

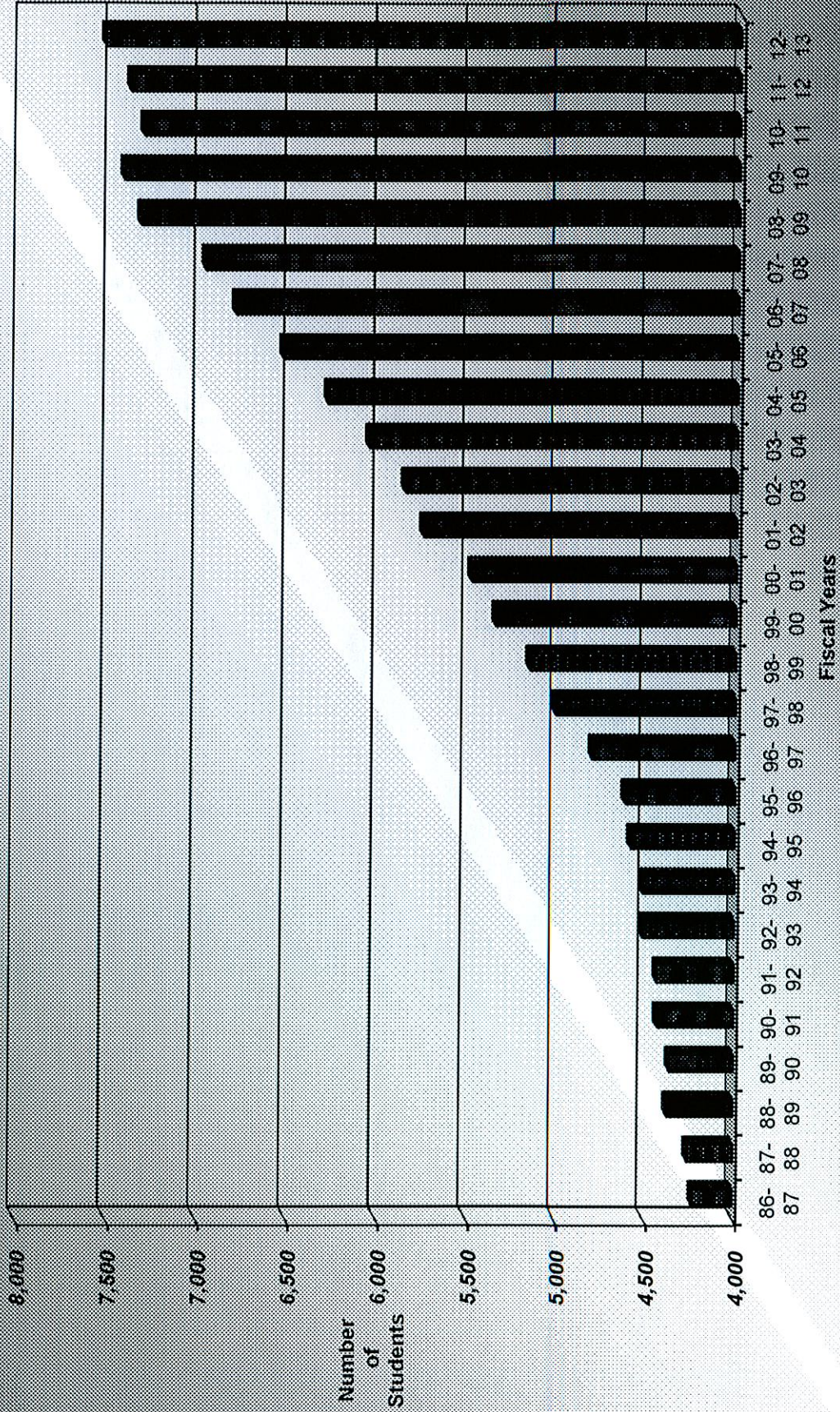


**DISTRICT FIVE SCHOOLS  
OF SPARTANBURG COUNTY**

**PUBLIC HEARING ON  
2013-2014  
PROPOSED BUDGET**

**June 10, 2013  
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%	
12-13	7,538	141	1.9%	

**New schools added: 5 (Total of 12 schools)**

Twenty-Six Year Increase	3,311	78.3%
<b>Seventeen Year Increase</b>	<b>2,923</b>	<b>63.3%</b>
<b>Twelve Year Increase</b>	<b>2,051</b>	<b>37.4%</b>

\* 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
2012-13	153.6 **	48.8 *	202.4	227.4	25.0

\* 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 2012-2013

<u>District</u>	<u>Operations</u>	<u>Rank</u>	<u>Debt</u> <u>Service</u>	<u>Rank</u>	<u>Total</u> <u>Millage</u>	<u>Rank</u>
1	198.5	2	72.0	1	270.5	1
2	163.3	5	36.3	6	199.6	5
3	227.9	1	37.1	5	265.0	2
4	184.1	4	12.5	7	196.6	6
<b>5</b>	<b>153.6</b>	<b>6</b>	<b>48.8</b>	<b>3</b>	<b>202.4</b>	<b>4</b>
6	146.9	7	41.3	4	188.2	7
7	185.5	3	59.0	2	244.5	3
Avg. Other Six Dist.	184.4				227.4	
District 5	<u>153.6</u>				<u>202.4</u>	
Below (Above) Count Avg.	30.8				25.0	

*(Installment Purchase = 32.2 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%
2012	183,345,129	2,978,724	1.65%

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 12-13 Actual Ratios</u>	<u>FY 13-14 Projected Ratios*</u>
K5	20.7	21.4
1 - 4	18.2	19.4
5 - 6	22.7	23.0
7 - 8	23.6	24.6
K5 - 8	<u>20.4</u>	<u>21.4</u>

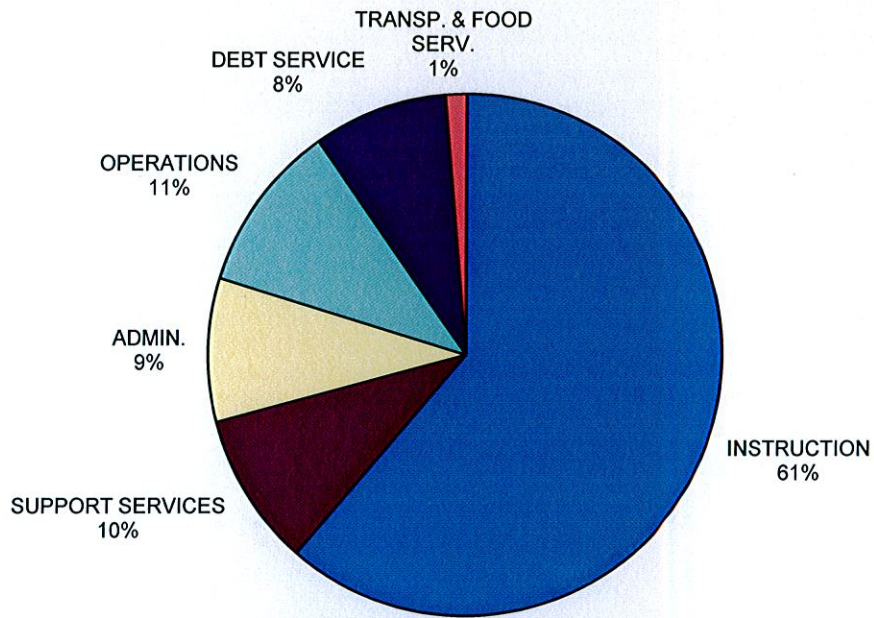
\* The ratios for FY 12-13 are projected to be no more than the ratios shown.

**GENERAL FUND BUDGET  
BY OBJECT  
FISCAL YEAR 2013-14**

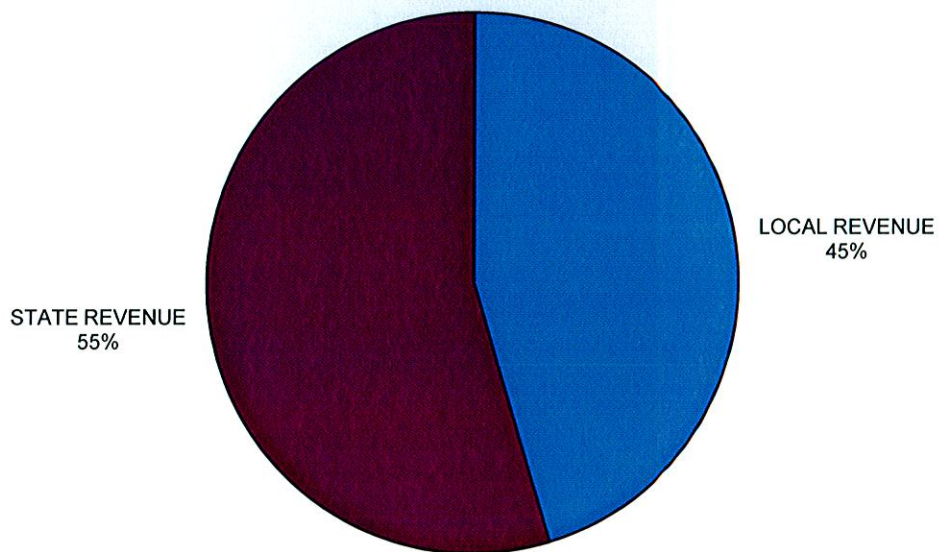
<u>Object</u>	<u>Amount</u>	<u>Percentage</u>
Salaries	37,470,006	57.10%
Benefits	13,682,929	20.85%
Debt Service	5,500,000	8.38%
Utilities	1,785,500	2.72%
Purchased Services	4,007,220	6.11%
Supplies	1,778,134	2.71%
Equipment	1,247,554	1.90%
Other (including Tort liability)	154,353	0.24%
Total	<u>65,625,696</u>	<u>100.00%</u>



### GENERAL FUND EXPENDITURES



### GENERAL FUND REVENUE



DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

GENERAL FUND BUDGET

	Current Budget 2012-2013	Proposed Budget 2013-2014	Difference
<b>REVENUE:</b>			
<b>LOCAL REVENUE</b>			
Tax Levy	\$ 20,698,680	\$ 21,151,430	\$ 452,750
Fee in Lieu of Taxes	5,994,468	5,994,468	-
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	25,000	25,000	-
<b>Total Local Revenue</b>	<b>\$ 29,120,516</b>	<b>\$ 29,573,266</b>	<b>\$ 452,750</b>
<b>STATE REVENUE</b>			
Education Finance Act - BSC 2,012 - 2,101	\$ 13,188,598	\$ 14,027,932	\$ 839,334
Fringe Benefits	5,839,502	6,213,979	374,478
Fringe Benefits - Retiree Insurance	1,197,531	1,362,486	164,955
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	8,729,686	8,949,648	219,962
Merchants' Inventory Tax Reimbursement	78,607	78,607	-
Manufacturer's Depreciation Reimb.	475,000	475,000	-
Other State Prop. Tax Rev. (Mtr. Carrier)	91,000	91,000	-
EIA Teachers' Salaries & Fringes	992,655	1,533,843	541,188
Teacher Salary Support - State	541,188	-	(541,188)
School Bus Drivers' Salaries	191,244	191,244	-
Bus Drivers' Workers Comp	19,858	19,858	-
<b>Total State Revenue</b>	<b>\$ 33,994,926</b>	<b>\$ 35,593,654</b>	<b>\$ 1,598,728</b>
<b>TOTAL REVENUE</b>	<b>\$ 63,115,442</b>	<b>\$ 65,166,920</b>	<b>\$ 2,051,478</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
Kindergarten	\$ 2,784,119	\$ 2,956,077	\$ 171,958
Primary 1-3	8,173,972	8,405,744	231,772
Elementary 4-8	13,493,190	13,757,792	264,602
High School 9-12	9,039,245	9,421,739	382,494
Vocational	1,270,371	1,311,113	40,742
Educable Mentally Disabled	563,928	451,259	(112,669)
Trainable Mentally Disabled	211,060	221,974	10,914
Orthopedically Disabled	18,879	37,238	18,359
Visually Disabled	26,109	6,000	(20,109)
Hearing Disabled	19,700	62,164	42,464
Speech Disabled	155,684	154,146	(1,538)
Learning Disabled	1,423,019	1,452,131	29,112
Emotionally Disabled	528,774	534,910	6,136
Preschool Disabled	493,359	557,622	64,263
Early Childhood Programs (K-4)	387,892	382,752	(5,140)
Gifted and Talented	11,148	11,148	-
Homebound	38,492	38,558	66
Autism	99,718	149,075	49,357
Summer School	12,364	12,399	35
Parenting	1,800	1,800	-
<b>Total Instruction</b>	<b>\$ 38,752,823</b>	<b>\$ 39,925,641</b>	<b>\$ 1,172,818</b>

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

GENERAL FUND BUDGET

EXPENDITURES:	Proposed Budget 2012-2013	Proposed Budget 2013-2014	Difference
<b>SUPPORT SERVICES:</b>			
Attendance and Social Work	\$ 81,805	\$ 83,051	\$ 1,246
Guidance	1,619,290	1,577,135	(42,155)
Health	712,434	665,192	(47,242)
Psychological	335,164	329,525	(5,639)
Curriculum Development	644,615	526,970	(117,645)
Educational Media	1,365,458	1,419,196	53,738
Inservice Training	111,051	224,847	113,796
Board of Education	196,153	197,903	1,750
Office of Superintendent	361,164	376,144	14,980
School Administration	4,622,717	4,715,476	92,759
Fiscal Services	409,041	393,281	(15,760)
Operations and Maintenance	6,834,566	6,902,093	67,527
Pupil Transportation	760,011	877,819	117,808
Food Service	6,950	6,950	-
School Security	513,982	650,269	136,287
Information Services	129,670	137,546	7,876
Staff Services	268,708	255,497	(13,211)
Technology Services	365,563	490,501	124,938
Pupil Service Activities	42,000	42,000	-
<b>Total Support Services</b>	<b>\$ 19,380,342</b>	<b>\$ 19,871,395</b>	<b>\$ 491,053</b>
<b>NON-PROGRAMMED CHARGES:</b>			
Payments to Other Governments	\$ 378,660	\$ 328,660	\$ (50,000)
Debt Service: Transfer	5,519,742	5,500,000	(19,742)
<b>Total Non-Programmed Charges</b>	<b>\$ 5,898,402</b>	<b>\$ 5,828,660</b>	<b>\$ (69,742)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 64,031,567</b>	<b>\$ 65,625,696</b>	<b>\$ 1,594,129</b>
Fund Balance	(916,125)	(458,776)	457,349

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2013-2014

*Increase salary schedules 0% and step increases		\$	619,000
Employer cost of Health Insurance rate increase eff. 1/1/13 (6 mos.)	184,500		
Employer cost of Health Insurance rate increase eff. 1/1/14 (6 mos.)	231,000		415,500
Retirement increase			131,000
New Certified Positions:			
	<u>FTE</u>		
Teacher - K5 - Abner Creek Academy	1.0	65,000	
Teacher - Wellford Academy	0.5	32,500	
Teacher - Duncan Elementary	0.5	32,500	
Teacher - Freshman Academy - Science	0.5	32,500	
Dir of Instructional Technology	1.0	100,000	
Sub-total Certified Positions	<u>3.5</u>	<u>262,500</u>	
Other Positions:			
Teacher Assistant - K5 - Abner Creek Academy	1.0	32,000	
School Secretary - Abner Creek	1.0	35,000	
Parent Educator	(0.5)	(24,300)	
Total New Personnel Positions	<u>5.0</u>	<u>305,200</u>	305,200
Retiree Salary Reduction of 15%			(450,000)
Increase technology equipment allocation (laptops for teachers)			30,000
Security Cameras			50,000
School Resource Officers - Two additional			110,000
Instructional Alternatives - Virtual, Gateway, Scholars Academy,			113,700
R D Anderson Applied Technology tuition increase			7,478
Activity Bus - 81 passenger			125,000
Kindergarten playgrounds - Duncan & Reidville Elementary			35,000
Increase Band allocations			12,800
Reduce band fees from \$260 to \$100			35,000
Increase Orchestra allocations			5,100
School allocations due to increased students			24,422
AdvancEd/SACS - completed - remove from budget			(33,000)
ARRA Energy Grant pmt (\$157,939 grant - return \$39,484 - 25% from savings)			(19,742)
McCarthy/Teszler Act 388 transfer reduction			(50,000)
Salary transfers from special revenue funds			329,608
Miscellaneous changes including salary changes due to turnover			(201,937)
TOTAL INCREASE IN GENERAL FUND BUDGET		\$	<u>1,594,129</u>

SPARTANBURG SCHOOL DISTRICT FIVE  
MAXIMUM MILLAGE RATE INCREASE  
ALLOWABLE BY STATE LAW  
FY 2013-14

Tax levies subject to property tax exemption and reimbursement	FY 12-13 Millage Rates
<u>Millage Breakdown</u>	<hr/>
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	<hr/> 13.0
 Total Operating Per State	 217.3

CPI	2.07%	
Population Growth	<u>1.88%</u>	
Total as determined by the State		3.95%

Current Year Millage Calculation	8.6
Plus FY 11-12 millage increase not used	10.3
Plus FY 11-12 millage increase not used	5.6
Plus FY 10-11 millage increase not used	4.1

**Maximum Millage Increase FY 13-14 to be divided among the 5 levies** **28.6**

Alternative School	0.2
R D Anderson Applied Technology	-
McCarthy/Teszler	1.8
 General Operating	 <hr/> <b>26.6</b> <hr/>