

# SPARTANBURG SCHOOL DISTRICT TWO



2016-2017  
GENERAL FUND BUDGET  
APPROVED  
June 7, 2016

**Spartanburg School District Two**  
**General Fund Budget - Revenue Projections**  
**FY 2016-2017**

	Proposed General Fund Budget FY 2016-2017	General Fund Budget FY 2015-2016	Variance Favorable (Unfavorable)
<b>Local Revenue:</b>			
Ad Valorem Taxes ( <i>no tax increase</i> )	\$ 16,252,174	\$ 15,278,994	\$ 973,180
Delinquent Taxes	\$ 625,000	\$ 575,000	\$ 50,000
Revenue in Lieu of Taxes	\$ 925,000	\$ 911,492	\$ 13,508
County Equalization Tax	\$ 2,175,000	\$ 2,061,910	\$ 113,090
Indirect Cost Reimbursement	\$ 450,000	\$ 400,000	\$ 50,000
Medicaid Reimbursement	\$ 350,000	\$ 350,000	\$ -
McCarthy-Teszler Satellite	\$ -	\$ 335,071	\$ (335,071)
Surplus From FY2015-16 Fiscal Year	\$ 391,759	\$ -	\$ 391,759
<b>Total Local Revenue</b>	<b>\$ 21,168,933</b>	<b>\$ 19,912,467</b>	<b>\$ 1,256,466</b>
<b>State Revenue:</b>			
School Bus Driver's Salary/Fringe	\$ 587,455	\$ 315,900	\$ 271,555
Fringe Benefits/Retiree Insurance	\$ 12,838,775	\$ 12,177,512	\$ 661,263
Education Finance Act (EFA)	\$ 24,157,635	\$ 23,474,765	\$ 682,870
Teacher Salary Supplement (EIA)	\$ 2,020,467	\$ 1,726,156	\$ 294,311
Property Tax Relief-Tier 1	\$ 3,198,243	\$ 3,198,243	\$ -
Property Tax Relief-Tier 2	\$ 1,175,965	\$ 1,175,965	\$ -
Property Tax Relief-Tier 3	\$ 10,907,530	\$ 10,794,326	\$ 113,204
Manufacturer's Depreciation Reimbursement	\$ 177,237	\$ 177,237	\$ -
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 111,201	\$ 111,201	\$ -
<b>Total State Revenue</b>	<b>\$ 55,264,462</b>	<b>\$ 53,241,259</b>	<b>\$ 2,023,203</b>
<b>Total General Fund Revenue All Sources</b>	<b>\$ 76,433,395</b>	<b>\$ 73,153,726</b>	<b>\$ 3,279,669</b>

**Spartanburg Distict Two  
General Fund Budget  
FY 2016-2017**

Expenditures	Approved General Fund Budget FY 2016-2017	Amended General Fund Budget FY 2015-2016	Variance Favorable (Unfavorable)
<b>Instruction</b>			
111 Kindergarten	\$ 3,354,988	\$ 3,187,784	\$ 167,204
112 Primary	\$ 9,929,108	\$ 9,577,163	\$ 351,945
113 Elementary	\$ 14,292,506	\$ 13,682,247	\$ 610,259
114 High School	\$ 11,047,919	\$ 10,549,404	\$ 498,515
115 Vocational	\$ 770,742	\$ 753,305	\$ 17,437
121 Educable Mentally Hdcp	\$ 406,117	\$ 399,273	\$ 6,844
122 Trainable Mentally Hdcp	\$ 172,712	\$ 173,157	\$ (445)
123 Orthopedically Hdcp	\$ 49,481	\$ 51,205	\$ (1,724)
124 Visually Hdcp	\$ 45,712	\$ 44,443	\$ 1,269
125 Hearing Hdcp	\$ 4,449	\$ 4,273	\$ 176
126 Speech	\$ 1,077,233	\$ 907,782	\$ 169,451
127 Learning Disabilities	\$ 2,492,841	\$ 2,493,717	\$ (876)
128 Emotionally Hdcp	\$ 283,520	\$ 276,001	\$ 7,519
137 Preschool Hdcp	\$ 222,081	\$ 168,748	\$ 53,333
139 Early Childhood Programs	\$ 196,570	\$ 191,914	\$ 4,656
141 Gifted & Talented	\$ 437,825	\$ 422,952	\$ 14,873
145 Advanced Placement	\$ 400	\$ 400	\$ -
145 Homebound	\$ 79,722	\$ 78,364	\$ 1,358
148 Gifted & Talented-Art	\$ 90,981	\$ 88,004	\$ 2,977
161 Autism	\$ 106,968	\$ 102,196	\$ 4,772
173 Elementary Summer School	\$ 83,212	\$ 83,212	\$ -
175 Instructional - Beyond School	\$ 10,000	\$ 10,000	\$ -
190 Instructional Pupil Activities	\$ 90,350	\$ 83,901	\$ 6,449
<b>Total Instruction</b>	<b>\$ 45,245,437</b>	<b>\$ 43,329,445</b>	<b>\$ 1,915,992</b>
<b>Support Services</b>			
211 Att & Soc Work	\$ 80,701	\$ 77,964	\$ 2,737
212 Guidance	\$ 1,733,917	\$ 1,653,763	\$ 80,154
213 Health	\$ 591,754	\$ 622,736	\$ (30,982)
214 Psychological	\$ 328,489	\$ 291,110	\$ 37,379
215 Exceptional Programs	\$ 176,188	\$ 172,785	\$ 3,403
221 Curriculum Development	\$ 183,613	\$ 163,249	\$ 20,364
222 Media	\$ 1,608,332	\$ 1,507,803	\$ 100,529
223 Supervision of Special Prog	\$ 416,747	\$ 324,236	\$ 92,511
224 Staff Development	\$ 1,695,341	\$ 1,573,008	\$ 122,333
231 Board of Education	\$ 313,380	\$ 312,339	\$ 1,041
232 Office of Superintendent	\$ 402,527	\$ 391,146	\$ 11,381
233 Administration	\$ 6,255,496	\$ 5,877,325	\$ 378,171
251 Pupil Transportation	\$ 14,500	\$ 14,500	\$ -
252 Fiscal Services	\$ 609,083	\$ 603,113	\$ 5,970
253 Facilities & Construction	\$ 39,328	\$ 39,328	\$ -
254 Maintenance	\$ 8,311,161	\$ 7,948,805	\$ 362,356
255 Transportation	\$ 2,264,030	\$ 2,194,170	\$ 69,860
256 Food Services	\$ 143,884	\$ 148,981	\$ (5,097)
258 School Security	\$ 816,509	\$ 811,172	\$ 5,337
262 Planning	\$ 1,000	\$ 1,000	\$ -
263 Information Services	\$ 138,209	\$ 134,594	\$ 3,615

**Spartanburg Distict Two  
General Fund Budget  
FY 2016-2017**

Expenditures	Approved General Fund Budget FY 2016-2017	Amended General Fund Budget FY 2015-2016	Variance Favorable (Unfavorable)
264 Staff Services	\$ 302,085	\$ 293,130	\$ 8,955
266 Technology	\$ 769,850	\$ 766,611	\$ 3,239
271 Non-Instructional Pupil Act	\$ 1,415,100	\$ 1,319,279	\$ 95,821
Total Support Service	<u>\$ 28,611,224</u>	<u>\$ 27,242,147</u>	<u>\$ 1,369,077</u>
Non-Programmed Charges			
330 Civic Services	\$ 2,000	\$ 2,000	\$ -
411 Payments to SDE	\$ 120,000	\$ 120,000	\$ -
412 Payments other Gov't Units	\$ 2,444,734	\$ 2,444,734	\$ -
413 Payments Non-public schools	\$ 10,000	\$ 14,536	\$ (4,536)
Total Non-Programmed Charges	<u>\$ 2,576,734</u>	<u>\$ 2,581,270</u>	<u>\$ (4,536)</u>
Total General Fund Budget	<u><u>\$ 76,433,395</u></u>	<u><u>\$ 73,152,862</u></u>	<u><u>\$ 3,280,533</u></u>