

SPARTANBURG SCHOOL DISTRICT TWO



Proposed
2017-2018
GENERAL FUND BUDGET
And
DEBT SERVICE BUDGET
Final Reading
June 13, 2017

Spartanburg School District Two
General Fund Budget - Revenue Projections
FY 2017-2018

	Proposed General Fund Budget FY 2017-2018	General Fund Budget FY 2016-2017	Variance Favorable (Unfavorable)
Local Revenue:			
Ad Valorem taxes <i>(no tax increase)</i>	\$ 16,868,977	\$ 16,252,174	\$ 616,803
Delinquent Taxes	\$ 650,000	\$ 625,000	\$ 25,000
Revenue in Lieu of Taxes	\$ 1,025,000	\$ 925,000	\$ 100,000
County Equalization Tax	\$ 2,200,000	\$ 2,175,000	\$ 25,000
Indirect Cost Reimbursement	\$ 525,000	\$ 450,000	\$ 75,000
Medicaid Reimbursement	\$ 350,000	\$ 350,000	\$ -
Surplus From FY2015-16 Fiscal Year	\$ -	\$ 391,759	\$ (391,759)
Total Local Revenue	\$ 21,618,977	\$ 21,168,933	\$ 450,044
State Revenue:			
School Bus Driver's Salary/Fringe	\$ 587,455	\$ 587,455	\$ -
Fringe Benefits/Retiree Insurance	\$ 13,763,262	\$ 12,838,775	\$ 924,487
Education Finance Act (EFA)	\$ 25,116,162	\$ 24,157,635	\$ 958,527
Teacher Salary Supplement/Fringe (EIA)	\$ 1,973,760	\$ 2,020,467	\$ (46,707)
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	\$ 11,134,531	\$ 10,907,530	\$ 227,001
Manufacturer's Depreciation Reimbursement	\$ 177,237	\$ 177,237	\$ -
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 120,000	\$ 111,201	\$ 8,799
Total State Revenue	\$ 57,336,569	\$ 55,264,462	\$ 2,072,107
Total General Fund Revenue All Sources	\$ 78,955,546	\$ 76,433,395	\$ 2,522,151

**Spartanburg Distict Two
General Fund Budget
FY 2017-2018**

Expenditures	Approved General Fund Budget FY 2017-2018	Amended General Fund Budget FY 2016-2017	Variance Favorable (Unfavorable)
Instruction			
111 Kindergarten	\$ 3,554,874	\$ 3,441,461	\$ 113,413
112 Primary	\$ 10,162,307	\$ 9,838,095	\$ 324,212
113 Elementary	\$ 15,015,350	\$ 14,528,059	\$ 487,291
114 High School	\$ 11,376,605	\$ 11,013,652	\$ 362,953
115 Vocational	\$ 840,944	\$ 814,115	\$ 26,829
121 Educable Mentally Hdcp	\$ 340,919	\$ 330,043	\$ 10,876
122 Trainable Mentally Hdcp	\$ 165,638	\$ 160,354	\$ 5,284
123 Orthopedically Hdcp	\$ 337	\$ 326	\$ 11
124 Visually Hdcp	\$ 58,524	\$ 56,657	\$ 1,867
125 Hearing Hdcp	\$ 4,783	\$ 4,630	\$ 153
126 Speech	\$ 968,796	\$ 937,888	\$ 30,908
127 Learning Disabilities	\$ 2,418,862	\$ 2,341,692	\$ 77,170
128 Emotionally Hdcp	\$ 328,057	\$ 317,591	\$ 10,466
137 Preschool Hdcp	\$ 211,320	\$ 204,578	\$ 6,742
139 Early Childhood Programs	\$ 88,957	\$ 86,119	\$ 2,838
141 Gifted & Talented	\$ 447,646	\$ 433,365	\$ 14,281
145 Advanced Placement	\$ 400	\$ 400	\$ -
145 Homebound	\$ 108,952	\$ 105,476	\$ 3,476
148 Gifted & Talented-Art	\$ 96,145	\$ 93,078	\$ 3,067
161 Autism	\$ 198,529	\$ 192,195	\$ 6,334
173 Elementary Summer School	\$ -	\$ -	\$ -
175 Instructional - Beyond School	\$ 10,000	\$ 10,000	\$ -
190 Instructional Pupil Activities	\$ 87,902	\$ 85,098	\$ 2,804
Total Instruction	\$ 46,485,847	\$ 44,994,872	\$ 1,490,975
Support Services			
211 Att & Soc Work	\$ 84,177	\$ 81,491	\$ 2,686
212 Guidance	\$ 1,765,771	\$ 1,709,437	\$ 56,334
213 Health	\$ 640,877	\$ 620,431	\$ 20,446
214 Psychological	\$ 409,480	\$ 396,416	\$ 13,064
215 Exceptional Programs	\$ 248,083	\$ 240,168	\$ 7,915
217 Career Specialists	\$ 475	\$ 460	\$ 15
221 Curriculum Development	\$ 193,814	\$ 187,631	\$ 6,183
222 Media	\$ 1,666,701	\$ 1,613,528	\$ 53,173
223 Supervision of Special Prog	\$ 572,294	\$ 554,036	\$ 18,258
224 Staff Development	\$ 1,777,401	\$ 1,720,696	\$ 56,705
231 Board of Education	\$ 292,112	\$ 282,793	\$ 9,319
232 Office of Superintendent	\$ 425,946	\$ 412,357	\$ 13,589
233 Administration	\$ 6,304,939	\$ 6,103,790	\$ 201,149
251 Pupil Transportation	\$ 14,500	\$ 14,500	\$ -
252 Fiscal Services	\$ 621,024	\$ 601,211	\$ 19,813
253 Facilities & Construction	\$ 5,000	\$ 5,000	\$ -
254 Maintenance	\$ 8,697,708	\$ 8,420,221	\$ 277,487

**Spartanburg Distict Two
General Fund Budget
FY 2017-2018**

Expenditures	Approved General Fund Budget FY 2017-2018	Amended General Fund Budget FY 2016-2017	Variance Favorable (Unfavorable)
255 Transportation	\$ 2,584,908	\$ 2,502,441	\$ 82,467
256 Food Services	\$ 95,000	\$ 95,000	\$ -
258 School Security	\$ 753,077	\$ 729,051	\$ 24,026
262 Planning	\$ 1,000	\$ 1,000	\$ -
263 Information Services	\$ 157,191	\$ 152,176	\$ 5,015
264 Staff Services	\$ 310,303	\$ 300,403	\$ 9,900
266 Technology	\$ 800,155	\$ 774,627	\$ 25,528
271 Non-Instructional Pupil Act	\$ 1,389,763	\$ 1,345,425	\$ 44,338
Total Support Service	<u>\$ 29,811,699</u>	<u>\$ 28,864,289</u>	<u>\$ 947,410</u>
Non-Programmed Charges			
330 Civic Services	\$ 2,700	\$ 2,700	\$ -
411 Payments to SDE	\$ 120,000	\$ 120,000	\$ -
412 Payments other Gov't Units	\$ 2,525,300	\$ 2,444,734	\$ 80,566
413 Payments Non-public schools	\$ 10,000	\$ 10,000	\$ -
Total Non-Programmed Charges	<u>\$ 2,658,000</u>	<u>\$ 2,577,434</u>	<u>\$ 80,566</u>
Total General Fund Budget	<u><u>\$ 78,955,546</u></u>	<u><u>\$ 76,436,595</u></u>	<u><u>\$ 2,518,951</u></u>