



**Spartanburg County School District Number Seven
Spartanburg County Alternative School (SCAS)
2018-2019 Budget**

WHITLOCK
Flexible Learning Center

	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Proposed 2018-2019
LOCAL REVENUE				
Local Property Tax Including Delinquent	\$ 2,800,731	\$ 2,852,197	\$ 2,911,790	\$ 2,896,465
Intergovernmental (Tier II, III, and Transp)	1,187,455	1,196,941	1,301,237	1,318,722
Other	15	-	-	-
	\$ 3,988,201	\$ 4,049,138	\$ 4,213,027	\$ 4,215,187
STATE REVENUE				
Manufacturer's Depreciation	40,037	42,350	39,000	39,000
Other	-	-	-	-
	\$ 40,037	\$ 42,350	\$ 39,000	\$ 39,000
TOTAL REVENUE	\$ 4,028,238	\$ 4,091,488	\$ 4,252,027	\$ 4,254,187
TOTAL EXPENDITURES				
Instruction	\$ (3,901,554)	\$ (3,954,017)	\$ (4,347,199)	\$ (4,403,828)
Supporting	\$ (2,319,511)	\$ (2,460,627)	\$ (2,670,168)	\$ (2,803,200)
Other	\$ (1,582,043)	\$ (1,504,698)	\$ (1,778,074)	\$ (1,736,441)
OTHER FINANCING SOURCES (USES)	\$ 29,722	\$ 11,308	\$ 101,043	\$ 135,813
<i>Fund Balance Change</i>	156,406	137,471	(95,173)	(149,641)
ENDING FUND BALANCE	\$ 875,878	\$ 1,013,349	\$ 918,176	\$ 768,535
<i>Fund Balance as % Current Year Expenses</i>	22.4%	25.6%	21.1%	17.5%



SPARTANBURG SCHOOL DISTRICT SEVEN
2018-2019 GENERAL FUND BUDGET
Spartanburg County Alternative School
Sorted by FUNCTION

WHITLOCK
 Flexible Learning Center

	2017-2018 Budget	Proposed Budget 2018-2019	Variance
LOCAL REVENUE			
Ad Valorem Tax	\$ 2,459,790	\$ 2,471,465	\$ 11,675
Delinquent Tax	115,000	75,000	(40,000)
In-Lieu of Tax	337,000	350,000	13,000
Total Local Revenue	2,911,790	2,896,465	(15,325)
STATE REVENUE			
Manufacturer's Depreciation Re	39,000	39,000	-
Revenue Other Governments	1,301,237	1,318,722	17,485
Total State Revenue	1,340,237	1,357,722	17,485
OTHER FINANCING SOURCES:			
Transfer in from Special Revenue Funds	101,043	135,813	34,770
Transfer in from General Fund	-	-	-
FEDERAL REVENUE			
	-	-	-
TOTAL REVENUE	4,353,070	4,390,000	36,930
EXPENDITURES:			
INSTRUCTION			
Elementary	1,127,072	1,202,703	75,631
High School 9-12	1,152,554	1,192,966	40,412
Special Education & Homebound	240,542	257,531	16,989
Tuition to LEA	150,000	150,000	-
Total Instruction	2,670,168	2,803,200	133,032
SUPPORT SERVICES			
Attendance & Social Work	152,155	157,026	4,871
Guidance	266,827	262,849	(3,978)
Health	57,336	60,117	2,781
Inservice Training	18,485	63,654	45,169
Board of Education	28,911	10,000	(18,911)
School Administration	577,125	466,768	(110,357)
Operations & Maintenance	381,339	390,024	8,685
Pupil Transportation	95,000	80,000	(15,000)
School Security	80,000	81,000	1,000
Staff/Personnel	6,391	19,424	13,033
Data Processing	15,000	41,000	26,000
Pupil Services	758	758	-
Other	118,747	123,821	5,074
Total Support Services	1,778,074	1,736,441	(41,633)
TOTAL EXPENDITURES	4,448,243	4,539,642	91,399
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 4,448,243	\$ 4,539,642	\$ 91,399
Revenues Over (Under) Expenditures and Other Financing Sources	(95,173)	(149,641)	(54,468)

Spartanburg School District No. 7
Spartanburg County Alternative School
Proposed Budget
2018-2019 Fiscal Year

Account	Description	FY18 Adopted Budget	FY18 FTE	FY19 Proposed Budget	FY19 FTE	\$ Difference	% Difference
189.000.000.011100.893	Ad Valorum Tax-Real Estate	(\$1,933,890.00)		(\$1,995,565.00)		(\$61,675.00)	
189.000.000.011101.893	Ad Valorum Tax-Vehicles	(\$525,900.00)		(\$475,900.00)		\$50,000.00	
189.000.000.011104.893	Delinquent Tax	(\$115,000.00)		(\$75,000.00)		\$40,000.00	
189.000.000.012800.893	Revenue In Lieu Of Taxes	(\$337,000.00)		(\$350,000.00)		(\$13,000.00)	
189.000.000.021000.893	Revenue-Other Governments	(\$1,301,237.00)		(\$1,318,722.00)		(\$17,485.00)	
189.000.000.038400.893	Manufacturers Dep Reimb	(\$39,000.00)		(\$39,000.00)		\$0.00	
189.000.000.052300.893	Transfer In From Special Revenue EIA	(\$101,043.00)		(\$135,813.00)		(\$34,770.00)	
		(\$4,453,070.00)		(\$4,890,000.00)		(\$436,930.00)	

Account	Description	FY18 Adopted Budget	FY18 FTE	FY19 Proposed Budget	FY19 FTE	\$ Difference	% Difference
189.000.113.110000.893	Salaries - Teachers	\$561,128.00	10.5	\$646,650.00	11.5	\$85,522.00	15.2%
189.000.113.115000.893	Salaries - Aides	\$190,488.21	6	\$157,365.68	6	(\$33,072.53)	-21.0%
189.000.113.120000.893	Salaries-Substitutes	\$15,000.00	0	\$20,000.00	0	\$5,000.00	25.0%
189.000.113.210000.893	Fringe-Insurance	\$129,641.70	0	\$122,123.34	0	(\$7,518.36)	-6.2%
189.000.113.220000.893	Fringe-Retirement	\$146,107.52	0	\$166,780.72	0	\$20,673.20	12.4%
189.000.113.230000.893	Fringe-Fica	\$58,642.82	0	\$63,037.22	0	\$4,394.90	7.0%
189.000.113.270000.893	Fringe-Workers Comp	\$8,432.23	0	\$9,064.17	0	\$631.94	7.0%
189.000.113.360000.893	Printing/Binding	\$2,000.00	0	\$2,000.00	0	\$0.00	0.0%
189.000.113.395000.893	Other Services	\$350.00	0	\$350.00	0	\$0.00	0.0%
189.000.113.410000.893	Supplies/Small Equipment	\$4,350.00	0	\$4,350.00	0	\$0.00	0.0%
189.000.113.420000.893	Textbooks	\$6,200.00	0	\$6,200.00	0	\$0.00	0.0%
189.000.113.445000.893	Tech Supplies/Software	\$4,782.00	0	\$4,782.00	0	\$0.00	0.0%
189.000.114.110000.893	Salaries - Teachers	\$783,058.38	14.5	\$802,391.00	14.5	\$19,332.62	2.4%
189.000.114.120000.893	Salaries-Substitutes	\$20,000.00	0	\$20,000.00	0	\$0.00	0.0%
189.000.114.210000.893	Fringe-Insurance	\$98,464.38	0	\$100,462.74	0	\$1,998.36	2.0%
189.000.114.220000.893	Fringe-Retirement	\$153,062.91	0	\$166,451.92	0	\$13,389.01	8.0%
189.000.114.230000.893	Fringe-Fica	\$61,433.97	0	\$62,912.94	0	\$1,478.97	2.4%
189.000.114.270000.893	Fringe-Workers Comp	\$8,833.64	0	\$9,046.30	0	\$212.66	2.4%
189.000.114.331000.893	Student Transportation	\$669.00	0	\$669.00	0	\$0.00	0.0%
189.000.114.360000.893	Printing/Binding	\$387.00	0	\$387.00	0	\$0.00	0.0%
189.000.114.360360.893	Printing-Copier	\$8,955.00	0	\$8,955.00	0	\$0.00	0.0%
189.000.114.395000.893	Other Services	\$150.00	0	\$150.00	0	\$0.00	0.0%
189.000.114.410000.893	Supplies/Small Equipment	\$5,706.00	0	\$5,706.00	0	\$0.00	0.0%
189.000.114.410001.893	Supplies/Small Equipment	\$2,500.00	0	\$2,500.00	0	\$0.00	0.0%
189.000.114.410009.893	Supplies/Furniture	\$3,618.00	0	\$3,618.00	0	\$0.00	0.0%
189.000.114.410050.893	Supplies/Small Equipment - Art	\$3,500.00	0	\$3,500.00	0	\$0.00	0.0%
189.000.114.420000.893	Textbooks	\$2,100.00	0	\$2,100.00	0	\$0.00	0.0%
189.000.114.445000.893	Tech Supplies/Software	\$116.00	0	\$4,116.00	0	\$4,000.00	97.2%
189.000.127.110000.893	Salaries - Teachers	\$94,670.00	2	\$97,166.00	2	\$2,496.00	2.6%
189.000.127.120000.893	Salaries-Substitutes	\$1,200.00	0	\$2,000.00	0	\$800.00	40.0%
189.000.127.210000.893	Fringe-Insurance	\$11,636.16	0	\$12,433.06	0	\$796.90	6.4%
189.000.127.220000.893	Fringe-Retirement	\$18,272.82	0	\$20,071.19	0	\$1,798.37	9.0%
189.000.127.230000.893	Fringe-Fica	\$7,334.06	0	\$7,586.20	0	\$252.14	3.3%
189.000.127.270000.893	Fringe-Workers Comp	\$1,054.57	0	\$1,090.83	0	\$36.26	3.3%
189.000.128.110000.893	Salaries - Teachers	\$55,295.00	1	\$56,879.00	1	\$1,584.00	2.8%
189.000.128.115000.893	Salaries - Aides	\$18,183.00	1	\$18,796.00	1	\$613.00	3.3%
189.000.128.120000.893	Salaries-Substitutes	\$0.00	0	\$500.00	0	\$500.00	100.0%
189.000.128.210000.893	Fringe-Insurance	\$9,267.12	0	\$9,896.16	0	\$629.04	6.4%
189.000.128.220000.893	Fringe-Retirement	\$14,004.90	0	\$15,417.82	0	\$1,412.92	9.2%
189.000.128.230000.893	Fringe-Fica	\$5,621.07	0	\$5,827.39	0	\$206.32	3.5%
189.000.128.270000.893	Fringe-Workers Comp	\$808.26	0	\$837.93	0	\$29.67	3.5%
189.000.145.110000.893	Salaries - Teachers	\$2,500.00	0	\$7,000.00	0	\$4,500.00	64.3%
189.000.145.220000.893	Fringe-Retirement	\$476.50	0	\$1,416.80	0	\$940.30	66.4%
189.000.145.230000.893	Fringe-Fica	\$191.25	0	\$535.50	0	\$344.25	64.3%
189.000.145.270000.893	Fringe-Workers Comp	\$27.50	0	\$77.00	0	\$49.50	64.3%
189.000.181.372000.893	Tuition to LEA	\$150,000.00	0	\$150,000.00	0	\$0.00	0.0%
189.000.211.110000.893	Salaries - Teachers	\$9,509.75	0	\$9,323.50	0	(\$186.25)	-2.0%
189.000.211.220000.893	Fringe-Retirement	\$1,812.56	0	\$1,887.08	0	\$74.52	3.9%

Account	Description	FY18 Adopted Budget		FY19 Proposed Budget		\$ Difference	% Difference
189.000.211.230000.893	Fringe-Fica	\$727.49	0	\$718.25	0	(\$14.24)	-2.0%
189.000.211.270000.893	Fringe-Workers Comp	\$104.61	0	\$102.56	0	(\$2.05)	-2.0%
189.000.211.395000.893	Other Services	\$140,000.00	0	\$145,000.00	0	\$5,000.00	3.4%
189.000.212.110000.893	Salaries - Teachers	\$171,324.11	3	\$165,275.13	3	(\$6,048.98)	-3.7%
189.000.212.115000.893	Salaries - Aides	\$25,491.84	1	\$26,257.00	1	\$765.16	2.9%
189.000.212.120000.893	Salaries-Substitutes	\$250.00	0	\$0.00	0	(\$250.00)	
189.000.212.210000.893	Fringe-Insurance	\$14,062.44	0	\$15,006.00	0	\$943.56	6.3%
189.000.212.220000.893	Fringe-Retirement	\$97,560.76	0	\$98,766.11	0	\$1,205.35	3.1%
189.000.212.230000.893	Fringe-Fica	\$15,075.54	0	\$14,652.21	0	(\$423.33)	-2.9%
189.000.212.270000.893	Fringe-Workers Comp	\$2,167.60	0	\$2,106.86	0	(\$60.74)	-2.9%
189.000.212.313000.893	Student Services	\$109.00	0	\$0.00	0	(\$109.00)	
189.000.212.410000.893	Supplies/Small Equipment	\$786.00	0	\$786.00	0	\$0.00	0.0%
189.000.213.110000.893	Salaries - Teachers	\$38,760.00	1	\$39,923.00	1	\$1,163.00	2.9%
189.000.213.120000.893	Salaries-Substitutes	\$1,000.00	0	\$1,000.00	0	\$0.00	0.0%
189.000.213.210000.893	Fringe-Insurance	\$4,591.56	0	\$4,905.60	0	\$314.04	6.4%
189.000.213.220000.893	Fringe-Retirement	\$7,578.26	0	\$8,282.82	0	\$704.56	8.5%
189.000.213.230000.893	Fringe-Fica	\$3,041.64	0	\$3,130.61	0	\$88.97	2.8%
189.000.213.270000.893	Fringe-Workers Comp	\$497.36	0	\$450.15	0	(\$12.79)	-2.8%
189.000.213.410000.893	Supplies/Small Equipment	\$1,503.00	0	\$2,000.00	0	\$497.00	24.9%
189.000.213.445000.893	Tech Supplies/Software	\$425.00	0	\$425.00	0	\$0.00	0.0%
189.000.224.120000.893	Salaries-Substitutes	\$2,000.00	0	\$2,500.00	0	\$500.00	20.0%
189.000.224.220000.893	Fringe-Retirement	\$381.20	0	\$506.00	0	\$124.80	24.7%
189.000.224.230000.893	Fringe-Fica	\$153.00	0	\$191.25	0	\$38.25	20.0%
189.000.224.270000.893	Fringe-Workers Comp	\$22.00	0	\$27.50	0	\$5.50	20.0%
189.000.224.312000.893	Staff Instructional Service	\$1,525.00	0	\$46,025.00	0	\$44,500.00	96.7%
189.000.224.332000.893	Travel/Registration	\$11,004.00	0	\$11,004.00	0	\$0.00	0.0%
189.000.224.410000.893	Supplies/Small Equipment	\$3,200.00	0	\$3,200.00	0	\$0.00	0.0%
189.000.224.640000.893	Dues/Fees	\$200.00	0	\$200.00	0	\$0.00	0.0%
189.000.231.319000.893	Legal Fees	\$28,911.00	0	\$10,000.00	0	(\$18,911.00)	-189.1%
189.000.233.111000.893	Salaries-Principals	\$311,575.02	3	\$237,143.00	3	(\$74,432.02)	-31.4%
189.000.233.115000.893	Salaries - Aides	\$89,502.96	3	\$92,188.00	3	\$2,685.04	2.9%
189.000.233.120000.893	Salaries-Substitutes	\$1,800.00	0	\$1,000.00	0	(\$800.00)	-80.0%
189.000.233.210000.893	Fringe-Insurance	\$44,168.12	0	\$27,564.78	0	(\$16,603.34)	-60.2%
189.000.233.220000.893	Fringe-Retirement	\$76,788.54	0	\$66,858.98	0	(\$9,929.56)	-14.9%
189.000.233.230000.893	Fringe-Fica	\$30,820.16	0	\$25,270.32	0	(\$5,549.84)	-22.0%
189.000.233.270000.893	Fringe-Workers Comp	\$4,431.66	0	\$3,633.64	0	(\$798.02)	-22.0%
189.000.233.329000.893	Repairs/Maintenance	\$106.00	0	\$0.00	0	(\$106.00)	
189.000.233.332000.893	Travel/Registration	\$1,910.00	0	\$1,910.00	0	\$0.00	0.0%
189.000.233.410000.893	Supplies/Small Equipment	\$10,949.00	0	\$10,949.00	0	\$0.00	0.0%
189.000.233.640000.893	Dues/Fees	\$0.00	0	\$250.00	0	\$250.00	100.0%
189.000.254.110000.893	Salaries - Operations	\$49,402.60	1.625	\$50,892.40	1.625	\$1,489.80	2.9%
189.000.254.130000.893	Salaries-Overtime	\$10,000.00	0	\$12,000.00	0	\$2,000.00	16.7%
189.000.254.210000.893	Fringe-Insurance	\$7,002.60	0	\$7,484.98	0	\$482.38	6.4%
189.000.254.220000.893	Fringe-Retirement	\$11,322.14	0	\$12,729.42	0	\$1,407.28	11.1%
189.000.254.230000.893	Fringe-Fica	\$4,544.30	0	\$4,811.27	0	\$266.97	5.5%
189.000.254.270000.893	Fringe-Workers Comp	\$653.43	0	\$691.82	0	\$38.39	5.5%
189.000.254.321000.893	Utilities-Water/Sewer	\$17,500.00	0	\$17,500.00	0	\$0.00	0.0%
189.000.254.321001.893	Waste Collection	\$6,000.00	0	\$6,000.00	0	\$0.00	0.0%
189.000.254.322000.893	Cleaning Services	\$107,000.00	0	\$110,000.00	0	\$3,000.00	2.7%
189.000.254.323000.893	Repairs/Maintenance	\$20,000.00	0	\$20,000.00	0	\$0.00	0.0%
189.000.254.410000.893	Supplies/Small Equipment	\$11,214.00	0	\$11,214.00	0	\$0.00	0.0%
189.000.254.410004.893	Supplies/Small Equipment	\$1,950.00	0	\$1,950.00	0	\$0.00	0.0%
189.000.254.470000.893	Heating	\$9,000.00	0	\$9,000.00	0	\$0.00	0.0%
189.000.254.470001.893	Utilities - Electricity	\$125,000.00	0	\$125,000.00	0	\$0.00	0.0%
189.000.254.690000.893	Other Expenditures	\$750.00	0	\$750.00	0	\$0.00	0.0%
189.000.255.331000.893	Student Transportation	\$95,000.00	0	\$80,000.00	0	(\$15,000.00)	-18.8%
189.000.258.313000.893	Student Services	\$60,000.00	0	\$61,000.00	0	\$1,000.00	1.6%
189.000.264.140000.893	Terminal Leave	\$5,000.00	0	\$10,000.00	0	\$5,000.00	50.0%
189.000.264.220000.893	Fringe-Retirement	\$953.00	0	\$2,024.00	0	\$1,071.00	52.9%
189.000.264.230000.893	Fringe-Fica	\$382.50	0	\$1,224.00	0	\$841.50	68.8%
189.000.264.270000.893	Fringe-Workers Comp	\$55.00	0	\$176.00	0	\$121.00	68.8%
189.000.264.290000.893	Fringe-Other	\$0.00	0	\$6,000.00	0	\$6,000.00	100.0%
189.000.266.345000.893	Technology Services/Licenses	\$0.00	0	\$26,000.00	0	\$26,000.00	100.0%
189.000.266.445000.893	Tech Supplies/Software	\$15,000.00	0	\$15,000.00	0	\$0.00	0.0%

Agency	Description	FY18 Adopted		FY19 Proposed		\$ Difference	% Difference
		Budget		Budget			
189.000.271.660000.893	Field Trips	\$758.00	0	\$758.00	0	\$0.00	0.0%
189.000.420.710000.893	Transfer to General Sub Fund	(\$95,173.00)	0	(\$149,640.93)	0	(\$54,467.93)	36.4%
100.431.791000.893	Indirect Cost	\$123,820.78	0	\$123,820.78	0	\$0.00	0.0%
		\$4,358,070.00	47,625	\$4,380,000.00	48,625	\$21,930.00	0.8%