

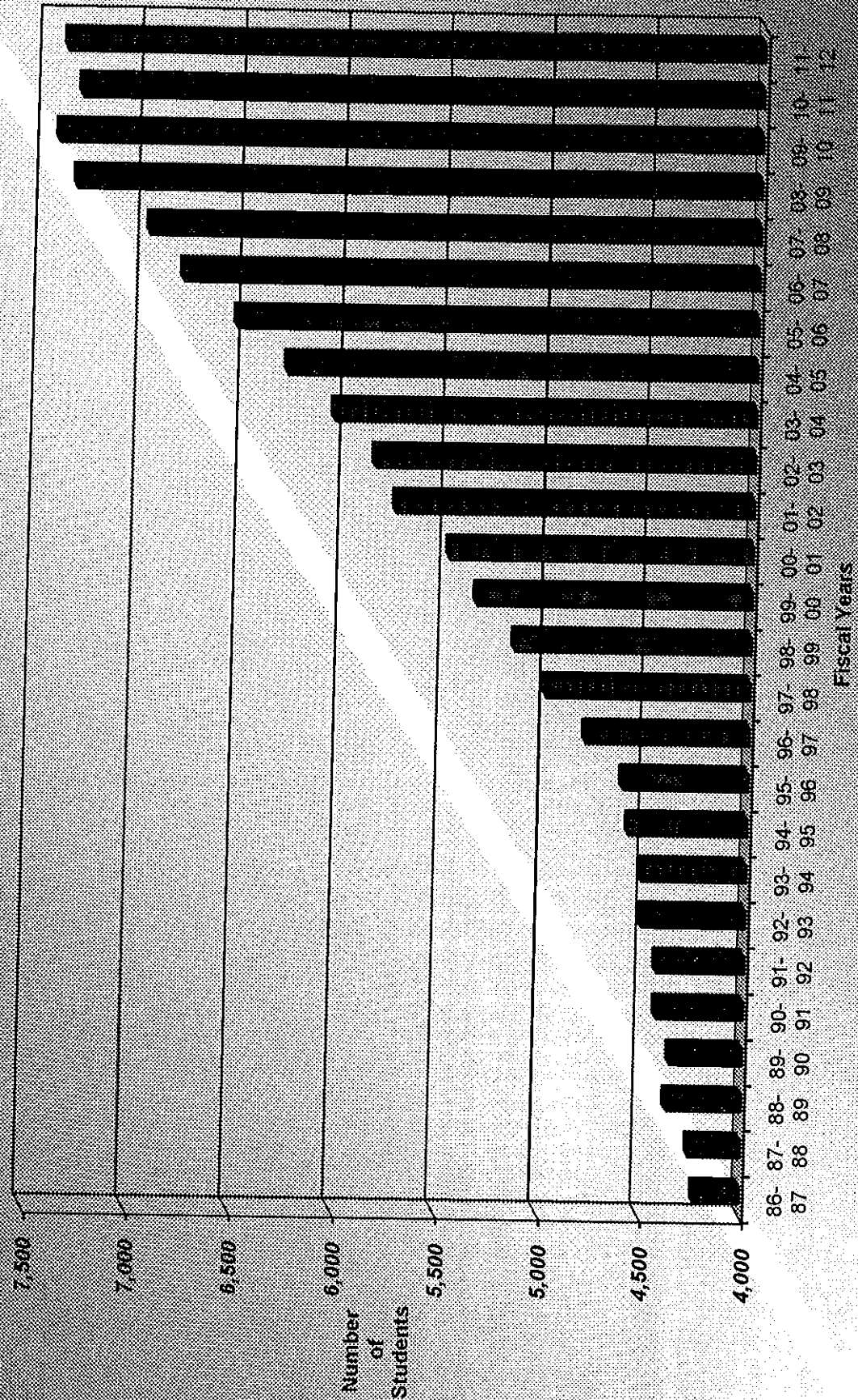


**DISTRICT FIVE SCHOOLS
OF SPARTANBURG COUNTY**

**PUBLIC HEARING ON
2012-2013
PROPOSED BUDGET**

**June 18, 2012
4:30 – 5:30PM**

NUMBER OF K-12 STUDENTS SERVED BY DISTRICT FIVE SCHOOLS



**DISTRICT FIVE SCHOOLS
OF SPARTANBURG COUNTY**

NUMBER OF STUDENTS SERVED K - 12

School Year	Number of Students	Number Increased	Percentage Increased	
86-87	4,227		0.0%	
87-88	4,258	31	0.7%	
88-89	4,371	113	2.7%	
89-90	4,358	(13)	-0.3%	
90-91	4,429	71	1.6%	
91-92	4,433	4	0.1%	
92-93	4,514	81	1.8%	
93-94	4,517	3	0.1%	
94-95	4,582	65	1.4%	
95-96	4,615	33	0.7%	
96-97	4,801	186	4.0%	
97-98	5,005	204	4.2%	Operated 7 schools.
98-99	5,160	155	3.1%	
99-00	5,351	191	3.7%	Added 22 classrooms to high school.
00-01	5,487	136	2.5%	Added 6 classrooms to elem. school.
01-02	5,755	268	4.9%	Opened add'l intermediate school.
02-03	5,859	104	1.8%	
03-04	6,060	201	3.4%	
04-05	6,291	231	3.8%	Opened add'l middle school.
05-06	6,540	249	4.0%	
06-07	6,806	266	4.1%	
07-08	6,975	169	2.5%	Opened Freshman Academy.
08-09	7,336	361	5.2%	Opened 2 add'l elementary schools.
09-10	7,428	92	1.3%	Added 12 classrooms to elem. school.
10-11	7,321	(107)	-1.4%	
11-12	7,397	76	1.0%	

New schools added: 5 (Total of 12 schools)

Twenty-Five Year Increase 3,170 75.0%

Sixteen Year Increase 2,782 60.3%

Eleven Year Increase 1,910 34.8%

* Based on 135 day Average Daily Membership K-12

History of Tax Levies
in Spartanburg District Five Schools
and Comparison to Average of Other Six Districts

Year	Levy for Operations	Levy for Debt Service	Total Levy	Avg. for Other 6 Dists.	# Mills Under Avg.
1983-84	64.3	16.8	81.1	110.1	29.0
1984-85	64.9	8.4	73.3	111.8	38.5
1985-86	66.1	8.6	74.7	115.4	40.7
1986-87	64.9	10.5	75.4	123.1	47.7
1987-88	71.4	9.6	81.0	129.7	48.7
1988-89	80.0	6.5	86.5	138.9	52.4
1989-90	84.5	12.4	96.9	135.9	39.0
1990-91	96.2	9.9	106.1	144.7	38.6
1991-92	99.7	9.6	109.3	148.8	39.5
1992-93	106.8	8.2	115.0	155.4	40.4
1993-94	112.3	18.6	130.9	160.2	29.3
1994-95	108.8	17.1	125.9	162.1	36.2
1995-96	110.6	15.5	126.1	162.0	35.9
1996-97	103.3	27.6 *	130.9	157.2	26.3
1997-98	116.8 **	21.7 *	138.5	162.2	23.7
1998-99	107.7 **	21.0 *	128.7	151.7	23.0
1999-00	108.2 **	30.1 *	138.3	155.0	16.7
2000-01	107.3 **	34.8 *	142.1	160.3	18.2
2001-02	124.3 **	34.6 *	158.9	168.4	9.5
2002-03	122.8 **	36.1 *	158.9	172.7	13.8
2003-04	120.8 **	33.1 *	153.9	169.2	15.3
2004-05	125.1 **	32.8 *	157.9	173.2	15.3
2005-06	122.7 **	35.2 *	157.9	174.9	17.0
2006-07	132.1 **	60.3 *	192.4	185.0	-7.4
2007-08	138.4 **	60.6 *	199.0	201.6	2.6
2008-09	139.8 **	54.5 *	194.3	204.7	10.4
2009-10	148.9 **	53.5 *	202.4	221.2	18.8
2010-11	148.8 **	53.6 *	202.4	224.0	21.6
2011-12	152.8 **	49.6 *	202.4	223.1	20.7

* Includes millage levied in the general fund to service certificates of participation.
(COPS=16.4 mills FY02; 15.6 FY03; 16.0 FY04; 16.9 FY05; 17.2 FY06; 42.9 FY07; 37.0 FY11)

** Excludes millage for the Alternative School of Spartanburg County (1.5 mills 1997-98).
(2.7 mills 2004-05) (2.8 mills 2005-06) (3.4 mills FY 2010-11)

SPARTANBURG COUNTY SCHOOL DISTRICTS' TAX RATES

FY 2011-2012

<u>District</u>	<u>Operations</u>	<u>Rank</u>	<u>Debt Service</u>	<u>Rank</u>	<u>Total Millage</u>	<u>Rank</u>
1	191.2	2	73.0	1	264.2	1
2	163.3	5	35.8	6	199.1	5
3	219.2	1	37.1	5	256.3	2
4	181.1	3	10.5	7	191.6	6
5	152.8	6	49.6	3	202.4	4
6	146.9	7	41.3	4	188.2	7
7	180.0	4	59.0	2	239.0	3
Avg. Other Six Dist.	180.3				223.1	
District 5	<u>152.8</u>				<u>202.4</u>	
Below (Above) Count Avg.	27.5				20.7	

(Installment Purchase = 33.0 mills in District 5)

History of Growth of Assessed Value of Property in District Five Schools

Year	Total Assessed Value of Property In District Five	Change In Assessed Value From Previous Year	Percent Change In Assessed Value From Previous Year
1984	34,533,906		
1985	38,754,160	4,220,254	12.22%
1986	46,532,810	7,778,650	20.07%
1987	48,890,732	2,357,922	5.07%
1988	55,490,821	6,600,089	13.50%
1989	62,402,295	6,911,474	12.46%
1990	74,007,041	11,604,746	18.60%
1991	77,930,272	3,923,231	5.30%
1992	80,556,025	2,625,753	3.37%
1993	80,962,331	406,306	0.50%
1994	90,324,161	9,361,830	11.56%
1995	98,154,015	7,829,854	8.67%
1996	107,733,014	9,578,999	9.76%
1997	111,682,587	3,949,573	3.67%
1998	128,071,435 *	16,388,848	14.67%
1999	136,271,638	8,200,203	6.40%
2000	142,603,420	6,331,782	4.65%
2001	143,496,390	892,970	0.63%
2002	147,853,264	4,356,874	3.04%
2003	158,917,685 *	11,064,421	7.48%
2004	156,264,136	(2,653,549)	-1.67%
2005	150,146,518	(6,117,618)	-3.91%
2006	155,820,197	5,673,679	3.78%
2007	159,823,841	4,003,644	2.57%
2008	180,767,157 *	20,943,316	13.10%
2009	185,905,502	5,138,345	2.84%
2010	182,714,563	(3,190,939)	-1.72%
2011	180,366,405	(2,348,158)	-1.29%

Note: 1. Assessed values do not include fee-in-lieu of taxes values.
2. Assessed values listed above are the fall values.

* Reassessment year

**DISTRICT FIVE SCHOOLS
STUDENT TEACHER RATIOS**

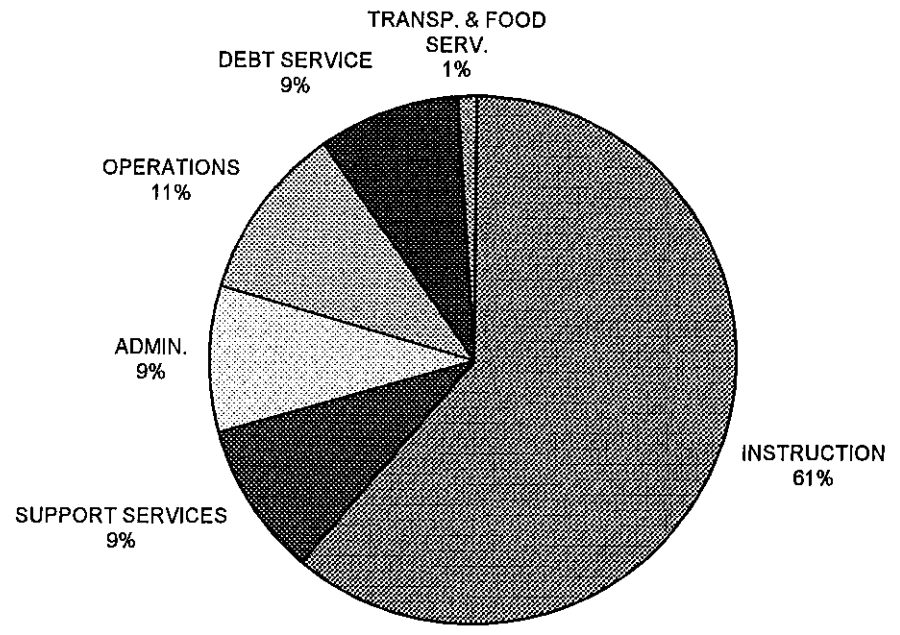
<u>Grades</u>	<u>FY 11-12 Actual Ratios</u>	<u>FY 12-13 Projected Ratios*</u>
K5	18.9	20.8
1 - 4	18.1	18.8
5 - 6	21.8	22.4
7 - 8	23.0	24.7
K5 - 8	<u>19.9</u>	<u>20.9</u>

* The ratios for FY 12-13 are projected to be no more than the ratios shown.

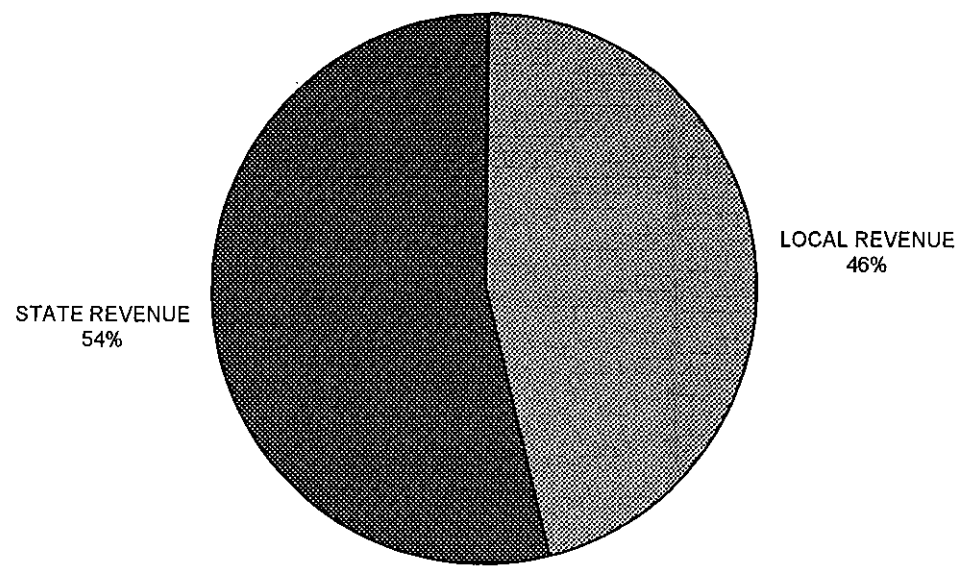
**GENERAL FUND BUDGET
BY OBJECT
FISCAL YEAR 2012-13**

<u>Object</u>	<u>Amount</u>	<u>Percentage</u>
Salaries	37,072,253	57.90%
Benefits	13,087,659	20.44%
Debt Service	5,519,742	8.62%
Utilities	1,785,500	2.79%
Purchased Services	3,711,414	5.80%
Supplies	1,652,327	2.58%
Equipment	1,055,069	1.65%
Other (including Tort liability)	147,603	0.23%
Total	<u>64,031,567</u>	<u>100.00%</u>

GENERAL FUND EXPENDITURES



GENERAL FUND REVENUE



DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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GENERAL FUND BUDGET

REVENUE:	Current Budget 2011-2012	Proposed Budget 2012-2013	Difference
LOCAL REVENUE			
Tax Levy	\$ 20,698,680	\$ 20,698,680	\$ -
Fee in Lieu of Taxes	5,615,000	5,994,468	379,468
Minimum Foundation Program	1,399,236	1,399,236	-
Delinquent Taxes	850,000	850,000	-
McCarthy/Teszler Satellite Revenue	153,132	153,132	-
Interest on Investments	50,000	25,000	(25,000)
Total Local Revenue	\$ 28,766,048	\$ 29,120,516	\$ 354,468
STATE REVENUE			
Education Finance Act - BSC 1,788 - 2,012	\$ 11,733,098	\$ 13,188,598	\$ 1,455,500
Fringe Benefits	5,310,761	5,839,502	528,741
Fringe Benefits - Retiree Insurance	954,800	1,197,531	242,731
Tier 1-Local Property Tax Relief Reimbursement	1,681,807	1,681,807	-
Tier 2-Homestead Exemption Reimbursement	968,250	968,250	-
Tier 3-Property Tax Relief Reimbursement	8,437,330	8,729,686	292,356
Merchants' Inventory Tax Reimbursement	78,607	78,607	-
Manufacturer's Depreciation Reimb.	438,300	475,000	36,700
Other State Prop. Tax Rev. (Mtr. Carrier)	91,000	91,000	-
EIA Teachers' Salaries & Fringes	992,778	992,655	(123)
Teacher Salary Support - State	-	541,188	541,188
School Bus Drivers' Salaries	190,628	191,244	616
Bus Drivers' Workers Comp	-	19,858	19,858
Total State Revenue	\$ 30,877,359	\$ 33,994,926	\$ 3,117,567
TOTAL REVENUE	\$ 59,643,407	\$ 63,115,442	\$ 3,472,035
EXPENDITURES:			
INSTRUCTION:			
Kindergarten	\$ 2,637,239	\$ 2,784,119	\$ 146,880
Primary 1-3	7,777,351	8,173,972	396,621
Elementary 4-8	12,427,007	13,493,190	1,066,183
High School 9-12	8,656,731	9,039,245	382,514
Vocational	1,227,395	1,270,371	42,976
Educable Mentally Disabled	513,201	563,928	50,727
Trainable Mentally Disabled	182,085	211,060	28,975
Orthopedically Disabled	17,951	18,879	928
Visually Disabled	44,476	26,109	(18,367)
Hearing Disabled	19,700	19,700	-
Speech Disabled	117,818	155,684	37,866
Learning Disabled	1,354,336	1,423,019	68,683
Emotionally Disabled	472,975	528,774	55,799
Preschool Disabled	461,662	493,359	31,697
Early Childhood Programs (K-4)	369,331	387,892	18,561
Gifted and Talented	11,148	11,148	-
Homebound	35,091	38,492	3,401
Autism	126,262	99,718	(26,544)
Summer School	12,153	12,364	211
Parenting	1,800	1,800	-
Total Instruction	\$ 36,465,712	\$ 38,752,823	\$ 2,287,111

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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GENERAL FUND BUDGET

EXPENDITURES:	Current Budget 2011-2012	Proposed Budget 2012-2013	Difference
SUPPORT SERVICES:			
Attendance and Social Work	\$ 78,939	\$ 81,805	\$ 2,866
Guidance	1,619,963	1,619,290	(673)
Health	725,939	712,434	(13,505)
Psychological	324,195	335,164	10,969
Curriculum Development	588,072	644,615	56,543
Educational Media	1,290,417	1,365,458	75,041
Inservice Training	110,600	111,051	451
Board of Education	196,153	196,153	-
Office of Superintendent	343,136	361,164	18,028
School Administration	4,524,871	4,622,717	97,846
Fiscal Services	376,609	409,041	32,432
Operations and Maintenance	6,819,116	6,834,566	15,450
Pupil Transportation	590,715	760,011	169,296
Food Service	12,600	6,950	(5,650)
School Security	466,040	513,982	47,942
Information Services	126,085	129,670	3,585
Staff Services	257,649	268,708	11,059
Technology Services	255,041	365,563	110,522
Pupil Service Activities	29,000	42,000	13,000
Total Support Services	\$ 18,735,140	\$ 19,380,342	\$ 645,202
NON-PROGRAMMED CHARGES:			
Payments to Other Governments	\$ 378,660	\$ 378,660	\$ -
Debt Service: Transfer	5,500,000	5,519,742	19,742
Total Non-Programmed Charges	\$ 5,878,660	\$ 5,898,402	\$ 19,742
TOTAL EXPENDITURES	\$ 61,079,512	\$ 64,031,567	\$ 2,952,055
Fund Balance	(1,436,105)	(916,125)	519,980

(11)

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2012-2013

*Increase salary schedules 2% and step increases		\$	1,500,000
Employer cost of Health Insurance rate increase eff. 1/1/13 (6 mos.)	111,000		
Employer cost of Health Insurance rate increase eff. 1/1/12 (6 mos.)	91,000		
Employer cost of Retirement rate increase eff. 7/1/12	715,000		917,000
Property & Casualty Insurance increase			32,200
New Certified Positions:	FTE		
Teacher - Science - BHS	0.7	45,500	
Teacher - Foreign Language- Middle Schools	1.0	65,000	
Teacher - BHS	1.0	65,000	
Teacher - Science - BHS	0.5	32,500	
Teacher - EDSC - BFA	1.0	65,000	
Teacher - LD Resource - BFA	0.5	32,500	
Teacher - Lyman Elem. (Reading Intervention)	1.0	65,000	
Teacher - River Ridge Elem. (Reading Interv.)	1.0	65,000	
Teacher - Orchestra	0.5	32,500	
		-	
Sub-total Certified Positions	<u>7.2</u>	<u>468,000</u>	
Other Positions:			
Teacher Assistant - LDSC - Beech Springs	1.0	32,000	
Teacher Assistant - EMSC - Beech Springs	1.0	32,000	
Teacher Assistant - P E - Wellford	1.0	32,000	
Technology Specialist	1.0	46,000	
Total New Personnel Positions	<u>11.2</u>	<u>610,000</u>	610,000
Chinese language program			40,000
AdvancEd/SACS			33,000
ARRA Energy Grant pmt (\$157,939 grant - return \$39,484 - 25% from savings)			19,742
R D Anderson Applied Technology tuition			21,726
Tennis court resurface - Beech Springs (total cost split 50/50 with county)			100,000
Technology equipment			425,000
Remove one-time expenditures from previous year's budget:			
Intercom & phone system - Berry Shoals Intermediate		(93,000)	
Intercom & phone system - Byrnes High		(69,000)	
Media furniture replacement - Beech Springs Intermediate		(17,700)	
Elevator upgrade - Byrnes High 800 building		(47,700)	
Sound system - Byrnes High gym		(52,700)	
Sound system - Reidville Elementary		(4,200)	
Fence (safety) - River Ridge Elementary		(4,000)	
Bus cameras		(9,000)	(297,300)

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DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2012-2013

Miscellaneous changes including salary changes due to turnovers	(449,313)
TOTAL INCREASE IN GENERAL FUND BUDGET	<u>\$ 2,952,055</u>

From Local Building Funds

Technology infrastructure	675,000
Marquee foundation - Duncan Elem.	4,800
Gym floor repair - Duncan Elem	23,000
Gym lights replacement - Duncan Elem	7,400
Digital Piano - Reidville Elem.	6,500
Telephone system replacement - Florence Chapel Middle	32,000
Parking lot line painting - Lyman, D R Hill, Reidville	4,700
Activity bus - 14 passenger	43,000
R D Anderson Expansion	<u>1,570,939</u>
	2,367,339
Current Local Building Fund Balance	<u>4,957,000</u>
Remaining Local Building Fund Balance	<u>2,589,661</u>

**SPARTANBURG SCHOOL DISTRICT FIVE
MAXIMUM MILLAGE RATE INCREASE
ALLOWABLE BY STATE LAW
FY 2012-13**

Tax levies subject to property tax exemption and reimbursement	FY 11-12 Millage Rates
<u>Millage Breakdown</u>	
1 General Operating	185.8
2 Alternative School	3.4
3 R D Anderson Applied Technology	4.6
4 McCarthy/Teszler	10.5
5 Minimum Foundation	<u>13.0</u>
 Total Operating Per State	 217.3

CPI	3.16%	
Population Growth	<u>1.59%</u>	
Total as determined by the State		4.75%

Current Year Millage Calculation	10.3
Plus FY 11-12 millage increase not used	5.6
Plus FY 10-11 millage increase not used	4.1
Plus FY 09-10 millage increase not used	12.1

Maximum Millage Increase FY 12-13 to be divided among the 5 levies **32.1**

Alternative School	-
R D Anderson Applied Technology	-
McCarthy/Teszler	1.5
 General Operating	 <u><u>30.6</u></u>