

Official Budget

FISCAL YEAR 2015-16

*Horry County Schools
Division of Fiscal Services*

Conway, South Carolina

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November 11, 2015

To the Honorable Board of Education and Citizens of Horry County, South Carolina:

We present to you the 2015-16 official budget for Horry County Schools, which received final adoption on June 15, 2015. The adopted 2015-16 budget totals \$655,488,152. This document completes the fiscal year 2015-16 budget development process which included input from various Superintendent Advisory Cabinets, School Improvement Councils, representatives from the communities it serves and all organizational levels of the Horry County Schools system.

The official budget is developed within the guidelines set forth by the South Carolina Department of Education and is representative of the District's continuing commitment to provide meaningful financial information to the citizens of the District.

This document has been divided into four main sections:

The Introductory Section: includes an executive summary, combined budget statements, and graphs, and a list of the principal officials.

The Organizational Section: includes the organization of the District, the District entity, the Strategic Plan, budget and administrative policies, budget development and an executive summary of educational improvements.

The Financial Section: includes the financial structure, the individual funds' budget summary and supporting schedules for all governmental, proprietary and fiduciary fund types.

The Informational Section: includes selective historical, financial, economic and demographic information generally presented on a multi-year basis for comparative purposes as well as forecasts for individual fund budgets and student enrollments. This section also includes a glossary, which provides an alphabetical listing of terms with definition to facilitate the user's understanding of data contained within the document.

November 11, 2015

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budget, which address several priorities of Horry County Schools' Board of Education, include:

- Delivery of sound instructional programs to students;
- Support of initiatives designed to increase student achievement as measured by various assessments;
- Funds to implement individual school plans adopted by the local staff and communities;
- Implementation of specialized programs called for under the Education Accountability Act, Education Improvement Act, Education Lottery Act, No Child Left Behind and other legislation pertaining to regular, gifted/talented, at-risk, or exceptional students; and
- Provision of alternative education programs to serve students in every area of the district.

The 2015-16 adopted budget is a prudent plan that balances the many needs of our students with the economic realities of our communities. With final adoption of the budget, we wish to express our appreciation to the members of the Board of Education whose guidance provided us direction. We would also like to thank all the staff of Horry County Schools who participated in the budget process and who will play a key role in implementing the services adopted.

Respectfully submitted,



Rick A. Maxey, Ph.D.
Superintendent



John K. Gardner
Chief Financial Officer



Dr. Rick Maxey, Superintendent of Schools: The Horry County Board of Education appointed Dr. Maxey the Superintendent of Schools in June 2015 after a six-month appointment as the Acting Superintendent. Dr. Maxey has more than 30 years of career experience, to include three years as the District's Deputy Superintendent and other leadership roles in District operations, support services, middle school and secondary education, and special education.

Before he began working as a District administrator, Dr. Maxey was the principal at Conway High School for five years and at Carolina Forest High School for two years. He was an assistant principal and technology coordinator at Loris High School after six years of teaching English at the school. Before working for Horry County Schools, Dr. Maxey was an English instructor at both Presbyterian College and Clemson University.

Dr. Maxey earned master's and doctoral degrees in Educational Leadership from the University of South Carolina. He also holds master's and bachelor's degrees in English from Clemson University. He and his wife, Vencie, are career educators and the parents of two adult sons.



Joe J. DeFeo, Chairperson – Mr. DeFeo was elected as a member of the Board of Education in November 2006. Mr. DeFeo was born in Philadelphia, PA. He attended Burlington Community College and Trenton State College and has a degree in Electronics Technology. A former NJ police officer, Mr. DeFeo moved to Myrtle Beach 34 years ago and currently owns Beach Aircraft Maintenance and is a Commercial Helicopter/Fixed Wing Pilot – Aircraft Mechanic. He has three children, Megan, Joseph, and Annah, and is engaged to Sandra Lucas-Hyde.

Holly Heniford, District 1 – Ms. Heniford was elected to the School Board in November 2014. A native of Horry County and a graduate of Loris High School, Heniford is a licensed real estate broker in the Carolinas and is currently the broker-in-charge of B Mack & Co. Real Estate in North Myrtle Beach. She earned degrees from the Art Institute of Atlanta and Brenau Women's College in Gainesville, both in Georgia. She earned a master's degree in human resource management from Webster University in Myrtle Beach. She is the mother of one daughter, Carly, who attends Horry County Schools.



Sherrie Todd, District 2 – Ms. Todd was elected to the School Board in November 2014. She is a life-long resident of Myrtle Beach and a retired Horry County Schools teacher. Todd earned a master's degree in career and technology education from the University of South Carolina and serves on the Book Adoption Committee for the South Carolina Department of Education. In addition to her career teaching at the secondary level, Todd also teaches as an adjunct instructor at Horry Georgetown Technical College. Todd is a small business owner and the president of Hair Heirs, Inc., LLC. She has served four terms on the Board of Trustees for the Horry County Museum. Todd and her husband, Ting, have two adult daughters, one adult son, and six grandchildren.

Ray H. Winters, District 3 – Mr. Winters was elected as a member of the Board of Education in November 2014. He obtained his undergraduate degrees in History and Political Science from the University of South Alabama as well as his Masters from USA in Public Administration in 1994. He received his Juris Doctorate from Loyola University (New Orleans) in 1998. Ray is a licensed attorney in the states of South Carolina and Alabama, as well as the U. S. Tax Court. He is the managing attorney of his own law practice that focuses on real estate, corporate and business transactions, and other basic transactional matters. He and his wife, Tracy, have one daughter, Alyssa.



Kay Loftus, District 4 – Ms. Loftus was elected as a member of the Board of Education in November 2002. Ms. Loftus is a management retiree of a successful family business. She is a graduate of Summerville High School and attended Massey Junior College. Ms. Loftus has been involved in various capacities with the local Myrtle Beach Area Hospitality Association, the Myrtle Beach Area Chamber of Commerce, and the South Carolina Hotel-Motel Association. She and her husband, Gary, have two sons, Kyle and Keith.

Janice Morreale, District 5 – Ms. Morreale was elected to the Board of Education in November 2012. She is a graduate of Horry Georgetown Technical College with an Associate's Degree in Public Service Technology. She is a paralegal at Nelson Mullins Riley and Scarborough. Mrs. Morreale and her husband, John, have two children, Anthony and Gabriel.



Pamela C. Timms, District 6 – Ms. Timms has been a member of the Horry County Schools' Board of Education since November 1998. A native of Horry County, Ms. Timms is a 1972 graduate of Myrtle Beach High School and attended Coastal Carolina's school of nursing program from 1973-76. Ms. Timms is nationally certified as a professional activity director (NAAP) and a member of the South Carolina Activity Professional Association (SCAPA). She is employed as Director of Activities at Reflections Assisted Living in Carolina Forest. Ms. Timms has one daughter, Sarah Elizabeth.



Janet P. Graham, District 7 – Ms. Graham was appointed to the Board of Education in September 2012 and was elected in November 2014. She is an Area Manager for the Small Business Development Center (SBDC) at Coastal Carolina University. Ms. Graham received a Bachelor's Degree in Finance from Coastal Carolina University in 2000 and a Master of Business Administration from Winthrop University in 2004. Janet and her husband Gregory have two children.

John R. Poston, District 8 – Mr. Poston was elected to the Board of Education in November 2008. He is a professional land surveyor and a professional engineer. He is the Chief Operating Officer and a partner with Castles Engineering, Inc. Mr. Poston received his Bachelor of Science degree in Mathematics from Francis Marion University in 1991 and a Bachelor of Science degree in Civil Engineering from Clemson University in 1996. Mr. Poston and his wife, Robin, have three children – a son and two daughters.





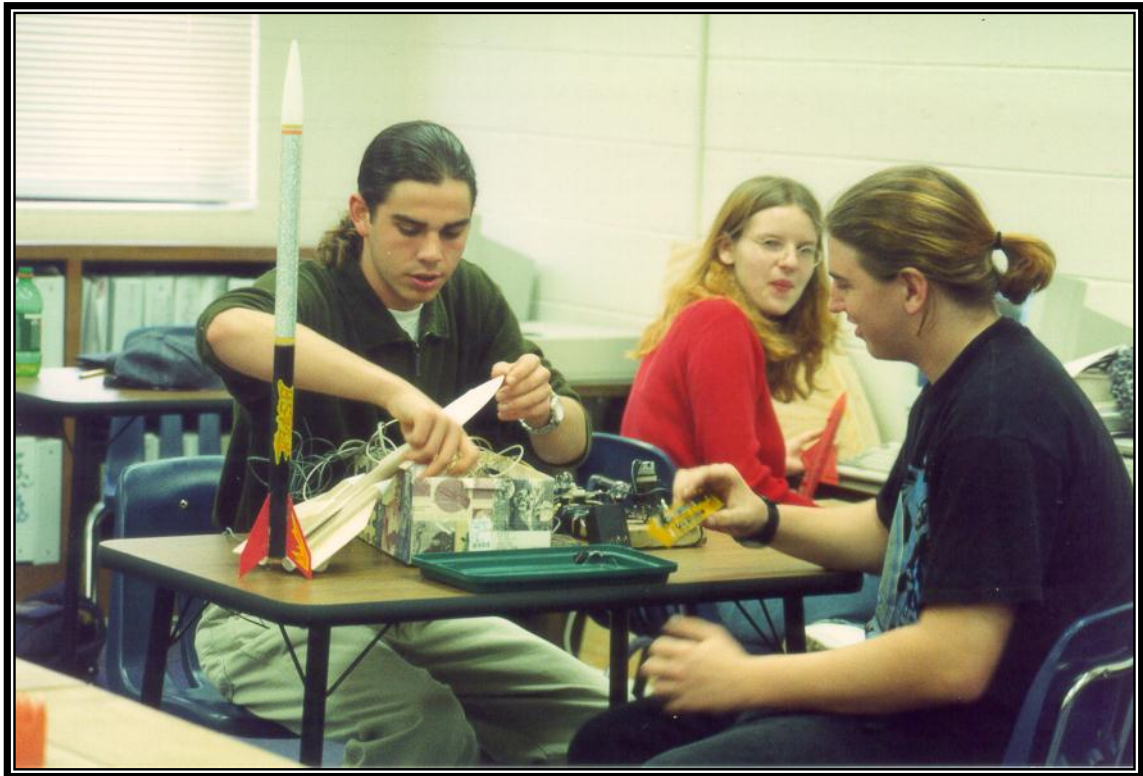
David Cox, Vice-Chair, District 9 – Mr. Cox was elected to the Board of Education in November 2008. Mr. Cox is employed by Elliott Realty in North Myrtle Beach. He is a graduate of the University of South Carolina with a Bachelor of Arts degree in Journalism. He is married with children and grandchildren.



Neil James, District 10 – Mr. James was appointed to the Board of Education in November 2009 and elected in 2010 and again in 2014. He is a professional engineer (PE) and holds a BS in Agricultural Engineering and a BS in Electrical Engineering from Clemson University, and an MBA from Webster University. Mr. James is employed by Santee Cooper. He and his wife, Felicia, have two daughters.



Jeffrey Garland, District 11 – Mr. Garland was elected to the Board of Education in November 2012. He completed 20+ years of service for the State of South Carolina and the Town of Aynor. Jeffrey retired in June 2012 from the State of South Carolina. He received his Bachelor's degree in Accounting from Coastal Carolina University in 1992 and a Master's degree in Business Administration from Winthrop University in 1993. Mr. Garland has two children, Alex and Brooke.



HIGHLIGHTS**2015-16 Budget \$655,488,152****2015-16 Projected Enrollment
41,445****General Fund Tax Millage
123.1 Mills****Debt Service Fund Tax Millage
10.0 Mills****Tax Impact on \$100,000
Primary Residence
\$40.00****Tax Impact on \$150,000
Primary Residence
\$60.00**

The Executive Summary is designed to provide a comprehensive overview of Horry County Schools' 2015-16 budgets for all Governmental, Proprietary and Fiduciary Funds presented in numerical, narrative and graphical form.

This "liftable" Executive Summary includes a brief summary of the budget development process, selective financial data and the tax impact of the budget on the citizens of Horry County.

Horry County Schools is the third largest and fastest growing among the state's 85 school districts. It is the county's largest employer, with more than 5,000 teachers and support personnel serving more than 40,000 students. With the completion of the Phase III Building Program, HCS will have invested \$500 million in school facilities and created two additional attendance areas since 1994.

*Horry County Schools has become one of the fastest improving and strongest performing school districts in the state. The district consistently outperforms the state on all state assessments, tops the national average in mathematics on the SAT, and has the most successful International Baccalaureate program in South Carolina. Horry County Schools has almost twice as many schools as any other district, including one twice its size, earning honors from the Education Oversight Committee for closing the achievement gap for all students. *HCS met 94.6 percent of its goals for Adequate Yearly Progress as defined by No Child Left Behind.**

Summary of the 2015-2016 Comprehensive Budget

The 2015-16 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. This budget incorporates the parameters established by the Board of Education for the 2015-16 fiscal year:

SCHOOL BOARD PRIORITIES

1. The District will comply with all applicable State and/or Federal laws and regulations.
2. Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
3. The District will provide the curriculum programs and instructional support which have been proven to be effective for students, with a primary emphasis on literacy.
4. The District must provide the instructional support essential to meet the State and Local accountability goals.
5. The District must provide resources for unfunded mandates.
6. The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
7. The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 1,221 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2015-16 fiscal year. These include increases in retirement, health insurance, and other fixed costs. Additionally, the 2015-16 funding plan incorporates a 2% salary increase for all eligible employees.

The 2015-16 funding plan also includes the third year of the Personalized Digital Learning Initiative. The initiative, which is a major addition in the district's "tool kit" to provide differentiated instruction, will place devices in the hands of all 5th grade students.

Although there is always a great deal of uncertainty regarding State funding, it was fortunate that the House Ways & Means Committee approved the continuation of the proviso regarding the imputation of 4% property in the calculation of the index of tax paying ability (ITA). This action allowed the District to develop a more pragmatic approach for sharing information to the Board regarding the state of the 2015-16 budget. The full House is also in support of the proviso and we expect that the Senate will concur.

Revenue projections are generally based on the House version of the state budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. The 2015-16 funding plan anticipates that this growth will continue next year.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Budget and Control Board, the CPI is 1.62% and the population increase for the County is 3.21%. Under this statute, the District cannot exceed a 4.83% or 5.9 mill increase for operations.

The district administration is pleased to provide to the Board of Education the comprehensive budget for 2015-16. This budget does not include a millage increase for operations or debt service.

The 2015-16 General Fund budget proposes to utilize \$8.8 million of the unassigned fund balance. The projected fund balance at June 30, 2015 for the General Fund is expected to be \$86 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2015-16.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.

BUDGET FACTS				
Comparing Prior Year with Current Year				
	<u>2014-15</u>	<u>2015-16</u>	<u>Change</u>	
Comprehensive Budget (total)	\$ 563,129,100	\$ 655,488,152	\$ 92,359,052	
General Fund	355,683,795	373,804,013	18,120,218	
Special Revenue Fund	32,402,224	32,847,676	445,452	
EIA Fund	24,850,137	23,607,459	(1,242,678)	
Debt Service Fund	71,487,012	72,914,770	1,427,758	
School Building Fund	49,622,225	122,541,190	72,918,965	
Food Service Fund	22,316,308	22,275,307	(41,001)	
Pupil Activity Fund	6,767,399	7,497,737	730,338	
Millage required for General Fund	123.1 mills	123.1 mills	No Change	
Millage required for Debt Service	10.0 mills	10.0 mills	No Change	
Total millage required	133.1 mills	133.1 mills	No Change	
Student enrollment	40,224	41,445	1,221	

Our Vision:

To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Our Beliefs:

Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.

We have the obligation to challenge every student to meet higher academic standards than his/her current level.

Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:

- ◆ We put service to students above all else.
- ◆ We take responsibility for the success of all students.
- ◆ We care passionately about our work with children.
- ◆ We build strong positive relationships with students, staff, parents, and community.
- ◆ We model and promote civility and integrity.

We must also provide support for continuous improvement for students and staff.

Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.

All who share our schools deserve a safe, respectful and nurturing environment.

Partnerships among family, community and school are imperative to students' social and academic success.

Our Strategic Plan:

Horry County Schools Strategic Plan is the blueprint for educational excellence as we pursue the vision of "being a premier world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning." The Plan, developed by school district stakeholders, represents the cumulative efforts from an evolving process that began in 1992. The most recent update of the Strategic Plan was completed during the Spring of 2013. Additionally, each of the district's schools has a strategic plan, identifying building-level performance goals and action plans. Those plans were developed in the same process as the district Strategic Plan – using teams of teachers, parents, students and community members.

Our Area of Focus:

TEACHING AND LEARNING

We will provide research-based curriculum and instructional methods that facilitate achievement for all students.

Our Area of Focus:

DOCUMENTING AND USING RESULTS

We will provide a comprehensive assessment system that monitors and documents performance and uses these results to improve student performance and school effectiveness.

*Our Area of Focus:***RESOURCES AND SUPPORT SYSTEMS**

We will provide the human, financial, and physical resources and services necessary to support our vision and purpose of achievement for all students.

*Our Area of Focus:***STAKEHOLDER COMMUNICATION AND RELATIONSHIPS**

We will foster effective communications and relationships with and among our stakeholders.

*Our Area of Focus:***GOVERNANCE AND LEADERSHIP**

We will provide governance and leadership that promote student performance and school/system effectiveness.

Progress in our Performance Goals:**Graduation Rate:**

- 79.4% of students graduated on time (four years of HS or less).

On the High School End-of-Course tests:

End-Of-Course Test 2014	% of Students Passing
Algebra	94.5%
English	84.2%
Biology	84.5%
US History	73.6%

Advanced Placement:

- 20.50% of high school juniors and seniors took at least one AP (Advanced Placement) or IB (International Baccalaureate) course during FY 2014. FY 2015 update was not available.

College Entrance Exams:

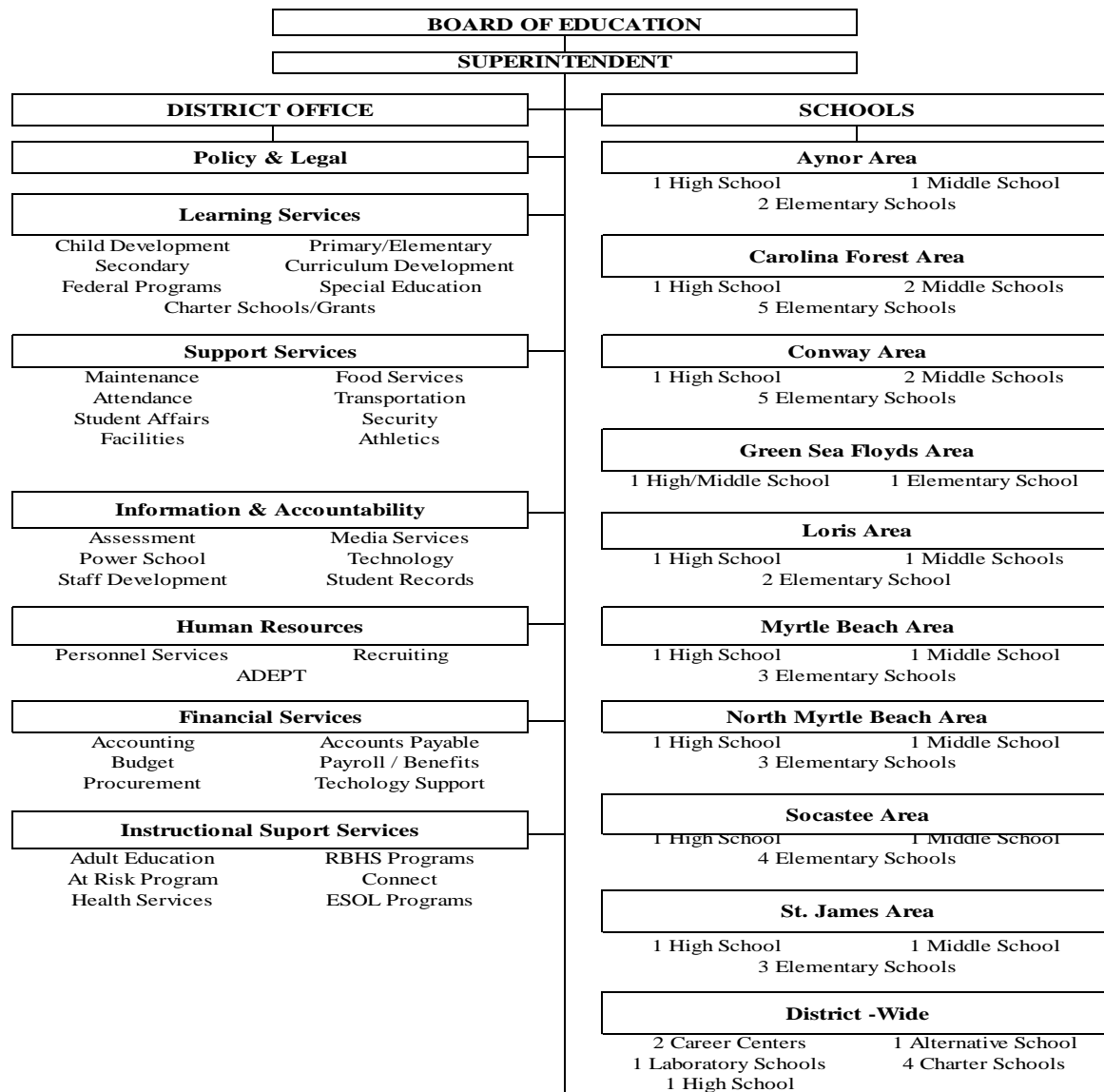
- The average SAT score on critical reading, math, and writing was 1481; the average ACT composite score was 20.7.

Ten Year Accomplishments:

- Implemented an equitable salary study, which places teachers at the top of the state and all other employees at the 90th percentile of the market.
- Approved a \$240 million bond referendum for six new schools and renovations to 20 existing schools.
- Redrawn attendance lines which added two new attendance areas.
- Established a “livable” wage of no less than \$10 per hour for those employees in Grade 15-18.
- Built nineteen new schools in the last ten years and spent \$500 million on new schools and renovated facilities.
- Addition of full day kindergarten classes for students at elementary schools.
- Set strategies in motion for improving student performance on the SAT.
- Provided instructional and support services for over 1800 additional students.
- **Major Awards**
 - 1st district in South Carolina to earn Southern Association of Colleges and Schools (SACS) accreditation.
 - The Association of School Business Officials International Meritorious award for Excellence in Financial Reporting for the comprehensive annual budget
 - 359 HCS teachers hold National Board Certification
 - The Government Finance Officers of the United States and Canada (GFOA) award of Distinguished Presentation for the comprehensive annual budget.
 - Association of School Business Officials International (ASBO) Meritorious Budget Award for the comprehensive annual budget.

Organization

Horry County Schools is governed by a twelve-member Board--eleven members, elected for four-year terms from single-member districts, and the chairperson, elected for a four-year term from the county at large. The Board elects a vice-chairperson for a two-year term from the eleven members who are elected from single-member districts. The Board of Education has legal authority for all public schools in Horry County within the framework set by the State Legislature and the State Board of Education. The Board acts to interpret the educational needs of the county and then meets those needs with policies and facilities that stimulate the student and the learning process. The Superintendent of Schools is appointed by the Board to serve as the chief executive officer for the School District. The Superintendent advises the Board on matters concerning management of the schools, as well as administering laws, regulations and policies adopted by the Board.



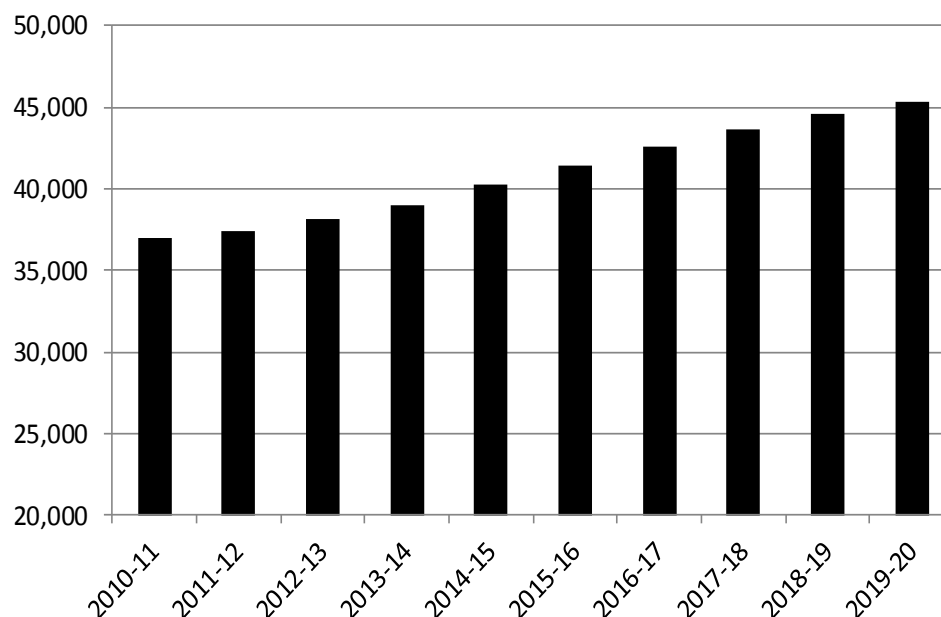
District Growth

Development of the County's predominantly tourist-based economy has been extremely rapid since the early 1980's. Most of the County's 40 miles of beaches have been developed residentially or commercially while at least 50 percent of the remainder of the County is yet to be developed. Thirty-two percent of the state's hotel and motel rooms are in Horry County while 40 percent of the state's second homes are also located here. According to the U.S. Census Bureau Horry County grew to a permanent population of over 269,000 in the year 2010 and is expected to exceed 319,000 by the year 2020. Since 2000, this represents a growth of 102,203 residents, or 52 percent.

According to the U. S. Census Bureau, Horry County's population in 2010 was approximately 79.9 percent White, 13.4 percent African-American, and 6.7 percent Other Race. Of this total, approximately 6.2 percent were of Hispanic origin. For 2013, the HCS student population consisted of 64 percent White, 20.3 percent African-American, and 15.7 percent Other Race. In 2013, 8.9 percent of students were of Hispanic origin. According to the U.S. Census Bureau 2013 American Community Survey, the median household income estimate in Horry County was \$43,001, compared to the US median estimate of \$53,657. Estimate of per capita income in 2014 for Horry County was \$23,897, compared to the US per capita income estimate of \$28,889.

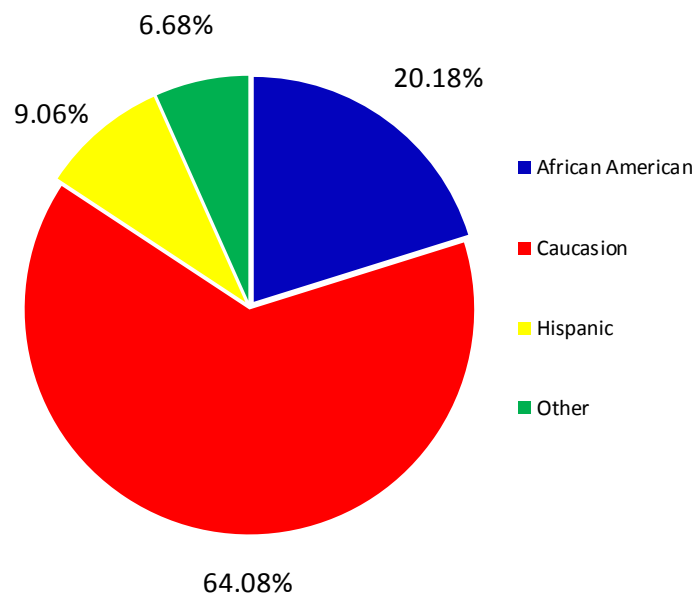
Enrollment

Horry County Schools is the fastest growing, and the 3rd largest overall, among South Carolina's 85 school districts. In the last ten years, Horry County Schools' enrollment has grown by 6,959 students. Looking to the future, the District still anticipates experiencing significant growth. As the graph indicates, the projected enrollment is expected to increase from 36,989 students from fiscal year 2010-11 to 45,297 students in fiscal year 2019-20.



Average Class Size Comparison

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Large High School 9-12	19.875	19.875	19.875
Small High School 9-12	16.125	16.125	16.125
Middle 6-8	20.200	20.200	20.200
Elementary 4-5	24.500	24.500	24.500
Primary 1-3	21.500	21.500	21.500
Kindergarten	25.500	25.500	25.500
Child Development	20.000	20.000	20.000

Ethnic Distribution

PERSONNEL SUMMARY

The information below is a summary by position of personnel included in the FY 2015 Budget. The total of full time equivalent positions for Fiscal Year 2015 is 5,773.087 FTEs.

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<u>Administration</u>					
Superintendent	1.000	1.000	1.000	1.000	1.000
Deputy Superintendent	-	-	-	1.000	-
Chief Officers	5.000	5.000	5.000	5.000	6.000
Staff Attorney	1.000	1.000	1.000	1.000	1.000
Exec Directors/Directors/Coordinators	54.500	57.500	57.500	57.500	56.000
Principals	51.000	50.000	50.000	50.000	51.000
Assistant Principals	84.000	88.500	87.000	86.500	92.500
<u>Professional Educators</u>					
Guidance Counselors	87.250	88.250	89.250	99.250	108.000
Learning Specialists	17.500	17.094	17.500	24.500	24.500
Media Specialists	47.000	48.000	48.000	48.000	49.000
Teachers	2,557.500	2,689.663	2,687.563	2,747.163	2,848.931
<u>Other Professional</u>					
Administrative Assistants	6.000	6.000	6.000	7.000	7.000
Nurses	57.250	59.250	60.100	59.000	60.000
Psychologists	29.000	31.000	31.000	31.000	31.000
Therapists	65.617	65.617	65.617	65.000	65.000
Other Professionals	138.500	155.500	159.906	167.406	184.406
<u>Instructional Support</u>					
Teaching Assistants	716.767	729.767	759.680	753.900	767.900
<u>Office / Clerical</u>					
Clerk/Secretary/Bookkeeper	269.500	270.000	272.000	271.000	282.000
<u>Other Support</u>					
Childcare	24.500	23.000	21.500	21.375	23.000
Custodial	223.000	238.250	240.750	247.250	277.250
Food Service	351.000	355.500	355.000	340.500	330.500
Maintenance	74.000	75.000	72.000	77.000	48.000
Transportation	395.000	411.000	422.500	429.500	452.500
Other Support	1.000	1.000	1.000	1.000	6.600
Total Positions	5,256.884	5,466.891	5,510.866	5,591.844	5,773.087

Budget Development Process

The Budget Development Process begins in October each year with Planning Services' student population projections. Based on the student enrollment projections and Board approved formulas, Budgetary Services determines final Personnel and Non-Personnel Allocations and Learning Services determine the school allocations for all special funds. Budget Resource Packages are distributed to Executive Officers and school Principals at the Administrative Team meeting, which include the process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of budget packages. Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets. In February, Executive Officers and Principals determine their Personnel Recommendations based on budgeted allocations. Principals develop budget decision packages based on their school's Non-Personnel Allocation. Executive Officers develop budget decision packages based upon needs within their departments. All budget decision packages are entered into our budget development software where they are reviewed and processed by Budgetary Services. This information is then compiled to create the Superintendent's Comprehensive Budget which is presented to the Superintendent and Board of Education for approval in June. Once the budget is approved, amendments are presented to the Board of Education for approval throughout the year.

General Fund

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The General Fund budget was developed using programmatic goals and funding priorities to allocate a limited amount of available funds.

For fiscal year 2015-16, the proposed budget for the General Fund of the School District is \$365,031,632. Approximately 54.2% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 42.8% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Local Revenue	\$ 192,987,757	\$ 197,927,251	\$ 4,939,494	2.56%
Intergovernmental Revenue	225,530	195,516	(30,014)	(13.31%)
State Revenue	145,904,604	156,198,204	10,293,600	7.06%
Federal Revenue	683,420	735,891	52,471	7.68%
Other Financing Sources	9,691,612	9,974,770	283,158	2.92%
Total Revenues & Other Financing Source	\$ 349,492,923	\$ 365,031,632	\$ 15,538,709	4.45%

General Fund expenditures and other financing uses totaling \$373,804,013 for 2015-16 is a \$18,120,218 increase over the prior year. The General Fund budget allocates funds into the following major categories:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Instruction	\$ 218,311,621	\$ 228,638,594	\$ 10,326,973	4.73%
Supporting Services	130,045,631	137,018,447	6,972,816	5.36%
Community Services	1,602	742	(860)	(53.68%)
Other Financing Uses	7,324,941	8,146,230	821,289	11.21%
Total Expenditures & Other Financing Uses	\$ 355,683,795	\$ 373,804,013	\$ 18,120,218	5.09%

The expenditure side of this budget supports salaries and benefits for 3,262.5 professional positions and 1,617.3 classified positions. 86.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.9% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for the Horry County Schools from the General Fund is approximately \$9,019, which is an increase over the 2014-15 amount of \$8,843. This budget will support the education of approximately 41,445 K-12 students.

Major initiatives funded by the proposed budget include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

- Staffing for 1,221 new students \$5,051,088

Operational Expectation OE-5 Financial Planning

- 2% salary increase for all regular employees \$4,960,979
- Increase in group health insurance 927,180
- Increase in employer retirement rate 531,019
- Charter school enrollment increase 604,877

Operational Expectation OE-7 Asset Protection

- Increase in utilities \$387,821
- Increase in maintenance service contracts 676,388
- Increase in property insurance 72,966

Operational Expectation OE-10 Instructional Program

• Personalized digital learning initiative for 5 th grade	\$557,777
• ESOL support (11 teachers and 1 coach)	886,416
• Expand Dual Credit/Technical Scholars program	110,000
• New Tech High School initiative	133,600

Other

• Additional days for clerical assistance at the school level	\$250,000
• School based technology support staff (middle and secondary)	850,011
• Athletic supplements and additional days	201,898
• Total funding shift from the Special Revenue Fund for K-5 enhancement	1,193,896

Special Revenue Fund

The Special Revenue Fund is used to account for federal, state, and/or local special funds earmarked for specific purposes. The Special Revenue Fund budget was developed based upon existing and projected grants. Special Revenue Fund expenditures are limited to the revenue received for each grant and must comply with stringent guidelines of the grant.

For fiscal year 2015-16, the proposed budget for the Special Revenue Fund of the School District is \$32,847,676. Approximately 5.4% of the revenue to support this fund is generated locally through after school childcare programs. 16.8% of the revenue is generated from the State in the form of various initiatives including: K-12 technology initiative, digital instruction materials, and student health and fitness. 77.4% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, and other various supplementary programs. The remaining .4% is generated from other financing sources in the form of transfers for athletic support and in kind services.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Local Revenue	\$ 1,663,967	\$ 1,767,181	\$ 103,214	6.20%
State Revenue	6,224,963	5,509,660	(715,303)	(11.49%)
Federal Revenue	24,388,194	25,442,135	1,053,941	4.32%
Other Financing Sources	125,100	128,700	3,600	2.88%
Total Revenues & Other Financing Source	\$ 32,402,224	\$ 32,847,676	\$ 445,452	1.37%

A comparison of the adopted 2015-16 budget for expenditures and other financing uses with the 2014-15 budget by major category follows:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease)	Percent Change
Instruction	\$ 21,050,386	\$ 19,818,631	\$ (1,231,755)	(5.85%)
Supporting Services	8,753,546	10,044,346	1,290,800	14.75%
Community Services	1,517,650	1,688,081	170,431	11.23%
Other Financing Uses	1,080,642	1,296,618	215,976	19.99%
Total Expenditures & Other Financing Uses	\$ 32,402,224	\$ 32,847,676	\$ 445,452	1.37%

The expenditure side of this budget supports salaries and benefits for 174.9 professional positions and 166.9 classified positions. 68% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 32% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement NOT supplant the regular education program.

It is important to note that Horry County Schools did not receive the funding during the 2014-2015 school year that it anticipated for reading coaches. The District and the former State Department of Education (SDE) administration that was in office last fall could not agree on the training specifics for these positions. The Read to Succeed legislation stated that districts had the option of partnering with institutions of higher education for the necessary training for the coaches to earn certification; however, the former SDE administration placed an additional requirement that would have resulted in reading coaches having to travel to Columbia periodically for training. The SDE did not provide for reimbursement for the travel, nor would they make any of the concessions that Horry County Schools requested. The District is in conversation with the new administration at the SDE to revisit this matter for the 2015-2016 school year.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-5 Financial Planning

- 2% salary increase for all regular employees \$277,066
- Increase in group health insurance 63,077
- Increase in employer retirement rate 31,470

Operational Expectation OE-10 Instructional Program

• Targeted assistance for exceptional students	\$178,438
• Targeted assistance for students in identified socio/economic areas and/or geographic clusters	901,498
• Technology funds	549,228
• Digital instructional materials	659,592
• Reading coaches	(940,950)
• Total funding shift for K-5 Enhancement	(1,193,896)

Education Improvement Act Fund

The Education Improvement Act Fund accounts for state entitlements and must be expended for those designated strategies. These funds are used to expand services offered to K-12 regular day and special needs students. The Education Improvement Act Fund budget is based on projections provided by the South Carolina Department of Education. Expenditures are limited to the revenue received for each strategy and are based upon expenditure plans developed by the schools and central office in conformity with district-wide and school goals, objectives and priorities.

For fiscal year 2015-16, the proposed revenue budget for the Education Improvement Act Fund of the School District is \$23,607,459.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease) Percent Change	
State Revenue	\$ 24,850,137	\$ 23,607,459	\$(1,242,678)	(5.00%)
Total Revenues & Other Financing Source	\$ 24,850,137	\$ 23,607,459	\$(1,242,678)	(5.00%)

A comparison of the adopted 2015-16 budget for expenditures and other financing uses with the 2014-15 budget by major category follows:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease) Percent Change	
Instruction	\$ 16,734,345	\$ 15,364,395	\$(1,369,950)	(8.19%)
Supporting Services	1,265,991	948,364	(317,627)	(25.09%)
Other Financing Uses	6,849,801	7,294,700	444,899	6.50%
Total Expenditures & Other Financing Uses	\$ 24,850,137	\$ 23,607,459	\$(1,242,678)	(5.00%)

The expenditure side of this budget supports salaries and benefits for 89 professional positions and 46.5 classified positions. 56.4% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 30.9% is transferred to the General Fund as EIA teacher salary increase. The remaining 12.7% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Aid to Districts – Special Education Funds were allocated to school districts due to the State's failure to meet the Federal Maintenance of Effort (MOE) requirements under IDEA. The State legislature had to provide an additional \$36.2 million in the 2011-12 budget to make up the reduction from the US Department of Education. For 2014-15, the State did not allocate funds under this proviso to school districts as the state levels of spending for Special Education funding are adequate to meet the MOE requirements and the 2015-16 budget indicates that there is no projection or allocation at this time.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-5 Financial Planning

- | | |
|--|-----------|
| • 2% salary increase for all regular employees | \$136,197 |
| • Increase in group health insurance | 30,183 |
| • Increase in employer retirement rate | 14,743 |

Other

- | | |
|---|-------------|
| • Increase in transfer to General Fund for teacher salaries/fringe | \$417,479 |
| • Elimination of funding for Aid to Districts – Special Education (MOE) | (2,474,083) |
| • Aid to Districts | 775,663 |

Debt Service Fund

The Debt Service Fund is established to account for the accumulation of resources general long-term debt principal and interest payments. Revenue for this fund consists primarily of local property taxes. The Debt Service Fund has budgeted revenues and other financing sources totaling \$73,167,925.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Local Revenue	\$ 71,291,620	\$ 72,401,186	\$ 1,109,566	1.56%
State Revenue	744,358	766,739	22,381	3.01%
Total Revenues & Other Financing Source:	\$ 72,035,978	\$ 73,167,925	\$ 1,131,947	1.57%

Comparative expenditure budgets for the Debt Service Fund are:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Redemption of Principal	\$ 20,845,000	\$ 21,860,000	\$ 1,015,000	4.87%
Interest on Bonds	15,191,800	15,806,633	614,833	4.05%
Fees for Servicing Bonds	150,212	148,137	(2,075)	(1.38%)
Other Financing Uses	35,300,000	35,100,000	(200,000)	(0.57%)
Total Expenditures	\$ 71,487,012	\$ 72,914,770	\$ 1,427,758	2.00%

For fiscal year 2015-16, the proposed budget for the Debt Service Fund of the School District is \$72,914,770. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing *approved* Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Legal Debt Limit

The School District's legal debt limit is eight percent (8%) of the projected net assessed valuation for bond purposes, \$2,097,003,351.

School Building Fund

The School Building Fund is established to account for resources received from bond funds, state capital entitlement funds, and interest income projections. Expenditure budgets for the fiscal year are based on approved capital projects. Once the Board of Education approves a capital spending project, capital expenditures are budgeted and balances are carried over from year to year until the projects are complete. The School Building Fund has budgeted revenues and other financing sources totaling \$109,080,000.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Local Revenue	\$ 85,380	\$ 31,699	\$ (53,681)	(62.87%)
Other Financing Sources	35,300,000	109,080,000	73,780,000	209.01%
Total Revenues & Other Financing Sources	\$ 35,385,380	\$ 109,111,699	\$ 73,726,319	208.35%

Comparative expenditure budgets for the School Building Fund are:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Facilities Acquisitions & Construction Services	\$ 49,622,225	\$ 122,541,290	\$ 72,919,065	146.95%
Total Expenditures & Other Financing Uses	\$ 49,622,225	\$ 122,541,290	\$ 72,919,065	146.95%

For fiscal year 2015-16, the proposed budget for the School Building Fund of the School District is \$122,541,190. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2015-16 year. The major initiatives include the launch of major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Major initiatives funded by the proposed budget include:**Operational Expectation OE-13 Facilities**

• New Intermediate School for St. James Area	\$12,408,756
• New Middle School for Socastee Area	12,419,404
• New Middle School for Carolina Forest Area	14,700,000
• New Myrtle Beach Middle School	14,680,911
• Replacement for Socastee Elementary School	10,349,000
• Renovation to North Myrtle Beach High School	4,000,000
• Addition to North Myrtle Beach Middle School	1,495,787
• New Alternative School	916,823
• Addition to Midland Elementary School	2,192,981
• Support Space and Building Modifications	5,597,410
• Sustainment Projects	7,197,723
• Emergency Maintenance Repair	1,000,000
• Equipment	500,000
• Construction Management	2,181,919
• 2015-16 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	9,388,821
• Canopy Projects	1,128,363
• Current Capital Improvement Projects	2,361,530
• Contingency for Future ERP System Upgrades	7,030,859
• Contingency	3,890,903

Food Service Fund

The Food Service Fund is a proprietary fund used to account for the cafeteria operation of the District. The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement.

For fiscal year 2015-16, the proposed budget for the Food Service Fund of the School District is \$22,135,911.

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Local Revenue	\$ 5,815,155	\$ 5,715,620	\$ (99,535)	(1.71%)
State Revenue	16,845	16,845	-	-
Federal Revenue	15,778,447	15,787,375	8,928	0.06%
Other Financing Sources	632,102	616,071	(16,031)	(2.54%)
Total Revenues & Other Financing Sources	\$22,242,549	\$22,135,911	\$ (106,638)	(0.48%)

Comparative expenditure budgets for the Food Service Fund are:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
			Increase/ (Decrease)	Percent Change
Supporting Services	\$20,652,947	\$20,669,747	\$ 16,800	0.08%
Other Financing Uses	1,663,361	1,605,560	(57,801)	(3.47%)
Total Expenses & Other Financing Uses	\$22,316,308	\$22,275,307	\$ (41,001)	(0.18%)

The expenditure side of this budget supports salaries and benefits for 2 professional positions and 348.5 classified positions. 51.9% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 48.1% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2014-15, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-5 Financial Planning

- Reduction of 9.0 cafeteria workers & changes in employee hours (\$339,023)
- 2% salary increase for all regular employees 145,806
- Increase in group health insurance 63,536
- Increase in employer retirement rate 18,229
- Increase in food purchases and supplies 51,052
- Increase in equipment purchases 78,000
- Decrease in indirect cost transfer to General Fund (57,801)

Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2015-16, the proposed budget for the Pupil Activity Fund of the School District is \$7,497,737.

The Pupil Activity Fund utilizes a centralized accounting system. All clubs or activities within the Pupil Activity Fund are accounted for separately. The budget was developed based on the historical trends within the district.

The comparative financial summary for the Pupil Activity Fund is:

	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease)	2015-16 Percent Change
<u>Revenue & Other Financing Sources</u>				
Local Revenue	\$6,872,215	\$ 7,236,523	\$ 364,308	5.30%
Total Revenue & Other Financing Sources	\$6,872,215	\$ 7,236,523	\$ 364,308	5.30%
<u>Expenditures</u>				
Instruction	\$ 104,745	\$ 55,395	\$ (49,350)	(47.11%)
Supporting Services	6,662,654	7,442,342	779,688	11.70%
Total Expenditures	\$6,767,399	\$ 7,497,737	\$ 730,338	10.79%

Budget Forecasts thru FY 2019

General Fund	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 339,801,311	\$ 355,056,862	\$ 368,904,080	\$ 383,291,339	\$ 398,239,701
Expenditures	348,358,854	365,657,783	379,917,666	394,734,455	410,129,098
Other Financing Sources (Uses)	2,366,671	1,828,540	1,559,570	1,691,092	1,828,370
Excess Revenues over Expenditures	(6,190,872)	(8,772,381)	(9,454,016)	(9,752,024)	(10,061,028)
Fund Balance, July 1	70,635,322	85,987,860	77,215,479	67,761,463	58,009,439
Fund Balance, June 30	\$ 73,098,941	\$ 77,215,479	\$ 67,761,463	\$ 58,009,439	\$ 47,948,411

Special Revenue Fund	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 32,277,124	\$ 32,718,976	\$ 33,995,016	\$ 35,320,822	\$ 36,698,334
Expenditures	31,321,582	31,551,058	32,781,549	34,060,030	35,388,371
Other Financing Sources (Uses)	(955,542)	(1,167,918)	(1,213,467)	(1,260,792)	(1,309,963)
Excess Revenues over Expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Education Improvement Act	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 24,850,137	\$ 23,607,459	\$ 24,365,258	\$ 25,147,383	\$ 25,954,614
Expenditures	18,000,336	16,312,759	16,836,399	17,376,847	17,934,644
Other Financing Sources (Uses)	(6,849,801)	(7,294,700)	(7,528,860)	(7,770,536)	(8,019,970)
Excess Revenues over Expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 72,035,978	\$ 73,167,925	\$ 75,362,963	\$ 77,623,852	\$ 79,952,567
Expenditures	36,187,012	37,814,770	36,184,937	36,221,437	36,543,287
Other Financing Sources (Uses)	-	-	-	-	-
Excess Revenues over Expenditures	548,966	253,155	1,995,786	3,723,538	4,048,944
Fund Balance, July 1	24,632,454	23,914,298	24,167,453	26,163,239	29,886,776
Fund Balance, June 30	\$ 25,181,420	\$ 24,167,453	\$ 26,163,239	\$ 29,886,776	\$ 33,935,721

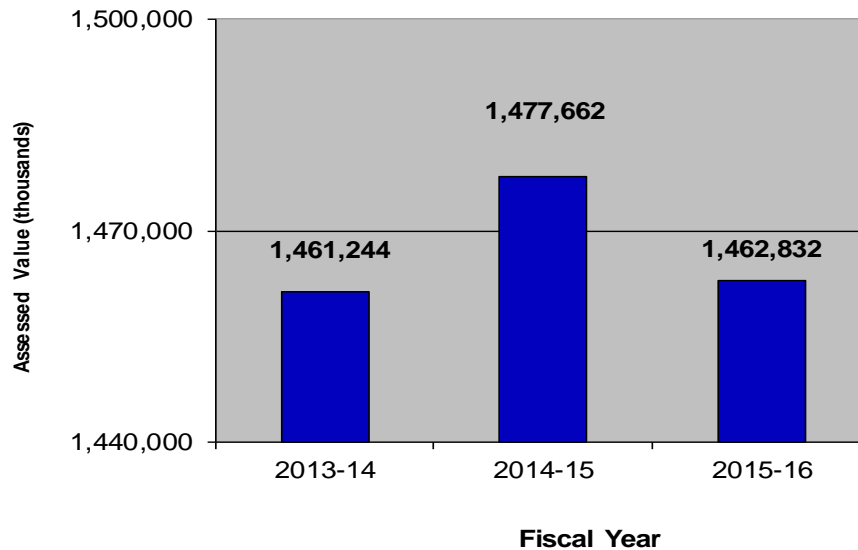
School Building Fund	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 85,380	\$ 31,699	\$ 23,140	\$ 16,892	\$ 12,331
Expenditures	49,622,225	122,541,290	44,339,451	38,455,929	43,809,764
Other Financing Sources (Uses)	35,300,000	109,080,000	105,580,000	106,580,000	117,080,000
Excess Revenues over Expenditures	(14,236,845)	(13,429,591)	61,263,689	68,140,963	73,282,567
Fund Balance, July 1	49,838,026	60,665,925	47,236,334	108,500,023	176,640,987
Fund Balance, June 30	\$ 35,601,181	\$ 47,236,334	\$ 108,500,023	\$ 176,640,987	\$ 249,923,554

Food Service Fund	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 21,610,447	\$ 21,519,840	\$ 22,487,475	\$ 23,498,653	\$ 24,555,334
Expenditures	20,652,947	20,669,747	21,333,246	22,018,043	22,724,822
Other Financing Sources (Uses)	(1,031,259)	(989,489)	(1,021,252)	(1,054,034)	(1,087,868)
Excess Revenues over Expenditures	(73,759)	(139,396)	132,977	426,576	742,644
Fund Balance, July 1	3,092,534	5,177,148	5,037,752	5,170,729	5,597,306
Fund Balance, June 30	\$ 3,018,775	\$ 5,037,752	\$ 5,170,729	\$ 5,597,306	\$ 6,339,950

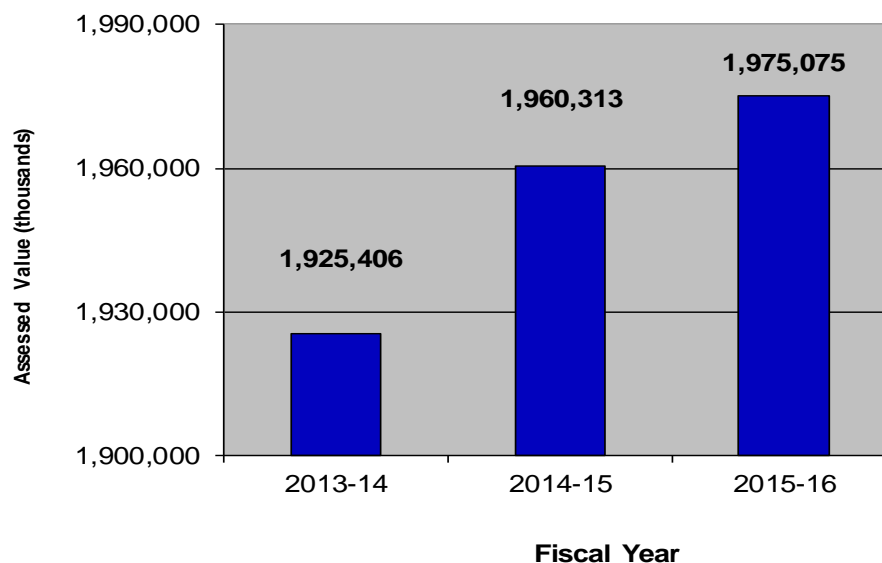
Pupil Activity Fund	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
Revenues	\$ 6,872,215	\$ 7,236,523	\$ 7,504,274	\$ 7,781,933	\$ 8,069,864
Expenditures	6,767,399	7,497,737	7,775,153	8,062,834	8,361,159
Excess Revenues over Expenditures	104,816	(261,214)	(270,879)	(280,901)	(291,295)
Fund Balance, July 1	5,177,148	6,144,843	5,883,629	5,612,750	5,331,849
Fund Balance, June 30	\$ 5,281,964	\$ 5,883,629	\$ 5,612,750	\$ 5,331,849	\$ 5,040,554

Tax Rate Trends

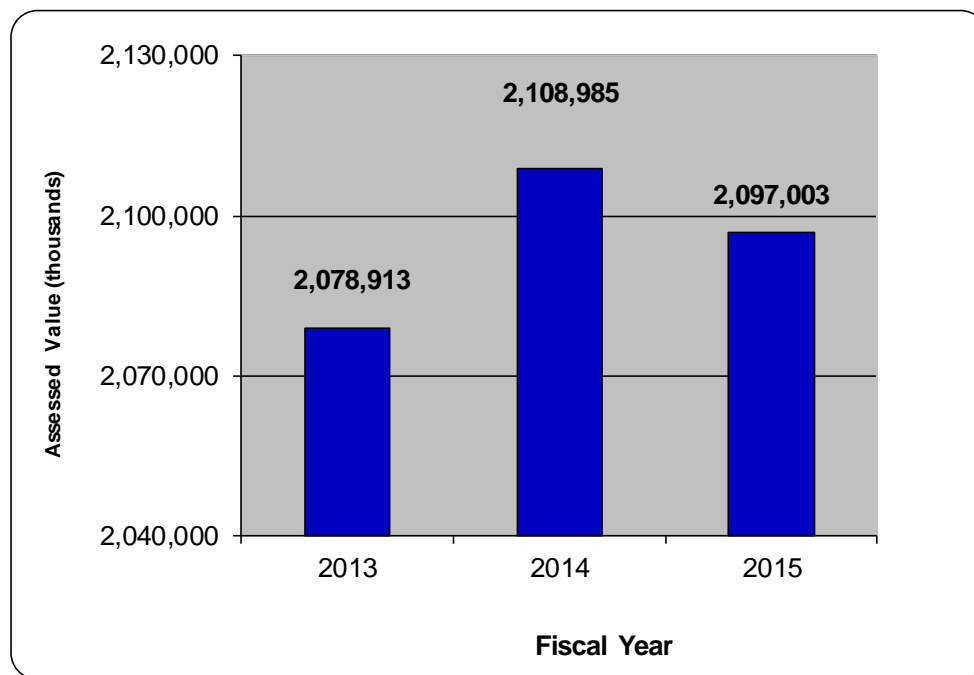
The District's source of tax revenue is the real, personal and vehicle taxes levied against the citizens. Taxes are 52 percent of the total General Fund revenue source and are based on the assessed value of property. Pursuant to Act 388, all owner-occupied real property in the State is exempt from *ad valorem* real property taxes levied for school district operations. The estimated assessed value of a mill for the General Fund is \$1,462,832. The General Fund Value of a Mill for the last three years is charted below:



For the servicing of the District's debt, the estimated assessed value of a mill for all real property, personal property and vehicles as of June 30, 2014 is \$1,975,075. The Debt Service Value of a Mill for the last three years is charted below:

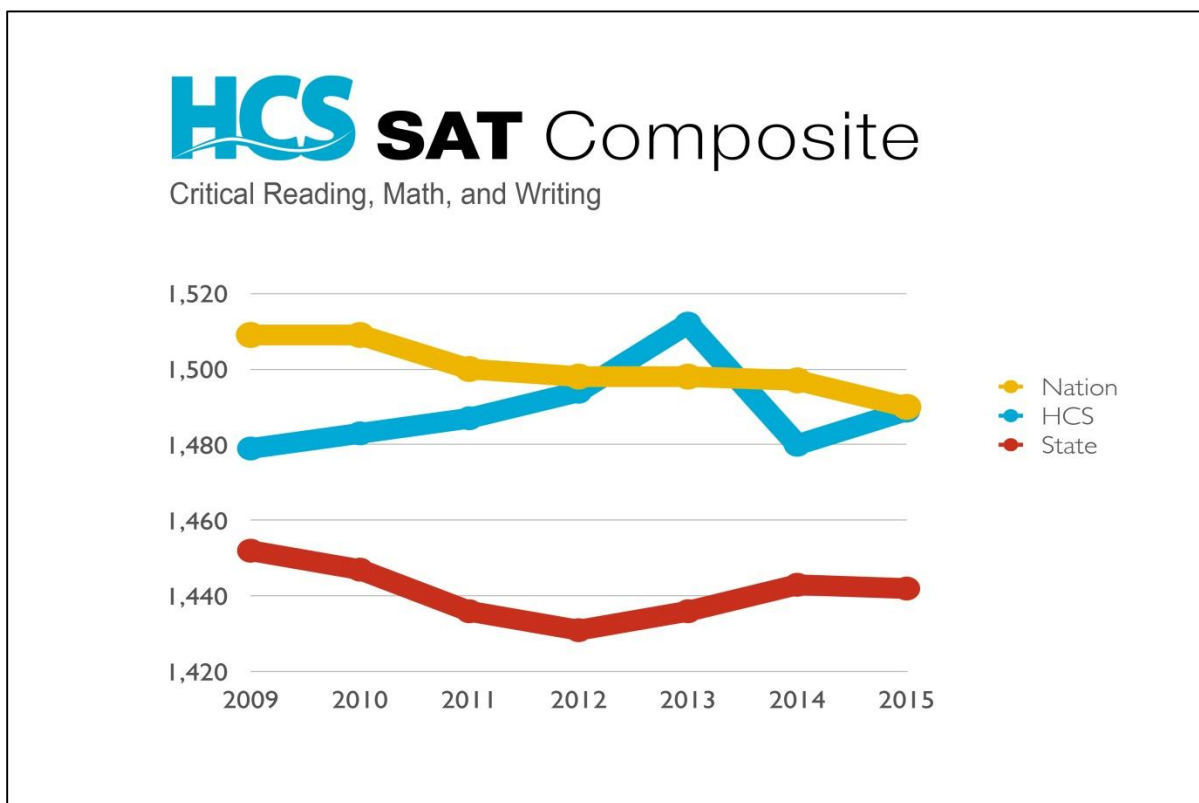


In the County, taxes are collected for County and school purposes as a single tax bill which must be paid in full by the individual taxpayer. Taxes are collected on a calendar year basis. A county is authorized to implement a system of quarterly payments for real property taxes (except for property taxes paid through an escrow account). Real and personal taxes in the County are payable on or before January 15 of each year, with the exception of taxes on motor vehicles. All personal property taxes on motor vehicles are due on or before the last day of the month in which the license tag for motor vehicles expires. If taxes are not paid on or before January 15, a penalty of 3% thereon is added; if not paid by February 1, an additional penalty of 7% is added; if not paid on or before March 16, an additional penalty of 5% thereon is added and such taxes go into execution. Unpaid taxes, both real and personal, constitute a first lien against the property taxed. The County Treasurer is empowered to seize and sell so much of the defaulting taxpayer's estate – real, personal or both – as may be sufficient to satisfy the taxes. The Assessed Value of Real and Personal Property are noted below:



Scholastic Aptitude Test (SAT) Scores

Horry County Schools' composite of scores for critical reading, math, and writing is 1489 which is 47 points above the state average of 1,442 but 1 point below the national average of 1,490. Five of the district's twelve secondary schools topped the national average on the 2015 SAT. These include Carolina Forest High School – 1,501; Myrtle Beach High School – 1,499; North Myrtle Beach – 1,607; Socastee High – 1,525; and the Academy of Arts, Science, and Technology – 1607.



District-wide, 952 students, or 40 percent of the senior class, took the SAT.

HCS seniors averaged 499 in critical reading, 508 in math, and 482 in writing tests. Statewide, all seniors averaged 488 in critical reading, 487 in math and 467 in writing tests. Nationally, all seniors averaged 489 in critical reading, 498 math, and 475 in writing tests.

HCS high schools and their 2015 composite scores on SAT critical reading, math and writing are as follows:

- Aynor High School, 1,475;
- Carolina Forest High School, 1,501;
- Conway High School, 1,322;
- Early College High School, 1,390;
- Green Sea Floyds High School, 1,420;
- Loris High School, 1,459;
- Myrtle Beach High School, 1,499;
- North Myrtle Beach High School, 1,607;
- Socastee High School, 1,525;
- St. James High School, 1,475;
- Academy of Arts, Science, and Technology, 1,607; and
- Academy for Technology and Academics, 1,423.

Among the strategies for improving student performance on the SAT include an increased emphasis on rigorous coursework, setting high expectations for performance, workshops, tutoring, SAT Team competition, and personalized meetings with students to set goals.

Note: Scores reflected above are those reported to Horry County Schools by The College Board and may vary slightly from the scores reported by the South Carolina Department of Education. Given the variance, HCS chose to use the numbers provided by the primary source and administrator of the SAT.

Scholastic Aptitude Test (SAT I) Scores

Mean Score Comparisons

VERBAL											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Nation	508	503	502	502	501	498	497	496	496	497	495
South Carolina	494	487	488	488	486	482	482	481	484	488	488
Horry County Schools	497	493	492	494	491	490	493	491	503	495	499
Aynor High	531	488	482	521	471	493	478	479	519	520	478
Carolina Forest Education Center	513	492	511	500	515	506	498	504	500	508	504
Conway High	509	494	476	478	480	467	465	455	475	451	442
Early College High School									462	482	469
Green Sea Floyds High	455	514	490	510	478	538	486	502	482	451	474
Loris High	483	445	454	481	494	432	452	477	496	490	478
Myrtle Beach High	486	504	491	492	483	491	486	473	488	504	509
North Myrtle Beach High	492	487	489	481	487	486	502	526	510	519	542
Socastee High	498	505	489	500	490	487	514	495	520	492	511
St James High	484	483	496	490	496	506	502	482	510	490	498
Academy of Arts Science & Technology		511	520	516	511	500	520	531	503	542	541
Academy for Technology & Academics				508	449	457	487	474	496	441	490

MATH											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Nation	520	518	515	515	515	511	514	514	514	513	511
South Carolina	499	498	496	497	496	496	490	488	487	490	487
Horry County Schools	523	517	510	510	508	516	512	516	523	510	508
Aynor High	572	563	523	571	503	537	532	509	541	556	526
Carolina Forest Education Center	545	518	520	524	530	535	517	532	529	514	509
Conway High	525	540	518	497	520	499	477	491	493	478	447
Early College High School									472	486	475
Green Sea Floyds High	469	529	511	552	515	549	515	522	497	506	502
Loris High	509	464	491	496	502	457	475	506	518	504	509
Myrtle Beach High	509	522	501	503	492	513	510	503	512	509	512
North Myrtle Beach High	509	504	504	484	495	514	526	545	509	522	541
Socastee High	529	529	512	520	495	512	529	520	546	513	526
St James High	511	491	508	498	524	531	506	506	526	509	497
Academy of Arts Science & Technology		487	508	507	465	486	517	521	512	534	544
Academy for Technology & Academics				495	467	476	506	497	536	437	437

WRITING											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Nation		497	497	515	493	488	489	488	488	487	484
South Carolina		480	480	502	470	465	464	462	465	465	467
Horry County Schools		488	488	482	479	477	482	477	486	475	482
Aynor High		497	474	528	470	489	481	475	486	487	471
Carolina Forest Education Center		484	501	485	496	488	482	485	485	485	488
Conway High		493	467	460	471	453	441	435	457	434	433
Early College High School									450	479	446
Green Sea Floyds High		506	453	513	486	506	493	487	478	459	444
Loris High		455	467	471	480	433	454	471	499	473	472
Myrtle Beach High		508	476	478	467	482	477	457	466	479	477
North Myrtle Beach High		473	479	469	473	467	496	507	502	513	523
Socastee High		498	469	498	482	469	507	481	507	468	489
St James High		570	494	483	487	500	485	478	488	477	481
Academy of Arts Science & Technology		490	511	502	465	475	509	517	493	516	522
Academy for Technology & Academics				453	438	451	454	463	473	407	496

COMPOSITE*											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Nation	1028	1518	1514	1532	1509	1497	1500	1498	1498	1497	1490
South Carolina	993	1465	1464	1487	1452	1443	1436	1431	1436	1443	1442
Horry County Schools	1020	1498	1490	1486	1478	1483	1487	1484	1512	1480	1489
Aynor High	1103	1548	1479	1620	1444	1519	1491	1463	1546	1563	1475
Carolina Forest Education Center	1058	1494	1532	1509	1541	1529	1497	1521	1514	1507	1501
Conway High	1034	1527	1461	1435	1471	1419	1383	1381	1425	1363	1322
Early College High School									1384	1447	1390
Green Sea Floyds High	924	1549	1454	1575	1479	1593	1494	1511	1457	1416	1420
Loris High	992	1364	1412	1448	1476	1322	1381	1454	1513	1467	1459
Myrtle Beach High	995	1534	1468	1473	1442	1486	1473	1433	1466	1492	1499
North Myrtle Beach High	1001	1464	1472	1434	1455	1467	1524	1578	1521	1554	1607
Socastee High	1027	1532	1470	1518	1467	1468	1550	1496	1573	1473	1525
St James High	995	1544	1498	1471	1507	1537	1493	1466	1524	1476	1475
Academy of Arts Science & Technology			1539	1525	1441	1461	1546	1569	1508	1592	1607
Academy for Technology & Academics				1456	1354	1384	1447	1434	1505	1285	1423

* Composite scores did not include writing test until FY 2006.

** Early College High School became a separate entity in FY 2013.

Note: Scores reflected above are those reported to Horry County Schools by The College Board and may vary slightly from the scores reported by the South Carolina Department of Education. Given the variance, HCS chose to use the numbers provided by the primary source and administrator of the SAT.



The Government Finance Officers of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Horry County Schools, South Carolina for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



This Meritorious Budget Award is presented to

HORRY COUNTY SCHOOL DISTRICT

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

BOARD OF EDUCATION

Chairperson	Joe DeFeo
District 1 Board Member	Holly Heniford
District 2 Board Member	Sherrie Todd
District 3 Board Member	Ray Winters
District 4 Board Member	Kay Loftus
District 5 Board Member	Janice Morreale
District 6 Board Member	Pamela Timms
District 7 Board Member	Janet Graham
District 8 Board Member	John Poston
District 9 Vice-Chairperson	David Cox
District 10 Board Member	Neil James
District 11 Board Member	Jeffrey Garland

ADMINISTRATIVE OFFICIALS

Superintendent	Dr. Rick Maxey
Interim Chief Academic Officer	Boone Myrick
Chief Support Services Officer	Daryl Brown
Chief Financial Officer	John K. Gardner
Chief Human Resources Officer	Mary Anderson
Chief Information & Accountability Officer	Edward Boyd
Chief Instructional Support Officer	Carolyn J. Chestnut

WEBSITE

Horry County Schools..... <http://www.horrycountyschools.net>

HORRY COUNTY COUNCIL

Mark Lazarus	Chairman
Harold Worley.....	District 1
Bill Howard.....	District 2
Vacant	District 3
Gary Loftus	District 4
Tyler Servant.....	District 5
Cam Crawford.....	District 6
James Frazier	District 7
Johnny Vaught	District 8
W. Paul Prince	Vice-Chairman, District 9
Jody Prince.....	District 10
Al Allen.....	District 11

SENATE

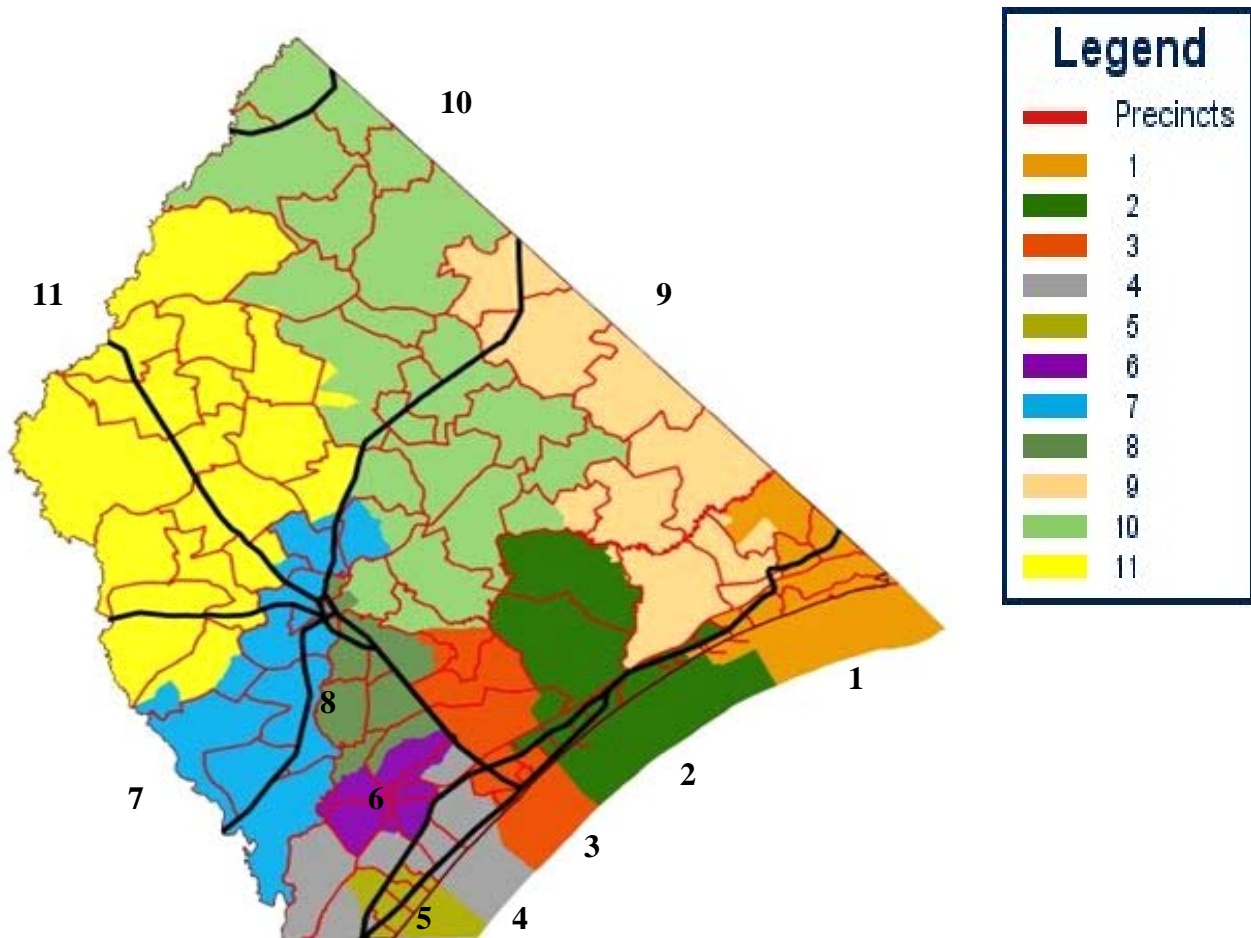
Greg Hembree.....	District 28
Kent M. Williams.....	District 30
Ronnie A. Sabb.....	District 32
Luke A. Rankin.....	District 33
Raymond E. Cleary III.....	District 34

HOUSE OF REPRESENTATIVES

Jackie E. Hayes	District 55
Mike Ryhal.....	District 56
J. Wayne George	District 57
Jeffrey E. Johnson	District 58
Heather Ammons Crawford.....	District 68
Carl L. Anderson.....	District 103
Gregory D. Duckworth	District 104
Kevin Hardee	District 105
Russell Fry	District 106
Alan D. Clemmons.....	District 107

The Board of Education

David Cox, Vice-Chair	District 9.....	November, 2016
Joe Defeo, Chairperson	At -Large	November, 2016
Jeffrey Garland.....	District 11.....	November, 2016
Janet Graham	District 7.....	November, 2018
Holly Heniford.....	District 1.....	November, 2018
Neil James	District 10.....	November, 2018
Kay Loftus	District 4.....	November, 2016
Janice Morreale.....	District 5.....	November, 2016
John Poston	District 8.....	November, 2016
Pam C. Timms	District 6.....	November, 2018
Sherrie Todd.....	District 2.....	November, 2018
Ray Winters	District 3.....	November, 2018



The Horry County Board of Education is comprised of twelve members: eleven elected from single-member districts and a chairperson elected countywide. All serve a four-year term.

The Board holds regular public meetings on the second and fourth Monday of each month.

Horry County Schools is governed by a twelve-member Board - eleven members, elected for four-year terms from single-member districts, and the chairperson, elected for a four-year term from the county at large. The Board elects a vice-chairperson for a two-year term from the eleven members who are elected from single-member districts. The Board of Education has legal authority for all public schools in Horry County within the framework set by the State Legislature and the State Board of Education. The Board acts to interpret the educational needs of the county and then meets those needs with policies and facilities that stimulate the student and the learning process. The Superintendent of Schools is appointed by the Board to serve as the chief executive officer for the School District. The Superintendent advises the Board on matters concerning management of the schools, as well as administering laws, regulations and policies adopted by the Board.

The Board of Education meets in regularly scheduled meetings on the second and fourth Monday of each month at 6:00 p.m. Meetings are generally held in the Board Meeting Room located at the District Office. Meetings are held on occasion at different schools throughout the district to make meetings accessible to all communities. If there are changes in meeting place, date, or if additional meetings are called, notice is given through the news media.

Regular and special meetings, as well as committee meetings, are open to the public in accordance with the S. C. Freedom of Information Act. Executive sessions are held as needed for purposes as provided by state law. Notice of all meetings is given to the public in advance through the news media.

The Superintendent of Schools is appointed by the Board to serve as the chief executive officer of the School District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, as well as administering laws, regulations, and policies adopted by the Board. The Superintendent of Schools and his administration team are responsible for the execution of those policies and the day-to-day operation of the schools and the district.

As the leader for teaching and learning for Horry County Schools, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students as well as providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the district, guiding the direction of

employees and ensuring their ongoing professional development. Dr. Rick Maxey, Superintendent of Schools, was appointed by the Board of Education on June 15, 2015. Prior to his appointment as Superintendent, Dr. Maxey was the Deputy Superintendent for more than three years, where he supervised District Operations in the areas of facilities, food services, student affairs, and transportation. Dr. Maxey has a foundation of educational leadership experiences having been HCS' executive director for both middle and secondary schools and he also served as a principal specialist for support services where he supervised the Department of Special Education. Before he began working as a District Administrator, Dr. Maxey was a teacher, assistant principal and principal. Prior to beginning his career in secondary education, Dr. Maxey was an English instructor at both Presbyterian College and Clemson University. Dr. Maxey earned master and doctoral degrees in Educational Leadership from the University of South Carolina, and holds master and bachelor degrees in English from Clemson University.

The District's Organization

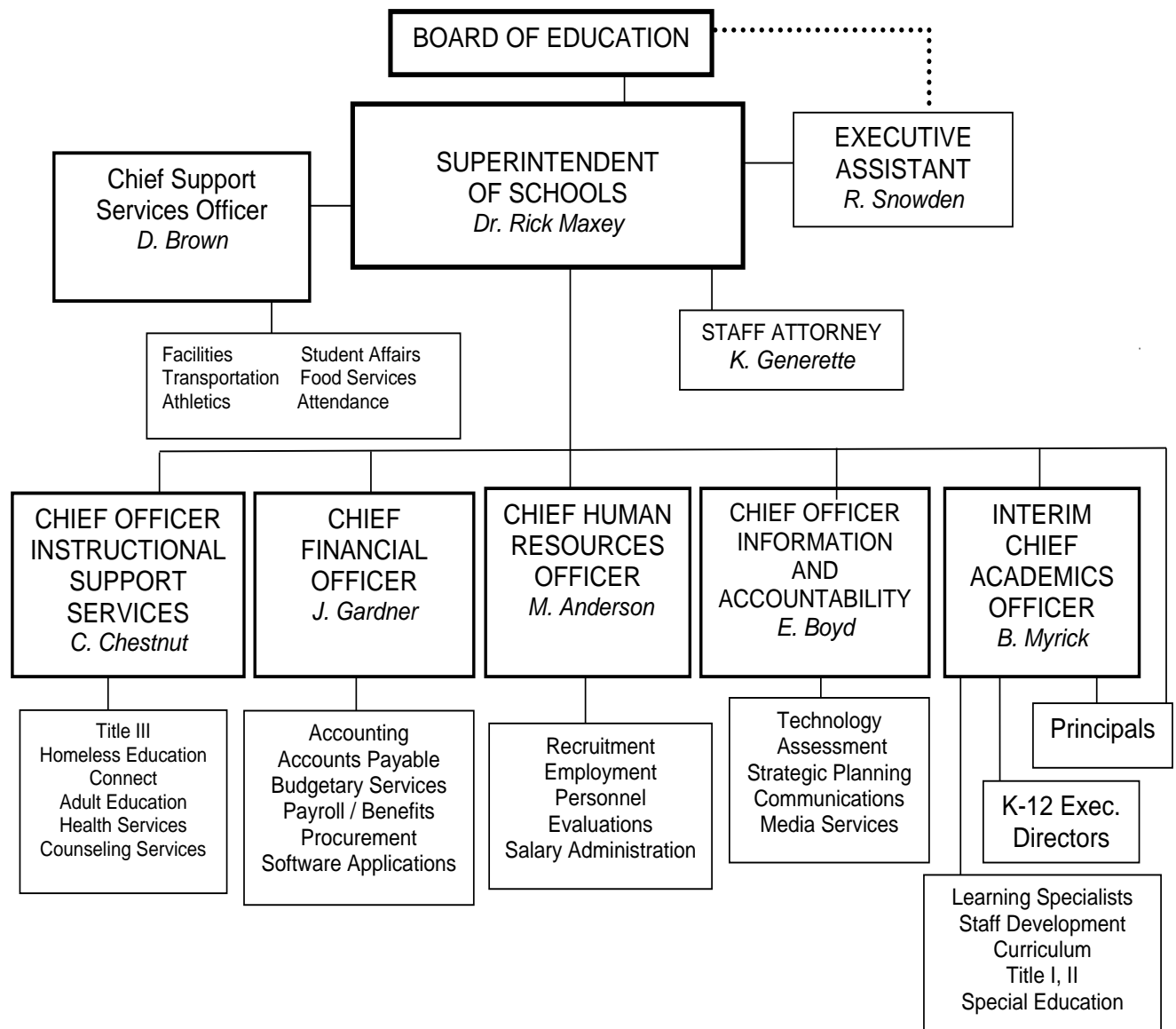
The Chief Financial Officer of the District, Mr. John K. Gardner is responsible to the Board and Administration for all financial operations. Mr. Gardner has been employed with the school district since May 1996. During his 18 years, he has served in various administrative capacities, including Accounting Officer, Director of Accounting & Budgetary Services and Executive Director of Fiscal Services. Prior to coming to Horry County Schools, Mr. Gardner was employed by Consolidated Coca-Cola. He graduated from Coastal Carolina College with a Bachelor of Science in Business Administration in 1984. Mr. Gardner later earned a Masters of Accountancy from the University of South Carolina in 1989.

All District employees are responsible to the Superintendent and are employed by the Board upon the recommendation of the Superintendent.

The school district is organized such that six Chief Officers are employed: Chief Academic Officer, Chief Financial Officer, Chief Human Resource Officer, Chief Information and Accountability Officer, Chief Instructional Support Officer and Chief Support Services Officer. These six positions report directly to the Superintendent.

The traditional organizational chart is presented to identify the scope of responsibility within the organization and organizational structure.

Horry County Schools





***The District is Legally
Autonomous***

The legal name of the district is Horry County School District. To distinguish the district entity from the legislative body, which governs the district, the name Horry County Schools is used to describe the district entity.

The boundaries of the district are coterminous with the boundaries of Horry County, South Carolina; however, the school district is an independent entity. The present boundaries of the school district and authority of its Board were established in 1952 by Act No. 754 of the Acts and Joint Resolution of the General Assembly of South Carolina which established a county-wide school district.

***The District is Fiscally
Independent***

The district became fiscally independent on August 31, 1995, which fulfilled Strategy 11 of the district's Strategic Plan. In the order granting summary judgment signed by James E. Lockemy, the Circuit Judge ordered:

The Horry County School Board is legally empowered by Act 239 to determine the necessary millage for the operation of schools of the Horry County School District and the Horry County Auditor shall receive statements of such rates pursuant to S.C. Code Ann. §: 12-39-180 from the Horry County School Board.

District Size and Scope

In 2014, the estimated total population for Horry County was 298,832 persons. This reflects a 10.97% increase in population from 2010, when the population was 269,291 persons. During this same time, South Carolina experienced a 3.2 percent population growth rate.

***District Size and Scope***
(continued)

The school district has nine attendance areas: Aynor, Carolina Forest, Conway, Green Sea Floyds, Loris, Myrtle Beach, North Myrtle Beach, Socastee, and St. James. Each area consists of a high school and the elementary and middle schools that feed into it.

Number of Schools:

Primary/Elementary Schools	27
Middle Schools	11
High Schools	10
Career Centers/Laboratory Schools	3
Alternative School	1
Charter School	4
Total	56

All schools in the district and the district itself are fully accredited by the South Carolina Department of Education and the Southern Association of Colleges and Schools. Horry County Schools is the third largest of the state's eighty-five (85) school districts and ranks second in the state in student enrollment growth during the past ten (10) years. For fiscal year 2015-16, the student enrollment is projected to be 41,445:

Primary/Elementary Schools	19,455
Middle Schools	9,225
High Schools	12,765
Total	41,445

The District provides a full range of programs and services for its students. These include elementary and secondary course offerings at the general, vocational and college preparatory levels. A broad range of co-curricular and extra-curricular activities to complement the students' curricular programs are also offered.

Our Vision:

- To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Our Beliefs:

- Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.
- We have the obligation to challenge every student to meet higher academic standards than his/her current level.
- Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:
 - We put service to students above all else.
 - We take responsibility for the success of all students.
 - We care passionately about our work with children.
 - We build strong positive relationships with students, staff, parents, and community.
 - We model and promote civility and integrity.
- We must also provide support for continuous improvement for students and staff.
- Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.
- All who share our schools deserve a safe, respectful and nurturing environment.
- Partnerships among family, community and school are imperative to students' social and academic success.

Our Strategic Plan:

- We will provide research-based curriculum and instructional methods that facilitate achievement for all students.
- We will provide a comprehensive assessment system that monitors and documents performance and uses these results to improve student performance and school effectiveness.

- We will provide the human, financial, and physical resources and services necessary to support our vision and purpose of achievement for all students.
- We will foster effective communications and relationships with and among our stakeholders.
- We will provide governance and leadership that promote student performance and school/system effectiveness.

5-Year Performance Goals:

Performance Goal: KINDERGARTEN READING

At least 97% of kindergarten students will reach benchmark in reading on the end-of-year assessment by 2016.

Measurement: Spring DIBELS Next assessment; percentage of students “on track”

	2012	2013	2014	2015	2016
GOAL:				96.0%	97.0%
STATUS	94.0%	95.0%	94.0%		

Performance Goal: FIRST GRADE READING

At least 93% of first grade students will reach benchmark in reading on the end-of-year assessment by 2016.

Measurement: Spring DIBELS Next assessment; percentage of students “on track”

	2012	2013	2014	2015	2016
GOAL:				90.0%	93.0%
STATUS	85.0%	86.0%	85.0%		

Performance Goal: PASS SCIENCE

At least 90% of students in grades 3-8 will score “met” or above in Science by 2016.

Measurement: PASS Science (% “met” and above)

	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2010 Status	74.7%	69.7%	63.8%	77.2%	70.3%
2011 Status	79.1%	71.0%	70.0%	76.0%	74.8%
2012 Status	78.3%	74.1%	71.7%	81.7%	79.8%
2013 Status	80.4%	79.2%	72.5%	79.9%	79.4%
2014 Status	74.3%	74.3%	71.5%	78.0%	74.4%
2015 Goal	82.0%	82.0%	81.0%	84.0%	82.0%
2016 Goal	90.0%	90.0%	90.0%	90.0%	90.0%

Performance Goal: PASS SOCIAL STUDIES

At least 90% of students in grades 3-8 will score “met” or above in Social Studies by 2016.

Measurement: PASS Social Studies (% “met” and above)

	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2010 Status	82.1%	71.3%	81.3%	64.4%	69.5%
2011 Status	84.5%	75.6%	79.1%	67.5%	72.8%
2012 Status	86.5%	75.7%	80.2%	72.5%	75.4%
2013 Status	87.5%	77.6%	81.4%	70.1%	76.8%
2014 Status	87.5%	78.4%	81.6%	68.5%	77.0%
2015 Goal	89.0%	84.0%	85.5%	80.0%	83.5%
2016 Goal	90.0%	90.0%	90.0%	90.0%	90.0%

Performance Goal: MIDDLE SCHOOL ALGEBRA

At least 40% of the total eight grade enrollment will pass the state end-of-course Algebra 1 test by the time they exit middle school.

Measurement: Middle school students who have passed state end-of-course Algebra 1 test in middle school as a percentage of the total grade 8 enrollment.

	2010	2011	2012	2013	2014	2015	2016
GOAL:						40.0%	40.0%
STATUS	36.8%	39.5%	38.0%	36.8%	42.9%		

Performance Goal: END-OF-COURSE ALGEBRA

At least 95% of students will pass the State's Algebra end-of-course test by 2016.

Measurement: State end-of-course test for Algebra I and Math for Technologies II, percent making A, B, C or D.

	2010	2011	2012	2013	2014	2015	2016
GOAL:						95.0%	95.0%
STATUS	85.5%	88.6%	88.0%	89.4%	94.5%		

Performance Goal: END-OF-COURSE ENGLISH

At least 90% of students will pass the State's English end-of-course test by 2016.

Measurement: State English I end-of-course test percent making A, B, C or D

	2010	2011	2012	2013	2014	2015	2016
GOAL:						87.0%	90.0%
STATUS	80.4%	77.2%	79.4%	83.2%	84.2%		

Performance Goal: END-OF-COURSE BIOLOGY

At least 90% of students will pass the State's Biology end-of-course test by 2016.

Measurement: State Physical Science end-of-course test percent making A, B, C or D

	2010	2011	2012	2013	2014	2015	2016
GOAL:						87.5%	90.0%
STATUS	n/a	76.0%	80.1%	85.3%	84.5%		

Performance Goal: END-OF-COURSE HISTORY

At least 80% of students will pass the State's U.S. History end-of-course test by 2016.

Measurement: State Physical Science end-of-course test percent making A, B, C or D

	2010	2011	2012	2013	2014	2015	2016
GOAL:						77.0%	80.0%
STATUS	54.8%	59.2%	65.7%	72.8%	73.6%		

Performance Goal: AP / IB

At least 30% of 11th and 12th grade students will take at least one Advanced Placement or International Baccalaureate course by 2016.

Measurement: % of students in grades 11 and 12 (non-duplicated) who were enrolled in an AP or IB credit course during the most recent school year.

	2010	2011	2012	2013	2014	2015	2016
GOAL:						28.0%	30.0%
STATUS	20.9%	19.8%	23.1%	22.7%	20.5		

Performance Goal: SAT

The average SAT score (combined) for high school seniors will be at or above the national average.

Measurement: SAT combined average (Critical reading + Math + Writing)

	2010	2011	2012	2013	2014	2015	2016
GOAL:						US Avg	US Avg
STATUS	1482	1487	1484	1512	1481		

Performance Goal: ACT

The average ACT score (combined) for high school seniors will be equal to the national average.

Measurement: ACT combined average

	2010	2011	2012	2013	2014	2015	2016
GOAL:						US Avg	US Avg
STATUS	20.3	20.3	20.2	20.8	20.7		

Performance Goal: GRADUATION RATE (4 YEAR)

At least 90% of high school students will earn standard high school diplomas within four years or less after entering the ninth grade (i.e., on time) by 2016.

Measurement: 4-Year Graduation Rate by State Accountability and NCLB formula

	2010	2011	2012	2013	2014	2015	2016
GOAL:						85.0%	90.0%
STATUS	68.6%	75.0%	77.3%	77.7%	79.4%		

Performance Goal: GRADUATION RATE (5 YEAR)

At least 92% of high school students will earn standard high school diplomas within five years or less after entering the ninth grade by 2016.

Measurement: 5-Year Graduation Rate by State Accountability and NCLB formula

	2010	2011	2012	2013	2014	2015	2016
GOAL:						88.0%	92.0%
STATUS	n/a	69.7%	77.1%	79.8%	79.0%		

Performance Goal: CONFERENCES

At least 100% of parents/guardians will participate in a conference with school personnel about their child's academic performance every year.

Measurement: State Report Card "Parents attending conferences" percentage

	2010	2011	2012	2013	2014	2015	2016
GOAL:						100.0%	100.0%
STATUS	95.7%	97.8%	98.9%	98.3%	100.0%		

Performance Goal: ATTENDANCE

The attendance rate for students and teachers will be at least 96% each year.

Measurement: Attendance records (Using 135-day ADA as basis for students, end-of-year for teachers)

	2010	2011	2012	2013	2014	2015	2016
Students							
GOAL:						96.0%	96.0%
STATUS	95.6%	95.5%	96.2%	96.0%	96.7%		
Teachers							
GOAL:						96.0%	96.0%
STATUS	94.1%	94.8%	94.7%	94.7%	94.9%		

Performance Goal: ADVANCED DEGREES

The percentage of teachers with an advanced degree will increase to 65% by 2016.

Measurement: Percentage of teachers with advanced degrees, as reported on annual State Report Card

	2010	2011	2012	2013	2014	2015	2016
GOAL:						63.5%	65.0%
STATUS	57.3%	58.9%	59.9%	59.7%	61.7%		

Performance Goal: MAP GROWTH GOALS

At least 75% of students in grades 2-8 will meet Fall-to-Spring growth goals on MAP Reading, Language, and Math.

Measurement: MAP (Measures of Academic Progress) Fall-to-Spring Growth Goals report

		Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2011 Status	Reading	69.3%	69.2%	67.3%	63.6%	60.2%	60.8%	59.3%
	Language	69.9%	67.3%	68.2%	70.4%	63.5%	66.3%	68.5%
	Math	79.0%	74.5%	75.6%	80.0%	61.3%	59.1%	67.8%
2012 Status	Reading	65.1%	65.0%	59.4%	59.7%	59.3%	60.5%	57.8%
	Language	66.7%	64.1%	65.4%	66.7%	60.8%	65.4%	61.7%
	Math	78.3%	71.7%	64.9%	73.1%	61.9%	61.8%	65.7%
2013 Status	Reading	66.4%	65.2%	58.5%	58.8%	54.6%	56.8%	56.3%
	Language	70.4%	65.8%	67.2%	65.9%	61.0%	64.1%	61.0%
	Math	79.7%	71.0%	67.2%	72.2%	63.0%	60.8%	64.4%
2014 Status	Reading	60.6%	57.1%	61.5%	63.8%	50.9%	53.2%	54.1%
	Language	60.4%	60.8%	63.8%	65.9%	52.5%	60.5%	59.6%
	Math	79.1%	70.1%	69.2%	72.2%	53.4%	53.7%	59.9%
2015 Goal	Reading	63.0%	64.0%	58.3%	63.6%	54.7%	62.6%	62.4%
	Language	63.4%	63.9%	61.2%	62.1%	52.0%	60.2%	57.8%
	Math	77.1%	71.4%	74.3%	72.0%	56.2%	67.4%	66.3%
2016 Goal	Reading	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
	Language	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
	Math	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%

Board Power Goal: PRIMARY READING/ELA

The percentage of students reading on grade level by the end of second grade will increase each year.

Measurement: MAP Reading (Spring) Lexile range for grade 2; percentage of students reading within expected Lexile range.

	2011	2012	2013	2014	2015
GOAL:					77.0%
STATUS	76.5%	76.5%	76.3%	73.9%	

Board Power Goal: SCIENCE

The percentage of students in grades 3-HS who score at the proficiency/passing level will increase each year.

Measurement: Aggregated percentage scoring Met or higher on PASSS Science in grades 3-8; and passing Biology EOC test.

	2011	2012	2013	2014	2015
GOAL:					80.1%
STATUS	74.5%	77.6%	79.6%	76.3%	

Board Power Goal: SOCIAL STUDIES

The percentage of students in grades 3-HS who score at the proficiency/passing level will increase each year.

Measurement: Aggregated percentage scoring Met or higher on PASSS Social Studies in grades 3-8; and passing US History EOC test.

	2011	2012	2013	2014	2015
GOAL:					78.7%
STATUS	74.0%	76.4%	78.2%	77.7%	

Board Power Goal: PERCEPTUAL SURVEY

The satisfaction level among parents, students, and teachers about the Learning Environment, Social and Physical Environment, and Home-School Relations will increase each year.

Measurement: Spring State Survey of Parents, Teachers, and Students; percent who “agree” or “strongly agree” satisfaction with the statements related to the three broad survey areas.

	2011	2012	2013	2014	2015
GOAL:					87.0%
STATUS	86.2%	87.4%	86.5%	86.1%	

The Horry County Board of Education has formulated policies designed to focus the District's attention on **student achievement results**. The Board has established Results policies that clearly delineate what students should know, understand, and be able to do upon exiting Horry County Schools. The Board has also designated performance goals for schools and the District to work toward. These goals are stated in terms of increased student achievement.

The Board's policies fall into four categories:

1. **Governance Culture** - How the Board conducts its business - Definition of the board's own work, the processes it will employ and conditions within which it will accomplish that work.
2. **Board/Superintendent Relations** – Clarifies the relationship between the Board and the Superintendent. This includes the specified authority of the superintendent and the process for monitoring district and superintendent performance.
3. **Operational Expectations** - Statements of the Board's values about operational matters delegated to the Superintendent, including both actions and conditions to be accomplished and those prohibited.
4. **Results** – What Horry County Schools graduates should know, understand, and be able to do.

Board Purpose

The Board of Education of the Horry County Public Schools represents, leads, and serves the organization's owners and holds itself accountable to them by committing to act in their best interests and by ensuring that all board and organizational action is consistent with law and the board's policies.

The board's purpose is to assure that the organization achieves the results described in the board's **Results** policies and that it operates according to the values expressed in the board's **Operational Expectations** policies.

Beliefs

The board is guided in its decision-making by the following beliefs. We believe that:

- ◆ All people have intrinsic worth
- ◆ All persons are entitled to respect
- ◆ A community will prosper to the degree that its members participate in achieving common interests
- ◆ Institutions exist only to meet the needs of people

- ◆ Each generation has a moral obligation to serve as reasonable stewards for future generations
- ◆ Faith in God as the creator and sustainer of the universe gives meaning and purpose to life
- ◆ An understanding of diversity is essential to harmony in an interdependent world
- ◆ Family is the primary influence on the quality of human development
- ◆ Learning is a life-long process absolutely essential to continuous growth
- ◆ Everyone possesses unrealized potential
- ◆ High expectations yield better results
- ◆ True motivation resides within
- ◆ There is no excellence without hard work
- ◆ Integrity is essential for community trust and progress

Governing Commitment

The board will: govern lawfully with primary emphasis on **Results** for students; encourage full exploration of diverse viewpoints; focus on governance matters rather than administrative details; observe clear separation of board and superintendent roles; make all official decisions by formal vote of the board; and govern with long-term vision.

1. The board will function as a single unit. The opinions and personal strengths of individual members will be used to the board's best advantage, but the board faithfully will make decisions as a group, by formal vote. No officer, individual, or committee of the board will be permitted to limit the board's performance or prevent the board from fulfilling its commitments.
2. The board is responsible for its own performance, and commits itself to continuous improvement. The board will assure that its members are provided with training and professional support necessary to govern effectively. As a means to assure continuous improvement, the board regularly and systematically will monitor all policies in this section.
3. To ensure that the board's business meetings are conducted with maximum effectiveness and efficiency, members will come to meetings adequately prepared, speak only when recognized, not interrupt each other or engage in side conversations, not repeat what has already been said, nor "play to the audience" or monopolize the discussion, support the Chair's efforts to facilitate an orderly meeting, communicate openly and actively in discussion and dialog to avoid surprises, encourage equal participation of all members, practice respectful body language place emphasis on building consensus among members, or seek the input of the superintendent as issues are discussed and decisions made. Board members' attendance at all meetings and work sessions will be monitored monthly.

4. The board will use a consent agenda as a means to expedite the disposition of routine matters and to dispose of other items of business it chooses not to discuss. All administrative matters delegated to the superintendent that are required to be approved by the board will be acted upon by the board via the consent agenda. Prior to the adoption of the agenda, an item may be moved from the consent agenda for separate discussion and possible action upon request of a single member.
5. After the first full cycle of monitoring, the monitoring of ***Operational Expectations*** policies will be included on the agenda for separate discussion only if superintendent's reports indicate non-compliance, if a member of the board has questions about superintendent's compliance or reasonable interpretation, or if policy content is to be debated. Otherwise, **OE** monitoring reports will be included in the consent agenda.
6. The board will direct the organization through policy. The board's major focus will be on the results expected to be achieved by students, rather than on the strategic choices made by the superintendent and staff to achieve those results.
7. The board, by majority vote, may revise or amend its policies at any time. However, as a customary practice, a proposed policy revision will be discussed at one session of the board prior to being approved at a subsequent board meeting.
8. A record of all board action will be maintained online.

Results

Results 1 - Literacy

Student achievement in literacy will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in literacy will meet or exceed the District Consolidated goals baseline measures for reading and English Language arts. The district will allocate the necessary resources to ensure students can achieve the district goal in literacy.

Results 2 - Numeracy

Student achievement in numeracy will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in numeracy will meet or exceed the District Consolidated goals baseline measures for math. The district will allocate the necessary resources to ensure students can achieve the district goal in numeracy.

Results 3 - Science

Student achievement in science will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in science will meet or exceed the District Consolidated goals baseline measures for science. The district will allocate the necessary resources to ensure students can achieve the district goal in science.

Results 4 – Social Studies

Student achievement in social studies will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in social studies will meet or exceed the District Consolidated goals baseline measures for social studies. The district will allocate the necessary resources to ensure students can achieve the district goal in social studies.

Results 5 – Other Academic Disciplines

Each student will have the opportunity to participate in an enriched that includes course offerings such as:

- ◆ Technology Applications
- ◆ Fine Arts
- ◆ Health and Physical Education
- ◆ Foreign Language
- ◆ Career and Occupational Majors

Overall student participation in other academic disciplines will be proved in an annual monitoring report to the board. The district will allocate the necessary resources to ensure students have the opportunity to participate in other academic disciplines.

Results 6 – Personal Success & Citizenship

Each student will be exposed to character development activities and values that contribute to personal and societal success to include the following life skills, lifelong attributes and personal values:

Creativity	Innovation	Critical Thinking
Work Ethic	Collaboration	Teamwork
Communication	Media & Technology	Knowing how to learn
Interpersonal skills	Self-direction	Global Perspective
Perseverance		

Each student will:

Deepen his/her knowledge of and commitment to community-based problem solving and demonstrate knowledge and skills essential for satisfactory participation in a democracy. Evidence that personal success and citizenship opportunities are being given to students will be provided in an annual monitoring report to the board. The district will allocate the necessary resources to ensure students are exposed to activities and values that contribute to personal success and citizenship.

Results 7 – College & Career Readiness

College and career readiness will be measured using on-time graduation rate and composite SAT and ACT scores. The on-time graduation rate will meet or exceed the *District Consolidated Goals* baseline measures. The composite SAT and ACT will meet or exceed the District Consolidated Goals baseline measures. The district will allocate the necessary resources to ensure the students are college and career ready.

Results 8 – Perceptions of Stakeholders

State school survey results will be used to measure perceptions of stakeholders. The percentage of teachers, students, and parent who respond that they are satisfied with their school's learning environment, social and physical environment, and home-school relations will meet or exceed the District Consolidated Goals baseline measures. The district will allocate the necessary resources to strengthen the perception of stakeholders.

Actions Required in Operational Expectation Policies

Many important Board goals are embedded in the *Operational Expectations* policies. Through these policies, the Superintendent is directed to accomplish various tasks. Following are examples of required actions; it is not intended to be an exhaustive list.

Increasing Student Learning

- ◆ Implement rigorous academic content standards.
- ◆ Develop assessments to measure each student's progress toward achieving the content standards.
- ◆ Provide high-quality staff development aligned with curriculum standards.
- ◆ Ensure that learning opportunities are available to students throughout the district as fairly and equitably as possible.
- ◆ Devise a plan to link all employees' compensation with performance.
- ◆ Establish conduct, discipline, dress and safety codes and procedures to ensure a learning climate conducive to effective teaching and learning.
- ◆ Recruit only the most highly qualified and best-suited personnel for Horry County Schools.

Demonstrating Sensitivity to Stakeholders' Needs

- ◆ Ensure all actions and decisions are lawful, ethical, safe, respectful, fair, equitable, and within policy and law.
- ◆ Involve stakeholder representatives in an advisory capacity in important issues that impact them directly.
- ◆ Inform stakeholders of those policies and procedures that impact them.
- ◆ Provide procedures for employees to appeal to the board when the employee alleges board policy has been violated.

Improving Operational Aspects of the District

- ◆ Develop continual 5-year plans to deal with personnel, programmatic, fiscal, and facilities needs necessitated by increases in student enrollment.
- ◆ Create a comprehensive asset protection plan.
- ◆ Present an executive summary annual budget for the board's approval; begin planning for more than one fiscal year at a time.

The Four Parts of Board Governance

I. Governance Culture

GC-1	Board Purpose
GC-2	Governing Commitments
GC-3	Board Job Descriptions
GC-4	Officers' Roles
GC-5	Board Committees
GC-6	Annual Work Plan
GC-7	Board Members' Code of Conduct
GC-8	Board Member Conflict of Interest
GC-9	Process for Addressing Board Member Violations
GC-10	Governance Cost

III. Operational Expectations

OE-1	Global Operational Expectation
OE-2	Emergency Superintendent Succession
OE-3	Treatment of Stakeholders
OE-4	Personnel Administration
OE-5	Financial Planning
OE-6	Financial Administration
OE-7	Asset Protection
OE-8	Communicating with the Board
OE-9	Communicating with the Public
OE-10	Instructional Program
OE-11	Discipline
OE-12	Learning Environment/Treatment of Students
OE-13	Facilities

II. Board/Superintendent Relationship

B/SR-1	Single Point of Connection
B/SR-2	Single Unit Control
B/SR-3	Staff Accountability
B/SR-4	Authority of the Superintendent
B/SR-5	Superintendent Accountability

IV. Results

R-1	District Mission
R-2	Literacy & Numeracy
R-3	Science and Social Studies
R-4	Other Academic Disciplines
R-5	Personal Success and Citizenship

The following budget and administrative policies of the Board of Education guide the preparation and administration of the 2015-16 budget.

Budget Operating Policy

The State Constitution provides that each school district shall prepare and maintain annual budgets with sufficient revenue to meet estimated expenditures for each year. Whenever ordinary expenditures of a school district for any year shall exceed the revenue, the governing body of the school district is required to provide for levying a tax in the ensuing year sufficient, with all other sources of revenue, to pay the deficiency in the preceding year, together with the estimated expenditures for the ensuing year.

State law provides that the fiscal year for school districts begin on July 1 of each year and end on June 30 of the following year. The Board is required to adopt annually a budget for the operation of the School District. The budgets must identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted.

The District employs intense involvement by school principals, staff, and community members in the budget development process. The Board shall expect the Chief Officers and the Executive Directors to work closely with the principals in their respective areas in studying the needs of the schools and in compiling a budget to meet those needs. The principals are expected to confer with teachers in obtaining budgetary requests and information on requirements.

Based upon school enrollments, schools were provided an allocation of funds with each principal making the ultimate decision on the best utilization of these funds. Each principal's decision was made after substantial input from his/her staff and parent advisory groups. Principals must continue to meet all local, state and federal requirements regarding the staffing levels of the school. Each principal has the authority to utilize special funding allocations to employ additional personnel, to contract needed services, or to purchase other supplies or equipment. This process provides each principal with new flexibility regarding budgeting and financial management.

The Superintendent and administration shall submit a preliminary budget to the Board for its consideration on or before April 1 of each year. The Board is required by law to conduct a public

**Budget Operating Policy
(cont'd)**

hearing to receive input from its citizenry regarding the budget. The hearing must be advertised in the local newspapers at least fifteen (15) days prior to the hearing. The Board shall determine the necessary millage and approve the budget for the operation of schools.

The Board expects its administrative staff to operate the school system within the budget established for the particular department or school. In the event that some unusual or extenuating circumstance occurs during the year and the principal overspends the budget for his/her school, that amount will be charged against the budget of that school for the ensuing year. If a surplus exists at the end of the year, this balance shall be carried over, subject to limitations, and added to the budget of that school for the next year. Refer to page 60, Fund Balance and Reserve Policy, for **limitations**.

**Capital Projects
Budget Policies**

- ◆ The District will develop and administer a multi-year plan for capital improvements and update it annually.
- ◆ The District will budget for major capital projects in accordance with the priorities of the Board of Education.
- ◆ The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets.
- ◆ The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- ◆ The District will determine the least costly financing method for all new projects.
- ◆ The District will monitor monthly the financial activity of the capital projects in comparison with the budgeted funds to reduce cost overruns.
- ◆ The District will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- ◆ The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.

Debt Management Policies

- ◆ The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- ◆ The District will try to keep the average maturity of general obligation bonds at or below fifteen years.
- ◆ The District will not use long-term debt for current operations.
- ◆ The District will meet all debt service obligations when due.
- ◆ The District will maintain communication with bond rating agencies regarding its financial condition and seek to obtain the most favorable rating. The district will follow a policy of full disclosure in every financial report and official statement.
- ◆ The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.
- ◆ The District will continually evaluate outstanding debt to determine if refunding of older issues would be more favorable.

Revenue Estimation Policies

- ◆ The Chief Financial Officer will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its source and amount.
- ◆ The District will set fees and user charges in its proprietary funds at a level that will ensure the program is self-sufficient.

Fund Balance and Reserve Policy

- ◆ To maintain and protect the long-term financial capacity of the District, the Board of Education resolved to reserve a minimum maintenance of fund balance in an amount equal to 15% of the previous fiscal year's General Fund expenditure, as advised by the District's bond counsel and financial advisors. Unreserved and undesignated General Fund fund balance will be appropriated for the ensuing fiscal year budget or utilized as directed by the Horry County Schools' Board of Education.
- ◆ The District also reserves General Fund fund balance by an amount sufficient to cover inventory and prepaid expenses. In addition, a reserve for school budget carryover is provided as follows:
 - ★ The schools are currently authorized to "carry-over" unexpended funds from one fiscal year to the next. The "carry-over" funds may not exceed 10% of the non-personnel allocation or \$10,000, whichever is less.

Fund Balance and Reserve Policy (cont'd)

Based on this, each school is to plan to close the fiscal year with a balanced budget.

- ★ If a school closes the fiscal year with a deficit balance, the deficit will be carried over to the next fiscal year. The school will be required to submit a plan for the elimination of the deficit.
- ★ The Board must specifically approve any other reserves against fund balance.

Encumbrances

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year-end lapse and are re-appropriated. There is no reserve against fund balance for encumbrances.

Budget Management

The District has an integrated management information system (PeopleSoft 9.0). The financial module, which includes general ledger, accounts payable, procurement, commitment control, and cash receipting was upgraded July 1, 2009. The human resources module, which includes payroll, position inventory control system and human resources, was upgraded in July 1, 2010.

Commitment Control (budget management) utilizes appropriations as a measure of control. These appropriations can be designated for a specific funding source, department, program, personnel, and/or other operating expenditures. Appropriations represent total dollar allocations that are comprised of individual organization budgets (individual line item budgets). On all appropriations, the District segregates each appropriation between personnel and non-personnel expenditures. The personnel appropriation is designated for each contracted employee's salary and related fringe benefits. The non-personnel appropriation is designated for all other expenditures.

By utilizing appropriations, the budget center managers have the flexibility to overspend an individual organization budget as long as the total appropriation has sufficient funds. We believe that this will provide an incentive to ensure that all expenditures and transfers are recorded using the appropriate accounting chartfields as opposed to utilizing other organization budgets simply because funds are available. In addition, comparisons of actual expenditures will provide invaluable data for future budget planning.

***Budget Management
(cont'd)***

There are instances where a budget journal must be completed to transfer appropriations. A budget journal would be required if a budget center manager wished to change the approved spending (special revenue funds) or if a budget center manager wished to adjust appropriations between departments.

Initiating a budget journal is the responsibility of each budget center manager/designee. The budget journal must be issued for approval as soon as the administrator becomes aware of a situation that will change the annual total of the approved appropriation.

Deficit appropriations are not permitted. In addition, strict requirements necessitate timely budget journals to permit account expenditure monitoring.

All financial commitments must have approved budgets prior to the issuance of purchase orders, contracts, etc. If an item requires a budget journal, the budget journal must be approved before the financial commitment can be issued.

All budget journals must be approved by the initiator prior to posting in the general ledger. Written justification must be complete and supporting documentation attached before a budget journal is approved.

Procedures Recap by Responsibility

Initiator/Staff Accountants

- ◆ Determine need for budget appropriation adjustment.
- ◆ Prepare journal using Budget Journal selection from Commitment Control in PeopleSoft
- ◆ Attach all supporting documentation to journal
- ◆ Email Journal ID to Budget Officer for processing.

Budget Officer

- ◆ Reviews for compliance with procedures and verifies accuracy of data. Processes, if approved, which posts the entry in the commitment control system.

***Funding for Student
Population Changes***

The non-personnel allocation to schools was based upon the prior year's 45-day ADM adjusted for projected growth with a weighting factor applied to each student classification to provide for the relative cost differences. To provide adequate funding for student population changes (due to growth or transfers within the district), adjustments will be made based on the current year official 45-day ADM. An increase in student population of greater

***Funding for Student
Population Changes
(cont'd)***

than or equal to 10 students will result in additional funding being provided based upon the weighted per pupil increase. Conversely a decrease in student population of greater than or equal to 10 students will result in a decrease in the original budget allocation based upon the weighted per pupil decrease.

The following procedures will be used:

- ◆ Upon receipt of the official 45-day ADM, the Office of Budgetary Services will calculate the budget allocation adjustments and notify the respective schools and specify the account numbers affected.
- ◆ Budget Journal will be posted by the Office of Budgetary Services and the school's budget report will be adjusted accordingly.

***Human Capital
Management System***

Allocations for school and central office personnel are determined based upon Board approved formulae; derived formulae based on historical staffing levels, status quo staffing levels, and programmatic needs. Once the allocations are determined, a unique number, Human Capital Management (HCM) number, is assigned to each allocation which defines all attributes associated with the allocation and provides for the tracking or accounting of the allocation from inception through retirement. Once all allocations are assigned to the respective schools, the principals then begin the process of determining which staff he will recommend to fill each allocation for the ensuing fiscal year. These recommendations are made to the Board who has the authority to hire the employee. The budgetary costs for the salary to include applicable longevity step increase, cost-of-living adjustment (COLA) and all related fringe benefits are determined for each allocation and completes the budgetary process for Personnel costs.

Expenditure Controls

In an effort to control the budgeted line item accounts as approved by the Board, the following expenditure control procedures have been established:

- ◆ The District requires that requisitions must be approved prior to any purchase.

***Expenditure Controls
(cont'd)***

- ◆ Purchase orders in excess of \$1,500 are to be reviewed by the Office of Procurement Services for:
 verification of account code,
 verification of line item funding availability, and
 compliance with the District's Procurement Code.
- ◆ Budget center managers can not exceed their appropriations during the fiscal year.

The Office of Accounting Services is responsible for monitoring expenditures. Comprehensive Financial Reports can be accessed daily by department and site managers on-line through PeopleSoft 9.0. In the event a department appears to be experiencing expenditure problems (exceeds the appropriate allocation limit), the Office of Accounting Services will work with the department to develop a solution. In the event errors are detected in account codes, an expenditure transfer can be made to correct the error.

***Accounting, Auditing, &
Financial Reporting
Policies***

- ◆ The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principles as established by the Governmental Accounting Standards Board.
- ◆ The district will prepare quarterly financial reports comparing actual revenues and expenditures to budgeted amounts.
- ◆ An independent, certified public accounting firm will be selected by the Board of Education to perform an annual audit and will publicly issue their opinion on the district's financial statement.
- ◆ The district will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials International and the Government Finance Officers Association.

The budget is prepared in accordance with the accounting system and procedures prescribed for school districts by the State of South Carolina, Department of Education, which conforms to Generally Accepted Accounting Principals (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The district's expenditure budget is in compliance with the Finance Analysis Model adopted by the S. C. Department of Education. The Finance Analysis Model, or IN\$ITE, was developed by Coopers and Lybrand L. L. P. and the U. S. Chamber of Commerce's Center for Workforce Preparation. This model was developed to enhance education for all children and to provide community leaders and concerned citizens with clear and accurate information on a local school district's spending by location, by program and by grade level. With this information, business leaders, parents and educators can determine if the district's spending reflects the community's education priorities. Through the model, the community can decide if funding levels are appropriate for instruction, support services and operations, as well as school and district leadership. With detailed information, decisions can be made to change the balance of resources to maximize student performance, staff development, educational facilities or any educational need.

The more significant of the government's accounting policies are described below:

The Reporting Entity

The core of the financial reporting entity is the primary government which has a separately elected governing body. In June, 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, The Financial Reporting Entity. As required by generally accepted accounting principles, the financial reporting entity includes both the primary government and all of its component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In turn, component units may have component units. Based on our interpretation of Statement No. 14, the school district is not includable in any other reporting entity nor does it have any component units that are required to be included in its reporting entity.

The District's Fund Structure

All of the financial activity of the District is segregated into various funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and groups its funds into three general types: *Governmental Funds*, *Proprietary Funds* and *Fiduciary Funds*.

Resources segregated into the *Governmental Fund* type are those used for the usual governmental services financed by taxes, other local revenue and state and federal aid. Resources segregated into the *Proprietary Fund* type are those used to finance

activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge. Resources segregated into *Fiduciary Funds* are those held by the government as a trustee or agent for some other entity or group.

The District uses five types of *Governmental Funds*: a General Fund; a Special Revenue Fund; an Education Improvement Act Fund; a Debt Service Fund; and a Capital Projects Fund. The District's *Proprietary Fund* is an Enterprise Fund (the Food Service Fund). The district uses three *Fiduciary Funds*: the Pupil Activity Agency Fund; the Deferred Compensation Trust Fund; and the Federal Program Reserve Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the fund's budget presentation in this document. The District does not present budgets for the Deferred Compensation Trust Fund and the Federal Program Reserve Agency Fund.

Governmental Fund Types:

The *General Fund* is the general operating fund of the school district. Revenues are received from federal, state and county government sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by agency (each central office and each school), function and object code (description of the expense). It is the only fund legally required to have an annual budget.

The *Special Revenue and Education Improvement Act Funds* account for specific designated revenues received on the basis of projects approved by various authorizing agencies or state entitlements, which are not budgeted in the General Fund operations. The majority of the funds for approved

projects are received pursuant to federal legislation and the Education Improvement Act, a state initiative. The allowable expenditures of the projects are specified in the enabling legislation and related regulations, and may not be used to supplant District expenditures which would otherwise have been made.

The *Debt Service Fund* is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs arising from general obligation bonds. The primary financing source for this fund is property taxes.

The Capital Projects Fund type is called the *School Building Fund* and is used to account for financial resources specifically allocated for the District's construction or purchase of new facilities, purchase of equipment, major repairs or renovations to District facilities and approved state building projects except those financed in the Proprietary Fund.

Proprietary Fund Type:

The District's only Proprietary Fund, the *Food Service Fund*, is used to account for operations of the School Breakfast and Lunch Program, which are financed and operated in a manner similar to private business enterprises, where the intent of the Board of Education is that the costs of providing school lunches on a continuing basis be financed or recovered primarily through user charges, even though the activity is subsidized from other governmental resources.

Fiduciary Fund Types:

The Fiduciary Fund is an expendable trust fund used to account for the assets held by the District in a trustee capacity. The District's Fiduciary Fund Type is the *Pupil Activity Agency Fund*. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District.

The School District's Deferred Compensation Trust Fund, through the South Carolina Deferred Compensation Commission, offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all School District employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The *Federal Program Reserve Agency Fund* was established by the district as a method of funding unemployment benefits to claimants.

Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The district uses a modified accrual basis of budgeting for both Governmental and Proprietary Funds.

The District adopts an annual budget, which can be amended by the Board throughout the year. Formal budgetary accounting is employed as a management control for all District funds; however, legal budgets are adopted only for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Fund. For each of these funds with a formal, adopted budget, the basis of accounting used to reflect budget and actual revenues and expenditures is

accounting principles generally accepted in the United States of America.

All governmental funds and the expendable trust funds (fiduciary funds) are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income and gross receipts are considered "measurable" when received by intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Other major revenues that are determined to be susceptible to accrual include state and federal grants. However, there are some exceptions to this modified accrual basis of accounting. The following describes those exceptions:

Governmental Fund Revenue

The District includes in available revenue only revenue that will be collected in cash within one year following the beginning of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Funds received and not yet earned are reflected as deferred revenues.

Governmental Fund Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except for interest on general long-term debt which is recognized as expenditure in the year it is due rather than as it accrues.

The District does not depreciate its long-term physical assets used in activities of the governmental funds. Purchase of long-term physical assets are included as budgeted expenditures in the year purchased.

Proprietary Fund

The Food Service (Proprietary) Fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. This fund is utilized to account for all revenues and expenses relative to the operation of cafeteria services at schools. This fund is financed and operated in a manner similar to a private business enterprise in that its costs are financed through user charges. Some federal and state revenues are received in addition to receipts from the sale of meals to students.

Long-term physical assets are depreciated over their expected useful lives.

System of Classifying Revenue and Expenditures

Revenues of the district are classified by fund and source. Revenues are grouped into three sources: *Local, State, and Federal*. Some examples of major revenue sources in each division are: *Local Sources* - property tax and interest on investments; *State Sources* - Education Finance Act and Education Improvement Act; and *Federal Sources* - Title 1 and Public Law 94-142 Education of the Handicapped.

Expenditures are classified by fund, function and object. The function describes the activity being performed for which a service or material object is required. Functions include all activities or actions which are performed to accomplish the objectives of

an enterprise. The functions of the school district are divided into six (6) broad categories: Instruction, Supporting Services, Community Services, Debt Service, Facilities Acquisitions and Construction Services and Other Financing Sources (Uses).

Instruction includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of paraprofessionals or classroom assistants of any type which assist in the instructional process.

Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. Services include attendance and social work, guidance, health and psychological.

Community Services include activities concerned with providing community services to students, staff or other community participants.

Debt Service is the activity of servicing the debt of the entity including payments of both principal and interest. Long-term debt service is recorded here.

Facilities Acquisitions and Construction Services include activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of or additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Financing Sources (Uses) include transactions which withdraw assets from one fund and record them in another without recourse and payments to other governmental units.

The following function classifications are utilized by the district in recording expenditures according to requirements of the Finance Analysis Model:

Kindergarten: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and which normally may be achieved during the pre-school years.

Primary: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the school years one through three.

Elementary: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various career clusters, and which normally may be achieved during the school years four through eight.

High: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and the various occupations and/or professions which

normally may be achieved in the high school years.

Vocational: Learning experiences concerned with offering training in one or more skilled or semiskilled trades or occupations as a supplement to the high school program.

Driver Education Program: Learning experiences concerned with offering training in the safe and efficient operation of a motor vehicle as a supplement to the high school program.

Educable Mentally Handicapped: Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.

Trainable Mentally Handicapped: Instructional activities and training programs for children of legal school age, who have been identified as having the mental capacity below that of those considered educable, to assist them in becoming self-sufficient. **Profoundly Mentally Handicapped Children** are included in this function.

Orthopedically Handicapped: Instructional activities and programs provided for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent as to require special facilities and instruction methods.

Visually Handicapped: Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.

Hearing Handicapped: Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.

Speech Handicapped: Instructional activities and learning experiences for students with speech and language impediments which interfere with or limit the individual's ability to formulate, express, receive, or interpret oral language.

Learning Disabilities: Instructional activities and learning experiences provided for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.

Emotionally Handicapped: Instructional activities and learning experiences provided for students who demonstrate adequate intellectual potential, but whose learning is impaired by emotional, motivational or social disturbances.

Coordinated Early Intervening Services: These funds are used to address issues of substantial disproportionality. Services provided to students in kindergarten through grade 12 who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment.

Preschool Handicapped Homebased (3- and 4-Year Olds): Instructional activities and learning experiences provided for three- and four-year olds preschool handicapped children in their homes.

Early Childhood Programs: Early childhood development programs for three- and four-

year old children who have indicated significant readiness deficiencies.

Gifted and Talented - Academic: Instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas.

Advanced Placement: Instructional activities required to support advanced placement courses in all secondary schools which enroll an adequate number of academically talented students to support the course. Students successfully completing the Advanced Placement requirements receive credit in post secondary public colleges.

Homebound: Instructional activities provided for students who cannot attend school, even with the help of transportation, wherever they may be confined.

Other Special Programs: Instructional activities provided for dropouts, migrants, delinquents, and others who cannot be classified in the preceding service areas.

Autism: Instructional activities and learning experiences for students who have been diagnosed as being autistic.

Primary Summer School: Instructional activities operated outside the regular school term for students in Grades One through Three.

Elementary Summer School: Instructional activities operated outside the regular school term for students in Grades Four through Eight.

High School Summer School: Instructional activities operated outside the regular school term for students in Grades Nine through Twelve.

Gifted and Talented Summer School: Instructional activities operated outside the regular school term for eligible students identified as gifted and/or talented.

Instruction Beyond Regular Day: Expenditures for instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day.

Adult Education-Basic: Instructional activities concerned with the fundamental tools of learning for adults who have never attended school or whose formal schooling was interrupted and need the knowledge and skills necessary to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens.

Adult Education-Secondary: Instructional activities designed to develop knowledge, skills, appreciation, attitudes, and behavioral characteristics considered necessary for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.

Adult English Literacy: Instructional activities specifically designed for immigrants and other limited English proficient persons that provide an integrated program of services incorporating English literacy with civics education.

Adult Education Remedial: Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in the basic

skills areas of reading, writing, and mathematics.

Parenting/Family Literacy: Instructional activities associated with the education of families.

Instructional Pupil Activity: Used to record financial transactions related to school-sponsored pupil and interscholastic activities. Only instructionally oriented activities and purchases are recorded under this function. Examples would include student participation in academic decathlons and foreign language declamation competitions and stipends for non-athletic club sponsors.

Attendance & Social Work: Services and activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

Guidance: Services and activities designed to provide counseling to students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

Health: Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.

Psychological: Activities concerned with administering psychological tests and interpreting the results, gathering and

interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological testing, behavioral evaluation, and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

Exceptional Program Services: Activities which have as their purpose the identification, assessment, and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps.

Vocational Placement Services: Activities concerned with the placement of vocational students in jobs. Use only in relationship to the vocational education Function 115.

Career Specialist Services: Services and activities designed to assist school counselors and students in identifying and accessing career information, assist students in the exploration of career clusters, assist students with the implementation of the district's student career plan or individual graduation plan.

Improvement of Instruction Services-Curriculum Development: Activities designed to assist instructional staff in preparing curriculum materials, developing the curriculum which stimulate and motivate students.

Library and Media Services: Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers and other members of the instructional staff, and

guiding individuals in their use of library materials.

Supervision of Special Programs: Activities associated with the overall supervision, coordination, and direction of special programs. These activities include Title 1 Coordinators, Adult Education Coordinators, SSI Coordinators, etc.

Improvement of Instruction Services-Inservice and Staff Training: Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, in-service consultant fees, and transportation related to inservice.

Board of Education: Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

Office of the Superintendent: Activities performed by the superintendent and deputy, associate, and assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.

School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities is included.

Fiscal Services: Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and managing funds.

Facilities Acquisition and Construction: Activities concerned with the acquisition of fixed assets including land and buildings, remodeling and construction of buildings, additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Operations & Maintenance of Plant: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition.

Student Transportation: Activities concerned with the conveyance of students from home to school as provided by state law.

Food Services: Activities concerned with providing food to students and staff. This service area includes the preparation and serving of regular and incidental meals, breakfasts, lunches, or snacks in connection with school activities and the delivery of food.

Internal Services: Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.

Security: Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control

on grounds and in the vicinity of schools, building alarm systems and hall monitoring services. (Include fire alarms, burglar alarms, metal detectors, security guards, and similar security items.)

Planning: Includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation, and statistics (activities concerned with gathering data) for a school district. (Include activities related to the district's strategic plan and school renewal plans.)

Information Services: Activities concerned with writing, editing, and other preparations necessary to disseminate educational and administrative information to students, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

Staff Services: Activities concerned with maintaining an efficient staff for the school system including such activities as recruiting and placement, staff transfers, and staff accountability.

Technology and Data Processing Services: Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting. Includes supervision of data processing, systems analysis services, programming services and operation services related to scheduling, maintaining, and producing data.

Pupil Service Activities: Expenditures for non-instructional school-sponsored activities. Activities such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related inter-scholastic activities outside the regular

instruction program. Coaching supplements would also be charged here.

Enterprise Activities: Self-supporting activities operated by or on behalf of students. These would include various types of activities that are financed and operated in a manner similar to private business where the stated intent is that the costs are financed or recovered primarily through user charges. Examples are school bookstore or canteen.

Trust and Agency Activities: Financial transactions related to funds held by the school district in a trustee capacity or as an agent for student organizations and clubs.

Custody and Care of Children Services: Activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of or directly related to the instructional program and where the attendance of the children is not included in the attendance figures for the school district.

Welfare Services: Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs included stipends for school attendance, salaries paid to students for work performed (whether for the school district or for an outside concern), and for clothing, food, or other personal needs.

Payments to State Department of Education: Reimbursement of unexpended funds for restricted grants, payments for local Medicaid matching funds, and payments made by school districts as adjustments resulting from State Department of Education financial audits.

Payments to Other Governmental Units: Payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district. Also included are payments made to other state agencies such as the State Retirement System for school employees' benefits and reimbursements of unexpended funds for restricted grants passed through the Office of the Governor.

Payments to Public Charter Schools: Payments made by school districts to public charter schools for instructional and support services rendered to students.

Budget Presentation

A presentation of the budgets for all funds of the school district uses the pyramid approach, which first presents in summary form the budget for each respective fund. The revenue projections presented in the Budget Summary are then detailed and described by revenue source. The budgeted expenditures are presented by fund, function and object. The objects are classified by salaries, employee benefits, purchased services, materials/supplies, capital outlay and other.

A three year comparison of 2013-14 Audited Actual, 2014-15 Approved Budget, and 2015-16 Adopted Budget is presented to assist the reader in understanding significant trends within the District's revenues and expenditures (expenses). Net increases or decreases by amount and percentage are presented for 2014-15 Approved Budget and 2015-16 Adopted Budget for comparative purposes. Since the General Fund is the only legally required budget, an additional presentation of the expenditure budget by object and location is provided. This presentation is shown by individual

schools as well as multi-school and central office, which represents expenditures budgeted centrally that impact the individual schools and expenditures of the central office. Explanations are provided to assist the reader in understanding the budget on a less complex and technical basis.

Major Revenue Sources, Assumptions, and Trends

Local Sources

Local property taxes are the largest single source of revenue for Horry County Schools. As reflected in the *Assessed and Estimated Actual Value of Taxable Property Schedule of the Informational Section*, comparative data regarding assessed values indicate that property values in Horry County have risen consistently during the past five years. Horry County is experiencing the biggest building boom since the early 1980's. Developers see this new building boom as being healthy and substantial because it's being driven by market demands and big business investment rather than external influences such as the tax law changes of the '80's or recovery from a natural disaster. This building boom is the result of a combination of factors including a strong economy, a maturing market place and a fast-growing tourist base. Revenue from local property taxes is reflected in the General Fund and the Debt Service Fund.

State Sources

In 1977, the State of South Carolina passed the Education Finance Act (EFA). This Act was developed through a spirit of cooperation among educational interest and legislative leadership. It was enacted to achieve school finance reform and designed

to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a reasonable balance between the portion of the funds to be paid by the state and that of the school district. The Act provided adequacy, equality, and accountability.

To equitably distribute funds to school districts based on pupil needs, cost factors called "weightings" are used to provide for the relative cost difference between various educational programs. The cumulative 135-day average daily membership (ADM) of each school district by program classification determines its monetary entitlement. A major component of the funding formula for EFA is the district's index of taxpaying ability or the district's wealth in assessed value compared to all other districts in the state.

Since Horry County is one of the wealthier counties in the state, the district's share of EFA funds is considerably less than that of neighboring counties. Horry County's index of taxpaying ability has remained reasonably constant during the past several years in relation to other counties in the state and is expected to continue in that manner for the next several years.

The current year's projection is based on the final version of the State Budget Bill adopted by the House of Representatives, the Senate and the Governor of South Carolina.

The second largest single source of state revenue is the Education Improvement Act of 1984 (EIA). This Act was passed by the State Legislature as a comprehensive education reform plan containing specific programs and strategies for improving public education in the state, as well as the

mechanism for the distribution of state funds for its implementation. The Education Improvement Act is funded by revenues generated from a one cent state sales tax. Approximately one-third of the EIA funds are devoted to increasing teacher's salaries to the southeastern average. The remaining funds are specifically used for quality improvement programs such as increasing academic standards, testing of basic skills, reducing high school dropout rates, training for teachers and principals, and emphasizing early childhood education.

To guard against school districts reducing their existing financial effort as a result of the increased level of funding through the EIA, the Act requires that each school district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees. EIA revenues are approved as a part of the State Budget Bill. Projections for 2015-16 are based on the Full House version of the State Budget.

The third largest single source of state revenue is Property Tax Relief. In 2006, the South Carolina General Assembly passed ACT 388 which eliminated all school operating taxes on owner occupied property. The funding for the tax relief is provided by an additional one percent sales tax and the prior appropriation from the Property Tax Relief Act of 1995. This tax relief is applicable only to the General Fund tax levy for school operations.

Federal Sources

The largest single federal revenue source is through the Federal Child Nutrition

Program. The school district provides both a breakfast and lunch program to all students in our schools. Prices charged to students vary based upon whether the child qualifies for free, reduced or full pay meals. Revenue projections for the current year are based upon the most recent allocations provided by the United States Department of Agriculture and are consistent with prior year allocations. Student meal prices increased: breakfast at \$1.00; lunches for elementary schools \$2.10; and middle and high school lunches \$2.20. Adult meal prices are projected to increase: breakfast \$2.20; lunches \$3.65.

The second largest source of federal revenue for the district is the Title 1 Program. These funds are used to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards developed for all children. The district's allocation is based on the number of low-income students residing in the district based on the latest United States Census.

Other major sources of federal revenue include entitlements through Individuals with Disabilities Act, Improving Teacher Quality, ROTC and Title V.

Other Financing Sources

An explanation of the district's debt limit is discussed on the *Computation of Legal Debt Margin Schedule of the Informational Section*.

Other major other financing sources include Medicaid reimbursements for services provided by the Horry County School District.

The Budget Development Process begins in October each year with Planning Services' student population projections. Based on the student enrollment projections and Board approved formulas, Budgetary Services determines final Personnel and Non-Personnel Allocations and Learning Services determine the school allocations for all special funds. Budget Resource Packages are distributed to Executive Officers and school Principals at the Administrative Team meeting, which include the process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of budget packages. Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets. In February, Executive Officers and Principals determine their Personnel Recommendations based on budgeted allocations. Principals develop budget decision packages based on their school's Non-Personnel Allocation. Executive Officers develop budget decision packages based upon needs within their departments. All budget decision packages are entered into our budget development software where they are reviewed and processed by Budgetary Services. This information is then compiled to create the Superintendent's Comprehensive Budget which is presented to the Superintendent and Board of Education for approval. When the board of Education adopts a budget, it is done at the fund level of budgetary control. Because expenditures may not legally exceed budgeted appropriations, supplemental budget appropriations are made by the Board of Education, when additional revenue is identified and for expenditures exceeding total appropriations within the legal level of control. The district maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrance accounting is used for the General Fund, Special Revenue Fund, and Capital Project Fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities are incurred. Encumbrances lapse at year end, except for the General Fund which is carried forward as assigned fund balance until liquidated.

The following is a detailed outline of our FY 2016 Budget Calendar:

Function	Date(s)	Explanation of Activity
Allocation Determination	October	Planning Services begins student projection analysis for FY 2016 budget development
Planning	October	Research current trends and/or studies regarding Reallocation of Resources
Allocation Determination	October	Planning Services finalizes student projection analysis
Planning	October	Planning Services reviews projection methodology for alignment with district's benchmarks for allocation/contingency adjustments.
Budget Development	October	Fiscal Services meeting with Budgetary Services to determine budget timeline for 2015-16.
Budget Development	November	2015-16 Revisions for Allocation Formulae presented to the Board of Education.
Budget Development	December 15	Board Workshop – FY 2016 budget priorities and personnel formulae presented.
Budget Development	January 12	Board approves budget assumptions and priorities and the personnel allocation formula to be used for the 2015-16 Budget.

Allocation Determination	January 13-15	Based on student enrollment projections and Board approved formulas, Budgetary Services determines Final FY 2016 Personnel and Non-Personnel Allocations. Learning Services determine school allocations for all special funds.
Budget Development	January 16	FY 2016 Budget Resource Packet distributed to school Principals which included process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of FY 2016 Budget Packages.
Budget Development	January 13-30	Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets.
Budget Development	January 23	FY 2016 Budget Resources Packet distributed to Executive Officers which included process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all allocations and preparation of FY 2016 Budget Packages.
Budget Development	January 26 - February 13	Principals determine "FY 2016 Recommendations Concerning Employees" based on budgeted allocations.
Budget Development	January 26 - February 13	Central Office and School Personnel Recommendations due to District Office.
Budget Development	February 20	School and Central Office General Fund and Special Fund Decision packages due to Budgetary Services
Budget Development	February	Budgetary Services reviews and edits Decision Packages
Budget Development	February	Budgetary Services updates revenue projections based on Budget and Control Board's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
Budget Development	February 13-27	Personnel Services reviews all "Recommendations Concerning Employees" for compliance with certification, Adept contract status, and administrative regulations.
Budget Development	March	Budgetary Services updates revenue projections based on House Ways and Means Committee's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
Budget Development	April 13	HCS' Board of Education approves "FY 2016 Recommendations Concerning Employees" for all Professional personnel for inclusion in FY 2016 Comprehensive Budget.
Budget Development	April	Budgetary Services updates revenue projections based on the Senate Finance Committee's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
Budget Review and Refinement	May 11	Proposed FY 2016 Superintendent's Comprehensive Budget presented to the Board of Education

Budget Review and Refinement	May 13	Proposed FY 2016 Superintendent's Comprehensive Budget overview presented to the Administrative Team
HCS' BOE Budget Approval Process	May 11	Board Work Session to review the Proposed FY 2016 Superintendent's Comprehensive Budget
HCS' BOE Budget Approval Process	May 18	Public notice regarding hearing on school district FY 2016 Comprehensive Budget submitted to local newspaper for May 28 & 29 publishing.
HCS' BOE Budget Approval Process	May 26	HCS' Board of Education conducts Budget Workshops and grants preliminary approval on the FY 2016 Comprehensive Budget.
Budget Development	May 29	Budgetary Services updates revenue projections based upon the most recent action by the Full Senate
HCS' BOE Budget Approval Process	June 15	Public hearing on the FY 2016 Comprehensive Budget.
HCS' BOE Budget Approval Process	June 15	Final Adoption of the FY 2016 Comprehensive Budget by HCS' Board of Education.



The Fiscal Year 2015-16 combined budget presented below is for informational purposes only. While informative, this combined statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

	Governmental Funds	Proprietary And Fiduciary Funds	Total All Funds
Revenues :			
Local Revenue	\$ 272,127,317	\$ 12,952,143	\$ 285,079,460
Intergovernmental Revenue	195,516	-	195,516
State Revenue	186,082,062	16,845	186,098,907
Federal Revenue	26,178,026	15,787,375	41,965,401
Total Revenues	\$ 484,582,921	\$ 28,756,363	\$ 513,339,284
Expenditures/Expenses:			
Instruction	\$ 263,821,620	\$ 55,395	\$ 263,877,015
Supporting Services	148,011,157	28,112,089	176,123,246
Community Services	1,688,823	-	1,688,823
Debt Service	37,814,770	-	37,814,770
Facilities Acquisitions Construction	122,541,190	-	122,541,190
Total Expenditures/Expenses	\$ 573,877,560	\$ 28,167,484	\$ 602,045,044
Excess of Revenues Over (Under)			
Expenditures/Expenses	\$ (89,294,639)	\$ 588,879	\$ (88,705,760)
Other Financing Sources (Uses):			
Payments to Other Governmental Units	\$ (99,000)	\$ -	\$ (99,000)
Sale of Fixed Assets	25,376	-	25,376
Medicaid Payments to SDE	(1,150,079)	-	(1,150,079)
Erate Reimbursement	385,480	-	385,480
Proceeds from General Obligation Bonds	73,980,000	-	73,980,000
Transfers from Other Funds	44,792,614	616,071	45,408,685
Transfers to Other Funds	(43,803,125)	-	(43,803,125)
Transfers to Public Charter Schools	(6,785,344)	-	(6,785,344)
Transfers to Other Funds/Indirect Cost	-	(1,605,560)	(1,605,560)
Total Other Financing Sources (Uses)	\$ 67,345,922	\$ (989,489)	\$ 66,356,433
Excess of Revenues Over (Under) Expenditures/ Expenses and Other Sources (Uses) (1)	\$ (21,948,717)	\$ (400,610)	\$ (22,349,327)
Fund Balance/Retained Earnings, July 1	170,568,083	11,321,991	181,890,074
Fund Balance/Retained Earnings, June 30	\$ 148,619,366	\$ 10,921,381	\$ 159,540,747
Percent Change in Fund Balance	-14.77%	-3.67%	-14.01%

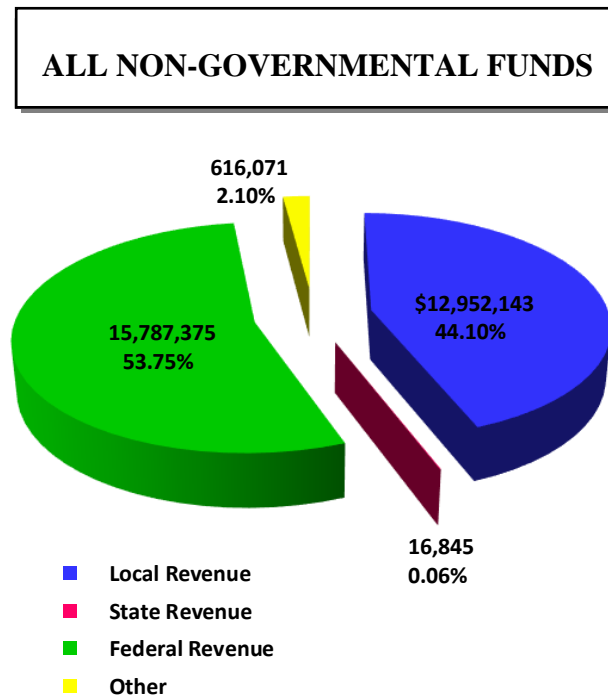
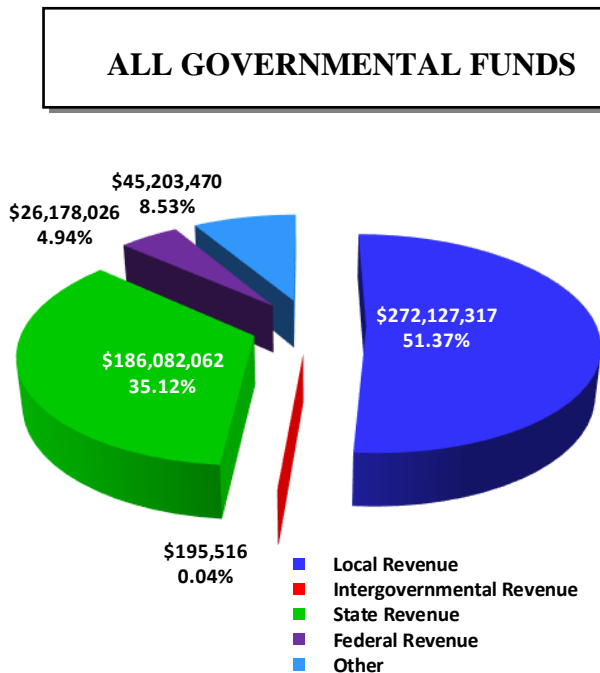
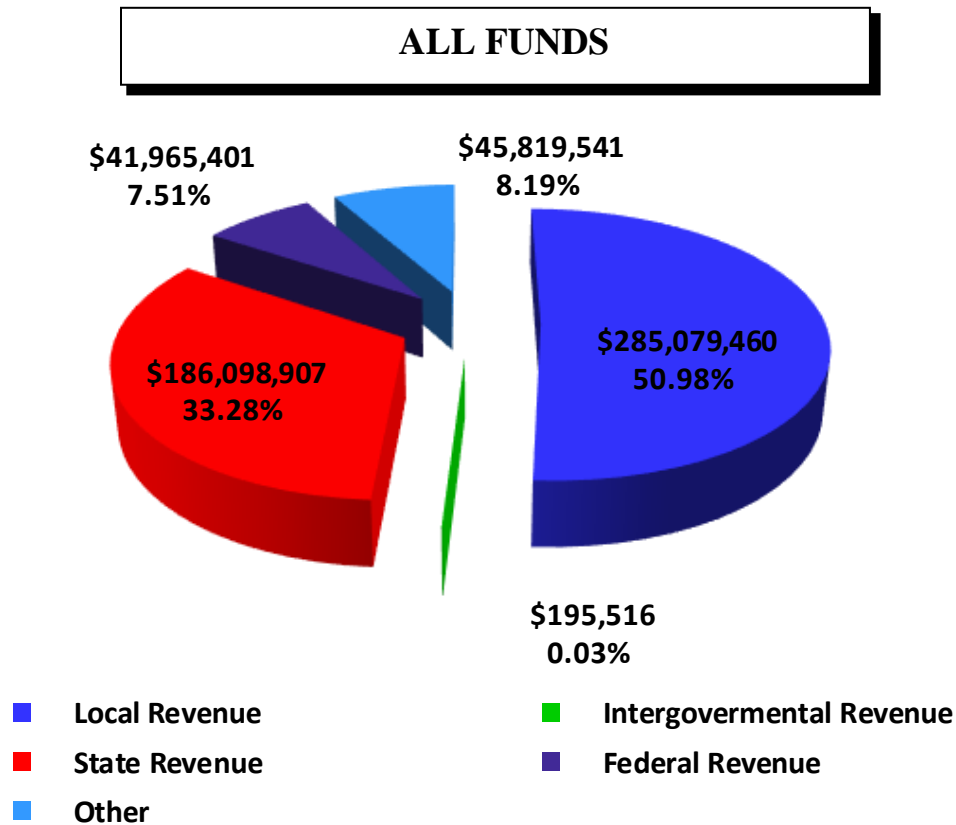
	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local Revenue	\$ 197,927,251	\$ 1,767,181	\$ -	\$ 72,401,186	\$ 31,699	\$ 272,127,317
Intergovernmental Revenue	195,516	-	-	-	-	195,516
State Revenue	156,198,204	5,509,660	23,607,459	766,739	-	186,082,062
Federal Revenue	735,891	25,442,135	-	-	-	26,178,026
Total Revenues	\$ 355,056,862	\$ 32,718,976	\$ 23,607,459	\$ 73,167,925	\$ 31,699	\$ 484,582,921
Expenditures:						
Instruction	\$ 228,638,594	\$ 19,818,631	\$ 15,364,395	\$ -	\$ -	\$ 263,821,620
Supporting Services	137,018,447	10,044,346	948,364	-	-	148,011,157
Community Services	742	1,688,081	-	-	-	1,688,823
Debt Service	-	-	-	37,814,770	-	37,814,770
Facilities Acquisitions & Construction	-	-	-	-	122,541,190	122,541,190
Total Expenditures	\$ 365,657,783	\$ 31,551,058	\$ 16,312,759	\$ 37,814,770	\$ 122,541,190	\$ 573,877,560
Excess of Revenues Over (Under) Expenditures	\$ (10,600,921)	\$ 1,167,918	\$ 7,294,700	\$ 35,353,155	\$ (122,509,491)	\$ (89,294,639)
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (99,000)	\$ -	\$ -	\$ -	\$ -	\$ (99,000)
Sale of Fixed Assets	25,376	-	-	-	-	25,376
Medicaid Payments to SDE	(1,150,079)	-	-	-	-	(1,150,079)
Erate Reimbursement	385,480	-	-	-	-	385,480
Proceeds from General Obligation Bonds	-	-	-	-	73,980,000	73,980,000
Transfers from Other Funds	9,563,914	128,700	-	-	35,100,000	44,792,614
Transfers to Other Funds	(744,771)	(820,863)	(7,137,491)	(35,100,000)	-	(43,803,125)
Transfers to Public Charter Schools	(6,152,380)	(475,755)	(157,209)	-	-	(6,785,344)
Total Other Financing Sources (Uses)	\$ 1,828,540	\$ (1,167,918)	\$ (7,294,700)	\$ (35,100,000)	\$ 109,080,000	\$ 67,345,922
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ (8,772,381)	\$ -	\$ -	\$ 253,155	\$ (13,429,491)	\$ (21,948,717)
Fund Balance, July 1	85,987,860	-	-	23,914,298	60,665,925	170,568,083
Fund Balance, June 30	\$ 77,215,479	\$ -	\$ -	\$ 24,167,453	\$ 47,236,434	\$ 148,619,366
Percent Change in Fund Balance	-11.36%	-	-	1.05%	-28.43%	-14.77%

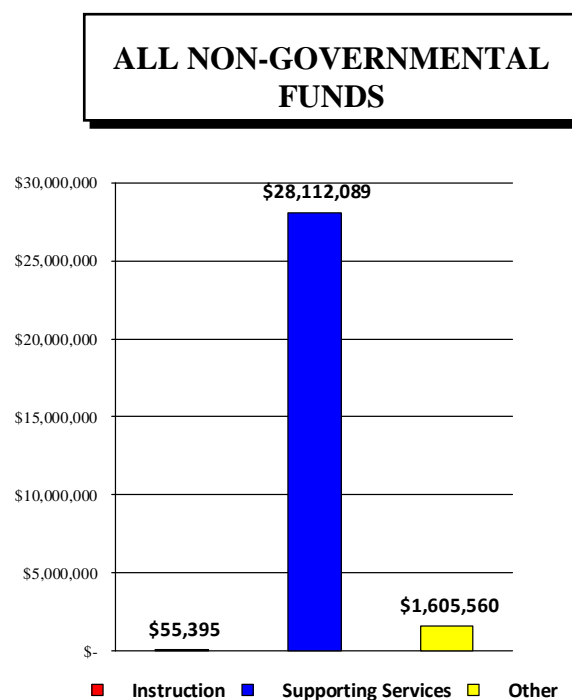
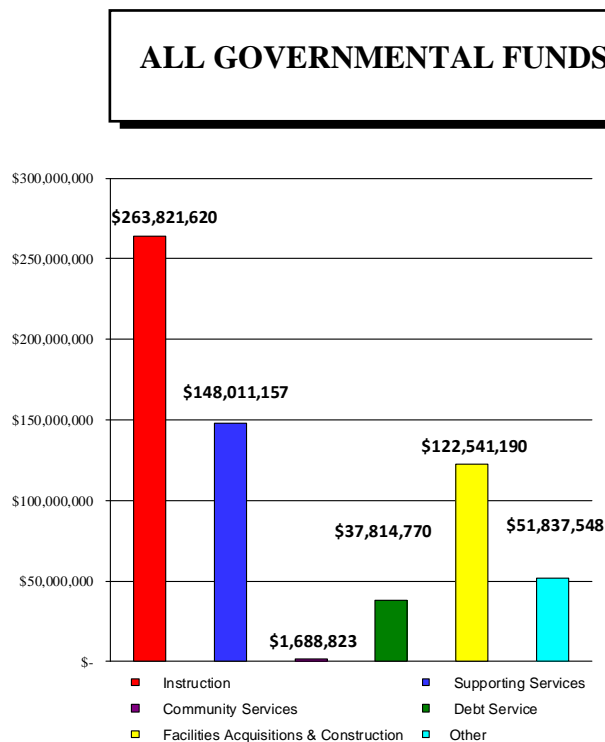
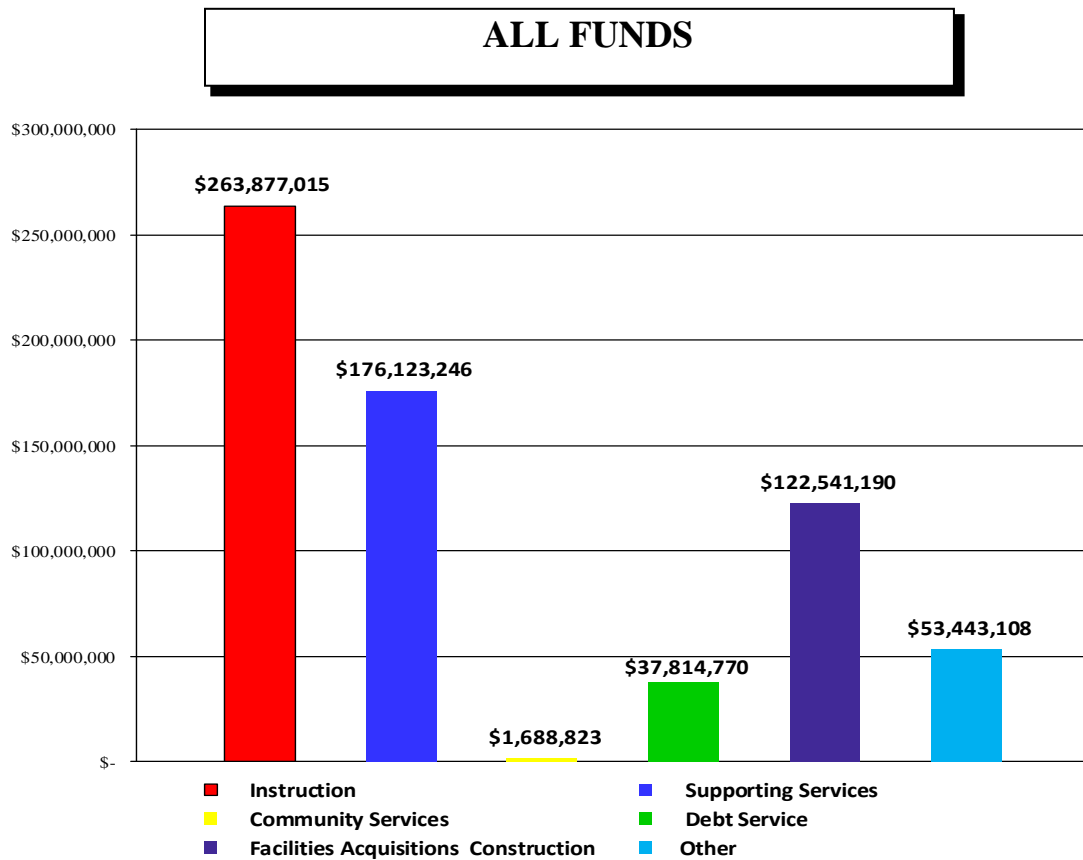
The District has a fund balance policy where 15% of the prior year's general fund expenditures are committed for a minimum fund balance designation. The District's 2015-16 funding plan incorporates the utilization of \$8,772,381 of the \$17.7 million *uncommitted* fund balance.

Per legislation enacted for the Education Capital Improvement Sales Tax, the District must have sufficient funds available at year end to certify to the County Auditor that the millage levied will meet our principal and interest payments for the subsequent year. In addition, any funds in excess of this requirement will be transferred to the school building fund as a funding source for current and future projects.

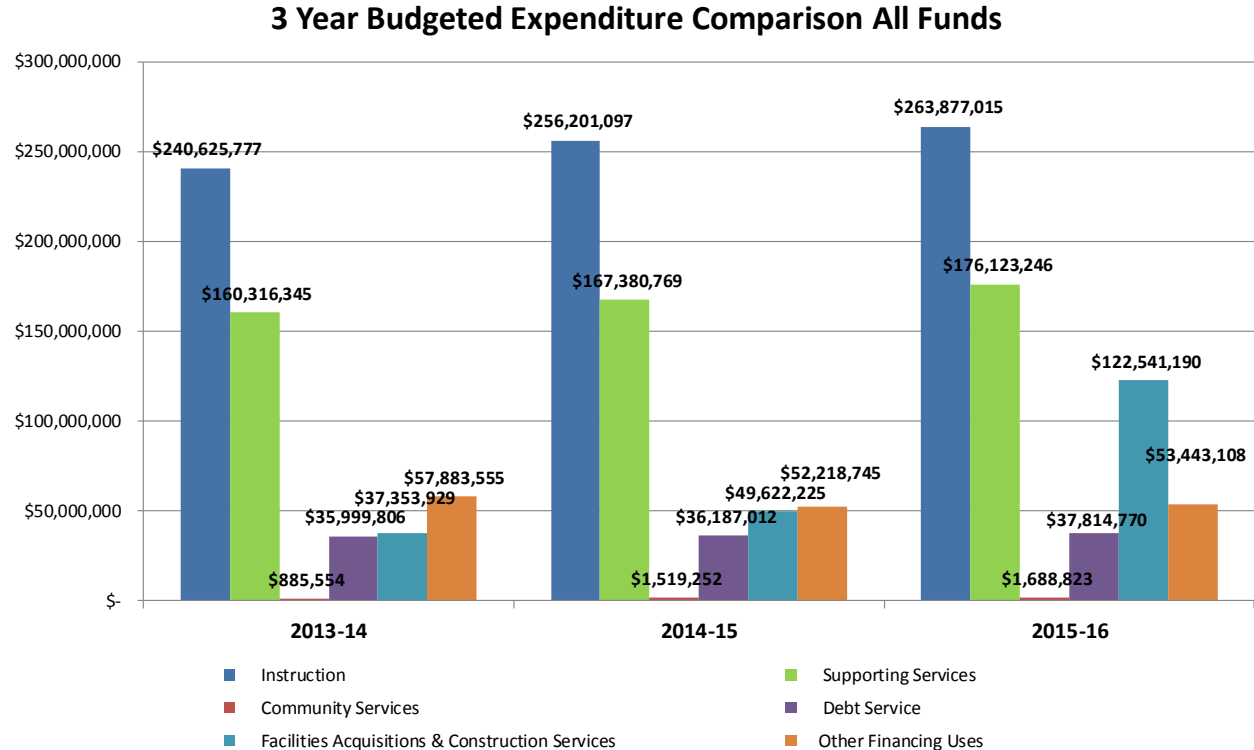
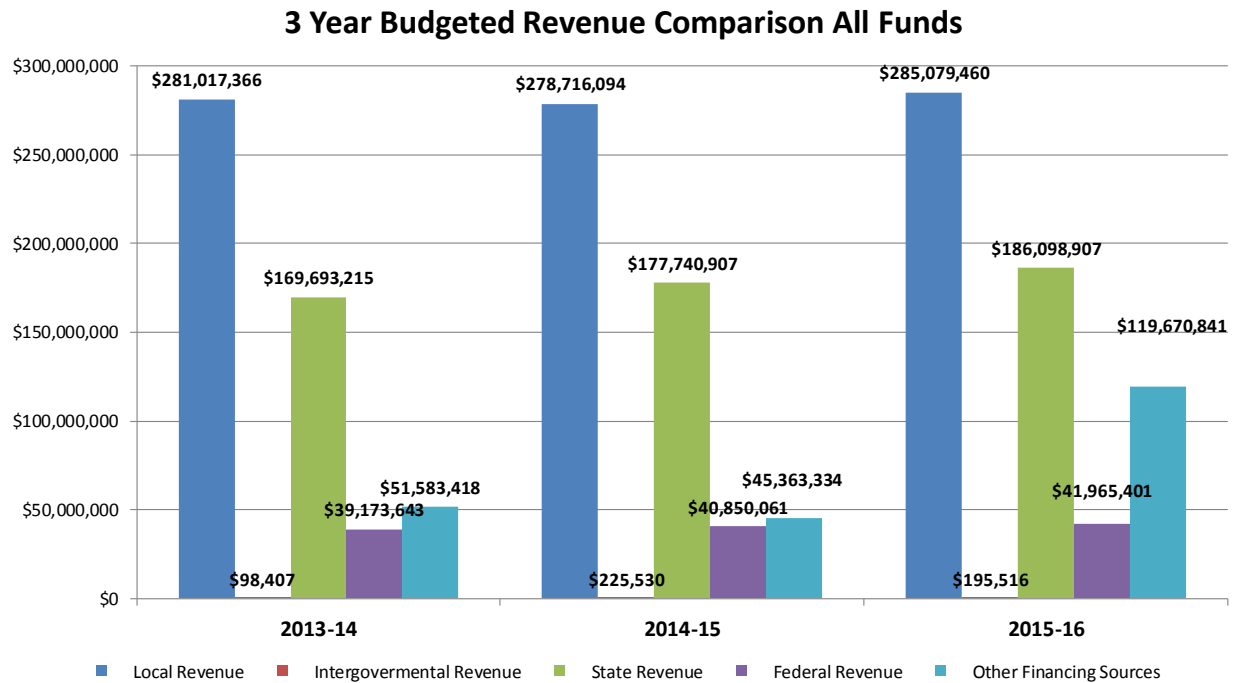
As capital projects may span several years, the residual fund balance in the school building fund will be utilized for subsequent year's expenditures.

	Proprietary Fund Type	Fiduciary Fund Type	Total Proprietary and Fiduciary Funds
	Food Service Fund	Pupil Activity Fund	
Revenues:			
Local Revenue	\$ 5,715,620	\$ 7,236,523	\$ 12,952,143
State Revenue	16,845	-	16,845
Federal Revenue	15,787,375	-	15,787,375
Total Revenues	\$ 21,519,840	\$ 7,236,523	\$ 28,756,363
Expenses/Expenditures:			
Instruction	\$ -	\$ 55,395	\$ 55,395
Supporting Services	20,669,747	7,442,342	28,112,089
Total Expenses/Expenditures	\$ 20,669,747	\$ 7,497,737	\$ 28,167,484
Excess of Revenues Over (Under)			
Expenses/Expenditures	\$ 850,093	\$ (261,214)	\$ 588,879
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 616,071	\$ -	\$ 616,071
Transfers to Other Funds/Indirect Cost	(1,605,560)	-	(1,605,560)
Total Other Financing Sources (Uses)	\$ (989,489)	\$ -	\$ (989,489)
Excess of Revenues Over (Under)			
Expenses/Expenditures and Other Sources (Uses)	\$ (139,396)	\$ (261,214)	\$ (400,610)
Retained Earnings/Fund Balance, July 1	5,177,148	6,144,843	11,321,991
Retained Earnings/Fund Balance, June 30	\$ 5,037,752	\$ 5,883,629	\$ 10,921,381
Percent Change in Fund Balance	-2.77%	-4.44%	-3.67%



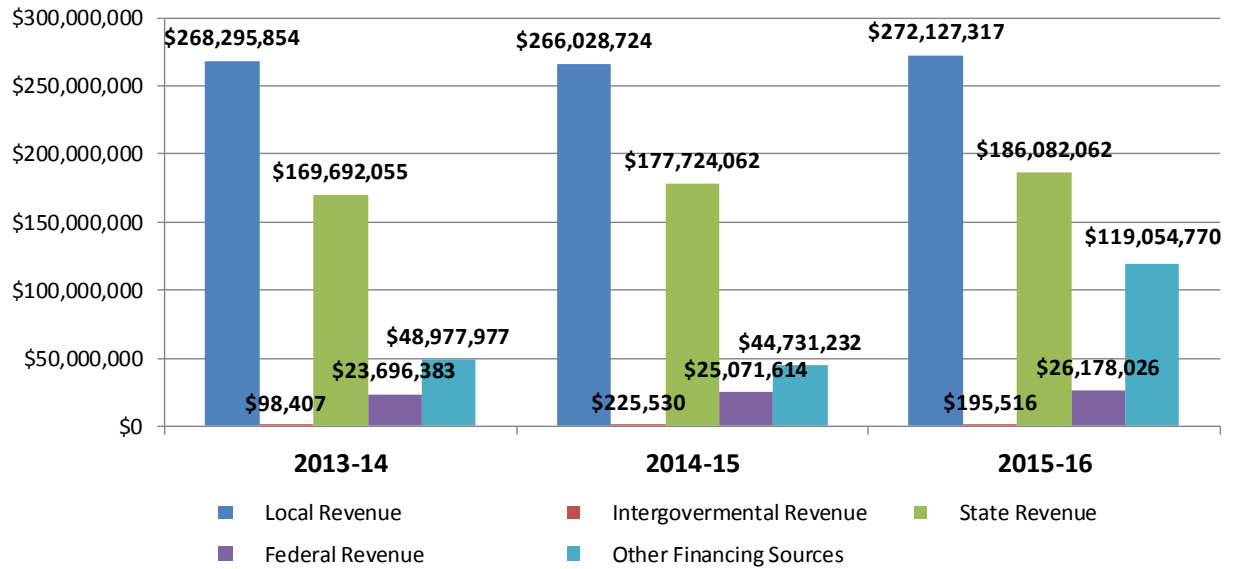


	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
Revenues :			
Local Revenue	\$ 281,017,366	\$ 278,716,094	\$ 285,079,460
Intergovernmental Revenue	98,407	225,530	195,516
State Revenue	169,693,215	177,740,907	186,098,907
Federal Revenue	39,173,643	40,850,061	41,965,401
Total Revenues	\$ 489,982,631	\$ 497,532,592	\$ 513,339,284
Expenditures/Expenses:			
Instruction	\$ 240,625,777	\$ 256,201,097	\$ 263,877,015
Supporting Services	160,316,345	167,380,769	176,123,246
Community Services	885,554	1,519,252	1,688,823
Debt Service	35,999,806	36,187,012	37,814,770
Facilities Acquisitions & Construction Services	37,353,929	49,622,225	122,541,190
Total Expenditures/Expenses	\$ 475,181,411	\$ 510,910,355	\$ 602,045,044
Excess of Revenues Over (Under) Expenditures/Expenses	\$ 14,801,220	\$ (13,377,763)	\$ (88,705,760)
Other Financing Sources (Uses):			
Payments to Other Governmental Units	\$ (75,208)	\$ (109,000)	\$ (99,000)
Proceeds from General Obligation Bonds	-	-	73,980,000
Sale of Fixed Assets	240,239	25,376	25,376
Medicaid Payments to SDE	(960,347)	(911,236)	(1,150,079)
Erate Reimbursement	-	385,480	385,480
Transfers from Other Funds	50,746,858	45,337,958	45,279,985
Transfers to Other Funds	(48,150,337)	(42,777,214)	(42,982,262)
Transfers to Public Charter Schools	(6,101,642)	(5,960,551)	(6,785,344)
Transfers to Other Funds/Indirect Cost	(2,596,021)	(2,460,744)	(2,426,423)
Other Funds Sources/Indirect Cost	596,321	-	-
Total Other Financing Sources (Uses)	\$ (6,300,137)	\$ (6,469,931)	\$ 66,227,733
Excess of Revenues Over (Under) Expenditures/Expenses and Other Sources (Uses) (1)	\$ 8,501,083	\$ (19,847,694)	\$ (22,478,027)
Fund Balance/Retained Earnings, July 1	167,944,686	162,029,975	181,890,074
Fund Balance/Retained Earnings, June 30	\$ 176,445,769	\$ 142,182,281	\$ 159,412,047
Percent Change in Fund Balance	4.82%	-13.96%	-14.10%

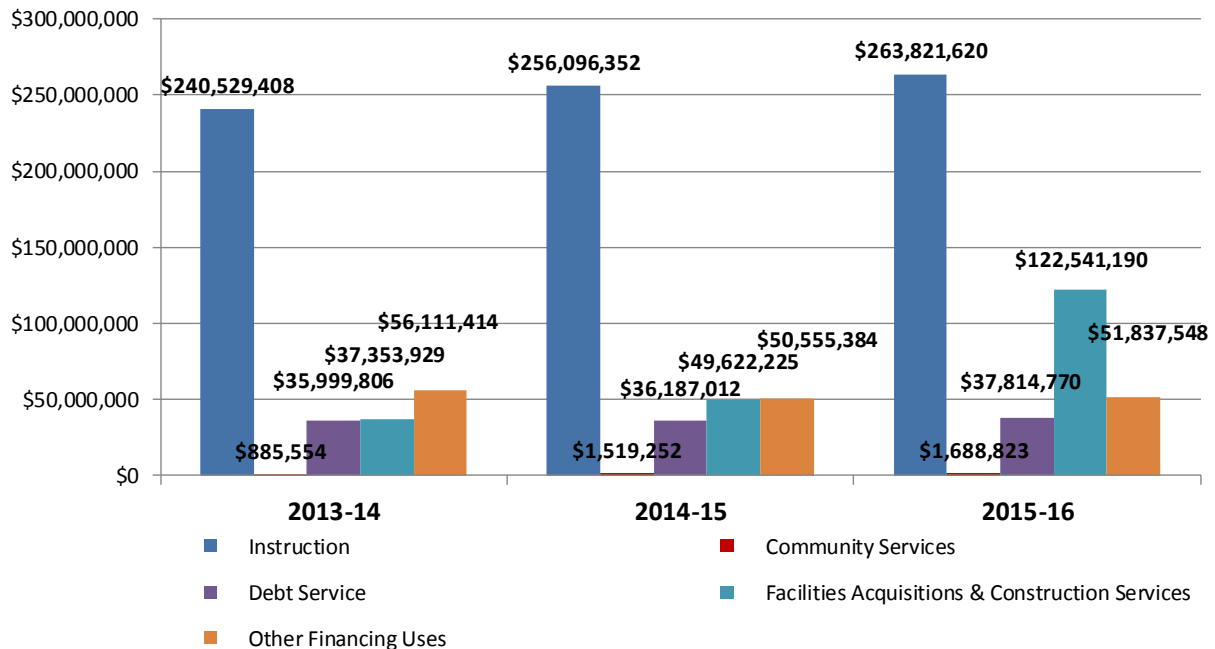


	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
Revenues :			
Local Revenue	\$ 268,295,854	\$ 266,028,724	\$ 272,127,317
Intergovernmental Revenue	98,407	225,530	195,516
State Revenue	169,692,055	177,724,062	186,082,062
Federal Revenue	23,696,383	25,071,614	26,178,026
Total Revenues	\$ 461,782,699	\$ 469,049,930	\$ 484,582,921
Expenditures/Expenses:			
Instruction	\$ 240,529,408	\$ 256,096,352	\$ 263,821,620
Supporting Services	131,689,214	140,065,168	148,011,157
Community Services	885,554	1,519,252	1,688,823
Debt Service	35,999,806	36,187,012	37,814,770
Facilities Acquisitions & Construction Services	37,353,929	49,622,225	122,541,190
Total Expenditures/Expenses	\$ 446,457,911	\$ 483,490,009	\$ 573,877,560
Excess of Revenues Over (Under)			
Expenditures/Expenses	\$ 15,324,788	\$ (14,440,079)	\$ (89,294,639)
Other Financing Sources (Uses):			
Payments to Other Governmental Units	\$ (75,208)	\$ (109,000)	\$ (99,000)
Proceeds from General Obligation Bonds	-	-	73,980,000
Sale of Fixed Assets	240,239	25,376	25,376
Erate Reimbursement	-	385,480	385,480
Medicaid Payments to SDE	(960,347)	(911,236)	(1,150,079)
Transfers from Other Funds	48,141,417	44,705,856	44,663,914
Transfers to Other Funds	(48,150,337)	(42,777,214)	(42,982,262)
Transfers to Public Charter Schools	(6,101,642)	(5,960,551)	(6,785,344)
Transfers to Other Funds/Indirect Cost	(823,880)	(797,383)	(820,863)
Other Funds Sources/Indirect Cost	596,321	-	-
Total Other Financing Sources (Uses)	\$ (7,133,437)	\$ (5,438,672)	\$ 67,217,222
Excess of Revenues Over (Under) Expenditures/ Expenses and Other Sources (Uses) (1)	\$ 8,191,351	\$ (19,878,751)	\$ (22,077,417)
Fund Balance/Retained Earnings, July 1	156,992,019	153,760,293	170,568,083
Fund Balance/Retained Earnings, June 30	\$ 165,183,370	\$ 133,881,542	\$ 148,490,666
Percent Change in Fund Balance	4.96%	-14.85%	-14.87%

3 Year Budgeted Revenue Comparison All Governmental Funds

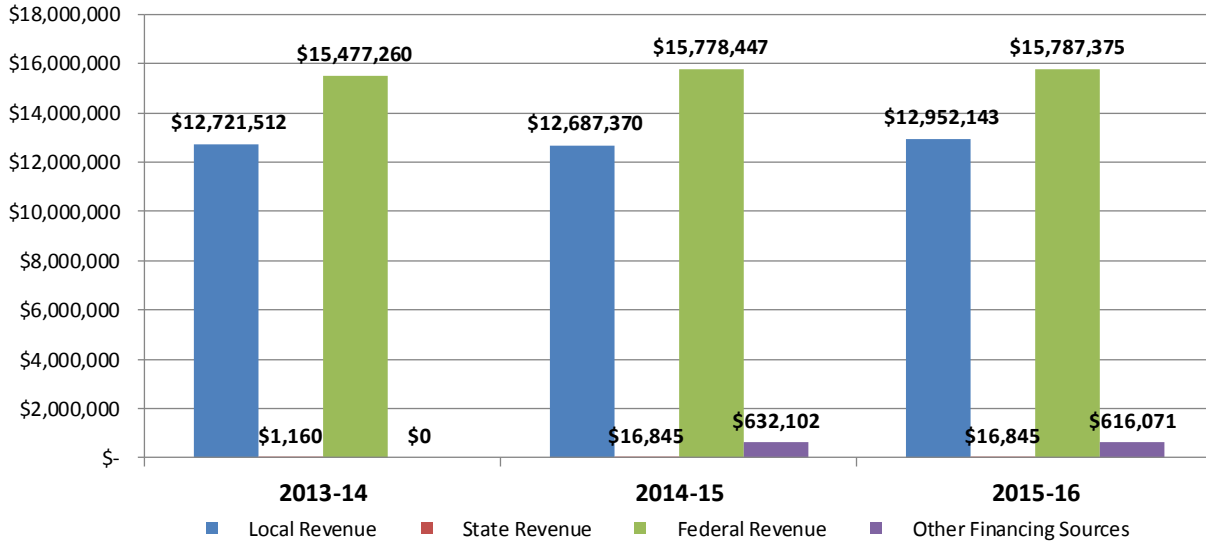


3 Year Budgeted Expenditure Comparison All Government Funds

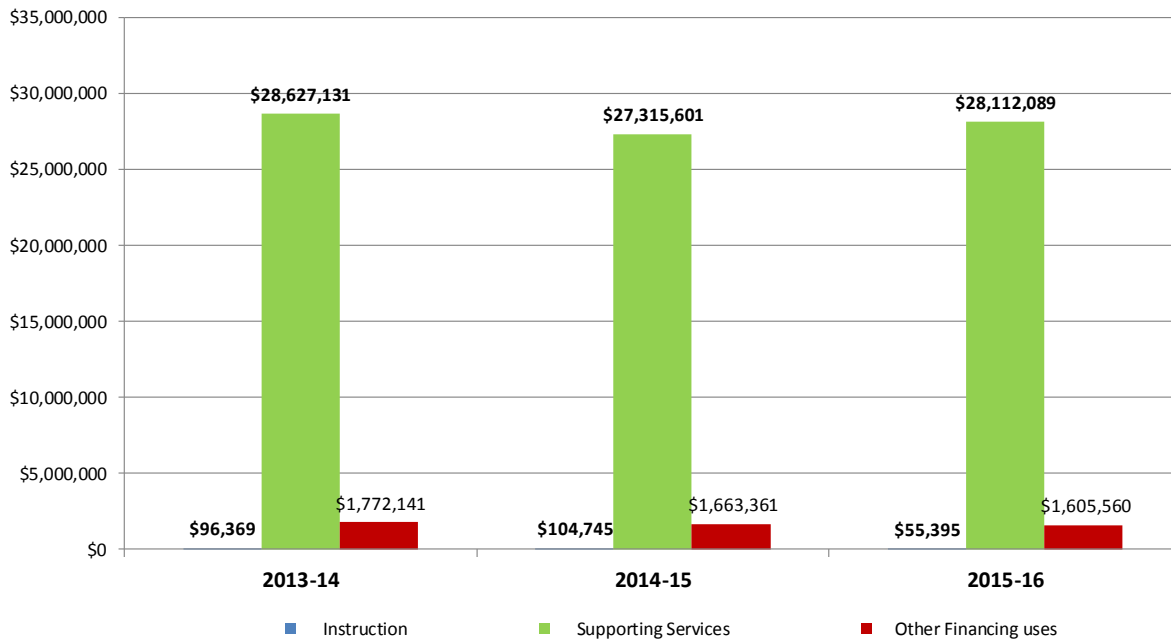


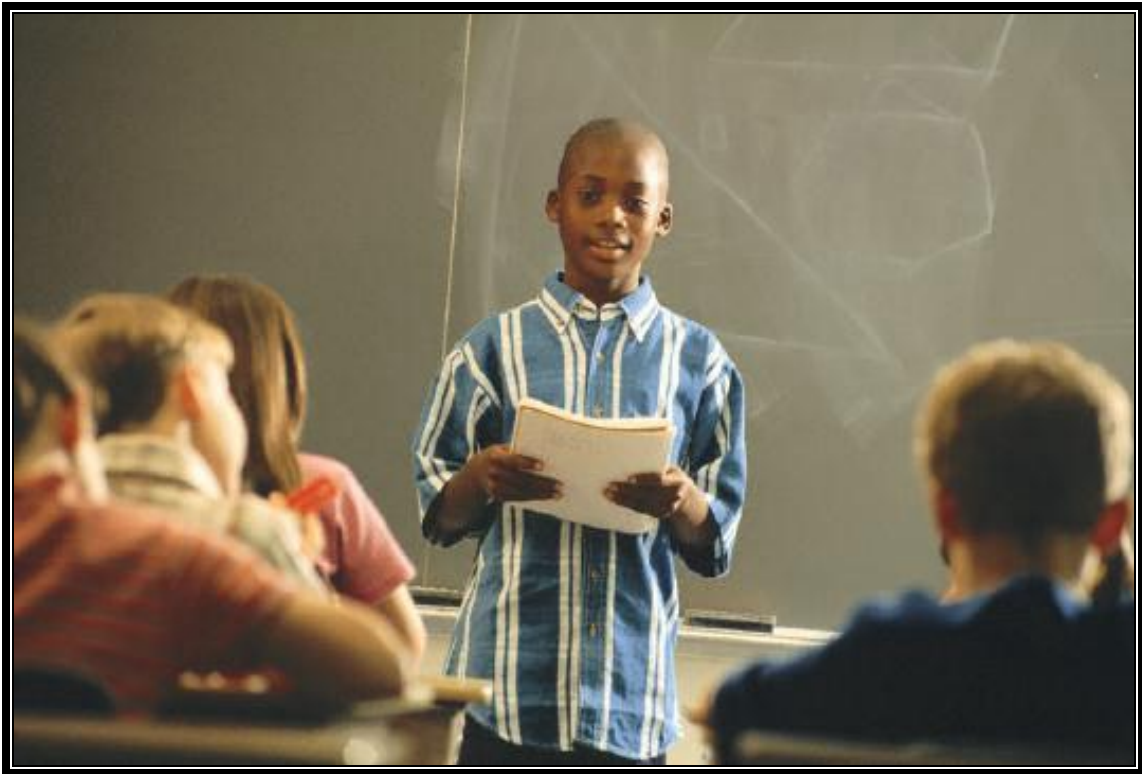
	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
<u>Revenues :</u>			
Local Revenue	\$ 12,721,512	\$ 12,687,370	\$ 12,952,143
State Revenue	1,160	16,845	16,845
Federal Revenue	15,477,260	15,778,447	15,787,375
Total Revenues	\$ 28,199,932	\$ 28,482,662	\$ 28,756,363
<u>Expenditures/Expenses:</u>			
Instruction	\$ 96,369	\$ 104,745	\$ 55,395
Supporting Services	28,627,131	27,315,601	28,112,089
Total Expenditures/Expenses	\$ 28,723,500	\$ 27,420,346	\$ 28,167,484
<u>Excess of Revenues Over (Under) Expenditures/Expenses</u>	\$ (523,568)	\$ 1,062,316	\$ 588,879
<u>Other Financing Sources (Uses):</u>			
Transfers from Other Funds	\$2,605,441	\$632,102	\$616,071
Transfers to Other Funds/Indirect Cost	(1,772,141)	(1,663,361)	(1,605,560)
Total Other Financing Sources (Uses)	\$ 833,300	\$ (1,031,259)	\$ (989,489)
<u>Excess of Revenues Over (Under) Expenditures/Expenses and Other Sources (Uses) (1)</u>	\$ 309,732	\$ 31,057	\$ (400,610)
<u>Fund Balance/Retained Earnings, July 1</u>	10,952,667	8,269,682	11,321,991
<u>Fund Balance/Retained Earnings, June 30</u>	\$ 11,262,399	\$ 8,300,739	\$ 10,921,381
<u>Percent Change in Fund Balance</u>	2.75%	0.37%	-3.67%

3 Year Budgeted Revenue Comparison All Non-Governmental Funds



3 Year Budgeted Expenditure Comparison All Non-Governmental Funds





2015-16 HIGHLIGHTS

**Total Revenue and
Other Financing Sources** **\$365,031,632**

**Total Expenditures and
Other Financing Uses** **\$373,804,013**

Average Daily Membership **41,445***

Per Pupil Expenditures **\$ 9,019**

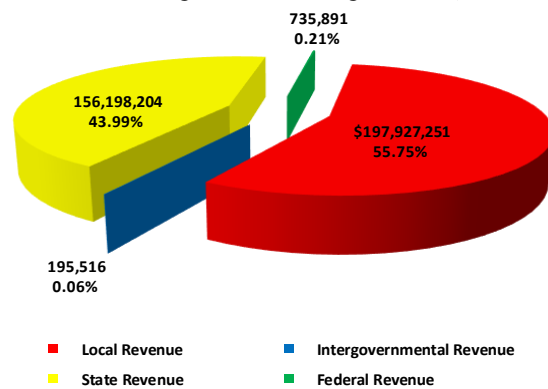
Tax Millage **123.1**

Value of a Mill **\$ 1,462,832**

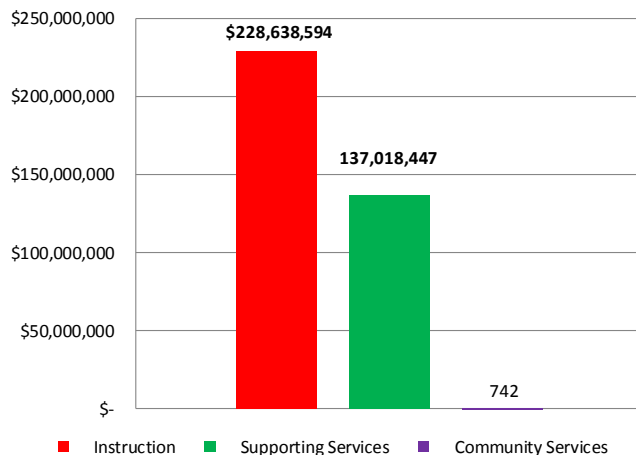
*ADM is for K-12 excludes Child Development

Revenue Sources

(excluding other financing sources)

**Expenditures By Object**

(excluding other financing uses)



The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and Education Finance Act state funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by federal, state, and local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction, food service operation and the funds held in trust or in agency.

General Fund revenues are subject to appropriation. Year-end unreserved fund balances are not subject to appropriation except as approved by the Board of Education.

The property tax rate for the General Fund is:

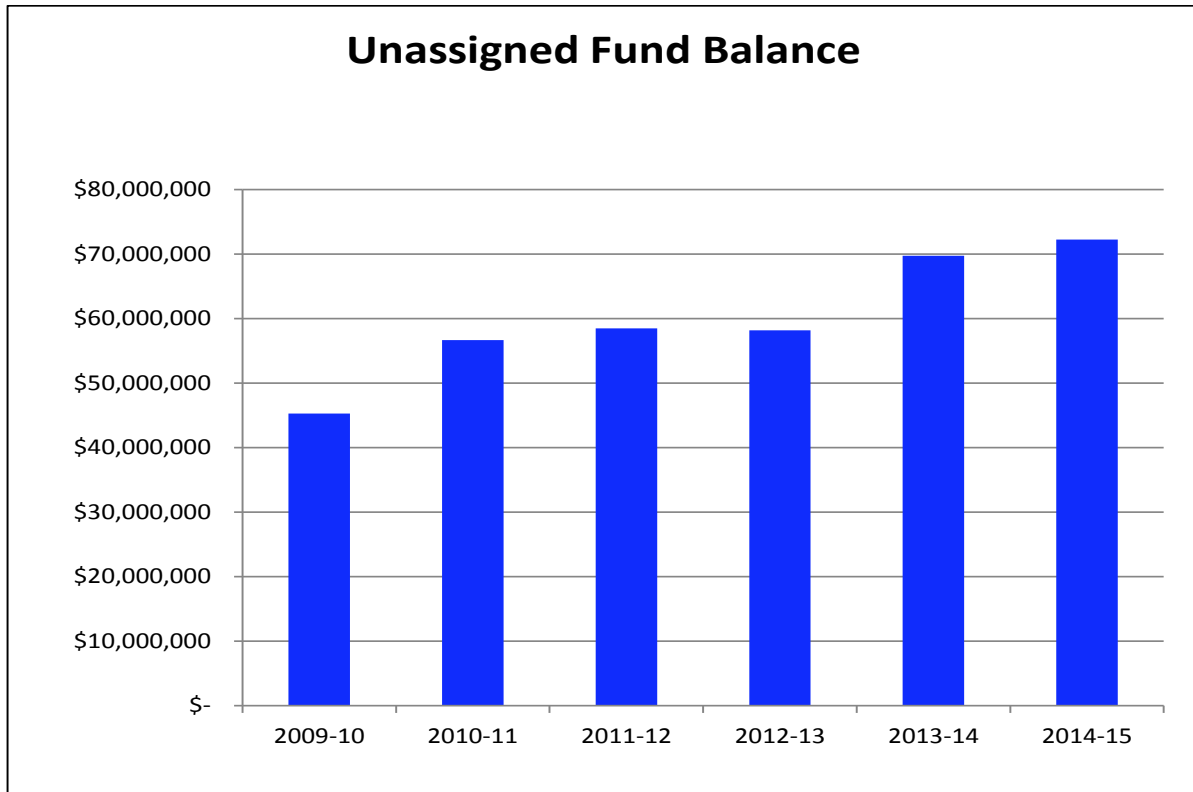
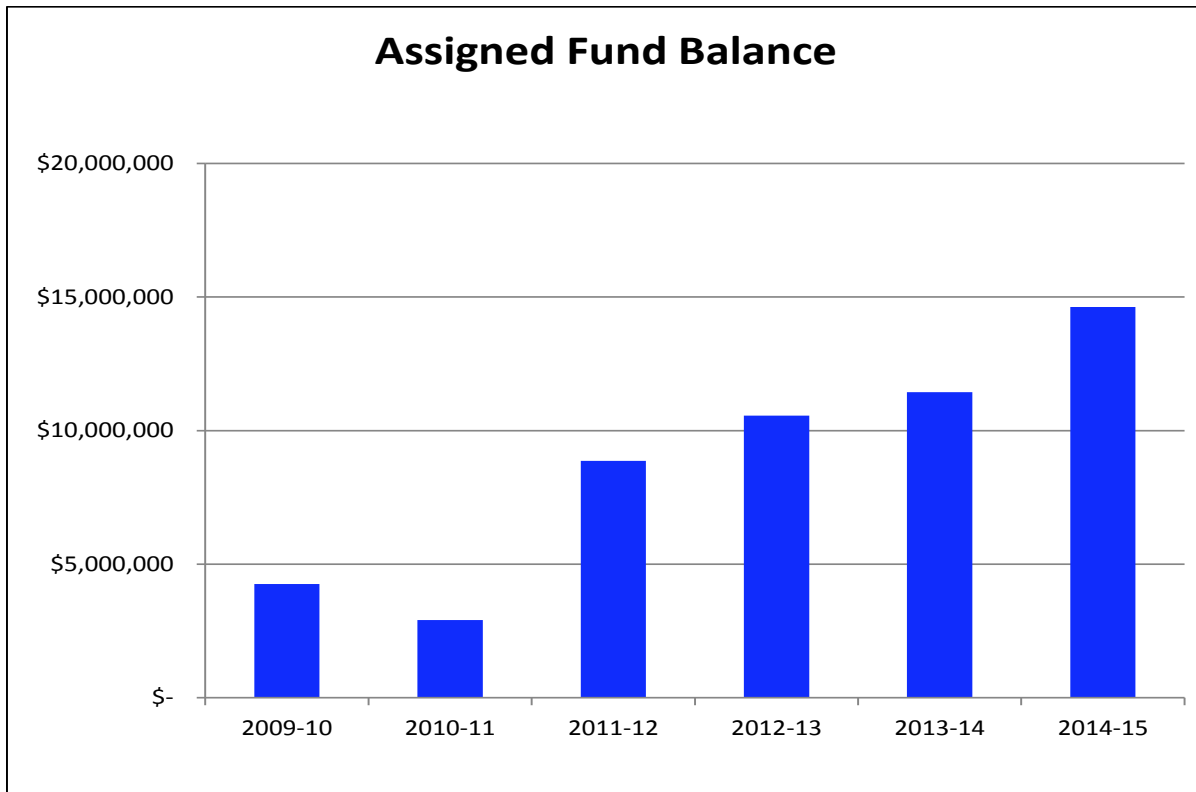
FY2016	123.1 mills	No Increase
FY2015	123.1 mills	2.9 mill Increase
FY2014	120.2 mills	No Increase
FY2013	120.2 mills	No Increase
FY2012	120.2 mills	2.0 mill Increase
*FY2011	118.2 mills	1.1 mill Decrease
FY2010	119.3 mills	4.0 mill Increase
FY 2009	115.3 mills	No Increase
FY 2008	115.3 mills	8.0 mill Increase
FY 2007	107.3 mills	5.6 mill Increase

*Pursuant to State of South Carolina Department of Revenue mandates, all South Carolina counties are required to conduct a physical reassessment of real property every five years. The drop in millage rate is a result of that reassessment process.

*Three Year Comparison
2013-14 To 2015-16*

*General Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
<u>Revenues:</u>					
Local Revenue	\$ 194,869,742	\$ 192,987,757	\$ 197,927,251	\$ 4,939,494	2.56%
Intergovernmental Revenue	98,407	225,530	195,516	(30,014)	(13.31%)
State Revenue	136,240,532	145,904,604	156,198,204	10,293,600	7.06%
Federal Revenue	735,891	683,420	735,891	52,471	7.68%
Total Revenues	\$ 331,944,572	\$ 339,801,311	\$ 355,056,862	\$ 15,255,551	4.49%
<u>Expenditures:</u>					
Instruction	\$ 203,403,625	\$ 218,311,621	\$ 228,638,594	\$ 10,326,973	4.73%
Supporting Services	121,188,922	130,045,631	137,018,447	6,972,816	5.36%
Community Services	1,735	1,602	742	(860)	(53.68%)
Total Expenditures	\$ 324,594,282	\$ 348,358,854	\$ 365,657,783	\$ 17,298,929	4.97%
Excess of Revenues Over (Under) Expenditures	\$ 7,350,290	\$ (8,557,543)	\$ (10,600,921)	\$ (2,043,378)	23.88%
<u>Other Financing Sources (Uses):</u>					
Sale of Fixed Assets	\$ 240,239	\$ 25,376	\$ 25,376	\$ -	-
Payments to Other Governmental Units	(75,208)	(109,000)	(99,000)	10,000	(9.17%)
Medicaid Payments to SDE	(960,347)	(911,236)	(1,150,079)	(238,843)	26.21%
Erate Reimbursement	-	385,480	385,480	-	-
Transfers from Other Funds	9,641,417	9,280,756	9,563,914	283,158	3.05%
Transfers to Public Charter Schools	(5,547,906)	(5,547,503)	(6,152,380)	(604,877)	10.90%
Transfers to Other Funds	(1,759,307)	(757,202)	(744,771)	12,431	(1.64%)
Total Other Financing Sources (Uses)	\$ 1,538,888	\$ 2,366,671	\$ 1,828,540	\$ (538,131)	(22.74%)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses) **	\$ 8,889,178	\$ (6,190,872)	\$ (8,772,381)	\$ (2,581,509)	41.70%
Fund Balance, July 1	74,806,307	79,289,813	85,987,860	6,698,047	8.45%
Fund Balance, June 30	\$ 83,695,485	\$ 73,098,941	\$ 77,215,479	\$ 4,116,538	5.63%



FY 2016 Fund Balance is not available

*Three Year Comparison
2013-14 To 2015-16*

*General Fund Revenues
and Other Financing Sources*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
Local					
Ad Valorem Taxes	\$ 182,501,092	\$ 181,279,034	\$ 185,542,222	\$ 4,263,188.00	2.35%
Penalties and Interest on Taxes	2,141,526	2,078,903	2,039,452	(39,451)	(1.90%)
Revenue in Lieu of Taxes	776,066	774,356	765,683	(8,673)	(1.12%)
MCBP Fee In Lieu	4,487,444	4,557,775	4,872,486	314,711	6.90%
Tuition from Patrons for Regular Day School	66,785	65,704	46,863	(18,841)	(28.68%)
Tuition from Patrons for Adult/Continuing Ed.	250	41,323	7,884	(33,439)	(80.92%)
Interest on Investments	101,129	82,447	101,129	18,682	22.66%
Rentals	85,650	96,088	88,987	(7,101)	(7.39%)
Refund of Prior Year's Expenditures	88,812	122,400	88,812	(33,588)	(27.44%)
Receipt of Insurance Proceeds	25,731	73,472	25,731	(47,741)	(64.98%)
Receipt of Legal Settlements	4,809	-	4,809	4,809	100.00%
Medicaid	3,837,639	3,547,559	3,820,649	273,090	7.70%
Contributions and Donations from Private Sources	245	6,100	245	(5,855)	(95.98%)
Revenue from Other Local Sources	752,564	262,596	522,299	259,703	98.90%
Total Local Revenue	\$ 194,869,742	\$ 192,987,757	\$ 197,927,251	\$ 4,939,494	2.56%
Intergovernmental					
Payments from Other Governmental Units	\$ 98,407	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)
Total Intergovernmental Revenue	\$ 98,407	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)
State					
Restricted Grants:					
Handicapped Transportation	\$ 23,699	\$ 16,728	\$ 23,699	\$ 6,971	41.67%
Home Schooling	3,150	2,515	3,150	635	25.25%
School Bus Driver Salary	2,081,972	1,531,238	1,661,064	129,826	8.48%
EAA Bus Driver	12,597	11,109	12,597	1,488	13.39%
Transportation Workers Compensation	180,769	180,769	187,262	6,493	3.59%
Fringe Benefits Employer Contributions	23,208,715	24,625,380	27,182,056	2,556,676	10.38%
Retiree Insurance	9,113,727	9,965,784	9,885,436	(80,348)	(0.81%)
Other Restricted State Grants	24,972	17,004	24,972	7,968	46.86%
Education Finance Act	53,116,583	60,244,661	66,556,909	6,312,248	10.48%
Reimbursement for Local Property Tax Relief	43,206,844	44,039,763	45,393,556	1,353,793	3.07%
Homestead Exemption	3,952,008	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	701,824	-	-
Manufacturer's Depreciation Reimbursement	255,167	263,140	255,167	(7,973)	(3.03%)
Other State Property Tax Revenues	358,505	352,681	358,504	5,823	1.65%
Total State Revenue	\$ 136,240,532	\$ 145,904,604	\$ 156,198,204	\$ 10,293,600	7.06%
Federal					
ROTC	\$ 735,891	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Total Federal Revenue	\$ 735,891	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Other Financing Sources					
Sale of Fixed Assets	\$ 240,239	\$ 25,376	\$ 25,376	\$ -	-
Erate Reimbursement	-	385,480	385,480	-	-
Transfers From Other Funds:					
Transfer from Education Improvement Act	7,045,396	6,720,012	7,137,491	417,479	6.21%
Transfer from Pupil Activity Fund	380,075	-	-	-	-
Transfer from Other Funds/Indirect Cost	2,215,946	2,560,744	2,426,423	(134,321)	(5.25%)
Total Other Financing Sources	\$ 9,881,656	\$ 9,691,612	\$ 9,974,770	\$ 283,158	2.92%
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	\$ 341,826,228	\$ 349,492,923	\$ 365,031,632	\$ 15,538,709	4.45%

<p><i>Ad Valorem Taxes</i> <i>\$185,542,222</i></p>	<p>Current tax levies are the main source of revenue for funding the operation of Horry County Schools. It is based on the assessed valuation of all taxable property within the school district and is collected by the County Treasurer.</p>
	<p>The projected assessed valuation is \$1,462,832. The collectable value of one mill is approximately \$1,448,203. The total millage required for the general operation of the 2015-16 budget is 123.1.</p>
<p><i>Penalties and Interest on Taxes</i> <i>\$2,039,452</i></p>	<p>Revenue from the penalties and interest charged on delinquent taxes from the due date of actual payment.</p>
<p><i>Revenue In Lieu of Taxes</i> <i>\$765,683</i></p>	<p>Payments received from the South Carolina Public Service Authority, Loris Industries, Allied Signal Corporation, and AVX Corporation.</p>
<p><i>Multi County Business Park Fee In Lieu of Taxes</i> <i>\$4,872,486</i></p>	<p>Payments received from the Multi County Business Park.</p>
<p><i>Tuition – Tuition from Patrons for Regular Day School</i> <i>\$46,863</i></p>	<p>Instructional fees collected from individuals or welfare agencies as tuition for regular day school.</p>
<p><i>Tuition – Adult Education from Patrons</i> <i>\$7,884</i></p>	<p>Fees collected from pupils or parents attending adult education programs in the school district.</p>
<p><i>Interest on Investments</i> <i>\$101,129</i></p>	<p>Interest earned from the investment of idle school district revenue, as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the county treasurer.</p>
<p><i>Rentals</i> <i>\$88,987</i></p>	<p>Revenue received from the rental of property owned by Horry County Schools.</p>

<i>Medicaid Reimbursement</i> <i>\$3,820,649</i>	Reimbursement for qualified services provided by Horry County Schools, which includes WRAPS.
<i>Refund of Prior Year's Expenditures</i> <i>\$88,812</i>	Money received in the current fiscal year as a refund of an expenditure which occurred in the prior fiscal year.
<i>Receipt of Insurance Proceeds</i> <i>\$25,731</i>	Proceeds from insurance claims for the replacement of damaged or stolen school property.
<i>Receipt of Legal Settlements</i> <i>\$4,809</i>	The amount received from the settlement of legal claims.
<i>Contributions and Donations from Private Sources</i> <i>\$245</i>	Revenue from a philanthropic foundation, private individuals, or private organization for which no repayment or special service to the contributor is expected.
<i>Other Local Sources</i> <i>\$522,299</i>	Other revenue from local sources not listed in the above accounts.
<i>Payments from Other Governmental Units</i> <i>\$195,516</i>	Revenues from other governmental agencies as payment for services other than tuition or transportation.
<i>Handicapped Transportation</i> <i>\$23,699</i>	Transportation is a state allocation for the purpose of providing transportation to handicapped children in compliance with state regulations. Transportation is provided by the school district through contracts with various individuals or agencies.
<i>Home Schooling</i> <i>\$3,150</i>	Home school instruction is a state allocation to school districts for the supervision and reviewing of the home instruction program.
<i>School Bus Driver Salary</i> <i>\$1,661,064</i>	Revenue allocated to school districts as reimbursement of salary expenditures for school bus drivers.

<i>EAA Bus Driver Salary and Fringe</i> <i>\$12,597</i>	Revenue allocated to school districts as reimbursement of bus driver salary and fringe costs. These funds are limited in use to costs for transportation services provided to students attending instructional Education Accountability Act (EAA) programs.
<i>Transportation Workers' Compensation</i> <i>\$187,262</i>	Revenue allocated to school districts to offset the cost of workers' compensation insurance premiums.
<i>Fringe Benefit Contributions</i> <i>\$27,182,056</i>	Fringe benefit contributions are a state reimbursement to school districts for a portion of the cost of matching fringe benefits on district salaries.
<i>Other Restricted State Grants</i> <i>\$24,972</i>	Revenues for restricted state grants not included in the above accounts.
<i>Retiree Insurance</i> <i>\$9,885,436</i>	Revenue allocated to help finance the cost of premiums for insurance provided to retired employees of a school district.
<i>Reimbursement for Property Local Tax Relief</i> <i>\$45,393,556</i>	Reimbursements to school districts from the state for the total school tax revenue loss resulting from the Residential Property Tax Exemption Program established in Section 12-37-251 of the <u>S. C. Code of Laws, 1976</u> , as amended.
<i>Homestead Exemption</i> <i>\$3,952,008</i>	Reimbursements to school districts for the loss of school tax revenue as a result of tax exemptions for taxpayers sixty-five (65) and over or those totally and permanently disabled or legally blind.
<i>Merchant's Inventory Tax</i> <i>\$701,824</i>	Reimbursement for the loss of school tax revenue due to the property tax exemption granted for inventories of business as established in Section 12-37-450 of the <u>S. C. Code of Laws, 1976</u> , as amended.

Education Finance Act (EFA)**\$66,556,909**

State funds received based on the prior year's 45-day average daily membership in the various programs. These funds will be adjusted at year-end based on the 135-day average daily membership. Each program is assigned weighting, which is used to provide for relative cost differences between the various programs.

EFA Category	Weighting	2015-16 Projected 135-day ADM	2015-16 State Funding
Kindergarten	1.00	3012	3,539,389
Primary (Grades 1-3)	1.00	8872	10,425,568
Elementary (Grades 4-8)	1.00	13,736	16,142,029
High (Grades 9-12)	1.00	6706	7,880,819
Educable Mentally Handicapped	1.74	147	301,466
Learning Disabilities	1.74	3655	7,474,093
Trainable Mentally Handicapped	2.04	118	283,992
Emotionally Handicapped	2.04	174	416,704
Orthopedically Handicapped	2.04	57	136,719
Visually Handicapped	2.57	25	76,292
Autism	2.57	326	984,040
Hearing Handicapped	2.57	60	181,999
Speech Handicapped	1.90	1250	2,790,535
Homebound	1.00	115	135,427
Vocational	1.29	3638	5,515,355
Gifted	.15	8099	1,427,655
Academic Assistance	.15	5912	1,042,141
ESOL	.2	3166	744,118
Poverty	.2	29,701	6,980,745
RTF	2.10	16	77,824

<p><i>Manufacturer's Depreciation Reimbursement</i> <i>\$255,167</i></p>	<p>Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries as established in Section 12-37-935 of the <u>S. C. Code of Laws, 1976</u>, as amended.</p>
<p><i>Other State Property Tax Revenues</i> <i>\$358,504</i></p>	<p>Reimbursement to school districts from the Department of Revenue and Taxation for the loss of local school tax revenues which are not included in the above state revenues.</p>
<p><i>ROTC</i> <i>\$735,891</i></p>	<p>Revenue from other federal sources for the ROTC program.</p>
<p><i>Sale of Fixed Assets</i> <i>\$25,376</i></p>	<p>The amount of revenue over the book value of the fixed assets sold or the amount of revenue received from recoveries for loss of school property.</p>
<p><i>Erate Reimbursement</i> <i>\$385,480</i></p>	<p>Expected rebates for telecommunication services.</p>
<p><i>Transfer From Other Funds</i> <i>\$7,137,491</i></p>	<p>Transfers from the Education Improvement Act Fund for the salaries and/or fringe benefit costs associated with this fund.</p>
<p><i>Transfer From Other Funds/Indirect Cost</i> <i>\$2,426,423</i></p>	<p>Transfers for the indirect cost associated with the Federal Projects.</p>

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	\$ 8,972,921	\$ 9,454,432	\$ 9,179,074	\$ (275,358)	(2.91%)
Employee Benefits	3,500,237	3,826,451	3,814,792	(11,659)	(0.305%)
Purchased Services	93	2,519	2,266	(253)	(10.04%)
Materials/Supplies	101,693	136,625	136,906	281	0.21%
Capital Outlay	150	2,000	2,500	500	25.00%
TOTAL	\$ 12,575,094	\$ 13,422,027	\$ 13,135,538	\$ (286,489)	(2.13%)
Primary Programs					
Salaries	\$ 28,108,476	\$ 29,157,756	\$ 30,574,125	\$ 1,416,369	4.86%
Employee Benefits	9,545,450	10,357,402	11,024,954	667,552	6.45%
Purchased Services	507,905	562,355	560,967	(1,388)	(0.25%)
Materials/Supplies	493,322	720,432	919,276	198,844	27.60%
Capital Outlay	847	5,536	6,475	939	16.96%
Other	421	-	-	-	-
TOTAL	\$ 38,656,421	\$ 40,803,481	\$ 43,085,797	\$ 2,282,316	5.59%
Elementary Programs					
Salaries	\$ 37,022,624	\$ 38,157,855	\$ 39,222,691	\$ 1,064,836	2.79%
Employee Benefits	12,466,037	13,467,941	14,044,784	576,843	4.28%
Purchased Services	301,842	353,534	382,534	29,000	8.20%
Materials/Supplies	1,072,508	1,383,406	1,409,143	25,737	1.86%
Capital Outlay	357,765	357,435	351,613	(5,822)	(1.63%)
Other	11,289	6,983	6,506	(477)	(6.83%)
TOTAL	\$ 51,232,065	\$ 53,727,154	\$ 55,417,271	\$ 1,690,117	3.15%
High School Programs					
Salaries	\$ 28,254,862	\$ 32,506,653	\$ 34,440,232	\$ 1,933,579	5.948%
Employee Benefits	9,155,259	11,149,173	12,021,878	872,705	7.83%
Purchased Services	938,496	1,163,505	1,362,554	199,049	17.11%
Materials/Supplies	1,227,999	1,845,539	1,867,719	22,180	1.20%
Capital Outlay	36,291	24,679	24,152	(527)	(2.14%)
Other	15,937	26,195	34,462	8,267	31.56%
TOTAL	\$ 39,628,844	\$ 46,715,744	\$ 49,750,997	\$ 3,035,253	6.497%
Vocational Programs					
Salaries	\$ 3,466,961	\$ 1,818,546	\$ 1,904,919	\$ 86,373	4.75%
Employee Benefits	1,172,964	615,026	653,578	38,552	6.27%
Purchased Services	55,040	67,375	94,316	26,941	39.99%
Materials/Supplies	155,936	202,108	216,851	14,743	7.29%
Capital Outlay	13,496	3,943	4,108	165	4.18%
Other	2,532	1,744	2,679	935	53.61%
TOTAL	\$ 4,866,929	\$ 2,708,742	\$ 2,876,451	\$ 167,709	6.19%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14		2014-15		2015-16	2014-15 to 2015-16	
	Audited Actual		Approved Budget		Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)							
Drivers Education Programs							
Purchased Services	\$	273	-		-	-	-
Materials/Supplies		1,556	-		1,363	1,363	100.00%
Capital Outlay		73,594	-		-	-	-
TOTAL	\$	75,423	\$	-	\$	1,363	100.00%
Educable Mentally Handicapped							
Salaries	\$	35,143	\$	4,643	\$	(4,643)	(100.00%)
Employee Benefits		11,391		576		(576)	(100.00%)
Materials/Supplies		2,507		4,578		787	17.19%
TOTAL	\$	49,041	\$	9,797	\$	(4,432)	(45.24%)
Trainable Mentally Handicapped							
Salaries	\$	2,093,443	\$	2,071,102	\$	(84,722)	(4.09%)
Employee Benefits		757,422		797,185		(43,838)	(5.50%)
Materials/Supplies		11,782		13,072		609	4.66%
Capital Outlay		7,335		-		-	-
TOTAL	\$	2,869,982	\$	2,881,359	\$	(127,951)	(4.44%)
Orthopedically Handicapped							
Salaries	\$	689,891	\$	630,521	\$	32,987	5.23%
Employee Benefits		240,862		230,578		11,682	5.07%
Purchased Services		27,032		60,300		-	-
Materials/Supplies		142		663		88	13.27%
TOTAL	\$	957,927	\$	922,062	\$	44,757	4.85%
Visually Handicapped							
Salaries	\$	53,877	\$	53,110	\$	2,740	5.16%
Employee Benefits		16,386		16,721		877	5.24%
Purchased Services		4,110		7,920		-	-
Materials/Supplies		419		6,372		209	3.28%
TOTAL	\$	74,792	\$	84,123	\$	3,826	4.55%
Hearing Handicapped							
Salaries	\$	303,664	\$	338,271	\$	32,847	9.71%
Employee Benefits		128,462		151,131		10,339	6.84%
Purchased Services		376		8,550		-	-
Materials/Supplies		212		1,357		(422)	(31.10%)
Capital Outlay		-		4,500		-	-
TOTAL	\$	432,714	\$	503,809	\$	42,764	8.49%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Speech Handicapped					
Salaries	\$ 2,157,253	\$ 1,692,232	\$ 2,232,393	\$ 540,161	31.92%
Employee Benefits	684,921	609,706	777,492	167,786	27.52%
Purchased Services	3,186	11,993	11,750	(243)	(2.03%)
Materials/Supplies	5,926	17,123	15,836	(1,287)	(7.52%)
TOTAL	\$ 2,851,286	\$ 2,331,054	\$ 3,037,471	\$ 706,417	30.30%
Learning Disabilities					
Salaries	\$ 17,016,044	\$ 17,352,336	\$ 18,258,086	\$ 905,750	5.22%
Employee Benefits	5,923,700	6,291,909	6,770,104	478,195	7.60%
Purchased Services	216,923	972,752	933,181	(39,571)	(4.07%)
Materials/Supplies	119,285	199,085	201,725	2,640	1.33%
Capital Outlay	6,996	13,500	13,500	-	-
Other	283	-	-	-	-
TOTAL	\$ 23,283,231	\$ 24,829,582	\$ 26,176,596	\$ 1,347,014	5.43%
Emotionally Handicapped					
Salaries	\$ 1,482,316	\$ 1,377,065	\$ 1,376,671	\$ (394)	(0.03%)
Employee Benefits	514,578	526,324	548,204	21,880	4.16%
Materials/Supplies	2,903	30,043	29,503	(540)	(1.80%)
TOTAL	\$ 1,999,797	\$ 1,933,432	\$ 1,954,378	\$ 20,946	1.08%
CEIS Services					
Salaries	\$ 2,505,361	\$ 2,690,299	\$ 2,744,562	\$ 54,263	2.02%
Employee Benefits	845,050	947,715	993,568	45,853	4.84%
Materials/Supplies	275	-	-	-	-
TOTAL	\$ 3,350,686	\$ 3,638,014	\$ 3,738,130	\$ 100,116	2.75%
Pre-School Hand. SC (3 & 4 yr. Olds)					
Salaries	\$ 1,622,640	\$ 1,668,922	\$ 1,622,765	\$ (46,157)	(2.77%)
Employee Benefits	579,452	621,982	604,571	(17,411)	(2.80%)
Purchased Services	2,980	1,850	1,950	100	5.41%
Materials/Supplies	1,256	499	510	11	2.20%
TOTAL	\$ 2,206,328	\$ 2,293,253	\$ 2,229,796	\$ (63,457)	(2.77%)

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16	
	Audited		Approved		Adopted		Increase /	Percent
	Actual		Budget		Budget		(Decrease)	Change
INSTRUCTION (continued)								
Early Childhood Programs								
Salaries	\$ 136,273	\$	133,518	\$	133,633	\$	115	0.09%
Employee Benefits	21,543		13,821		35,485		21,664	156.75%
Purchased Services	6,972		9,503		8,579		(924)	(9.72%)
Materials/Supplies	-		119,137		120,035		898	0.75%
Capital Outlay	-		2,448		2,000		(448)	(18.30%)
Other	393		1,722		1,512		(210)	(12.20%)
TOTAL	\$ 165,181	\$	280,149	\$	301,244	\$	21,095	7.53%
Gifted and Talented - Academic								
Salaries	\$ 4,688,904	\$	5,184,459	\$	5,640,129	\$	455,670	8.79%
Employee Benefits	1,570,900		1,787,995		2,016,334		228,339	12.77%
Purchased Services	216,159		137,199		186,400		49,201	35.86%
Materials/Supplies	69,450		102,295		111,818		9,523	9.31%
Capital Outlay	-		19,900		19,900		-	-
Other	-		-		300		300	100.00%
TOTAL	\$ 6,545,413	\$	7,231,848	\$	7,974,881	\$	743,033	10.27%
Advanced Placement								
Salaries	\$ 105,455	\$	48,594	\$	48,501	\$	(93)	(0.19%)
Employee Benefits	24,200		11,406		11,499		93	0.82%
Purchased Services	289,605		509,779		509,779		-	-
Materials/Supplies	58,162		95,283		95,283		-	-
Other	412		-		-		-	-
TOTAL	\$ 477,834	\$	665,062	\$	665,062	\$	-	-
Homebound								
Salaries	\$ 602,739	\$	769,417	\$	767,925	\$	(1,492)	(0.19%)
Employee Benefits	130,496		180,583		182,075		1,492	0.83%
Purchased Services	80,751		203,000		203,000		-	-
Materials/Supplies	363		903		1,025		122	13.51%
TOTAL	\$ 814,349	\$	1,153,903	\$	1,154,025	\$	122	0.01%
Other Special Programs								
Salaries	\$ 5,384,088	\$	6,029,566	\$	6,549,751	\$	520,185	8.63%
Employee Benefits	1,877,108		2,183,368		2,387,874		204,506	9.37%
Purchased Services	168,169		230,603		197,002		(33,601)	(14.57%)
Materials/Supplies	40,077		90,423		85,172		(5,251)	(5.81%)
Capital Outlay	-		12,500		12,823		323	2.58%
Other	-		400		400		-	-
TOTAL	\$ 7,469,442	\$	8,546,860	\$	9,233,022	\$	686,162	8.03%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Autism					
Salaries	\$ 1,491,721	\$ 1,875,100	\$ 1,823,480	\$ (51,620)	(2.75%)
Employee Benefits	605,414	741,886	741,168	(718)	(0.10%)
Purchased Services	80,124	34,517	34,518	1	0.00%
Materials/Supplies	20,849	31,314	31,893	579	1.85%
Capital Outlay	-	4,500	4,500	-	-
TOTAL	\$ 2,198,108	\$ 2,687,317	\$ 2,635,559	\$ (51,758)	(1.93%)
High School Summer School					
Salaries	\$ 297	\$ -	\$ -	\$ -	-
Employee Benefits	68	-	-	-	-
Materials/Supplies	5	-	-	-	-
TOTAL	\$ 370	\$ -	\$ -	\$ -	-
Gifted & Talented Summer School					
Purchased Services	\$ -	\$ 100,707	\$ 100,707	-	-
Material/Supplies	-	64,280	64,280	-	-
TOTAL	\$ -	\$ 164,987	\$ 164,987	\$ -	-
Instruction Beyond Regular Day					
Salaries	\$ 300	\$ 2,753	\$ 1,007	\$ (1,746)	(63.42%)
Employee Benefits	64	647	244	(403)	(62.29%)
Purchased Services	399	-	-	-	-
Materials/Supplies	2,469	-	-	-	-
Other	391	-	-	-	-
TOTAL	\$ 3,623	\$ 3,400	\$ 1,251	\$ (2,149)	(63.21%)
Adult Basic Education Programs					
Salaries	\$ 193,867	\$ 257,308	\$ 239,480	\$ (17,828)	(6.93%)
Employee Benefits	61,861	83,016	89,852	6,836	8.23%
Purchased Services	10,066	14,250	14,000	(250)	(1.75%)
Materials/Supplies	4,849	6,500	5,500	(1,000)	(15.38%)
TOTAL	\$ 270,643	\$ 361,074	\$ 348,832	\$ (12,242)	(3.39%)
Adult Secondary Education Programs					
Salaries	\$ 165,984	\$ 226,525	\$ 210,039	\$ (16,486)	(7.28%)
Employee Benefits	53,893	77,435	74,202	(3,233)	(4.18%)
Purchased Services	2,553	-	-	-	-
Materials/Supplies	7,787	12,000	12,000	-	-
TOTAL	\$ 230,217	\$ 315,960	\$ 296,241	\$ (19,719)	(6.24%)

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
English Literacy					
Salaries	\$ -	\$ 5,741	\$ 5,730	\$ (11)	(0.19%)
Employee Benefits	-	1,347	1,358	11	0.82%
TOTAL	\$ -	\$ 7,088	\$ 7,088	\$ -	-
Parenting /Family Literacy					
Salaries	\$ 3,376	\$ 843	\$ 2,535	\$ 1,692	200.71%
Employee Benefits	510	151	601	450	298.01%
Materials/Supplies	1,984	647	665	18	2.78%
TOTAL	\$ 5,870	\$ 1,641	\$ 3,801	\$ 2,160	131.63%
Instructional Pupil Activity					
Salaries	\$ 70,230	\$ 66,369	\$ 66,248	\$ (121)	(0.18%)
Employee Benefits	16,082	15,582	15,703	121	0.78%
Purchased Services	20,436	2,565	2,565	-	-
Materials/Supplies	295	2,683	2,683	-	-
Other	4,972	1,500	1,500	-	-
TOTAL	\$ 112,015	\$ 88,699	\$ 88,699	\$ -	-
TOTAL INSTRUCTION	\$ 203,403,625	\$ 218,311,621	\$ 228,638,594	\$ 10,326,973	4.73%
SUPPORTING SERVICES					
Attendance and Social Work Services					
Salaries	\$ 2,240,706	\$ 2,404,270	\$ 2,668,786	\$ 264,516	11.00%
Employee Benefits	869,734	933,808	1,018,607	84,799	9.08%
Purchased Services	19,535	26,200	26,250	50	0.19%
Materials/Supplies	13,143	11,850	13,249	1,399	11.81%
Capital Outlay	8,448	8,500	8,500	-	-
Other	50	-	-	-	-
TOTAL	\$ 3,151,616	\$ 3,384,628	\$ 3,735,392	\$ 350,764	10.36%
Guidance Services					
Salaries	\$ 5,405,998	\$ 5,669,869	\$ 5,899,812	\$ 229,943	4.06%
Employee Benefits	1,799,846	1,974,545	2,090,639	116,094	5.88%
Purchased Services	2,866	4,973	4,370	(603)	(12.13%)
Materials/Supplies	20,617	28,359	30,999	2,640	9.31%
TOTAL	\$ 7,229,327	\$ 7,677,746	\$ 8,025,820	\$ 348,074	4.53%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Health Services					
Salaries	\$ 1,737,494	\$ 1,837,559	\$ 1,775,148	\$ (62,411)	(3.40%)
Employee Benefits	742,012	833,465	864,658	31,193	3.74%
Purchased Services	134,356	104,850	108,450	3,600	3.43%
Materials/Supplies	147,416	171,089	172,094	1,005	0.59%
Capital Outlay	-	3,000	5,000	2,000	66.67%
Other	481	100	100	-	-
TOTAL	\$ 2,761,759	\$ 2,950,063	\$ 2,925,450	\$ (24,613)	(0.83%)
Psychological Services					
Salaries	\$ 1,920,782	\$ 1,939,326	\$ 1,901,576	\$ (37,750)	(1.95%)
Employee Benefits	631,462	639,767	648,005	8,238	1.29%
Purchased Services	6,247	25,200	25,200	-	-
Materials/Supplies	8,344	17,010	17,010	-	-
Capital Outlay	-	9,000	9,000	-	-
TOTAL	\$ 2,566,835	\$ 2,630,303	\$ 2,600,791	\$ (29,512)	(1.12%)
Exceptional Program Services					
Salaries	\$ 92,965	\$ 97,865	\$ 97,064	\$ (801)	(0.82%)
Employee Benefits	32,664	35,738	36,085	347	0.97%
Materials/Supplies	26	66,150	68,150	2,000	3.02%
TOTAL	\$ 125,655	\$ 199,753	\$ 201,299	\$ 1,546	0.77%
Career Development					
Salaries	\$ 4,424	\$ 3,713	\$ 120,189	\$ 116,476	3136.98%
Employee Benefits	825	786	37,210	36,424	4634.10%
TOTAL	\$ 5,249	\$ 4,499	\$ 157,399	\$ 152,900	3398.53%
Improvement of Instruction Services/ Curriculum Development					
Salaries	\$ 2,725,392	\$ 3,532,111	\$ 3,744,347	\$ 212,236	6.01%
Employee Benefits	826,477	1,144,035	1,226,437	82,402	7.20%
Purchased Services	75,210	117,381	118,531	1,150	0.98%
Materials/Supplies	39,540	69,695	68,983	(712)	(1.02%)
Capital Outlay	4,601	6,700	6,700	-	-
Other	1,693	510	510	-	-
TOTAL	\$ 3,672,913	\$ 4,870,432	\$ 5,165,508	\$ 295,076	6.06%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Library and Media Services					
Salaries	\$ 3,931,747	\$ 3,997,023	\$ 4,109,412	\$ 112,389	2.81%
Employee Benefits	1,429,183	1,527,533	1,584,618	57,085	3.74%
Purchased Services	3,513	2,700	3,228	528	19.56%
Materials/Supplies	302,169	793,445	820,444	26,999	3.40%
Capital Outlay	15,233	-	-	-	-
TOTAL	\$ 5,681,845	\$ 6,320,701	\$ 6,517,702	\$ 197,001	3.12%
Supervision of Special Programs					
Salaries	\$ 987,311	\$ 1,001,561	\$ 1,142,002	\$ 140,441	14.02%
Employee Benefits	310,254	323,766	373,361	49,595	15.32%
Purchased Services	3,786	35,728	37,054	1,326	3.71%
Materials/Supplies	4,031	18,800	19,800	1,000	5.32%
Capital Outlay	-	1,800	1,800	-	-
Other	1,011	1,000	1,000	-	-
TOTAL	\$ 1,306,393	\$ 1,382,655	\$ 1,575,017	\$ 192,362	13.91%
Improvement of Instruction Services/ Inservice and Staff Training					
Salaries	\$ 727,201	\$ 573,578	\$ 553,297	\$ (20,281)	(3.54%)
Employee Benefits	179,445	147,242	163,422	16,180	10.99%
Purchased Services	1,549,115	705,361	693,760	(11,601)	(1.64%)
Materials/Supplies	330,366	2,995,713	3,566,538	570,825	19.05%
Capital Outlay	4,922	-	-	-	-
Other	6,381	13,400	13,400	-	-
TOTAL	\$ 2,797,430	\$ 4,435,294	\$ 4,990,417	\$ 555,123	12.52%
Board of Education					
Salaries	\$ 157,440	\$ 168,240	\$ 168,156	\$ (84)	(0.05%)
Employee Benefits	36,448	39,485	39,868	383	0.97%
Purchased Services	205,898	262,000	262,000	-	-
Audit Services	42,500	50,000	50,000	-	-
Materials/Supplies	29,892	5,000	5,000	-	-
Capital Outlay	-	15,000	15,000	-	-
Other	70,173	50,000	50,000	-	-
TOTAL	\$ 542,351	\$ 589,725	\$ 590,024	\$ 299	0.05%
Office of the Superintendent					
Salaries	\$ 653,287	\$ 474,279	\$ 622,508	\$ 148,229	31.25%
Employee Benefits	223,707	153,249	187,644	34,395	22.44%
Purchased Services	29,772	31,225	31,500	275	0.88%
Materials/Supplies	10,008	36,168	36,168	-	-
Capital Outlay	353	3,000	3,000	-	-
Other	15,474	18,734	18,734	-	-
TOTAL	\$ 932,601	\$ 716,655	\$ 899,554	\$ 182,899	25.52%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
School Administration					
Salaries	\$ 16,725,720	\$ 16,613,792	\$ 17,479,560	\$ 865,768	5.21%
Employee Benefits	5,271,914	5,439,113	5,836,371	397,258	7.30%
Purchased Services	91,361	111,884	102,562	(9,322)	(8.33%)
Materials/Supplies	180,590	145,774	163,483	17,709	12.15%
Capital Outlay	9,282	3,938	4,052	114	2.89%
Other	28,724	16,272	17,674	1,402	8.62%
TOTAL	\$ 22,307,591	\$ 22,330,773	\$ 23,603,702	\$ 1,272,929	5.70%
Student Transportation(Federal Mandate)					
Salaries	\$ 919	\$ -	\$ -	-	-
Employee Benefits	211	-	-	-	-
Purchased Services	803	13,000	-	(13,000)	(100.00%)
Materials/Supplies	64	-	-	-	-
TOTAL	\$ 1,997	\$ 13,000	\$ -	\$ (13,000)	(100.00%)
Fiscal Services					
Salaries	\$ 1,396,815	\$ 1,556,454	\$ 1,595,532	\$ 39,078	2.51%
Employee Benefits	466,054	528,307	552,364	24,057	4.55%
Purchased Services	26,008	29,650	37,300	7,650	25.80%
Materials/Supplies	31,442	27,285	28,350	1,065	3.90%
Capital Outlay	-	1,500	1,500	-	-
Other	6,951	18,165	18,550	385	2.12%
TOTAL	\$ 1,927,270	\$ 2,161,361	\$ 2,233,596	\$ 72,235	3.34%
Operation and Maintenance of Plant					
Salaries	\$ 9,246,311	\$ 10,444,262	\$ 10,934,949	\$ 490,687	4.70%
Employee Benefits	3,641,080	4,270,437	4,594,148	323,711	7.58%
Purchased Services	4,546,110	5,305,307	5,061,508	(243,799)	(4.60%)
Public Utilities	902,420	983,680	1,012,830	29,150	2.96%
Materials/Supplies	3,582,004	2,675,178	3,244,536	569,358	21.28%
Enery	9,921,411	9,929,022	10,297,533	368,511	3.71%
Capital Outlay	125,019	21,000	1,500	(19,500)	(92.86%)
Other	70	405	15,000	14,595	3603.70%
TOTAL	\$ 31,964,425	\$ 33,629,291	\$ 35,162,004	\$ 1,532,713	4.56%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14		2014-15		2015-16	2014-15 to 2015-16	
	Audited Actual		Approved Budget		Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)							
Student Transportation							
Salaries	\$	10,308,656	\$	10,582,507	\$	10,816,382	\$ 233,875 2.21%
Employee Benefits		4,236,831		4,693,230		4,870,390	177,160 3.77%
Purchased Services		451,445		487,573		500,545	12,972 2.66%
Materials/Supplies		270,242		266,480		296,480	30,000 11.26%
Capital Outlay		175,524		940,000		1,067,300	127,300 13.54%
TOTAL	\$	15,442,698	\$	16,969,790	\$	17,551,097	\$ 581,307 3.43%
Food Services							
Salaries	\$	3,807	\$	-	\$	532	\$ 532 100.00%
Employee Benefits		449		-		126	126 100.00%
Purchased Services		7,337		5,650		6,000	350 6.19%
Materials/Supplies		709		100		103	3 3.00%
TOTAL	\$	12,302	\$	5,750	\$	6,761	\$ 1,011 17.58%
Internal Services							
Salaries	\$	499,048	\$	524,863	\$	535,346	\$ 10,483 2.00%
Employee Benefits		149,165		161,466		166,973	5,507 3.41%
Purchased Services		66,372		86,710		87,481	771 0.89%
Materials/Supplies		29,313		64,700		65,650	950 1.47%
Capital Outlay		6,837		4,800		4,800	- -
Other		1,595		1,305		1,500	195 14.94%
TOTAL	\$	752,330	\$	843,844	\$	861,750	\$ 17,906 2.12%
Security							
Salaries	\$	174,865	\$	182,663	\$	95,212	\$ (87,451) (47.88%)
Employee Benefits		58,835		59,584		22,575	(37,009) (62.11%)
Purchased Services		1,286,977		1,489,448		1,522,514	33,066 2.22%
Materials/Supplies		75,937		93,007		95,300	2,293 2.47%
Capital Outlay		227		13,356		33,342	19,986 149.64%
TOTAL	\$	1,596,841	\$	1,838,058	\$	1,768,943	\$ (69,115) (3.76%)
Planning							
Salaries	\$	358,838	\$	359,520	\$	357,776	\$ (1,744) (0.49%)
Employee Benefits		115,316		120,764		116,985	(3,779) (3.13%)
Purchased Services		185,791		269,900		305,900	36,000 13.34%
Materials/Supplies		30,285		34,300		49,300	15,000 43.73%
Capital Outlay		1,935		2,500		2,500	- -
Other		31,850		32,200		32,200	- -
TOTAL	\$	724,015	\$	819,184	\$	864,661	\$ 45,477 5.55%

*Three-Year Comparison
2013-14 To 2015-16*

*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Information Services					
Salaries	\$ 593,562	\$ 599,062	\$ 616,154	\$ 17,092	2.85%
Employee Benefits	185,646	196,672	203,652	6,980	3.55%
Purchased Services	58,711	113,900	82,400	(31,500)	(27.66%)
Materials/Supplies	66,287	130,050	132,750	2,700	2.08%
Capital Outlay	63,692	1,200	5,000	3,800	316.67%
Other	527	-	-	-	-
TOTAL	\$ 968,425	\$ 1,040,884	\$ 1,039,956	\$ (928)	(0.09%)
Staff Services					
Salaries	\$ 1,619,043	\$ 1,735,809	\$ 1,721,183	\$ (14,626)	(0.84%)
Employee Benefits	3,460,407	3,342,119	3,341,588	(531)	(0.02%)
Purchased Services	281,766	390,000	433,500	43,500	11.15%
Materials/Supplies	84,111	89,869	132,719	42,850	47.68%
Capital Outlay	6,929	27,500	27,500	-	-
Other	2,088	10,100	10,100	-	-
TOTAL	\$ 5,454,344	\$ 5,595,397	\$ 5,666,590	\$ 71,193	1.27%
Technology and Data Processing Services					
Salaries	\$ 2,107,063	\$ 2,458,749	\$ 3,005,874	\$ 547,125	22.25%
Employee Benefits	669,844	807,594	1,126,404	318,810	39.48%
Purchased Services	528,111	450,896	446,000	(4,896)	(1.09%)
Materials/Supplies	1,256,419	151,500	141,500	(10,000)	(6.60%)
Capital Outlay	145,156	895,500	900,500	5,000	0.56%
TOTAL	\$ 4,706,593	\$ 4,764,239	\$ 5,620,278	\$ 856,039	17.97%
Pupil Service Activities					
Salaries	\$ 2,836,437	\$ 2,938,399	\$ 3,192,942	\$ 254,543	8.66%
Employee Benefits	698,598	778,420	874,415	95,995	12.33%
Purchased Services	800,310	1,049,838	1,073,982	24,144	2.30%
Materials/Supplies	55,470	47,612	57,926	10,314	21.66%
Capital Outlay	2,797	8,200	8,200	-	-
Other	162,505	49,137	47,271	(1,866)	(3.80%)
TOTAL	\$ 4,556,117	\$ 4,871,606	\$ 5,254,736	\$ 383,130	7.86%
TOTAL SUPPORTING SERVICES	\$ 121,188,922	\$ 130,045,631	\$ 137,018,447	\$ 6,972,816	5.36%

*Three-Year Comparison
2013-14 To 2015-16*

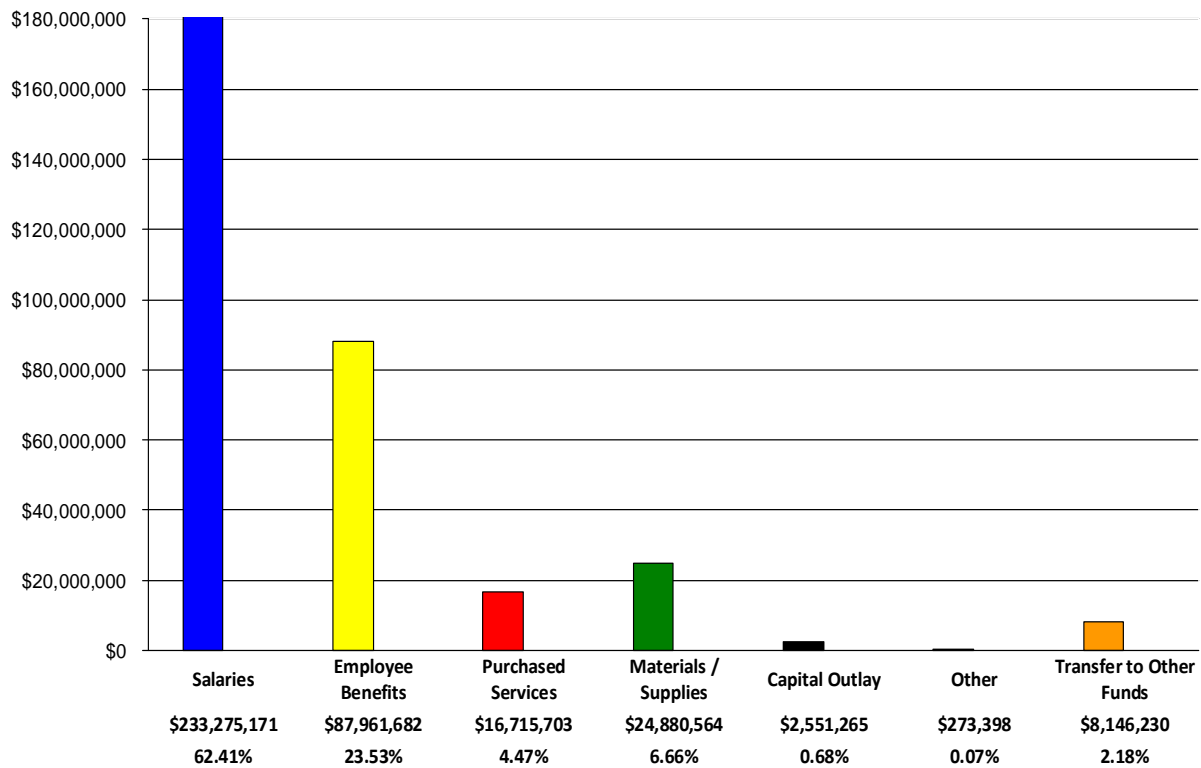
*General Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 to 2015-16		
				Increase / (Decrease)	Percent Change	
COMMUNITY SERVICES						
Custody and Care of Children Services						
Salaries	\$ 1,494	\$ 1,488	\$ 600	\$ (888)	(59.68%)	
Employee Benefits	241	114	142	28	24.56%	
TOTAL	\$ 1,735	\$ 1,602	\$ 742	\$ (860)	(53.68%)	
TOTAL COMMUNITY SERVICES	\$ 1,735	\$ 1,602	\$ 742	\$ (860)	(53.68%)	
TOTAL GENERAL FUND EXPENDITURES						
	\$ 324,594,282	\$ 348,358,854	\$ 365,657,783	\$ 17,298,929	4.97%	
OTHER FINANCING USES						
Transfers to Other Funds	\$ 1,759,307	\$ 757,202	\$ 744,771	\$ (12,431)	(1.64%)	
Transfers to Public Charter Schools	5,547,906	5,547,503	6,152,380	604,877	10.90%	
Medicaid Payments to SDE	960,347	911,236	1,150,079	238,843	26.21%	
Payments to Other Governmental Units	75,208	109,000	99,000	(10,000)	(9.17%)	
TOTAL OTHER FINANCING USES	\$ 8,342,768	\$ 7,324,941	\$ 8,146,230	\$ 821,289	11.21%	
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES						
	\$ 332,937,050	\$ 355,683,795	\$ 373,804,013	\$ 18,120,218	5.09%	

*Three-Year Comparison
2012-13 To 2014-15*

*General Fund
Expenditures and Other Financing Uses by Object*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 To 2015-16	
	Audited Actual		Approved Budget		Adopted Budget		Increase / (Decrease)	Percent Change
INSTRUCTION								
Salaries	\$ 146,628,710	\$	153,573,936	\$	160,120,832	\$	6,546,896	4.26%
Employee Benefits	49,904,310		54,707,057		57,984,995		3,277,938	5.99%
Purchased Services	2,945,272		4,454,776		4,682,838		228,062	5.12%
Materials/Supplies	3,399,564		5,086,367		6,398,853		1,312,486	25.80%
Capital Outlay	489,138		450,941		446,071		(4,870)	(1.08%)
Other	36,630		38,544		47,359		8,815	22.87%
TOTAL INSTRUCTION	\$ 203,403,624	\$	218,311,621	\$	229,680,948	\$	11,369,327	5.21%
SUPPORTING SERVICES								
Salaries	\$ 66,455,830	\$	69,695,474	\$	73,153,739	\$	3,458,265	4.96%
Employee Benefits	26,036,407		28,151,125		29,976,545		1,825,420	6.48%
Purchased Services	11,306,320		12,153,054		12,032,865		(120,189)	(0.99%)
Materials/Supplies	16,489,834		17,868,156		18,481,711		613,555	3.43%
Capital Outlay	570,956		1,966,494		2,105,194		138,700	7.05%
Other	329,576		211,328		226,039		14,711	6.96%
TOTAL SUPPORTING SERVICES	\$ 121,188,923	\$	130,045,631	\$	135,976,093	\$	5,930,462	4.56%
COMMUNITY SERVICES								
Salaries	\$ 1,494	\$	1,488	\$	600	\$	(888)	(59.68%)
Employee Benefits	241		114		142		28	24.56%
TOTAL COMMUNITY SERVICES	\$ 1,735	\$	1,602	\$	742	\$	(860)	(53.68%)
OTHER FINANCING USES								
Payments to Other Governmental Units	\$ 75,208	\$	109,000	\$	99,000	\$	(10,000)	(9.17%)
Medicaid Payments to SDE	960,347		911,236		1,150,079		238,843	26.21%
Payments to Public Charter Schools	5,547,906		5,547,503		6,152,380		604,877	10.90%
Transfers to Other Funds	1,759,307		757,202		744,771		(12,431)	(1.64%)
TOTAL OTHER FINANCING USES	\$ 8,342,768	\$	7,324,941	\$	8,146,230	\$	821,289	11.21%
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	\$ 332,937,050	\$	355,683,795	\$	373,804,013	\$	18,120,218	5.09%



<div></div>	Salaries	\$233,275,171
<div></div>	Employee Benefits	87,961,682
<div></div>	Purchased Services	16,715,703
<div></div>	Materials/Supplies	24,880,564
<div></div>	Capital Outlay	2,551,265
<div></div>	Other	273,398
<div></div>	Transfers to Other Funds	8,146,230

Mission of the Office of the Superintendent

The Horry County Schools vision is to be a premier, world-class school system in which every child receives an excellent education. Our schools are welcoming centers organized around high quality teaching and learning. We take responsibility for the success of all students. We care passionately about our work with children. We build strong positive relationships with students, staff, parents, and community. We model and promote civility and integrity.

Strategic Plan Tactics:

Area of Focus: Teaching and Learning

- We will provide research-based curriculum and instructional methods that facilitate achievement for all students.

Area of Focus: Documenting and Using Results

- We will provide a comprehensive assessment system that monitors and documents performance and uses these results to improve student performance and school effectiveness.

Area of Focus: Resources and Support Systems

- We will provide the human, financial, and physical resources and services necessary to support our vision and purpose of achievement for all students.

Area of Focus: Stakeholder Communications and Relationships

- We will foster effective communications and relationships with and among our stakeholders.

Area of Focus: Governance and Leadership

- We will provide governance and leadership that promote student performance and school/system

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
Office of Superintendent					
Administration					
Salaries	\$ 660,225	\$ 642,519	\$ 911,450	\$ 268,931	41.86%
Employee Benefits	226,755	192,734	263,381	70,647	36.66%
Purchased Services	285,542	347,369	343,500	(3,869)	(1.11%)
Materials/Supplies	40,969	46,168	46,168	-	-
Capital Outlay	353	18,000	18,000	-	-
Other	85,712	79,234	79,234	-	-
Total Administration	\$ 1,299,556	\$ 1,326,024	\$ 1,661,733	\$ 335,709	25.32%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	4.0	5.0	+1.0
Board of Education	12.0	12.0	0.0

The Office of the Superintendent consists of our Superintendent's Office, Board of Education, and our Policy/Legal Department.

2015-16 expenditures include all costs for 5.0 professional ftes as well as our Board of Education.

Learning Services Mission:

Horry County Schools' mission is to be recognized as one of the nation's premier school systems, in which every student receives an excellent education. Learning Services, focusing on the core business of teaching and learning, strives to provide assistance to our students, parents, teachers, and school administrators to achieve the goals outlined in our mission. We are genuinely committed to providing a premier education to the children of Horry County.

Strategic Plan Tactics:

Area of Focus: Teaching and Learning

- Implement Common Core curriculum for English language
- Develop and implement standards and curriculum guides for courses lacking in state standards

Area of Focus: Documenting and Using Results

- Develop School and District Plan, Do, Study, Act (PDSA) continuous improvement model plans for student learning
- Ensure that the district and all schools have teams to continuously review student performance data and make decisions to improve teaching and learning.
- Refine the Use of Formative and Summative Assessments

Area of Focus: Resources and Support Systems

- Use student achievement data to design and evaluate the effectiveness of professional development programs.
- Implement a system to monitor implementation of professional development programs at the school and classroom level.
- Provide a comprehensive staff development program for staff members at all levels.

Area of Focus: Stakeholder Communications and Relationships

- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
Learning Services					
Administration					
Salaries	\$ 2,817,996	\$ 1,725,745	\$ 2,209,721	\$ 483,976	28.04%
Employee Benefits	971,378	557,153	728,730	171,577	30.80%
Purchased Services	273,482	63,546	80,118	16,572	26.08%
Materials/Supplies	236,054	40,039	63,938	23,899	59.69%
Capital Outlay	4,601	2,700	2,700	-	-
Other	34,690	32,710	32,710	-	-
Total Administration	\$ 4,338,201	\$ 2,421,893	\$ 3,117,917	\$ 696,024	28.74%
Multi-School					
Salaries	\$ -	\$ 14,760,286	\$ 13,348,536	\$ (1,411,750)	(9.56%)
Employee Benefits	-	5,023,567	4,875,822	(147,745)	(2.94%)
Purchased Services	-	3,540,130	3,306,463	(233,667)	(6.60%)
Materials/Supplies	-	5,599,312	6,261,562	662,250	11.83%
Capital Outlay	-	378,235	378,235	-	-
Other	-	3,000	3,000	-	-
Total Instructional Multi-School	\$ -	\$ 29,304,530	\$ 28,173,618	\$ (1,130,912)	(3.86%)
Other Financing Uses					
Medicaid Payments to SDE	-	562,388	468,855	(93,533)	(16.63%)
Payments to Public Charter Schools	5,547,906	-	5,852,380	5,852,380	100.00%
Total Other Financing Uses	5,547,906	562,388	6,321,235	5,758,847	1024.00%
TOTAL LEARNING SERVICES	\$ 9,886,107	\$ 32,288,811	\$ 37,612,770	5,323,959	16.49%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	173.75	184.85	+11.10
Classified	301.40	315	+13.60

The 2013-14 Audited Actual figures include adjustments to allocate Multi-School and Transportation expenses to the various schools based on student numbers and/or transportation attendance area.

2015-16 Instructional expenditures consist of salaries and operating essentials for Learning Specialists, Speech Clinicians, Therapists, School Psychologists, and Special Education Teachers/Aides who serve more than two schools. This also includes additional Instructional and Special Education teacher positions budgeted as contingency to be allocated to schools due to increase in student enrollment.

2015-16 Other Financing Sources expenditures consist of payments paid thru the HCS Office of Finance throughout the year.

Office of Support Services' Mission:

The Office of Support Services is committed to providing quality service by providing timely, important information to students, parents, school staff members and our community at large.

Strategic Plan Tactics:

Area of Focus: Resources and Support Systems

- Implement system to ensure there are no unwanted or unidentified visitors on any campus. Install new school check-in system for schools' entrances.
- Conduct annual analysis of attendance zones, school capacity, and enrollment and recommend appropriate adjustments
- Maintain a 24/7 anonymous hotline for students/parents to report bullying or other school safety concerns
- Ensure that all schools engage in a structured armed intruder drill within the first three weeks of each new semester.
- Ensure all facilities are safe, clean, and properly maintained.
- Maintain a truancy intervention program at each school to improve student attendance

Area of Focus: Stakeholder Communications and Relationships

- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
SUPPORT SERVICES					
Administration					
Salaries	\$ 1,722,404	\$ 1,434,203	\$ 1,908,250	\$ 474,047	33.05%
Employee Benefits	566,228	439,660	632,738	193,078	43.92%
Purchased Services	330,637	329,336	281,613	(47,723)	(14.49%)
Materials/Supplies	716,579	98,800	177,534	78,734	79.69%
Capital Outlay	11,159	11,800	15,300	3,500	29.66%
Other	1,067	200	200	-	-
Total Administration	3,348,074	2,313,999	3,015,635	701,636	30.32%
Multi-School					
Salaries	\$ -	\$ 311,472	\$ 557,248	\$ 245,776	78.91%
Employee Benefits	-	73,100	132,123	59,023	80.74%
Purchased Services	-	651,245	589,329	(61,916)	(9.51%)
Materials/Supplies	-	77,688	233,357	155,669	200.38%
Capital Outlay	-	17,700	37,700	20,000	112.99%
Other	-	100	100	-	-
Total Multi-School	-	1,131,305	1,549,857	418,552	37.00%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	12.00	16.375	+4.375
Classified	20.0	24.4	+4.4

2013-14 Audited Actual figures include adjustments to allocate Multi-School and Transportation expenses to the various schools based on student numbers and/or transportation attendance area.

2015-16 expenditures consist of salaries and operating essentials for our Deputy Superintendent's office, Student Affairs, Attendance, ROTC Administration, Custodial Management, Maintenance, Transportation, Food Service Administration, and Facilities.

Facilities Department Mission:

The primary role of the District's Facilities Department is to support the students and staff by providing an enabling, safe, and operationally functional educational environment while protecting the community's investment in facilities and equipment. These responsibilities fall within three primary areas; **Building Services** (Custodial), **Maintenance** and **Capital Improvements** integrated into a single organizational management structure responsible for operating and for maintaining the built environment.

Strategic Plan Tactics:

Area of Focus: Resources and Support Systems

- Review and revise as needed planning parameters for new schools and athletic facilities
- Conduct needs assessment ratings for each school using approved educational specifications
- Conduct annual analysis of attendance zones, school capacity, and enrollment and recommend appropriate adjustments
- Use an acceptable and reliable model to predict direct and indirect impacts of major residential developments on school capacity and the need for new schools
- Research and utilize environmentally-friendly materials and equipment; and emerging green design for future additions and renovations
- Implement energy reduction systems using school energy conversation modules.
- Ensure all facilities are safe, clean, and properly maintained.

Area of Focus: Stakeholder Communications and Relationships

- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
Facilities					
Salaries	\$ 3,131,687	\$ 3,476,655	\$ 3,675,005	\$ 198,350	5.71%
Employee Benefits	1,144,619	1,275,717	1,332,554	56,837	4.46%
Purchased Services	91,838	582,160	770,433	188,273	32.34%
Materials/Supplies	401,004	1,815,297	1,975,276	159,979	8.81%
Capital Outlay	58,347	19,500	28,000	8,500	43.59%
Other	-	405	15,000	14,595	3603.70%
Total Facilities	4,827,495	7,169,734	7,796,268	626,534	8.74%

Facilities Staffing Levels			
Type:	2014 -2015	2015-16	Difference
Professional	31.0	31.0	-
Classified	72.0	68	-4



Transportation Department Mission:

To provide Transportation for all Horry County Schools students in a SAFE, EFFICIENT and TIMELY MANNER in accordance with South Carolina Department of Education and Horry County Schools Rules and Regulations.

Strategic Plan Tactics:

Area of Focus: Resources and Support Systems

- Implement protocols to record and maintain student school bus ridership data in PowerSchool and to track student attendance on individual buses via electronic device

Area of Focus: Stakeholder Communications and Relationships

- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents



Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
Transportation					
Salaries	\$ 583,811	\$ 10,729,276	\$ 10,713,427	\$ (15,849)	(0.15%)
Employee Benefits	188,004	4,762,246	4,845,979	83,733	1.76%
Purchased Services	325,720	693,691	595,396	(98,295)	(14.17%)
Materials/Supplies	251,619	280,480	296,480	16,000	5.70%
Capital Outlay	67,146	940,000	1,039,300	99,300	10.56%
Total Transportation	1,416,300	17,405,693	17,490,582	84,889	0.49%
Other Financing Uses					
Payments to Other Governmental Units	-	69,000	69,000	-	-
Transfers to Food Service Funds	75,250	25,591	30,885	5,294	20.69%
Medicaid Payments to SDE	-	272,800	-	(272,800)	(100.00%)
Total Other Financing Uses	75,250	367,391	99,885	(267,506)	(72.81%)
Total Support Services	\$ 9,667,119	\$ 28,388,122	\$ 29,952,227	1,564,105	5.51%

Transportation Staffing Levels			
Type:	2014 -2015	2015-16	Difference
Professional	10.0	13.0	+3.0
Classified	428.50	447.50	+19.0

Horry County Schools (HCS) operates more than 340 buses each day, most of which complete double routes for morning and afternoon runs. Most of our buses are purchased and allocated by the State based upon rider occupancy. HCS owns a handful of buses that serve as activity buses and run special routes to get students from all over the county to programs at centralized locations.

Responsible student behavior is extremely important on the bus so that bus drivers are able to maintain focus on highway safety. Video surveillance is used on buses to monitor student behavior and may be used as evidence during disciplinary proceedings. Bus transportation is a privilege that can be suspended if a student's behavior creates an unsafe condition on the bus.

The **mission** of Horry County Schools Department of **Fiscal Services** is to guarantee that all fiscal resources and services are administered effectively and efficiently through practices advanced by technology and driven by results.

The Fiscal Services Department provides accurate financial information to our employees, community members and outside agencies. The Chief Financial Officer oversees and provides leadership and management for the day to day financial functions of the following areas: Accounting, Accounts Payable, Budgetary Services, Payroll, and Procurement

Strategic Plan Tactics:

Area of Focus: Resources and Support Systems

- Align budget request and approval process with strategies to improve student performance
- Continue to align budget requests and the approval process with strategies designed to improve student performance
- Utilize modified zero-based budgeting process
- Develop user-friendly financial reports which are correlated to budget decision packages and which will enable budget center managers to more effectively manage their resources

Area of Focus: Stakeholder Communications and Relationships

- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Determine instructional and organizational effectiveness as a basis for improving the District by developing return-on-investment analyses on existing and new programs based upon data which correlate student achievement to financial and human capital resources.

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
FINANCE					
Salaries	\$ 2,000,197	\$ 2,119,677	\$ 5,606,743	\$ 3,487,066	164.51%
Employee Benefits	673,346	702,627	1,953,074	1,250,447	177.97%
Purchased Services	372,707	536,430	605,957	69,527	12.96%
Materials/Supplies	46,063	49,285	152,254	102,969	208.93%
Capital Outlay	-	26,500	26,500	-	-
Other	9,595	8,970	9,550	580	6.47%
Total Finance	3,101,908	3,443,489	8,354,078	4,910,589	142.61%
OTHER FINANCING USES					
Payments to Public Charter Schools	\$ -	\$ 5,283,336	\$ 330,000	\$ (4,953,336)	(93.75%)
TOTAL OTHER FINANCING USES	\$ -	\$ 5,283,336	\$ 330,000	\$ (4,953,336)	(93.75%)
TOTAL Finance	\$ 3,101,908	\$ 8,726,825	\$ 8,684,078	\$ (42,747)	(0.49%)

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	22.5	22.5	-
Classified	13.0	13.0	-

The mission of the **Human Resources Department** is to recruit, hire and retain employees to serve our current staff members, students and the community.

Strategic Plan Tactics:

Area of Focus: Resources and Support Systems

- Evaluate all staff annually to improve performance.
- Implement new web-based applicant tracking program to broadly recruit qualified employees.
- Develop a comprehensive training manual for all hiring managers, and provide training to all district hiring managers.
- Provide outstanding customer service for all applicants by Streamlining HCS Career Site, Easy to access helpline, and Customer service kiosks
- Review and revise HCS evaluation system for professional and classified employees
- Study the effectiveness of the current teacher mentoring program and redesign as appropriate
- Train staff on safety in the workplace

Area of Focus: Stakeholder Communications and Relationships

- Improve customer service to those whom we serve - develop customer service expectations and guidelines for the district and its schools
- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Determine instructional and organizational effectiveness as a basis for improving the District by developing return-on-investment analyses on existing and new programs based upon data which correlate student achievement to financial and human capital resources.

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2012-11 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
HUMAN RESOURCES					
Salaries	\$ 1,657,102	\$ 1,828,506	\$ 1,969,533	\$ 141,027	7.71%
Employee Benefits	587,187	779,774	825,472	45,698	5.86%
Purchased Services	277,966	393,110	472,500	79,390	20.20%
Materials/Supplies	69,913	75,671	118,521	42,850	56.63%
Capital Outlay	6,929	27,500	27,500	-	-
Other	2,088	10,100	10,100	-	-
Total Human Resources	2,601,185	3,114,661	3,423,626	308,965	9.92%
TOTAL Human Resources	\$ 2,601,185	\$ 3,114,661	\$ 3,423,626	\$ 308,965	9.92%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	11.0	11.5	+0.5
Classified	19.0	19.0	-

The **Office of Accountability** (HCS Communications Team) invites you to become informed about our family of schools, inspired by our talented students and teachers, and involved with our vision to become a premier, world-class school system. We are your go-to source for information resources, news and announcements, and inside views of what is happening inside our schools and around the District. This division consists of our Information Services, Media Center, Assessment Center, and Technology departments.

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
Office of Accountability					
Adminstration					
Salaries	\$ 2,867,241	\$ 3,195,490	\$ 3,207,188	\$ 11,698	0.37%
Employee Benefits	951,727	1,058,408	1,076,112	17,704	1.67%
Purchased Services	259,133	627,796	765,615	137,819	21.95%
Materials/Supplies	251,890	347,910	351,623	3,713	1.07%
Capital Outlay	119,109	877,700	886,500	8,800	1.00%
Other	527	-	-	-	-
Total Adminstration	4,449,627	6,107,304	6,287,038	179,734	2.94%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	37.0	37.0	-
Classified	12.0	12.0	-

Strategic Plan Tactics:

Area of Focus: Teaching and Learning

Develop and implement an instructional technology plan to:

- Create and sustain a culture that supports digital-age teaching and learning
- Ensure effective utilization of hardware and software
- Provide teachers with tools to share lesson plans, resources and methodologies
- Identify digital resources that align with curriculum and instructional practices

Area of Focus: Documenting and Using Results

- Review data analysis tools provided through SC Department of Education (SDE) longitudinal data system (SLICE)
- Provide training to district and school staff on utilizing statewide longitudinal data system program; align training with data team processes
- Ensure that the district and all schools have teams to continuously review student performance data and make decisions to improve teaching and learning.
- Review the District's performance measures annually to ensure that all relevant state and federal accountability indicators and Board priorities are included

Area of Focus: Resources and Support Systems

- Install state-of-the-art monitoring systems in facilities
- Install wireless overlays in all schools and buildings to provide fast and reliable connectivity to wireless internet access throughout the district
- Establish and practice emergency preparedness procedures and disaster recovery protocols (data and operations)

Area of Focus: Stakeholder Communications and Relationships

- Conduct ongoing communications needs analyses with stakeholders by using website survey tools, written surveys and feedback from various strategic groups to ensure that the most effective tools and
- methods are being used
- Provide support to schools in the development and enhancement of school business partnerships, volunteers, and parent and family involvement programs.
- Provide training to schools on how to design and maintain webpages to include contact information and progress to interactive ways to share information with parents and the public

Area of Focus: Governance and Leadership

- Establish a monitoring system to ensure compliance by the District and all schools with the SACS/CASI Accreditation Standards for Quality Systems
- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents

The goal of **Instructional Support Services** division is to meet the diverse needs of our students by assisting in preparing them for college and career readiness with programs such as the Connect Program, ESOL, and Career and Technology Education. We also strive to implement the Education and the Economic Development Act by developing programs of study organized around career clusters, providing career facilitators for middle and high schools, and Career Exploration.

Strategic Plan Tactics:

Area of Focus: Teaching and Learning

- Develop a comprehensive PK-12 ESOL model
- Improve the effectiveness of guidance counseling programs.
- Develop digital course guides for all secondary schools career and technology education (CATE) programs that align with potential career goals, including career exploration, job shadowing, internships, and mentoring experiences with IGP process grades 8-12.

Area of Focus: Resources and Support Systems

- Establish health care plans and emergency action plans at each school for children with special health care needs
- Implement wellness plan according to the guidelines of the Healthy, Hunger Free Kids Act of 2010 that includes goals for nutrition education, physical activity, and other school-based activities

Area of Focus: Stakeholder Communications and Relationships

- Explore and implement additional communication techniques to ensure that critical information can be provided to parents of students who do not speak English.
- Continue use of Superintendent's Advisory Cabinets (Teacher, Business, Support Staff, Students and Parents) and expand to include Faith-Based representatives to improve communication and relationships with various stakeholders groups.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional programs, facilities and overhead, foodservice, technology, and special funds based on data driven models or industry standards
- Implement Leadership Development Program for aspiring administrators.
- Establish acceptable turnaround times for all district-level services provided to internal and external constituents

Expenditures & Other Financing Uses by Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase (Decrease)	Percent Change
INSTRUCTIONAL SUPPORT SERVICES					
Adminstration					
Salaries	\$ 1,063,428	\$ 1,180,910	\$ 1,162,227	\$ (18,683)	(1.58%)
Employee Benefits	364,780	405,222	418,698	13,476	3.33%
Purchased Services	21,749	39,912	36,779	(3,133)	(7.85%)
Materials/Supplies	30,227	37,200	42,933	5,733	15.41%
Capital Outlay	-	4,000	4,000	-	-
Total Adminstration	1,480,184	1,667,244	1,664,637	(2,607)	(0.16%)
Multi-School					
Salaries	\$ -	\$ 2,485,556	\$ 2,791,898	\$ 306,342	12.32%
Employee Benefits	-	3,462,198	3,626,860	164,662	4.76%
Purchased Services	-	390,599	389,970	(629)	(0.16%)
Materials/Supplies	-	219,261	196,414	(22,847)	(10.42%)
Capital Outlay	-	11,500	10,000	(1,500)	(13.04%)
Other	-	1,400	9,400	8,000	571.43%
Total Multi-School	-	6,570,514	7,024,542	454,028	6.91%
Other Financing Uses					
Medicaid Payments to SDE	-	380,215	681,224	301,009	79.17%
Total Other Financing Uses	-	380,215	681,224	301,009	79.17%
Total Instructional Support Services	\$ 1,480,184	\$ 8,617,973	\$ 9,370,403	752,430	8.73%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	56.806	60.906	+4.10
Classified	15.0	10.0	-5.0

2013-14 Audited Actual figures include adjustments to allocate Multi-School and Transportation expenses to the various schools based on student numbers and/or transportation attendance area.

2015-16 expenditures consist of salaries and operating essentials for our Instructional Support Services division as well as Health Services, Adult Education and English as a Second Language programs. Other Financing Sources expenditures consist of payments paid thru the HCS Office of Finance throughout the year.

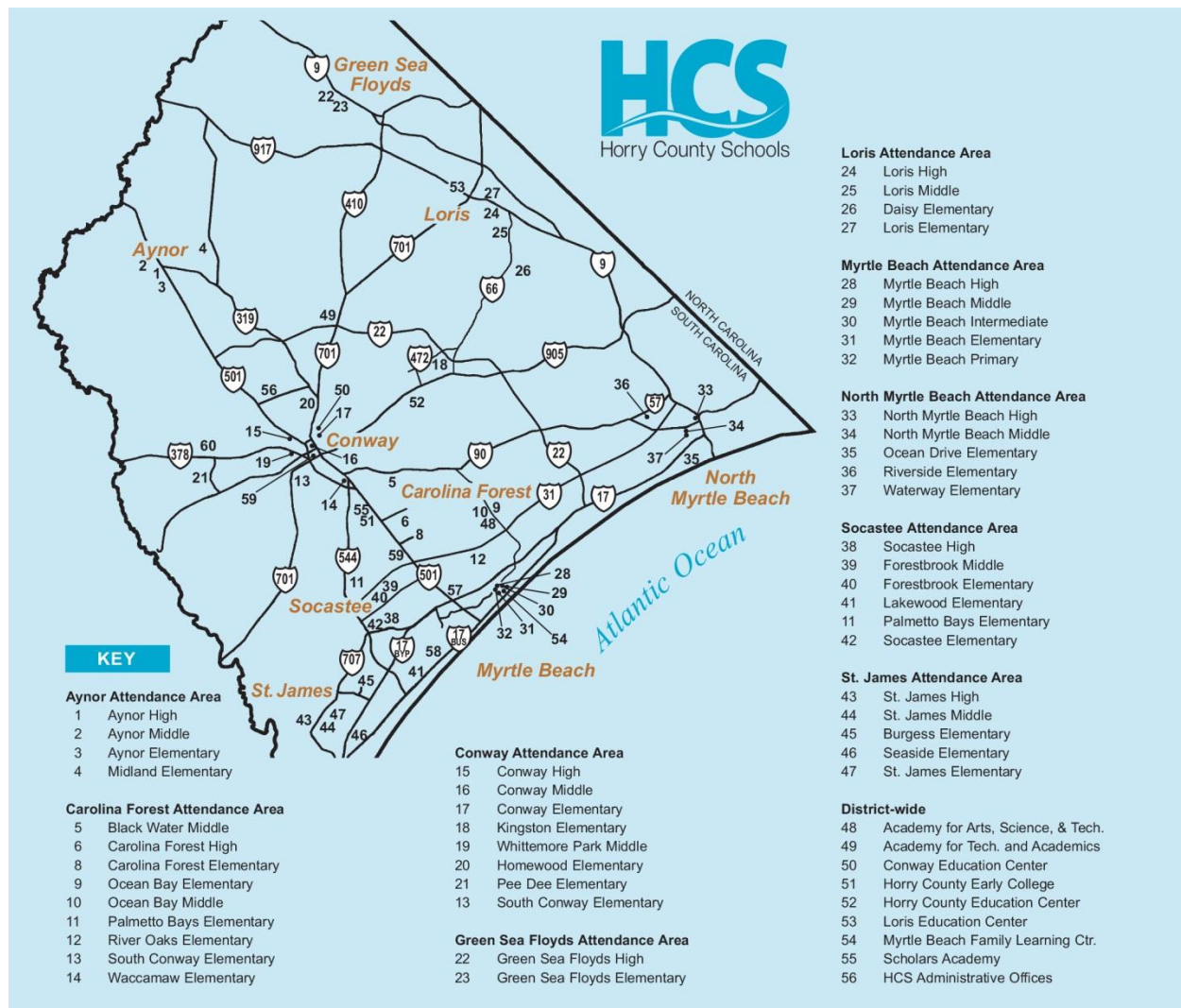
TOTAL MULTI-SCHOOL AND CENTRAL
OFFICE EXPENDITURES AND OTHER
FINANCING USES

\$ 32,485,686 \$ 88,569,720 \$ 96,991,875 \$ 8,464,902 9.56%



General Fund Budgets by School

The district is made up of nine attendance areas: Aynor, Carolina Forest, Conway, Green Sea Floyds, Loris, Myrtle Beach, North Myrtle Beach, St. James and Socastee. Each area consists of a high school and the elementary and middle schools that feed into it. The district has 28 elementary, 11 middle, 10 high, 2 academies, 1 laboratory school, 4 charter schools and 1 alternative school across a county that is larger in area than the state of Rhode Island. Students are assigned to schools based on where they live.



South Carolina Performance Mission:

By 2020, all students will graduate with the knowledge and skills necessary to compete successfully in the global economy, participate in a democratic society and contribute positively as members of families and communities.

Horry County Schools Vision:

To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Horry County Schools Beliefs:

Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.

We have the obligation to challenge every student to meet higher academic standards than his/her current level.

Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:

- We put service to students above all else.
- We take responsibility for the success of all students.
- We care passionately about our work with children.
- We build strong positive relationships with students, staff, parents, and community.
- We model and promote civility and integrity.

We must also provide support for continuous improvement for students and staff.

Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.

All who share our schools deserve a safe, respectful and nurturing environment.

Partnerships among family, community and school are imperative to students' social and academic success.

2015-2016 Personnel Allocation Formulae Grades K – 5 Schools

Professional Staff

Personnel Allocation	Formula
Assistant Principal	BEOC < 850 1.0 FTE @ 210 days
	BEOC 850 – 1099 1.0 FTE @ 210 days .5 FTE @ 210 days
	BEOC ≥ 1100 1.0 FTE @ 210 days 1.0 FTE @ 210 days
Guidance Counselor	BEOC < 750 = 1.0 FTE @ 190 days
	BEOC 750 – 999 = 1.5 FTE @ 190 days
	BEOC 1000+ = 2.0 FTE @ 190 days
Principal	1.0 FTE @ 246 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	1.0 FTE @ 190 days
Instructional Coach	BEOC < 750 = 1.0 FTE @ 190 days
	BEOC 750 – 999 = 1.5 FTE @ 190 days
	BEOC 1000+ = 2.0 FTE @ 190 days
Grades 1, 2 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 Maximum Average Class Size
Grade 3 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 Maximum Average Class Size
Grade 4 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 Maximum Average Class Size
Grade 5 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 Maximum Average Class Size
Fine Arts Teacher	BEOC < 800 = 2.0 FTE @ 190 days
	BEOC 800 - 1099 = 3.0 FTE @ 190 days
	BEOC 1100+ = 4.0 FTE @ 190 days
Physical Education Teacher	BEOC < 800 = 1.0 FTE @ 190 days
	BEOC 800 - 1099 = 1.5 FTE @ 190 days
	BEOC 1100+ = 2.0 FTE @ 190 days
Kindergarten Teacher	25.5:1 P/T ratio based on TEP @ 190 days 27.5 Maximum Average Class Size

Support Staff

Personnel Allocation	Formula
ISS Aide	BEOC ≥ 500 = 1.0 FTE @ 180 days/7 HPD
Kindergarten Aide	1.0 FTE @ 185 days/7 HPD per kindergarten class

2015-2016 Personnel Allocation Formulae Grades K – 5 Schools (Continued)

Support Staff

Technology Aide	BEOC < 800	= 1.0 FTE @ 185
	days/7 HPD	
	BEOC 800 - 1099	= 1.5 FTE @ 185
	days/7 HPD	
	BEOC 1100+	= 2.0 FTE @ 185
	days/7 HPD	
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD	
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD	
Bookkeeper III	BEOC > 500	= 1.0 FTE @ 240
	days/7.5 HPD	
Secretary I	BEOC > 500 but < 1000	= 1.0 FTE @ 190
	days/7.5 HPD	
	BEOC ≥ 1000	= 2.0 FTE @ 190
	days/7.5 HPD	

Rounding Parameters

0 to .499	Rounds
to –0-	
.5+	Rounds
to 1.0 FTE	

2015-2016 Personnel Allocation Formulae Grades 6 - 8 Schools (Except GSFMS)

Professional Staff

Personnel Allocation	Formula
Assistant Principal	BEOC < 1000 = 2.0 @ 210 days BEOC \geq 1000 = 3.0 @ 210 days
Guidance Counselor A combination of Guidance Counselors and Career Development Facilitators will be utilized to maintain an average 300:1 ratio	BEOC \leq 600 = 1.0 @ 205 days BEOC > 600 = 1.0 @ 205 days 1.0 @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	1.0 FTE @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Principal	1.0 FTE @ 246 days
Grades 6, 7, 8 Teachers	25.25 Average Class Size: TEP @ 190 days 20.20

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 205 days/7.5 HPD
Secretary I	BEOC \geq 1000 = 1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds
to –0-	
.4 to .699	Rounds
to .5 FTE	
.7+	Rounds
to 1.0 FTE	

2015-2016 Personnel Allocation Formulae Grades 9 - 12 Schools (Includes GSFMS)

Professional Staff

Personnel Allocation	Formula
Assistant Principal	$\text{BEOC} < 1000$ 2.0 @ 220 days $1000 \leq \text{BEOC} < 1500$ 3.0 @ 220 days $1500 \leq \text{BEOC} < 1750$ 4.0 @ 220 days $1750 \leq \text{BEOC} < 2000$ 5.0 @ 220 days $2000 \leq \text{BEOC} < 2250$ 6.0 @ 220 days
Guidance Counselor A combination of Guidance Counselors and Career Development Facilitators will be utilized to maintain an average 300:1 ratio	$\text{BEOC } 401 - 800$ = 1.0 @ 220 days 1.0 @ 195 days $\text{BEOC } 801 - 1200$ = 1.0 @ 220 days 1.0 @ 195 days 1.0 @ 190 days $\text{BEOC } 1201 - 1600$ = 1.0 @ 220 days 1.0 @ 195 days 2.0 @ 190 days $\text{BEOC } 1601 - 2000$ = 1.0 @ 220 days 1.0 @ 195 days 3.0 @ 190 days $\text{BEOC } 2001 - 2400$ = 1.0 @ 220 days 1.0 @ 195 days 4.0 @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	1.0 FTE @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Principal	1.0 FTE @ 246 days
Grades 9, 10, 11, 12 Teachers	26.5 Average Class Size: $\text{TEP} > 750$ @ 190 days 24.5 Average Class Size: $600 < \text{TEP} < 750$ @ 190 days 23.5 Average Class Size: $500 < \text{TEP} < 600$ @ 190 days 21.5 Average Class Size: $\text{TEP} < 500$ @ 190 days
Athletic Director	.5 FTE @ 220 days
Athletic Trainer	.5 FTE @ 190 days
GSF (Grade 6-12) Teachers	21.5 Average Class Size @ 190 days

2015-2016 Personnel Allocation Formulae Grades 9 – 12 Schools (continued)

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Aide – Instructional	1.0 FTE @ 185 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper IV	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 220 days/7.5 HPD
Secretary I – Guidance	1.0 FTE @ 190 days/7.5 HPD
Secretary I	$\text{BEOC} \leq 1000 = 1.0 \text{ FTE @ } 190 \text{ days/7.5 HPD}$ $\text{BEOC } 1001 - 1300 = 2.0 \text{ FTEs @ } 190 \text{ days/7.5 HPD}$ $\text{BEOC} > 1300 = 3.0 \text{ FTEs @ } 190 \text{ days/7.5 HPD}$
Secretary II	$\text{BEOC} \leq 1000 = 1.0 \text{ FTE @ } 190 \text{ days/7.5 HPD}$ $\text{BEOC} > 1000 = 1.0 \text{ FTE @ } 240 \text{ days/7.5 HPD}$

Rounding Parameters

0 to .399
Rounds to -0-
.4 to .699
Rounds to .5 FTE
.7+
Rounds to 1.0 FTE

High Schools only:

TEP - Teaching Enrollment Projections (Total Budgeted enrollment less special education self contained and Connect, Scholars, Early College Students, Academy Students, & Early Dismissals)

Teaching Allocations have been adjusted for the following:

- .50 fte Athletic Director at 220 days
- 1.0 fte for Band Director at 220 days
- 1.0 fte for Ag Teacher at 246 days
- 1.0-1.50 fte for ROTC Instructors at 246 days

2015-2016 Personnel Allocation Formulae Academies

Professional Staff

Personnel Allocation	Formula
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	2.0 FTE @ 220 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	1.0 FTE @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Principal	1.0 FTE @ 246 days
Teachers – Majors	1.0 FTE @ 190 days per approved Major
Teachers – Non Majors	21.5 Average Class Size @ 190 days

Support Staff

Personnel Allocation	Formula
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
ISS Aide	1.0 FTE @ 180 days/7.0 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 240 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds
to -0-	
.4 to .699	Rounds
to .5 FTE	
.7+	Rounds
to 1.0 FTE	

2015-2016 Personnel Allocation Formulae Early College

Professional Staff

Personnel Allocation	Formula
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	1.0 FTE @ 210 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	1.0 FTE @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Principal	1.0 FTE @ 246 days
Teachers	21.5 Average Class Size @ 190 days

Support Staff

Personnel Allocation	Formula
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds
to -0-	
.4 to .699	Rounds
to .5 FTE	
.7+	Rounds
to 1.0 FTE	

**2015-2016 Personnel Allocation Formulae
Scholars Academy****Professional Staff**

Personnel Allocation	Formula
Guidance Counselor	1.0 FTE @ 190 days
Program Administrator	1.0 FTE @ 246 days
Teachers	21.5 Average Class Size @ 190 days

Support Staff

Personnel Allocation	Formula
Secretary II	1.0 FTE @ 240 days/7.5 HPD

Grade	45 th Day Enrollment
CD	40
K	115
1 st	134
2 nd	129
3 rd	107
4 th	124
5 th	126
TOTAL	775



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	100%
Student Attendance	Status	95.7%	95.5%	95.9%
Teacher Attendance	Status	93.9%	93.8%	94.3%
Advanced Degrees	Status	58.1%	64.3%	64.4%
Survey-Learning Environment	Status	94.1%	96.3%	92.4%
Survey-Social/Physical Environment	Status	92%	96.3%	89.7%
Survey-Home/School Relations	Status	88.2%	88.8%	70.8%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	50.5	54.0	+3.5
Classified	28.5	29.5	+1.0



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,639,699	\$ 2,583,454	\$ 2,718,519	\$ 135,065	5.23%
Employee Benefits	935,387	944,851	991,296	46,445	4.92%
Purchased Services	31,129	15,600	30,000	14,400	92.31%
Materials/Supplies	54,187	51,514	46,492	(5,022)	(9.75%)
Capital Outlay	10,080	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 789,497	\$ 566,876	\$ 585,464	\$ 18,588	3.28%
Employee Benefits	337,991	211,414	223,489	12,075	5.71%
Purchased Services	96,535	63,746	119,513	55,767	87.48%
Materials/Supplies	187,485	123,591	131,117	7,526	6.09%
Capital Outlay	1,845	-	-	-	-
Other	1,201	400	400	-	-
OTHER FINANCING USES					
Transfers	\$ 42,418	\$ 8,791	\$ 8,692	\$ (99)	(1.13%)
TOTAL	\$ 5,127,454	\$ 4,570,237	\$ 4,854,982	\$ 284,745	6.23%
45 DAY ADM	716	720	775	55	7.64%
EXPENDITURES PER STUDENT	\$ 7,161	\$ 6,348	\$ 6,264	\$ (83)	(1.31%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

AYNOR ELEMENTARY SCHOOL**ACT Aspire**

Grade	Mathematics				English Language Arts			
	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	37.0%	40.0%	23.0%	63.0%	33.0%	33.0%	34.0%	67.0%
4	51.0%	37.0%	13.0%	50.0%	21.0%	42.0%	37.0%	79.0%
5	53.0%	35.0%	12.0%	47.0%	34.0%	30.0%	35.0%	65.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	20
K	133
1 st	156
2 nd	128
3 rd	142
4 th	142
5 th	133
TOTAL	854



School Performance Goals				
		2012	2013	2014*
Conferences	Status	99.9%	100%	100%
Student Attendance	Status	95.8%	96%	97.2%
Teacher Attendance	Status	93.5%	93.7%	94.1%
Advanced Degrees	Status	56.8%	52.5%	58.5%
Survey-Learning Environment	Status	100%	97.5%	97.7%
Survey-Social/Physical Environment	Status	97.6%	100%	98.8%
Survey-Home/School Relations	Status	93.9%	87.9%	79.5%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	48.50	58	+1.5
Classified	23.5	25	+1.5



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,194,802	\$ 2,197,983	\$ 2,536,548	\$ 338,565	15.40%
Employee Benefits	810,451	851,009	965,700	114,691	13.48%
Purchased Services	34,629	19,668	20,722	1,054	5.36%
Materials/Supplies	52,379	51,429	61,565	10,136	19.71%
Capital Outlay	9,846	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 735,105	\$ 542,584	\$ 586,887	\$ 44,303	8.17%
Employee Benefits	297,584	192,884	213,760	20,876	10.82%
Purchased Services	99,109	74,849	221,400	146,551	195.80%
Materials/Supplies	212,091	168,282	181,289	13,007	7.73%
Capital Outlay	1,803	-	-	-	-
Other	1,543	485	562	77	15.88%
OTHER FINANCING USES					
Transfers	\$ 39,977	\$ 12,564	\$ 10,242	\$ (2,322)	(18.48%)
TOTAL	\$ 4,489,318	\$ 4,111,737	\$ 4,798,675	\$ 686,938	16.71%
45 DAY ADM	715	738	854	116	15.72%
EXPENDITURES					
PER STUDENT	\$ 6,279	\$ 5,571	\$ 5,619	\$ 48	0.85%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

BURGESS ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	32.0%	34.0%	34.0%	68.0%	26.0%	25.0%	49.0%	74.0%
4	42.0%	40.0%	17.0%	57.0%	27.0%	34.0%	39.0%	73.0%
5	45.0%	41.0%	15.0%	56.0%	21.0%	34.0%	45.0%	79.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	147
1 st	174
2 nd	149
3 rd	159
4 th	179
5 th	164
TOTAL	1012



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	96.2%	95.9%	96.8%
Teacher Attendance	Status	94.9%	94.6%	95.8%
Advanced Degrees	Status	57.4%	61%	60.7%
Survey-Learning Environment	Status	89.9%	90.8%	93.6%
Survey-Social/Physical Environment	Status	90.7%	88.4%	87.2%
Survey-Home/School Relations	Status	87.7%	82.8%	76.1%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	62	67.5	+5.5
Classified	30.5	32.5	+2.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,154,547	\$ 2,869,500	\$ 3,056,563	\$ 187,063	6.52%
Employee Benefits	1,103,624	1,058,950	1,130,443	71,493	6.75%
Purchased Services	45,500	30,000	42,000	12,000	40.00%
Materials/Supplies	52,763	50,222	42,537	(7,685)	(15.30%)
Capital Outlay	12,885	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 978,713	\$ 674,541	\$ 739,258	\$ 64,717	9.59%
Employee Benefits	426,541	266,887	300,957	34,070	12.77%
Purchased Services	138,657	97,962	166,536	68,574	70.00%
Materials/Supplies	286,619	209,474	223,167	13,693	6.54%
Capital Outlay	14,459	-	-	-	-
Other	915	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 51,087	\$ 17,336	\$ 9,366	\$ (7,970)	(45.97%)
TOTAL	\$ 6,266,310	\$ 5,274,872	\$ 5,710,827	\$ 435,955	8.26%
45 DAY ADM	914	941	1012	71	7.55%
EXPENDITURES PER STUDENT	\$ 6,856	\$ 5,606	\$ 5,643	\$ 38	0.67%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

CAROLINA FOREST ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	25.0%	39.0%	37.0%	76.0%	30.0%	26.0%	43.0%	69.0%
4	38.0%	33.0%	29.0%	62.0%	30.0%	29.0%	41.0%	70.0%
5	39.0%	32.0%	29.0%	61.0%	20.0%	30.0%	49.0%	79.0%

Spring 2015

Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
K	95
1 st	113
2 nd	87
3 rd	116
4 th	86
5 th	117
TOTAL	614



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	N/R	100%
Student Attendance	Status	96.8%	96.6%	97.4%
Teacher Attendance	Status	95.6%	94%	95.7%
Advanced Degrees	Status	53.7%	50%	45.9%
Survey-Learning Environment	Status	94.6%	96.9%	92.2%
Survey-Social/Physical Environment	Status	89.5%	90%	94.2%
Survey-Home/School Relations	Status	94.7%	93.6%	82.0%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	44	46	+2.0
Classified	22.5	23	+.50



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,179,267	\$ 2,183,462	\$ 2,232,891	\$ 49,429	2.26%
Employee Benefits	759,165	801,199	820,149	18,950	2.37%
Purchased Services	32,595	19,000	17,650	(1,350)	(7.11%)
Materials/Supplies	27,406	36,617	34,321	(2,296)	(6.27%)
Capital Outlay	8,416	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 796,189	\$ 579,142	\$ 584,419	\$ 5,277	0.91%
Employee Benefits	327,036	197,377	207,464	10,087	5.11%
Purchased Services	94,252	60,430	102,763	42,333	70.05%
Materials/Supplies	259,950	176,727	187,939	11,212	6.34%
Capital Outlay	1,541	-	-	-	-
Other	686	500	500	-	-
OTHER FINANCING USES					
Transfers	\$ 48,390	\$ 8,977	\$ 9,592	\$ 615	6.85%
TOTAL	\$ 4,534,893	\$ 4,063,431	\$ 4,197,688	\$ 134,257	3.30%
45 DAY ADM	619	629	614	(15)	(2.38%)
EXPENDITURES PER STUDENT	\$ 7,326	\$ 6,460	\$ 6,837	\$ 376	5.83%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

CONWAY ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	52.0%	27.0%	21.0%	48.0%	41.0%	33.0%	27.0%	60.0%
4	42.0%	33.0%	25.0%	58.0%	32.0%	33.0%	35.0%	68.0%
5	45.0%	35.0%	20.0%	55.0%	25.0%	37.0%	38.0%	75.0%

Spring 2015

Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	40
K	104
1 st	99
2 nd	102
3 rd	89
4 th	91
5 th	83
TOTAL	608



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	96.5%
Student Attendance	Status	97.3%	97%	96.6%
Teacher Attendance	Status	94.4%	94.2%	95.3%
Advanced Degrees	Status	52.4%	57.1%	61.9%
Survey-Learning Environment	Status	93.8%	96.2%	86.9%
Survey-Social/Physical Environment	Status	94%	90.4%	88.7%
Survey-Home/School Relations	Status	95.4%	90.6%	67.2%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	52	51	-1.0
Classified	26	26	-

*2015 State Report Cards were not available at time of publication



	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,344,701	\$ 2,233,869	\$ 2,269,592	\$ 35,723	1.60%
Employee Benefits	796,798	791,795	845,618	53,823	6.80%
Purchased Services	32,658	18,100	19,000	900	4.97%
Materials/Supplies	28,436	25,006	25,480	474	1.90%
Capital Outlay	8,223	-	-	-	-
Other	84	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 833,206	\$ 591,478	\$ 579,159	\$ (12,319)	(2.08%)
Employee Benefits	351,689	216,870	217,489	619	0.29%
Purchased Services	103,602	83,352	91,579	8,227	9.87%
Materials/Supplies	233,030	166,378	173,641	7,263	4.37%
Capital Outlay	1,506	-	-	-	-
Other	290	398	402	4	1.01%
OTHER FINANCING USES					
Transfers	\$ 48,026	\$ 12,070	\$ 12,000	\$ (70)	(0.58%)
TOTAL	\$ 4,782,248	\$ 4,139,316	\$ 4,233,960	\$ 94,644	2.29%
45 DAY ADM	580	608	608	-	-
EXPENDITURES					
PER STUDENT	\$ 8,245	\$ 6,808	\$ 6,964	\$ 156	2.29%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

DAISY ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	53.0%	38.0%	9.0%	47.0%	44.0%	42.0%	15.0%	67.0%
4	53.0%	38.0%	9.0%	47.0%	47.0%	26.0%	16.0%	42.0%
5	55.0%	32.0%	13.0%	45.0%	44.0%	28.0%	29.0%	57.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	40
K	149
1 st	146
2 nd	175
3 rd	184
4 th	149
5 th	158
TOTAL	1001



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	97.3%	97.4%	98.1%
Teacher Attendance	Status	95.6%	95.2%	95.2%
Advanced Degrees	Status	64.3%	62.1%	58.6%
Survey-Learning Environment	Status	100%	100%	100%
Survey-Social/Physical Environment	Status	96.1%	97.4%	100%
Survey-Home/School Relations	Status	100%	98.7%	93.8%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	66.563	67.563	+1.0
Classified	32	33	+1.0



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,564,576	\$ 3,384,053	\$ 3,393,060	\$ 9,007	0.27%
Employee Benefits	1,221,395	1,220,542	1,246,934	26,392	2.16%
Purchased Services	41,611	24,737	23,900	(837)	(3.38%)
Materials/Supplies	58,219	58,449	64,138	5,689	9.73%
Capital Outlay	13,366	-	-	-	-
Other	284	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 904,816	\$ 669,215	\$ 736,692	\$ 67,477	10.08%
Employee Benefits	394,558	246,759	275,146	28,387	11.50%
Purchased Services	129,417	93,589	125,967	32,378	34.60%
Materials/Supplies	290,492	226,896	245,421	18,525	8.16%
Capital Outlay	2,447	-	-	-	-
Other	159	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 59,123	\$ 13,649	\$ 13,573	\$ (76)	(0.56%)
TOTAL	\$ 6,680,463	\$ 5,937,889	\$ 6,124,831	\$ 186,942	3.15%
45 DAY ADM	962	978	1001	23	2.35%
EXPENDITURES					
PER STUDENT	\$ 6,944	\$ 6,071	\$ 6,119	\$ 47	0.78%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

FORESTBROOK ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	22.0%	37.0%	41.0%	78.0%	20.0%	32.0%	48.0%	80.0%
4	26.0%	38.0%	36.0%	74.0%	18.0%	41.0%	41.0%	82.0%
5	31.0%	37.0%	32.0%	69.0%	26.0%	31.0%	42.0%	73.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	101
1 st	107
2 nd	103
3 rd	108
4 th	104
5 th	89
TOTAL	652



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	100%
Student Attendance	Status	96.4%	96.1%	96%
Teacher Attendance	Status	94.7%	94.6%	95.2%
Advanced Degrees	Status	51.1%	55.8%	58.5%
Survey-Learning Environment	Status	93%	93.4%	86.6%
Survey-Social/Physical Environment	Status	81.4%	93.5%	90%
Survey-Home/School Relations	Status	86.4%	86.9%	75.9%

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	49	52	+3.0
Classified	27	27	-



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,113,857	\$ 2,093,732	\$ 2,162,515	\$ 68,783	3.29%
Employee Benefits	734,814	762,264	803,292	41,028	5.38%
Purchased Services	26,315	16,000	16,800	800	5.00%
Materials/Supplies	35,599	42,502	41,429	(1,073)	(2.52%)
Capital Outlay	8,402	-	-	-	-
Other	84	-	150	150	100.00%
SUPPORT SERVICES:					
Salaries	\$ 869,547	\$ 546,551	\$ 554,198	\$ 7,647	1.40%
Employee Benefits	358,498	179,464	183,888	4,424	2.47%
Purchased Services	97,726	67,901	60,460	(7,441)	(10.96%)
Materials/Supplies	159,405	113,514	126,056	12,542	11.05%
Capital Outlay	1,538	-	-	-	-
Other	1,000	900	500	(400)	(44.44%)
OTHER FINANCING USES					
Transfers	\$ 47,961	\$ 12,833	\$ 11,424	\$ (1,409)	(10.98%)
TOTAL	\$ 4,454,745	\$ 3,835,661	\$ 3,960,712	\$ 125,051	3.26%
45 DAY ADM	613	632	652	20	3.16%
EXPENDITURES					
PER STUDENT	\$ 7,267	\$ 6,069	\$ 6,075	\$ 6	0.09%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

GREEN SEA FLOYDS ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	38.0%	35.0%	28.0%	63.0%	39.0%	27.0%	35.0%	62.0%
4	41.0%	35.0%	24.0%	59.0%	39.0%	34.0%	27.0%	61.0%
5	48.0%	38.0%	14.0%	52.0%	31.0%	36.0%	33.0%	69.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	101
1 st	102
2 nd	98
3 rd	100
4 th	105
5 th	96
TOTAL	642



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	99.3%
Student Attendance	Status	96%	95.8%	96.4%
Teacher Attendance	Status	94.1%	94.4%	95.3%
Advanced Degrees	Status	58.7%	58.1%	65.9%
Survey-Learning Environment	Status	90.9%	91.6%	96.5%
Survey-Social/Physical Environment	Status	97.1%	83.8%	82.8%
Survey-Home/School Relations	Status	100%	81%	89.7%

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	47	48	+1.0
Classified	29	30	+1.0



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,045,592	\$ 1,960,656	\$ 2,018,305	\$ 57,649	2.94%
Employee Benefits	711,047	718,175	761,352	43,177	6.01%
Purchased Services	32,471	19,500	17,000	(2,500)	(12.82%)
Materials/Supplies	35,309	37,667	36,662	(1,005)	(2.67%)
Capital Outlay	8,485	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 801,492	\$ 573,228	\$ 572,583	\$ (645)	(0.11%)
Employee Benefits	335,399	202,058	213,280	11,222	5.55%
Purchased Services	93,214	63,802	99,863	36,061	56.52%
Materials/Supplies	202,761	171,647	182,141	10,494	6.11%
Capital Outlay	1,553	-	-	-	-
Other	1,186	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 43,526	\$ 10,852	\$ 11,505	\$ 653	6.02%
TOTAL	\$ 4,312,035	\$ 3,757,585	\$ 3,912,691	\$ 155,106	4.13%
45 DAY ADM	633	644	642	(2)	(0.31%)
EXPENDITURES PER STUDENT	\$ 6,812	\$ 5,835	\$ 6,095	\$ 260	4.45%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

HOMWOOD ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	37.0%	34.0%	29.0%	63.0%	37.0%	36.0%	27.0%	63.0%
4	56.0%	34.0%	10.0%	44.0%	51.0%	35.0%	15.0%	50.0%
5	61.0%	30.0%	9.0%	39.0%	40.0%	32.0%	28.0%	60.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	81
1 st	81
2 nd	86
3 rd	109
4 th	83
5 th	62
TOTAL	542



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	95.6%	95.5%	96.7%
Teacher Attendance	Status	94.3%	93.8%	94.6%
Advanced Degrees	Status	59%	62.5%	65.8%
Survey-Learning Environment	Status	93%	92.7%	87%
Survey-Social/Physical Environment	Status	91.2%	88.4%	90.6%
Survey-Home/School Relations	Status	94.4%	93%	75.5%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	40	42	+2.0
Classified	22	24.5	+2.5



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,163,124	\$ 1,828,148	\$ 1,814,583	\$ (13,565)	(0.74%)
Employee Benefits	801,850	720,447	707,088	(13,359)	(1.85%)
Purchased Services	27,764	16,000	16,500	500	3.13%
Materials/Supplies	42,491	35,120	37,366	2,246	6.40%
Capital Outlay	8,691	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 711,087	\$ 482,036	\$ 554,811	\$ 72,775	15.10%
Employee Benefits	315,424	184,389	215,686	31,297	16.97%
Purchased Services	178,305	149,444	94,710	(54,734)	(36.63%)
Materials/Supplies	217,771	153,976	159,936	5,960	3.87%
Capital Outlay	1,591	-	-	-	-
Other	104	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 46,177	\$ 12,105	\$ 9,969	\$ (2,136)	(17.65%)
TOTAL	\$ 4,514,378	\$ 3,581,665	\$ 3,610,649	\$ 28,984	0.81%
45 DAY ADM	634	518	542	24	4.63%
EXPENDITURES PER STUDENT	\$ 7,120	\$ 6,914	\$ 6,662	\$ (253)	(3.65%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

KINGSTON ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	35.0%	34.0%	31.0%	65.0%	30.0%	33.0%	37.0%	70.0%
4	49.0%	25.0%	25.0%	50.0%	29.0%	39.0%	32.0%	71.0%
5	31.0%	43.0%	26.0%	69.0%	39.0%	28.0%	33.0%	61.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	60
K	158
1 st	169
2 nd	182
3 rd	156
4 th	131
5 th	160
TOTAL	1016



School Performance Goals				
		2012	2013	2014*
Conferences	Status	99.9%	100%	100%
Student Attendance	Status	96.5%	96.2%	97.5%
Teacher Attendance	Status	95.8%	95.2%	94.3%
Advanced Degrees	Status	46.2%	44.4%	48.2%
Survey-Learning Environment	Status	96.1%	96.7%	99%
Survey-Social/Physical Environment	Status	92.5%	93.6%	96.9%
Survey-Home/School Relations	Status	88.8%	88.3%	89.7%

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	62.5	65.5	+3.0
Classified	29.5	30.5	+1.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,055,929	\$ 2,933,573	\$ 3,007,517	\$ 73,944	2.52%
Employee Benefits	1,018,735	1,042,285	1,080,638	38,353	3.68%
Purchased Services	34,767	21,546	21,410	(136)	(0.63%)
Materials/Supplies	48,644	49,763	54,211	4,448	8.94%
Capital Outlay	12,693	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 923,583	\$ 706,315	\$ 770,735	\$ 64,420	9.12%
Employee Benefits	384,903	253,066	287,272	34,206	13.52%
Purchased Services	138,861	98,275	104,931	6,656	6.77%
Materials/Supplies	288,838	234,886	255,470	20,584	8.76%
Capital Outlay	2,324	-	-	-	-
Other	151	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 52,059	\$ 12,668	\$ 13,944	\$ 1,276	10.07%
TOTAL	\$ 5,961,486	\$ 5,352,377	\$ 5,596,128	\$ 243,751	4.36%
45 DAY ADM	904	929	1016	87	9.36%
EXPENDITURES					
PER STUDENT	\$ 6,595	\$ 5,761	\$ 5,508	\$ (253)	(4.40%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

LAKEWOOD ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	28.0%	35.0%	37.0%	72.0%	19.0%	29.0%	51.0%	80.0%
4	37.0%	40.0%	23.0%	63.0%	19.0%	43.0%	38.0%	82.0%
5	27.0%	32.0%	41.0%	73.0%	16.0%	36.0%	48.0%	84.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	142
1 st	129
2 nd	129
3 rd	130
4 th	114
5 th	120
TOTAL	804



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	98.9%	100%
Student Attendance	Status	96%	95.7%	95.8%
Teacher Attendance	Status	94.9%	93.8%	93.7%
Advanced Degrees	Status	53.7%	57.1%	52%
Survey-Learning Environment	Status	92.5%	86.9%	93.3%
Survey-Social/Physical Environment	Status	92.5%	88.7%	88.6%
Survey-Home/School Relations	Status	87.5%	85.5%	80%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	65.5	64	-1.5
Classified	33.5	30.5	-3.0



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease) Percent Change		
INSTRUCTION:						
Salaries	\$ 2,732,586	\$ 3,006,730	\$ 2,887,947	\$ (118,783)	(3.95%)	
Employee Benefits	943,566	1,111,448	1,074,236	(37,212)	(3.35%)	
Purchased Services	29,638	16,000	16,200	200	1.25%	
Materials/Supplies	32,734	41,283	43,001	1,718	4.16%	
Capital Outlay	9,846	-	-	-	-	
SUPPORT SERVICES:						
Salaries	\$ 831,338	\$ 548,208	\$ 568,846	\$ 20,638	3.76%	
Employee Benefits	351,401	199,988	211,488	11,500	5.75%	
Purchased Services	108,410	80,201	103,413	23,212	28.94%	
Materials/Supplies	259,462	209,107	216,479	7,372	3.53%	
Capital Outlay	1,803	-	-	-	-	
Other	1,105	500	480	(20)	(4.00%)	
OTHER FINANCING USES						
Transfers	\$ 53,872	\$ 13,354	\$ 10,302	\$ (3,052)	(22.85%)	
TOTAL	\$ 5,355,761	\$ 5,226,819	\$ 5,132,392	\$ (94,427)	(1.81%)	
45 DAY ADM	700	837	804	(33)	(3.94%)	
EXPENDITURES						
PER STUDENT	\$ 7,651	\$ 6,245	\$ 6,384	\$ 139	2.22%	

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

LORIS ELEMENTARY SCHOOL
ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	38.0%	40.0%	22.0%	62.0%	48.0%	31.0%	22.0%	53.0%
4	51.0%	39.0%	10.0%	49.0%	43.0%	38.0%	19.0%	57.0%
5	50.0%	37.0%	13.0%	50.0%	41.0%	37.0%	21.0%	58.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	20
K	79
1 st	76
2 nd	84
3 rd	103
4 th	80
5 th	87
TOTAL	529



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	99.8%	100%
Student Attendance				
	Status	96.6%	96.5%	97.2%
Teacher Attendance				
	Status	93.9%	94.1%	95.6%
Advanced Degrees				
	Status	56.3%	54.5%	55.9%
Survey-Learning Environment				
	Status	96.3%	96.5%	100%
Survey-Social/Physical Environment				
	Status	79.3%	96.4%	92%
Survey-Home/School Relations				
	Status	78.6%	96.4%	80%

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	41.6	39	-2.6
Classified	20.5	18.5	-2.0



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 1,966,199	\$ 1,892,204	\$ 1,796,731	\$ (95,473)	(5.05%)
Employee Benefits	715,714	721,205	705,819	(15,386)	(2.13%)
Purchased Services	18,884	12,600	8,000	(4,600)	(36.51%)
Materials/Supplies	37,334	37,383	35,413	(1,970)	(5.27%)
Capital Outlay	7,316	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 693,178	\$ 551,867	\$ 541,734	\$ (10,133)	(1.84%)
Employee Benefits	303,745	216,771	228,542	11,771	5.43%
Purchased Services	72,433	56,142	66,748	10,606	18.89%
Materials/Supplies	154,301	103,359	107,196	3,837	3.71%
Capital Outlay	1,339	-	-	-	-
Other	87	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 36,475	\$ 7,862	\$ 7,578	\$ (284)	(3.61%)
TOTAL	\$ 4,007,004	\$ 3,599,393	\$ 3,497,761	\$ (101,632)	(2.82%)
45 DAY ADM	540	568	529	(39)	(6.87%)
EXPENDITURES					
PER STUDENT	\$ 7,420	\$ 6,337	\$ 6,612	\$ 275	4.34%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

MIDLAND ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	27.0%	42.0%	31.0%	43.0%	42.0%	34.0%	25.0%	59.0%
4	36.0%	37.0%	28.0%	65.0%	23.0%	37.0%	40.0%	77.0%
5	47.0%	34.0%	19.0%	63.0%	26.0%	44.0%	30.0%	74.0%

Spring 2015

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Grade	45 th Day Enrollment
2 nd	367
3 rd	368
TOTAL	735



School Performance Goals				
		2012	2013	2014*
Conferences	Status	98.9%	100%	97.4%
Student Attendance	Status	96.6%	96.1%	97.4%
Teacher Attendance	Status	95.3%	96.3%	96.1%
Advanced Degrees	Status	66%	61.4%	55.6%
Survey-Learning Environment	Status	96.5%	92.9%	92.9%
Survey-Social/Physical Environment	Status	92%	91.6%	91.6%
Survey-Home/School Relations	Status	91.8%	93.1%	93.1%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	54.0	52.0	-2
Classified	19.5	19.5	-



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,386,485	\$ 2,357,844	\$ 2,295,462	\$ (62,382)	(2.65%)
Employee Benefits	800,120	824,174	828,091	3,917	0.48%
Purchased Services	36,812	22,000	22,500	500	2.27%
Materials/Supplies	41,029	45,306	46,940	1,634	3.61%
Capital Outlay	9,406	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 747,413	\$ 565,576	\$ 567,931	\$ 2,355	0.42%
Employee Benefits	308,423	220,920	209,725	(11,195)	(5.07%)
Purchased Services	105,381	72,172	70,297	(1,875)	(2.60%)
Materials/Supplies	211,604	184,105	194,246	10,141	5.51%
Capital Outlay	1,722	-	-	-	-
Other	718	700	1,100	400	57.14%
OTHER FINANCING USES					
Transfers	\$ 47,762	\$ 12,535	\$ 11,682	\$ (853)	(6.80%)
TOTAL	\$ 4,696,875	\$ 4,305,332	\$ 4,247,974	\$ (57,358)	(1.33%)
45 DAY ADM	678	719	735	16	2.23%
EXPENDITURES					
PER STUDENT	\$ 6,928	\$ 5,988	\$ 5,780	\$ (208)	(3.48%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

MYRTLE BEACH ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	38.0%	30.0%	32.0%	62.0%	38.0%	28.0%	34.0%	72.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
4 th	354
5 th	332
TOTAL	686



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	N/A	98.7
Student Attendance	Status	96.9%	97.3%	98.0%
Teacher Attendance	Status	95.8%	95.4%	96.0%
Advanced Degrees	Status	47.6%	53.2%	54.8%
Survey-Learning Environment	Status	88%	N/A	90.5%
Survey-Social/Physical Environment	Status	83.8%	N/A	90.5%
Survey-Home/School Relations	Status	81.2%	N/A	84.9%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	49	49	-
Classified	17.5	17.5	-



	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,423,569	\$ 2,226,217	\$ 2,350,367	\$ 124,150	5.58%
Employee Benefits	839,139	815,326	881,805	66,479	8.15%
Purchased Services	31,153	21,500	18,000	(3,500)	(16.28%)
Materials/Supplies	16,884	33,293	32,584	(709)	(2.13%)
Capital Outlay	9,392	1,500	1,550	50	3.33%
SUPPORT SERVICES:					
Salaries	\$ 700,895	\$ 531,543	\$ 532,982	\$ 1,439	0.27%
Employee Benefits	302,809	204,158	221,278	17,120	8.39%
Purchased Services	91,087	55,850	64,234	8,384	15.01%
Materials/Supplies	225,827	154,410	163,721	9,311	6.03%
Capital Outlay	5,797	-	-	-	-
Other	4,108	2,100	3,120	1,020	48.57%
OTHER FINANCING USES					
Transfers	\$ 41,314	\$ 13,327	\$ 8,832	\$ (4,495)	(33.73%)
TOTAL	\$ 4,691,973	\$ 4,059,224	\$ 4,278,473	\$ 219,249	5.40%
45 DAY ADM	672	660	686	26	3.94%
EXPENDITURES					
PER STUDENT	\$ 6,982	\$ 6,150	\$ 6,237	\$ 87	1.41%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

MYRTLE BEACH INTERMEDIATE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
4	51.0%	34.0%	16.0%	50.0%	39.0%	32.0%	29.0%	61.0%
5	46.0%	32.0%	22.0%	54.0%	33.0%	37.0%	31.0%	68.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	160
K	377
1 st	389
TOTAL	926



School Performance Goals				
Conferences		2012	2013	2014*
	Status	N/A	N/A	N/A
Student Attendance	Status	95.5%	95%	95.8%
Teacher Attendance	Status	94.6%	95.2%	95.6%
Advanced Degrees	Status	58.6%	50.9%	52.6%
Survey-Learning Environment	Status	94.6%	100%	94%
Survey-Social/Physical Environment	Status	97.3%	100%	92.2%
Survey-Home/School Relations	Status	91.9%	91.1%	83.7%

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	63	64.5	+1.5
Classified	45.0	47.0	+2.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,757,335	\$ 2,481,634	\$ 2,605,364	\$ 123,730	4.99%
Employee Benefits	995,734	955,224	1,025,226	70,002	7.33%
Purchased Services	35,849	17,400	18,000	600	3.45%
Materials/Supplies	54,679	62,539	74,581	12,042	19.26%
Capital Outlay	13,814	6,448	7,000	552	8.56%
SUPPORT SERVICES:					
Salaries	\$ 864,049	\$ 695,274	\$ 677,741	\$ (17,533)	(2.52%)
Employee Benefits	374,626	256,368	256,984	616	0.24%
Purchased Services	117,105	74,919	291,125	216,206	288.59%
Materials/Supplies	274,607	216,811	219,545	2,734	1.26%
Capital Outlay	2,346	-	-	-	-
Other	422	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 60,346	\$ 14,605	\$ 14,487	\$ (118)	(0.81%)
TOTAL	\$ 5,550,911	\$ 4,781,222	\$ 5,190,053	\$ 408,831	8.55%
45 DAY ADM	896	903	926	23	2.55%
EXPENDITURES					
PER STUDENT	\$ 6,195	\$ 5,295	\$ 5,605	\$ 310	5.85%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

MYRTLE BEACH PRIMARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
K	NO GRADES TESTED BY ACT Aspire							
1								

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45th Day Enrollment
CD	20
K	100
1 st	106
2 nd	118
3 rd	129
4 th	141
5 th	114
TOTAL	728



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	100%
Student Attendance	Status	96.2%	96.2%	97.4%
Teacher Attendance	Status	94.7%	94.6%	96%
Advanced Degrees	Status	55.9%	60%	58.1%
Survey-Learning Environment	Status	91.7%	88.2%	94.7%
Survey-Social/Physical Environment	Status	87%	93.1%	94.4%
Survey-Home/School Relations	Status	83.7%	86.2%	67.2%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	49.5	49.5	-
Classified	22.5	22.5	-



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	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited	Approved	Adopted	Increase	Percent
	Actual	Budget	Budget	(Decrease)	Change
INSTRUCTION:					
Salaries	\$ 2,511,033	\$ 2,389,585	\$ 2,364,654	\$ (24,931)	(1.04%)
Employee Benefits	852,479	844,965	860,094	15,129	1.79%
Purchased Service	30,658	17,000	18,200	1,200	7.06%
Materials/Supplies	46,798	47,004	51,802	4,798	10.21%
Capital Outlay	9,351	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 743,397	\$ 556,023	\$ 555,103	\$ (920)	(0.17%)
Employee Benefits	315,090	202,124	199,976	(2,148)	(1.06%)
Purchased Services	119,115	86,670	93,242	6,572	7.58%
Materials/Supplies	209,972	165,047	176,801	11,754	7.12%
Capital Outlay	1,712	-	-	-	-
Other	697	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 41,520	\$ 10,232	\$ 7,459	\$ (2,773)	(27.10%)
TOTAL	\$ 4,881,823	\$ 4,318,650	\$ 4,327,331	\$ 8,681	0.20%
45 DAY ADM	672	689	728	39	5.66%
EXPENDITURES					
PER STUDENT	\$ 7,265	\$ 6,268	\$ 5,944	\$ (324)	(5.17%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

OCEAN BAY ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	14.0%	39.0%	46.0%	85.0%	18.0%	31.0%	51.0%	82.0%
4	17.0%	34.0%	49.0%	83.0%	14.0%	29.0%	57.0%	86.0%
5	30.0%	32.0%	38.0%	70.0%	17.0%	34.0%	49.0%	83.0%

Spring 2015

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Grade	45th Day Enrollment
CD	40
K	143
1 st	146
2 nd	162
3 rd	135
4 th	136
5 th	132
TOTAL	894



School Performance Goals				
		2012	2013	2014*
Conferences	Status	N/A	N/A	N/A
Student Attendance	Status	96.8%	96.7%	97.1%
Teacher Attendance	Status	93.9%	94%	93.7%
Advanced Degrees	Status	62%	62.7%	60.8%
Survey-Learning Environment	Status	100%	90%	86.4%
Survey-Social/Physical Environment	Status	100%	98%	95.5%
Survey-Home/School Relations	Status	97.3%	92.2%	93.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	57.5	62.5	+5.0
Classified	34.0	30.0	-4.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease) Percent Change		
INSTRUCTION:						
Salaries	\$ 2,932,653	\$ 2,790,349	\$ 2,870,942	\$ 80,593	2.89%	
Employee Benefits	1,099,901	1,047,595	1,095,274	47,679	4.55%	
Purchased Services	34,700	24,463	21,086	(3,377)	(13.80%)	
Materials/Supplies	34,910	39,761	41,734	1,973	4.96%	
Capital Outlay	33,797	1,130	1,183	53	4.69%	
SUPPORT SERVICES:						
Salaries	\$ 892,170	\$ 602,472	\$ 658,379	\$ 55,907	9.28%	
Employee Benefits	377,598	203,252	223,308	20,056	9.87%	
Purchased Services	126,313	83,248	91,143	7,895	9.48%	
Materials/Supplies	261,306	209,535	223,966	14,431	6.89%	
Capital Outlay	9,377	2,438	1,552	(886)	(36.34%)	
Other	1,497	566	593	27	4.77%	
COMMUNITY SERVICES:						
Salaries	\$ 126	\$ -	\$ -	\$ -	-	
Employee Benefits	10	-	-	-	-	
OTHER FINANCING USES						
Transfers	\$ 54,205	\$ 18,092	\$ 9,162	\$ (8,930)	(49.36%)	
TOTAL	\$ 5,858,564	\$ 5,022,901	\$ 5,238,322	\$ 215,421	4.29%	
45 DAY ADM	874	800	894	94	11.75%	
EXPENDITURES						
PER STUDENT	\$ 6,703	\$ 6,279	\$ 5,859	\$ (419)	(6.68%)	

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

FORESTBROOK ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	22.0%	37.0%	41.0%	78.0%	20.0%	32.0%	48.0%	80.0%
4	26.0%	38.0%	36.0%	74.0%	18.0%	41.0%	41.0%	82.0%
5	31.0%	37.0%	32.0%	69.0%	26.0%	31.0%	42.0%	73.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	99
1 st	110
2 nd	100
3 rd	107
4 th	81
5 th	80
TOTAL	617



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance				
	Status	95.7%	95.4%	96.2%
Teacher Attendance				
	Status	94%	95.1%	95.1%
Advanced Degrees				
	Status	54.3%	53.2%	56.8%
Survey-Learning Environment				
	Status	87.8%	93.2%	89.7%
Survey-Social/Physical Environment				
	Status	90%	86%	79%
Survey-Home/School Relations				
	Status	87.5%	81.4%	55.6%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	50	49	-1.0
Classified	30.5	30	-.50



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,346,117	\$ 2,181,442	\$ 2,208,787	\$ 27,345	1.25%
Employee Benefits	831,471	816,719	856,237	39,518	4.84%
Purchased Services	28,652	15,152	14,982	(170)	(1.12%)
Materials/Supplies	37,339	40,573	34,171	(6,402)	(15.78%)
Capital Outlay	8,292	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 758,363	\$ 573,959	\$ 589,124	\$ 15,165	2.64%
Employee Benefits	323,682	218,781	229,105	10,324	4.72%
Purchased Services	111,679	85,435	77,112	(8,323)	(9.74%)
Materials/Supplies	198,013	163,823	173,099	9,276	5.66%
Capital Outlay	1,518	-	-	-	-
Other	1,199	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 49,931	\$ 15,620	\$ 13,073	\$ (2,547)	(16.31%)
TOTAL	\$ 4,696,257	\$ 4,111,504	\$ 4,195,690	\$ 84,186	2.05%
45 DAY ADM	587	591	617	26	4.40%
EXPENDITURES PER STUDENT	\$ 8,000	\$ 6,957	\$ 6,800	\$ (157)	(2.25%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

PALMETTO BAYS ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	46.0%	33.0%	21.0%	54.0%	35.0%	34.0%	31.0%	65.0%
4	49.0%	38.0%	12.0%	50.0%	42.0%	31.0%	28.0%	59.0%
5	59.0%	29.0%	12.0%	41.0%	35.0%	42.0%	23.0%	65.0%

Spring 2015

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Grade	45th Day Enrollment
CD	80
K	126
1 st	124
2 nd	132
3 rd	117
4 th	131
5 th	122
TOTAL	832



School Performance Goals				
Conferences		2012	2013	2014*
	Status	96.5%	100%	100%
Student Attendance	Status	95.5%	95%	95.7%
Teacher Attendance	Status	94.1%	94.5%	93.7%
Advanced Degrees	Status	49%	44%	47.1%
Survey-Learning Environment	Status	90.2%	85.1%	83.3%
Survey-Social/Physical Environment	Status	88.2%	90.1%	78%
Survey-Home/School Relations	Status	90%	74.3%	62.7%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	60.5	60.0	-.50
Classified	33.75	33.00	-.25



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,301,752	\$ 2,241,079	\$ 2,282,767	\$ 41,688	1.86%
Employee Benefits	803,359	828,611	864,387	35,776	4.32%
Purchased Services	30,951	15,200	17,900	2,700	17.76%
Materials/Supplies	23,287	32,091	22,179	(9,912)	(30.89%)
Capital Outlay	10,850	-	-	-	-
Other	473	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 918,823	\$ 643,177	\$ 655,185	\$ 12,008	1.87%
Employee Benefits	391,331	226,392	243,287	16,895	7.46%
Purchased Services	132,168	93,433	117,606	24,173	25.87%
Materials/Supplies	256,481	189,119	205,109	15,990	8.45%
Capital Outlay	1,986	-	-	-	-
Other	129	-	700	700	100.00%
COMMUNITY SERVICES:					
Salaries	\$ 623	\$ -	\$ -	-	-
Employee Benefits	77	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 65,939	\$ 12,319	\$ 19,408	\$ 7,089	57.55%
TOTAL	\$ 4,938,229	\$ 4,281,421	\$ 4,428,528	\$ 147,107	3.44%
45 DAY ADM	790	809	832	23	2.84%
EXPENDITURES					
PER STUDENT	\$ 6,251	\$ 5,292	\$ 5,323	\$ 31	0.58%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

PEE DEE ELEMENTARY SCHOOL
ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	46.0%	28.0%	26.0%	54.0%	39.0%	34.0%	27.0%	61.0%
4	46.0%	37.0%	18.0%	55.0%	40.0%	32.0%	29.0%	61.0%
5	60.0%	27.0%	13.0%	40.0%	57.0%	24.0%	18.0%	42.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	60
K	429
1 st	148
2 nd	150
3 rd	149
4 th	158
5 th	122
TOTAL	916



School Performance Goals				
Conferences		2012	2013	2014*
	Status	N/A	93.6%	96.2%
Student Attendance	Status	N/A	95.1%	96.4%
Teacher Attendance	Status	N/A	95.7%	94.4%
Advanced Degrees	Status	N/A	55%	57.1%
Survey-Learning Environment	Status	N/A	88.8%	89.7%
Survey-Social/Physical Environment	Status	N/A	84.9%	89.1%
Survey-Home/School Relations	Status	N/A	79.3%	65.8%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	51	61.5	+10.5
Classified	27.5	29.5	+2.0



*2015 State Report Cards were not available at time of publication.

	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited	Approved	Adopted	Increase	Percent
	Actual	Budget	Budget	(Decrease)	Change
INSTRUCTION:					
Salaries	\$ 2,382,000	\$ 2,371,650	\$ 2,723,533	\$ 351,883	14.84%
Employee Benefits	856,278	893,692	1,003,623	109,931	12.30%
Purchased Services	31,905	18,700	20,100	1,400	7.49%
Materials/Supplies	40,590	49,277	50,287	1,010	2.05%
Capital Outlay	10,039	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 754,763	\$ 577,794	\$ 642,265	\$ 64,471	11.16%
Employee Benefits	292,990	187,077	214,790	27,713	14.81%
Purchased Services	103,328	76,439	86,531	10,092	13.20%
Materials/Supplies	216,569	224,578	237,591	13,013	5.79%
Capital Outlay	8,375	1,500	1,500	-	-
Other	120	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 35,436	\$ 8,464	\$ 7,145	\$ (1,319)	(15.58%)
TOTAL	\$ 4,732,393	\$ 4,409,171	\$ 4,987,365	\$ 578,194	13.11%
45 DAY ADM	719	768	916	148	19.27%
EXPENDITURES					
PER STUDENT	\$ 6,582	\$ 5,741	\$ 5,445	\$ (296)	(5.16%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

RIVER OAKS ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	44.0%	29.0%	27.0%	56.0%	36.0%	26.0%	39.0%	65.0%
4	41.0%	38.0%	21.0%	59.0%	29.0%	41.0%	30.0%	71.0%
5	48.0%	34.0%	18.0%	52.0%	25.0%	39.0%	36.0%	75.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	60
K	87
1 st	88
2 nd	111
3 rd	100
4 th	107
5 th	129
TOTAL	682



School Performance Goals				
		2012	2013	2014*
Conferences	Status	54%	100%	99.7%
Student Attendance	Status	96.3%	95.9%	96.7%
Teacher Attendance	Status	95.1%	94.1%	95.3%
Advanced Degrees	Status	53.5%	47.7%	53.5%
Survey-Learning Environment	Status	93.4%	92.8%	91.1%
Survey-Social/Physical Environment	Status	93.5%	90.9%	92.9%
Survey-Home/School Relations	Status	88.5%	90.7%	76.0%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	45	49	+4.0
Classified	27	25.5	-1.50



*2015 State Report Cards were not available at time of publication.

	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited	Approved	Adopted	Increase	Percent
	Actual	Budget	Budget	(Decrease)	Change
INSTRUCTION:					
Salaries	\$ 2,576,374	\$ 2,068,137	\$ 2,338,605	\$ 270,468	13.08%
Employee Benefits	859,589	751,967	850,967	99,000	13.17%
Purchased Services	32,453	16,820	14,700	(2,120)	(12.60%)
Materials/Supplies	36,684	38,584	36,268	(2,316)	(6.00%)
Capital Outlay	30,978	1,339	1,292	(47)	(3.51%)
Other	120	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 776,675	\$ 559,728	\$ 573,369	\$ 13,641	2.44%
Employee Benefits	354,882	225,102	232,207	7,105	3.16%
Purchased Services	96,010	62,434	71,486	9,052	14.50%
Materials/Supplies	246,296	190,182	201,808	11,626	6.11%
Capital Outlay	6,823	-	-	-	-
Other	114	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 39,961	\$ 11,360	\$ 9,071	\$ (2,289)	(20.15%)
TOTAL	\$ 5,056,958	\$ 3,925,653	\$ 4,329,773	\$ 404,120	10.29%
45 DAY ADM	700	671	682	11	1.64%
EXPENDITURES					
PER STUDENT	\$ 7,224	\$ 5,850	\$ 6,349	\$ 498	8.52%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

RIVERSIDE ELEMENTARY SCHOOL

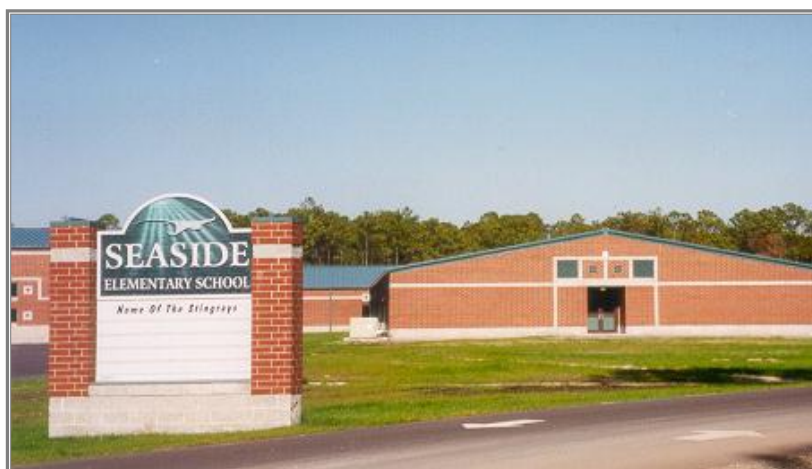
ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	50.0%	31.0%	19.0%	50.0%	40.0%	33.0%	27.0%	60.0%
4	45.0%	33.0%	23.0%	56.0%	34.0%	37.0%	30.0%	67.0%
5	44.0%	40.0%	16.0%	56.0%	41.0%	28.0%	30.0%	58.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	20
K	108
1 st	100
2 nd	113
3 rd	94
4 th	111
5 th	124
TOTAL	670



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	96.5%	96.1%	96.7%
Teacher Attendance	Status	93.8%	95.1%	95.0%
Advanced Degrees	Status	58.7%	57.8%	57.8%
Survey-Learning Environment	Status	92.9%	97%	88.5%
Survey-Social/Physical Environment	Status	92.9%	98.5%	96.5%
Survey-Home/School Relations	Status	93%	95.3%	86.7%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	51.75	47.25	-4.50
Classified	24	25	+1.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,793,934	\$ 2,704,674	\$ 2,432,305	\$ (272,369)	(10.07%)
Employee Benefits	974,770	987,626	900,109	(87,517)	(8.86%)
Purchased Services	38,369	20,100	22,200	2,100	10.45%
Materials/Supplies	43,507	34,664	37,462	2,798	8.07%
Capital Outlay	9,598	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 672,405	\$ 468,737	\$ 521,252	\$ 52,515	11.20%
Employee Benefits	298,925	179,730	209,847	30,117	16.76%
Purchased Services	178,341	144,204	63,283	(80,921)	(56.12%)
Materials/Supplies	210,058	157,028	158,193	1,165	0.74%
Capital Outlay	1,757	-	-	-	-
Other	273	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 45,801	\$ 16,727	\$ 8,683	\$ (8,044)	(48.09%)
TOTAL	\$ 5,267,739	\$ 4,713,490	\$ 4,353,334	\$ (360,156)	(7.64%)
45 DAY ADM	689	684	670	(14)	(2.05%)
EXPENDITURES PER STUDENT	\$ 7,645	\$ 6,891	\$ 6,498	\$ (394)	(5.71%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire

SEASIDE ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	27.0%	50.0%	23.0%	73.0%	26.0%	34.0%	41.0%	75.0%
4	41.0%	38.0%	21.0%	59.0%	18.0%	40.0%	41.0%	81.0%
5	50.0%	33.0%	18.0%	51.0%	23.0%	36.0%	41.0%	77.0%

Spring 2015

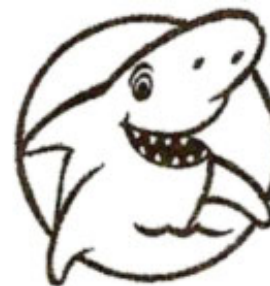
Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45th Day Enrollment
CD	40
K	125
1 st	116
2 nd	127
3 rd	113
4 th	119
5 th	115
TOTAL	755



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	100%
Student Attendance	Status	96.3%	96.2%	97.2%
Teacher Attendance	Status	94.1%	95%	94%
Advanced Degrees	Status	59.6%	60.4%	64.6%
Survey-Learning Environment	Status	95.3%	96.9%	92.4%
Survey-Social/Physical Environment	Status	93.2%	95.2%	87.8%
Survey-Home/School Relations	Status	90.9%	93.7%	76.6%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	55	57	+2.0
Classified	28	26.5	-1.5



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	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited	Approved	Adopted	Increase	Percent
	Actual	Budget	Budget	(Decrease)	Change
INSTRUCTION:					
Salaries	\$ 2,623,842	\$ 2,424,707	\$ 2,501,271	\$ 76,564	3.16%
Employee Benefits	895,508	865,355	873,616	8,261	0.95%
Purchased Services	30,964	16,805	17,514	709	4.22%
Materials/Supplies	25,029	34,632	32,991	(1,641)	(4.74%)
Capital Outlay	10,162	-	-	-	-
Other	37	600	421	(179)	(29.83%)
SUPPORT SERVICES:					
Salaries	\$ 770,314	\$ 582,274	\$ 575,269	\$ (7,005)	(1.20%)
Employee Benefits	338,183	219,169	218,217	(952)	(0.43%)
Purchased Services	98,833	65,529	84,724	19,195	29.29%
Materials/Supplies	234,873	186,954	196,793	9,839	5.26%
Capital Outlay	3,504	-	2,000	2,000	100.00%
Other	738	586	1,200	614	104.78%
OTHER FINANCING USES					
Transfers	\$ 51,191	\$ 12,109	\$ 12,896	\$ 787	6.50%
TOTAL	\$ 5,083,179	\$ 4,408,720	\$ 4,516,912	\$ 108,192	2.45%
45 DAY ADM	744	755	755	-	-
EXPENDITURES					
PER STUDENT	\$ 6,832	\$ 5,839	\$ 5,983	\$ 143	2.45%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

SOCASTEE ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	38.0%	42.0%	20.0%	62.0%	31.0%	42.0%	27.0%	69.0%
4	50.0%	41.0%	9.0%	50.0%	38.0%	38.0%	24.0%	62.0%
5	44.0%	41.0%	15.0%	56.0%	25.0%	44.0%	31.0%	75.0%

Spring 2015

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South Conway Elementary

Grade	45 th Day Enrollment
CD	60
K	87
1 st	89
2 nd	115
3 rd	106
4 th	99
5 th	99
TOTAL	655



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	96.5%	96.3%	96.9%
Teacher Attendance	Status	95.4%	94.1%	93.9%
Advanced Degrees	Status	42.6%	56.3%	60.5%
Survey-Learning Environment	Status	100%	87.7%	98.2%
Survey-Social/Physical Environment	Status	100%	88.1%	96.5%
Survey-Home/School Relations	Status	100%	84.5%	80.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	55	55	-
Classified	34.5	30.5	-4.0



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,680,030	\$ 2,470,646	\$ 2,406,552	\$ (64,094)	(2.59%)
Employee Benefits	938,545	922,660	902,681	(19,979)	(2.17%)
Purchased Services	33,348	14,829	15,575	746	5.03%
Materials/Supplies	33,877	39,116	37,350	(1,766)	(4.51%)
Capital Outlay	8,677	1,067	1,500	433	40.58%
SUPPORT SERVICES:					
Salaries	\$ 831,335	\$ 560,332	\$ 571,007	\$ 10,675	1.91%
Employee Benefits	367,159	212,924	219,075	6,151	2.89%
Purchased Services	98,286	64,115	112,447	48,332	75.38%
Materials/Supplies	129,698	115,958	127,153	11,195	9.65%
Capital Outlay	1,589	-	-	-	-
Other	103	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 52,704	\$ 13,777	\$ 12,606	\$ (1,171)	(8.50%)
TOTAL	\$ 5,175,350	\$ 4,415,424	\$ 4,405,946	\$ (9,478)	(0.21%)
45 DAY ADM	592	616	655	39	6.33%
EXPENDITURES PER STUDENT	\$ 8,742	\$ 7,168	\$ 6,727	\$ (441)	(6.16%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

SOUTH CONWAY ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	50.0%	29.0%	21.0%	50.0%	33.0%	42.0%	24.0%	66.0%
4	44.0%	36.0%	20.0%	56.0%	42.0%	35.0%	24.0%	59.0%
5	55.0%	31.0%	14.0%	45.0%	32.0%	42.0%	25.0%	67.0%

Spring 2015

Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
CD	20
K	127
1 st	118
2 nd	136
3 rd	163
4 th	166
5 th	152
TOTAL	882



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	98.6%
Student Attendance	Status	96.2%	95.9%	96.5%
Teacher Attendance	Status	93.8%	94.4%	94.6%
Advanced Degrees	Status	54.9%	54.7%	58.5%
Survey-Learning Environment	Status	93.6%	91.6%	89.2%
Survey-Social/Physical Environment	Status	92.6%	90%	81%
Survey-Home/School Relations	Status	90%	87.2%	69.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	61.5	58.5	-3.0
Classified	26.5	28.5	+2.0



*2015 State Report Cards were not available at time of publication.

	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited	Approved	Adopted	Increase	Percent
	Actual	Budget	Budget	(Decrease)	Change
INSTRUCTION:					
Salaries	\$ 3,065,530	\$ 2,932,890	\$ 2,843,243	\$ (89,647)	(3.06%)
Employee Benefits	1,097,764	1,094,661	1,087,842	(6,819)	(0.62%)
Purchased Services	34,300	17,000	17,800	800	4.71%
Materials/Supplies	63,909	58,316	55,912	(2,404)	(4.12%)
Capital Outlay	12,239	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 865,068	\$ 626,744	\$ 619,785	\$ (6,959)	(1.11%)
Employee Benefits	368,004	236,352	243,288	6,936	2.93%
Purchased Services	106,970	63,204	88,105	24,901	39.40%
Materials/Supplies	230,498	178,406	186,840	8,434	4.73%
Capital Outlay	2,241	-	-	-	-
Other	1,221	-	-	-	-
COMMUNITY SERVICES:					
Salaries	\$ 745	\$ -	\$ -	\$ -	-
Employee Benefits	155	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 45,729	\$ 9,801	\$ 9,788	\$ (13)	(0.13%)
TOTAL	\$ 5,894,374	\$ 5,217,374	\$ 5,152,603	\$ (64,771)	(1.24%)
45 DAY ADM	882	916	882	(34)	(3.71%)
EXPENDITURES					
PER STUDENT	\$ 6,683	\$ 5,696	\$ 5,842	\$ 146	2.57%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

ST JAMES ELEMENTARY SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	33.0%	36.0%	31.0%	67.0%	25.0%	35.0%	41.0%	76.0%
4	40.0%	36.0%	24.0%	60.0%	25.0%	31.0%	44.0%	75.0%
5	49.0%	27.0%	24.0%	51.0%	27.0%	32.0%	41.0%	73.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	60
K	135
1 st	127
2 nd	131
3 rd	138
4 th	131
5 th	118
TOTAL	840



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	100%
Student Attendance	Status	96.3%	96.3%	97.3%
Teacher Attendance	Status	94.1%	94.7%	95.1%
Advanced Degrees	Status	71.9%	69%	65.5%
Survey-Learning Environment	Status	89.8%	95.3%	98.0%
Survey-Social/Physical Environment	Status	93.9%	90.5%	93.9%
Survey-Home/School Relations	Status	89.8%	90.3%	85.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	63.5	62.0	-1.50
Classified	32.5	30.5	-2.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,033,274	\$ 2,880,520	\$ 2,757,538	\$ (122,982)	(4.27%)
Employee Benefits	1,067,847	1,079,162	1,030,957	(48,205)	(4.47%)
Purchased Services	33,859	19,069	19,998	929	4.87%
Materials/Supplies	55,716	45,182	46,003	821	1.82%
Capital Outlay	11,537	1,000	1,028	28	2.80%
Other	77	1,225	1,197	(28)	(2.29%)
SUPPORT SERVICES:					
Salaries	\$ 823,940	\$ 582,741	\$ 634,051	\$ 51,310	8.80%
Employee Benefits	355,502	208,485	224,336	15,851	7.60%
Purchased Services	108,378	69,306	101,213	31,907	46.04%
Materials/Supplies	268,020	200,478	214,365	13,887	6.93%
Capital Outlay	2,112	-	-	-	-
Other	3,105	2,100	2,158	58	2.76%
OTHER FINANCING USES					
Transfers	\$ 54,354	\$ 12,235	\$ 12,094	\$ (141)	(1.15%)
TOTAL	\$ 5,817,721	\$ 5,101,503	\$ 5,044,938	\$ (56,565)	(1.11%)
45 DAY ADM	807	826	840	14	1.69%
EXPENDITURES					
PER STUDENT	\$ 7,209	\$ 6,176	\$ 6,006	\$ (170)	(2.76%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire

WACCAMAW ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	44.0%	29.0%	27.0%	56.0%	44.0%	28.0%	29.0%	57.0%
4	45.0%	36.0%	19.0%	55.0%	33.0%	36.0%	32.0%	68.0%
5	53.0%	32.0%	14.0%	46.0%	35.0%	41.0%	24.0%	65.0%

Spring 2015

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Grade	45 th Day Enrollment
CD	40
K	99
1 st	101
2 nd	107
3 rd	130
4 th	110
5 th	121
TOTAL	708



School Performance Goals				
		2012	2013	2014*
Conferences	Status	91%	100%	99.3%
Student Attendance	Status	96.2%	96.1%	96.9%
Teacher Attendance	Status	95.9%	95.5%	95.5%
Advanced Degrees	Status	41%	38.9%	37.8%
Survey-Learning Environment	Status	91.2%	88.6%	84.3%
Survey-Social/Physical Environment	Status	88.3%	87.6%	90.1%
Survey-Home/School Relations	Status	85.6%	87%	66.6%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	52	50	-2.0
Classified	27	27	-



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,110,222	\$ 2,375,529	\$ 2,281,926	\$ (93,603)	(3.94%)
Employee Benefits	721,028	866,986	870,742	3,756	0.43%
Purchased Services	24,143	17,000	17,850	850	5.00%
Materials/Supplies	34,120	41,996	33,752	(8,244)	(19.63%)
Capital Outlay	30,634	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 822,714	\$ 590,220	\$ 564,520	\$ (25,700)	(4.35%)
Employee Benefits	354,059	237,152	223,865	(13,287)	(5.60%)
Purchased Services	97,101	65,760	74,035	8,275	12.58%
Materials/Supplies	205,164	178,149	190,897	12,748	7.16%
Capital Outlay	6,717	-	-	-	-
Other	110	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 38,994	\$ 9,280	\$ 10,011	\$ 731	7.88%
TOTAL	\$ 4,445,009	\$ 4,382,072	\$ 4,267,598	\$ (114,474)	(2.61%)
45 DAY ADM	673	821	708	(113)	(13.76%)
EXPENDITURES					
PER STUDENT	\$ 6,605	\$ 5,337	\$ 6,028	\$ 690	12.93%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire

WATERWAY ELEMENTARY SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
3	38.0%	33.0%	29.0%	62.0%	37.0%	25.0%	37.0%	62.0%
4	53.0%	31.0%	16.0%	47.0%	35.0%	37.0%	28.0%	65.0%
5	46.0%	35.0%	20.0%	55.0%	35.0%	31.0%	34.0%	65.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
6 th	233
7 th	237
8 th	217
TOTAL	687



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	94%	92.3%
Student Attendance	Status	95.4%	95.2%	95.9%
Teacher Attendance	Status	94.1%	94.4%	94.4%
Advanced Degrees	Status	70%	74.4%	76.9%
Survey-Learning Environment	Status	91.9%	88.7%	93.2%
Survey-Social/Physical Environment	Status	89%	81.1%	88.1%
Survey-Home/School Relations	Status	83.3%	79.2%	67.2%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	48	50.25	+2.25
Classified	13	18	+5.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,319,222	\$ 2,265,949	\$ 2,390,542	\$ 124,593	5.50%
Employee Benefits	752,652	755,195	805,655	50,460	6.68%
Purchased Services	27,536	19,546	15,115	(4,431)	(22.67%)
Materials/Supplies	52,882	44,893	48,204	3,311	7.38%
Capital Outlay	6,378	-	-	-	-
Other	3,319	1,060	1,300	240	22.64%
SUPPORT SERVICES:					
Salaries	\$ 826,444	\$ 636,515	\$ 760,503	\$ 123,988	19.48%
Employee Benefits	340,662	229,163	291,813	62,650	27.34%
Purchased Services	260,266	243,651	106,536	(137,115)	(56.28%)
Materials/Supplies	283,377	223,261	238,038	14,777	6.62%
Capital Outlay	1,597	-	-	-	-
Other	2,648	1,802	1,894	92	5.11%
OTHER FINANCING USES					
Transfers	\$ 46,956	\$ 7,619	\$ 11,296	\$ 3,677	48.26%
TOTAL	\$ 4,923,940	\$ 4,428,654	\$ 4,670,896	\$ 242,242	5.47%
45 DAY ADM	634	642	687	45	7.01%
EXPENDITURES PER STUDENT	\$ 7,766	\$ 6,898	\$ 6,799	\$ (99)	(1.44%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire

AYNOR MIDDLE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	34.0%	36.0%	30.0%	66.0%	35.0%	33.0%	33.0%	66.0%
7	50.0%	29.0%	20.0%	49.0%	25.0%	40.0%	35.0%	75.0%
8	70.0%	14.0%	16.0%	30.0%	33.0%	33.0%	34.0%	77.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	212
7 th	229
8 th	225
TOTAL	666



School Performance Goals				
		2012	2013	2014*
Conferences	Status	97.7%	97.3%	95.4%
Student Attendance	Status	95.7%	95.6%	96%
Teacher Attendance	Status	94.5%	92.1%	93.3%
Advanced Degrees	Status	52.1%	51%	52.9%
Survey-Learning Environment	Status	87.6%	90.4%	81.1%
Survey-Social/Physical Environment	Status	75.6%	84%	80%
Survey-Home/School Relations	Status	80%	86.4%	75%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	55	55	-
Classified	15	20	+5.0



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,858,552	\$ 2,446,537	\$ 2,369,801	\$ (76,736)	(3.14%)
Employee Benefits	982,802	880,007	875,955	(4,052)	(0.46%)
Purchased Services	33,540	16,300	17,502	1,202	7.37%
Materials/Supplies	72,161	53,082	59,150	6,068	11.43%
Capital Outlay	1,871	-	-	-	-
Other	1,772	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 844,463	\$ 599,315	\$ 740,707	\$ 141,392	23.59%
Employee Benefits	344,605	206,669	275,019	68,350	33.07%
Purchased Services	274,112	249,884	112,827	(137,057)	(54.85%)
Materials/Supplies	258,893	190,135	188,649	(1,486)	(0.78%)
Capital Outlay	1,893	-	-	-	-
Other	1,293	1,000	1,000	-	-
OTHER FINANCING USES					
Transfers	\$ 48,202	\$ 7,197	\$ 7,710	\$ 513	7.13%
TOTAL	\$ 5,724,159	\$ 4,650,126	\$ 4,648,320	\$ (1,806)	(0.04%)
45 DAY ADM	762	746	666	(80)	(10.72%)
EXPENDITURES					
PER STUDENT	\$ 7,512	\$ 6,233	\$ 6,979	\$ 746	11.97%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

BLACK WATER MIDDLE SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	42.0%	31.0%	26.0%	57.0%	29.0%	41.0%	30.0%	71.0%
7	64.0%	21.0%	14.0%	35.0%	34.0%	38.0%	29.0%	67.0%
8	59.0%	21.0%	20.0%	41.0%	30.0%	30.0%	40.0%	70.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	217
7 th	164
8 th	169
TOTAL	550



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	99.8%	100%
Student Attendance	Status	96%	96%	97.1%
Teacher Attendance	Status	94.4%	93.6%	93.6%
Advanced Degrees	Status	47.7%	50%	52.4%
Survey-Learning Environment	Status	70.7%	76%	72.9%
Survey-Social/Physical Environment	Status	76.2%	76.3%	73.9%
Survey-Home/School Relations	Status	73.8%	57.3%	52.9%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	41.5	42.75	1.25
Classified	17.5	16.0	-1.50



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,132,693	\$ 1,723,046	\$ 1,794,194	\$ 71,148	4.13%
Employee Benefits	731,508	628,491	661,782	33,291	5.30%
Purchased Services	47,631	25,890	29,140	3,250	12.55%
Materials/Supplies	57,228	34,991	37,135	2,144	6.13%
Other	398	320	250	(70)	(21.88%)
SUPPORT SERVICES:					
Salaries	\$ 972,392	\$ 748,003	\$ 745,740	\$ (2,263)	(0.30%)
Employee Benefits	379,740	256,028	268,157	12,129	4.74%
Purchased Services	156,233	125,409	113,847	(11,562)	(9.22%)
Materials/Supplies	266,351	207,143	221,684	14,541	7.02%
Capital Outlay	2,759	1,500	500	(1,000)	(66.67%)
Other	1,360	2,050	1,450	(600)	(29.27%)
OTHER FINANCING USES					
Transfers	\$ 43,151	\$ 10,100	\$ 7,099	\$ (3,001)	(29.71%)
TOTAL	\$ 4,791,444	\$ 3,762,971	\$ 3,880,978	\$ 118,007	3.14%
45 DAY ADM	614	600	550	(50)	(8.33%)
EXPENDITURES					
PER STUDENT	\$ 7,804	\$ 6,272	\$ 7,056	\$ 785	12.51%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

CONWAY MIDDLE SCHOOL ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	44.0%	35.0%	20.0%	55.0%	36.0%	36.0%	28.0%	64.0%
7	66.0%	23.0%	10.0%	33.0%	22.0%	40.0%	37.0%	77.0%
8	71.0%	16.0%	13.0%	30.0%	36.0%	36.0%	29.0%	65.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	375
7 th	422
8 th	411
TOTAL	1208



School Performance Goals				
Conferences		2012	2013	2014*
	Status	99.1%	100%	99.6%
Student Attendance	Status	96.9%	97.1%	97.3%
Teacher Attendance	Status	94.9%	94.9%	95.7%
Advanced Degrees	Status	55.4%	53.7%	55.2%
Survey-Learning Environment	Status	89.1%	94.6%	92.1%
Survey-Social/Physical Environment	Status	84.7%	85.8%	81.3%
Survey-Home/School Relations	Status	78%	84.9%	73.3%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	80	84	+4.4
Classified	21.5	22.5	+1.0



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,555,269	\$ 3,453,817	\$ 3,626,978	\$ 173,161	5.01%
Employee Benefits	1,184,650	1,196,834	1,288,466	91,632	7.66%
Purchased Services	47,221	33,147	36,250	3,103	9.36%
Materials/Supplies	93,071	83,398	93,934	10,536	12.63%
Other	823	1,200	1,200	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,122,739	\$ 900,308	\$ 933,169	\$ 32,861	3.65%
Employee Benefits	476,132	342,771	366,649	23,878	6.97%
Purchased Services	160,877	119,545	127,638	8,093	6.77%
Materials/Supplies	342,883	230,174	236,909	6,735	2.93%
Capital Outlay	2,743	-	-	-	-
Other	991	1,625	1,300	(325)	(20.00%)
OTHER FINANCING USES					
Transfers	\$ 71,570	\$ 8,231	\$ 17,863	\$ 9,632	117.02%
TOTAL	\$ 7,058,970	\$ 6,371,050	\$ 6,730,356	\$ 359,306	5.64%
45 DAY ADM	1096	1160	1208	48	4.14%
EXPENDITURES					
PER STUDENT	\$ 1,037	\$ 1,074	\$ 1,066	\$ (8)	(0.74%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

FORESTBROOK MIDDLE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	30.0%	30.0%	40.0%	70.0%	28.0%	36.0%	36.0%	72.0%
7	46.0%	25.0%	30.0%	55.0%	17.0%	34.0%	49.0%	83.0%
8	49.0%	21.0%	30.0%	51.0%	18.0%	31.0%	51.0%	82.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	227
7 th	226
8 th	244
TOTAL	697



School Performance Goals				
Conferences		2012	2013	2014*
	Status	98.9%	99%	100%
Student Attendance				
	Status	97%	97.1%	97%
Teacher Attendance				
	Status	95.1%	94%	94.7%
Advanced Degrees				
	Status	71.4%	73.1%	72.5%
Survey-Learning Environment				
	Status	88.8%	95.7%	83.5%
Survey-Social/Physical Environment				
	Status	86.8%	85.8%	78.1%
Survey-Home/School Relations				
	Status	86.3%	83.5%	54.8%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	62.5	59.5	-3.0
Classified	20	21	+1.0



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,780,560	\$ 2,677,719	\$ 2,522,950	\$ (154,769)	(5.78%)
Employee Benefits	907,343	911,942	878,755	(33,187)	(3.64%)
Purchased Services	42,510	28,497	28,410	(87)	(0.31%)
Materials/Supplies	53,871	47,878	47,641	(237)	(0.50%)
Other	737	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 958,879	\$ 684,624	\$ 716,029	\$ 31,405	4.59%
Employee Benefits	390,972	237,767	255,647	17,880	7.52%
Purchased Services	151,758	126,427	125,112	(1,315)	(1.04%)
Materials/Supplies	299,977	234,050	244,050	10,000	4.27%
Capital Outlay	1,823	-	-	-	-
Other	2,121	2,733	2,733	-	-
OTHER FINANCING USES					
Transfers	\$ 59,332	\$ 13,958	\$ 13,853	\$ (105)	(0.75%)
TOTAL	\$ 5,649,883	\$ 4,965,595	\$ 4,835,180	\$ (130,415)	(2.63%)
45 DAY ADM	725	735	697	(38)	(5.17%)
EXPENDITURES					
PER STUDENT	\$ 7,793	\$ 6,756	\$ 6,937	\$ 181	2.68%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

LORIS MIDDLE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	58.0%	26.0%	17.0%	43.0%	50.0%	32.0%	17.0%	49.0%
7	71.0%	19.0%	10.0%	29.0%	42.0%	32.0%	26.0%	58.0%
8	69.0%	16.0%	14.0%	30.0%	35.0%	35.0%	30.0%	65.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	338
7 th	367
8 th	349
TOTAL	1054



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	99.7%	100%
Student Attendance		2012	2013	2014*
	Status	97.3%	97.4%	97.4%
Teacher Attendance		2012	2013	2014*
	Status	96.1%	95.4%	94.9%
Advanced Degrees		2012	2013	2014*
	Status	53.4%	46.9%	50.7%
Survey-Learning Environment		2012	2013	2014*
	Status	80.6%	77.3%	82.1%
Survey-Social/Physical Environment		2012	2013	2014*
	Status	77.2%	75.7%	78.2%
Survey-Home/School Relations		2012	2013	2014*
	Status	78.8%	78.4%	63.5%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	77.25	80.25	+3.0
Classified	18.5	22.0	+3.5



*2015 State Report Cards were not available at the time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,607,835	\$ 3,417,499	\$ 3,470,789	\$ 53,290	1.56%
Employee Benefits	1,189,945	1,201,069	1,232,006	30,937	2.58%
Purchased Services	40,480	29,000	24,300	(4,700)	(16.21%)
Materials/Supplies	89,722	75,028	69,602	(5,426)	(7.23%)
Other	330	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,079,115	\$ 838,322	\$ 902,148	\$ 63,826	7.61%
Employee Benefits	432,365	298,128	341,344	43,216	14.50%
Purchased Services	280,540	230,280	107,732	(122,548)	(53.22%)
Materials/Supplies	308,010	210,766	217,051	6,285	2.98%
Capital Outlay	2,633	-	-	-	-
Other	1,773	2,500	3,000	500	20.00%
OTHER FINANCING USES					
Transfers	\$ 56,952	\$ 11,499	\$ 11,850	\$ 351	3.05%
TOTAL	\$ 7,089,700	\$ 6,314,091	\$ 6,379,822	\$ 65,731	1.04%
45 DAY ADM	1,042	1077	1054	(23)	(2.14%)
EXPENDITURES					
PER STUDENT	\$ 6,804	\$ 5,863	\$ 6,053	\$ 190	3.25%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

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3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

MYRTLE BEACH MIDDLE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	46.0%	28.0%	26.0%	54.0%	38.0%	31.0%	31.0%	62.0%
7	69.0%	20.0%	11.0%	31.0%	34.0%	34.0%	33.0%	67.0%
8	71.0%	17.0%	13.0%	30.0%	36.0%	29.0%	35.0%	64.0%

Spring 2015

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Grade	45 th Day Enrollment
6 th	370
7 th	351
8 th	381
TOTAL	1102



School Performance Goals				
		2012	2013	2014*
Conferences	Status	97.4%	95.5%	95.4%
Student Attendance	Status	97.4%	97%	96.9%
Teacher Attendance	Status	95.3%	95.1%	94.8%
Advanced Degrees	Status	59.4%	58.8%	58.2%
Survey-Learning Environment	Status	83.3%	87.8%	90%
Survey-Social/Physical Environment	Status	82.5%	80%	85.1%
Survey-Home/School Relations	Status	78.7%	81.2%	64.2%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	77	77.5	+.50
Classified	25	25	-



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,865,642	\$ 3,640,935	\$ 3,641,271	\$ 336	0.01%
Employee Benefits	1,310,162	1,296,647	1,292,151	(4,496)	(0.35%)
Purchased Services	48,542	35,900	34,900	(1,000)	(2.79%)
Materials/Supplies	86,307	61,166	57,507	(3,659)	(5.98%)
Capital Outlay	9,787	4,000	4,000	-	-
Other	1,625	2,300	2,300	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,237,289	\$ 943,693	\$ 976,207	\$ 32,514	3.45%
Employee Benefits	525,898	345,584	362,492	16,908	4.89%
Purchased Services	166,501	133,892	148,044	14,152	10.57%
Materials/Supplies	347,473	248,447	264,903	16,456	6.62%
Capital Outlay	9,275	-	-	-	-
Other	1,756	4,100	4,100	-	-
OTHER FINANCING USES					
Transfers	\$ 70,895	\$ 16,994	\$ 17,012	\$ 18	0.11%
TOTAL	\$ 7,681,151	\$ 6,733,658	\$ 6,804,887	\$ 71,229	1.06%
45 DAY ADM	1098	1104	1102	(2)	(0.18%)
EXPENDITURES					
PER STUDENT	\$ 6,996	\$ 6,099	\$ 6,175	\$ 76	1.24%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

NORTH MYRTLE BEACH MIDDLE SCHOOL**ACT Aspire**

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	38.0%	33.0%	29.0%	62.0%	35.0%	30.0%	35.0%	65.0%
7	55.0%	24.0%	21.0%	45.0%	35.0%	33.0%	42.0%	75.0%
8	58.0%	21.0%	21.0%	42.0%	22.0%	33.0%	45.0%	78.0%

Spring 2015

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Grade	45th Day Enrollment
6 th	407
7 th	385
8 th	404
TOTAL	1196



School Performance Goals				
		2012	2013	2014*
Conferences	Status	97%	94.9%	97.9%
Student Attendance	Status	97.3%	96.9%	97.3%
Teacher Attendance	Status	93.8%	94.3%	94.8%
Advanced Degrees	Status	60.9%	60.9%	66.7%
Survey-Learning Environment	Status	83.3%	85.1%	86.2%
Survey-Social/Physical Environment	Status	79.7%	83.5%	81.8%
Survey-Home/School Relations	Status	77.8%	79.3%	59.1%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	83	81	-2.0
Classified	21.5	21.5	-



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,839,394	\$ 3,758,602	\$ 3,694,760	\$ (63,842)	(1.70%)
Employee Benefits	1,296,839	1,340,182	1,332,442	(7,740)	(0.58%)
Purchased Services	38,329	21,000	22,700	1,700	8.10%
Materials/Supplies	79,966	82,125	81,676	(449)	(0.55%)
Capital Outlay	10,708	7,000	7,000	-	-
Other	230	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,159,694	\$ 832,589	\$ 933,152	\$ 100,563	12.08%
Employee Benefits	499,911	318,336	351,847	33,511	10.53%
Purchased Services	182,764	130,977	118,190	(12,787)	(9.76%)
Materials/Supplies	301,999	214,492	226,292	11,800	5.50%
Capital Outlay	15,721	-	-	-	-
Other	1,611	1,000	1,000	-	-
OTHER FINANCING USES					
Transfers	\$ 65,504	\$ 4,325	\$ 13,170	\$ 8,845	204.51%
TOTAL	\$ 7,492,669	\$ 6,710,628	\$ 6,782,229	\$ 71,601	1.07%
45 DAY ADM	1204	1210	1196	(14)	(1.16%)
EXPENDITURES					
PER STUDENT	\$ 6,223	\$ 5,546	\$ 5,671	\$ 125	2.25%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

OCEAN BAY MIDDLE SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	21.0%	32.0%	47.0%	79.0%	19.0%	35.0%	46.0%	81.0%
7	47.0%	27.0%	26.0%	53.0%	20.0%	31.0%	49.0%	80.0%
8	51.0%	23.0%	27.0%	50.0%	18.0%	34.0%	48.0%	82.0%

Spring 2015

*Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
6 th	381
7 th	407
8 th	388
TOTAL	1176



School Performance Goals				
Conferences		2012	2013	2014*
	Status	98.8%	100%	99.6%
Student Attendance	Status	97.2%	97.2%	97.8%
Teacher Attendance	Status	93.7%	93.9%	93.8%
Advanced Degrees	Status	65.7%	66.7%	69.4%
Survey-Learning Environment	Status	89.7%	88.1%	86.2%
Survey-Social/Physical Environment	Status	84.3%	83.2%	79.9%
Survey-Home/School Relations	Status	83.6%	81.7%	67.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	84.5	83.625	-.875
Classified	19.5	22.0	+2.50



*2015 State Report Cards were not available at the time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,986,608	\$ 3,933,683	\$ 3,740,753	\$ (192,930)	(4.90%)
Employee Benefits	1,317,270	1,369,789	1,333,881	(35,908)	(2.62%)
Purchased Services	48,311	26,389	29,083	2,694	10.21%
Materials/Supplies	78,468	70,871	74,882	4,011	5.66%
Capital Outlay	-	5,000	-	(5,000)	(100.00%)
Other	866	1,000	700	(300)	(30.00%)
SUPPORT SERVICES:					
Salaries	\$ 1,074,675	\$ 775,900	\$ 906,331	\$ 130,431	16.81%
Employee Benefits	455,864	288,026	343,082	55,056	19.11%
Purchased Services	300,284	256,073	152,245	(103,828)	(40.55%)
Materials/Supplies	369,302	258,273	260,713	2,440	0.94%
Capital Outlay	2,946	-	-	-	-
Other	3,570	4,000	4,500	500	12.50%
OTHER FINANCING USES					
Transfers	\$ 56,534	\$ 10,690	\$ 10,438	\$ (252)	(2.36%)
TOTAL	\$ 7,694,697	\$ 6,999,694	\$ 6,856,608	\$ (143,086)	(2.04%)
45 DAY ADM	1172	1203	1176	(27)	(2.24%)
EXPENDITURES PER STUDENT	\$ 6,565	\$ 5,819	\$ 5,830	\$ 12	0.20%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

ST JAMES MIDDLE SCHOOL

ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	27.0%	32.0%	41.0%	73.0%	26.0%	33.0%	42.0%	75.0%
7	45.0%	31.0%	24.0%	55.0%	19.0%	30.0%	51.0%	81.0%
8	55.0%	21.0%	23.0%	44.0%	18.0%	30.0%	51.0%	81.0%

Spring 2015

Beginning in the 2014/15 school year Horry County Schools changed from the Palmetto Assessment of State Standards to the ACT Aspire test to measure student performance. Therefore there is only one year of testing data available at publication.

Grade	45 th Day Enrollment
6 th	320
7 th	278
8 th	291
TOTAL	889



School Performance Goals				
Conferences		2012	2013	2014*
	Status	97.4%	99.6%	98.3%
Student Attendance		2012	2013	2014*
	Status	95.2%	95%	96.8%
Teacher Attendance		2012	2013	2014*
	Status	94.8%	96.3%	94.1%
Advanced Degrees		2012	2013	2014*
	Status	67.4%	66.7%	69.8%
Survey-Learning Environment		2012	2013	2014*
	Status	I/S*	86.2%	87.6%
Survey-Social/Physical Environment		2012	2013	2014*
	Status	I/S*	69.9%	85.0%
Survey-Home/School Relations		2012	2013	2014*
	Status	I/S*	76%	70%

*I/S-Insufficient Sample

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	67	76	+9.0
Classified	23	22.5	-.50



*2015 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,582,169	\$ 2,824,454	\$ 3,008,606	\$ 184,152	6.52%
Employee Benefits	882,677	1,013,012	1,088,908	75,896	7.49%
Purchased Services	41,964	23,300	22,050	(1,250)	(5.36%)
Materials/Supplies	47,437	45,482	54,661	9,179	20.18%
Capital Outlay	-	3,900	3,000	(900)	(23.08%)
Other	1,124	2,500	2,000	(500)	(20.00%)
SUPPORT SERVICES:					
Salaries	\$ 1,095,954	\$ 852,158	\$ 988,167	\$ 136,009	15.96%
Employee Benefits	414,684	279,241	339,923	60,682	21.73%
Purchased Services	207,211	157,189	109,899	(47,290)	(30.08%)
Materials/Supplies	290,861	236,209	251,641	15,432	6.53%
Capital Outlay	1,625	-	-	-	-
Other	2,437	6,168	6,296	128	2.08%
OTHER FINANCING USES					
Transfers	\$ 53,065	\$ 13,337	\$ 12,998	\$ (339)	(2.54%)
TOTAL	\$ 5,621,207	\$ 5,456,950	\$ 5,888,149	\$ 431,199	7.90%
45 DAY ADM	649	643	889	246	38.26%
EXPENDITURES					
PER STUDENT	\$ 8,661	\$ 8,487	\$ 6,623	\$ (1,863)	(21.96%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1 To meet or exceed annual performance goals that measure school effectiveness.

3.1.1 Determine baseline data for the school district and for each school on the number and percentage of students meeting state standards on ACT Aspire.

WHITEMORE PARK MIDDLE SCHOOL

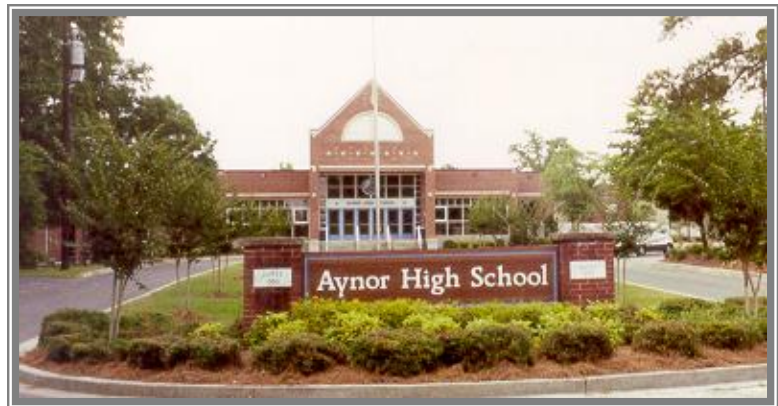
ACT Aspire

Mathematics					English Language Arts			
Grade	% Not Met	% Met	% Exemplary	% Pass	% Not Met	% Met	% Exemplary	% Pass
6	42.0%	32.0%	15.0%	47.0%	51.0%	30.0%	19.0%	49.0%
7	74.0%	18.0%	9.0%	27.0%	44.0%	30.0%	26.0%	56.0%
8	70.0%	21.0%	10.0%	31.0%	48.0%	33.0%	19.0%	52.0%

Spring 2015

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Grade	45 th Day Enrollment
9 th	256
10 th	217
11 th	180
12 th	160
TOTAL	813



School Performance Goals				
Conferences		2012	2013	2014*
	Status	93%	93.9%	96.4%
Student Attendance	Status	95.6%	95.3%	95.9%
Teacher Attendance	Status	94.4%	94.1%	94.6%
Advanced Degrees	Status	71.1%	71.7%	76.6%
Survey-Learning Environment	Status	93.8%	91.5%	95.9%
Survey-Social/Physical Environment	Status	87.5%	85.4%	93.8%
Survey-Home/School Relations	Status	75%	93.1%	74.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	62.25	62.25	-
Classified	22.5	22	-0.5



*2015 State Report Cards were not available at the time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease) Percent Change		
INSTRUCTION:						
Salaries	\$ 3,037,665	\$ 2,958,796	\$ 2,913,121	\$ (45,675)	(1.54%)	
Employee Benefits	982,590	1,010,662	1,007,691	(2,971)	(0.29%)	
Purchased Services	122,383	66,588	74,521	7,933	11.91%	
Materials/Supplies	113,889	75,372	57,387	(17,985)	(23.86%)	
Capital Outlay	11,788	5,611	5,481	(130)	(2.32%)	
Other	2,111	11,400	11,967	567	4.97%	
SUPPORT SERVICES:						
Salaries	\$ 1,426,293	\$ 1,203,732	\$ 1,291,564	\$ 87,832	7.30%	
Employee Benefits	538,157	405,361	435,760	30,399	7.50%	
Purchased Services	300,129	247,130	234,410	(12,720)	(5.15%)	
Materials/Supplies	317,565	249,846	271,412	21,566	8.63%	
Capital Outlay	86,973	-	-	-	-	
Other	12,194	295	312	17	5.76%	
OTHER FINANCING USES						
Transfers	\$ 54,410	\$ 21,196	\$ 19,602	\$ (1,594)	(7.52%)	
TOTAL	\$ 7,006,147	\$ 6,255,989	\$ 6,323,228	\$ 67,239	1.07%	
45 DAY ADM	748	767	813	46	6.00%	
EXPENDITURES						
PER STUDENT	\$ 9,367	\$ 8,156	\$ 7,778	\$ (379)	(4.64%)	

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1

3.1.1

To meet or exceed annual performance goals that measure school effectiveness.

Beginning in spring 2015, all eleventh grade students will take The ACT® test. The ACT is a tool that assesses readiness for college. The assessment is based on the ACT College and Career Readiness Standards which are empirically derived descriptions of essential skills and knowledge students need to know to be ready for college.

The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
Aynor High	English	39.1
	Mathematics	25.6
	Reading	21.7
	Science	16.4
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	668
10 th	549
11 th	444
12 th	279
TOTAL	1940



School Performance Goals				
Conferences		2012	2013	2014*
	Status	85.3%	94.9%	90.4%
Student Attendance	Status	95.2%	94.9%	95.7%
Teacher Attendance	Status	95%	95.4%	95.4%
Advanced Degrees	Status	76.1%	77.7%	79.1%
Survey-Learning Environment	Status	84.5%	80.6%	82.8%
Survey-Social/Physical Environment	Status	69%	74.6%	70.6%
Survey-Home/School Relations	Status	71.4%	77.3%	58.3%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	125.85	134.25	+8.4
Classified	36.0	37.60	+1.60



*2015 State Reports Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 5,944,954	\$ 5,601,089	\$ 6,061,048	\$ 459,959	8.21%
Employee Benefits	1,960,388	1,945,216	2,176,690	231,474	11.90%
Purchased Services	181,188	57,075	55,500	(1,575)	(2.76%)
Materials/Supplies	193,105	156,272	167,827	11,555	7.39%
Capital Outlay	11,837	-	-	-	-
Other	331	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 2,381,188	\$ 1,834,933	\$ 1,877,972	\$ 43,039	2.35%
Employee Benefits	948,721	670,036	666,898	(3,138)	(0.47%)
Purchased Services	469,956	292,774	344,105	51,331	17.53%
Materials/Supplies	808,393	584,410	626,081	41,671	7.13%
Capital Outlay	14,900	-	-	-	-
Other	26,861	1,200	1,200	-	-
OTHER FINANCING USES					
Transfers	\$ 122,108	\$ 27,415	\$ 33,302	\$ 5,887	21.47%
TOTAL	\$ 13,063,929	\$ 11,170,420	\$ 12,010,623	\$ 840,203	7.52%
45 DAY ADM	1777	1787	1940	153	8.56%
EXPENDITURES					
PER STUDENT	\$ 7,352	\$ 6,251	\$ 6,191	\$ (60)	(0.96%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

To meet or exceed annual performance goals that measure school effectiveness.

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The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
Carolina Forest High	English	50.8
	Mathematics	26.9
	Reading	32.2
	Science	23.4
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	476
10 th	461
11 th	236
12 th	233
TOTAL	1406



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	100%	93.1%
Student Attendance	Status	95%	94.7%	95.7%
Teacher Attendance	Status	94.3%	93.8%	93.9%
Advanced Degrees	Status	69.4%	70.2%	74.1%
Survey-Learning Environment	Status	71.4%	78.2%	75.6%
Survey-Social/Physical Environment	Status	57.1%	61%	68.9%
Survey-Home/School Relations	Status	85.7%	68%	54.8%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	109.5	109	-.50
Classified	39.5	38	-1.50



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 5,373,146	\$ 5,208,315	\$ 5,086,406	\$ (121,909)	(2.34%)
Employee Benefits	1,770,578	1,832,639	1,808,887	(23,752)	(1.30%)
Purchased Services	150,397	70,908	55,719	(15,189)	(21.42%)
Materials/Supplies	133,781	113,835	110,161	(3,674)	(3.23%)
Capital Outlay	19,530	3,517	2,426	(1,091)	(31.02%)
Other	376	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 2,245,678	\$ 1,635,251	\$ 1,791,107	\$ 155,856	9.53%
Employee Benefits	869,344	553,706	622,320	68,614	12.39%
Purchased Services	419,502	297,212	304,584	7,372	2.48%
Materials/Supplies	633,374	527,429	562,851	35,422	6.72%
Capital Outlay	27,228	-	-	-	-
Other	22,887	13,863	13,551	(312)	(2.25%)
OTHER FINANCING USES					
Transfers	\$ 108,592	\$ 36,734	\$ 37,586	\$ 852	2.32%
TOTAL	\$ 11,774,412	\$ 10,293,409	\$ 10,395,598	\$ 102,189	0.99%
45 DAY ADM	1328	1451	1406	(45)	(3.10%)
EXPENDITURES					
PER STUDENT	\$ 8,866	\$ 7,094	\$ 7,394	\$ 300	4.23%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

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The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
Conway High	English	27.8
	Mathematics	14.6
	Reading	14.6
	Science	9.2
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	101
10 th	97
11 th	80
12 th	87
TOTAL	365



School Performance Goals				
Conferences		2012	2013	2014*
	Status	99.1%	100%	100%
Student Attendance	Status	97.6%	97.7%	98.2%
Teacher Attendance	Status	96.6%	96.2%	95.8%
Advanced Degrees	Status	70.8%	70.8%	75%
Survey-Learning Environment	Status	95.1%	88.9%	91.3%
Survey-Social/Physical Environment	Status	95.3%	89.2%	87.5%
Survey-Home/School Relations	Status	92.9%	81.1%	79.2%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	28.5	30	+1.5
Classified	8	8	-



	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease) Percent Change		
INSTRUCTION:						
Salaries	\$ 1,253,710	\$ 1,313,343	\$ 1,304,380	\$ (8,963)	(0.68%)	
Employee Benefits	403,232	434,012	446,528	12,516	2.88%	
Purchased Services	262,220	308,000	309,300	1,300	0.42%	
Materials/Supplies	124,780	125,217	124,678	(539)	(0.43%)	
Capital Outlay	2,082	8,445	8,445	-	-	
Other	864	-	-	-	-	
SUPPORT SERVICES:						
Salaries	\$ 478,752	\$ 459,630	\$ 534,759	\$ 75,129	16.35%	
Employee Benefits	178,824	156,174	196,601	40,427	25.89%	
Purchased Services	51,084	34,910	53,385	18,475	52.92%	
Materials/Supplies	80,667	58,743	62,787	4,044	6.88%	
Capital Outlay	945	-	-	-	-	
Other	59	6,500	6,500	-	-	
OTHER FINANCING USES						
Transfers	\$ 16,468	\$ 8,477	\$ 4,640	\$ (3,837)	(45.26%)	
TOTAL	\$ 2,853,688	\$ 2,913,451	\$ 3,052,003	\$ 138,552	4.76%	
45 DAY ADM	361	365	365	-	-	
EXPENDITURES						
PER STUDENT	\$ 7,905	\$ 7,982	\$ 8,362	\$ 380	4.76%	

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

To meet or exceed annual performance goals that measure school effectiveness.

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The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
Early College High	English	50.5
	Mathematics	25.8
	Reading	25.8
	Science	17.2
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
6 th	104
7 th	94
8 th	96
9 th	86
10 th	83
11 th	62
12 th	49
TOTAL	574



School Performance Goals				
Conferences		2012	2013	2014*
	Status	99%	99.7%	99%
Student Attendance	Status	96%	95.8%	96.2%
Teacher Attendance	Status	94.2%	93.4%	94.3%
Advanced Degrees	Status	62.2%	58.3%	61.2%
Survey-Learning Environment	Status	84.2%	64.2%	95%
Survey-Social/Physical Environment	Status	73.7%	71.4%	75%
Survey-Home/School Relations	Status	78.9%	71.5%	70%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	61.5	63.5	+2.0
Classified	22.5	23	+.50



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,661,197	\$ 2,616,408	\$ 2,671,349	\$ 54,941	2.10%
Employee Benefits	873,307	903,310	921,698	18,388	2.04%
Purchased Services	56,468	18,352	19,029	677	3.69%
Materials/Supplies	89,768	57,420	56,841	(579)	(1.01%)
Capital Outlay	3,456	-	-	-	-
Other	406	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,398,656	\$ 1,097,390	\$ 1,167,116	\$ 69,726	6.35%
Employee Benefits	544,702	393,454	402,961	9,507	2.42%
Purchased Services	264,489	203,963	190,985	(12,978)	(6.36%)
Materials/Supplies	313,121	240,236	260,172	19,936	8.30%
Capital Outlay	1,570	-	-	-	-
Other	6,595	2,659	2,689	30	1.13%
OTHER FINANCING USES					
Transfers	\$ 57,745	\$ 25,958	\$ 24,358	\$ (1,600)	(6.16%)
TOTAL	\$ 6,271,479	\$ 5,559,150	\$ 5,717,198	\$ 158,048	2.84%
45 DAY ADM	570	564	574	10	1.77%
EXPENDITURES PER STUDENT	\$ 11,003	\$ 9,857	\$ 9,960	\$ 104	1.05%

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.

Action Plan 3.1

3.1.1

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**The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"**

	Area	2015
Green Sea Floyds High	English	14.3
	Mathematics	15.7
	Reading	12.9
	Science	7.1
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	244
10 th	222
11 th	163
12 th	139
TOTAL	768



School Performance Goals				
Conferences		2012	2013	2014*
	Status	97.1%	97%	74.6%
Student Attendance	Status	95.7%	95.5%	95.6%
Teacher Attendance	Status	94.6%	94.4%	94.5%
Advanced Degrees	Status	62.2%	63.8%	68.8%
Survey-Learning Environment	Status	85.7%	90%	100%
Survey-Social/Physical Environment	Status	78.6%	86.7%	100%
Survey-Home/School Relations	Status	80%	93.4%	93.4%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	65.25	67.75	+2.51
Classified	26	26.50	+.50



*2015 State Report Cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,232,005	\$ 3,052,662	\$ 3,192,866	\$ 140,204	4.59%
Employee Benefits	1,056,541	1,038,185	1,086,973	48,788	4.70%
Purchased Services	72,890	20,150	20,600	450	2.23%
Materials/Supplies	99,157	68,639	72,730	4,091	5.96%
Capital Outlay	4,512	-	-	-	-
Other	1,491	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,528,842	\$ 1,208,383	\$ 1,323,954	\$ 115,571	9.56%
Employee Benefits	558,413	387,493	444,863	57,370	14.81%
Purchased Services	271,567	217,783	200,379	(17,404)	(7.99%)
Materials/Supplies	464,476	389,526	414,971	25,445	6.53%
Capital Outlay	2,049	3,356	3,342	(14)	(0.42%)
Other	13,326	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 76,750	\$ 30,900	\$ 30,261	\$ (639)	(2.07%)
TOTAL	\$ 7,382,019	\$ 6,417,077	\$ 6,790,939	\$ 373,862	5.83%
45 DAY ADM	678	718	768	50	6.96%
EXPENDITURES PER STUDENT	\$ 10,888	\$ 8,937	\$ 8,842	\$ (95)	(1.06%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

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**The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"**

	Area	2015
Loris High	English	29.1
	Mathematics	10.9
	Reading	13.1
	Science	5.1
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	463
10 th	365
11 th	232
12 th	229
TOTAL	1289



School Performance Goals				
Conferences		2012	2013	2014*
	Status	88.6%	87.4%	99.8%
Student Attendance	Status	95.9%	95.7%	96.4%
Teacher Attendance	Status	94.9%	94.4%	94.8%
Advanced Degrees	Status	51.5%	49.3%	54.7%
Survey-Learning Environment	Status	85%	71.4%	I/S
Survey-Social/Physical Environment	Status	81%	62.8%	I/S%
Survey-Home/School Relations	Status	85.7%	77.1%	I/S%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	83.75	94.75	+11.0
Classified	22	30	+8.0



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	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,625,477	\$ 3,604,338	\$ 4,006,997	\$ 402,659	11.17%
Employee Benefits	1,192,758	1,245,237	1,429,667	184,430	14.81%
Purchased Services	91,367	20,225	20,900	675	3.34%
Materials/Supplies	122,627	94,562	124,507	29,945	31.67%
Capital Outlay	6,953	-	-	-	-
Other	4,238	300	1,000	700	233.33%
SUPPORT SERVICES:					
Salaries	\$ 1,575,410	\$ 1,258,214	\$ 1,501,117	\$ 242,903	19.31%
Employee Benefits	573,745	409,459	524,747	115,288	28.16%
Purchased Services	673,628	418,365	232,091	(186,274)	(44.52%)
Materials/Supplies	453,605	384,972	384,791	(181)	(0.05%)
Capital Outlay	7,621	-	-	-	-
Other	3,954	1,100	1,000	(100)	(9.09%)
OTHER FINANCING USES					
Transfers	\$ 85,217	\$ 31,866	\$ 32,287	\$ 421	1.32%
TOTAL	\$ 8,416,600	\$ 7,468,638	\$ 8,259,104	\$ 790,466	10.58%
45 DAY ADM	1070	1121	1289	168	14.99%
EXPENDITURES					
PER STUDENT	\$ 7,866	\$ 6,662	\$ 6,407	\$ (255)	(3.83%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

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The ACT®: GRADE 11**Percentage of Students Who Scored "Ready"**

	Area	2015
Myrtle Beach High	English	46.0
	Mathematics	24.7
	Reading	28.2
	Science	20.8
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	388
10 th	305
11 th	271
12 th	216
TOTAL	1180



School Performance Goals				
Conferences		2012	2013	2014*
	Status	100%	99%	99.2%
Student Attendance		2012	2013	2014*
	Status	95.9%	95.7%	96.7%
Teacher Attendance		2012	2013	2014*
	Status	95%	94.9%	95.4%
Advanced Degrees		2012	2013	2014*
	Status	62.1%	63.5%	69.8%
Survey-Learning Environment		2012	2013	2014*
	Status	86.5%	87.5%	86.2%
Survey-Social/Physical Environment		2012	2013	2014*
	Status	82.4%	80%	86%
Survey-Home/School Relations		2012	2013	2014*
	Status	88.2%	86.6%	80.7%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	77	83	+6.0
Classified	30	30	-



*2015 State Report Cards were not available at the time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 3,846,612	\$ 3,628,266	\$ 3,902,132	\$ 273,866	7.55%
Employee Benefits	1,274,068	1,251,464	1,386,344	134,880	10.78%
Purchased Services	109,187	25,650	32,794	7,144	27.85%
Materials/Supplies	110,666	86,366	96,844	10,478	12.13%
Capital Outlay	12,891	-	-	-	-
Other	488	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,803,081	\$ 1,428,914	\$ 1,466,819	\$ 37,905	2.65%
Employee Benefits	690,672	502,524	524,459	21,935	4.36%
Purchased Services	317,538	239,470	246,716	7,246	3.03%
Materials/Supplies	474,098	371,829	398,587	26,758	7.20%
Capital Outlay	3,376	-	-	-	-
Other	20,396	-	-	-	-
OTHER FINANCING USES					
Transfers	\$ 84,050	\$ 28,978	\$ 28,814	\$ (164)	(0.57%)
TOTAL	\$ 8,747,121	\$ 7,563,461	\$ 8,083,509	\$ 520,048	6.88%
45 DAY ADM	1080	1043	1180	137	13.14%
EXPENDITURES PER STUDENT	\$ 8,099	\$ 7,252	\$ 6,850	\$ (401)	(5.53%)

Horry County Schools Strategic Plan: Strategy 3 - System Effectiveness and Accountability.**Action Plan 3.1****3.1.1**

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**The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"**

	Area	2015
North Myrtle Beach High	English	45.9
	Mathematics	20.6
	Reading	31.0
	Science	19.0
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	50
10 th	52
11 th	46
12 th	39
TOTAL	187



The Scholars Academy was established in 2003 through a partnership between Horry County Schools and Coastal Carolina University to provide advanced learners with a quality education in a supportive learning environment. Its mission is to educate these students at the rate and with the level of academic rigor commensurate with their abilities so that they graduate as confident, responsible, lifelong learners who are prepared to succeed in higher education and in the world beyond.

The Scholars Academy has an online application process. To be considered for admittance, students must have completed Algebra I Honors prior to the 9th grade year. English I Honors is strongly recommended. Admittance is based on students being identified as Gifted/Talented, aptitude scores, past academic performance, teacher recommendations, and an interview process.

The Scholars Academy is a program; therefore, students may participate in extracurricular opportunities at the base high school provided the same opportunity is not offered as the Scholars Academy.

Ninth and tenth graders are taught and supervised primarily by Horry County Schools teachers with some integration into college courses. Eleventh and twelfth graders take a combination of Advanced Placement and college courses taught by HCS teachers and CCU professors and attend most classes with college students. Students graduate with a high school diploma and as much as two years of college course credits.

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	14.5	14.5	-
Classified	3	3	-



	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 603,157	\$ 692,047	\$ 711,773	\$ 19,726	2.85%
Employee Benefits	209,749	257,198	257,334	136	0.05%
Purchased Services	175,786	104,900	127,600	22,700	21.64%
Materials/Supplies	69,244	51,834	52,158	324	0.63%
Capital Outlay	899	10,000	10,000	-	-
Other	-	-	300	300	100.00%
SUPPORT SERVICES:					
Salaries	\$ 219,701	\$ 218,580	\$ 209,244	\$ (9,336)	(4.27%)
Employee Benefits	77,257	72,366	75,682	3,316	4.58%
Purchased Services	25,615	13,446	21,216	7,770	57.79%
Materials/Supplies	53,828	42,908	45,057	2,149	5.01%
Capital Outlay	408	-	-	-	-
Other	1,179	2,909	-	(2,909)	(100.00%)
OTHER FINANCING USES					
Transfers	\$ 2,119	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,438,941	\$ 1,466,188	\$ 1,510,364	\$ 44,176	3.01%
45 DAY ADM	154	154	187	33	21.43%
EXPENDITURES PER STUDENT	\$ 9,344	\$ 9,521	\$ 8,077	\$ (1,444)	(15.17%)

NOTE:

All Scholars Academy test scores are included in the students' base school results.

Grade	45th Day Enrollment
9 th	427
10 th	417
11 th	452
12 th	260
TOTAL	1556



School Performance Goals				
Conferences		2012	2013	2014*
	Status	89.3%	94%	96.8%
Student Attendance	Status	96.1%	95.7%	96.9%
Teacher Attendance	Status	96.2%	95.7%	96.3%
Advanced Degrees	Status	61.9%	66.7%	65.2%
Survey-Learning Environment	Status	93.3%	81.5%	95.8%
Survey-Social/Physical Environment	Status	88%	79.5%	87.5%
Survey-Home/School Relations	Status	87%	66.7%	79.1%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	101.75	107.75	+6.0
Classified	35.25	34.25	-1.0



*2015 State Report cards were not available at time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 5,182,396	\$ 4,947,804	\$ 5,124,563	\$ 176,759	3.57%
Employee Benefits	1,702,968	1,710,674	1,795,373	84,699	4.95%
Purchased Services	178,318	86,380	88,673	2,293	2.65%
Materials/Supplies	165,550	144,640	146,798	2,158	1.49%
Capital Outlay	10,974	1,800	1,800	-	-
Other	11,349	11,400	11,400	-	-
SUPPORT SERVICES:					
Salaries	\$ 1,958,593	\$ 1,556,121	\$ 1,737,833	\$ 181,712	11.68%
Employee Benefits	751,765	536,513	607,755	71,242	13.28%
Purchased Services	392,651	272,706	254,694	(18,012)	(6.60%)
Materials/Supplies	506,509	399,133	428,947	29,814	7.47%
Capital Outlay	18,710	-	-	-	-
Other	18,359	8,500	8,805	305	3.59%
OTHER FINANCING USES					
Transfers	\$ 85,246	\$ 31,500	\$ 33,490	\$ 1,990	6.32%
TOTAL	\$ 10,983,390	\$ 9,707,171	\$ 10,240,131	\$ 532,960	5.49%
45 DAY ADM	1460	1497	1556	59	3.94%
EXPENDITURES					
PER STUDENT	\$ 7,523	\$ 6,484	\$ 6,581	\$ 97	1.49%

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Action Plan 3.1

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The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
Socastee High	English	47.5
	Mathematics	31.4
	Reading	33.2
	Science	20.6
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Grade	45 th Day Enrollment
9 th	498
10 th	404
11 th	316
12 th	301
TOTAL	1519



School Performance Goals				
Conferences		2012	2013	2014*
	Status	95.7%	98%	98.4%
Student Attendance	Status	94.9%	95%	96.7%
Teacher Attendance	Status	94.5%	94.1%	94.4%
Advanced Degrees	Status	65.8%	63.4%	66.7%
Survey-Learning Environment	Status	94.4%	95.3%	91.3%
Survey-Social/Physical Environment	Status	91.3%	91.6%	91.3%
Survey-Home/School Relations	Status	82.6%	89.8%	82.6%

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	96.75	109.75	+13
Classified	29	31	+2.0



*2015 State Report Cards were not available at the time of publication

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 4,563,232	\$ 4,511,721	\$ 5,031,460	\$ 519,739	11.52%
Employee Benefits	1,502,490	1,554,482	1,767,205	212,723	13.68%
Purchased Services	109,223	31,347	33,118	1,771	5.65%
Materials/Supplies	121,670	99,676	105,873	6,197	6.22%
Capital Outlay	18,921	6,806	7,444	638	9.37%
Other	84	1,839	1,774	(65)	(3.53%)
SUPPORT SERVICES:					
Salaries	\$ 1,876,988	\$ 1,498,642	\$ 1,615,897	\$ 117,255	7.82%
Employee Benefits	676,477	477,229	521,607	44,378	9.30%
Purchased Services	365,453	262,474	267,354	4,880	1.86%
Materials/Supplies	483,170	373,423	399,352	25,929	6.94%
Capital Outlay	3,763	-	-	-	-
Other	16,491	1,200	400	(800)	(66.67%)
OTHER FINANCING USES					
Transfers	\$ 88,149	\$ 28,899	\$ 31,939	\$ 3,040	10.52%
TOTAL	\$ 9,826,110	\$ 8,847,738	\$ 9,783,423	\$ 935,685	10.58%

45 DAY ADM 1363 1417 1519 102 7.20%

EXPENDITURES

PER STUDENT \$ 7,209 \$ 6,244 \$ 6,441 \$ 197 3.15%

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The ACT®: GRADE 11
Percentage of Students Who Scored "Ready"

	Area	2015
St James High	English	53.0
	Mathematics	28.4
	Reading	34.4
	Science	27.3
Horry County Schools	English	42.7
	Mathematics	23.3
	Reading	26.6
	Science	18.2
South Carolina	English	38.7
	Mathematics	21.6
	Reading	25.8
	Science	17.9

Spring 2015

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Academy for the Arts, Science and Technology

Grade	45 th Day Enrollment
9 th	139
10 th	118
11 th	211
12 th	182
TOTAL	650



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	N/A
Student Attendance	Status	96%	96%	N/A
Teacher Attendance	Status	95.5%	95.7%	N/A
Advanced Degrees	Status	59.8%	60.3%	N/A
Survey-Learning Environment	Status	95%	95%	N/A
Survey-Social/Physical Environment	Status	95%	95%	N/A
Survey-Home/School Relations	Status	81.4%	84.1%	N/A

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	47	50	+3.0
Classified	15.5	15.5	-



*2014 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,121,316	\$ 2,158,453	\$ 2,290,628	\$ 132,175	6.12%
Employee Benefits	711,752	761,092	798,193	37,101	4.87%
Purchased Services	51,349	15,502	16,322	820	5.29%
Materials/Supplies	106,164	88,452	96,060	7,608	8.60%
Capital Outlay	15,413	-	-	-	-
Other	2184	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 745,494	\$ 737,267	\$ 751,648	\$ 14,381	1.95%
Employee Benefits	283,074	252,896	270,712	17,816	7.04%
Purchased Services	143,884	132,999	144,953	11,954	8.99%
Materials/Supplies	293,085	232,781	252,709	19,928	8.56%
Capital Outlay	1,470	-	-	-	-
Other	2,540	1,891	2,215	324	17.13%
OTHER FINANCING USES					
Transfers	\$ 26,107	\$ 5,565	\$ 5,822	\$ 257	4.62%
TOTAL	\$ 4,503,831	\$ 4,386,898	\$ 4,629,262	\$ 242,364	5.52%
45 DAY ADM	555	486	650	164	33.74%
EXPENDITURES PER STUDENT	\$ 8,115	\$ 9,027	\$ 7,122	\$ (1,905)	(21.10%)

LEVEL OF PERFORMANCE ON THE 2013-14 PERKINS IV STANDARDS

Standard 1: Academic Attainment-Reading/Language Arts

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
62.5%	59.95%	No	56.25%

Standard 2: Academic Attainment-Mathematics

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
61%	61.02%	Yes	54.9%

Standard 3: Technical Skill Attainment

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
88.50%	84.02%	No	79.65%

Standard 4: Secondary School Completion

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
97.5%	98.54%	Yes	87.75%

Standard 5: Secondary Placement

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
93.5%	99.5%	Yes	84.15%

Standard 6: Nontraditional Participation

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
12.96%	9.9.3%	No	11.66%

Standard 7: Nontraditional Completion

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
76.5%	57.89%	No	68.85%

Standard 8: Student Graduation Rates

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
86%	97.39%	Yes	77.40%

Academy of Technology & Academics

Grade	45 th Day Enrollment
9 th	28
10 th	41
11 th	233
12 th	184
TOTAL	486



School Performance Goals				
		2012	2013	2014*
Conferences	Status	100%	100%	N/A
Student Attendance	Status	N/A	N/A	N/A
Teacher Attendance	Status	94.6%	94.98%	N/A
Advanced Degrees	Status	61%	62%	N/A
Survey-Learning Environment	Status	95%	95%	N/A
Survey-Social/Physical Environment	Status	87.8%	89.6%	N/A
Survey-Home/School Relations	Status	86.8%	88.9%	N/A

Staffing Levels			
Type:	2014-15	2014-15	Difference
Professional	51	56	+5.0
Classified	17	17	-



*2014 State Report Cards were not available at time of publication.

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 2,426,991	\$ 2,452,459	\$ 2,637,946	\$ 185,487	7.56%
Employee Benefits	806,584	862,558	910,288	47,730	5.53%
Purchased Services	67,784	25,318	26,599	1,281	5.06%
Materials/Supplies	102,335	118,708	81,844	(36,864)	(31.05%)
Capital Outlay	2,807	2,443	2,664	221	9.05%
Other	751	-	-	-	-
SUPPORT SERVICES:					
Salaries	\$ 662,939	\$ 659,918	\$ 665,710	\$ 5,792	0.88%
Employee Benefits	266,648	246,897	249,353	2,456	0.99%
Purchased Services	160,528	164,506	168,848	4,342	2.64%
Materials/Supplies	320,687	269,335	287,098	17,763	6.60%
Capital Outlay	1,275	-	-	-	-
Other	8,515	2,279	2,485	206	9.04%
OTHER FINANCING USES					
Transfers	\$ 35,388	\$ 12,534	\$ 9,515	\$ (3,019)	(24.09%)
TOTAL	\$ 4,863,232	\$ 4,816,955	\$ 5,042,350	\$ 225,395	4.68%
45 DAY ADM	486	555	530	(25)	(4.50%)
EXPENDITURES					
PER STUDENT	\$ 10,007	\$ 8,679	\$ 9,514	\$ 835	9.62%

LEVEL OF PERFORMANCE ON THE 2013-14 PERKINS IV STANDARDS

Standard 1: Academic Attainment-Reading/Language Arts

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
62.5%	59.95%	No	56.25%

Standard 2: Academic Attainment-Mathematics

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
61%	61.02%	Yes	54.9%

Standard 3: Technical Skill Attainment

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
88.50%	84.02%	No	79.65%

Standard 4: Secondary School Completion

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
97.5%	98.54%	Yes	87.75%

Standard 5: Secondary Placement

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
93.5%	99.5%	Yes	84.15%

Standard 6: Nontraditional Participation

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
12.96%	9.9.3%	No	11.66%

Standard 7: Nontraditional Completion

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
76.5%	57.89%	No	68.85%

Standard 8: Student Graduation Rates

State Standard	Your District's Performance	Met Standard (Yes or No)	90% Performance Goal
86%	97.39%	Yes	77.40



The Horry County Education Center is a student focused alternative school. Our mission is to prepare students to return successfully to the regular school setting by improving academic performance.

Staffing Levels			
Type:	2014-15	2015-16	Difference
Professional	36	36	-
Classified	13	13.5	+.50



	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	\$ 1,065,411	\$ 1,514,161	\$ 1,453,238	\$ (60,923)	(4.02%)
Employee Benefits	338,248	523,258	516,975	(6,283)	(1.20%)
Purchased Services	6,049	7,000	6,600	(400)	(5.71%)
Materials/Supplies	13,506	13,523	15,271	1,748	12.93%
Capital Outlay	-	2,500	2,823	323	12.92%
SUPPORT SERVICES:					
Salaries	\$ 552,874	\$ 557,196	\$ 557,665	\$ 469	0.08%
Employee Benefits	212,853	192,108	198,636	6,528	3.40%
Purchased Services	48,885	70,877	75,462	4,585	6.47%
Materials/Supplies	70,550	64,752	69,778	5,026	7.76%
OTHER FINANCING USES					
Transfers	\$ 10,826	\$ 4,095	\$ 4,397	\$ 302	7.37%
TOTAL	\$ 2,319,201	\$ 2,949,470	\$ 2,900,845	\$ (48,625)	(1.65%)

2013-14 End-of-Year Statistics Report

216 studentsReturned to Horry County Educational Center

307 studentsReturned to Base School

0 studentsReturned to Base School Administratively

13 students Transferred to Adult Education

8 studentsTransferred Out of State

7 studentsTransferred Within State

15 studentsTransferred Within County

64 students Transferred to Department of Juvenile Justice

48 studentsDrop Outs

0 studentsHome Schooled

52 students Expelled

2 studentsUnknown

29 studentsGraduated

2014-15 Statistics were not available at publication



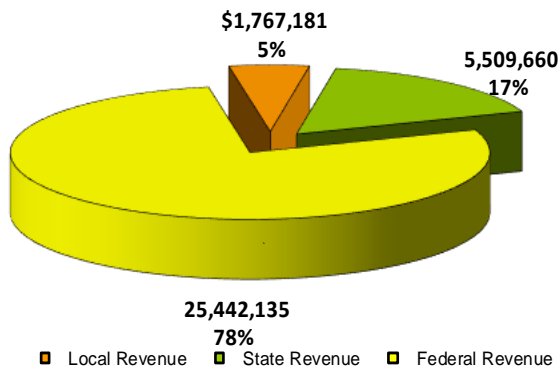
2015-16 HIGHLIGHTS

**Total Revenues and Other
Financing Sources** **\$ 32,847,676**

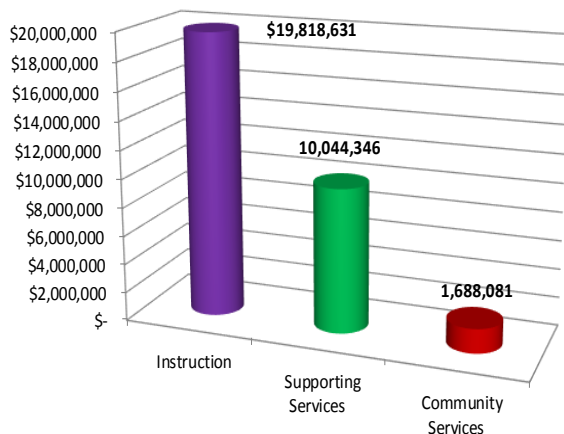
**Total Expenditures and
Other Financing Uses** **\$ 32,847,676**

Revenue Sources

(excluding other financing sources)

**Expenditures**

(excluding other financing uses)



Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted to expenditures for specified purposes. These funds are received strictly on a reimbursable basis. The ten largest specific revenue sources for Horry County Schools include:

Title I	13,547,924
Individuals with Disabilities Education Act (IDEA)	8,992,099
Technology Funding	1,896,802
Improving Teacher Quality	1,202,816
EEDA	1,097,161
Student Health & Fitness – Nurses	942,770
Digital Instructional Materials	659,592
Vocational Aide	623,722
IDEA-Preschool Grant	456,764
Student Health & Fitness	311,429

It is very important to note the budget for the Special Revenue Fund is contingent upon federal and state approval. The budgeted funds will be adjusted to actual budgets as the project applications are approved by the various agencies.

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase / (Decrease)	Percent Change
<u>Revenues:</u>					
Local Revenue	\$ 1,811,707	\$ 1,663,967	\$ 1,767,181	\$ 103,214	6.20%
State Revenue	4,020,949	6,224,963	5,509,660	(715,303)	(11.49%)
Federal Revenue	22,960,492	24,388,194	25,442,135	1,053,941	4.32%
Total Revenues	\$ 28,793,148	\$ 32,277,124	\$ 32,718,976	\$ 441,852	1.37%
<u>Expenditures:</u>					
Instruction	\$ 18,970,176	\$ 21,050,386	\$ 19,818,631	\$ (1,231,755)	(5.85%)
Supporting Services	7,254,419	8,753,546	10,044,346	1,290,800	14.75%
Community Services	883,819	1,517,650	1,688,081	170,431	11.23%
Total Expenditures	\$ 27,108,414	\$ 31,321,582	\$ 31,551,058	\$ 229,476	0.73%
Excess of Revenues Over (Under) Expenditures	\$ 1,684,734	\$ 955,542	\$ 1,167,918	\$ 212,376	22.23%
<u>Other Financing Sources (Uses):</u>					
Payments to Public Charter Schools	\$ (338,270)	\$ (283,259)	\$ (475,755)	\$ (192,496)	67.96%
Transfers from Other Funds	-	125,100	128,700	3,600	2.88%
Transfers to Other Funds	(522,584)	-	-	-	-
Transfers to Other Funds-Indirect Cost	(823,880)	(797,383)	(820,863)	(23,480)	2.94%
Total Other Financing Sources (Uses)	\$ (1,684,734)	\$ (955,542)	\$ (1,167,918)	\$ (212,376)	22.23%
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Revenues*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase / (Decrease)	Percent Change
Local					
Rentals	\$ 66,929	\$ 109,934	\$ 92,717	\$ (17,217)	(15.66%)
Contributions	1,960	-	-	-	-
Revenue from Other Local Sources	1,742,818	1,554,033	1,674,464	120,431	7.75%
Total Local Revenue	\$ 1,811,707	\$ 1,663,967	\$ 1,767,181	\$ 103,214	6.20%
State					
12-Month Agriculture Program	\$ 41,216	\$ 41,218	\$ 43,135	\$ 1,917	4.65%
Education & Economic Development Act	1,257,318	1,277,003	1,097,161	(179,842)	(14.08%)
Student Health & Fitness	303,551	307,277	311,429	4,152	1.35%
Reading Coaches	-	1,003,680	62,730	(940,950)	(93.75%)
Student Health and Fitness - Nurse	447,773	494,590	942,770	448,180	90.62%
Adult Ed Supplemental Nutrition Assistance Program	26,903	-	-	-	-
Summer Reading Camp	1,266	-	-	-	-
Education License Plates	7,841	-	-	-	-
Other Restricted State Grants	2,803	-	-	-	-
6-8 Enhancement	54,534	98,336	104,168	5,832	5.93%
K-5 Competitive Grants	1,261,007	1,193,896	-	(1,193,896)	(100.00%)
Digital Instructional Materials	216,775	-	659,592	659,592	100.00%
Technology Funding	-	1,347,574	1,896,802	549,228	40.76%
Miscellaneous State Lottery	-	73,387	-	(73,387)	(100.00%)
Revenue from Other State Sources	399,962	388,002	391,873	3,871	1.00%
Total State Revenue	\$ 4,020,949	\$ 6,224,963	\$ 5,509,660	\$ (715,303)	(11.49%)
Federal					
Vocational Aid	\$ 576,087	\$ 589,622	\$ 623,722	\$ 34,100	5.78%
Title I Basic State Grant	12,095,140	13,369,486	13,547,924	178,438	1.33%
Title II Mathematics and Science Partnership Program	42,341	-	-	-	-
ESOL Title III	347,070	414,590	267,451	(147,139)	(35.49%)
Improving Teacher Quality	1,267,658	1,202,816	1,202,816	-	-
Adult Education	213,515	177,631	248,807	71,176	40.07%
State Literacy Resource	24,000	-	-	-	-
Individuals with Disabilities Education Act - IDEA	7,805,053	8,204,793	8,992,099	787,306	9.60%
Preschool Grant	265,095	342,704	456,764	114,060	33.28%
21st Century Comm Learn Center	234,127	-	-	-	-
Revenue from Other Federal Sources	90,406	86,552	102,552	16,000	18.49%
Total Federal Revenue	\$ 22,960,492	\$ 24,388,194	\$ 25,442,135	\$ 1,053,941	4.32%
Other Financing Sources					
Transfers from Other Funds	\$ -	\$ 125,100	\$ 128,700	\$ 3,600	2.88%
Total Other Financing Sources	\$ -	\$ 125,100	\$ 128,700	\$ 3,600	2.88%
TOTAL SPECIAL REVENUE FUND REVENUES AND OTHER FINANCING SOURCES	\$ 28,793,148	\$ 32,402,224	\$ 32,847,676	\$ 445,452	1.37%

<i>Rentals</i> <i>\$92,717</i>	Revenue from the rental of Myrtle Beach High School auditorium.
<i>Revenue from Other Local Sources</i> <i>\$1,674,464</i>	After-School Childcare programs, Horry Georgetown School to Work Regional Partnership, First Steps and other contributions or donations.
<i>12 Month Agriculture Program</i> <i>\$43,135</i>	Funds to extend Agricultural teacher contracts through the summer.
<i>Education & Economic Development Act</i> <i>\$1,097,161</i>	Funds used for career specialist to meet the 300-1 student to counselor ratio of the Education and Economic Development Act.
<i>Student Health & Fitness</i> <i>\$311,429</i>	Funds used to insure that student in kindergarten through fifth grade are provided a minimum of 150 minutes a week of physical education and physical activity.
<i>Reading Coaches</i> <i>\$62,730</i>	Funding is being offered to each elementary school in South Carolina to place a Reading Coach to assist teachers and students with reading proficiency.
<i>Student Health & Fitness-Nurses</i> <i>\$942,770</i>	Funds used to provide licensed nurses for elementary public schools.
<i>6-8 Enhancement</i> <i>\$104,168</i>	These funds must be used to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of 6-8 academic programs.
<i>Digital Instructional Materials</i> <i>\$659,592</i>	The funds are for approved digital instructional materials to be allocated based on a per pupil amount using the prior year's 135 ADM.
<i>Technology Funding</i> <i>\$1,896,802</i>	Funding to be used to improve bandwidth to school facilities, bolter wireless connectivity within school walls, and launch or enhance 1:1 technology initiative. Funds allocated to school district based on ADM and poverty indices.

<i>Other State Revenue</i> \$391,873	Other revenue from state sources not listed in the above accounts.
<i>Title I - Vocational Aide</i> \$623,722	Funds are to be provided to more fully develop the academic, vocational, and technical skills of secondary and postsecondary students who elect to enroll in vocational and technical education programs.
<i>Title I</i> \$13,547,924	Monies allocated under Title I of the Elementary and Secondary Education Act (ESEA) to provide supplemental instructional aide to those students who are shown to be under-achieving.
<i>Language Instruction for Limited English Proficient and Immigrant Students</i> \$267,451	Revenue provided under ESEA to insure that children who are limited English proficient attain English proficiency and develop high levels of academic attainment in English and core academic subjects.
<i>Improving Teacher Quality</i> \$1,202,816	Funds are provided for the developing and implementing mechanisms that assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel.
<i>Adult Education – Basic</i> \$248,807	Revenue allocated to provide academic services to adults who want a basic education, to prepare for the Tests of General Educational Development, develop academic skills, or to complete the requirements for a high school diploma.
<i>Individuals with Disabilities Act IDEA</i> \$9,448,863	Funds received under Public Law (PL) 94-142. First priority for the utilization of these funds is the unserved handicapped children, with the second priority being the severely handicapped children receiving an inadequate education.
<i>Revenue from Other Federal Sources</i> \$102,552	Revenue from other federal sources not listed in the above accounts.

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	\$ 1,486	\$ 162,141	\$ 162,696	\$ 555	0.34%
Employee Benefits	151	38,054	38,575	521	1.37%
Materials/Supplies	16,630	-	-	-	-
TOTAL	\$ 18,267	\$ 200,195	\$ 201,271	\$ 1,076	0.54%
Primary Programs					
Salaries	\$ 2,046,941	\$ 1,893,369	\$ 1,321,758	\$ (571,611)	(30.19%)
Employee Benefits	591,371	643,913	477,009	(166,904)	(25.92%)
Purchased Services	120,383	-	-	-	-
Materials/Supplies	480,298	1,358,018	1,688,868	330,850	24.36%
Capital Outlay	24,545	-	-	-	-
TOTAL	\$ 3,263,538	\$ 3,895,300	\$ 3,487,635	\$ (407,665)	(10.47%)
Elementary Programs					
Salaries	\$ 1,427,765	\$ 2,324,622	\$ 1,010,341	\$ (1,314,281)	(56.54%)
Employee Benefits	455,233	708,217	354,970	(353,247)	(49.88%)
Purchased Services	672,935	696,760	122,147	(574,613)	(82.47%)
Materials/Supplies	703,717	857,444	1,629,106	771,662	90.00%
Capital Outlay	112,987	-	-	-	-
Other Objects	1,190	-	-	-	-
TOTAL	\$ 3,373,827	\$ 4,587,043	\$ 3,116,564	\$ (1,470,479)	(32.06%)
High School Programs					
Salaries	\$ 43,348	\$ 55,692	\$ 73,424	\$ 17,732	31.84%
Employee Benefits	13,893	17,327	29,137	11,810	68.16%
Purchased Services	2,884	-	-	-	-
Materials/Supplies	155,698	222,800	222,800	-	-
Capital Outlay	62,228	-	-	-	-
TOTAL	\$ 278,051	\$ 295,819	\$ 325,361	\$ 29,542	9.99%
Vocational Programs					
Salaries	\$ 38,293	\$ 38,743	\$ 42,059	\$ 3,316	8.56%
Employee Benefits	8,859	9,095	9,972	877	9.64%
Purchased Services	2,880	675	-	(675)	(100.00%)
Materials/Supplies	201,302	87,261	83,637	(3,624)	(4.15%)
Capital Outlay	119,837	104,000	94,093	(9,907)	(9.53%)
Other Objects	17,344	-	-	-	-
TOTAL	\$ 388,515	\$ 239,774	\$ 229,761	\$ (10,013)	(4.18%)

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Educable Mentally Handicapped					
Salaries	\$ 3,450	\$ -	\$ -	\$ -	-
Employee Benefits	388	-	-	-	-
Materials/Supplies	80,563	-	-	-	-
TOTAL	\$ 84,401	\$ -	\$ -	\$ -	-
Trainable Mentally Handicapped					
Salaries	\$ 887,555	\$ 916,617	\$ 912,440	\$ (4,177)	(0.46%)
Employee Benefits	321,059	346,442	348,406	1,964	0.57%
Purchased Services	19,993	-	-	-	-
Materials/Supplies	16,720	30,000	30,000	-	-
TOTAL	\$ 1,245,327	\$ 1,293,059	\$ 1,290,846	\$ (2,213)	(0.17%)
Orthopedically Handicapped					
Salaries	\$ 2,222	\$ -	\$ -	\$ -	-
Employee Benefits	477	-	-	-	-
Purchased Services	13,710	117,279	122,280	5,001	4.26%
Materials/Supplies	13,742	30,000	80,000	50,000	166.67%
TOTAL	\$ 30,151	\$ 147,279	\$ 202,280	\$ 55,001	37.34%
Visually Handicapped					
Salaries	\$ 188,032	\$ 190,374	\$ 194,182	\$ 3,808	2.00%
Employee Benefits	64,679	67,467	69,485	2,018	2.99%
Purchased Services	7,643	500	14,500	14,000	2800.00%
Materials/Supplies	7,900	6,800	6,800	-	-
TOTAL	\$ 268,254	\$ 265,141	\$ 284,967	\$ 19,826	7.48%
Hearing Handicapped					
Salaries	\$ 335,072	\$ 381,932	\$ 331,381	\$ (50,551)	(13.24%)
Employee Benefits	123,405	144,996	136,447	(8,549)	(5.90%)
Purchased Services	5,785	1,500	5,200	3,700	246.67%
Materials/Supplies	7,470	8,000	15,000	7,000	87.50%
Other Objects	160	-	-	-	-
TOTAL	\$ 471,892	\$ 536,428	\$ 488,028	\$ (48,400)	(9.02%)

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Speech Handicapped					
Salaries	\$ 21,424	\$ -	\$ -	\$ -	-
Employee Benefits	4,936	-	-	-	-
Purchased Services	15,784	-	-	-	-
Materials/Supplies	11,726	6,000	6,000	-	-
TOTAL	\$ 53,870	\$ 6,000	\$ 6,000	\$ -	-
Learning Disabilities					
Salaries	\$ 1,092,817	\$ 1,525,082	\$ 1,634,419	\$ 109,337	7.17%
Employee Benefits	428,131	661,344	731,624	70,280	10.63%
Purchased Services	84,353	10,600	10,600	-	-
Materials/Supplies	510,640	238,304	231,000	(7,304)	(3.06%)
Other Objects	672	-	-	-	-
TOTAL	\$ 2,116,613	\$ 2,435,330	\$ 2,607,643	\$ 172,313	7.08%
Emotionally Handicapped					
Salaries	\$ 201,706	\$ 192,995	\$ 196,718	\$ 3,723	1.93%
Employee Benefits	72,991	73,796	71,706	(2,090)	(2.83%)
Materials/Supplies	4,420	-	-	-	-
TOTAL	\$ 279,117	\$ 266,791	\$ 268,424	\$ 1,633	0.61%
Coordinataed Early Intervening Services (CEIS)					
Salaries	\$ 470	\$ -	\$ -	\$ -	-
Employee Benefits	48	-	-	-	-
TOTAL	\$ 518	\$ -	\$ -	\$ -	-
Preschool Handicapped					
Self-Contained (3-4 year olds)					
Salaries	\$ 333,448	\$ 320,381	\$ 455,613	\$ 135,232	42.21%
Employee Benefits	122,195	127,521	167,151	39,630	31.08%
Purchased Services	9,391	-	1,000	1,000	100.00%
Materials/Supplies	33,001	84,056	172,723	88,667	105.49%
TOTAL	\$ 498,035	\$ 531,958	\$ 796,487	\$ 264,529	49.73%

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Early Childhood Programs					
Salaries	\$ 3,241,059	\$ 3,390,994	\$ 3,426,561	\$ 35,567	1.05%
Employee Benefits	1,263,712	1,361,423	1,382,651	21,228	1.56%
TOTAL	\$ 4,504,771	\$ 4,752,417	\$ 4,809,212	\$ 56,795	1.20%
Gifted & Talented Academic					
Salaries	\$ 1,145	\$ -	\$ -	\$ -	-
Employee Benefits	149	-	-	-	-
TOTAL	\$ 1,294	\$ -	\$ -	\$ -	-
Other Special Programs					
Salaries	\$ 10,507	\$ -	\$ -	\$ -	-
Employee Benefits	3,101	-	-	-	-
Materials/Supplies	53,592	95,411	77,363	(18,048)	(18.92%)
TOTAL	\$ 67,200	\$ 95,411	\$ 77,363	\$ (18,048)	(18.92%)
Autism					
Salaries	\$ 271,911	\$ 281,486	\$ 263,393	\$ (18,093)	(6.43%)
Employee Benefits	128,534	136,963	124,817	(12,146)	(8.87%)
Purchased Services	113,367	-	-	-	-
Materials/Supplies	92,112	-	-	-	-
TOTAL	\$ 605,924	\$ 418,449	\$ 388,210	\$ (30,239)	(7.23%)
Elementary Summer School					
Salary	\$ 1,751	\$ -	\$ -	\$ -	-
Employee Benefits	384	-	-	-	-
TOTAL	\$ 2,135	\$ -	\$ -	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
High School Summer School					
Salary	\$ 11,039	\$ 4,050	\$ 5,779	\$ 1,729	42.69%
Employee Benefits	2,541	951	1,370	419	44.06%
Materials/Supplies	1,008	-	-	-	-
TOTAL	\$ 14,588	\$ 5,001	\$ 7,149	\$ 2,148	42.95%
Instruction Beyond Regular Day					
Salary	\$ 217,725	\$ 30,892	\$ 23,329	\$ (7,563)	(24.48%)
Employee Benefits	47,952	7,250	5,531	(1,719)	(23.71%)
Purchased Services	3,618	-	-	-	-
Materials/Supplies	41,285	111,141	109,168	(1,973)	(1.78%)
Capital Outlay	6,637	-	-	-	-
TOTAL	\$ 317,217	\$ 149,283	\$ 138,028	\$ (11,255)	(7.54%)
Adult Basic Education Programs					
Salaries	\$ 38,462	\$ 59,312	\$ 72,905	\$ 13,593	22.92%
Employee Benefits	10,163	13,920	17,286	3,366	24.18%
Purchased Services	3,168	-	-	-	-
Materials/Supplies	29,918	-	18,454	18,454	100.00%
TOTAL	\$ 81,711	\$ 73,232	\$ 108,645	\$ 35,413	48.36%
Adult Basic Secondary Programs					
Materials/Supplies	\$ 26,903	\$ -	\$ -	\$ -	-
TOTAL	\$ 26,903	\$ -	\$ -	\$ -	-
English Literacy					
Salaries	\$ 122,095	\$ 79,247	\$ 104,361	\$ 25,114	31.69%
Employee Benefits	22,811	18,600	24,743	6,143	33.03%
Materials/Supplies	1,161	-	1,000	1,000	100.00%
TOTAL	\$ 146,067	\$ 97,847	\$ 130,104	\$ 32,257	32.97%

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Parenting/Family Literacy					
Salaries	\$ 501,782	\$ 474,786	\$ 445,522	\$ (29,264)	(6.16%)
Employee Benefits	208,751	218,659	209,701	(8,958)	(4.10%)
Purchased Services	29,813	33,100	35,100	2,000	6.04%
Materials/Supplies	89,076	31,784	164,030	132,246	416.08%
Capital Outlay	2,268	-	-	-	-
Other Objects	300	300	300	-	-
TOTAL	\$ 831,990	\$ 758,629	\$ 854,653	\$ 96,024	12.66%
TOTAL INSTRUCTION	\$ 18,970,176	\$ 21,050,386	\$ 19,818,631	\$ (1,231,755)	(5.85%)
SUPPORTING SERVICES					
Attendance and Social Work Services					
Purchased Services	\$ -	\$ 10,000	\$ -	(10,000)	(100.00%)
TOTAL	\$ -	\$ 10,000	\$ -	(10,000)	(100.00%)
Guidance Services					
Salaries	\$ 470,777	\$ 537,229	\$ 483,516	\$ (53,713)	(10.00%)
Employee Benefits	164,921	181,576	166,575	(15,001)	(8.26%)
TOTAL	\$ 635,698	\$ 718,805	\$ 650,091	\$ (68,714)	(9.56%)
Health Services					
Salaries	\$ 360,591	\$ 400,575	\$ 762,081	\$ 361,506	90.25%
Employee Benefits	83,549	94,015	180,689	86,674	92.19%
Materials/Supplies	2,082	-	15,000	15,000	100.00%
TOTAL	\$ 446,222	\$ 494,590	\$ 957,770	\$ 463,180	93.65%
Psychological Services					
Salaries	\$ 112,704	\$ 122,293	\$ 104,821	\$ (17,472)	(14.29%)
Employee Benefits	36,468	46,148	39,806	(6,342)	(13.74%)
Purchased Services	15,021	91,000	101,000	10,000	10.99%
Materials/Supplies	24,685	45,000	50,000	5,000	11.11%
TOTAL	\$ 188,878	\$ 304,441	\$ 295,627	\$ (8,814)	(2.90%)

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Exceptional Program Services					
Salaries	\$ 76,956	\$ 109,056	\$ 110,537	\$ 1,481	1.36%
Employee Benefits	36,503	46,566	47,774	1,208	2.59%
Materials/Supplies	3,174	31,000	31,000	-	-
Other	8,199	9,000	20,000	11,000	122.22%
TOTAL	\$ 124,832	\$ 195,622	\$ 209,311	\$ 13,689	7.00%
Vocational Placement Services					
Purchased Services	8,799	8,000	8,000	-	-
TOTAL	\$ 8,799	\$ 8,000	\$ 8,000	\$ -	-
Career Development					
Salaries	\$ 581,926	\$ 539,469	\$ 453,271	\$ (86,198)	(15.98%)
Employee Benefits	174,321	174,845	155,732	(19,113)	(10.93%)
Purchased Services	386	551	788	237	43.01%
Materials/Supplies	1,697	2,900	4,146	1,246	42.97%
TOTAL	\$ 758,330	\$ 717,765	\$ 613,937	\$ (103,828)	(14.47%)
Improvement of Instruction Services/ Curriculum Development					
Salaries	\$ 968,947	\$ 1,125,931	\$ 1,066,020	\$ (59,911)	(5.32%)
Employee Benefits	291,746	351,363	331,420	(19,943)	(5.68%)
Purchased Services	41,767	25,000	225,000	200,000	800.00%
Materials/Supplies	6,605	9,000	9,000	-	-
TOTAL	\$ 1,309,065	\$ 1,511,294	\$ 1,631,440	\$ 120,146	7.95%
Supervision of Special Programs					
Salaries	\$ 703,151	\$ 804,582	\$ 825,478	\$ 20,896	2.60%
Employee Benefits	253,744	304,385	313,914	9,529	3.13%
Purchased Services	19,887	32,685	49,680	16,995	52.00%
Materials/Supplies	22,277	44,000	734,322	690,322	1568.91%
Capital Outlay	1,057	-	5,000	5,000	100.00%
TOTAL	\$ 1,000,116	\$ 1,185,652	\$ 1,928,394	\$ 742,742	62.64%

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Improvement of Instruction Services/ Inservice and Staff Training					
Salaries	\$ 169,866	\$ 290,675	\$ 327,680	\$ 37,005	12.73%
Employee Benefits	44,168	75,301	90,172	14,871	19.75%
Purchased Services	1,531,139	756,361	698,361	(58,000)	(7.67%)
Materials/Supplies	42,128	1,407,892	2,004,939	597,047	42.41%
TOTAL	\$ 1,787,301	\$ 2,530,229	\$ 3,121,152	\$ 590,923	23.35%
School Administration					
Salaries	\$ 1,075	\$ -	\$ -	\$ -	-
Employee Benefits	238	-	-	-	-
TOTAL	\$ 1,313	\$ -	\$ -	\$ -	-
Student Transportation					
Salaries	\$ 42,700	\$ 2,698	\$ 5,218	\$ 2,520	93.40%
Employee Benefits	9,695	634	1,239	605	95.43%
Purchased Services	359,308	510,296	16,109	(494,187)	(96.84%)
Materials/Supplies	1,860	-	-	-	-
TOTAL	\$ 413,563	\$ 513,628	\$ 22,566	\$ (491,062)	(95.61%)
Operation and Maintenance of Plant					
Salaries	\$ 31,889	\$ 24,761	\$ 24,713	\$ (48)	(0.19%)
Employee Benefits	7,299	5,811	5,859	48	0.83%
Purchased Services	26,537	6,544	6,544	-	-
Materials/Supplies	72,853	93,768	71,958	(21,810)	(23.26%)
Capital Outlay	7,500	-	-	-	-
TOTAL	\$ 146,078	\$ 130,884	\$ 109,074	\$ (21,810)	(16.66%)
Internal Services					
Materials/Supplies	\$ 121	\$ -	\$ -	\$ -	-
TOTAL	\$ 121	\$ -	\$ -	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

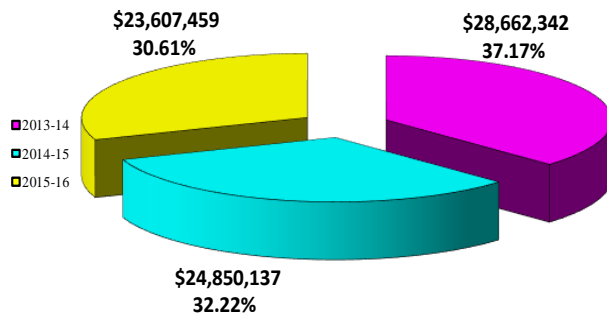
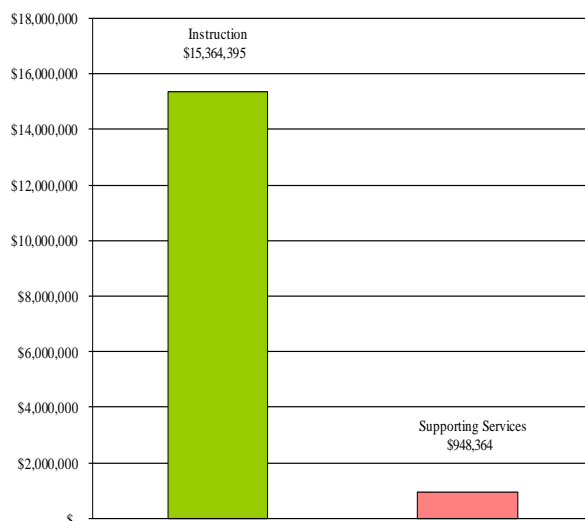
Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Security					
Purchased Services	\$ 11,046	\$ 15,433	\$ 20,026	\$ 4,593	29.76%
TOTAL	\$ 11,046	\$ 15,433	\$ 20,026	\$ 4,593	29.76%
Technology and Data Processing					
Salaries	\$ 60,910	\$ 62,118	\$ 63,352	\$ 1,234	1.99%
Employee Benefits	20,012	21,012	25,617	4,605	21.92%
TOTAL	\$ 80,922	\$ 83,130	\$ 88,969	\$ 5,839	7.02%
Staff Services					
Employee Benefits	\$ 1,499	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,499	\$ -	\$ -	\$ -	-
Support Services - Pupil Activity					
Salaries	\$ 1,390	\$ -	\$ -	\$ -	-
Employee Benefits	320	-	-	-	-
Purchased Services	3,625	-	-	-	-
Materials/Supplies	41,630	-	-	-	-
Other	293,671	334,073	387,989	53,916	16.14%
TOTAL	\$ 340,636	\$ 334,073	\$ 387,989	\$ 53,916	16.14%
TOTAL SUPPORTING SERVICES	\$ 7,254,419	\$ 8,753,546	\$ 10,044,346	\$ 1,290,800	14.75%

*Three-Year Comparison
2013-14 To 2015-16*

*Special Revenue Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
COMMUNITY SERVICES					
Public Library Services					
Materials/Supplies	\$ 814	\$ -	\$ -	\$ -	-
TOTAL	\$ 814	\$ -	\$ -	\$ -	-
Custody and Care of Children					
Salaries	\$ 673,722	\$ 918,593	\$ 972,243	\$ 53,650	5.84%
Employee Benefits	118,953	216,026	236,826	20,800	9.63%
Purchased Services	2,055	5,527	6,448	921	16.66%
Materials/Supplies	60,286	100,901	113,150	12,249	12.14%
Other	2,363	276,603	309,414	32,811	11.86%
TOTAL	\$ 857,379	\$ 1,517,650	\$ 1,638,081	\$ 120,431	7.94%
Welfare Services					
Materials/Supplies	\$ 2,252	\$ -	\$ 50,000	\$ 50,000	100.00%
TOTAL	\$ 2,252	\$ -	\$ 50,000	\$ 50,000	100.00%
Non Public School Services					
Salaries	\$ 2,484	\$ -	\$ -	\$ -	-
Purchased Services	20,770	-	-	-	-
Other	120	-	-	-	-
TOTAL	\$ 23,374	\$ -	\$ -	\$ -	-
TOTAL COMMUNITY SERVICES	\$ 883,819	\$ 1,517,650	\$ 1,688,081	\$ 170,431	11.23%
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 27,108,414	\$ 31,321,582	\$ 31,551,058	\$ 229,476	0.73%
OTHER FINANCING USES					
Payments to Public Charter Schools	\$ 338,270	\$ 283,259	\$ 475,755	\$ 192,496	67.96%
Transfers to Other Funds	522,584	-	-	-	-
Transfers to Other Funds-Indirect Costs	823,880	797,383	820,863	23,480	2.94%
TOTAL OTHER FINANCING USES	\$ 1,684,734	\$ 1,080,642	\$ 1,296,618	\$ 215,976	19.99%
TOTAL SPECIAL REVENUE FUND EXPENDITURES AND OTHER FINANCING USES	\$ 28,793,148	\$ 32,402,224	\$ 32,847,676	\$ 445,452	1.37%



2015-16 HIGHLIGHTS**Total Revenue** **\$23,607,459****Total Expenditures and
Other Financing Uses** **\$ 23,607,459****Revenue Comparison****Expenditures By Category**
(excluding other financing uses)

The Education Improvement Act of 1984 represents South Carolina's effort to improve the quality of its public education system funded through a one cent state sales tax increase. The one cent state sales tax increase provides additional funds to:

- ◆ Raise student performance by increasing academic standards;
- ◆ Strengthen the teaching and testing of basic skills;
- ◆ Elevate the teaching profession;
- ◆ Improve leadership, management and fiscal efficiency;
- ◆ Implement quality controls and reward productivity;
- ◆ Create more effective partnerships among schools, parents, community and business; and
- ◆ Provide school buildings conducive to improved student learning.

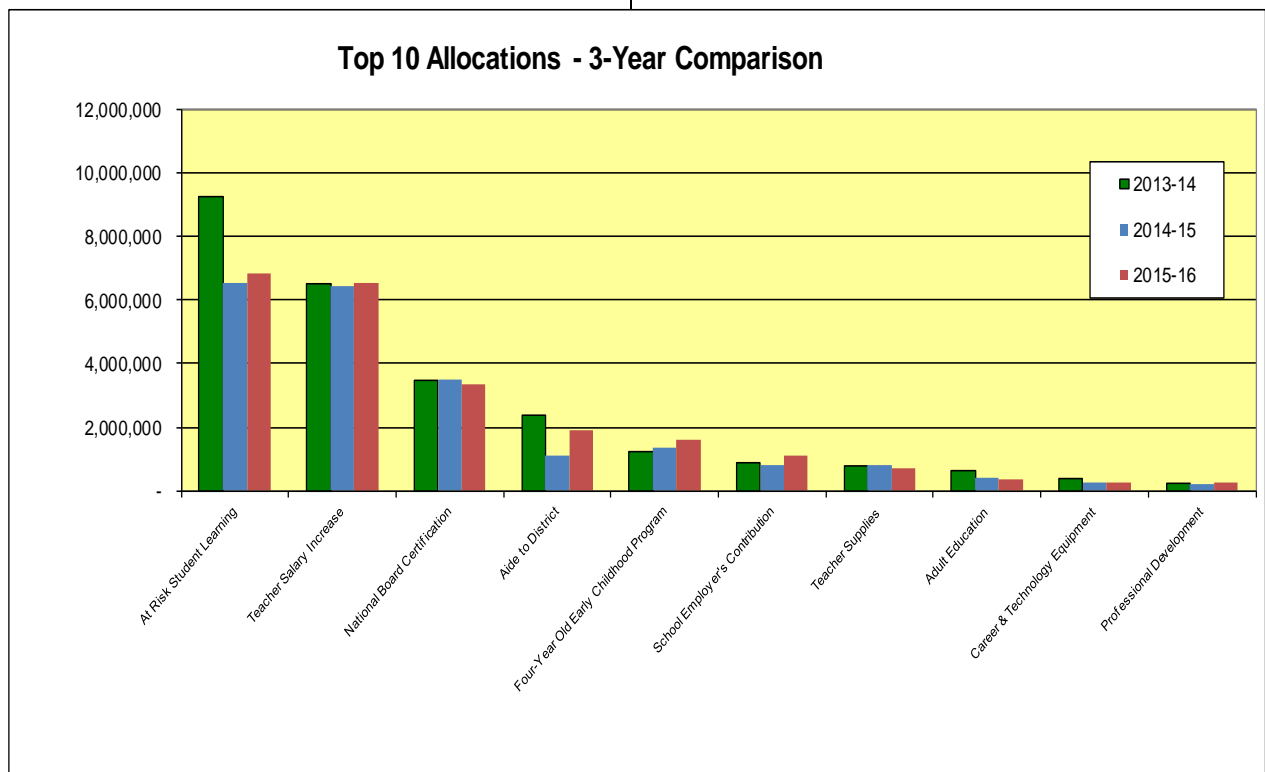
The Act is a comprehensive education reform plan containing specific programs and strategies for improving public education in the state, as well as the mechanism for the distribution of state funds for its implementation.

To guard against school districts reducing their existing financial effort as a result of the increased level of state funding, the Act requires that each district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees.

The ten largest strategies for which Horry County Schools receives an allocation include:

The budget as reflected on the following pages represents a preliminary estimate of funds to be received through the Education Improvement Act. The Education Improvement Act budgets will be adjusted to reflect actual amounts once these have been finalized by the State Department of Education.

At Risk Student Learning	6,824,472
Teacher Salary Increase	6,544,651
National Board Certification	3,341,106
Aide to District	1,899,514
Four-Year Old Early Childhood Program	1,623,026
School Employer's Contribution	1,112,591
Teacher Supplies	723,511
Adult Education	370,772
Career & Technology Equipment	268,807
Professional Development	230,272



*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase / (Decrease)	Percent Change
<u>Revenue:</u>					
State Revenue	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459	\$ (1,242,678)	(5.00%)
Total Revenue	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459	\$ (1,242,678)	(5.00%)
<u>Expenditures:</u>					
Instruction	\$ 18,155,607	\$ 16,734,345	\$ 15,364,395	\$ (1,369,950)	(8.19%)
Supporting Services	3,245,873	1,265,991	948,364	(317,627)	(25.09%)
Total Expenditures	\$ 21,401,480	\$ 18,000,336	\$ 16,312,759	\$ (1,687,577)	(9.38%)
<u>Excess of Revenue Over (Under) Expenditures</u>	\$ 7,260,862	\$ 6,849,801	\$ 7,294,700	\$ 444,899	6.50%
<u>Other Financing Sources (Uses):</u>					
Payments to Public Charter Schools	\$ (215,466)	\$ (129,789)	\$ (157,209)	\$ (27,420)	21.13%
Transfers to Other Funds	(7,045,396)	(6,720,012)	(7,137,491)	(417,479)	6.21%
Total Other Financing Sources (Uses)	\$ (7,260,862)	\$ (6,849,801)	\$ (7,294,700)	\$ (444,899)	6.50%
<u>Excess of Revenue Over (Under) Expenditures and Other Sources (Uses)</u>	\$ -	\$ -	\$ -	\$ -	-
<u>Fund Balance, July 1</u>	-	-	-	-	-
<u>Fund Balance, June 30</u>	\$ -	\$ -	\$ -	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Revenues*

State	2013-14	2014-15	2015-16	2013-14 To 2014-15	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
ADEPT	\$ 48,284	\$ -	\$ -	\$ -	-
Technology Initiative	76,460	-	-	-	-
Professional Development	210,503	226,758	230,272	3,514	1.55%
Formative Assessment	69,577	-	-	-	-
Career & Technology Equipment	355,733	256,394	268,807	12,413	4.84%
Teacher of the Year Awards	26,913	1,077	1,077	-	-
Science Kits Refurbishment	169,582	164,100	166,344	2,244	1.37%
National Board Certification	3,480,722	3,482,508	3,341,106	(141,402)	(4.06%)
At Risk Student Learning	9,265,491	6,556,376	6,824,472	268,096	4.09%
Four-Year Old Early Childhood Program	1,210,995	1,343,119	1,623,026	279,907	20.84%
Academically/Artistically Advanced	1,843,108	-	-	-	-
Teacher Salary Increase	6,544,651	6,437,573	6,544,651	107,078	1.66%
School Employer's Contributions	870,188	806,628	1,112,591	305,963	37.93%
Adult Education	618,619	397,105	370,772	(26,333)	(6.63%)
Reading	173,440	180,820	183,576	2,756	1.52%
Teacher Supplies	783,750	795,575	723,511	(72,064)	(9.06%)
High Schools that Work	87,243	78,531	81,117	2,586	3.29%
Student Health & Fitness-Nurses	384,205	433,209	68,313	(364,896)	(84.23%)
Aide to District-Special Education	-	2,474,083	-	(2,474,083)	(100.00%)
School-to-Work Transition Act	85,053	92,430	96,923	4,493	4.86%
EEDA Supplies & Materials	-	-	71,387	71,387	100.00%
Aide to District	2,357,825	1,123,851	1,899,514	775,663	69.02%
Total State Revenue	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459	\$ (1,242,678)	(5.00%)
TOTAL EDUCATION IMPROVEMENT ACT FUND REVENUE AND OTHER FINANCING SOURCES	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459	\$ (1,242,678)	(5.00%)

<i>Professional Development</i> \$230,758	Revenue appropriate to provide professional development for certified instructional and instructional leadership personnel in grades kindergarten through twelve across all content areas, including teaching in and through the arts.
<i>Teacher of the Year Awards</i> \$1,077	Revenue appropriated to provide eligible teachers with bonuses through the Teacher of the Year Program operated by the State Board of Education.
<i>Career & Technology Education Equipment</i> \$268,807	Revenue allocated on a competitive basis for the purchase of equipment to be used for training in the areas of high technology, high labor demand, small business management, and new and emerging industries.
<i>Science Kits Refurbishment</i> \$166,344	Revenue provided to reimburse school districts for costs related to refurbish science kits listed on the state-adopted textbook inventory for grades kindergarten through eight.
<i>National Board Certification</i> \$3,341,106	Revenue appropriated to provide salary supplements eligible teacher educators who have been certified by the National Board of Professional Teaching Standards.
<i>At Risk Student Learning</i> \$6,824,472	Revenue allocated for instruction and instructional support for students classified as at academic risk (includes alternative school, parenting/family literacy, and remedial adult education programs).
<i>Four-Year-Old Early Childhood</i> \$1,623,026	A state allocation to provide funding for the early positive intervention for four-year old children, who have a probability of predicted significant readiness deficiencies.
<i>Teacher Salary Increase</i> \$6,544,651	Revenue provided to school districts to fund teacher salary increases required to maintain the southeastern average teacher salary based on the adjusted state minimum salary schedule index.
<i>School Employer's Contribution</i> \$1,112,591	State funding to defray the cost of the additional employee benefits resulting from the EIA teacher salary increase.

<i>Reading</i> \$183,576	Revenues provided to help teachers teach reading at all levels and across all content areas by developing a knowledge base they need in order to make informed and effective curricular and instructional decisions about reading and readers.
<i>Adult Education</i> \$370,772	Revenue to provide academic services to adults for adult education and literacy services, family literacy services, and English literacy services.
<i>Teacher Supplies</i> \$723,511	An allocation of \$250 for each certified teacher employed as of November 30 th to teach in the classroom. Will be made to offset expenses incurred by the teacher for supplies directly related to the education of students.
<i>High Schools that Work</i> \$81,117	Revenue provided to fund the implementation of High Schools That Work and Making Middle Grades Work sites to enable schools to participate in a nationally recognized total school reform. Funds are distributed through a competitive grant process.
<i>Student Health & Fitness-Nurses</i> \$68,313	Revenues used to improve South Carolina's school health services infrastructure by placing full-time licensed nurses in every elementary school.
<i>School-To-Work Transition</i> \$96,923	Revenue allocated to school districts for continued education reform through the Tech Prep Initiative.
<i>EEDA Supplies & Materials</i> \$71,387	Funding to provide students in grades 6-12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for careers.
<i>Aide to District</i> \$1,899,514	Funding to support programs implemented in SC school districts, similar to those of the Education Finance Act.

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	\$ 142,239	\$ 107,642	\$ 99,664	\$ (7,978)	(7.41%)
Employee Benefits	30,414	25,268	23,636	(1,632)	(6.46%)
Materials/Supplies	37,017	156,025	152,000	(4,025)	(2.58%)
TOTAL	\$ 209,670	\$ 288,935	\$ 275,300	\$ (13,635)	(4.72%)
Primary Programs					
Salaries	\$ 2,417,752	\$ 2,806,518	\$ 2,735,053	\$ (71,465)	(2.55%)
Employee Benefits	752,061	898,512	916,492	17,980	2.00%
Purchased Services	4,753	14,800	14,800	-	-
Materials/Supplies	452,159	181,665	172,409	(9,256)	(5.10%)
TOTAL	\$ 3,626,725	\$ 3,901,495	\$ 3,838,754	\$ (62,741)	(1.61%)
Elementary Programs					
Salaries	\$ 1,811,896	\$ 1,694,298	\$ 1,488,653	\$ (205,645)	(12.14%)
Employee Benefits	516,257	484,198	452,242	(31,956)	(6.60%)
Purchased Services	170,377	-	26,550	26,550	100.00%
Materials/Supplies	975,323	784,378	850,546	66,168	8.44%
Other	200	-	-	-	-
TOTAL	\$ 3,474,053	\$ 2,962,874	\$ 2,817,991	\$ (144,883)	(4.89%)
High School Programs					
Salaries	\$ 1,328,414	\$ 1,501,856	\$ 1,254,272	\$ (247,584)	(16.49%)
Employee Benefits	340,514	399,302	340,757	(58,545)	(14.66%)
Purchased Services	351,433	215,000	246,860	31,860	14.82%
Materials/Supplies	292,941	406,701	263,596	(143,105)	(35.19%)
Capital Outlay	193	-	-	-	-
Other	800	-	-	-	-
TOTAL	\$ 2,314,295	\$ 2,522,859	\$ 2,105,485	\$ (417,374)	(16.54%)
Vocational Programs					
Salaries	\$ 179,628	\$ 165,411	\$ 175,728	\$ 10,317	6.24%
Employee Benefits	57,751	53,363	56,622	3,259	6.11%
Purchased Services	669	3,000	3,465	465	15.50%
Materials/Supplies	306,633	232,119	216,242	(15,877)	(6.84%)
Capital Outlay	115,859	56,394	68,807	12,413	22.01%
Other	200	-	-	-	-
TOTAL	\$ 660,740	\$ 510,287	\$ 520,864	\$ 10,577	2.07%
Educable Mentally Handicapped					
Materials/Supplies	\$ 1,375	\$ 1,375	\$ -	\$ (1,375)	(100.00%)
TOTAL	\$ 1,375	\$ 1,375	\$ -	\$ (1,375)	(100.00%)

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14		2014-15		2015-16	2014-15 To 2015-16	
	Audited Actual		Approved Budget		Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)							
Trainable Mentally Handicapped							
Salaries	\$	68,019	\$	71,938	\$	64,771	\$ (7,167) (9.96%)
Employee Benefits		15,667		16,889		15,361	(1,528) (9.05%)
Materials/Supplies		10,725		10,725		10,750	25 0.23%
TOTAL	\$	94,411	\$	99,552	\$	90,882	\$ (8,670) (8.71%)
Orthopedically Handicapped							
Salaries	\$	52,379	\$	38,702	\$	37,195	\$ (1,507) (3.89%)
Employee Benefits		19,294		15,376		19,274	3,898 25.35%
Materials/Supplies		6,236		-		-	- -
Capital Outlay		5,386		-		-	- -
TOTAL	\$	83,295	\$	54,078	\$	56,469	\$ 2,391 4.42%
Visually Disabilities							
Salaries	\$	95,844	\$	96,819	\$	98,438	\$ 1,619 1.67%
Employee Benefits		33,780		35,228		42,659	7,431 21.09%
Materials/Supplies		825		825		750	(75) (9.09%)
TOTAL	\$	130,449	\$	132,872	\$	141,847	\$ 8,975 6.75%
Hearing Disabilities							
Materials/Supplies	\$	17,463	\$	2,200	\$	1,750	\$ (450) (20.45%)
TOTAL	\$	17,463	\$	2,200	\$	1,750	\$ (450) (20.45%)
Speech Disabilities							
Salaries	\$	740,978	\$	1,303,883	\$	757,170	\$ (546,713) (41.93%)
Employee Benefits		281,540		427,915		268,200	(159,715) (37.32%)
Materials/Supplies		15,006		14,575		13,000	(1,575) (10.81%)
TOTAL	\$	1,037,524	\$	1,746,373	\$	1,038,370	\$ (708,003) (40.54%)
Learning Disabilities							
Salaries	\$	785,723	\$	767,088	\$	698,731	\$ (68,357) (8.91%)
Employee Benefits		279,887		291,397		274,542	(16,855) (5.78%)
Materials/Supplies		171,482		90,580		64,250	(26,330) (29.07%)
TOTAL	\$	1,237,092	\$	1,149,065	\$	1,037,523	\$ (111,542) (9.71%)

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Emotionally Handicapped					
Salaries	\$ -	\$ -	\$ 5,000	5,000	100.00%
Employee Benefits	-	-	1,186	1,186	100.00%
Materials/Supplies	5,500	5,500	5,750	250	4.55%
TOTAL	\$ 5,500	\$ 5,500	\$ 11,936	\$ 6,436	117.02%
Coordinated Early Intervening Services					
Salaries	\$ 79,292	\$ 30,000	\$ 22,500	\$ (7,500)	(25.00%)
Employee Benefits	21,661	7,044	5,337	(1,707)	(24.23%)
Materials/Supplies	13,750	13,753	12,000	(1,753)	(12.75%)
TOTAL	\$ 114,703	\$ 50,797	\$ 39,837	\$ (10,960)	(21.58%)
Pre-School Handicapped					
Self-Contained 3/4					
Salaries	\$ 141,261	\$ 149,413	\$ 22,500	\$ (126,913)	(84.94%)
Employee Benefits	40,676	43,582	5,337	(38,245)	(87.75%)
Materials/Supplies	11,046	7,425	6,750	(675)	(9.09%)
TOTAL	\$ 192,983	\$ 200,420	\$ 34,587	\$ (165,833)	(82.74%)
Early Childhood Programs					
Salaries	\$ 799,309	\$ 861,354	\$ 882,619	\$ 21,265	2.47%
Employee Benefits	324,675	350,125	359,394	9,269	2.65%
Purchased Services	12,198	-	-	-	-
Materials/Supplies	121,893	226,343	465,386	239,043	105.61%
TOTAL	\$ 1,258,075	\$ 1,437,822	\$ 1,707,399	\$ 269,577	18.75%
Gifted and Talented - Academic					
Salaries	\$ 1,315,502	\$ 142,500	\$ 138,750	\$ (3,750)	(2.63%)
Employee Benefits	431,848	33,454	32,905	(549)	(1.64%)
Materials/Supplies	97,070	29,012	21,842	(7,170)	(24.71%)
TOTAL	\$ 1,844,420	\$ 204,966	\$ 193,497	\$ (11,469)	(5.60%)
Advanced Placement					
Materials/Supplies	\$ 29,835	\$ -	\$ -	\$ -	-
TOTAL	\$ 29,835	\$ -	\$ -	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Other Special Programs					
Salaries	\$ 569,823	\$ 201,966	\$ 224,412	\$ 22,446	11.11%
Employee Benefits	195,875	80,331	82,146	1,815	2.26%
Materials/Supplies	13,200	13,200	13,250	50	0.38%
TOTAL	\$ 778,898	\$ 295,497	\$ 319,808	\$ 24,311	8.23%
Elementary Summer School					
Salaries	\$ 126,879	\$ 202,478	\$ 202,086	\$ (392)	(0.19%)
Employee Benefits	27,892	47,522	47,914	392	0.82%
Purchased Services	173	-	-	-	-
Materials/Supplies	1,589	-	-	-	-
TOTAL	\$ 156,533	\$ 250,000	\$ 250,000	\$ -	-
High School Summer School					
Salaries	\$ 14,378	\$ 66,501	\$ 66,372	\$ (129)	(0.19%)
Employee Benefits	3,566	15,607	15,736	129	0.83%
Materials/Supplies	132	20,671	20,671	-	-
TOTAL	\$ 18,076	\$ 102,779	\$ 102,779	\$ -	-
Gifted and Talented Summer School					
Salaries	\$ 16,000	\$ -	\$ -	\$ -	-
Employee Benefits	3,598	-	-	-	-
Purchased Services	195,510	-	-	-	-
TOTAL	\$ 215,108	\$ -	\$ -	\$ -	-
Instruction Beyond Regular Day					
Salaries	\$ 187,428	\$ 310,044	\$ 309,441	\$ (603)	(0.19%)
Employee Benefits	42,037	72,766	73,369	603	0.83%
Materials/Supplies	8,633	-	-	-	-
TOTAL	\$ 238,098	\$ 382,810	\$ 382,810	\$ -	-

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
INSTRUCTION (continued)					
Adult Basic Education Programs					
Salaries	\$ 32,343	\$ 65,191	\$ 68,992	\$ 3,801	5.83%
Employee Benefits	5,763	15,299	16,358	1,059	6.92%
Materials/Supplies	1,125	-	5,000	5,000	100.00%
TOTAL	\$ 39,231	\$ 80,490	\$ 90,350	\$ 9,860	12.25%
Adult Secondary Education Programs					
Salaries	\$ 155,763	\$ 54,014	\$ 49,324	\$ (4,690)	(8.68%)
Employee Benefits	45,221	15,893	16,993	1,100	6.92%
Purchased Services	-	-	5,000	5,000	100.00%
Materials/Supplies	1,113	42,615	504	(42,111)	(98.82%)
TOTAL	\$ 202,097	\$ 112,522	\$ 71,821	\$ (40,701)	(36.17%)
Adult Education Remedial					
Salaries	\$ 19,193	\$ 20,914	\$ 20,874	\$ (40)	(0.19%)
Employee Benefits	1,477	4,909	4,949	40	0.81%
TOTAL	\$ 20,670	\$ 25,823	\$ 25,823	\$ -	-
Parenting/Family Literacy					
Salaries	\$ 90,914	\$ 122,584	\$ 119,365	\$ (3,219)	(2.63%)
Employee Benefits	29,668	44,325	43,405	(920)	(2.08%)
Purchased Services	-	25,000	25,000	-	-
Materials/Supplies	33,706	21,045	20,743	(302)	(1.44%)
TOTAL	\$ 154,288	\$ 212,954	\$ 208,513	\$ (4,441)	(2.09%)
TOTAL INSTRUCTION	\$ 18,155,607	\$ 16,734,345	\$ 15,364,395	\$ (1,369,950)	(8.19%)
SUPPORT SERVICES					
Attendance & Social Work					
Materials/Supplies	\$ -	\$ -	\$ 250	\$ 250	100.00%
TOTAL	\$ -	\$ -	\$ 250	\$ 250	100.00%
Guidance Services					
Salaries	\$ 108,062	\$ 97,499	\$ 101,957	\$ 4,458	4.57%
Employee Benefits	25,038	22,889	24,181	1,292	5.64%
Materials/Supplies	26,125	26,128	96,762	70,634	270.34%
TOTAL	\$ 159,225	\$ 146,516	\$ 222,900	\$ 76,384	52.13%

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Health Services					
Salaries	\$ 352,457	\$ 396,047	\$ 55,220	\$ (340,827)	(86.06%)
Employee Benefits	81,651	92,950	13,093	(79,857)	(85.91%)
TOTAL	\$ 434,108	\$ 488,997	\$ 68,313	\$ (420,684)	(86.03%)
Psychological Services					
Materials/Supplies	\$ 43,122	\$ -	\$ -	\$ -	-
TOTAL	\$ 43,122	\$ -	\$ -	\$ -	-
Exception Program Services					
Materials/Supplies	\$ 226	\$ -	\$ -	\$ -	-
TOTAL	\$ 226	\$ -	\$ -	\$ -	-
Improvement of Instruction Services/ Curriculum Development					
Salaries	\$ 480,783	\$ -	\$ -	\$ -	-
Employee Benefits	154,791	-	-	-	-
Purchased Services	-	3,500	5,000	1,500	42.86%
Capitall Outlay	484	-	-	-	-
TOTAL	\$ 636,058	\$ 3,500	\$ 5,000	\$ 1,500	42.86%
Library and Media Services					
Salaries	\$ 90,000	\$ 75,000	\$ 72,500	\$ (2,500)	(3.33%)
Employee Benefits	20,853	17,610	17,197	(413)	(2.35%)
Purchased Services	4,688	78,531	81,117	2,586	3.29%
Materials/Supplies	429,951	12,925	12,000	(925)	(7.16%)
Capital Outlay	462	-	-	-	-
TOTAL	\$ 545,954	\$ 184,066	\$ 182,814	\$ (1,252)	(0.68%)
Supervision of Special Programs					
Salaries	\$ 161,705	\$ 186,715	\$ 190,299	\$ 3,584	1.92%
Employee Benefits	45,176	58,164	58,268	104	0.18%
Purchased Services	6,394	-	5,000	5,000	100.00%
TOTAL	\$ 213,275	\$ 244,879	\$ 253,567	\$ 8,688	3.55%

*Three-Year Comparison
2013-14 To 2015-16*

*Education Improvement Act Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase / (Decrease)	Percent Change
SUPPORTING SERVICES (continued)					
Improvement of Instruction Services/					
Inservice and Staff Training					
Salaries	\$ 75,316	\$ 99,746	\$ 99,552	\$ (194)	(0.19%)
Employee Benefits	16,550	23,410	23,604	194	0.83%
Purchased Services	747,420	55,800	67,800	12,000	21.51%
Materials/Supplies	75,825	10,802	14,314	3,512	32.51%
TOTAL	\$ 915,111	\$ 189,758	\$ 205,270	\$ 15,512	8.17%
School Administration					
Salaries	\$ 26,552	\$ -	\$ -	\$ -	-
Employee Benefits	6,169	-	-	-	-
TOTAL	\$ 32,721	\$ -	\$ -	\$ -	-
Student Transportation					
Salaries	\$ 131,062	\$ -	\$ -	\$ -	-
Employee Benefits	30,107	-	-	-	-
Purchased Services	14,646	8,000	10,000	2,000	25.00%
TOTAL	\$ 175,815	\$ 8,000	\$ 10,000	\$ 2,000	25.00%
Technology & Data Processing					
Purchased Services	\$ 34,333	\$ -	\$ -	\$ -	-
Capital Outlay	40,878	-	-	-	-
TOTAL	\$ 75,211	\$ -	\$ -	\$ -	-
Pupil Services Activities					
Salaries	\$ 2,717	\$ -	\$ -	\$ -	-
Employee Benefits	622	-	-	-	-
Purchased Services	3,830	-	-	-	-
Materials/Supplies	802	275	250	(25)	(9.09%)
Other	7,076	-	-	-	-
TOTAL	\$ 15,047	\$ 275	\$ 250	\$ (25)	(9.09%)
TOTAL SUPPORTING SERVICES	\$ 3,245,873	\$ 1,265,991	\$ 948,364	\$ (317,627)	(25.09%)
TOTAL EDUCATION IMPROVEMENT ACT FUND EXPENDITURES	\$ 21,401,480	\$ 18,000,336	\$ 16,312,759	\$ (1,687,577)	(9.38%)
OTHER FINANCING USES					
Payments to Charter Schools	\$ 215,466	\$ 129,789	\$ 157,209	\$ 27,420	21.13%
Transfers to Other Funds	7,045,396	6,720,012	7,137,491	417,479	6.21%
TOTAL OTHER FINANCING USES	\$ 7,260,862	\$ 6,849,801	\$ 7,294,700	\$ 444,899	6.50%
TOTAL EDUCATION IMPROVEMENT ACT FUND EXPENDITURES AND OTHER FINANCING USES	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459	\$ (1,242,678)	(5.00%)



2015-16 HIGHLIGHTS

**Total Revenue and
Other Financing Sources** **\$ 73,167,925**

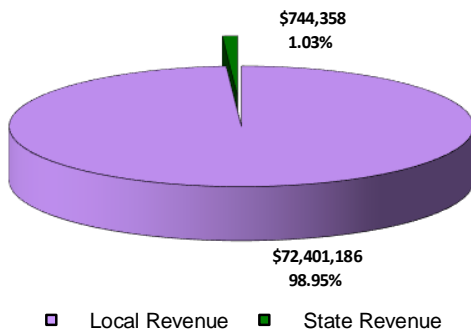
Total Expenditures **\$ 72,914,770**

Tax Millage **10 mills**

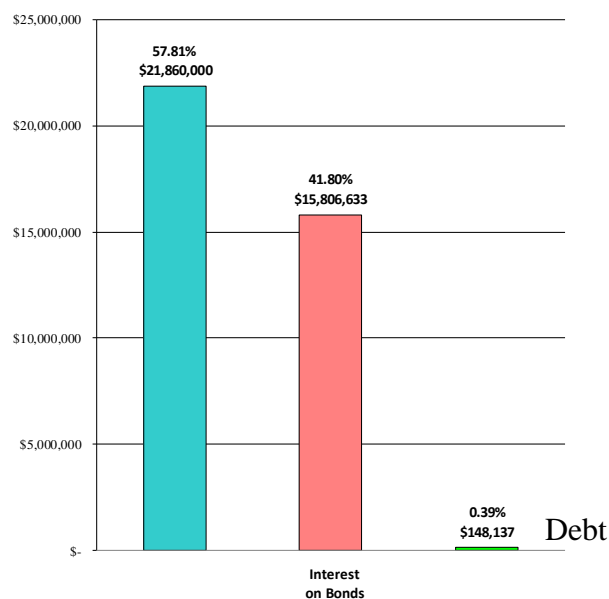
Value of a Mill **\$ 1,975,075**

Revenue Sources

(excluding other financing sources)

**Expenditures By Object**

(excluding other financing uses)



Service Fund is established to account for the accumulation of resources for general long-term debt principal and interest payments. The District's Debt Service Fund is used to account for the periodic bond principal and interest payments on the various general obligation serial bond issues from the District. Because all of the District's bond issues are serial bonds, rather than term bonds, and do not require sinking funds for each issue, the District maintains one Debt Service Fund for all bond issues. There are no legal requirements, which mandate that a separate fund be established for each bond issue.

The primary financing source for the Debt Service Fund is County property taxes and the property tax rate for FY 2015 is 10 mills.

FY 2015	10.0 mills
FY 2014	10.0 mills
FY 2013	10.0 mills
FY 2012	10.0 mills
FY 2011	14.0 mills
FY 2010	14.0 mills
FY 2009	28.0 mills
FY 2008	28.0 mills
FY 2007	28.0 mills
FY 2006	28.0 mills
FY 2005	22.0 mills

*Three-Year Comparison
2013-14 To 2015-16*

*Debt Service Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease)	Percent Change
<u>Revenues:</u>					
Local Revenue	\$ 71,582,706	\$ 71,291,620	\$ 72,401,186	\$ 1,109,566	1.56%
State Revenue	768,232	744,358	766,739	22,381	3.01%
Total Revenues	\$ 72,350,938	\$ 72,035,978	\$ 73,167,925	\$ 1,131,947	1.57%
<u>Expenditures:</u>					
Redemption of Principal	\$ 19,935,000	\$ 20,845,000	\$ 21,860,000	\$ 1,015,000	4.87%
Interest on Bonds	16,061,300	15,191,800	15,806,633	614,833	4.05%
Fees for Servicing Bonds	3,506	150,212	148,137	(2,075)	(1.38%)
Total Expenditures	\$ 35,999,806	\$ 36,187,012	\$ 37,814,770	\$ 1,627,758	4.50%
Excess of Revenues Over (Under) Expenditures	\$ 36,351,132	\$ 35,848,966	\$ 35,353,155	\$ (495,811)	(1.38%)
<u>Other Financing Sources (Uses):</u>					
Transfer to School Building Fund	\$ (38,500,000)	\$(35,300,000)	\$ (35,100,000)	\$ 200,000	(0.57%)
Total Other Financing Sources	\$ (38,500,000)	\$(35,300,000)	\$ (35,100,000)	\$ 200,000	(0.57%)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ (2,148,868)	\$ 548,966	\$ 253,155	\$ (295,811)	(53.89%)
Fund Balance, July 1	27,228,617	24,632,454	23,914,298	(718,156)	(2.92%)
Fund Balance, June 30	\$ 25,079,749	\$ 25,181,420	\$ 24,167,453	\$(1,013,967)	(4.03%)
Percent Change in Fund Balance	-8.57%	2.18%	1.05%		

Per legislation enacted for the Education Capital Improvement Sales Tax, the District must have sufficient funds available at year end to certify to the County Auditor that the millage levied will meet our principal and interest payments for the subsequent year. In addition, any funds in excess of this requirement will be transferred to the school building fund as a funding source for current and future projects.

*Three-Year Comparison
2013-14 To 2015-16*

*Debt Service Fund
Revenues*

	2013-14	2014-15	2015-16	2014-15 To 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase/ (Decrease)	Percent Change
Local					
Ad Valorem Taxes	\$ 19,713,360	\$ 19,603,123	\$ 19,750,751	\$ 147,628	0.75%
Penalties and Interest on Taxes	223,769	225,601	213,503	(12,098)	(5.36%)
Education Capital Improvement Sales Tax	51,046,899	50,840,332	51,960,893	1,120,561	2.20%
Revenue in Lieu of Taxes	476,630	490,482	405,325	(85,157)	(17.36%)
Interest on Investments	122,048	132,082	70,714	(61,368)	(46.46%)
Total Local Revenue	\$ 71,582,706	\$ 71,291,620	\$ 72,401,186	1,109,566	1.56%
State					
Homestead Exemption	\$ 515,193	\$ 490,031	\$ 515,193	\$ 25,162	5.13%
Merchant's Inventory Tax	201,985	201,985	201,985	-	-
Manufacturer's Depreciation Reimbursement	21,229	22,982	21,229	(1,753)	(7.63%)
Other State Property Tax Revenues	29,825	29,360	28,332	(1,028)	(3.50%)
Total State Revenue	\$ 768,232	\$ 744,358	\$ 766,739	\$ 22,381	3.01%
TOTAL DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES					
	\$ 72,350,938	\$ 72,035,978	\$ 73,167,925	1,131,947	1.57%

<p><i>Ad Valorem Taxes</i> \$19,750,751</p>	<p>Ad valorem tax levy is the primary source of revenue for funding the retirement of Horry County Schools' bonded indebtedness. It is based on the assessed valuation of all taxable property within the school district and is collected by the county treasurer.</p> <p>The projected assessed valuation in thousands is \$1,975,075. The projected collectable value of one mill is approximately \$1,950,000 .The total millage required for the 2015-2016 budgets is 10.0 mills.</p>
<p><i>Penalties and Interest on Taxes</i> \$213,503</p>	<p>Revenue from penalties and interest charged on delinquent taxes from the due date of actual payment.</p>
<p><i>Education Capital Improvement Sales/Use Tax Act</i> \$51,960,893</p>	<p>These funds are estimated on the first quarter receipts of the one cent local option sales tax for school construction.</p>
<p><i>Revenue in Lieu of Taxes</i> \$11,465</p>	<p>Payments received from the South Carolina Public Service Authority, Loris Industries, Allied Signal Corporation, and AVX Corporation.</p>
<p><i>Multi County business Park Fee In Lieu of Taxes</i> \$393,860</p>	<p>Payments received from Multi County Business Park.</p>
<p><i>Interest on Investments</i> \$70,714</p>	<p>Interest earned from the investment of idle school district revenue. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the County Treasurer.</p>
<p><i>Homestead Exemption</i> \$515,193</p>	<p>Reimbursement to school districts for the loss of school tax revenue as a result of tax exemptions for taxpayers sixty-five (65) and over or those totally and permanently disabled or legally blind.</p>

<i>Merchant's Inventory Tax</i> <i>\$201,985</i>	Reimbursement for the loss of school tax revenue due to the property tax exemption granted for inventories of business as established in Section 12-37-450 of the <u>S. C. Code of Laws, 1976</u> , as amended.
<i>Manufacturer's Depreciation Reimbursement</i> <i>\$21,229</i>	Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries as established in Section 12-37-935 of the <u>S. C. Code of Laws, 1976</u> , as amended.
<i>Other State Property Revenue</i> <i>\$28,332</i>	Revenue from sources listed above through State property tax.

Debt Service Requirements

For Year Ending 6-30-16

<u>Series</u>	<u>Maturity</u> <u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Original</u> <u>Issue</u>	<u>Balance</u> <u>6/30/2015</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006A Referendum	9/1/2016	4.00-5.00%	125,000,000	1,560,000	1,560,000	78,000	1,638,000
2007B Referendum	9/1/2017	4.00-5.00%	45,000,000	12,705,000	1,800,000	617,250	2,417,250
2010A Referendum	3/1/2021	2.00-5.00%	43,330,000	30,500,000	4,515,000	1,525,000	6,040,000
2011A Referendum	9/1/2022	3.00-5.00%	54,965,000	43,480,000	5,675,000	2,174,000	7,849,000
2012A Referendum	9/1/2030	2.00-4.50%	59,455,000	54,355,000	2,670,000	2,247,576	4,917,576
2012B Referendum	9/1/2016	4.00-5.00%	14,745,000	5,205,000	5,205,000	260,250	5,465,250
2015A Referendum	9/1/2031	4.00-5.00%	110,810,000	110,810,000	435,000	4,816,959	5,251,959
2015B Referendum	9/1/2027	4.00-5.00%	32,970,000	32,970,000	-	1,433,598	1,433,598
2016A Referendum		4.00-5.00%		-	-	2,654,000	2,654,000
			<u>486,275,000</u>	<u>291,585,000</u>	<u>21,860,000</u>	<u>15,806,633</u>	<u>37,666,633</u>
						Agents' Fees	<u>148,137</u>
							<u>37,814,770</u>

PROJECTED AS OF JUNE 30, 2015

Projected Assessed Value	<u>\$ 2,097,003,351</u>
Constitutional Debt Limit (8% of Assessed Value)	\$ 167,760,268
Outstanding Debt Subject to Limit:	
 Total Debt Subject to Limit:	 <u>\$ -</u>
 Legal Debt Limit Without a Referendum	 <u>\$ 167,760,268</u>

LEGAL DEBT LIMIT OF THE SCHOOL DISTRICT

The School District is authorized by law to incur general obligation indebtedness and, subject to the limitations set forth in a 1988 opinion of the South Carolina Supreme Court, may also contract for the acquisition of capital assets through lease-purchase agreements subject to annual appropriation termination clauses. The School District has issued general obligation bonded indebtedness as described below.

The School District has a limit on the amount of general obligation debt it may incur from and after November 30, 1982, equal to 8% of the assessed valuation of property within its jurisdiction. Any indebtedness outstanding on November 30, 1982, as well as any indebtedness approved in a referendum or any refunding thereof is excluded from the limit. Existing judicial interpretations of the Constitution provide that debt issued to refund general obligation debt legitimately incurred are excluded from computations of "bonded indebtedness."

Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), empowers each school district of the State to incur general obligation debt in such manner and upon such terms and conditions as the General Assembly shall prescribe by law. After November 30, 1982, each school district may incur general obligation debt, without an election and upon such terms and conditions as the General Assembly may prescribe, in an amount not exceeding 8% of the assessed value of all taxable property of such school district. Bonded indebtedness existing on November 30, 1982, and bonded indebtedness authorized by a majority vote of the qualified electors of the school district voting in a referendum will not be considered in the computation of the 8% limitation.

Series 2015B
\$32,970,000

The Series 2015B Bonds – Refunding issue of the \$45 million referendum bonds dated 10/30/07 Series B. The transaction resulted in a cumulative savings of \$3,339,464.80 or a net present value savings of 8.35%

Series 2015A
110,810,000

The Series 2015A Bonds – Refunding issue of the \$3.920 million referendum bonds dated 03/01/05 Series B and the \$125 million referendum bonds dated 09/01/06 Series A. The transaction resulted in a cumulative savings of \$22,559,610.54 or a net present value savings of 15.54%

Series 2012B
\$14,745,000

The Series 2012B Bonds – Refunding issue of the \$59.788 million dated 1/1/03 Series A and the \$16.95 million dated 11/1/03 Series B. The transaction resulted in a cumulative savings of \$977,517 or a net present value savings of 6.25%

Series 2012A
\$59,455,000

The Series 2012A Bonds – Refunding issue of the \$70 million referedum bonds dated 3/1/05 Series A. The transaction resulted in a cumulative savings of \$6,923,415.37 or a net present value savings of 11.30%.

Series 2011
\$54,965,000

The Series 2011 Bonds – Partial refunding issue of the \$74.6 million referedum bonds dated 11-1-2002 Series 2002A. The transaction resulted in a cumulative savings of \$6,145,336.42 or a net present value savings of 10.4%.

Series 2010A
\$43,300,000

The Series 2010A Bonds – Partial refunding issue of the \$70 million referendum bonds dated 9/1/01 Series A. The transaction resulted in a cumulative savings of \$3,382,874 or a net present value savings of 7.807%.

Series 2007B
\$45,000,000

The Series 2007B Bonds – Referendum portion were used for the purposes of paying 1) the costs of certain capital improvements, consisting of constructing, improving, equipping, renovating and repairing school buildings or other school facilities and the cost of the acquisition of land whereon to construct or establish such school facilities and additions; 2) related costs such as architectural and engineering fees; and 3) costs of issuance of such bonds. This debt represents final installment of the November 2004 approved referendum debt.

Series 2006A
\$125,000,000

The Series 2006A Bonds – Referendum portion were used for the purposes of paying 1) the costs of certain capital improvements, consisting of constructing, improving, equipping, renovating and repairing school buildings or other school facilities and the cost of the acquisition of land whereon to construct or establish such school facilities and additions; 2) related costs such as architectural and engineering fees; and 3) costs of issuance of such bonds. This debt represents part of the November 2004 approved referendum debt.

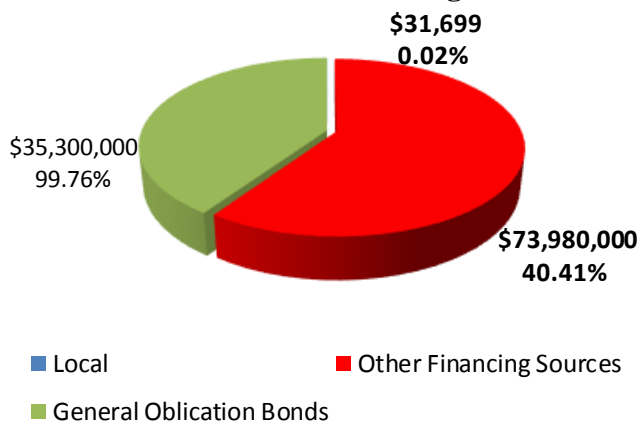


2015-16 HIGHLIGHTS

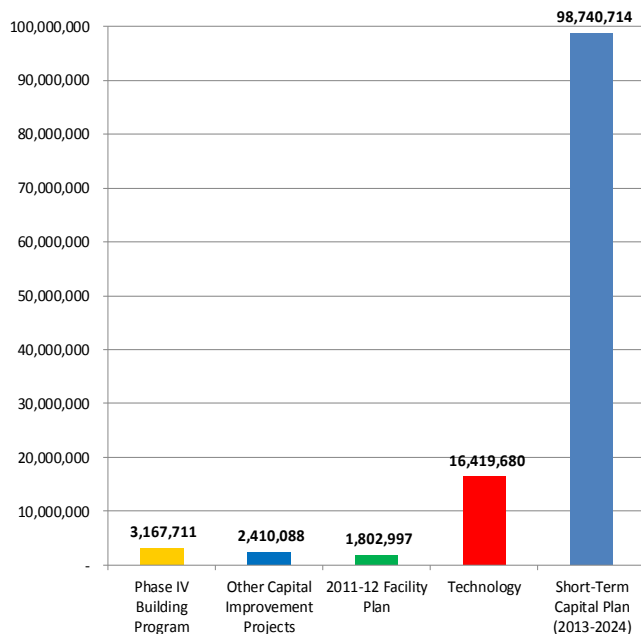
**Total Revenue & Other
Financing Sources** **\$ 109,111,699**

**Total Expenditures &
Other Financing Uses** **\$ 122,541,190**

Revenue & Other Financing Sources



School Building Fund Expenditures By Project



The School Building Fund is a Capital Projects Fund type and is used to account for financial resources specifically allocated for the District's approved state building projects, construction or purchase of new facilities, purchase of certain equipment and major repairs or renovations to District facilities except those financed in the Proprietary Fund. These projects are financed primarily through general obligation bond issues and government grants.

Capital budgets are adopted on a project-length basis. The budgets reflected in this document include expenditures that are *anticipated to incur* during the budget period and the proposed means of financing them.

Capital expenditures are defined as resources used to equip, construct, repair, or renovate school facilities. Capital expenditures have a value of \$5,000 or more and a useful economic life of over one year.

Current projects funded through the School Building Fund include:

- ◆ \$3,167,711 for Phase IV Building Program.
- ◆ \$4,213,085 for Short-Term Capital Plan.
- ◆ \$98,740,714 for completion of previously approved Capital Improvement Projects.
- ◆ \$16,419,680 for Technology

*Three-Year Comparison
2013-14 To 2015-16*

*School Building Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 to 2015-16 Increase/ (Decrease)	Percent Change
<u>Revenues:</u>					
Local Revenue	\$ 31,699	\$ 85,380	\$ 31,699	\$ (53,681)	(62.87%)
Total Revenues	\$ 31,699	\$ 85,380	\$ 31,699	\$ (53,681)	(62.87%)
<u>Expenditures:</u>					
Facilities Acquisitions & Construction Services	\$ 37,353,929	\$ 49,622,225	\$ 122,541,190	\$ 72,918,965	146.95%
Total Expenditures	\$ 37,353,929	\$ 49,622,225	\$ 122,541,190	\$ 72,918,965	146.95%
<u>Excess of Revenues Over (Under) Expenditures</u>	<u>\$(37,322,230)</u>	<u>\$(49,536,845)</u>	<u>\$(122,509,491)</u>	<u>\$(72,972,646)</u>	<u>(147.31%)</u>
<u>Other Financing Sources (Uses):</u>					
Transfer from Debt Service Fund	\$ 38,500,000	\$ 35,300,000	\$ 35,100,000	\$ (200,000)	(0.57%)
Transfer to Food Service Fund	(323,050)	-	-	-	-
Proceeds from General Obligation Bonds	-	-	73,980,000	73,980,000	100.00%
Other Financing Sources	596,321	-	-	-	-
Total Other Financing Sources (Uses)	\$ 38,773,271	\$ 35,300,000	\$ 109,080,000	\$ 73,780,000	209.01%
<u>Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	<u>\$ 1,451,041</u>	<u>\$(14,236,845)</u>	<u>\$(13,429,491)</u>	<u>\$ 807,354</u>	<u>(5.67%)</u>
<u>Fund Balance, July 1</u>	<u>54,957,095</u>	<u>49,838,026</u>	<u>60,665,925</u>	<u>10,827,899</u>	<u>21.73%</u>
<u>Fund Balance, June 30</u>	<u>\$ 56,408,136</u>	<u>\$ 35,601,181</u>	<u>\$ 47,236,434</u>	<u>\$ 11,635,253</u>	<u>32.68%</u>
<u>Percent Change in Fund Balance</u>	2.57%	(39.99%)	(28.43%)		

*Three-Year Comparison
2013-14 To 2015-16*

*School Building Fund
Budget Summary (Unaudited)*

	2013-14 Audited Actual	2014-15 Unaudited Actual	2015-16 Adopted Budget	2014-15 to 2015-16 Increase/ (Decrease) Percent Change	
<u>Revenues:</u>					
Local Revenue	\$ 31,699	\$ 90,621	\$ 31,699	\$ (58,922)	(65.02%)
Total Revenues	\$ 31,699	\$ 90,621	\$ 31,699	\$ (58,922)	(65.02%)
<u>Expenditures:</u>					
Facilities Acquisitions & Construction Services	\$ 37,353,929	\$ 33,442,597	\$ 122,541,190	\$ 89,098,593	266.42%
Total Expenditures	\$ 37,353,929	\$ 33,442,597	\$ 122,541,190	\$ 89,098,593	266.42%
<u>Excess of Revenues Over (Under) Expenditures</u>	<u>\$ (37,322,230)</u>	<u>\$ (33,351,976)</u>	<u>\$ (122,509,491)</u>	<u>\$ (89,157,515)</u>	<u>(267.32%)</u>
<u>Other Financing Sources (Uses):</u>					
Transfer from Debt Service Fund	\$ 38,500,000	\$ 38,500,000	\$ 35,100,000	\$ (3,400,000)	(8.83%)
Transfer to Food Service Fund	(323,050)	(62,500)	-	62,500	(100.00%)
Proceeds from General Obligation Bonds	-	-	73,980,000	73,980,000	100.00%
Other Financing Sources	596,321	2,500	-	(2,500)	(100.00%)
Total Other Financing Sources (Uses)	\$ 38,773,271	\$ 38,440,000	\$ 109,080,000	\$ 70,640,000	183.77%
<u>Excess of Revenues Over (Under) Expenditures and Other Sources (Uses) **</u>	<u>\$ 1,451,041</u>	<u>\$ 5,088,024</u>	<u>\$ (13,429,491)</u>	<u>\$ (18,517,515)</u>	<u>(363.94%)</u>
<u>Fund Balance, July 1</u>	<u>54,957,095</u>	<u>56,408,136</u>	<u>60,665,925</u>	<u>4,257,789</u>	<u>7.55%</u>
<u>Fund Balance, June 30</u>	<u>\$ 56,408,136</u>	<u>\$ 61,496,160</u>	<u>\$ 47,236,434</u>	<u>\$ (14,259,726)</u>	<u>(23.19%)</u>
<u>Percent Change in Fund Balance</u>	2.57%	8.27%	(28.43%)		

*Three-Year Comparison
2013-14 To 2014-15*

*School Building Fund
Revenue and Other Financing Sources*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 to 2015-16 Increase/ (Decrease) Percent Change	
Local					
Interest on Investments	\$ 31,699	\$ 85,380	\$ 31,699	\$ (53,681)	(62.87%)
Total Local Revenue	\$ 31,699	\$ 85,380	\$ 31,699	\$ (53,681)	(62.87%)
Other Financing Sources					
Transfer from Debt Service Fund	\$ 38,500,000	\$ 35,300,000	\$ 35,100,000	\$ (200,000)	(0.57%)
Proceeds from General Obligation Bonds	-	-	73,980,000	73,980,000	100.00%
Other Financing Sources	596,321	-	-	-	-
Total Other Financing Sources	\$ 39,096,321	\$ 35,300,000	\$ 109,080,000	\$ 73,780,000	209.01%
TOTAL SCHOOL BUILDING FUND REVENUES AND OTHER FINANCING SOURCES					
	\$ 39,128,019	\$ 35,385,380	\$ 109,111,699	\$ 73,726,319	208.35%

Interest Income***\$31,699***

Interest earned from the investment of idle school district revenue as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the County Treasurer.

Transfer from Debt Service Fund***\$35,100,000***

In 2015-16, the District plans to transfer \$35,100,000 from the Debt Service fund for the following projects:

- Construction Management- \$2,181,919
- Technology and Laptop Initiative- \$3,100,000
- Devices and Infrastructure for Personalized Digital Learning Initiative - \$6,000,000
- Short-term Capital Plan - \$23,818,081

*Three-Year Comparison
2013-14 To 2015-16*

*School Building Fund
Expenditures and Other Financing Uses*

Expenditures by Function and Project	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase/ (Decrease)	Percent Change
Facilities Acquisitions & Construction Services					
Phase III Building Program	\$ 4,153	\$ -	\$ -	\$ -	-
Phase IV Building Program	8,438,865	3,813,588	3,167,711	(645,877)	(16.94%)
2011-12 Facility Plan	5,468,221	2,867,923	1,802,997	(1,064,926)	(37.13%)
Short-Term Capital Plan (2013-2024)	3,235,489	30,315,549	98,740,714	68,425,165	225.71%
Technology	17,224,151	10,587,149	16,419,680	5,832,531	55.09%
Other Capital Improvement Projects	2,983,050	2,038,016	2,410,088	372,072	18.26%
 TOTAL FACILITIES ACQUISITIONS & CONSTRUCTION SERVICES	 \$ 37,353,929	 \$ 49,622,225	 \$ 122,541,190	 \$ 72,918,965	 146.95%

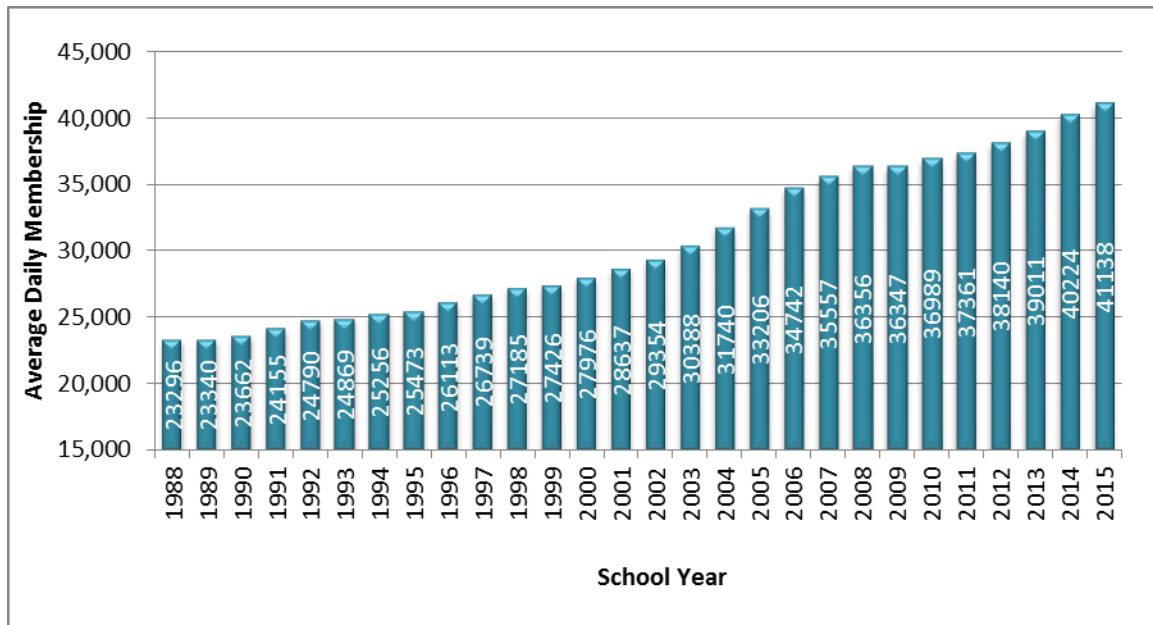
Technology Projects \$16,419,680	Contingency for future ERP System Upgrades	\$7,030,859
	Technology Plan	9,139,512
	Technology for New Schools/Additions	249,309
	Total Technology Projects	\$16,419,680
Phase IV Building Program \$3,167,711	Contingency	\$ 3,167,711
2011-12 Facility Plan \$1,802,997	Canopy Projects	\$1,128,363
	Contingency	674,634
	Total 2011-12 Facility Plan	\$1,802,997
Other Capital Improvement Projects \$2,410,088	Current Capital Improvement Projects	\$2,361,530
	Contingency	48,558
	Total Other Capital Improvement Projects	\$2,410,088
Short-Term Capital Plan (2011-2024) \$98,740,714	New Intermediate School for St. James Area	\$12,408,756
	New Middle School for Socastee Area	12,419,404
	New Middle School for Carolina Forest Area	14,700,000
	New Myrtle Beach Middle School	14,680,911
	Replacement for Socastee Elementary School	10,349,000
	Renovation to North Myrtle Beach High School	4,000,000
	Addition to North Myrtle Beach Middle School	1,495,787
	New Alternative School	916,823

***Short-Term Capital Plan
(2011-2024) continued***

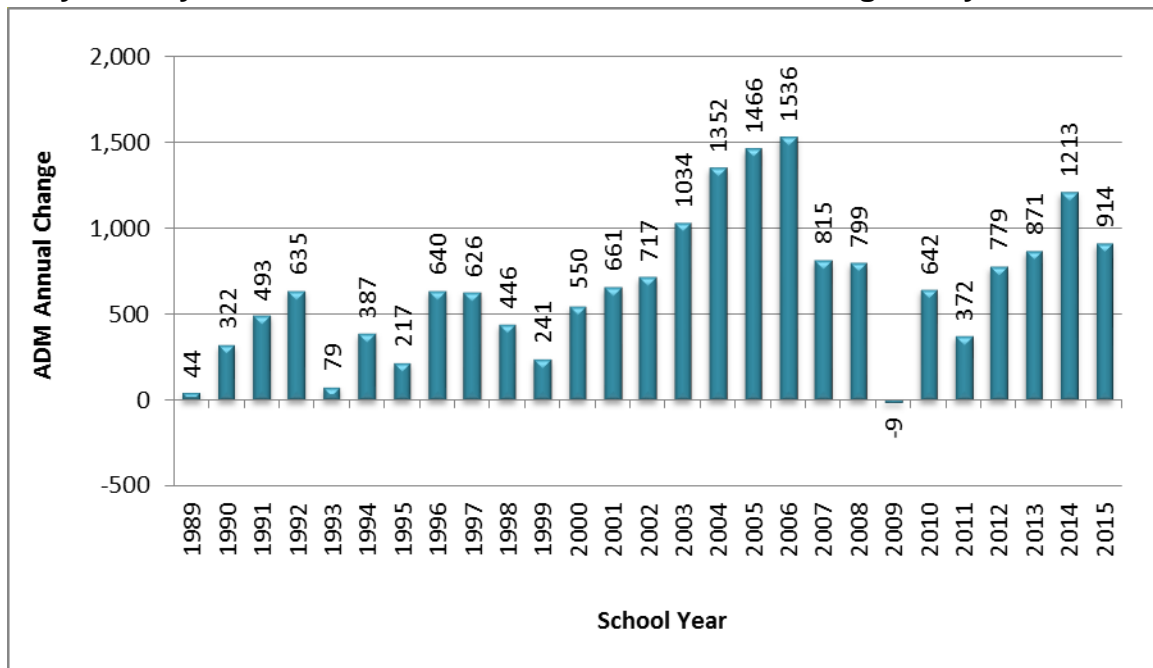
Addition to Midland Elementary School	2,192,981
Support Space and Building Modifications	5,597,410
Sustainment Projects	7,197,723
Emergency Maintenance Repair	1,000,000
Equipment	500,000
Construction Management	2,181,919
2015-16 Classroom Technology and Laptop Initiative	3,100,000
Devices & Infrastructure for the PDL Initiative	6,000,000
Total Short-Term Capital Plan	\$98,740,714

Fueled by local economic growth and in migration, the District has experienced a long period of sustained K-12 growth. For the past several decades the district has grown 2.8% a year on average, with a total percentage growth from 1988 – 2015 of 76.6%, or 17,842 students. The District experienced some of the most significant growth in its history during the period from 2002-2008. Recently the rate of annual enrollment growth in the District has started to return to pre-2003 levels.

Horry County Schools K-12 Historical Average Daily Membership

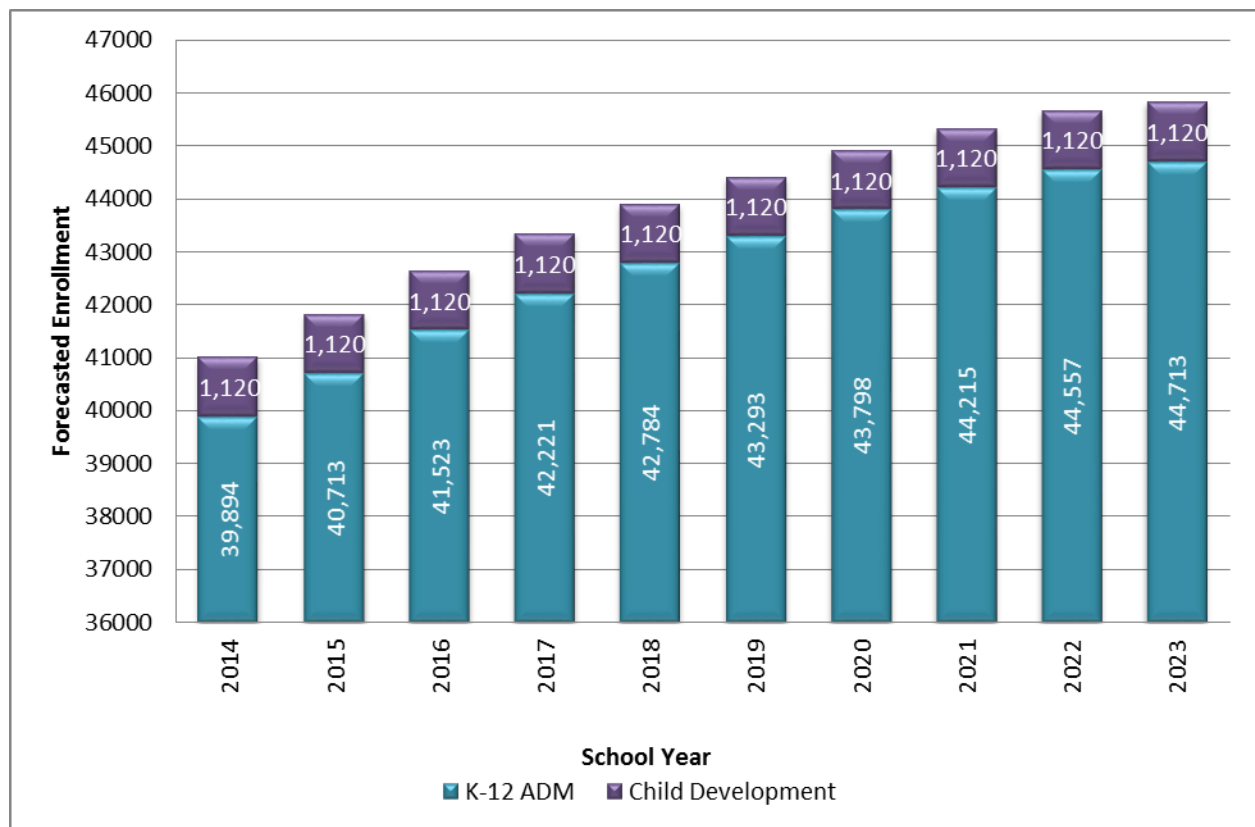


Horry County Schools Annual Real Growth in K-12 Average Daily Membership



In the last six years, Horry County Schools' enrollment has grown by 4,791 students. Of the District's 51 schools, 23 of them are operating at or above capacity. To temporarily cope with growth, more than 200 portable classrooms are in use and attendance lines have been redrawn to deal with the swelling population. Looking to the future, the District anticipates significant growth. As the graph below indicates, the projected K-12 enrollment is expected to increase from 39,894 students from fiscal year 2013-14 to over 44,713 students in fiscal year 2023-24.

HCS Enrollment Forecast 2014-2023



On November 4, 2008, voters in Horry County approved a local option sales tax to fund building needs of public schools and the county's two schools of higher education. The a one-penny local option sales tax would roll-back the property tax levied by the school district for debt service, provide a reliable revenue stream to help pay for growth, and allow for more collaboration for educational programs with Horry County Schools, Coastal Carolina University, and Horry-Georgetown Technical College.

The following project list below describes the work to be performed at each school. The original budget, final approved budget, and projected expenditures for the 2015-16 fiscal year are notated.

DISTRICT WIDE CANOPY PROJECTS



Project Scope:

The project is to add and expand exterior walkway canopies at bus and car drop-off loops at various facilities in the Horry County School District. The project will consist of a total of five groups (approximately 16,000 linear feet) to receive a new canopy or canopy extension and are broken down by location; **Group 1** – AES, AHS, AMS, DES, GSFE, GSFH, LH, LM, ME, **Group 2** – AAST, BWM, CFE, CFH, HCEC, PBE, OBE, OBM, WES, **Group 3** – ATA, CES, CHS, HWE, KES, PDE, SCES, TLC, WPM, **Group 4** – MBE, MBH, MBI, MBM, MBP, NMBE, NMBH, NMBI, NMBM, NMBP, **Group 5** – BES, FBE, FBM, LKE, SES, SHS, SJE, SJH, SJM, SSE

Current Status:

Group 4 Canopies have been completed and Group 5 Canopies are currently under construction. Conway Middle School was picked up and completed as part of Group 5. The contractor is currently working on the new canopy for Socastee High School and then will proceed to the remainder of Group 5. Construction will continue through the fall and winter of 2015 and will be complete early spring of 2016. NMB Middle Canopies which were delayed due to construction planning will be picked up and completed with the Group 5 Canopies. Design is complete for NMB Middle Canopies and materials have been ordered.

Budget:

Original Budget: **\$5,796,586** Board Approved Date: **01/23/2012**

Budget Issues:

No issues at this time.

Schedule:

Solicitation: Apr 2012-July 2013	Group 1: Aug 2012-June 2013
Group 2: Dec 2013-Sept 2014	Group 3: Mar 2014-Dec 2014
Group 4: Aug 2014-April 2015	Group 5: May 2015-February 2016

Original projected cost: \$5.8 million; Final approved budget: \$5.8 million

Estimated completion: Winter 2016

Projected expenditures for 2015-16: \$1,128,363

PROJECT: RESIDUAL CAPITAL IMPROVEMENT PROJECTS**Project Scope:**

Preventative maintenance has been established to ensure the life cycle of all buildings and equipment as well as to preserve ground structures such as sidewalks, driveways, and parking lots. District personnel maintain facilities and equipment in satisfactory operating condition by providing systematic inspection, detection, and correction of incipient failures before they occur or before they develop into major problems. Maintenance, including tests, measurements, adjustments, and parts replacement, is performed specifically to prevent faults from occurring.

Projected cost for 2015-16 projects: \$2,361,530

CONSTRUCTION MANAGEMENT

The Construction Management Department is responsible for managing all capital projects for construction, remodeling and renovations of our educational and support facilities. Budget includes salary and benefits for ten employees plus other operating expenditures

Projected expenditures for 2015-16: \$ 2,181,919

PROJECT: CONTINGENCY

Description: A contingency account is established to address the escalating costs of raw materials and the availability of qualified contractors. Once projects are completed, any unused funds are placed in contingency account for future capital improvements. A list of proposed projects is presented to the Board of Education for their consideration and approval for any remaining contingency funds.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected cost for 2015-16 projects: \$3,890,903

ANALYSIS OF TECHNOLOGY PROJECTS

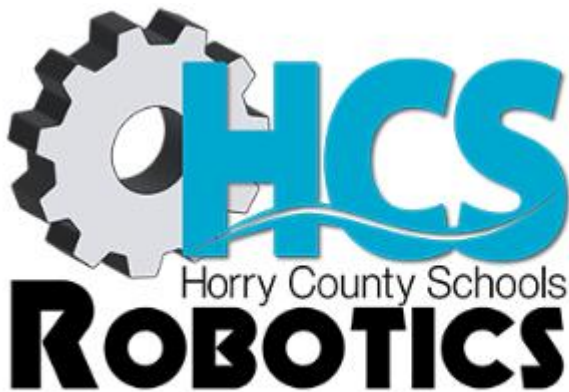


2015-16 CLASSROOM TECHNOLOGY AND LAPTOP INITIATIVE

Description: Annual refresh cycle for classroom computers and mobile labs.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected expenditures for 2015-16 projects: \$3,100,000



TECHNOLOGY PLAN

Description: Update desktop and laptop computers, LCD projectors, network hardware, bandwidth, and communication systems. Also includes the purchase of devices for the “New” Personalized Digital Learning Initiative. Over the next three years, the district will provide devices to all students in grades 3-12.



Horry County Schools Personalized Digital Learning (PDL) initiative will place personal computing devices in the hands of all students over the next three years beginning in January 2014. The new technological tools will enable teachers to personalize education in ways not possible before. The initiative, funded in part through the local option sales tax for schools, will expand to include all students in grades 3-12 over the next three years. The three-year rollout will begin with students in grades 6-8 in year one. In year two, students in grades 9-12 will receive devices, followed by grades 3-5 in year three.

Over the past decade, technology has transformed the way we live and work. During this time the Horry County Schools has been a state leader in using technology as a tool for teaching, including a teacher laptop initiative, classroom interactive whiteboards, \$25,000 school technology grants for all 54 schools and programs, project-based learning, a district virtual school, and extensive teacher training in using technology and technological tools. Our students and teachers have embraced the use of technology in our schools, and their enthusiasm can be seen in our district technology fair, our competitive robotics programs, and a wide range of technology-based student projects and products. Today's students and teachers who are entering our classrooms are digital natives who use, understand, and value technological tools.

The personalized digital learning initiative takes the next step in moving our educational system forward by expanding the use of technology as a tool for learning. Through this initiative, we have the opportunity to put technological tools into the hands of every student.

The vision of Horry County Schools PDL Initiative is to transform teaching and learning by immersing all students in rich, authentic, relevant, personalized digital learning experiences that lead to college and career readiness and enable deeper learning across the disciplines. The district has thoughtfully teamed the rollout of 1:1 devices with an instructional model centered on blended learning. In the blended learning environment, classrooms will be interactive and dynamic,

blending the best of teacher talents and technological tools. Our teachers will continue doing what they do best, working directly and closely with individual students and groups of students, while other students in the classroom will be learning using technology and digital content focused on their unique learning needs. Students will also be working collaboratively, using technology to create products, to conduct research, to develop multimedia projects, and to communicate.

Due to the availability of personal devices for students, online and adaptive digital content will allow teachers to personalize learning for every student in a way that has not been possible in our classrooms before, helping us to accelerate student learning and provide “just in time” support for students. Today’s teachers have to accommodate a wide range of student differences, including literacy and numeracy skills, learning styles, different rates of learning, and student interests.

To help meet this challenge, plans are underway to provide Horry County Schools teachers and students with a learning management system that integrates all of the online resources into one dashboard for single sign-on and instant access to a streamlined view of real-time data about student progress across groups, subjects, standards, and content providers. Through the use of personal digital learning devices and the many technological tools and resources available, teachers will be able to design and personalize learning experiences using student interests and learning strengths. Horry County Schools Personalized Digital Learning Initiative (PDL Initiative) will help to provide teachers and students with the needed tools to engage our students and to ensure that every student is college and career ready.

Operating Budget Impact: Year one of the PDL initiative is expected to impact the operational budget by \$2,168,333. This increase is for digital content, professional development, and additional staffing resources. Each subsequent year of the “roll out” is expected to increase the operating budget by \$1,673,333 annually. The total impact on the operating budget in the final year of implementation is projected to be \$5,514,999.

Projected expenditures for 2015-16 projects: \$6,000,000

CURRENT TECHNOLOGY INITIATIVES

Description: Completion of security updates, wireless overlays, and server updates.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

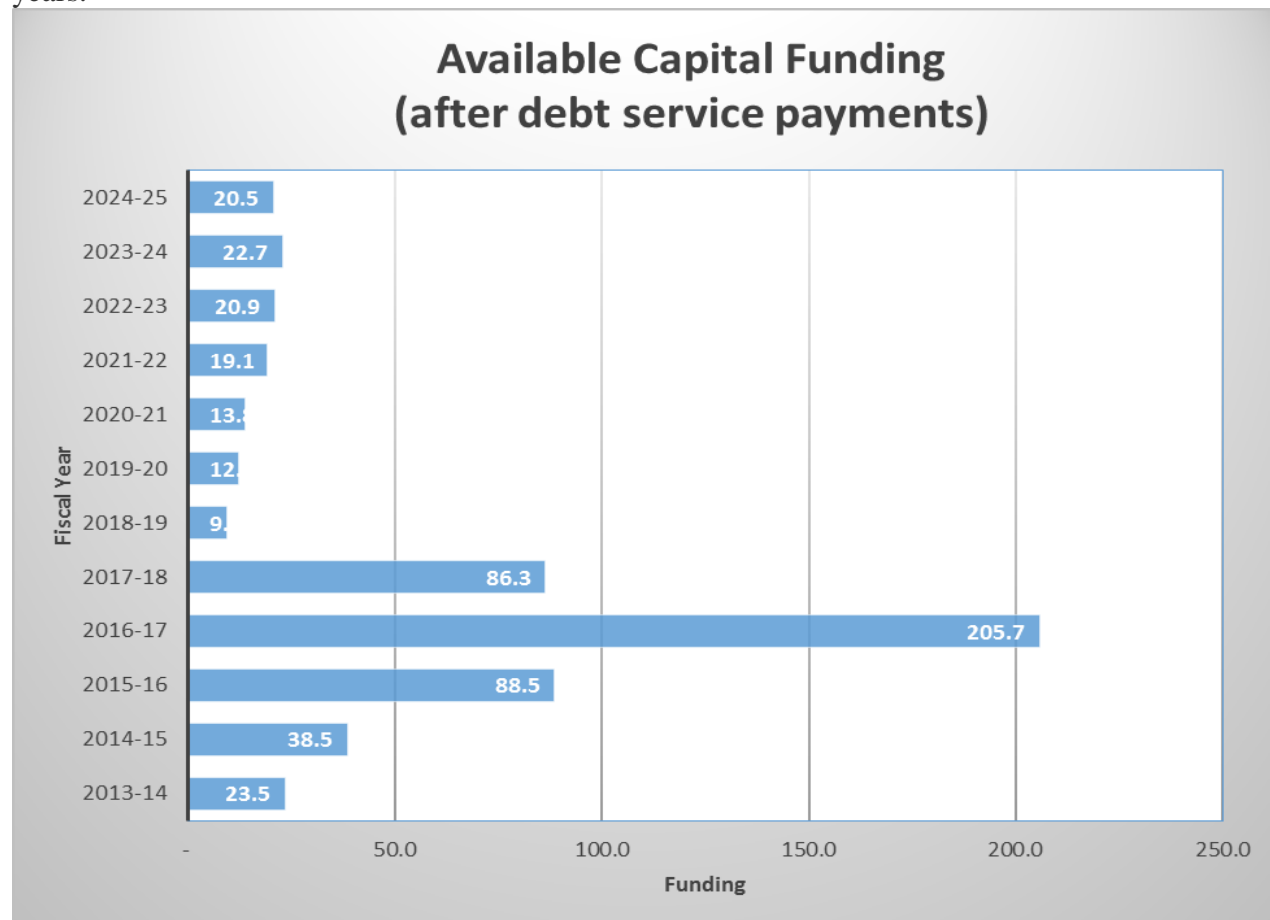
Projected expenditures for 2015-16 projects: \$9,139,512

“NEW” FACILITIES/CAPITAL PLAN

In February 2012, Horry County Schools initiated a Long-Term Facility Plan. The purpose of the plan is to evaluate the adequacy of existing educational facilities, plan for future capital facilities spending and address how the student population will be housed over the next 10 years. This document also provides for facility improvements or adjustments to the programmatic needs of the District. This report contains data and analysis that will provide the basis for decisions regarding when and where to build new capacity, renovate existing facilities, replace facilities, and when and how to provide sustainment activities to maintain our facilities to the highest quality.

Additionally this report provided a comprehensive analysis of athletic facilities, playgrounds, and grounds along with recommendations for improvements to these areas. The District also produced a set of Educational Specifications. That document provides the guidance necessary to ensure that school facilities are planned and designed to support the mission and vision of Horry County Schools. The total projected cost of the Long-Term Facility Plan was over \$633.9 million.

The Local Option Sales Tax would be the primary funding source for the Facilities Plan plus three issuances of General Obligation Bonds in 2015-16 and 2016-17 in the amounts of \$50 million, 75 million, and \$50 million. In addition, the District plans to issue \$100 million in Special Obligation Bonds in 2016. As referenced below, approximately 560.9 million will be available over next 12 years.



Revised Facility Plan

The Long-Term Facility Plan focuses on a comprehensive approach to all facilities including custodial, maintenance, and capital improvements. The **revised** plan focuses on establishing a capital plan within forecasted revenue from 2013-14 to 2023-24 and Board priorities established on June 15, 2013. The Capital Plan was approved on September 30, 2013, revised on June 9, 2014, revised June 30, 2014, revised July 28, 2014, revised May 26, 2015, revised July 29, 2015, revised on July 28, 2015 and revised to the current Board Approved Capital indicated below on November 2, 2015:

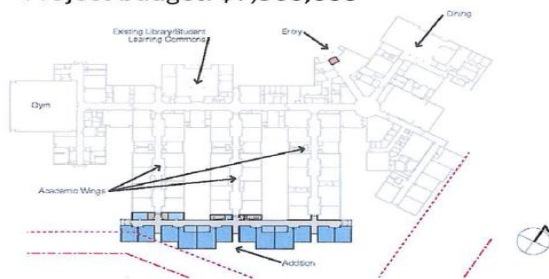
New Schools, Replacement Facilities & Renovations/Additions*:

1. Addition & Renovation – North Myrtle Beach Middle School	\$7,500,000
2. Addition & Renovation – Midland Elementary School	\$11,000,000
3. Replace Horry County Education Center	\$4,600,000
4. New Intermediate School (5-6) for St. James Attendance Area	\$47,742,333
5. New Middle School (6-8) for Carolina Forest Attendance Area	\$45,930,227
6. Replace Socastee Elementary School	\$37,953,991
7. New Middle School (6-8) for Myrtle Beach Attendance Area	\$46,485,102
8. Addition & Renovation – Aynor Middle School	\$2,800,000
9. New Middle School (6-8) for Socastee Attendance Area	\$42,488,116
10. Renovation – North Myrtle Beach High School	\$10,000,000
11. Owner's Contingency for Five Design-Build Projects	\$6,750,000
12. Off-Site Development Contingency for Five Design-Build Projects	\$13,000,000



Exterior Rendering

- Addition of 17,277 sf
- 12 additional classrooms plus support spaces
- Refresh interior finishes
- Add entrance security vestibule
- Expand parent drop off driveway
- New bus driveway
- Project budget: \$7,500,000

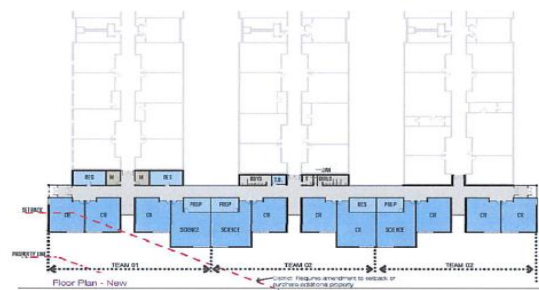


Overall Floor Plan

NORTH MYRTLE BEACH MIDDLE SCHOOL ADDITION & RENOVATIONS



Site Plan



Enlarged Floor Plan

Additions & Renovations – Midland Elementary School

**Project Scope:**

The project includes demolition of the 1950's era administration / cafeteria areas and a new 2-story addition of approximately 43,794 SF, plus refreshing of interior spaces, and site improvements.

Current Status:

The solicitation for selection of architects is expected to be advertised in early August, followed by the solicitation for general contractors 30-45 days thereafter.

Budget:

Current Budget: **\$11,000,000**

Board Approved Date: **07/28/2014***

Budget Issues:

The budget is estimated based upon the current concept and 2013-14 market conditions. Inflation and escalation are not included in the budget.

Schedule:

This will require a multi-phased schedule for construction due to the significant demolition and relocation of program spaces during the work. The current schedule is expected to have final delivery for the 2017-2018 school year.

Schedule Issues:

The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. *On February 9, 2015, the delivery method of Integrated Project Delivery (IPD) was approved by the Board.

Achievements:

The steering committee completed the conceptual designs in approximately six months.

Original projected cost: \$11 million; Final approved budget: \$11 million

Estimated completion: Winter 2016

Projected expenditures for 2015-16: \$2,192,981

New St. James Intermediate School

**Project Scope:**

The project includes a new 149,189SF, 2-story intermediate school for 1200 student capacity. The project is required to be a high performance / energy positive facility.

Current Status:

The conceptual design work of the architect is complete and concepts were approved on September 8, 2014 by the Board of Education. The Design-Build delivery method was later chosen by the Board which is comprised of a two-part selection. An Evaluation Committee was appointed by the Superintendent and Part One, The Request for Qualifications, was issued and responses were received on April 7, 2015. Four firms were selected to participate in Part Two, The Request for Proposals, which has been issued. Proposals were due August 27, 2015. At the November 2, 2015 Board Meeting, the Board of Education directed the administration to issue a notice of intent to award to First Floor Energy Positive for the design and construction of the school.

Budget:

Current Budget: **\$47,742,333**

Board Approved Date: **11/2/2015**

Budget Issues:

The Board increased the budget from \$36,750,000 upon receipt of the request for proposals.

Schedule:

The Board approved delivery of the new facility by the 2017-18 school year.

Schedule Issues:

The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. On February 9, 2015, the Board approved the delivery method of Design-Build for the delivery of the five new schools.

Site:

Site is located on the campus of Burgess Elementary.

Original projected cost: \$36.75 million; Final approved budget: \$47.7 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$12,408,756

New Carolina Forest Area Middle School



Project Scope: The project includes a new 149,189SF, 2-story middle school for 1,200 student capacity. The project is required to be a high performance / energy positive facility.

Current Status: The conceptual design work of the architect is complete and concepts were approved on September 8, 2014 by the Board of Education. The Design-Build delivery method was later chosen by the Board which is comprised of a two-part selection. An Evaluation Committee was appointed by the Superintendent and Part One, The Request for Qualifications, was issued and responses were received on April 7, 2015. Four firms were selected to participate in Part Two, The Request for Proposals, which has been issued. Proposals were due August 27, 2015. At the November 2, 2015 Board Meeting, the Board of Education directed the administration to issue a notice of intent to award to First Floor Energy Positive for the design and construction of the school.

Budget: Current Budget: **\$45,930,277** Board Approved Date: **11/2/2015**

Budget Issues: The Board increased the budget from \$36,750,000 upon receipt of the request for proposals.

Schedule: The Board approved delivery of new facility by 2017-18 school year.

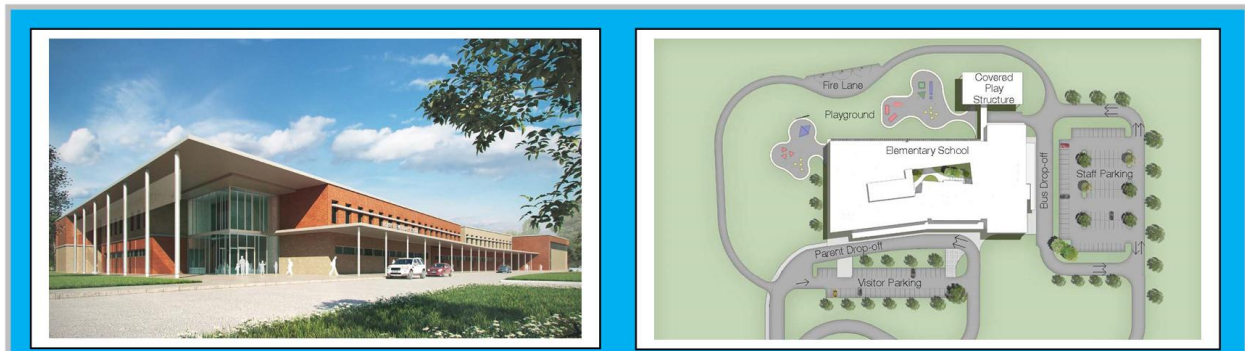
Schedule Issues: The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. On February 9, 2015, the Board approved the delivery method of Design-Build for the delivery of the five new schools.

Site: Site has been purchased off of Carolina Forest Boulevard.

Original projected cost: \$36.75 million; Final approved budget: \$45.9 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$14,700,000

New Socastee Elementary School (*replacement school*)**Project Scope:**

The project includes a new 102,129SF, 2-story elementary school for 916 student capacity. The project is required to be a high performance / energy positive facility

Current Status:

The conceptual design work of the architect is complete and concepts were approved on September 8, 2014 by the Board of Education. The Design-Build delivery method was later chosen by the Board which is comprised of a two-part selection. An Evaluation Committee was appointed by the Superintendent and Part One, The Request for Qualifications, was issued and responses were received on April 7, 2015. Four firms were selected to participate in Part Two, The Request for Proposals, which has been issued. Proposals were due August 27, 2015. At the November 2, 2015 Board Meeting, the Board of Education directed the administration to issue a notice of intent to award to First Floor Energy Positive for the design and construction of the school.

Budget:

Current Budget: **\$37,953,991**

Board Approved Date: **11/2/2015**

Budget Issues:

The Board increased the budget from \$26,000,000 upon receipt of the request for proposals.

Schedule:

The Board approved delivery of new facility by 2017-18 school year.

Schedule Issues:

The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. *On February 9, 2015, the Board approved the delivery method of Design-Build for the delivery of the five new schools.

Site:

Site has been purchased on Highway 707 in the Socastee Community.

Original projected cost: \$26 million; Final approved budget: \$37.95 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$14,700,000

New Myrtle Beach Middle School (*replacement school*)**Project Scope:**

The project includes a new 149,189SF, 2-story middle school for 1,200 student capacity. The project is required to be a high performance / energy positive facility.

Current Status:

The conceptual design work of the architect is complete and concepts were approved on September 8, 2014 by the Board of Education. The Design-Build delivery method was later chosen by the Board which is comprised of a two-part selection. An Evaluation Committee was appointed by the Superintendent and Part One, The Request for Qualifications, was issued and responses were received on April 7, 2015. Four firms were selected to participate in Part Two, The Request for Proposals, which has been issued. Proposals were due August 27, 2015. At the November 2, 2015 Board Meeting, the Board of Education directed the administration to issue a notice of intent to award to First Floor Energy Positive for the design and construction of the school.

Budget:

Current Budget: **\$46,485,102**

Board Approved Date: **11/2/2015**

Budget Issues:

The Board increased the budget from \$36,750,000 upon receipt of the request for proposals.

Schedule:

The Board approved delivery of new facility by 2017-18 school year.

Schedule Issues:

The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. On February 9, 2015, the Board approved the delivery method of Design-Build for the delivery of the five new schools.

Site:

Site is owned by HCS, located at the corner of 29th Ave. N. and Oak Street.

Original projected cost: \$36.75 million; Final approved budget: \$46.5 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$14,680,911

New Socastee Middle School



Project Scope: The project includes a new 131,619SF, 2-story middle school for 800 student capacity. The project is required to be a high performance / energy positive facility.

Current Status: The conceptual design work of the architect is complete and concepts were approved on September 8, 2014 by the Board of Education. The Design-Build delivery method was later chosen by the Board which is comprised of a two-part selection. An Evaluation Committee was appointed by the Superintendent and Part One, The Request for Qualifications, was issued and responses were received on April 7, 2015. Four firms were selected to participate in Part Two, The Request for Proposals, which has been issued. Proposals were due August 27, 2015. At the November 2, 2015 Board Meeting, the Board of Education directed the administration to issue a notice of intent to award to First Floor Energy Positive for the design and construction of the school.

Budget: Current Budget: **\$42,488,116** Board Approved Date: **11/2/2015**

Budget Issues: The Board increased the budget from \$31,100,000 upon receipt of the request for proposals.

Schedule: The Board approved delivery of new facility by 2017-18 school year.

Schedule Issues: The solicitation for Production Architecture closed on October 6, 2014. Submissions were evaluated, ranked, and interviews scheduled for November 13, 2014. The Board voted to cancel the Production Architecture solicitation on November 10, 2014. On February 9, 2015, the Board approved the delivery method of Design-Build for the delivery of the five new schools.

Site: Negotiations with land owners is ongoing due to the previously selected site having been found to have significant wetlands present.

Original projected cost: \$31.1 million; Final approved budget: \$42.5 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$12,419,404

Renovations – North Myrtle Beach High School



Project Scope: Comprehensive Renovations to the School and a Small Addition to the Main Entry Area and auditorium expansion for back-of-house. Renovations currently include new HVAC systems, new fire alarm system, adding a fire sprinkler system, new roofing, lighting, and interior finishes.

Current Status: Design is in progress.

Budget: Current Budget: **21,086,340** Board Approved Date: **6/29/2015**

Budget Issues: The Board increased the budget from \$10,000,000 to address additional space and regulatory requirements.

Schedule: In progress.

Schedule Issues: None

Achievements: The Architect, Engineers and School District Project Manager have made several visits to the School to take measurements, investigate existing conditions and validate the work necessary to complete the Scope of Work within the budget.

Phasing: Construction will be coordinated with staff once the contractor is selected and the schedule is established.

Original projected cost: \$10 million; Final approved budget: \$21.1 million

Estimated completion: Fall 2017

Projected expenditures for 2015-16: \$4,000,000

Building Modifications/Renovations (All Schools) Projects:**\$57,000,000**

- Modify any and all schools not meeting the minimum requirements for support space as identified in educational specifications.
- Additions to schools for support space if modifications reduce school capacity compared to enrollment forecast.
- Modify and update security for all schools including security check in buildings.
- Update science labs at all high schools.
- Review and re-analyze annually based upon funding and evaluation.

Sustainment & Upkeep Projects:**\$72,000,000**

- Sustainment projects to be reviewed and planned based upon further evaluation of degradation and failure rates of equipment.
- Further evaluate and develop replacement cycles specific to the District for all facility functions including athletics.
- District staff will create a priority list based upon evaluations. Original Long-term Plan included approximately \$227,000,000 for sustainment projects of existing facilities over a ten year timeframe.
- Review and re-analyze annually based upon funding and evaluation.
- The annual funding is \$16,154,545 less than funding indicated in the Long-Term Facility Plan and does not include inflation or escalation.
- Deferment of sustainment projects will occur annually due to the lack of funding which will increase the timeline for facility replacement in the future. All projects will be proposed by staff and presented to the Board for approval.

Unplanned Projects & Maintenance Repair:**\$10,000,000**

- Budgeted Capital expenditures for more potential failures due to delaying sustainment projects or unplanned needs.
- Projects to be handled as needed by District staff to ensure proper operation of all facilities.
- No review or action by the Board required for individual project approval.

Property Acquisitions:**\$4,000,000**

- Land acquisitions will be necessary to provide a site for the New Middle School at St. James/Socastee and the replacement of Socastee Elementary. The cost is estimated based on recent land valuations and will not be fully known until negotiations are complete.

Capital Administration:**\$20,000,000**

- Administration costs to include all District staff to manage planning, design, new school construction, additions, renovations, and sustainment projects.
- All office supply costs associated with capital projects.

Technology Plan:**\$86,000,000**

- Establish a Digital Personalized Learning Solution (Begin Jan 2014).
 - Provide a digital device for each student in grades K-12.
 - Selection of device may be different for each grade level.
 - Implement district-wide over a three-year period.
- Establish a district-wide refresh cycle for all technology components and infrastructure (Begin July 2013).
 - Add all standard technology components (printers, projectors, wired and wireless infrastructure, servers, security camera, etc.) to current scheduled refresh/replacement of teacher laptops and student desktops/labs.
 - Enhance existing system capacity through increases in Internet and connectivity bandwidth.
 - Enhance district-wide wireless infrastructure to support robust, ubiquitous access required to support 40,000+ mobile devices needed to support fully implemented personalized instruction.

Equipment:**\$5,000,000**

- Includes vehicle, equipment, custodial equipment, furniture, food service equipment replacement.

Total Capital Plan**\$541,336,109**

ANALYSIS OF STAFFING CHANGES FOR NEW CONSTRUCTION

The following table depicts the actual additional (excludes regular classroom teaching) personnel positions required for the opening of a new school:

	Elementary School	Middle School
Average Enrollment	900	1,200
Principal	1.0	1.0
Assistant Principal	1.5	2.0
Guidance Counselor	1.5	4.0
Media Specialist	1.0	1.0
Registered or Practical Nurse	1.0	1.0
Instructional Coach	1.5	1.0
Physical Education Teacher	1.5	-
Fine Arts Teachers	3.0	-
Instructional Assistants	3.5	3.0
Office Personnel	3.0	4.0
Custodians	4.0	5.0
Total	22.5	22.0

ANALYSIS OF ADDITIONAL OPERATING COSTS FOR NEW CONSTRUCTION (excluding regular classroom teaching positions)

The projected additional annual operating cost for a new Elementary School is \$2.5 million

The projected additional annual operating cost for a new Middle School is \$3.8 million

COMMITMENT TO SUSTAINABILITY

Sustainable schools encompass far more than just energy conservation. True sustainable design is about doing the right thing for the communities in which we work and live and the future generations being educated in the buildings we design. To that end, a significant commitment is required on the part of the design professional to a broad, whole-systems approach that addresses many other issues including land use, transportation, water, material consumption, waste, and the health and well-being of humans and natural systems.

The United States Green Building Council's LEED for Schools program outlines five broad categories of sustainable design applicable to learning environments: site design, water efficiency, energy and atmosphere, materials and resources, and indoor environmental quality. The USGBC's Center for Green Schools and the McGraw Hill Foundation jointly released "The Impact of School Buildings on Student Health and Performance" that conveys the importance of sustainable design, and whether LEED certification is sought or not the principles outlined in the LEED for Schools

Reference Guide should be heeded. The strategies outlined include, but are not limited to, the following:

- Removing toxic materials and products from places where children learn and play.
- Controlling exposure to dust and pollen, which improves the health of students, faculty and staff.
- Giving access to daylight and outdoor views to building occupants, which has been shown to heighten participation, lessen distraction, and encourage learning.
- Emphasizing the importance of acoustics, which are fundamental to absorbing and retaining information.
- Providing access to thermal controls like thermostats or operable windows, which teachers report give higher levels of comfort in their classrooms.
- Using LEED credits such as “the school as a teaching tool” within the LEED for Schools rating system, which encourages teachers to use the school facility as an educational tool.

Regarding the latter, as noted in “Principles of School Planning and Design,” using the sustainable features of a school facility with the school’s educational mission brings the building to life, improves environmental literacy in students, and leads to a generation of sustainability natives.

Horry County Schools is actively seeking solutions to mitigate energy and maintenance costs. We have received energy savings estimates over a 40 year period of \$67 to \$97 million related to the utility costs from the 5 new schools currently planned.

2015-16 HIGHLIGHTS

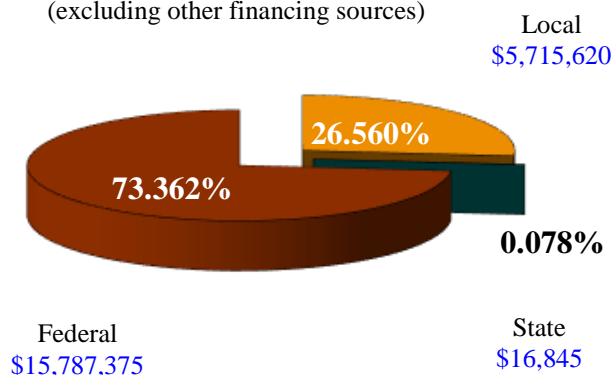
On an average, approximately 58% of the student enrollment participated daily in the school's reimbursable lunch program and 37% in the breakfast program. Approximately 18% of total revenue is from the ala carte program offered by foodservices. This percentage is based upon the month of October 2014.

Total Revenues **\$ 22,135,911**

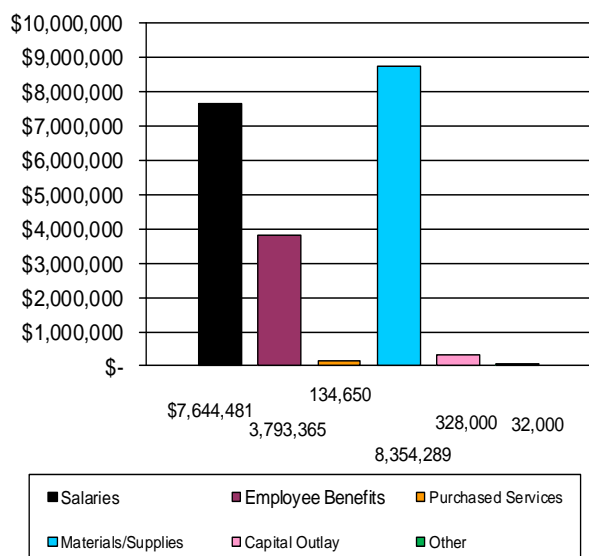
Total Expenses **\$ 22,316,308**

Revenue Sources

(excluding other financing sources)

**Expenses By Object**

(excluding other financing uses)



The District's only Proprietary Fund is the Food Service Fund and is used to account for operations of the School Breakfast and Lunch Program, which are financed and operated in a manner similar to private business enterprises. The intent of the Board of Education is that the cost of providing a school food service program on a continuing basis be financed or recovered primarily through user charges, even though the activity is subsidized from other governmental resources.

The goal of the school food service program is to promote physical and mental well-being by providing nutritious, well balanced meals to all participants. The object is to obtain a financially self-supporting school food service program.

The school food service program receives revenue from three (3) sources: federal, state, and local. USDA reimbursement, comprising approximately seventy-one percent (73.36%), is received for every meal served to students. Approximately twenty-nine percent (26.56%) is received from local sources. Less than one percent (.08%) is received from state sources.

*Three-Year Comparison
2013-14 To 2015-16*

*Food Service Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 to 2015-16 Increase/ (Decrease)	Percent Change
<u>Revenues:</u>					
Local Revenue	\$ 5,116,980	\$ 5,815,155	\$ 5,715,620	\$ (99,535)	(1.71%)
State Revenue	1,160	16,845	16,845	-	-
Federal Revenue	15,477,260	15,778,447	15,787,375	8,928	0.06%
Total Revenues	\$ 20,595,400	\$ 21,610,447	\$ 21,519,840	\$ (90,607)	(0.42%)
<u>Expense:</u>					
Supporting Services	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747	\$ 16,800	0.08%
Total Expense	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747	\$ 16,800	0.08%
<u>Excess of Revenues Over (Under) Expense</u>	\$ (593,434)	\$ 957,500	\$ 850,093	\$ (107,407)	(11.22%)
<u>Other Financing Sources (Uses):</u>					
Transfer from Other Funds (Excludes Indirect Cost)	\$ 1,958,157	\$ 632,102	\$ 616,071	\$ (16,031)	(2.54%)
Transfers to Other Funds/Indirect Cost	(1,392,066)	(1,663,361)	(1,605,560)	57,801	(3.47%)
Total Other Financing Sources (Uses)	\$ 566,091	\$ (1,031,259)	\$ (989,489)	\$ 41,770	(4.05%)
<u>Excess of Revenues Over (Under) Expense and Other Sources (Uses)</u>	\$ (27,343)	\$ (73,759)	\$ (139,396)	\$ (65,637)	88.99%
<u>Retained Earnings, July 1</u>	6,509,048	3,092,534	5,177,148	2,084,614	67.41%
<u>Retained Earnings, June 30</u>	\$ 6,481,705	\$ 3,018,775	\$ 5,037,752	\$ 2,018,977	66.88%
<u>Percent Change in Fund Balance</u>	-0.42%	-2.44%	-2.77%		

*Three-Year Comparison
2013-14 To 2015-16*

*Food Service Fund
Revenues*

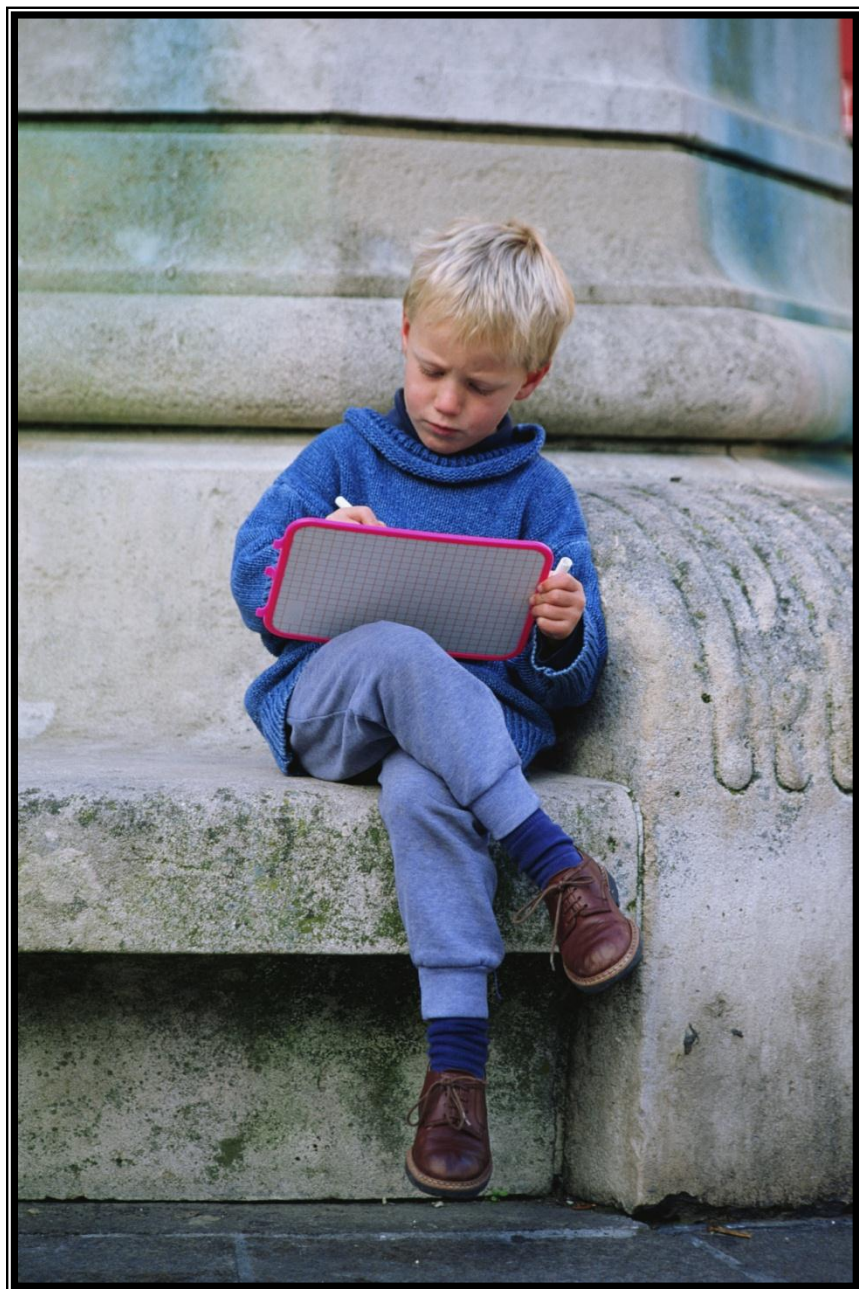
	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 to 2015-16 Increase/ (Decrease) Percent Change	
Local					
Interest on Investments	\$ 3,380	\$ 6,000	\$ 6,000	\$ -	-
Lunch Sales to Pupils	3,406,909	3,928,735	3,903,702	(25,033)	(0.64%)
Breakfast Sales to Pupils	8,091	21,850	29,300	7,450	34.10%
Special Sales to Pupils	1,101,192	1,168,800	1,234,668	65,868	5.64%
Lunch Sales to Adults	456,362	599,200	470,800	(128,400)	(21.43%)
Breakfast Sales to Adults	1,649	3,095	3,375	280	9.05%
Special Sales to Adults	59,145	81,950	61,600	(20,350)	(24.83%)
Revenue from Other Local Sources	80,252	5,525	6,175	650	11.76%
Total Local Revenue	\$ 5,116,980	\$ 5,815,155	\$ 5,715,620	\$ (99,535)	(1.71%)
State					
Program Aid	\$ 1,160	\$ 16,845	\$ 16,845	\$ -	-
Total State Revenue	\$ 1,160	\$ 16,845	\$ 16,845	\$ -	-
Federal					
USDA Reimbursements:					
School Lunch Program	\$ 9,958,191	\$ 10,878,274	\$ 11,435,975	\$ 557,701	5.13%
School Breakfast Program	4,352,799	4,900,173	4,351,400	(548,773)	(11.20%)
Fresh Fruits & Vegetables Program	123,368	-	-	-	-
USDA Commodities	1,042,902	-	-	-	-
Total Federal Revenue	\$ 15,477,260	\$ 15,778,447	\$ 15,787,375	\$ 8,928	0.06%
Other Financing Sources					
Transfers from Other Funds	\$ 1,958,157	\$ 632,102	\$ 616,071	\$ (16,031)	(2.54%)
Total Other Financing Sources	\$ 1,958,157	\$ 632,102	\$ 616,071	\$ (16,031)	(2.54%)
TOTAL FOOD SERVICE FUND REVENUES AND OTHER FINANCING SOURCES	\$ 22,553,557	\$ 22,242,549	\$ 22,135,911	\$ (106,638)	(0.48%)

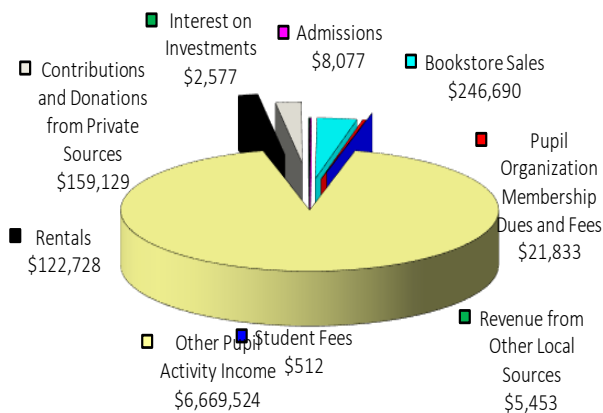
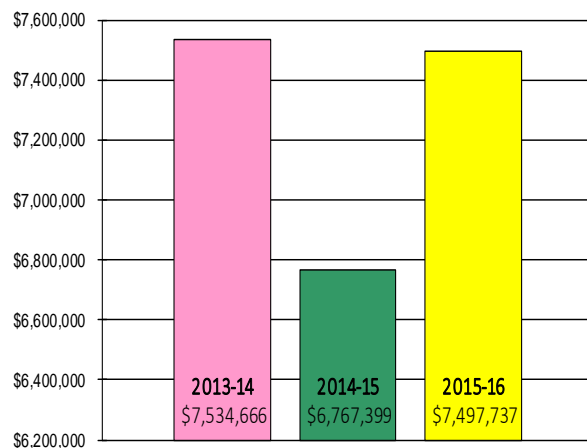
<i>Interest on Investments</i> \$6,000	Interest earned from the investment of idle school district revenue as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investments of all idle funds are the responsibility of the County Treasurer.
<i>Lunch Sales to Pupils</i> \$3,903,702	Revenue received from sales to children for lunch. Students are charged \$2.10 per meal for elementary and \$2.20 per meal for middle and high or \$.40 if eligible for reduced.
<i>Breakfast Sales to Pupils</i> \$29,300	Revenue received from sales to children for breakfast. Students are charged \$1.00 per meal or \$.30 if eligible for reduced.
<i>Special Sales to Pupils</i> \$1,234,668	Revenue received from sales to children for extra food items, including extra milk.
<i>Lunch Sales to Adults</i> \$470,800	Revenue received from sales to adults for lunch. Adults are charged \$3.65 per meal.
<i>Breakfast Sales to Adults</i> \$3,375	Revenue received from sales to adults for breakfast. Adults are charged \$2.20 per meal.
<i>Special Sales to Adults</i> \$61,600	Revenue received from sales to adults for extra food items.
<i>Revenue from Other Local Sources</i> \$6,175	Other revenue from local sources to include contributions and donations from private sources, sale of fixed assets, etc.
<i>Program Aid</i> \$16,845	This is a state allocation for School Lunch Program Aid.
<i>School Lunch Program</i> \$11,435,975	Federal USDA reimbursement for the School Lunch Program is the main source of revenue for funding Horry County School's Food Service Program.
<i>School Breakfast Program</i> \$4,351,400	Federal USDA reimbursement for the School Breakfast Program.

*Three-Year Comparison
2013-14 To 2015-16*

*Food Service Fund
Expenditures and Other Financing Uses*

Expenses by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Approved Budget	Adopted Budget	Increase/ (Decrease)	Percent Change
SUPPORTING SERVICES					
Salaries	\$ 7,729,027	\$ 7,772,861	\$ 7,644,481	\$ (128,380)	(1.65%)
Employee Benefits	3,496,925	3,776,473	3,793,365	16,892	0.45%
Purchased Services	89,307	136,414	134,650	(1,764)	(1.29%)
Materials/Supplies	9,527,220	8,686,199	8,737,251	51,052	0.59%
Capital Outlay	316,128	250,000	328,000	78,000	31.20%
Other	30,227	31,000	32,000	1,000	3.23%
TOTAL SUPPORTING SERVICES	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747	\$ 16,800	0.08%
TOTAL FOOD SERVICE FUND EXPENSES	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747	\$ 16,800	0.08%
OTHER FINANCING USES					
Transfers to Other Funds/Indirect Cost	\$ 1,392,066	\$ 1,663,361	\$ 1,605,560	\$ (57,801)	(3.47%)
TOTAL OTHER FINANCING USES	\$ 1,392,066	\$ 1,663,361	\$ 1,605,560	\$ (57,801)	(3.47%)
TOTAL FOOD SERVICE FUND EXPENSES AND OTHER FINANCING USES	\$ 22,580,900	\$ 22,316,308	\$ 22,275,307	\$ (41,001)	(0.18%)



2015-16 HIGHLIGHTS**Total Revenue** **\$ 7,236,523****Total Expenditures** **\$ 7,497,737****Revenue Sources****Expenditure Comparison**
(excluding other financing uses)

Pupil Activity Fund is a Fiduciary Fund which is an expendable trust fund used to account for the assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District.

Since July 1, 1977, Horry County Schools has maintained a centralized system for accounting for the Pupil Activity Fund.

Revenue collected at each school includes student fees, admissions to special events, club dues, fund-raising activities, collections for school trips, graduation expenses, and miscellaneous income.

*Three-Year Comparison
2013-14 To 2015-16*

*Pupil Activity Fund
Budget Summary*

	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget	2014-15 To 2015-16	
				Increase/ (Decrease)	Percent Change
<u>Revenue:</u>					
Local Revenue	\$ 7,604,532	\$ 6,872,215	\$ 7,236,523	\$ 364,308	5.30%
Total Revenue	\$ 7,604,532	\$ 6,872,215	\$ 7,236,523	\$ 364,308	5.30%
<u>Expenditures:</u>					
Instruction	\$ 96,369	\$ 104,745	\$ 55,395	\$ (49,350)	(47.11%)
Supporting Services	7,438,297	6,662,654	7,442,342	779,688	11.70%
Total Expenditures	\$ 7,534,666	\$ 6,767,399	\$ 7,497,737	\$ 730,338	10.79%
Excess of Revenue Over (Under) Expenditures	\$ 69,866	\$ 104,816	\$ (261,214)	\$ (366,030)	(349.21%)
<u>Other Financing Sources (Uses):</u>					
Transfers from Other Funds	\$ 647,284	\$ -	\$ -	\$ -	-
Transfers to Other Funds	(380,075)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 267,209	\$ -	\$ -	\$ -	-
Excess of Revenue Over (Under) Expenditures and Other Sources (Uses)	\$ 337,075	\$ 104,816	\$ (261,214)	\$ (366,030)	(349.21%)
Fund Balance, July 1	4,443,619	5,177,148	6,144,843	967,695	18.69%
Fund Balance, June 30	\$ 4,780,694	\$ 5,281,964	\$ 5,883,629	\$ 601,665	11.39%
Percent Change in Fund Balance	7.05%	1.98%	-4.44%		

*Three-Year Comparison
2013-14 To 2015-16*

*Pupil Activity Fund
Revenues*

	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Adopted Budget	2014-15 To 2015-16 Increase/ (Decrease)	Percent Change
Local					
Interest on Investments	\$ 2,605	\$ 2,377	\$ 2,577	\$ 200	8.41%
Admissions	826,316	9,677	8,077	(1,600)	(16.53%)
Bookstore Sales	238,229	255,847	246,690	(9,157)	(3.58%)
Pupil Organization Membership Dues and Fees	31,725	29,309	21,833	(7,476)	(25.51%)
Student Fees	7	-	512	512	100.00%
Other Pupil Activity Income	6,257,687	6,387,847	6,669,524	281,677	4.41%
Rentals	62,388	19,689	122,728	103,039	523.33%
Contributions and Donations from Private Sources	174,032	167,226	159,129	(8,097)	(4.84%)
Revenue from Other Local Sources	11,543	243	5,453	5,210	2144.03%
Total Local Revenue	\$ 7,604,532	\$ 6,872,215	\$ 7,236,523	\$ 364,308	5.30%
Other Financing Sources					
Transfers from Other Funds	\$ 647,284	\$ -	\$ -	\$ -	-
Total Other Financing Sources	\$ 647,284	\$ -	\$ -	\$ -	-
TOTAL PUPIL ACTIVITY FUND REVENUES AND OTHER FINANCING SOURCES	\$ 8,251,816	\$ 6,872,215	\$ 7,236,523	\$ 364,308	5.30%

<i>Interest on Investments</i> \$2,577	Interest earned from the investment of idle school district revenue, as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the county treasurer.
<i>Admissions</i> \$8,077	Local revenue received from patrons of a school-sponsored activity such as a dance or athletic event. Admissions may be recorded in separate accounts based on the club generating the revenue.
<i>Bookstore Sales</i> \$246,690	Revenue generated from sales of the bookstore operation. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored, or a school system enterprise.
<i>Student Fees</i> \$512	Revenue from pupils for fees such as locker fees, towel fees and equipment fees.
<i>Pupil Organization Membership Dues and Fees</i> \$21,833	Revenue from pupils for memberships in school organizations or clubs. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.
<i>Other Pupil Activity Income</i> \$6,669,524	Other revenue generated from pupil activities such as advertising revenue, concession revenue, guarantees, etc.
<i>Rentals</i> \$122,728	Revenue received from the rental of property owned by Horry County Schools.
<i>Contributions and Donations</i> \$159,129	Revenue from foundations, private individuals, or private organizations for which no repayment of special service to the contributor is expected.
<i>Other Local Sources</i> \$5,453	Revenue from local sources not listed in the above accounts.

HIGHLIGHTS

Average teacher's salary for a 190 day contract is \$53,636.

Total property tax rates are 133.1 mills to fund Horry County Schools' operation and debt service. The property tax due is \$60.00 on a \$150,000 home.

The Informational Section of this budget has many charts, graphs, and schedules that are intended to present a picture of where the district has been, where it is, and where it may be going. This section is organized into the following ten subsections:

- I. Revenue / Expenditure History
- II. Budget Forecasts
- III. Enrollment History / Forecasts
- IV. Personnel Distribution Summary
- V. Taxable Property Presentation
- VI. Tax Collection Analysis
- VII. Taxpayer Impact Analysis
- VIII. Bond Amortization Schedules
- IX. Performance Measures/Other Recent Honors and Distinctions
- X. Other Economic & Demographic Information

Comparative, historical, and forecasting data concerning Horry County Schools, Horry County, the State of South Carolina and other counties within the state are presented. A five year comparison, where appropriate, is shown to provide the reader with an analysis of trends.

Information was compiled using various sources and each presentation of the data used the most current information available from the respective source.

Many factors must be taken into consideration when assessing the quality of education within a district. This information attempts to link the past and present to the future and assist in making decisions today.



Fiscal Years 2011-12 To 2015-16

*All Governmental Funds
Revenues and Expenditure Comparison*

GENERAL FUND	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
Revenues:					
Local	\$ 188,374,541	\$ 190,952,744	\$ 194,869,742	\$ 192,987,757	\$ 197,927,251
Intergovernmental Revenue	284,647	225,530	98,407	225,530	195,516
State	117,719,996	129,092,936	136,240,532	145,904,604	156,198,204
Federal	693,646	683,420	735,891	683,420	735,891
Total Revenues	\$ 307,072,830	\$ 320,954,630	\$ 331,944,572	\$ 339,801,311	\$ 355,056,862
Expenditures:					
Instruction	\$ 190,582,914	\$ 203,460,079	\$ 202,914,486	\$ 218,311,621	\$ 228,638,594
Supporting Services	108,805,805	115,386,100	120,617,967	130,045,631	137,018,447
Community Services	2,302	1,630	1,735	1,602	742
Capital Outlay	1,074,513	-	1,060,094	-	-
Total Expenditures	\$ 300,465,534	\$ 318,847,809	\$ 324,594,282	\$ 348,358,854	\$ 365,657,783
Excess of Revenue Over (Under) Expenditures	\$ 6,607,296	\$ 2,106,821	\$ 7,350,290	\$ (8,557,543)	\$ (10,600,921)
Other Financing Sources (Uses):					
Sale of Fixed Assets	\$ 18,874	\$ 25,376	\$ 240,239	\$ 25,376	\$ 25,376
Payments to Other Governmental Units	(89,519)	(85,619)	(75,208)	(109,000)	(99,000)
Medicaid Payments to SDE	(1,002,628)	(956,638)	(960,347)	(911,236)	(1,150,079)
E-Rate Reimbursement	-	-	-	385,480	385,480
Transfers from Other Funds	7,322,229	9,327,443	9,641,417	9,280,756	9,563,914
Transfers to Public Charter Schools	(3,176,567)	(4,123,621)	(5,547,906)	(5,547,503)	(6,152,380)
Transfers to Other Funds	(1,564,526)	(1,654,415)	(1,759,307)	(757,202)	(744,771)
Total Other Financing Sources (Uses)	\$ 1,507,863	\$ 2,532,526	\$ 1,538,888	\$ 2,366,671	\$ 1,828,540
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ 8,115,159	\$ 4,639,347	\$ 8,889,178	\$ (6,190,872)	\$ (8,772,381)

SPECIAL REVENUE FUND	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
Revenues:					
Local	\$ 1,821,550	\$ 1,872,197	\$ 1,811,707	\$ 1,663,967	\$ 1,767,181
State	4,151,535	3,538,911	4,020,949	6,224,963	5,509,660
Federal	28,769,530	23,528,822	22,960,492	24,388,194	25,442,135
Total Revenues	\$ 34,742,615	\$ 28,939,930	\$ 28,793,148	\$ 32,277,124	\$ 32,718,976
Expenditures:					
Instruction	\$ 26,233,538	\$ 19,712,256	\$ 18,641,673	\$ 21,050,386	\$ 19,818,631
Supporting Services	7,307,660	7,110,031	7,245,864	8,753,546	10,044,346
Community Services	871,093	881,785	883,819	1,517,650	1,688,081
Capital Outlay	-	-	337,058	-	-
Total Expenditures	\$ 34,412,291	\$ 27,704,072	\$ 27,108,414	\$ 31,321,582	\$ 31,551,058
Excess of Revenue Over (Under) Expenditures	\$ 330,324	\$ 1,235,858	\$ 1,684,734	\$ 955,542	\$ 1,167,918
Other Financing Sources (Uses):					
Payments to Other Governmental Units	\$ (137,000)	\$ (167,764)	\$ -	\$ (283,259)	\$ (475,755)
Payments to Public Charter Schools	(93,400)	(14,962)	(338,270)	-	-
Transfers from Other Funds	-	711	-	125,100	128,700
Transfers to Other Funds	(413,774)	(494,129)	(522,584)	-	-
Transfers to Other Funds-Indirect Cost	(1,181,874)	(559,714)	(823,880)	(797,383)	(820,863)
Total Other Financing Sources (Uses)	\$ (1,826,048)	\$ (1,235,858)	\$ (1,684,734)	\$ (955,542)	\$ (1,167,918)
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ (1,495,724)	\$ -	\$ -	\$ -	\$ -

Fiscal Years 2011-12 To 2015-16

*All Governmental Funds
Revenues and Expenditure Comparison*

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
EDUCATION IMPROVEMENT ACT FUND					
Revenue:					
State	\$ 24,192,977	\$ 24,643,477	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459
Total Revenue	\$ 24,192,977	\$ 24,643,477	\$ 28,662,342	\$ 24,850,137	\$ 23,607,459
Expenditures:					
Instruction	\$ 16,184,180	\$ 13,883,386	\$ 18,034,169	\$ 16,734,345	\$ 15,364,395
Supporting Services	3,173,265	3,032,371	3,204,049	1,265,991	948,364
Capital Outlay	-	-	163,262	-	-
Total Expenditures	\$ 19,357,445	\$ 16,915,757	\$ 21,401,480	\$ 18,000,336	\$ 16,312,759
Excess of Revenue Over (Under) Expenditures	\$ 4,835,532	\$ 7,727,720	\$ 7,260,862	\$ 6,849,801	\$ 7,294,700
Other Financing Sources (Uses):					
Payments to Public Charter Schools	\$ (160,144)	\$ (277,281)	\$ (215,466)	\$ (129,789)	\$ (157,209)
Transfers to Other Funds	(4,675,388)	(7,450,439)	(7,045,396)	(6,720,012)	(7,137,491)
Total Other Financing Sources (Uses)	\$ (4,835,532)	\$ (7,727,720)	\$ (7,260,862)	\$ (6,849,801)	\$ (7,294,700)
Excess Revenue Over (Under) Expenditures and Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
DEBT SERVICE FUND					
Revenue:					
Local	\$ 66,227,781	\$ 67,496,903	\$ 71,582,706	\$ 71,291,620	\$ 72,401,186
State	735,717	755,329	768,232	744,358	766,739
Total Revenue	\$ 66,963,498	\$ 68,252,232	\$ 72,350,938	\$ 72,035,978	\$ 73,167,925
Expenditures:					
Redemption of Principal	\$ 18,250,000	\$ 19,390,000	\$ 19,935,000	\$ 20,845,000	\$ 21,860,000
Interest on Bonds	17,541,361	16,269,040	16,061,300	15,191,800	15,806,633
Fees for Servicing Bonds	227,194	150,212	3,506	150,212	148,137
Total Expenditures	\$ 36,018,555	\$ 35,809,252	\$ 35,999,806	\$ 36,187,012	\$ 37,814,770
Excess of Revenues Over (Under) Expenditures	\$ 30,944,943	\$ 32,442,980	\$ 36,351,132	\$ 35,848,966	\$ 35,353,155
Other Financing Sources (Uses):					
Premium on Bonds Sold	\$ 7,559,556	\$ 1,399,317	\$ -	\$ -	\$ -
Proceeds of Refunding Debt	59,455,000	14,745,000	-	-	-
Payment to Refunded Debt Escrow Agent	(66,817,219)	(16,026,573)	-	-	-
Transfer to School Building Fund	(47,000,000)	(37,686,809)	(38,500,000)	(35,300,000)	(35,100,000)
Total Other Financing Sources (Uses)	\$ (46,802,663)	\$ (37,569,065)	\$ (38,500,000)	\$ (35,300,000)	\$ (35,100,000)
Excess Revenue Over (Under) Expenditures and Other Sources (Uses)	\$ (15,857,720)	\$ (5,126,085)	\$ (2,148,868)	\$ 548,966	\$ 253,155

Fiscal Years 2011-12 To 2015-16

*All Governmental Funds
Revenues and Expenditure Comparison*

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
SCHOOL BUILDING FUND					
<u>Revenues:</u>					
Local	\$ 765,608	\$ 240,613	\$ 628,020	\$ 85,380	\$ 31,699
State	166,005	-	-	-	-
Total Revenues	\$ 931,613	\$ 240,613	\$ 628,020	\$ 85,380	\$ 31,699
<u>Expenditures:</u>					
Facilities Acquisitions & Construction					
Services	\$ 43,477,305	\$ 41,449,178	\$ 37,353,929	\$ 49,622,225	\$ 122,541,190
Total Expenditures	\$ 43,477,305	\$ 41,449,178	\$ 37,353,929	\$ 49,622,225	\$ 122,541,190
<u>Excess of Revenues Over (Under) Expenditures</u>	\$ (42,545,692)	\$ (41,208,565)	\$ (36,725,909)	\$ (49,536,845)	\$ (122,509,491)
<u>Other Financing Sources (Uses):</u>					
Proceeds from General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ 73,980,000
Transfers from Other Funds	47,000,000	37,686,809	38,500,000	35,300,000	35,100,000
Transfers to Other Funds	-	(70,000)	(323,050)	-	-
Other Financing Sources	-	1,034,436	-	-	-
Total Other Financing Sources (Uses)	\$ 47,000,000	\$ 38,651,245	\$ 38,176,950	\$ 35,300,000	\$ 109,080,000
<u>Excess Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	\$ 4,454,308	\$ (2,557,320)	\$ 1,451,041	\$ (14,236,845)	\$ (13,429,491)
TOTAL ALL GOVERNMENTAL FUNDS					
	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
Revenues	\$ 433,903,533	\$ 443,030,882	\$ 462,379,020	\$ 469,049,930	\$ 484,582,921
Expenditures	433,731,130	440,726,068	446,457,911	483,490,009	573,877,560
Other Financing Sources (Uses)	(4,956,380)	(5,348,872)	(7,729,758)	(5,438,672)	67,345,922
<u>Excess Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	\$ (4,783,977)	\$ (3,044,058)	\$ 8,191,351	\$ (19,878,751)	\$ (21,948,717)

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Approved Budget	2015-16 Adopted Budget
FOOD SERVICE FUND					
<u>Revenues:</u>					
Local	\$ 5,382,949	\$ 5,195,977	\$ 5,119,126	\$ 5,815,155	\$ 5,715,620
State	1,117	1,137	1,160	16,845	16,845
Federal	15,616,763	15,920,632	15,477,260	15,778,447	15,787,375
Total Revenues	\$ 21,000,829	\$ 21,117,746	\$ 20,597,546	\$ 21,610,447	\$ 21,519,840
<u>Expenditures:</u>					
Supporting Services	\$ 20,856,800	\$ 21,314,901	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747
Total Expenditures	\$ 20,856,800	\$ 21,314,901	\$ 21,188,834	\$ 20,652,947	\$ 20,669,747
<u>Excess of Revenue Over (Under) Expenditures</u>	\$ 144,029	\$ (197,155)	\$ (591,288)	\$ 957,500	\$ 850,093
<u>Other Financing Sources (Uses):</u>					
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	1,698,501	1,561,228	1,956,011	632,102	616,071
Transfers to Other Funds/Indirect Cost	(1,358,574)	(1,285,357)	(1,392,066)	(1,663,361)	(1,605,560)
Total Other Financing Sources (Uses)	\$ 339,927	\$ 275,871	\$ 563,945	\$ (1,031,259)	\$ (989,489)
<u>Excess Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	\$ 483,956	\$ 78,716	\$ (27,343)	\$ (73,759)	\$ (139,396)
PUPIL ACTIVITY FUND					
<u>Revenue:</u>					
Local	\$ 7,024,438	\$ 7,414,979	\$ 7,604,532	\$ 6,872,215	\$ 7,236,523
Total Revenue	\$ 7,024,438	\$ 7,414,979	\$ 7,604,532	\$ 6,872,215	\$ 7,236,523
<u>Expenditures:</u>					
Instruction	\$ 93,251	\$ 97,946	\$ 96,369	\$ 104,745	\$ 55,395
Supporting Services	7,123,021	7,473,534	7,438,297	6,662,654	7,442,342
Total Expenditures	\$ 7,216,272	\$ 7,571,480	\$ 7,534,666	\$ 6,767,399	\$ 7,497,737
<u>Excess of Revenue Over (Under) Expenditures</u>	\$ (191,834)	\$ (156,501)	\$ 69,866	\$ 104,816	\$ (261,214)
<u>Other Financing Sources (Uses):</u>					
Sale of Fixed Assets	\$ -	\$ 2,500	\$ -	\$ -	\$ -
Transfers from Other Funds	528,974	656,605	647,284	-	-
Transfers to Other Funds	(106,393)	(63,766)	(380,075)	-	-
Total Other Financing Sources (Uses)	\$ 422,581	\$ 595,339	\$ 267,209	\$ -	\$ -
<u>Excess Revenue Over (Under) Expenditures and Other Sources (Uses)</u>	\$ 230,747	\$ 438,838	\$ 337,075	\$ 104,816	\$ (261,214)
TOTAL NON-GOVERNMENTAL FUNDS					
Revenues	\$ 28,025,267	\$ 28,532,725	\$ 28,202,078	\$ 28,482,662	\$ 28,756,363
Expenditures	28,073,072	28,886,381	28,723,500	27,420,346	28,167,484
Other Financing Sources (Uses)	762,508	871,210	831,154	(1,031,259)	(989,489)
<u>Excess Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	\$ 714,703	\$ 517,554	\$ 309,732	\$ 31,057	\$ (400,610)

GENERAL FUND	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
<u>Revenues:</u>					
Local Revenue	\$192,987,757	\$197,927,251	\$205,646,414	\$213,666,624	\$221,999,622
Intergovernmental Revenue	225,530	195,516	203,141	211,064	219,295
State Revenue	145,904,604	156,198,204	162,289,934	168,619,241	175,195,392
Federal Revenue	683,420	735,891	764,591	794,410	825,392
Total Revenues	\$339,801,311	\$355,056,862	\$368,904,080	\$383,291,339	\$398,239,701
<u>Expenditures:</u>					
Instruction	\$218,311,621	\$228,638,594	\$237,555,499	\$246,820,164	\$256,446,150
Supporting Services	130,045,631	137,018,447	142,362,166	147,914,291	153,682,948
Community Services	1,602	742	-	-	-
Total Expenditures	\$348,358,854	\$365,657,783	\$379,917,666	\$394,734,455	\$410,129,098
Excess of Revenues Over (Under) Expenditures	\$ (8,557,543)	\$ (10,600,921)	\$ (11,013,586)	\$ (11,443,116)	\$ (11,889,397)
<u>Other Financing Sources (Uses):</u>					
Sale of Fixed Assets	\$ 25,376	\$ 25,376	\$ 15,885	\$ 15,885	\$ 15,885
Payments to Other Governmental Units	(109,000)	(99,000)	(99,000)	(99,000)	(99,000)
Medicaid Payments to SDE	(911,236)	(1,150,079)	(1,150,079)	(1,150,079)	(1,150,079)
E-Rate Reimbursement	385,480	385,480	-	-	-
Transfers from Other Funds	9,280,756	9,563,914	9,958,904	10,370,206	10,798,496
Transfers to Public Charter Schools	(5,547,503)	(6,152,380)	(6,406,473)	(6,671,061)	(6,946,575)
Transfer to Other Funds	(757,202)	(744,771)	(759,666)	(774,860)	(790,357)
Total Other Financing Sources (Uses)	\$ 2,366,671	\$ 1,828,540	\$ 1,559,570	\$ 1,691,092	\$ 1,828,370
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ (6,190,872)	\$ (8,772,381)	\$ (9,454,016)	\$ (9,752,024)	\$ (10,061,028)
Fund Balance, July 1	79,289,813	85,987,860	77,215,479	67,761,463	58,009,439
Fund Balance, June 30	\$ 73,098,941	\$ 77,215,479	\$ 67,761,463	\$ 58,009,439	\$ 47,948,411

Revenue Assumptions:*Local*

- (1) Ad Valorem taxes are projected at a rate that will maintain funds for the solvent operation of the General Fund Budget.
- (2) Other local revenue is projected to increase by 3.9% for each of the three ensuing years.

(Assumptions continued on page 324)

State

- (3) Education Finance Act revenue is based on a historical five-year trend indexed for the three ensuing years.
- (4) Fringe Benefit Contributions revenue is based on a historical five-year trend indexed for the three ensuing years.
- (5) Other state revenue is projected based on a historical five-year trend indexed for the three ensuing years

***Other Financing
Sources***

- (6) Transfers from Other Funds are projected based on a historical five-year trend for each of the three ensuing years.

Expenditure and Other Financing Uses Assumptions:

- (1) All salary projections for the three ensuing years are based on a 2% longevity step increase for eligible employees.
- (2) Fringe benefits have experienced an increase for the last three years. These rate increases were used to project the three ensuing years: Group Life - .15%; Retirement – 15.91%; FICA – 7.65%; and Group Health and Dental based on actual coverage or an average of \$7,373.
- (3) For all non-salary accounts the forecasting for the three ensuing years is based on 2015-16 budgeted expenditures increased upon a historical five-year average.
- (4) For 2015-16 through 2018-19 projected payments to Other Governmental Units to remain constant.

SPECIAL REVENUE	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
<u>Revenues:</u>					
Local Revenue	\$ 1,663,967	\$ 1,767,181	\$ 1,836,101	\$ 1,907,709	\$ 1,982,110
State Revenue	6,224,963	5,509,660	5,724,537	5,947,794	6,179,758
Federal Revenue	24,388,194	25,442,135	26,434,378	27,465,319	28,536,466
Total Revenues	32,277,124	32,718,976	33,995,016	35,320,822	36,698,334
<u>Expenditures:</u>					
Instruction	\$ 21,050,386	\$ 19,818,631	\$ 20,591,558	\$ 21,394,628	\$ 22,229,019
Supporting Services	8,753,546	10,044,346	10,436,075	10,843,082	11,265,963
Community Services	1,517,650	1,688,081	1,753,916	1,822,319	1,893,389
Total Expenditures	\$ 31,321,582	\$ 31,551,058	\$ 32,781,549	\$ 34,060,030	\$ 35,388,371
Excess of Revenues Over (Under) Expenditures	\$ 955,542	\$ 1,167,918	\$ 1,213,467	\$ 1,260,792	\$ 1,309,963
<u>Other Financing Sources (Uses):</u>					
Payments to Public Charter Schools	\$ (283,259)	\$ (475,755)	\$ (494,309)	\$ (513,588)	\$ (533,617)
Transfers from Other Funds	125,100	128,700	133,719	138,934	144,353
Transfers to Other Funds/Indirect Cost	(797,383)	(820,863)	(852,877)	(886,139)	(920,698)
Total Other Financing Sources (Uses)	\$ (955,542)	\$ (1,167,918)	\$ (1,213,467)	\$ (1,260,792)	\$ (1,309,963)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue Assumptions:

- (1) Local, State and Federal: Funding variations by grantors and agencies prevent realistic projections of grant revenues; however, historical data for the past five years was used to determine a reasonable projection percentage. This percentage was indexed for each of the three ensuing years.

Expenditure and Other Financing Uses Assumptions:

- (1) All Special Revenue expenditure projections are based on a historical average of the past five years with indexing to that five year average not to exceed projected available revenue for each of the three ensuing years.

	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
EDUCATION IMPROVEMENT ACT					
<u>Revenues:</u>					
State Revenue	\$ 24,850,137	\$ 23,607,459	\$ 24,365,258	\$ 25,147,383	\$ 25,954,614
Total Revenues	\$ 24,850,137	\$ 23,607,459	\$ 24,365,258	\$ 25,147,383	\$ 25,954,614
<u>Expenditures:</u>					
Instruction	\$ 16,734,345	\$ 15,364,395	\$ 15,857,592	\$ 16,366,621	\$ 16,891,989
Supporting Services	1,265,991	948,364	978,806	1,010,226	1,042,654
Total Expenditures	\$ 18,000,336	\$ 16,312,759	\$ 16,836,399	\$ 17,376,847	\$ 17,934,644
Excess of Revenues Over (Under) Expenditures	\$ 6,849,801	\$ 7,294,700	\$ 7,528,860	\$ 7,770,536	\$ 8,019,970
<u>Other Financing Sources (Uses):</u>					
Payments to Public Charter Schools	\$ (129,789)	\$ (157,209)	\$ -	\$ -	\$ -
Transfers to Other Funds	(6,720,012)	(7,137,491)	(7,528,860)	(7,770,536)	(8,019,970)
Total Other Financing Sources (Uses)	\$ (6,849,801)	\$ (7,294,700)	\$ (7,528,860)	\$ (7,770,536)	\$ (8,019,970)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue Assumptions:

- (1) Education Improvement Act revenue projections are based on a historical average of the past five years with an indexing to that five year average.

Expenditure and Other Financing Uses Assumptions:

- (1) All Education Improvement Act expenditure projections are based on a historical average of the past five years with indexing to that five year average not to exceed projected available revenue for each of the three ensuing years.

	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
DEBT SERVICE					
<u>Revenues:</u>					
Local Revenue	\$ 71,291,620	\$ 72,401,186	\$ 74,573,222	\$ 76,810,418	\$ 79,114,731
State Revenue	744,358	766,739	789,741	813,433	837,836
Total Revenues	\$ 72,035,978	\$ 73,167,925	\$ 75,362,963	\$ 77,623,852	\$ 79,952,567
<u>Expenditures:</u>					
Principal & Interest on Bonds	\$ 36,036,800	\$ 37,666,633	\$ 36,036,800	\$ 36,073,300	\$ 36,395,150
Fees for Servicing Bonds	150,212	148,137	148,137	148,137	148,137
Total Expenditures	\$ 36,187,012	\$ 37,814,770	\$ 36,184,937	\$ 36,221,437	\$ 36,543,287
<u>Other Financing Sources (Uses):</u>					
Transfer to School Building Fund	\$ (35,300,000)	\$ 35,100,000	\$ (37,182,240)	\$ (37,678,877)	\$ (39,360,336)
Excess of Revenues Over (Under) Expenditures	\$ 548,966	\$ 253,155	\$ 1,995,786	\$ 3,723,538	\$ 4,048,944
Fund Balance, July 1	24,632,454	23,914,298	24,167,453	26,163,239	29,886,776
Fund Balance, June 30	\$ 25,181,420	\$ 24,167,453	\$ 26,163,239	\$ 29,886,776	\$ 33,935,721

Revenue Assumptions:

- (1) Ad Valorem taxes are projected at a 10 mills and the Education Capital Sales tax receipts were projected at a 3% incremental growth rate.

Expenditure Assumptions:

- (1) Principal payments were based on current outstanding obligations
- (2) Interest on Bonds was based on current outstanding obligations..
- (3) Agent Fees are projected to remain constant for the next three years.
- (4) Excess funds above the 6 month principal and interest designation per year are transferred to the School Building Fund to fund capital projects.

SCHOOL BUILDING FUND	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
<u>Revenues:</u>					
Local Revenue	\$ 85,380	\$ 31,699	\$ 23,140	\$ 16,892	\$ 12,331
Total Revenues	\$ 85,380	\$ 31,699	\$ 23,140	\$ 16,892	\$ 12,331
<u>Expenditures:</u>					
Phase IV Building Program	\$ 3,813,588	\$ 3,167,711	\$ -	\$ -	\$ -
Short-Term Capital Plan (2013-2020)	30,315,549	98,740,814	29,818,343	29,355,929	34,709,764
Technology	10,587,149	16,419,680	9,100,000	9,100,000	9,100,000
Other	4,905,939	4,213,085	5,421,108	-	-
Total Expenditures	\$ 49,622,225	\$ 122,541,290	\$ 44,339,451	\$ 38,455,929	\$ 43,809,764
Excess of Revenues					
<u>Over (Under) Expenditures</u>	<u>\$ (49,536,845)</u>	<u>\$ (122,509,591)</u>	<u>\$ (44,316,311)</u>	<u>\$ (38,439,037)</u>	<u>\$ (43,797,433)</u>
<u>Other Financing Sources (Uses)</u>					
Transfer from Other Funds	\$ 35,300,000	\$ 35,100,000	\$ 31,600,000	\$ 32,600,000	\$ 43,100,000
Proceeds from General Obligation Bonds	-	73,980,000	73,980,000	73,980,000	73,980,000
Total Other Financing Sources (Uses)	\$ 35,300,000	\$ 109,080,000	\$ 105,580,000	\$ 106,580,000	\$ 117,080,000
<u>Excess of Revenues Over (Under)</u>					
<u>Expenditures and Other Sources (Uses)</u>	<u>\$ (14,236,845)</u>	<u>\$ (13,429,591)</u>	<u>\$ 61,263,689</u>	<u>\$ 68,140,963</u>	<u>\$ 73,282,567</u>
<u>Fund Balance, July 1</u>	<u>49,838,026</u>	<u>60,665,925</u>	<u>47,236,334</u>	<u>108,500,023</u>	<u>176,640,987</u>
<u>Fund Balance, June 30</u>	<u>\$ 35,601,181</u>	<u>\$ 47,236,334</u>	<u>\$ 108,500,023</u>	<u>\$ 176,640,987</u>	<u>\$ 249,923,554</u>

Revenue and Other Financing Sources Assumptions:

- (1) Transfer from other funds represents excess funds from the Educational Capital Improvement Sales that are available in the Debt Service Fund after principal and interest payments have been made.

Expenditure and Other Financing Sources Assumptions:

- (1) Projected expenditures for the Short-Term Capital Plan (2017-2019) are based on residual cash flows after the annual technology initiatives are funded.

FOOD SERVICE	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
<u>Revenues:</u>					
Local Revenue	\$ 5,815,155	\$ 5,715,620	\$ 5,972,823	\$ 6,241,600	\$ 6,522,472
State Revenue	16,845	16,845	16,845	16,845	16,845
Federal Revenue	15,778,447	15,787,375	16,497,807	17,240,208	18,016,018
Total Revenues	\$ 21,610,447	\$ 21,519,840	\$ 22,487,475	\$ 23,498,653	\$ 24,555,334
<u>Expenditures:</u>					
Supporting Services	\$ 20,652,947	\$ 20,669,747	\$ 21,333,246	\$ 22,018,043	\$ 22,724,822
Total Expenditures	\$ 20,652,947	\$ 20,669,747	\$ 21,333,246	\$ 22,018,043	\$ 22,724,822
Excess of Revenues Over (Under) Expenditures	\$ 957,500	\$ 850,093	\$ 1,154,229	\$ 1,480,610	\$ 1,830,512
<u>Other Financing Sources (Uses):</u>					
Transfer from Other Funds	\$ 632,102	\$ 616,071	\$ 635,847	\$ 656,258	\$ 677,323
Transfers to Other Funds/Indirect Cost	(1,663,361)	(1,605,560)	(1,657,098)	(1,710,291)	(1,765,192)
Total Other Financing Sources (Uses)	\$ (1,031,259)	\$ (989,489)	\$ (1,021,252)	\$ (1,054,034)	\$ (1,087,868)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	\$ (73,759)	\$ (139,396)	\$ 132,977	\$ 426,576	\$ 742,644
Fund Balance, July 1	3,092,534	5,177,148	5,037,752	5,170,729	5,597,306
Fund Balance, June 30	\$ 3,018,775	\$ 5,037,752	\$ 5,170,729	\$ 5,597,306	\$ 6,339,950

Revenue Assumptions:

- (1) Local Revenue is projected at a rate that will maintain funds for the self-sufficient operation of the food service program.
- (2) State Revenue is expected to be constant for the next three years.

Expenditure and Other Financing Uses Assumptions:

- (1) Salary projections are based on a 2% longevity step increase for eligible employees.
- (2) For all non-salary accounts, we forecasted the three ensuing years based on 2015-16 budgeted expenditures increased based upon a historical five-year average.

Fund Balance Assumptions:

- (1) Assumes no growth in an effort to minimize the increase in the cost of meals.

PUPIL ACTIVITY	2014-15 Approved Budget	2015-16 Adopted Budget	2016-17 Projected Budget	2017-18 Projected Budget	2018-19 Projected Budget
<u>Revenues:</u>					
Local Revenue	\$ 6,872,215	\$ 7,236,523	\$ 7,504,274	\$ 7,781,933	\$ 8,069,864
Total Revenues	\$ 6,872,215	\$ 7,236,523	\$ 7,504,274	\$ 7,781,933	\$ 8,069,864
<u>Expenditures:</u>					
Instruction	\$ 104,745	\$ 55,395	\$ 57,445	\$ 59,570	\$ 61,774
Supporting Services	6,662,654	7,442,342	7,717,709	8,003,264	8,299,385
Total Expenditures	\$ 6,767,399	\$ 7,497,737	\$ 7,775,153	\$ 8,062,834	\$ 8,361,159
Excess of Revenues Over (Under) Expenditures	\$ 104,816	\$ (261,214)	\$ (270,879)	\$ (280,901)	\$ (291,295)
<u>Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)</u>	<u>\$ 104,816</u>	<u>\$ (261,214)</u>	<u>\$ (270,879)</u>	<u>\$ (280,901)</u>	<u>\$ (291,295)</u>
Fund Balance, July 1	5,177,148	6,144,843	5,883,629	5,612,750	5,331,849
Fund Balance, June 30	\$ 5,281,964	\$ 5,883,629	\$ 5,612,750	\$ 5,331,849	\$ 5,040,554

Revenue and Other Financing Sources Assumptions:

- (1) Projections for Admissions and Bookstore Sales are based on a historical five-year trend.
- (2) Pupil Organization memberships are projected to remain constant for the next three years.
- (3) Projections for Other and Contributions and Donations are based on a historical five-year trend.

Expenditure Assumptions:

- (1) Projected expenditures are calculated based on a historical average of the past five years with indexing to that five year average for each of the three ensuing years.

Fiscal Year	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Career Centers Grades 9-12</u>	<u>Total</u>
2010-11	2,972	23,006	11,011	36,989
2011-12	2,952	23,418	10,991	37,361
2012-13	3,170	23,977	10,993	38,140
2013-14	3,120	24,552	11,339	39,011
2014-15	3,127	25,191	11,906	40,224
2015-16*	3,147	25,827	12,471	41,445
2016-17*	3,155	26,569	12,902	42,626
2017-18*	3,144	27,276	13,211	43,631
2018-19*	3,145	27,917	13,474	44,536
2019-20*	3,105	28,396	13,796	45,297

Note: All fiscal year enrollment totals are based on 45-Day Average Daily Membership (excluding Pre-K Self-Contained & Child Development).

Student Enrollment Forecast Methodology

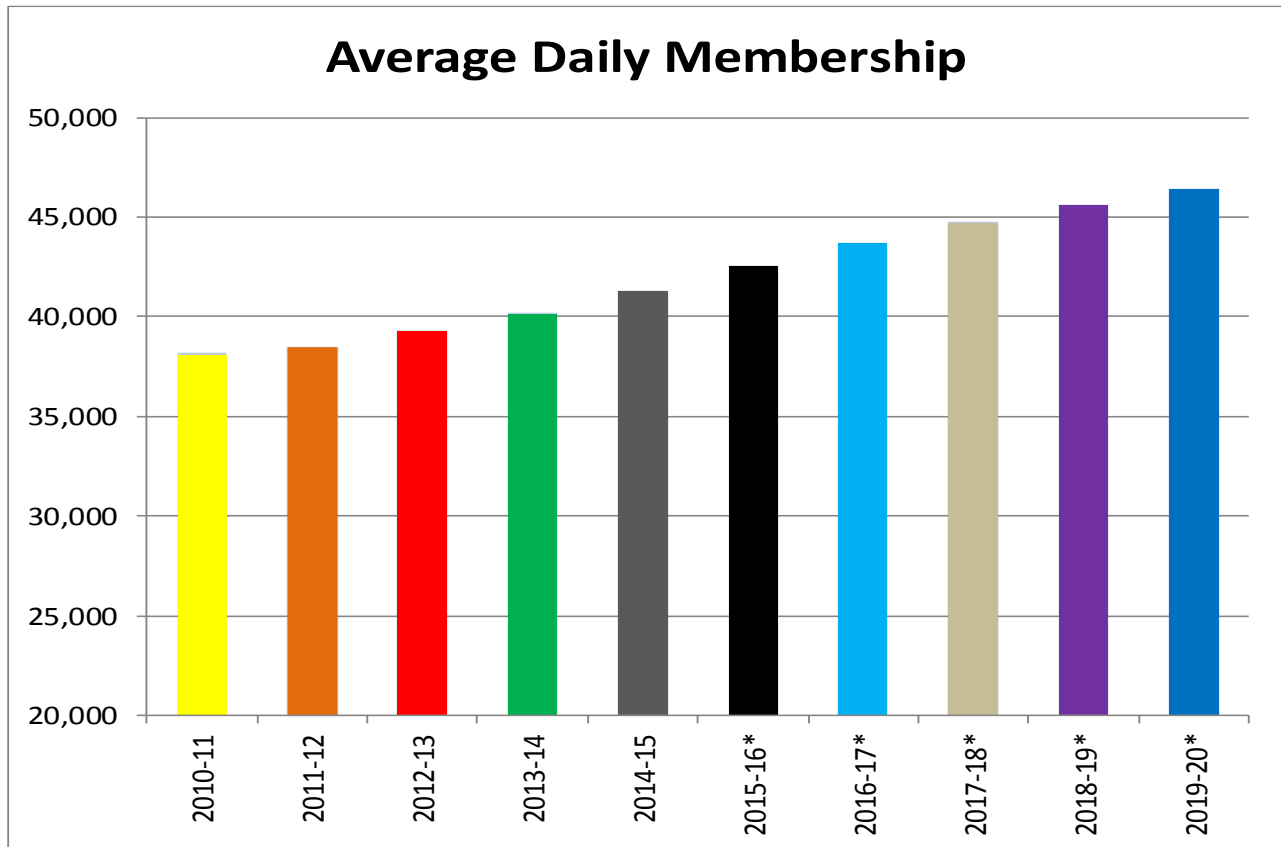
The student enrollment forecast for Horry County Schools begins with an analysis of historical enrollment data taken from the 45 Day ADM reports.

The data is analyzed using a Modified Cohort-Survival model that returns a “Survival” rate to each grade level 2-12. The “Survival” rate is the quotient obtained by dividing the membership of one grade for a school year into the membership of the next higher grade a year later. Generally, the survival ratios are close to one (1.0). A survival ratio less than one (1.0) indicates the net effect of pupils moving out of the district, deaths, non-promotions, and transfers to private schools. A survival ratio greater than one (1.0) indicates the net effect of pupils moving into the district, promotions, and transfers from private schools. Kindergarten enrollments utilize a different methodology based on births and previous enrollments.







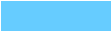



A representative rate by grade level was then calculated used as a multiplier to determine the next year’s grade levels, and so on. This method took into account the survival ratios computed through the model, but also applied additional growth modifiers to particular grades and/or schools in order to more accurately reflect current growth and development patterns in certain areas of the county.

The grade level district wide forecasts were completed first and the grade by school forecasts were then calculated using the same methodology for each grade at each school. The two were then compared for accuracy. After all adjustments were made, the school by school/grade by grade forecast was then quality checked to make sure it totaled to the district wide forecast.

All fiscal year enrollment totals below are based on the 45-Day Average Daily Membership for Child Development thru 12th grade (**excluding** Pre-Kindergarten Self-Contained students).



*Forecasted

<u>Legend</u>	<u>Total</u>	<u>Fiscal Year</u>
	36,989	2010-11
	37,361	2011-12
	38,140	2012-13
	39,011	2013-14
	40,224	2014-15
	41,445	2015-16
	42,626	2016-17
	43,631	2017-18
	44,536	2018-19
	45,297	2019-20

The enrollment figures below are based on the 45-day Average Daily Membership and **includes** Kindergarten thru 12th grade students.

Elementary Schools	2013-14	2014-15	2015-16*	Increase/(Decrease)
Aynor Elementary	676	706	735	29
Burgess Elementary	695	753	834	81
Carolina Forest Elementary	874	921	972	51
Conway Elementary	619	619	614	-5
Daisy Elementary	540	563	568	5
Forestbrook Elementary	922	921	961	40
Green Sea Floyds Elementary	573	606	612	6
Homewood Elementary	593	596	602	6
Kingston Elementary	594	512	502	-10
Lakewood Elementary	864	910	956	46
Loris Elementary	660	734	764	30
Midland Elementary	520	521	509	-12
Myrtle Beach Elementary	678	723	735	12
Myrtle Beach Intermediate	672	648	686	38
Myrtle Beach Primary	736	747	766	19
Ocean Bay Elementary	652	686	708	22
Ocean Drive Elementary	714	814	854	40
Palmetto Bays Elementary	547	548	577	29
Pee Dee Elementary	710	738	752	14
River Oaks Elementary	679	781	856	75
Riverside Elementary	700	622	622	0
Seaside Elementary	669	644	650	6
Socastee Elementary	684	683	715	32
South Conway Elementary	532	583	595	12
St. James Elementary	862	869	862	-7
Waccamaw Elementary	747	767	780	13
Waterway Elementary	673	698	668	-30

Note: FY 2016 is a 45-Day Average Daily Membership forecast and **includes** Kindergarten thru 12th grade students.

Middle Schools	2013-14	2014-15	2015-16*	Increase/(Decrease)
Aynor Middle	634	661	687	26
Black Water Middle	762	670	666	-4
Conway Middle	614	518	550	32
Forestbrook Middle	1,096	1,192	1,208	16
Loris Middle	725	699	697	-2
Myrtle Beach Middle	1,042	1,097	1,054	-43
North Myrtle Beach Middle	1,098	1,103	1,102	-1
Ocean Bay Middle	1,204	1,170	1,196	26
St. James Middle	1,172	1,202	1,176	-26
Whittemore Park Middle	649	803	889	86
High Schools	2013-14	2014-15	2015-16*	Increase/(Decrease)
Aynor High	748	767	813	46
Carolina Forest High	1,777	1,857	1,940	83
Conway High	1,328	1,363	1,406	43
Early College High	361	363	365	2
Green Sea Floyds High	570	574	574	0
Loris High	678	726	768	42
Myrtle Beach High	1,070	1,171	1,289	118
North Myrtle Beach High	1,080	1,084	1,180	96
Socastee High	1,460	1,514	1,556	42
St. James High	1,363	1,422	1,519	97
Scholars Academy	154	175	175	0
Academy of Art, Science, & Technology	555	650	650	0
Academy of Technology & Academics	486	530	530	0
Total Enrollment	39,011	40,224	41,445	1,221

Note: FY 2016 is a 45-Day Average Daily Membership forecast and **includes** Kindergarten thru 12th grade students only.

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<u>Administration</u>					
Superintendent	1.000	1.000	1.000	1.000	1.000
Deputy Superintendent	-	-	-	1.000	-
Chief Officers	5.000	5.000	5.000	5.000	6.000
Staff Attorney	1.000	1.000	1.000	1.000	1.000
Exec Directors/Directors/Coordinators	54.500	57.500	57.500	57.500	56.000
Principals	51.000	50.000	50.000	50.000	51.000
Assistant Principals	84.000	88.500	87.000	86.500	92.500
<u>Professional Educators</u>					
Guidance Counselors	87.250	88.250	89.250	99.250	108.000
Learning Specialists	17.500	17.094	17.500	24.500	24.500
Media Specialists	47.000	48.000	48.000	48.000	49.000
Teachers	2,557.500	2,689.663	2,687.563	2,747.163	2,848.931
<u>Other Professional</u>					
Administrative Assistants	6.000	6.000	6.000	7.000	7.000
Nurses	57.250	59.250	60.100	59.000	60.000
Psychologists	29.000	31.000	31.000	31.000	31.000
Therapists	65.617	65.617	65.617	65.000	65.000
Other Professionals	138.500	155.500	159.906	167.406	184.406
<u>Instructional Support</u>					
Teaching Assistants	716.767	729.767	759.680	753.900	767.900
<u>Office / Clerical</u>					
Clerk/Secretary/Bookkeeper	269.500	270.000	272.000	271.000	282.000
<u>Other Support</u>					
Childcare	24.500	23.000	21.500	21.375	23.000
Custodial	223.000	238.250	240.750	247.250	277.250
Food Service	351.000	355.500	355.000	340.500	330.500
Maintenance	74.000	75.000	72.000	77.000	48.000
Transportation	395.000	411.000	422.500	429.500	452.500
Other Support	1.000	1.000	1.000	1.000	6.600
Total Positions	5,256.884	5,466.891	5,510.866	5,591.844	5,773.087

<u>Staffing Ratios for Regular Teachers:</u>	
Child Development	20.0 : 2
Kindergarten	25.50 : 2
Primary (1,2,3)	21.50 : 1
Elementary (4,5)	24.50 : 1
Middle (6,7,8)	20.20 : 1
High (9-12) 1 small	16.125 : 1
High (9-12) 8 large	19.875 : 1

Notes: (1) The number of regular classroom teachers employed varies with the number of students enrolled.
 (2) Special Education students who are in self-contained classes are not a consideration in the regular ratio allocations for grade level classes. They are subtracted before the ratio is applied. Special education teachers are allocated based upon class load and location depending upon handicapping condition.

The teachers' annual salary range, based upon educational level and years of experience, for a 190-day contract is presented below. A detailed Teachers Salary Schedule is presented on page 337.

Teachers		2015-16
Educational Level	Range From	Range To
Bachelor's Degree	\$35,306	\$60,264
Bachelor's +18 Hours	36,940	63,052
Master's Degree	40,651	69,386
Master's +30 Hours	41,534	70,895
Doctorate	44,692	77,452
Average Salary		53,636

The average annual salary for selected administrative employees is presented below:

Administration	2015-16
Superintendent	\$210,000
Principals	105,428
Administrators	89,724
Supervisors	49,456
Counselors	70,895

Prior Years Experience	Class 8 Doctor	Class 7 Masters + 30	Class 1 Masters	Class 2 Bachelors + 18	Class 3 Bachelors
0	44,692	41,534	40,651	36,940	35,306
	235.22	218.60	213.95	194.42	185.82
1	45,724	42,366	41,464	37,679	36,015
	240.65	222.98	218.23	198.31	189.55
2	46,770	43,214	42,294	38,433	36,731
	246.16	227.44	222.60	202.28	193.32
3	47,833	44,078	43,140	39,201	37,466
	251.75	231.99	227.05	206.32	197.19
4	48,906	44,960	44,000	39,986	38,215
	257.40	236.63	231.58	210.45	201.13
5	49,991	45,858	44,878	40,785	38,980
	263.11	241.36	236.20	214.66	205.16
6	51,087	46,774	45,779	41,601	39,761
	268.88	246.18	240.94	218.95	209.27
7	52,197	47,711	46,694	42,431	40,556
	274.72	251.11	245.76	223.32	213.45
8	53,324	48,665	47,629	43,282	41,367
	280.65	256.13	250.68	227.80	217.72
9	54,462	49,639	48,581	44,147	42,193
	286.64	261.26	255.69	232.35	222.07
10	55,619	50,631	49,552	45,030	43,037
	292.73	266.48	260.80	237.00	226.51
11	56,783	51,644	50,544	45,931	43,900
	298.86	271.81	266.02	241.74	231.05
12	57,967	52,676	51,555	46,850	44,777
	305.09	277.24	271.34	246.58	235.67
13	59,162	53,728	52,584	47,785	45,672
	311.38	282.78	276.76	251.50	240.38
14	60,251	54,806	53,635	48,741	46,586
	317.11	288.45	282.29	256.53	245.19
15	61,602	55,900	54,711	49,715	47,517
	324.22	294.21	287.95	261.66	250.09
16	62,846	57,019	55,803	50,711	48,469
	330.77	300.10	293.70	266.90	255.10
17	64,108	58,157	56,918	51,726	49,438
	337.41	306.09	299.57	272.24	260.20
18	65,385	59,322	58,056	52,759	50,426
	344.13	312.22	305.56	277.68	265.40
19	66,679	60,509	59,217	53,816	51,435
	350.94	318.47	311.67	283.24	270.71
20	67,988	61,718	60,403	54,891	52,463
	357.83	324.83	317.91	288.90	276.12
21	69,413	62,953	61,609	55,987	53,512
	365.33	331.33	324.26	294.67	281.64
22	70,976	64,212	62,844	57,108	54,581
	373.56	337.96	330.76	300.57	287.27
23	72,348	65,493	64,100	58,250	55,674
	380.78	344.70	337.37	306.58	293.02
24	73,769	66,806	65,383	59,417	56,787
	388.26	351.61	344.12	312.72	298.88
25	75,384	68,142	66,690	60,604	57,923
	396.76	358.64	351.00	318.97	304.86
26	76,374	69,506	68,026	61,817	59,082
	401.97	365.82	358.03	325.35	310.96
27	77,452	70,895	69,386	63,052	60,264
	407.64	373.13	365.19	331.85	317.18

Note: Above amounts are rounded to nearest dollar. Teachers, speech clinicians, teachers of the gifted, and teachers of adult learning salaries are the same as classroom teachers. Teachers, librarians, and guidance counselors who are employed for more than 190 days will be paid the daily rate multiplied by the number of days employed. Figures above reflect annual salary and daily rate.

The percent of professional staff of Horry County Schools with a bachelor's degree, master's degree and either a six-year certificate or doctorate are presented below.

<u>2015-16</u>	<u>Certified Staff</u>	<u>Percentage</u>
Total Professional Certified Staff:	3,367	
Bachelor's Degree	1,097	32.58%
Master's Degree	2,216	65.82%
Doctorate	54	1.60%

<u>2014-2015</u>	<u>Certified Staff</u>	<u>Percentage</u>
Total Professional Certified Staff:	3,234	
Bachelor's Degree	1,103	32.76%
Master's Degree	2,084	61.89%
Doctorate	47	1.40%

<u>2013-2014</u>	<u>Certified Staff</u>	<u>Percentage</u>
Total Professional Certified Staff:	3,170	
Bachelor's Degree	1,108	34.95%
Master's Degree	2,010	63.41%
Doctorate	52	1.64%

<u>2012-2013</u>	<u>Certified Staff</u>	<u>Percentage</u>
Total Professional Certified Staff:	3,143	
Bachelor's Degree	1,117	35.54%
Master's Degree	1,977	62.90%
Doctorate	49	1.56%

Source: South Carolina Department of Education – Professional Certified Staff Listing

(DOLLAR AMOUNTS IN THOUSANDS)

Tax Year	Fiscal Year	<u>Real Property</u>		<u>Personal Property</u>		<u>Total</u>		Ratio of Total Assessed To Total
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Estimated Actual Value
2004	2005	936,640	17,708,080	272,458	2,521,125	1,209,098	20,229,205	5.98%
2005	2006	1,206,681	24,133,619	288,608	4,403,525	1,495,289	28,537,144	5.24%
2006	2007	1,311,110	26,222,200	298,432	4,828,550	1,609,542	31,050,750	5.18%
2007	2008	1,466,774	29,335,491	316,687	5,215,624	1,783,461	34,551,115	5.16%
2008	2009	1,663,986	31,058,312	323,386	5,177,005	1,987,372	36,235,317	5.48%
2009	2010	1,701,553	34,030,462	309,219	5,113,771	2,010,772	39,144,233	5.14%
2010	2011	1,753,786	35,075,716	298,876	4,941,192	2,052,662	40,016,908	5.13%
2011	2012	1,766,946	35,338,926	313,795	4,909,289	2,080,741	40,248,215	5.17%
2012	2013	1,764,159	35,283,169	314,754	5,203,817	2,078,913	40,486,986	5.13%
2013	2014	1,780,231	35,604,618	328,754	5,164,027	2,108,985	40,768,645	5.17%
2014	2015	1,710,319	30,622,912	386,683	6,923,480	2,097,002	37,546,392	5.59%

Note: Fiscal Year 2006 real property assessed values increased as a result of a state mandated reassessment.

Source: Horry County Auditor and Assessor's Office
Rates for Tax Year 2015 were not available at publication



Fiscal Year	School Operation – General Fund	School Debt Service	Total School	County Operation – General Fund	County Debt Service	Total County (2)
2005	108.4	22.0	130.4	42.1	8.8	46.4
2006	101.7	28.0	129.7	36.7	5.3	42.0
2007	107.3	28.0	129.7	36.7	5.3	42.0
2008	115.3	28.0	143.3	36.7	5.3	42.0
2009	115.3	28.0	143.3	36.7	5.3	42.0
2010	119.3	20.0	139.3	36.7	5.3	42.0
2011	118.2	14.0	132.2	34.8	5.0	39.8
2012	120.2	10.0	130.2	35.6	5.0	40.6
2013	120.2	10.0	130.2	35.6	5.0	40.6
2014	123.1	10.0	133.1	35.6	5.0	40.6
2015	123.1	10.0	133.1	42.8	5.0	47.8

Notes: (1) 2005 Tax Year, 2006 Fiscal year General Fund tax rates reflect the impact of reassessment. Based on the increase in assessed property values, a rollback of millage was required.
 (2) Total tax rates for county does not include Higher Education, Horry Georgetown Tech., Senior Citizen Fund, and County Recreation.
 (3) This chart represents millage assessed for school district and county purposes only.

Source: Horry County Auditor's Office
 Fiscal Year 2016 rates were not available at publication

Property Tax Rates Per \$1000 Assessed Value
Direct and Overlapping Governments

Fiscal Years 2011-12 To 2015-16

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Horry County Schools	130.20	130.20	130.20	133.10	133.10
County of Horry	45.20	45.20	45.20	45.20	52.40
Town of Atlantic Beach	84.50	84.50	84.50	84.50	84.50
Town of Aynor	60.80	60.80	60.80	60.80	60.80
Town of Briarcliff Acres	50.80	50.80	50.80	50.80	50.80
City of Conway	79.30	79.30	79.30	82.40	82.40
City of Loris	103.70	103.70	103.70	111.70	115.00
City of Myrtle Beach	66.10	66.10	66.10	74.50	74.50
City of North Myrtle Beach	38.00	38.00	38.00	39.30	39.30
Town of Surfside Beach	40.00	40.00	40.00	46.20	46.20

Source: Horry County Auditor's Office
Information based upon 2015 Tax Levies

The following chart shows taxes levied for School District purposes, taxes collected as of June 30th of the year following the year in which the levy was made, and the amount of delinquent taxes collected for the last 10 years.

(DOLLAR AMOUNTS IN THOUSANDS)

Tax Year	Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2005	2005-06	172,629	165,933	96.12%	4,359	170,292	98.65%
2006	2006-07	193,782	186,784	96.39%	5,833	192,617	99.40%
2007	2007-08	205,633	196,868	95.74%	6,746	203,614	99.02%
2008	2008-09	224,010	213,578	95.34%	8,722	222,300	99.24%
2009	2009-10	218,910	205,037	93.66%	9,911	214,948	98.19%
2010	2010-11	210,897	201,815	95.69%	3,376	205,191	97.29%
2011	2011-12	203,283	197,292	97.05%	4,537	201,829	99.28%
2012	2012-13	205,857	198,715	96.53%	-	198,715	96.53%
2013	2013-14	210,364	207,083	98.44%	-	207,083	98.44%
2014	2014-15	209,106	205,538	98.29%	-	205,538	98.29%

Notes: (1) Percentage includes delinquent taxes collected in the year indicated.
 (2) Delinquent taxes include taxes levied in prior years but collected in the year shown.
 (3) Current Year information was not available at publication

Source: Horry County School District's audited financial statements and Horry County Treasurer



	\$100,000 Primary Residence				
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual
Market Value of a Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Property Tax Relief Exemption (1995 Base Year)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Assessment Rate	4.00%	4.00%	4.00%	4.00%	4.00%
General Fund School Millage Rate Assessed	0.1202	0.1202	0.1202	0.1231	0.1231
**General Fund PTR Base Millage Rate	n/a	n/a	n/a	n/a	n/a
Millage Differential	n/a	n/a	n/a	n/a	n/a
General Fund Property Tax Due	\$ -	\$ -	\$ -	\$ -	\$ -
***Assessed Value – Debt Service Fund	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Debt Service Fund School Millage Rate Assessed	0.010	0.010	0.010	0.010	0.010
Debt Service Fund Property Tax Due	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Total Taxes Due	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Property Tax Increase/Decrease from Prior Year	\$(16.00)	\$ -	\$ -	\$ -	\$ -

	\$150,000 Primary Residence				
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual
Market Value of a Home	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Property Tax Relief Exemption (1995 Base Year)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Assessment Rate	4.00%	4.00%	4.00%	4.00%	4.00%
General Fund School Millage Rate Assessed	0.1202	0.1202	0.1202	0.1231	0.1231
**General Fund PTR Base Millage Rate	n/a	n/a	n/a	n/a	n/a
Millage Differential on first \$100,000	n/a	n/a	n/a	n/a	n/a
General Fund Property Tax Due on \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Property Tax Due on \$100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Property Tax Due	\$ -	\$ -	\$ -	\$ -	\$ -
***Assessed Value – Debt Service Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Debt Service Fund School Millage Rate Assessed	0.010	0.010	0.010	0.010	0.010
Debt Service Fund Property Tax Due	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
Total Taxes Due	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
Property Tax Increase/Decrease from Prior Year	\$(24.00)	\$ -	\$ -	\$ -	\$ -

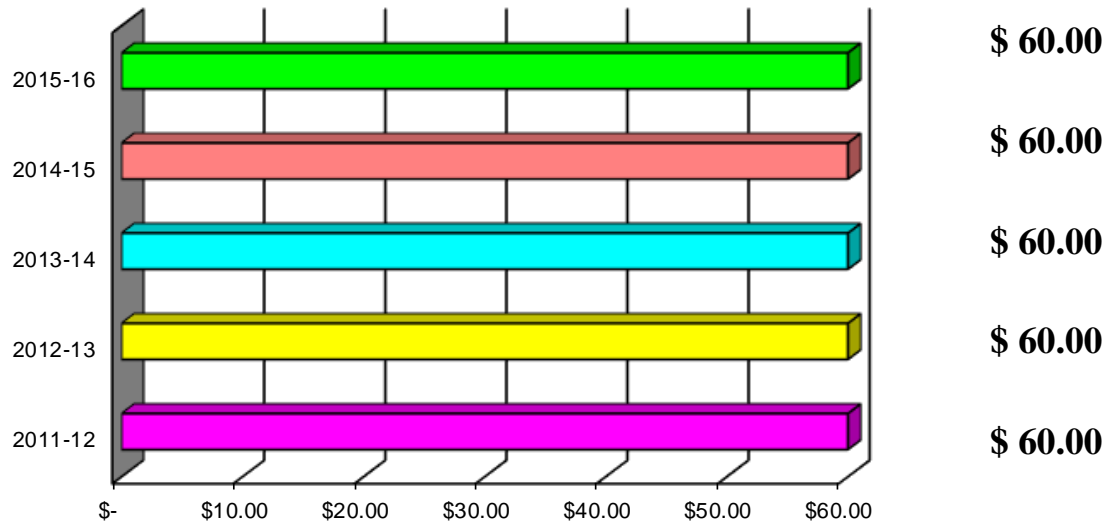
Note: Assessment rate of 4.00% based on primary (legal) residence only.

* County-wide reassessment resulted in an increase in property value which required a rollback millage.

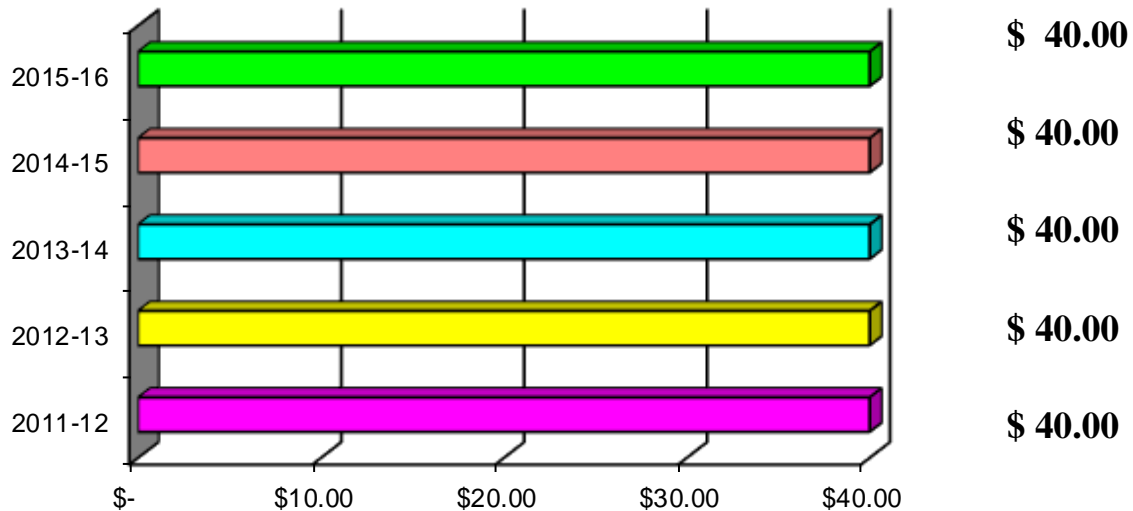
** Effective for the 2007-08 year, 100% of the primary (legal) residence assessed value is exempt from operating millage (General Fund).

*** Property Tax Relief Exemption applies only to General Fund. Debt Service Fund taxes are based upon full market value of primary residence.

\$150,000 Primary Residence



\$100,000 Primary Residence



The ten largest taxpayers in the School District and the amount of 2014 taxes billed for each are shown below.

Taxpayer	Type of Business	Taxes Billed	Percent
1. Horry Electric Cooperative, Inc	Utility	\$ 3,733,227	25.26%
2. Myrtle Beach Farms (1)	Real Estate	3,144,078	21.28%
3. Broadway at the Beach (1)	Tourism	1,177,444	7.97%
4. Bluegreen Vacations Unlimited	Tourism	1,160,284	7.85%
5. HRP Myrtle Beach Operations LLC	Tourism	1,097,869	7.43%
6. Marriott Ownership Resorts Inc.	Tourism	1,028,641	6.96%
7. AVC Corporation	Utility	1,022,483	6.92%
8. Frontier Communications of the Carolinas	Utility	924,730	6.26%
9. SC Electric and Gas	Utility	787,078	5.33%
10. Ocean Lakes Family Campground	Tourism	701,702	4.75%
TOTAL		\$ 14,777,535	100.00%

(1) Burroughs & Chapin Inc. Subsidiaries

Source: Horry County Treasurer's Office

How Much Do You Owe?

Value of Property		Assessment Rate*		General Fund Assessed Value
\$		X	4% (.04)	= \$

OR

Value of Property		Property Tax Relief **		Assessment Rate*		General Fund Assessed Value
\$	-		X	4% (.04)	=	\$

PLUS

Value of Property				Debt Service Fund Assessed Value
\$		X	4% (.04)	= \$

*This rate is for primary residences and farm land only. See table below for other assessment rates.

** Property Tax Relief is for primary residences only. There is a 100% exemption from operating millage (General Fund)

Compute Your Taxes: General Fund Total Levy for School Purposes
Debt Service Fund Total Levy for School Purposes

123.1 Mills
10.0 Mills

.

General Fund Assessed Value		Total Millage With Decimal Point Shifted*		General Fund Taxes You Owe
\$	X		=	\$

Debt Service Fund Assessed Value		Total Millage With Decimal Point Shifted*		Debt Service Fund Taxes You Owe
\$	X		=	\$

Total Taxes You Owe

\$

County Tax Rate for Schools

	<u>Assessment Rate</u>
Primary residence, farm land	4%
Other real estate	6%
Autos	6 %
Personal property	10.5%

*Place a decimal point in front of your total millage. (Example) The school millage rate, 123.1 mills, would be 0.1231

Sample:**If the assessed value of your home is \$150,000**

Value of Your Home		Assessment Rate*		General Fund Assessed Value
\$150,000	X	(.04)	=	\$6,000

Total Value of Your Home	Property Tax Relief		Assessment Rate*	General Fund Assessed Value
\$150,000	- \$150,000	X	(.04)	= \$ -

Total Value of Your Home				Debt Service Fund Assessed Value
\$150,000	X	(.04)	=	\$6,000

then your tax would be

General Fund Assessed Value		Total Millage With Decimal Point Shifted*		General Fund Taxes You Owe
\$ -	X	.1231	=	\$ -

Debt Service Fund Assessed Value		Total Millage With Decimal Point Shifted*		Debt Service Fund Taxes You Owe
\$6,000	X	.010	=	\$60.00

Total Taxes You Owe**\$60.00****County Tax Rate for Schools**

Primary residence, farm land
Other real estate
Autos
Personal property

Assessment Rate
4%
6%
6%
10.5%

*Place a decimal point in front of your total millage. (Example) The school millage rate, 123.1 mills, would be 0.1231



Fiscal Year	Principal	Interest and Fiscal Charges	Total	Total Governmental Expenditures (1)	Ratio of Debt Service to Total Governmental Expenditures
2005	11,414,357	11,515,375	22,929,732	297,131,624	7.72%
2006	22,855,000	15,511,053	38,366,053	378,322,448	10.14%
2007	18,728,861	17,557,229	36,286,090	462,426,203	7.85%
2008	39,120,000	20,873,849	59,993,849	445,052,234	13.48%
2009	16,895,000	21,678,643	38,573,643	434,772,558	8.87%
2010	34,590,000	20,970,609	55,560,609	424,794,022	13.08%
2011	22,210,000	19,769,181	41,979,181	415,353,511	10.11%
2012	18,250,000	17,541,361	35,791,361	438,673,159	8.16%
2013	19,390,000	16,269,040	35,659,040	447,008,558	7.98%
2014	19,935,000	16,064,806	35,999,806	454,241,892	7.93%
2015	20,845,000	15,342,012	36,187,012	483,490,009	7.48%

Notes: Total governmental expenditures represent total expenditures, excluding other financing sources (uses), for all governmental fund types: General Fund, Special Revenue Fund, Education Improvement Act Fund, Debt Service Fund and School Building Fund.

Source: Horry County Schools' 2015 Official Budget Document
Fiscal Year 2016 figures were not available at publication

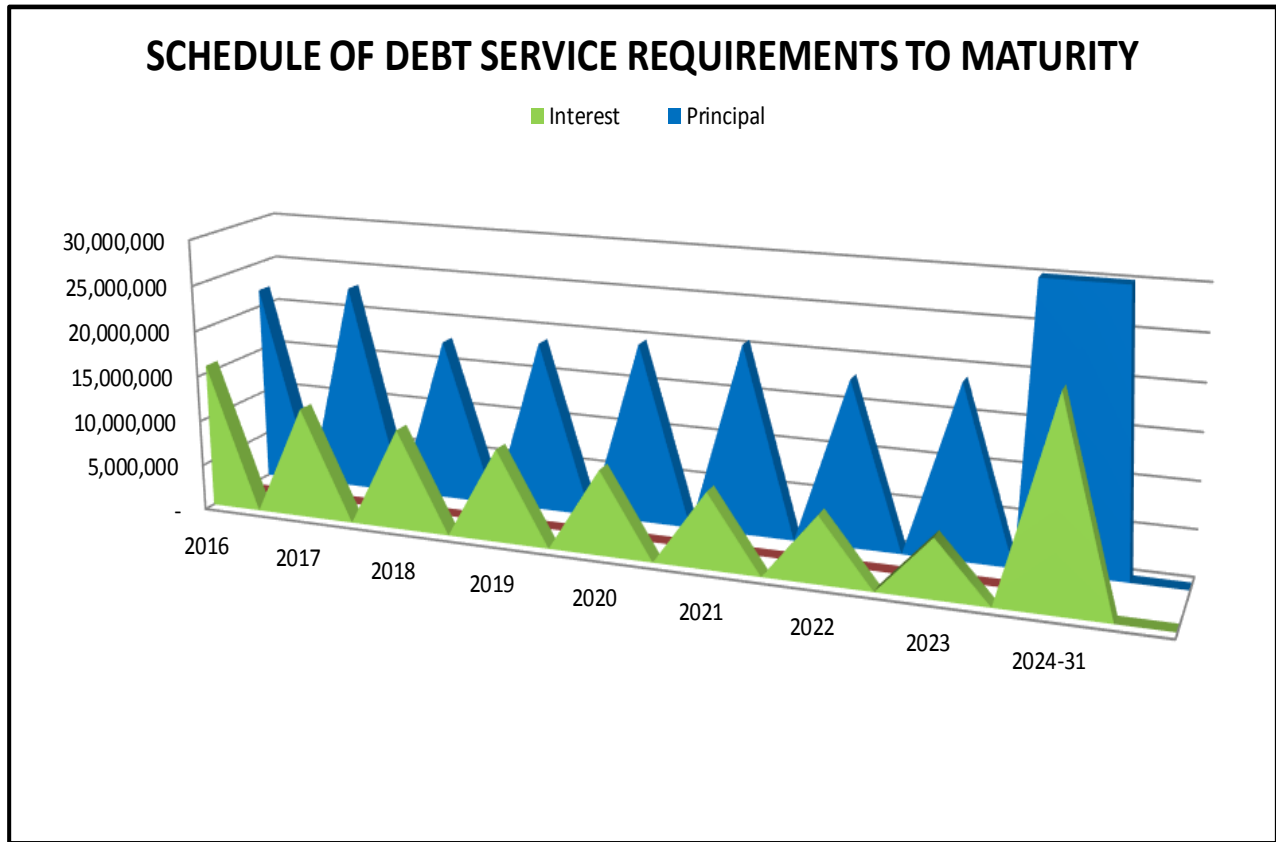
**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
FISCAL YEAR 2016**

Fiscal Year	Principal & Interest on Sept 2006A Referendum \$125M	Principal & Interest on Oct 2007B Referendum \$45.0M	Principal & Interest on Feb 2010A Referendum \$43.3M	Principal & Interest on May 2011 Referendum \$54.965M	Principal & Interest on May 2012 Referendum \$59.455 M
2016-P	1,560,000	1,800,000	4,515,000	5,675,000	2,670,000
2016-I	78,000	617,250	1,525,000	2,174,000	2,247,575
2017-P	-	10,905,000	4,725,000	4,085,000	2,780,000
2017-I	-	545,250	1,299,250	1,890,250	2,140,775
2018-P	-	-	4,945,000	6,000,000	2,890,000
2018-I	-	-	1,063,000	1,686,000	2,029,575
2019-P	-	-	5,175,000	6,280,000	3,010,000
2019-I	-	-	815,750	1,386,000	1,913,975
2020-P	-	-	5,430,000	6,585,000	3,145,000
2020-I	-	-	557,000	1,072,000	1,793,575
2021-P	-	-	5,710,000	6,915,000	3,310,000
2021-I	-	-	285,500	742,750	1,636,325
2022-P	-	-	-	7,940,000	3,455,000
2022-I	-	-	-	397,000	1,470,825
2023-P	-	-	-	-	3,580,000
2023-I	-	-	-	-	1,349,900
2024-31-P	-	-	-	-	29,515,000
2024-31-I	-	-	-	-	5,145,925
	1,560,000	12,705,000	30,500,000	43,480,000	54,355,000
	78,000	1,162,500	5,545,500	9,348,000	19,728,450

Schedule of Debt Service Requirements to Maturity

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
FISCAL YEAR 2016**

Fiscal Year	Principal & Interest on Dec 2012B Refunding \$14.745 M	Principal & Interest on Feb 2015A Referendum \$110.81 M	Principal & Interest on March 2015B Referendum \$32.97 M	Principal & Interest on 2016A \$75.0 M	Fiscal Year Totals
2016-P	5,205,000	435,000	-	-	21,860,000
2016-I	260,250	4,816,958	1,433,598	2,654,000	15,806,631
2017-P	-	450,000	-	-	22,945,000
2017-I	-	4,627,325	1,559,200	-	12,062,050
2018-P	-	420,000	3,560,000	-	17,815,000
2018-I	-	4,604,825	1,559,200	-	10,942,600
2019-P	-	465,000	3,765,000	-	18,695,000
2019-I	-	4,588,025	1,381,200	-	10,084,950
2020-P	-	505,000	3,970,000	-	19,635,000
2020-I	-	4,569,425	1,192,950	-	9,184,950
2021-P	-	530,000	4,170,000	-	20,635,000
2021-I	-	4,549,225	994,450	-	8,208,250
2022-P	-	220,000	6,400,000	-	18,015,000
2022-I	-	4,533,325	785,950	-	7,187,100
2023-P	-	12,905,000	2,400,000	-	18,885,000
2023-I	-	4,526,725	465,950	-	6,342,575
2024-31-P	-	94,880,000	8,705,000	-	133,100,000
2024-31-I	-	16,135,900	788,600	-	22,070,425
Principal	5,205,000	110,810,000	32,970,000	-	291,585,000
Interest	260,250	52,951,733	10,161,098	2,654,000	101,889,531



Fiscal Year	Interest	Principal	Fiscal Year	Interest	Principal
2016	15,806,631	21,860,000	2021	8,208,250	20,635,000
2017	12,062,050	22,945,000	2022	7,187,100	18,015,000
2018	10,942,600	17,815,000	2023	6,342,575	18,885,000
2019	10,084,950	18,695,000	2024-31	22,070,425	133,100,000
2020	9,184,950	19,635,000			

	<u>HORRY COUNTY</u>	<u>SOUTH CAROLINA</u>
<u>2015</u>		
Number of 3-5 Scores *	1,565	24,203
Number of Candidates	1,743	26,750
Number of Exams	2,556	42,303
Percentage of 3-5 Scores on Exams	61%	57%

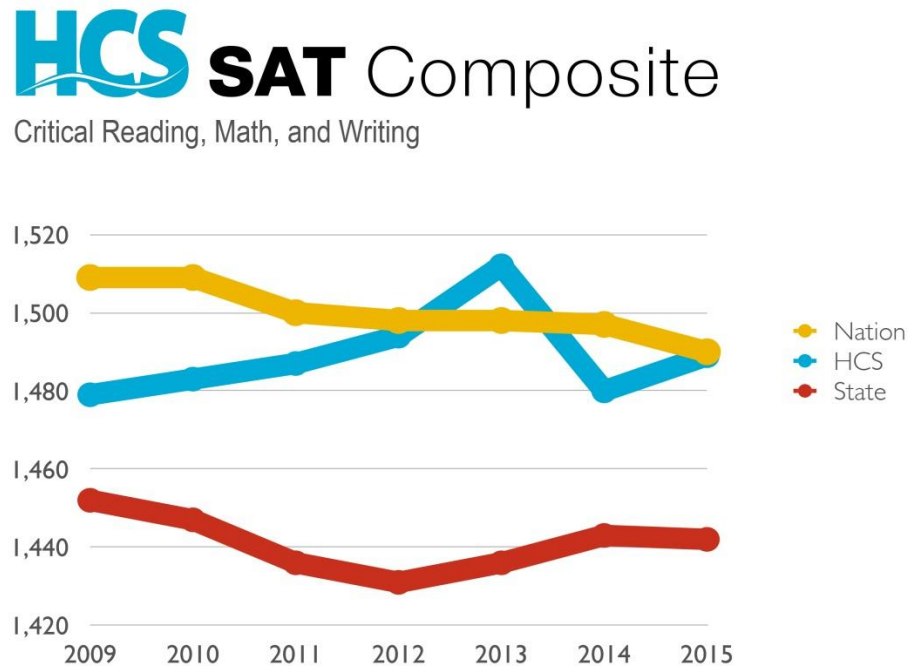
<u>2014</u>		
Number of 3-5 Scores *	1,494	22,674
Number of Candidates	1,649	25,526
Number of Exams	2,422	40,122
Percentage of 3-5 Scores on Exams	62%	57%

<u>2013</u>		
Number of 3-5 Scores *	1,406	21,136
Number of Candidates	1,618	23,442
Number of Exams	2,432	37,226
Percentage of 3-5 Scores on Exams	58%	57%

* Students who score 3, 4, or 5 on the exam are considered to be qualified to receive credit for the equivalent course.

Source: South Carolina Department of Education – Advanced Placement Results

Scholastic Aptitude Test: 2014-15
Comparison of National, State & Horry County Schools



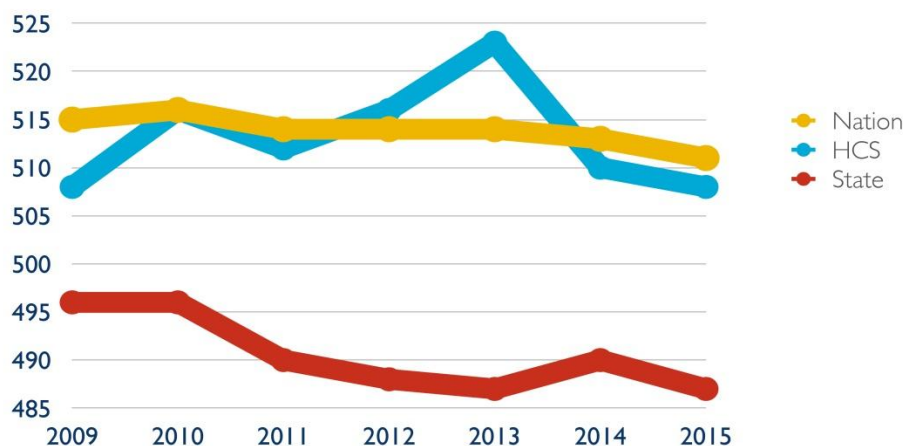
Horry County High Schools and their 2015 composite scores on the SAT are as follows:

- Aynor High School, 1,475;
- Carolina Forest High School, 1,501;
- Conway High School, 1,322;
- Early College High School, 1,390;
- Green Sea Floyds High School, 1,420;
- Loris High School, 1,459;
- Myrtle Beach High School, 1,499;
- North Myrtle Beach High School, 1,607;
- Socastee High School, 1,525;
- St. James High School, 1,475;
- Academy of Arts, Science, and Technology, 1,607; and
- Academy for Technology and Academics, 1,423.

Source: South Carolina College Board
Graphs produced by the Office of Community Affairs

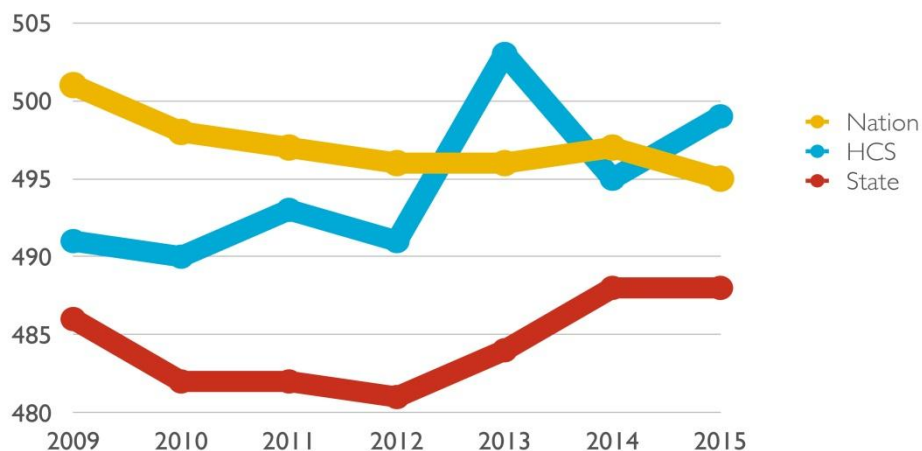
HCS SAT Math

Comparison of Nation, HCS, and State



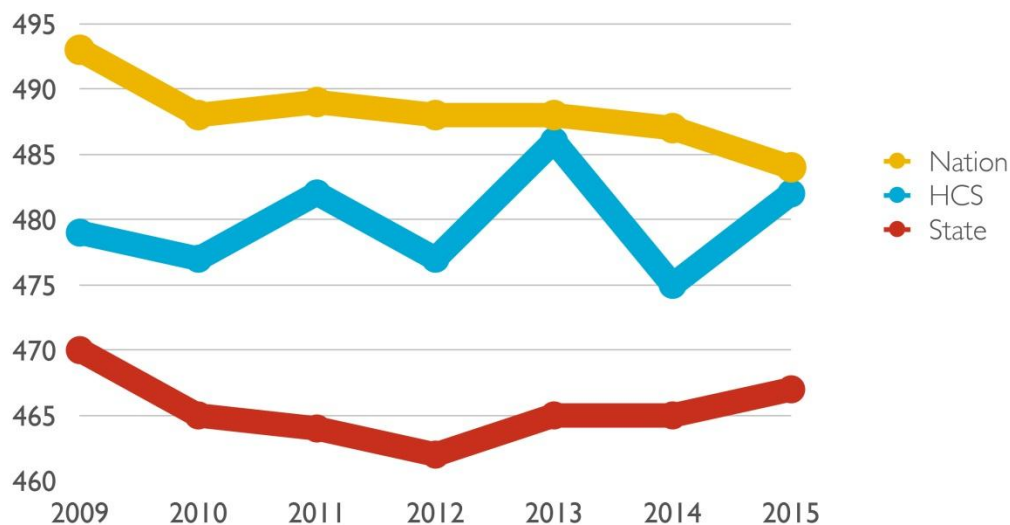
HCS SAT Critical Reading

Comparison of Nation, HCS, and State



HCS SAT Writing

Comparison of Nation, HCS, and State



Among the strategies for improving student performance on the SAT include an increased emphasis on rigorous coursework, setting high expectations for performance, workshops, tutoring, SAT Team competition, and personalized meetings with students to set goals.

Note: Scores reflected above are those reported to Horry County Schools by The College Board and may vary slightly from the scores reported by the South Carolina Department of Education. Given the variance, HCS chose to use the numbers provided by the primary source and administrator of the SAT.

All children between 5 and 17 must enroll in school. Schools operate 180 days a year. Students must attend at least 170 days to receive course or grade credit.

<u>2013-2014</u>	<u>Total Students</u>	<u>Dropout Rate</u>	<u>Dropout by Gender</u>		<u>Dropout by Race</u>	
			Male	Female	White	Non-White
Enrollment for Grade 9-12	11,985		189	99	204	84
Total Number of Dropouts	288	2.40%	65.6%	34.4%	70.8%	29.2%

<u>2012-2013</u>	<u>Total Students</u>	<u>Dropout Rate</u>	<u>Dropout by Gender</u>		<u>Dropout by Race</u>	
			Male	Female	White	Non-White
Enrollment for Grade 9-12	11,403		204	124	225	103
Total Number of Dropouts	328	2.88%	62.2%	37.8%	68.6%	31.4%

<u>2011-2012</u>	<u>Total Students</u>	<u>Dropout Rate</u>	<u>Dropout by Gender</u>		<u>Dropout by Race</u>	
			Male	Female	White	Non-White
Enrollment for Grade 9-12	11,104		204	162	247	119
Total Number of Dropouts	366	3.30%	55.7%	44.3%	67.5%	32.5%

<u>2010-2011</u>	<u>Total Students</u>	<u>Dropout Rate</u>	<u>Dropout by Gender</u>		<u>Dropout by Race</u>	
			Male	Female	White	Non-White
Enrollment for Grade 9-12	10,919		251	157	268	140
Total Number of Dropouts	408	3.74%	61.5%	38.5%	65.7%	34.3%

<u>2009-10</u>	<u>Total Students</u>	<u>Dropout Rate</u>	<u>Dropout by Gender</u>		<u>Dropout by Race</u>	
			Male	Female	White	Non-White
Enrollment for Grade 9-12	11,112		261	153	276	138
Total Number of Dropouts	414	3.73%	63.0%	37.0%	66.7%	33.3%

Note: The dropout rate for grades 9-12 as a percent of enrollment for grades 9-12.
FY15 and FY16 rates were not available at publication

Source: Horry County Schools' Office of Student Affairs and Attendance

Special Programs

- The district serves academically gifted students beginning in 3rd grade through **PELICAN, Honors and Advanced Placement programs**.
- The **Scholars Academy** serves the highest achieving students in grades 9-12 on the campus of Coastal Carolina University and offers college-level and accelerated programs of study.
- The **Early College High School**, located at Horry Georgetown Technical College, bridges the high school curriculum with college courses and provides additional support for students who are underrepresented in post-secondary education.
- A Science, Technology, Engineering and Math (**STEM**) Program, located at the Academy of Arts, Science, and Technology, serves high school students in a central location, aligning curriculum and career interest in these four areas.
- The **Connect Program** enables students, who are at-risk of not graduating from high school and are a grade level or more behind their peers, an opportunity to graduate on time.
- Students have the opportunity to participate in **dual credit programs** with Coastal Carolina University and Horry Georgetown Technical College to enable them to earn credits for high school and college.
- HCS operates its own virtual school to expand, enhance, and personalize course offerings to students.
- A **foreign language** instructional program is offered in grade 6-12.
- All classrooms are networked to the Internet and the use of wireless labs is expanding.
- All schools are equipped with a wireless overlay allowing mobile devices access to the Internet.

Special Programs (cont'd)

- A laptop initiative for teachers promotes 21st Century learning in the classroom.
- All elementary classrooms are equipped with an interactive whiteboard as part of a district-wide initiative to provide interactive technology.
- HCS uses an innovative computer-based testing program for grades 2-10 with tests in mathematics, language, and reading. It also provides results quickly to enable teachers to monitor instruction and address student needs.
- Offer a comprehensive program of **Special Education** for more than 6,000 students.
- Our schools offer fine arts programs which feature full range of instruction in visual and performing arts, including **band, chorus, orchestra, drama and visual arts.**
- **Alternative programs** are available for students with disciplinary problems in grades 5-12.
- All elementary schools have **full day kindergarten and Child Development programs.** HCS has the largest Child Development program in the state for targeted 4-year-olds.
- **High school athletics** include football, basketball, baseball, track and field, cross country, softball, volleyball, wrestling, soccer, swimming, tennis, golf, cheerleading and lacrosse. Offerings vary by high school.

School Honors and Awards

- St. James High School was named a finalist for the 2015 Palmetto's Finest Schools Award.
- Ocean Bay Middle's Raybot Robotics Team won the Robot Award for Mechanical Design at the SC FIRST Lego League East Championship Tournament.

School Honors and Awards
(cont'd)

- Socastee Elementary was named a National Blue Ribbon Schools Award winner. Forestbrook Middle School, Lakewood Elementary School and Myrtle Beach Intermediate School are each nominated for 2015 National Blue Ribbon Schools awards as Exemplary High Performing Schools. The National Blue Ribbon Schools program awards public and private schools for overall academic excellence or progress made in closing achievement gaps among student subgroups.
- Socastee and Aynor High Schools placed in the Top 20 Best High Schools in SC in US News and World Report.
- St. James Middle was the District's first school listed as one of South Carolina's Schools to Watch, a national recognition program of the National Forum to Accelerate Middle Grades Reform.
- The Academy for the Arts, Science and Technology was one of 15 schools in the nation to receive the Platinum High Achievement Award from the High Schools That Work initiative.
- Ocean Bay Middle won first place at the National Chapter Level MATHCOUNTS competition. Forestbrook Middle placed third and North Myrtle Beach Middle placed fourth. The event featured teams from 11 counties.
- Carolina Forest High's RoboKatz were one of three robotics teams that won the Championship Alliance at the Palmetto Regional FIRST Robotics Competition.
- Aynor High won the 2015 AA Softball State Championship.
- Myrtle Beach High won the 2014 AAA Girls Tennis State Championship.
- St. James High' Girls Softball Team ranked 12th in the nation for combined weighted GPA by the National Fast-pitch Coaches Association; 10 team members receive NFCA All-America Scholar-Athlete Awards

Student Testing

- The Palmetto Assessment of State Standards (PASS) is a state-mandated test for grades 3 through 8 that has replaced the Palmetto Achievement Challenge Test (PACT). This test was given for the first time in the spring of 2009. PASS is aligned to the state academic standards and includes tests in writing, English Language Arts (reading and research), mathematics, science, and social studies.
- HCS implemented an innovative computer based testing program for grades 2-10 with tests in mathematics, language, and reading. MAP (Measures of Academic Progress) is aligned to state standards and gives the district a national comparison on student achievement. It also provides results quickly to enable teachers to monitor instruction and address student needs.
- End of course tests are given for English I, Algebra I/Math for the Technologies II, Biology, and United States History and Constitution.
- The High School Assessment Program, HSAP, is an exit exam that is administered during the 10th grade and is required for graduation.
- Students in kindergarten and first grade will be assessed throughout the year using a teacher-completed checklist of student skills in personal and social development, language and literacy, and mathematical thinking.

Other Distinctions

- The district has developed an **accountability system** for the Board of Education, principals, assistant principals and district office staff to ensure performance.
- HCS average class size is lower than allowed by the state. HCS class sizes are as follows:

Kindergarten	25.5:2	Grade 4-5	24.5:1
Grade 1	21.5:1	Grade 6-8	20.2:1
Grade 2-3	21.5:1	Grade 9-12	19.875:1
- Eighty-three percent of District schools receive ratings of Excellent or Good on State Report Cards.

Other Distinctions (cont'd)

- As a district, we have 359 Nationally Certified Teachers.
- Eighty-three percent of District schools receive ratings of Excellent or Good on State Report Cards.
- HCS maintains a high “B” on federal accountability ratings, only seven-tenths of one point from an “A”. The Early College High School was the highest ranked secondary school in the State
- Fifty-one HCS schools were awarded Palmetto Gold and Silver Awards for having attained high levels of absolute performance, high rates of growth and substantial progress in closing achievement gaps between groups of students. The awards are determined by the South Carolina Department of Education and South Carolina Education Oversight Committee.
- The graduating class of 2015 earned **\$67.6 million** in scholarships, collectively, the highest amount ever recorded. Seventy-nine percent plan to attend post-secondary schools. Sixty-five percent of the 2,335 graduates earned scholarships and ten percent earned an HCS Honors Diploma
- HCS won 17 awards from the South Carolina Chapter of the National School Public Relations Association for model public relations activities, programs, and projects.
- HCS is named to Advanced Placement District Honor Roll by the College Board for significant gains in the number of students taking AP classes and passing AP exams.
- HCS was the first district in South Carolina to earn SACS accreditation under a new district review process.
- The Association of School Business Officials International awarded HCS the **Certificate of Excellence in Financial Reporting** for the comprehensive annual budget.

Other Distinctions (cont'd)

- The Government Finance Officers Association awarded HCS the Distinguished Budget Presentation Award for the comprehensive annual budget.
- HCS' Sixth Annual Tech Fair showcased creative technology projects of 1500 students in areas of multimedia, graphic design, robotics, Rubik's cubes, digital photography, and movie-making.

Performance Progress

Graduation Rate

- 79.4% of students graduated on time (four years of HS or less)

High School End-of-Course tests

- 94.6% of students passed the state Algebra I exam;
- 84.5% of students passed the state Biology I exam;
- 84.2% of students passed the state English I exam;
- 73.6% of students passed the state United States History exam.

Advanced Placement

- 20.5% of high school juniors and seniors took at least one AP (Advanced Placement) or IB (International Baccalaureate) course.

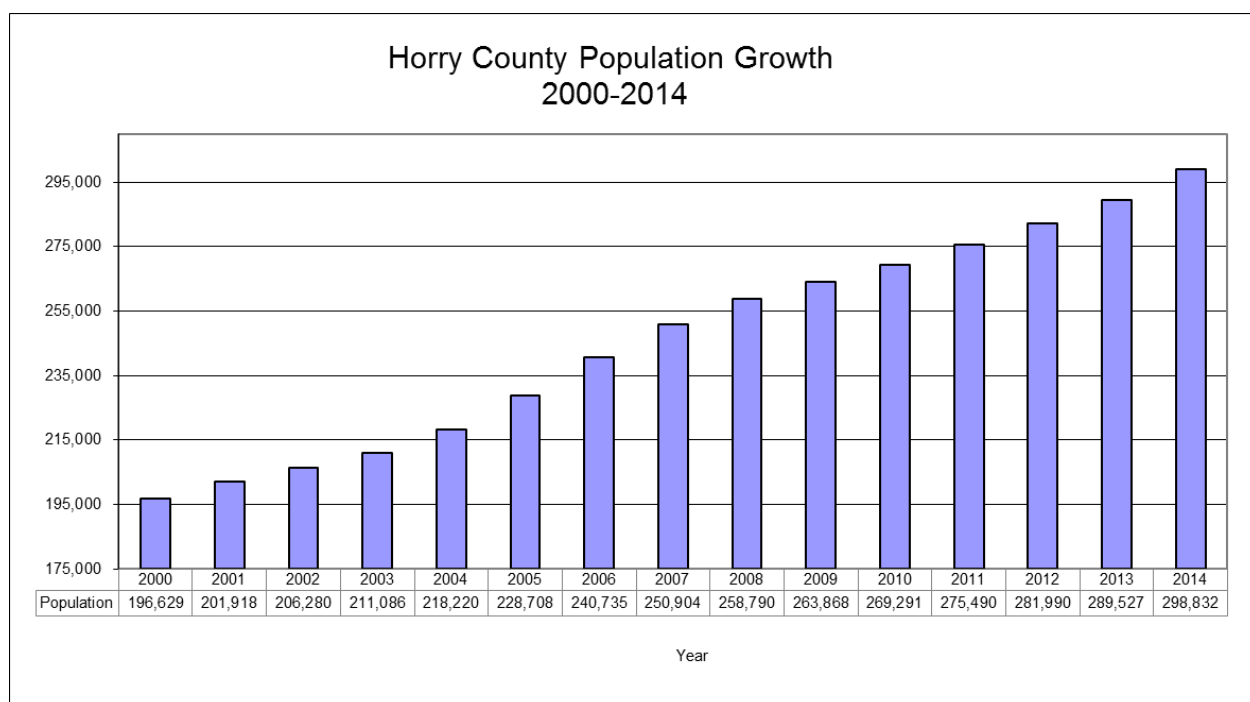
College Entrance Exams

- The average SAT score on critical reading, math and writing was 1,489; the average ACT composite score was 21.1.



ECONOMIC CONDITIONS

Development of the County's predominantly tourist-based economy has been extremely rapid since the early 1980's. Most of the County's 40 miles of beaches have been developed residentially or commercially while at least 50 percent of the remainder of the County is yet to be developed. Thirty-two percent of the state's hotel and motel rooms are in Horry County while 40 percent of the state's second homes are also located here. According to the U.S. Census Bureau Horry County grew to a permanent population of over 269,000 in the year 2010 and is expected to exceed 319,000 by the year 2020. Since 2000, this represents a growth of 102,203 residents, or 52 percent. For years 2011-2014, population data is estimated.



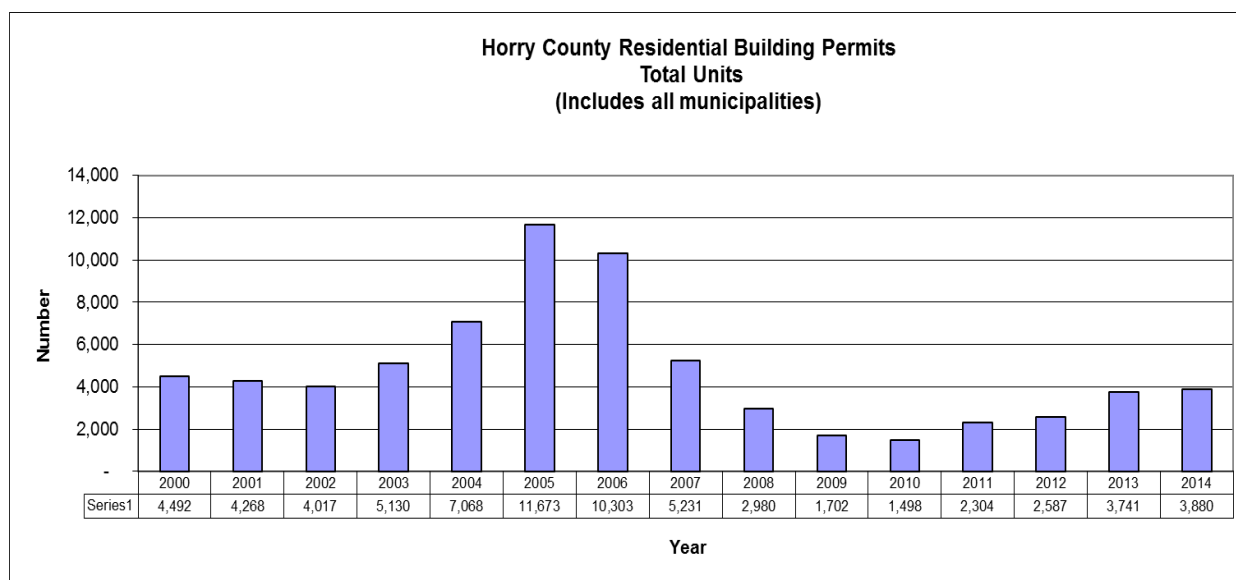
Source: US Census Bureau

According to the U. S. Census Bureau, Horry County's population in 2010 was approximately 79.9 percent White, 13.4 percent African-American, and 6.7 percent Other Race. Of this total, approximately 6.2 percent were of Hispanic origin. For 2013, the HCS student population consisted of 64 percent White, 20.3 percent African-American, and 15.7 percent Other Race. In 2013, 8.9 percent of students were of Hispanic origin. According to the U.S. Census Bureau 2014 American Community Survey, the median household income estimate in Horry County was \$43,001, compared to the US median estimate of \$53,657. Estimate of per capita income in 2014 for Horry County was \$23,894, compared to the US per capita income estimate of \$28,889.

Residential Construction activities in Horry County have started to see improvement over the past few years. The County experienced a tremendous decrease in new construction starting in 2006. This bust came on the heels of the biggest building boom in the County's history between

2002 and 2006. The boom in construction was a result of a combination of factors including a strong economy, a maturing market place and a fast-growing tourism base. However, between 2006 and 2010, Horry County experienced substantial drops in construction related employment and expenditures.

Between 2002 and 2006 there were over 22,000 Single Family Residential Permits issued and over 14,000 Multi Family Units permitted. Horry County residential building permits in 2005 totaled 11,673 at the peak of the building boom. In 2006 residential permits totaled 10,303. This was a decrease over 2005 of 10 percent as the downward slide began. Permitting in 2007 ended with 5,235 units, or a decrease of almost 50 percent over 2006. Permitting for 2008 finished with 2,980 permits, another annual drop of 43 percent. Continuing this trend, permitting in 2009 finished with 1,701 units or another annual drop of 43 percent. In 2010, a total of 1,498 permits were issued, a drop from 2009 of approximately 12 percent and the lowest year on record since 1991. In 2011 the permitting began to rebound with 2,043 units but was still well below previous years. Although this was a 36 percent increase from 2010, it still represented an 82 percent drop from the high point in 2005. In 2012 permits totaled 2,304, an increase of 12 percent over the previous year. In 2013, Horry County issued 3,741 permits, which was a 45 percent rise over 2012. In 2014, Horry County issued 3,880 permits – a 3.7 percent increase over 2013. Sales of existing properties are also rebounding and should continue to do so.



Source: U.S. Department of Housing and Urban Development

Based on the latest research compiled by the SC Department of Parks, Recreation & Tourism, total domestic visitor spending has an enormous impact on South Carolina and Horry County. In South Carolina, a total of \$12.2 billion was spent on travel or on behalf of tourism in 2014, up 5.3 percent over 2013. In 2014, tourism supported 2.2 billion in payroll income, an increase of 3.0 percent over 2013. Domestic traveler expenditures supported 116,700 jobs within South Carolina. These jobs composed 6.0 percent of the total state non-agricultural employment. Tourism also had a total fiscal impact in state and local revenues of \$1.7 billion, up 4.8 percent over 2013. (Source: U.S. Travel Association, July, 2015)

Visitor estimates to Horry County totaled some 16.1 million in 2013. The direct and indirect economic impact from tourism in Horry County led the State in all travel expenditures, payroll incomes and jobs directly generated by domestic travel spending in 2014. Domestic travel expenditures in Horry County were n \$3.8 billion in 2014, more than 31 percent of the total spent on domestic travel in the State. Domestic travel expenditures generated over \$682 million in payroll and 39,000 jobs for County residents. In 2014, Domestic travel in Horry County generated \$228 million in state sales tax receipts and over \$140 million in local tax receipts. Horry County ranks first among all SC counties in each of these categories. (Source: SC Department of Parks, Recreation and Tourism; Myrtle Beach Area Chamber of Commerce; Travel Industry Association, 2015)

There are many amusement attractions spanning the Grand Strand along with over 100 golf courses located in the area. This constitutes one of the largest concentrations of like facilities in the nation. Golfers played more than 3.2 million rounds of golf in Horry County during 2013. The state has 368 golf courses, giving South Carolina the highest number of holes per capita in the United States. In 2011 golf generated more than \$2.7 billion annually for the state's economy and directly or indirectly created 34,785 jobs, according to a SC Department of Parks, Recreation & Tourism study from April, 2012. This industry has been instrumental in the expansion of the Horry County tourist season, including early spring and late fall, as well as strengthening our regular May through October seasons. In addition to golf, the area boasts eight live entertainment theaters with over 11,000 seats; 1,700 full-service restaurants; 300 outlet shopping stores, and over 400 hotels with approximately 98,600 accommodation units.

Located just one mile inland from the Atlantic Ocean, The Myrtle Beach International Airport (MYR) provides easy service to more than 350 destinations worldwide. MYR recently completed a \$118 million terminal project that expanded the number of gates, baggage claim and security screening areas, while adding a separate car rental facility and additional parking. MYR is currently served by seven airlines with non-stop service to more than 30 markets. In 2015, there are plans to add two additional gates and spend an additional \$20 million to resurface the runway at Myrtle Beach International. In addition to MYR, several regional airports serve the Myrtle Beach area including: Conway-Horry County Airport (HWY); Grand Strand Airport-Ramp 66 (CRE); Loris-Twin Cities Airport (5J9).

In 2012, Horry County ranked 13th in the State in agricultural production (crops and livestock) with more than \$101 million in cash receipts, according to the USDA National Agriculture Statistics Service. In 2012, there were 177,569 total acres of farmland in Horry County. In 2002 there was a total of 188,311 acres, indicating a five percent loss of farmland in a ten-year period. This continues to illustrate Horry County's decline as a major agricultural producer in South Carolina. In 1996, the County ranked 2nd in the State and in 2003 it ranked 7th. (Source: USDA, National Agriculture Statistics Service.)

Of recent interest in Horry County has been the development of Sports Tourism. The area is coming to be recognized across the Southeast as a primary destination for sports tournaments. Grand Park Athletic Complex, which is located in the Market Common district of Myrtle Beach

and was completed in 2013, boasts seven large multipurpose fields and two youth fields. These fields have lights and synthetic turf, and are designed to accommodate a variety of sports, including baseball, softball, lacrosse, soccer and football. For 2013, Myrtle Beach hosted 2,892 teams on its athletic fields. The Myrtle Beach Sports Center, a 100,000 square foot state-of-the-art indoor sports facility, is the latest addition to Myrtle Beach's impressive sports venue roster. Opened in March 2015, the facility features 8 basketball courts and 16 volleyball courts spread over 72,000 square feet of column-free hardwood space. The venue has been designed to host court sports, wrestling, gymnastics, table tennis, pickle ball, and other sports events as well as trade shows.

In 2014, North Myrtle Beach opened its own state-of-the-art sports tourism and recreational facility. The North Myrtle Beach Park and Sports Complex contains six baseball/softball fields and eight soccer/lacrosse fields. Over 60 sports tourism events were scheduled to be held at the new complex in 2014 including the IQA Quidditch World Cup and the Dixie Softball World Series.

NEW DEVELOPMENTS & ATTRACTIONS

Horry County's biggest development, **Carolina Forest**, opened by International Paper, was begun in the mid 1990's. Carolina Forest is approximately 17 square miles or 10,850 acres. To compare, the City of Myrtle Beach is also approximately 17 square miles or 10,700 acres. According to the U.S. Census Bureau the **Carolina Forest** area grew by 506 percent in population between 2000 and 2010, growing to over 20,000 residents.

The long awaited Urban Village is now a reality at the former Myrtle Beach Air Force Base. **The Market Common, Myrtle Beach** offers an outstanding opportunity to be part of a master planned redevelopment by the Myrtle Beach Air Force Base Redevelopment Authority. On the 3,790-acre parcel of land, over \$30 million of new infrastructure has been installed, including 29 acres of lakes, new community parks and four miles of new roads, all contiguous to the Myrtle Beach International Airport. In the heart of the 100-acre redevelopment is a complimentary mix of retail, restaurant, residential, hotel, and parking—bringing together the best ideas in land use and urban planning to create a beautifully designed pedestrian-friendly lifestyle center. **The Market Common** has become an important social and economic focal point for Myrtle Beach. In addition to the core redevelopment, developers have begun construction on several new single family neighborhoods surrounding the core.

SkyWheel Myrtle Beach - May of 2011 marked the grand opening of Myrtle Beach's new attraction, **SkyWheel Myrtle Beach**. The giant attraction stands at 196 feet (60 meters) and 18 stories high and spans two ocean front lots along Ocean Boulevard, on the north side of Plyler Park. It has been specifically designed to include 42 glass enclosed and temperature-controlled gondolas, each of which can hold six people. The **SkyWheel Myrtle Beach** is an exciting new addition to the Grand Strand area, along with the newly renovated Myrtle Beach Boardwalk and Promenade. The **SkyWheel Myrtle Beach** also incorporates a complete light show in the

evening. The only one of its kind in the United States, this family-friendly attraction is sure to become an iconic staple for Myrtle Beach.

Myrtle Beach International Airport Technology, Commerce and Aeronautics Park (ITAP)- ITAP is a 460 acre Class “A” Aviation Technology, Commerce and Aeronautics Park owned by Horry County. The park is located on Myrtle Beach International Airport property and has a public entrance from the Market Common district. Horry County has plans to capitalize on the growing aviation and innovation industries and position the County as the premier live/work community in the Southeast.

Construction began on a **Hilton Myrtle Beach Resort** with 385 guest rooms Oct. 15, 2013 with a 20-month timetable setting a completion date around July 2015.

In October of 2014, a ribbon cutting ceremony was held to welcome **STARTEK Inc.** to Horry County. STARTEK, a customer support center located in the Carolina Forest area, plans to bring 615 jobs with an annual economic impact of more than \$45 million to the area.

TRANSPORTATION

In order to improve Horry County’s transportation system, a major federal interstate is under consideration. I-73/I-74 would begin in Michigan and continue through Ohio, West Virginia, Virginia, North Carolina and end in Charleston, South Carolina, after passing through the Grand Strand. The Federal Government has allocated \$400,000 for South Carolina to do a feasibility study regarding the project.

In addition, former Governor Beasley approved the most aggressive road construction program in the history of Horry County, RIDE – Road Improvement and Development Effort in September 1996. Horry County’s RIDE Project represents a comprehensive solution for transportation problems which pairs significant funding from the local level with funding provided by the State of South Carolina. Horry County enacted an ordinance in the fall of 1996 that implemented a 1.5 percent hospitality fee (accommodations, restaurants, amusements, golf and theaters) effective January 1, 1997. The purpose of this fee is to provide the financial ability for Horry County to partner with the State of South Carolina to meet the infrastructure needs of the County. The participating parties of the RIDE project are Horry County, the South Carolina Transportation Infrastructure Bank and the South Carolina Department of Transportation. The total cost of the RIDE I program was \$774 million (\$698 million in 1997 dollars, escalated at 4.5 percent per year over the seven year construction period). The total debt service over the life of the proposed bonds for the RIDE project is \$1.2 billion. Horry County’s contribution to retire the debt is \$368 million; the South Carolina Transportation Infrastructure Bank is expected to fund the balance of the debt service, \$859 million. The RIDE Project included a series of interconnected highway construction and road enhancements that improved the overall transportation network in Horry County.

The RIDE II program, submitted to Horry County Council in May 2004, outlined an additional list of priorities for roadway improvements. To fund these projects, a local option sales tax was passed by Horry County voters in November of 2006.

The list of projects includes:

PROJECT	ESTIMATE OF COST*
1. Interchange at Highway 17 Business @ Highway 707	\$20 Million
2. Pave 100 miles of County dirt roads	\$78 Million
3. Conway Perimeter Road	\$12.5 Million
4. International Drive	\$4.2 Million
5. Improve Glenss Bay Road to Four Lane & Interchange at Highway 17 Bypass	\$34.9 Million
6. Interchanges on Highway 501 at Carolina Forest, Factory Outlet, Singleton Ridge Road and Gardner Lacy Road	\$80.0 Million
7. Improve Highway 378 and 501 Intersection	\$5.0 Million
8. Widen Highway 17 from 8th Avenue North to Sea Mountain Highway in North Myrtle Beach	\$9.4 Million
9. Widen Carolina Forest and River Oaks Boulevard to Four lanes	\$66.7 Million
10. Improve 707/544 Intersection	\$2.0 Million
11. Widen Highway 707 from Murrells Inlet to Enterprise Road	\$57.7 Million
12. Widen 3rd Avenue in Myrtle Beach	\$10.3 Million
13. Construct Aynor Overpass	\$20.0 Million
14. Upgrade Highway 701 to four lanes from Conway to Highway 22	\$35.9 Million
Total:	\$436.6 Million

AREA ACCOLADES

TRIPADVISOR

“2014 TripAdvisor Travelers’ Choice Awards & Most Populrt Destination”

TripAdvisor, the world’s largest travel site, released the results of its annual summer travel survey of more than 2,500 respondents, which showed Myrtle Beach as the most popular travel destination of 2014 – the second year in a row. TripAdvisor also named Myrtle Beach as #22 of its Top 25 Cities in the United States. The popular travel website described Myrtle Beach as “distinguished by panoramic views of the Atlantic, calm waters and soft white sand” and “offers plenty of family attractions, making it perfect for beach-lovers with kids”. Myrtle Beach was described as “a family-friendly beach destination—which means in addition to great beaches,

there's plenty to do when the kids are sick of making sand castles. Amusement parks, water sports and golf courses are nearby. And family-friendly dining and hotels abound."

COASTAL LIVING MAGAZINE***"Top Ten Public Gardens America"***

Brookgreen Gardens in Murrells Inlet, South Carolina was selected as one of the "Top Ten Public Gardens America" by *Coastal Living Magazine*. The Alabama-based magazine serves more than three million readers and is a leader in lifestyle information. Brookgreen Gardens is open to the public, and is located on US Highway 17 between Myrtle Beach and Pawleys Island.

HUFFINGTONPOST.COM***"Best Restaurant Cities (2013)"***

The Huffington Post ranked the Myrtle Beach/Florence market as number 6 of 15 restaurant crazy cities based on the number of restaurants per capita in the area. HuffPost Food used data from The NPD Group's annual ReCount survey, which takes a yearly census of the number of restaurants in the country, to rank United States metropolitan areas by the number of restaurants per capita. The group sites the area having over 1700 restaurants and 24 restaurants per 10,000 restaurants.

NATIONAL GEOGRAPHIC***"Top 10 U.S. Boardwalks"***

National Geographic named the newly-launched Myrtle Beach Oceanfront Boardwalk and Promenade one of its *Top 10 U.S. Boardwalks*. With arcades, souvenir shops, and nightly live entertainment, the boardwalk is hailed as the town's hub of activity.

TRAVEL + LEISURE MAGAZINE***"America's Best Beach Boardwalks"***

Myrtle Beach's oceanfront boardwalk was named by Travel + Leisure Magazine as one of *America's Best Beach Boardwalks*. Lined with shops and attractions on the north end, the boardwalk charms visitors and "revitalizes" downtown Myrtle Beach.

GOLF WORLD***"2010 Reader's Choice Awards"***

Golf World readers named the Dunes Golf & Beach Club as one of the top 50 resort golf courses in the United States. Courses were evaluated by the following criteria: quality, condition, reputation, prestige, golf practice facilities, speed of play, clubhouse and locker rooms, hotel accommodations, caddie program, golf pro shop, food and dining, off-course activities and amenities, service and overall value. The Dunes Golf and Beach Club has remained a world class course since it opened its doors in 1947.



This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross - referencing where necessary.

Accounting System

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also ***Estimated Revenue*** and ***Expenditures***.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest bonds. See also ***Accrual Basis***.

Ad Valorem Taxes

Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Advanced Placement (AP)

A Cooperative educational endeavor sponsored by the College Board. It primarily serves students in grade eleven and twelve who wish to pursue college-level studies while still in secondary school.

Appropriation

A legal authorization to incur obligations and make expenditures for specific purposes.

Assessed Value

A legal authorization to incur obligations and to make A valuation set upon real or other property by a government for the purpose of taxation. The process of making the official valuation of property is conducted under the

	auspices of each county assessor and in cooperation with the State Department of Revenue and Taxation.
<i>Average Daily Membership (ADM)</i>	In a given school year, the average daily membership for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. The average daily membership (ADM) is computed for all public schools and districts at the end of 45 days and 135 days of school. The latter count is considered official for funding purposes. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.
<i>Average Teacher Salary</i>	The sum of individual salaries divided by the number of individual teachers. Included are only those individuals who are teaching full time for a contracted period of at least 190 days within the school year. The salary is the total contracted salary for the school year and does not include extracurricular supplements.
<i>Balanced Budget</i>	A balanced budget occurs when the total sum of money an entity collects in a year is equal to the amount it spends on goods, services, and debt interest.
<i>Board of Education</i>	The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.
<i>Bond</i>	A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.
<i>Bond Refinancing</i>	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
<i>Bonds Issued</i>	Bonds sold.

<i>Bonds Payable</i>	The face value of bonds issued and unpaid.
<i>Budget</i>	The planning document for each department and school providing management control over expenditures in general fund, special revenue fund, education improvement act fund, debt service fund, school building fund, food service fund, and pupil activity fund.
<i>Budget Adjustments</i>	An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.
<i>Budget Calendar</i>	The schedule of key dates used in the preparation and adoption of the Annual Budget.
<i>Budgetary Control</i>	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
<i>Budgeted Fund Balance</i>	Money appropriated from previous year's fund balance.
<i>Buildings</i>	A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
<i>Capital Expenditures</i>	Capital Expenditures is the money spent by a company to add or expand property, plant, and equipment assets, with the expectation that they will benefit the company over a long period of time (more than one year).
<i>Capital Improvements Plan</i>	A plan of proposed capital expenditures and the means of financing them. Items in the capital budget are usually construction projects designed to improve the value of the government assets. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays.

<i>Cash Management</i>	The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances without jeopardizing principal.
<i>Chart of Accounts</i>	A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.
<i>Child Development Center</i>	An educational facility with a program designed to serve children who are three, four, and five years of age.
<i>Classification, Object</i>	As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.
<i>Coding</i>	A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.
<i>Contingency</i>	Amount of money set aside for emergency personnel costs during the year.
<i>Contracted Services</i>	Services rendered by private firms, individuals, or other governmental agencies. Examples include utilities, rent, and maintenance agreements.
<i>Cost of Living Adjustment (COLA)</i>	An increase in salaries to offset the adverse effect of inflation on compensation.
<i>Current Expenditures Per Pupil</i>	Current expenditures for a given period of time divided by a pupil unit of measure.
<i>Debt</i>	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

<i>Debt Limit</i>	The maximum amount of general obligation debt which is legally permitted. The State of South Carolina mandates that outstanding debt on bonds issued after 12-1-82, excluding referenda debt, is not to exceed 8% of the assessed value of all County taxable property.
<i>Debt Service</i>	Expenditures for repayment of bonds, notes, leases and other debt.
<i>Delinquent Taxes</i>	Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.
<i>Department</i>	A major administrative division of the school district which indicates overall management responsibility for an operation or a group of related operations within a functional area.
<i>Depreciation</i>	The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost to reserve funds necessary to replace the item at the end of its useful life.
<i>Donations (Private Sources)</i>	Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.
<i>Dropout</i>	A student who leaves school for any reason, other than death, before graduation or completion of a program of studies and without transferring to another school or institution.
<i>Dropout Rate</i>	The proportion of students who, during a single year, leave high school without completion of a program of studies and without transferring to another school or institution.
<i>Employee Benefits (Fringe Benefits)</i>	Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.

<i>Encumbrance</i>	The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
<i>Equipment</i>	Fixed assets which have a value of \$500 or more and have a useful economic life of more than one year.
<i>Estimated Revenue</i>	When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.
<i>Ethnicity</i>	The classification of large groups of people according to common racial, national, or cultural origin or background.
<i>Expenditure</i>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlay, intergovernmental grants, entitlements and shared revenue.
<i>Federal Revenue</i>	Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.
<i>Fiscal Policy</i>	A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment.
<i>Fiscal Year (FY)</i>	Horry County Schools begins and ends its fiscal year July 1 - June 30.
<i>Fixed Assets</i>	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
<i>Full-time Equivalence Employee (FTE)</i>	The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.
<i>Function</i>	A group of related activities aimed at accomplishing a major service or program.

<i>Fund</i>	An accounting entity that has a set of self-balancing accounts that record all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, school building funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.
<i>Fund Balance</i>	The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.
<i>General Fund</i>	Fund used to account for all financial resources except those required to be accounted for in other funds.
<i>General Obligation Bonds</i>	Bonds issued to finance major projects with resources from tax collection to repay debt. This type of bond is backed by the full faith, credit and taxing power of the government.
<i>Generally Accepted Accounting Principles (GAAP)</i>	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define generally accepted accounting principles.
<i>Goal</i>	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
<i>Grants</i>	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
<i>Instruction</i>	The activities dealing directly with the teaching of students or improving the quality of teaching.
<i>Instructional Materials - Supplies</i>	An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
<i>Inter-Fund Transfers</i>	Amounts transferred from one fund to another fund.

<i>Intergovernmental Revenues</i>	Revenues received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<i>Levy</i>	(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.
<i>Line Item Budget</i>	A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.
<i>Long-term Debt</i>	Debt with a maturity of more than one year after the date of issuance.
<i>Maintenance, Plant (Plant Repairs and Repairs and Replacements of Equipment)</i>	Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).
<i>Materials and Supplies</i>	Expendable materials and operating supplies necessary to conduct departmental operations.
<i>Mill</i>	One, One Thousandth of a dollar of assessed value.
<i>Millage</i>	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
<i>Modified Accrual Basis</i>	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust

	funds and agency funds are accounted for using the modified accrual basis of accounting.
<i>Objective</i>	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
<i>Operating Expenses</i>	The cost for personnel, materials and equipment required for a department to function.
<i>Operating Revenue</i>	Funds that the government receives as income to pay for ongoing operations.
<i>PASS Test</i>	Palmetto Assessment of State Standards (PASS) tests are administered each spring to evaluate students in grades 3-8 in English/language arts, mathematics, science, and social studies.
<i>Personnel Services</i>	Expenditures for personnel cost, salaries, fringe benefits, etc.
<i>Personnel, Administrative</i>	Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district.
<i>Personnel, Clerical</i>	Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This includes classroom aides.
<i>Personnel, Health</i>	Persons in the field of physical and mental health such as physicians, psychologists, school nurses, and dentists whose services are directed primarily to students, although sometimes used for group activities.
<i>Personnel, Instruction</i>	Those who render services dealing directly with the instruction of pupils.
<i>Personnel, Maintenance</i>	Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.
<i>Program</i>	The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available.

	Budgets and actual revenue and expenditure records may be maintained per program.
<i>Program Budget</i>	A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.
<i>Property Tax</i>	Tax levied on the assessed value of real property
<i>Pupil</i>	A resident child of the State who is at least four years old as of September 1 and not more than twenty-one years old. When a pupil is in the graduating class and becomes twenty-one years of age, he will be permitted to complete the term.
<i>Pupil – Compulsory Attendance</i>	Children who are between the ages of five and seventeen are required to attend regularly a public or private school or kindergarten of this State; however, the parent or guardian of a child who is not six years old on or before September 1 of a particular school year may elect in writing on a standard form for his child not to attend kindergarten.
<i>Pupil Transportation Services</i>	Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.
<i>Receipts, Revenue</i>	Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.
<i>Reserve for Encumbrances</i>	A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.
<i>Revenue</i>	(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues

	(2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.
SACS	Southern Association of Colleges and Schools
Salary Scales	Plan to assign a grade level and a salary range for each position.
School	A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.
School Building Fund	Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the enterprise and fiduciary fund).
School District	The terms refers to any area or territory comprising a legal entity , whose sole purpose is that of providing free school education whose boundary lines are a matter of public record, and the area of which constitutes a complete tax unit.
School Plant	The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.
School Site	The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.
School, Career Center	A secondary school which is separately organized under a director for the purpose of offering training in one or more skilled or semi-skilled trades or occupations.
School, Elementary	A school classified as elementary by State and local practice and composed of any span of grades not above grade six.

<i>School, High</i>	A school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same system. Grade structure currently includes students in grades 9 through 12.
<i>School, Middle</i>	A separately organized secondary school intermediate between elementary and high school. Grade structure currently includes students in grades 7 and 8.
<i>School, Primary</i>	A school classified as primary by State and local practice and composed of any span of grades one through three. This term includes kindergartens if they are under the control of the local school board of education.
<i>School, Summer</i>	The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition may be charged to participants of a summer school program.
<i>Special Education</i>	Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.
<i>Student-Body Activities</i>	Services for public school pupils, such as interscholastic athletics, entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.
<i>Tactics</i>	A procedure or set of maneuvers engaged in to achieve an end, an aim, or a goal.
<i>Taxes</i>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges. (e.g., sewer service charges).