



Spartanburg County School District Number Seven
Spartanburg County Alternative School (SCAS)
2016-2017 Budget - FINAL



	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Proposed 2016-2017
LOCAL REVENUE				
Local Property Tax including Delinquent	\$ 2,070,626	\$ 2,639,337	\$ 2,594,000	\$ 2,795,016
Intergovernmental (Tier II, III, and Transp)	1,164,831	1,175,361	1,207,798	1,216,732
Other	226,132	87,547	88,983	101,252
	\$ 3,461,589	\$ 3,902,245	\$ 3,890,781	\$ 4,113,000
STATE REVENUE				
Manufacturer's Depreciation	33,874	39,445	32,206	39,000
Other	-	-	-	-
	\$ 33,874	\$ 39,445	\$ 32,206	\$ 39,000
TOTAL REVENUE	\$ 3,495,463	\$ 3,941,690	\$ 3,922,987	\$ 4,152,000
TOTAL EXPENDITURES	\$ (3,649,374)	\$ (3,686,899)	\$ (3,922,987)	\$ (4,152,000)
Instruction	\$ (2,237,658)	\$ (2,227,598)	\$ (2,332,579)	\$ (2,462,923)
Supporting	\$ (1,411,716)	\$ (1,402,301)	\$ (1,533,408)	\$ (1,632,077)
Other	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)	\$ 29,164	\$ (57,000)	\$ (57,000)	\$ (57,000)
<i>Fund Balance Change</i>	(124,747)	254,791	-	-
ENDING FUND BALANCE	\$ 464,681	\$ 719,472	\$ 719,472	\$ 719,472
<i>Fund Balance as % Current Year Expenses</i>	12.7%	19.5%	18.3%	17.3%

SPARTANBURG SCHOOL DISTRICT SEVEN
2016-2017 GENERAL FUND BUDGET
Spartanburg County Alternative School
Sorted by FUNCTION

	2015-2016 Budget	Proposed Budget 2016-2017	Variance
LOCAL REVENUE			
Ad Valorem Tax	\$ 2,260,000	\$ 2,343,016	\$ 83,016
Delinquent Tax	90,000	115,000	25,000
In-Lieu of Tax	244,000	337,000	93,000
Total Local Revenue	2,594,000	2,795,016	201,016
STATE REVENUE			
Manufacturer's Depreciation Re	32,206	39,000	6,794
Revenue Other Governments	1,207,798	1,216,732	8,934
Total State Revenue	1,240,004	1,255,732	15,728
OTHER FINANCING SOURCES:			
Transfer in from Special Revenue Funds	88,983	101,252	12,269
Transfer in from General Fund	-	-	-
FEDERAL REVENUE	-	-	-
TOTAL REVENUE	3,922,987	4,152,000	229,013
EXPENDITURES:			
INSTRUCTION			
Elementary	963,923	1,031,663	67,740
High School 9-12	1,110,531	1,148,083	37,552
Special Education & Homebound	133,125	133,177	52
Tuition to LEA	125,000	150,000	25,000
Total Instruction	2,332,579	2,462,923	130,344
SUPPORT SERVICES			
Attendance & Social Work	130,000	141,491	11,491
Guidance	289,913	295,367	5,454
Health	54,349	58,805	4,456
Inservice Training	12,630	17,337	4,707
Board of Education	6,500	35,411	28,911
School Administration	467,423	498,279	30,856
Operations & Maintenance	404,262	407,038	2,776
Pupil Transportation	95,000	95,000	-
School Security	60,115	60,115	-
Staff/Personnel	3,000	13,016	10,016
Data Processing	9,459	9,459	-
Pupil Services	758	758	-
Other	57,000	57,000	-
Total Support Services	1,590,409	1,689,076	98,667
TOTAL EXPENDITURES	3,922,987	4,152,000	229,013
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 3,922,987	\$ 4,152,000	\$ 229,013
Revenues Over (Under)Expenditures and Other Financing Sources	-	-	-

SPARTANBURG SCHOOL DISTRICT Seven
2016-2017 GENERAL FUND BUDGET
Spartanburg County Alternative School
Sorted by OBJECT

	2015-2016 Budget	Proposed Budget 2016-2017	Variance
LOCAL REVENUE			
Ad Valorem Tax	\$ 2,260,000	\$ 2,343,016	\$ 83,016
Delinquent Tax	90,000	115,000	25,000
In-Lieu of Tax	244,000	337,000	93,000
Other	-	-	-
Total Local Revenue	2,594,000	2,795,016	201,016
STATE REVENUE			
Manufacturer's Depreciation Re	32,206	39,000	6,794
Revenue Other Governments	1,207,798	1,216,732	8,934
Total State Revenue	1,240,004	1,255,732	15,728
OTHER FINANCING SOURCES:			
Transfer in from Special Revenue Funds	88,983	101,252	12,269
Transfer in from General Fund	-	-	-
FEDERAL REVENUE			
-	-	-	-
TOTAL REVENUE	3,922,987	4,152,000	229,013
EXPENDITURES:			
Employee Salaries	2,169,979	2,269,223	99,244
Substitute Salaries	34,870	34,870	-
Employer Health Insurance	294,343	308,866	14,523
Retirement	359,611	390,555	30,944
FICA	168,671	176,547	7,876
Worker's Compensation	24,253	25,386	1,133
Other Employment Benefits	3,000	5,000	2,000
Purchased Services (Instructional, Audit, Data Processing)	66,634	112,045	45,411
Public Utility (Water)	17,500	17,500	-
Cleaning Services	116,000	116,000	-
Repairs and Maintenance/Operations	20,424	20,106	(318)
Student Transportation	95,669	95,669	-
Travel	12,914	12,914	-
Communications	2,500	-	(2,500)
Printing/Binding	11,342	11,342	-
Tuition	125,000	150,000	25,000
Other Purchased Services	136,615	136,615	-
Supplies	43,576	49,276	5,700
Textbooks, Library Books, and Periodicals	8,300	8,300	-
Technology Supplies	14,782	14,782	-
Energy/Electricity	138,297	138,297	-
Dues/Fees/Organizational Memberships	200	200	-
Pupil Activity	1,508	1,508	-
Fund Modifications	57,000	57,000	-
TOTAL EXPENDITURES	\$ 3,922,987	\$ 4,152,000	\$ 229,013
Revenues Over (Under) Expenditures and Other Financing Sources			
-	-	-	-

Spartanburg School District No. 7
Spartanburg County Alternative School

Proposed Budget
2016-2017 Fiscal Year

Account	Account Type	Description	FY16 Original Budget	FY17 Proposed Budget	\$ Difference	% Difference	FY17 FTE
189.000.000.011100.893	REVENUE	Ad Valorum Tax-Real Estate	(\$1,850,000.00)	(\$1,868,016.00)	(\$18,016.00)	1.0%	
189.000.000.011101.893	REVENUE	Ad Valorum Tax-Vehicles	(\$410,000.00)	(\$475,000.00)	(\$65,000.00)	15.9%	
189.000.000.011104.893	REVENUE	Delinquent Tax	(\$90,000.00)	(\$115,000.00)	(\$25,000.00)	27.8%	
189.000.000.012800.893	REVENUE	Revenue In Lieu Of Taxes	(\$244,000.00)	(\$337,000.00)	(\$93,000.00)	38.1%	
189.000.000.021000.893	REVENUE	Revenue-Other Governments	(\$1,207,798.00)	(\$1,216,732.00)	(\$8,934.00)	0.7%	
189.000.000.038400.893	REVENUE	Manufacturers Dep Reimb	(\$32,206.00)	(\$39,000.00)	(\$6,794.00)	21.1%	
189.000.000.052300.893	TRANSFERS IN	Transfer In From Special Revenue EIA	(\$88,983.00)	(\$101,252.00)	(\$12,269.00)	13.8%	
			(\$3,922,987.00)	(\$4,152,000.00)	(\$229,013.00)	5.8%	
189.000.113.110000.893	EXPENDITURE	Salaries - Teachers	\$533,778.00	\$546,196.02	\$12,418.02	2.3%	10.5
189.000.113.115000.893	EXPENDITURE	Salaries - Aides	\$131,045.36	\$158,105.97	\$27,060.61	20.6%	6
189.000.113.120000.893	EXPENDITURE	Salaries-Substitutes	\$15,000.00	\$15,000.00	\$0.00	0.0%	
189.000.113.210000.893	EXPENDITURE	Fringe-Insurance	\$95,735.66	\$109,746.06	\$14,010.40	14.6%	
189.000.113.220000.893	EXPENDITURE	Fringe-Retirement	\$110,879.17	\$121,993.62	\$11,114.45	10.0%	
189.000.113.230000.893	EXPENDITURE	Fringe-Fica	\$52,006.49	\$55,026.63	\$3,020.14	5.8%	
189.000.113.270000.893	EXPENDITURE	Fringe-Workers Comp	\$7,478.07	\$7,912.32	\$434.25	5.8%	
189.000.113.323000.893	EXPENDITURE	Repairs/Maintenance	\$318.00	\$0.00	(\$318.00)	-100.0%	
189.000.113.360000.893	EXPENDITURE	Printing/Binding	\$2,000.00	\$2,000.00	\$0.00	0.0%	
189.000.113.395000.893	EXPENDITURE	Other Services	\$350.00	\$350.00	\$0.00	0.0%	
189.000.113.410000.893	EXPENDITURE	Supplies/Small Equipment	\$4,350.00	\$4,350.00	\$0.00	0.0%	
189.000.113.420000.893	EXPENDITURE	Textbooks	\$6,200.00	\$6,200.00	\$0.00	0.0%	
189.000.113.445000.893	EXPENDITURE	Tech Supplies/Software	\$4,782.00	\$4,782.00	\$0.00	0.0%	
189.000.114.110000.893	EXPENDITURE	Salaries - Teachers	\$780,278.42	\$797,990.79	\$17,712.37	2.3%	14.5
189.000.114.120000.893	EXPENDITURE	Salaries-Substitutes	\$15,000.00	\$15,000.00	\$0.00	0.0%	
189.000.114.210000.893	EXPENDITURE	Fringe-Insurance	\$90,754.87	\$98,371.41	\$7,616.54	8.4%	
189.000.114.220000.893	EXPENDITURE	Fringe-Retirement	\$129,709.90	\$137,883.24	\$8,173.34	6.3%	
189.000.114.230000.893	EXPENDITURE	Fringe-Fica	\$60,838.80	\$62,193.80	\$1,355.00	2.2%	
189.000.114.270000.893	EXPENDITURE	Fringe-Workers Comp	\$8,748.06	\$8,942.91	\$194.85	2.2%	
189.000.114.331000.893	EXPENDITURE	Student Transportation	\$669.00	\$669.00	\$0.00	0.0%	
189.000.114.360000.893	EXPENDITURE	Printing/Binding	\$387.00	\$387.00	\$0.00	0.0%	
189.000.114.360360.893	EXPENDITURE	Printing-Copier	\$8,955.00	\$8,955.00	\$0.00	0.0%	
189.000.114.395000.893	EXPENDITURE	Other Services	\$150.00	\$150.00	\$0.00	0.0%	
189.000.114.410000.893	EXPENDITURE	Supplies/Small Equipment	\$5,706.00	\$5,706.00	\$0.00	0.0%	
189.000.114.410001.893	EXPENDITURE	Supplies/Small Equipment	\$0.00	\$2,500.00	\$2,500.00		
189.000.114.410009.893	EXPENDITURE	Supplies/Furniture	\$3,618.00	\$3,618.00	\$0.00	0.0%	
189.000.114.410050.893	EXPENDITURE	Supplies/Small Equipment - Art	\$3,500.00	\$3,500.00	\$0.00	0.0%	
189.000.114.420000.893	EXPENDITURE	Textbooks	\$2,100.00	\$2,100.00	\$0.00	0.0%	
189.000.114.445000.893	EXPENDITURE	Tech Supplies/Software	\$116.00	\$116.00	\$0.00	0.0%	
189.000.127.110000.893	EXPENDITURE	Salaries - Teachers	\$97,235.00	\$93,175.98	(\$4,059.02)	-4.2%	2
189.000.127.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,200.00	\$1,200.00	\$0.00	0.0%	
189.000.127.210000.893	EXPENDITURE	Fringe-Insurance	\$10,022.36	\$11,394.51	\$1,372.15	13.7%	
189.000.127.220000.893	EXPENDITURE	Fringe-Retirement	\$16,054.74	\$16,006.16	(\$48.58)	-0.3%	
189.000.127.230000.893	EXPENDITURE	Fringe-Fica	\$7,530.28	\$7,219.76	(\$310.52)	-4.1%	
189.000.127.270000.893	EXPENDITURE	Fringe-Workers Comp	\$1,082.79	\$1,038.13	(\$44.66)	-4.1%	
189.000.145.110000.893	EXPENDITURE	Salaries - Teachers	\$0.00	\$2,500.00	\$2,500.00		
189.000.145.220000.893	EXPENDITURE	Fringe-Retirement	\$0.00	\$424.00	\$424.00		
189.000.145.230000.893	EXPENDITURE	Fringe-Fica	\$0.00	\$191.25	\$191.25		
189.000.145.270000.893	EXPENDITURE	Fringe-Workers Comp	\$0.00	\$27.50	\$27.50		
189.000.181.372000.893	EXPENDITURE	Tuition to LEA	\$125,000.00	\$150,000.00	\$25,000.00	20.0%	
189.000.211.110000.893	EXPENDITURE	Salaries - Teachers	\$0.00	\$9,140.90	\$9,140.90		
189.000.211.220000.893	EXPENDITURE	Fringe-Retirement	\$0.00	\$1,550.30	\$1,550.30		
189.000.211.230000.893	EXPENDITURE	Fringe-Fica	\$0.00	\$699.28	\$699.28		
189.000.211.270000.893	EXPENDITURE	Fringe-Workers Comp	\$0.00	\$100.55	\$100.55		
189.000.211.395000.893	EXPENDITURE	Other Services	\$130,000.00	\$130,000.00	\$0.00	0.0%	
189.000.212.110000.893	EXPENDITURE	Salaries - Teachers	\$185,083.68	\$191,183.70	\$6,100.02	3.3%	3
189.000.212.115000.893	EXPENDITURE	Salaries - Aides	\$24,031.20	\$24,992.24	\$961.04	4.0%	1
189.000.212.120000.893	EXPENDITURE	Salaries-Substitutes	\$250.00	\$250.00	\$0.00	0.0%	
189.000.212.210000.893	EXPENDITURE	Fringe-Insurance	\$27,185.83	\$22,403.11	(\$4,782.72)	-17.6%	
189.000.212.220000.893	EXPENDITURE	Fringe-Retirement	\$34,147.42	\$36,705.83	\$2,558.41	7.5%	
189.000.212.230000.893	EXPENDITURE	Fringe-Fica	\$16,016.42	\$16,556.60	\$540.18	3.4%	
189.000.212.270000.893	EXPENDITURE	Fringe-Workers Comp	\$2,303.01	\$2,380.68	\$77.67	3.4%	

Spartanburg School District No. 7
Spartanburg County Alternative School

Proposed Budget
2016-2017 Fiscal Year

Account	Account Type	Description	FY16 Original Budget	FY17 Proposed Budget	\$ Difference	% Difference	FY17 FTE
189.000.212.313000.893	EXPENDITURE	Student Services	\$109.00	\$109.00	\$0.00	0.0%	
189.000.212.410000.893	EXPENDITURE	Supplies/Small Equipment	\$786.00	\$786.00	\$0.00	0.0%	
189.000.213.110000.893	EXPENDITURE	Salaries - Teachers	\$34,638.18	\$36,023.52	\$1,385.34	4.0%	1
189.000.213.120000.893	EXPENDITURE	Salaries-Substitutes	\$500.00	\$500.00	\$0.00	0.0%	
189.000.213.210000.893	EXPENDITURE	Fringe-Insurance	\$8,477.65	\$10,963.25	\$2,485.60	29.3%	
189.000.213.220000.893	EXPENDITURE	Fringe-Retirement	\$5,731.04	\$6,194.39	\$463.35	8.1%	
189.000.213.230000.893	EXPENDITURE	Fringe-Fica	\$2,688.07	\$2,794.05	\$105.98	3.9%	
189.000.213.270000.893	EXPENDITURE	Fringe-Workers Comp	\$386.52	\$401.76	\$15.24	3.9%	
189.000.213.410000.893	EXPENDITURE	Supplies/Small Equipment	\$1,503.00	\$1,503.00	\$0.00	0.0%	
189.000.213.445000.893	EXPENDITURE	Tech Supplies/Software	\$425.00	\$425.00	\$0.00	0.0%	
189.000.224.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,120.00	\$1,120.00	\$0.00	0.0%	
189.000.224.220000.893	EXPENDITURE	Fringe-Retirement	\$182.67	\$189.95	\$7.28	4.0%	
189.000.224.230000.893	EXPENDITURE	Fringe-Fica	\$85.68	\$85.68	\$0.00	0.0%	
189.000.224.270000.893	EXPENDITURE	Fringe-Workers Comp	\$12.32	\$12.32	\$0.00	0.0%	
189.000.224.312000.893	EXPENDITURE	Staff Instructional Service	\$25.00	\$1,525.00	\$1,500.00	6000.0%	
189.000.224.332000.893	EXPENDITURE	Travel/Registration	\$11,004.00	\$11,004.00	\$0.00	0.0%	
189.000.224.410000.893	EXPENDITURE	Supplies/Small Equipment	\$0.00	\$3,200.00	\$3,200.00		
189.000.224.640000.893	EXPENDITURE	Dues/Fees	\$200.00	\$200.00	\$0.00	0.0%	
189.000.231.318000.893	EXPENDITURE	Audit Services	\$6,500.00	\$6,500.00	\$0.00	0.0%	
189.000.231.319000.893	EXPENDITURE	Legal Fees	\$0.00	\$28,911.00	\$28,911.00		
189.000.233.111000.893	EXPENDITURE	Salaries-Principals	\$239,427.66	\$249,004.08	\$9,576.42	4.0%	3
189.000.233.115000.893	EXPENDITURE	Salaries - Aides	\$84,023.52	\$95,873.44	\$11,849.92	14.1%	3
189.000.233.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,800.00	\$1,800.00	\$0.00	0.0%	
189.000.233.130000.893	EXPENDITURE	Salaries-Overtime	\$300.00	\$300.00	\$0.00	0.0%	
189.000.233.210000.893	EXPENDITURE	Fringe-Insurance	\$47,323.49	\$49,129.00	\$1,805.51	3.8%	
189.000.233.220000.893	EXPENDITURE	Fringe-Retirement	\$53,097.39	\$58,847.38	\$5,749.99	10.8%	
189.000.233.230000.893	EXPENDITURE	Fringe-Fica	\$24,904.67	\$26,543.79	\$1,639.12	6.6%	
189.000.233.270000.893	EXPENDITURE	Fringe-Workers Comp	\$3,581.07	\$3,816.76	\$235.69	6.6%	
189.000.233.323000.893	EXPENDITURE	Repairs/Maintenance	\$106.00	\$106.00	\$0.00	0.0%	
189.000.233.332000.893	EXPENDITURE	Travel/Registration	\$1,910.00	\$1,910.00	\$0.00	0.0%	
189.000.233.410000.893	EXPENDITURE	Supplies/Small Equipment	\$10,949.00	\$10,949.00	\$0.00	0.0%	
189.000.254.110000.893	EXPENDITURE	Salaries - Operations	\$57,137.60	\$48,443.20	(\$8,694.40)	-15.2%	1.625
189.000.254.130000.893	EXPENDITURE	Salaries-Overtime	\$3,000.00	\$10,000.00	\$7,000.00	233.3%	
189.000.254.210000.893	EXPENDITURE	Fringe-Insurance	\$14,842.94	\$6,858.51	(\$7,984.43)	-53.8%	
189.000.254.220000.893	EXPENDITURE	Fringe-Retirement	\$9,808.45	\$9,911.97	\$103.52	1.1%	
189.000.254.230000.893	EXPENDITURE	Fringe-Fica	\$4,600.52	\$4,470.90	(\$129.62)	-2.8%	
189.000.254.270000.893	EXPENDITURE	Fringe-Workers Comp	\$661.52	\$642.88	(\$18.64)	-2.8%	
189.000.254.321000.893	EXPENDITURE	Utilities-Water/Sewer	\$17,500.00	\$17,500.00	\$0.00	0.0%	
189.000.254.321001.893	EXPENDITURE	Waste Collection	\$6,000.00	\$6,000.00	\$0.00	0.0%	
189.000.254.322000.893	EXPENDITURE	Cleaning Services	\$116,000.00	\$116,000.00	\$0.00	0.0%	
189.000.254.323000.893	EXPENDITURE	Repairs/Maintenance	\$20,000.00	\$20,000.00	\$0.00	0.0%	
189.000.254.324000.893	EXPENDITURE	Property Insurance	\$0.00	\$15,000.00	\$15,000.00		
189.000.254.340000.893	EXPENDITURE	Communications	\$2,500.00	\$0.00	(\$2,500.00)	-100.0%	
189.000.254.410000.893	EXPENDITURE	Supplies/Small Equipment	\$11,214.00	\$11,214.00	\$0.00	0.0%	
189.000.254.410004.893	EXPENDITURE	Supplies/Small Equipment	\$1,950.00	\$1,950.00	\$0.00	0.0%	
189.000.254.470000.893	EXPENDITURE	Heating	\$22,000.00	\$22,000.00	\$0.00	0.0%	
189.000.254.470001.893	EXPENDITURE	Utilities - Electricity	\$116,296.51	\$116,296.51	\$0.00	0.0%	
189.000.254.540000.893	EXPENDITURE	Equipment	\$0.00	\$0.00	\$0.00		
189.000.254.690000.893	EXPENDITURE	Other Expenditures	\$750.00	\$750.00	\$0.00	0.0%	
189.000.255.331000.893	EXPENDITURE	Student Transportation	\$95,000.00	\$95,000.00	\$0.00	0.0%	
189.000.258.313000.893	EXPENDITURE	Student Services	\$60,000.00	\$60,000.00	\$0.00	0.0%	
189.000.258.399000.893	EXPENDITURE	Miscellaneous Purchased Services	\$115.00	\$115.00	\$0.00	0.0%	
189.000.264.140000.893	EXPENDITURE	Terminal Leave	\$0.00	\$6,293.41	\$6,293.41		
189.000.264.220000.893	EXPENDITURE	Fringe-Retirement	\$0.00	\$848.00	\$848.00		
189.000.264.230000.893	EXPENDITURE	Fringe-Fica	\$0.00	\$765.00	\$765.00		
189.000.264.270000.893	EXPENDITURE	Fringe-Workers Comp	\$0.00	\$110.00	\$110.00		
189.000.264.290000.893	EXPENDITURE	Fringe-Other	\$3,000.00	\$5,000.00	\$2,000.00	66.7%	
189.000.266.445000.893	EXPENDITURE	Tech Supplies/Software	\$9,459.00	\$9,459.00	\$0.00	0.0%	
189.000.271.660000.893	EXPENDITURE	Field Trips	\$758.00	\$758.00	\$0.00	0.0%	
189.000.431.791000.893	TRANSFERS OUT	Indirect Cost	\$57,000.00	\$57,000.00	\$0.00	0.0%	
			\$3,922,987.00	\$4,152,000.00	\$229,013.00	5.8%	45.625