

# SPARTANBURG SCHOOL DISTRICT TWO



2018-2019  
GENERAL FUND BUDGET  
And  
DEBT SERVICE BUDGET  
Final Reading  
June 12, 2018

**Spartanburg School District Two**  
**General Fund Budget - Revenue Projections Senate Version**  
**FY 2018-2019**

	Proposed General Fund Budget FY 2018-2019	General Fund Budget FY 2017-2018	Variance Favorable (Unfavorable)
<b>Local Revenue:</b>			
Ad Valorem taxes	\$ 17,497,764	\$ 16,868,977	\$ 628,787
Delinquent Taxes	\$ 600,000	\$ 650,000	\$ (50,000)
Revenue in Lieu of Taxes	\$ 1,300,000	\$ 1,025,000	\$ 275,000
County Equalization Tax	\$ 2,200,000	\$ 2,200,000	\$ -
Indirect Cost Reimbursement	\$ 500,000	\$ 525,000	\$ (25,000)
Other Local Revenue	\$ 350,000	\$ 350,000	\$ -
<b>Total Local Revenue</b>	<b>\$ 22,447,764</b>	<b>\$ 21,618,977</b>	<b>\$ 828,787</b>
<b>State Revenue:</b>			
School Bus Driver's Salary/Fringe	\$ 600,000	\$ 587,455	\$ 12,545
Fringe Benefits/Retiree Insurance	\$ 14,273,038	\$ 13,763,262	\$ 509,776
Education Finance Act (EFA)	\$ 25,772,958	\$ 25,116,162	\$ 656,796
Teacher Salary Increase (EFA)	\$ -	\$ -	\$ -
Teacher Salary Supplement/Fringe (EIA)	\$ 2,613,099	\$ 1,973,760	\$ 639,339
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	\$ 11,469,311	\$ 11,134,531	\$ 334,780
Manufacturer's Depreciation Reimbursement	\$ 190,000	\$ 177,237	\$ 12,763
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 120,000	\$ 120,000	\$ -
<b>Total State Revenue</b>	<b>\$ 59,502,568</b>	<b>\$ 57,336,569</b>	<b>\$ 2,165,999</b>
<b>Total General Fund Revenue All Sources</b>	<b>\$ 81,950,332</b>	<b>\$ 78,955,546</b>	<b>\$ 2,994,786</b>



**Spartanburg Distict Two  
General Fund Budget  
FY 2018-2019**

Expenditures	Approved General Fund Budget FY 2018-2019	Amended General Fund Budget FY 2017-2018	Variance Favorable (Unfavorable)
<b>Instruction</b>			
111 Kindergarten	\$ 3,658,005	\$ 3,571,417	\$ 86,588
112 Primary	\$ 10,674,918	\$ 10,379,784	\$ 295,134
113 Elementary	\$ 15,440,837	\$ 14,932,318	\$ 508,519
114 High School	\$ 11,512,633	\$ 11,286,688	\$ 225,945
115 Vocational	\$ 1,122,515	\$ 1,078,271	\$ 44,244
121 Educable Mentally Hdcp	\$ 345,656	\$ 334,978	\$ 10,678
122 Trainable Mentally Hdcp	\$ 150,303	\$ 146,603	\$ 3,700
123 Orthopedically Hdcp	\$ 500	\$ 500	\$ -
124 Visually Hdcp	\$ 70,000	\$ 67,649	\$ 2,351
125 Hearing Hdcp	\$ 6,000	\$ 5,630	\$ 370
126 Speech	\$ 894,350	\$ 833,879	\$ 60,471
127 Learning Disabilities	\$ 2,500,063	\$ 2,351,209	\$ 148,854
128 Emotionally Hdcp	\$ 181,510	\$ 174,998	\$ 6,512
137 Preschool Hdcp	\$ 213,212	\$ 206,905	\$ 6,307
139 Early Childhood Programs	\$ 293,890	\$ 250,971	\$ 42,919
141 Gifted & Talented	\$ 550,115	\$ 530,994	\$ 19,121
145 Advanced Placement	\$ 750	\$ 189	\$ 561
145 Homebound	\$ 103,000	\$ 95,725	\$ 7,275
148 Gifted & Talented-Art	\$ 14,855	\$ 12,684	\$ 2,171
161 Autism	\$ 175,417	\$ 170,308	\$ 5,109
172 Elementary Summer School	\$ 2,000	\$ 1,540	\$ 460
173 High School Summer School	\$ 12,042	\$ 11,222	\$ 820
175 Instructional - Beyond School	\$ 20,000	\$ 12,939	\$ 7,061
187 Adult Remedial	\$ 6,000	\$ 5,102	\$ 898
190 Instructional Pupil Activities	\$ 82,657	\$ 80,154	\$ 2,503
<b>Total Instruction</b>	<b>\$ 48,031,228</b>	<b>\$ 46,542,657</b>	<b>\$ 1,488,571</b>
<b>Support Services</b>			
211 Att & Soc Work	\$ 88,061	\$ 83,957	\$ 4,104
212 Guidance	\$ 1,931,442	\$ 1,759,829	\$ 171,613
213 Health	\$ 653,575	\$ 634,442	\$ 19,133
214 Psychological	\$ 447,607	\$ 410,745	\$ 36,862
215 Exceptional Programs	\$ 251,436	\$ 246,298	\$ 5,138
217 Career Specialists	\$ 3,000	\$ 2,278	\$ 722
221 Curriculum Development	\$ 265,428	\$ 187,104	\$ 78,324
222 Media	\$ 1,877,175	\$ 1,713,666	\$ 163,509
223 Supervision of Special Prog	\$ 631,141	\$ 631,035	\$ 106
224 Staff Development	\$ 1,889,454	\$ 1,829,094	\$ 60,360
231 Board of Education	\$ 311,833	\$ 271,097	\$ 40,736
232 Office of Superintendent	\$ 431,830	\$ 447,529	\$ (15,699)
233 Administration	\$ 6,482,429	\$ 6,194,837	\$ 287,592
251 Pupil Transportation	\$ 17,600	\$ 17,600	\$ -
252 Fiscal Services	\$ 702,473	\$ 648,376	\$ 54,097
253 Facilities & Construction	\$ 5,000	\$ 5,000	\$ -
254 Maintenance	\$ 8,950,068	\$ 8,689,386	\$ 260,682
255 Transportation	\$ 2,576,352	\$ 2,503,743	\$ 72,609
256 Food Services	\$ 102,395	\$ 99,316	\$ 3,079



**Spartanburg District Two  
General Fund Budget  
FY 2018-2019**

Expenditures	Approved General Fund Budget FY 2018-2019	Amended General Fund Budget FY 2017-2018	Variance Favorable (Unfavorable)
258 School Security	\$ 773,735	\$ 747,570	\$ 26,165
262 Planning	\$ 1,000	\$ 1,000	\$ -
263 Information Services	\$ 157,506	\$ 167,918	\$ (10,412)
264 Staff Services	\$ 351,958	\$ 341,707	\$ 10,251
266 Technology	\$ 863,347	\$ 839,832	\$ 23,515
271 Non-Instructional Pupil Act	\$ 1,534,827	\$ 1,347,375	\$ 187,452
<b>Total Support Service</b>	<b>\$ 31,300,672</b>	<b>\$ 29,820,734</b>	<b>\$ 1,479,938</b>
<b>Non-Programmed Charges</b>			
330 Civic Services	\$ 2,500	\$ 2,500	\$ -
411 Payments to SDE	\$ 160,000	\$ 160,000	\$ -
412 Payments other Gov't Units	\$ 2,445,932	\$ 2,419,655	\$ 26,277
413 Payments Non-public schools	\$ 10,000	\$ 10,000	\$ -
<b>Total Non-Programmed Charges</b>	<b>\$ 2,618,432</b>	<b>\$ 2,592,155</b>	<b>\$ 26,277</b>
<b>Total General Fund Budget</b>	<b>\$ 81,950,332</b>	<b>\$ 78,955,546</b>	<b>\$ 2,994,786</b>