



Spartanburg County School District Two

Administrative Offices
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Boiling Springs, South Carolina 29316

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July 1, 2011

Citizens of Spartanburg County School District Two

This document represents the approved budget for Spartanburg County School District Two. The general fund has budgeted expenditures of \$64,378,611 for 2011-2012. This is a 4.78 percent increase over the prior year. In order to support the approved level of spending it will be necessary to collect tax revenue of \$15,974,750. The Spartanburg County Auditor will calculate the levy within boundary established by state law.

The debt service fund will require \$5,743,467 to pay principal, interest and other expenses on outstanding bonds. The levy required to produce tax revenue of \$5,743,467 to support debt service expenditures will be calculated by the Spartanburg County Auditor.

Sincerely,

Connie J. Smith
Chair, Board of Trustees

**Spartanburg School District
General Fund Budget
FY 2011-2012**

Areas of Increase:

Restore retiree cut	\$	521,370
Personnel salary and fringe increase (2%)	\$	1,304,767
Retirement increase (.16)	\$	257,325
Health benefits increase (7.5)	\$	386,848
School supplies allocation increase	\$	23,800

Additional Staff:

1.0 Chemistry BSH	\$	55,060
1.0 English BSH	\$	55,060
1.0 Algebra BSH	\$	55,060
1.0 Consumer Science BSH	\$	55,060
1.0 K5 Teacher HES	\$	55,060
1.0 Guidance BSM	\$	57,113
1.0 PE RLM	\$	55,060
.5 Custodian RLM	\$	15,600
.5 Media Assistant RLM	\$	19,500
.5 Teacher Assistant BS9	\$	19,500

Total Budget Increase 2011-2012 **\$ 2,936,183**

**Spartanburg District Two
General Fund Revenue
2011-2012**

	<u>Budget 2010-2011</u>	<u>Budget 2011-2012</u>	Variance Favorable (Unfavorable)
REVENUE			
Local Revenue:			
Ad Valorem Taxes	\$ 14,068,966	\$ 13,717,716	\$ (351,250)
Delinquent Taxes	\$ 850,000	\$ 255,867	\$ (594,133)
Revenue In Lieu of Taxes	\$ 230,000	\$ 230,000	\$ -
County Equalization Tax	\$ 1,900,000	\$ 2,001,167	\$ 101,167
Interest on Investments	\$ 50,000	\$ -	\$ (50,000)
Other Local Revenue	\$ 1,331,000	\$ 525,000	\$ (806,000)
McCarthy-Teszler Satellite	\$ 250,000	\$ 250,000	\$ -
Transfer Building Fund		\$ 2,738,407	\$ 2,738,407
Transfer Fund Balance	\$ 418,441	\$ 597,199	\$ 178,758
Total Local Revenue	\$ 19,098,407	\$ 20,315,356	\$ 1,216,949
State Revenue:			
School Bus Driver's Salary/Fringe	\$ 343,904	\$ 277,727	\$ (66,177)
Fringe Benefits/Retiree Insurance	\$ 9,143,900	\$ 9,143,042	\$ (858)
Education Finance Act	\$ 17,710,473	\$ 18,641,736	\$ 931,263
Education Improvement Act	\$ 1,091,962	\$ 1,091,962	\$ -
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	\$ 9,334,772	\$ 9,604,338	\$ 269,566
Manufacturer's Depreciation Reimbursement	\$ 142,848	\$ 177,237	\$ 34,389
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 112,000	\$ 111,201	\$ (799)
Aid to Districts(Spec. Ed.)		\$ 551,850	
Total State Revenue	\$ 42,344,021	\$ 44,063,255	\$ 1,719,234
 Total General Fund Revenue All Sources	 \$ 61,442,428 =====	 \$ 64,378,611 =====	 \$ 2,936,183

Approved:

Connie Smith
Chairman, Board of Trustees

____ 7/1/2011
Date

Spartanburg District Two
General Fund Budget
2011-2012

Expenditures

	General Fund Budget 2010-2011	General Fund Budget 2011-2012
Instruction		
111 Kindergarten	\$ 3,013,870.00	\$ 3,027,210.00
112 Primary	\$ 7,622,968.00	\$ 7,690,362.00
113 Elementary	\$ 13,690,683.00	\$ 14,687,387.00
114 High School	\$ 8,682,228.00	\$ 8,987,745.00
115 Vocational	\$ 727,083.00	\$ 679,360.00
121 Educable Mentally Hdcp	\$ 494,340.00	\$ 326,505.00
122 Trainable Mentally Hdcp	\$ 204,644.00	\$ 247,331.00
123 Orthopedically Handicapped	\$ 22,955.00	\$ 26,550.00
124 Visually Handicapped	\$ 13,100.00	\$ 13,100.00
125 Hearing Handicapped	\$ 780.00	\$ 780.00
126 Speech	\$ 622,689.00	\$ 800,234.00
127 Learning Disabilities	\$ 1,122,384.00	\$ 1,300,656.00
128 Emotionally Handicapped	\$ 383,968.00	\$ 470,016.00
136 Preschool Handicapped	\$ 51,714.00	\$ 52,850.00
141 Gifted & Talented	\$ 48,657.00	\$ 48,828.00
145 Homebound	\$ 100,326.00	\$ 100,430.00
190 Instructional Pupil Activities	\$ 69,696.00	\$ 69,215.00
 Total Instruction	 \$ 36,872,085.00	 \$ 38,528,559.00

Spartanburg District Two
General Fund Budget
2011-2012

	General Fund Budget 2010-2011	General Fund Budget 2011-2012
Support Services		
211 Att & Soc Work	\$ 30,354.00	\$ 30,935.00
212 Guidance	\$ 1,481,769.00	\$ 1,646,414.00
213 Health	\$ 538,964.00	\$ 724,848.00
214 Psychological	\$ 184,333.00	\$ 190,318.00
221 Curriculum Development	\$ 123,234.00	\$ 124,788.00
222 Media	\$ 1,381,818.00	\$ 1,472,934.00
223 Supervision of Special Prog.	\$ 234,395.00	\$ 238,654.00
224 Staff Development	\$ 657,171.00	\$ 798,461.00
231 Board of Education	\$ 403,000.00	\$ 403,000.00
232 Office of Superintendent	\$ 323,657.00	\$ 331,890.00
233 Administration	\$ 4,797,887.00	\$ 5,227,373.00
252 Fiscal Services	\$ 507,598.00	\$ 532,971.00
253 Facilities & Construction	\$ 34,254.00	\$ 34,835.00
254 Maintenance	\$ 7,213,411.00	\$ 7,371,584.00
255 Transportation	\$ 1,909,592.00	\$ 1,944,826.00
256 Food Services	\$ 76,221.00	\$ 33,113.00
258 School Security	\$ 424,933.00	\$ 419,830.00
262 Planning	\$ 1,000.00	\$ 1,000.00
263 Information Services	\$ 106,520.00	\$ 110,449.00
264 Staff Services	\$ 227,196.00	\$ 247,507.00
266 Technology	\$ 1,262,190.00	\$ 1,329,187.00
271 Non-Instructional Pupil Act	\$ 832,632.00	\$ 816,921.00
 Total Support Service	 \$ 22,752,129.00	 \$ 24,031,838.00
Non-Programmed Charges		
300 Civic Services	\$ 1,000.00	\$ 1,000.00
411 Payments to SDE	\$ 71,714.00	\$ 71,714.00
412 Payments other Gov't Units	\$ 1,735,500.00	\$ 1,735,500.00
413 Payments Non-public schools	\$ 10,000.00	\$ 10,000.00
420 Transfer of Funds	\$ -	\$ -
 Total Non-Programmed Charges	 \$ 1,818,214.00	 \$ 1,818,214.00
 Total General Fund	 \$ 61,442,428.00	 \$ 64,378,611.00

**Spartanburg County School District Two
Debt Service Budget
2011-2012**

	Budget 2010-2011	Budget 2011-2012
REVENUE:		
Ad Valorum Taxes	\$ 5,782,011	\$ 5,552,011
Delinquent Taxes	\$ 140,000	\$ 40,000
Revenue in Lieu of Taxes	\$ 49,550	\$ 49,550
Interest on Investments	\$ 4,254	\$ -
Homestead Exemptions	\$ 100,000	\$ 100,000
Merchant's Inventory Tax	\$ 4,125	\$ 4,125
EIA Revenue	\$ 259,407	\$ -
Other State Revenue	\$ 3,500	\$ -
Transfer	\$ 700,000	\$ -
Total Revenue	\$ 7,042,847	\$ 5,745,686
EXPENDITURES:		
Principal	\$ 6,670,000	\$ 5,600,000
Interest	\$ 338,000	\$ 133,467
Other	\$ 10,000	\$ 10,000
Grand Total Debt Service Budget	\$ 7,018,000	\$ 5,743,467
Surplus or (Deficit)	\$ (63,129)	\$ 2,219
Beginning Fund Balance	\$ 63,129	\$ 16,312
Ending Fund Balance	\$ -	\$ 18,531

Approved:

Connie Smith
Chair, Board of Trustees

7/1/2011
Date

FY 12 FINAL PROJECTIONS

1:03 PM 9/28/2011

DISTRICT : SPARTANBURG 02

DISTRICT NUMBER: 4202

Rev Code	Revenue Title	FY 2010-2011 CURRENT ALLOCATION	FY 2011-2012 PROJECTION	DIFFERENCE	METHOD OF ALLOCATION
3127	STUDENT HEALTH & FITNESS	\$ 97,973.84	\$ 82,989.19	(14,984.64)	FY11 135 DAY GRADES K-5 ADM (Excludes Nurses)
3129	CONSOLIDATED FUNDING	\$ 296,687.52	#REF!	#REF!	NO LONGER FUNDED
3160	BUS DRIVER SALARY & FRINGE	\$ 354,777.00	\$ 354,777.00	-	BUS ROUTE MILES
3180	EMPLOYER CONTRIBUTIONS (FRINGE)	\$ 8,141,957.23	\$ 8,054,773.73	(87,183.50)	FY11 135 DAY WPU / 100% EFA FORMULA
3181	RETIREE INSURANCE	\$ 1,128,715.00	\$ 1,128,715.00	-	FY10 DISTRICT PAYROLL
3300	EDUCATION FINANCE ACT*	\$ 16,348,976.64	\$ 18,698,559.02	2,349,582.38	FY11 BSC \$1,615.13/PROJECTION FY12 BSC \$1,880
3511	PROFESSIONAL DEVELOPMENT	\$ 65,713.24	\$ 66,168.53	455.29	FY11 135 DAY WPU
3530	HANDICAPPED STUDENT SERVICES	\$ 9,062.68	\$ 5,798.96	(3,263.72)	FY11 135 DAY TMH ADM
3538	AT RISK STUDENT LEARNING	\$ 1,698,711.40	\$ 1,593,589.31	(105,122.10)	STUDENTS IN POVERTY/PASS AND HSAP TEST SCORES
3542	EARLY INTERVENTION PRESCHOOL	\$ 50,670.08	\$ 50,703.34	33.26	FY11 PRESCHOOL HANDICAPPED COUNTS
3544	HIGH ACHIEVING STUDENTS	\$ 266,482.50	\$ 251,325.17	(15,157.32)	FY11 135 DAY AP/GT COUNTS
3550	TEACHER SALARY SUPPLEMENT	\$ 861,901.00	\$ 861,901.00	-	FY11 135 DAY PCS
3555	TSS FRINGE	\$ 180,482.07	\$ 180,482.07	-	FY11 135 DAY PCS
3558	READING	\$ 44,449.60	\$ 44,747.07	297.47	FY11 135 DAY WPU
3597	AID TO DISTRICTS	\$ -	\$ 254,773.08	254,773.08	EFA FORMULA - FY 11 135 DAY - IMPUTED INDEX
3585	AID TO DISTRICTS - SPEC ED	\$ -	\$ 558,251.00	558,251.00	FY11 135 DAY SPECIAL ED ADM
3610	K-5 ENHANCEMENT	\$ 576,581.30	\$ 366,386.35	(210,194.96)	FY11 135 DAY ADM (Reduction in Appropriation)
TOTALS FOR PROJECTIONS		\$ 30,123,141.09	#REF!	#REF!	

3127 - Projection includes a 15% reduction from FY11 Current Allocation.

3597 - Includes funding from former 3129 Consolidated Funding and Technical Assistance.

**Spartanburg County School District Two
Teacher's Salary Schedule
2011-2012**

Years of Experience	Doctorate Class 8	Masters Plus 30 Hours, Class 7	Masters Class 1	Bachelors Plus 18 Hours, Class 2	Bachelors Class 3
0	\$ 43,989	\$ 40,718	\$ 37,447	\$ 34,177	\$ 32,706
1	\$ 45,297	\$ 41,700	\$ 38,428	\$ 35,061	\$ 33,425
2	\$ 46,605	\$ 42,680	\$ 39,410	\$ 35,976	\$ 34,341
3	\$ 47,914	\$ 43,661	\$ 40,391	\$ 36,859	\$ 35,223
4	\$ 49,222	\$ 44,643	\$ 41,372	\$ 37,775	\$ 36,140
5	\$ 50,529	\$ 45,624	\$ 42,354	\$ 38,658	\$ 37,022
6	\$ 51,838	\$ 46,605	\$ 43,334	\$ 39,573	\$ 37,939
7	\$ 53,146	\$ 47,587	\$ 44,315	\$ 40,456	\$ 38,821
8	\$ 54,455	\$ 48,567	\$ 45,297	\$ 41,372	\$ 39,738
9	\$ 55,762	\$ 49,548	\$ 46,278	\$ 42,255	\$ 40,619
10	\$ 57,071	\$ 50,529	\$ 47,259	\$ 43,172	\$ 41,535
11	\$ 58,379	\$ 51,511	\$ 48,241	\$ 44,054	\$ 42,419
12	\$ 59,688	\$ 52,492	\$ 49,222	\$ 44,971	\$ 43,334
13	\$ 60,995	\$ 53,473	\$ 50,203	\$ 45,853	\$ 44,218
14	\$ 62,304	\$ 54,455	\$ 51,184	\$ 46,768	\$ 45,133
15	\$ 63,612	\$ 55,436	\$ 52,165	\$ 47,651	\$ 46,017
16	\$ 64,920	\$ 56,416	\$ 53,146	\$ 48,567	\$ 46,932
17	\$ 66,228	\$ 57,398	\$ 54,128	\$ 49,450	\$ 47,816
18	\$ 66,890	\$ 57,972	\$ 54,669	\$ 49,945	\$ 48,294
19	\$ 67,559	\$ 58,551	\$ 55,215	\$ 50,444	\$ 48,776
20	\$ 68,236	\$ 59,137	\$ 55,767	\$ 50,948	\$ 49,263
21	\$ 68,918	\$ 59,728	\$ 56,325	\$ 51,458	\$ 49,757
22	\$ 69,607	\$ 60,325	\$ 56,889	\$ 51,973	\$ 50,253
25	\$ 70,107	\$ 60,825	\$ 57,389	\$ 52,473	\$ 50,753