

Cherokee County School District No. 1  
Blacksburg and Gaffney, South Carolina



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CHEROKEE  
COUNTY  
SCHOOL  
DISTRICT

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*Preparing Today's Students to Become  
Tomorrow's Leaders.*

2019-2020

Approved General Fund Budget

## Cherokee County School District 1

## General Fund Revenue Budget

**FINAL APPROVED**

2019-2020

	Actual 2017-2018	Budgeted 2018-2019	Preliminary 2019-2020	Difference
<b>Local:</b>				
Ad Valorem, Delinquent and Vehicle Tax	\$ 20,798,435	\$ 21,200,000	\$ 22,237,941	\$ 1,037,941
Fee In Lieu of Taxes	3,984,454	3,800,000	4,026,498	226,498
Investment Income	-	500	500	-
Other Income	110,169	120,000	120,000	-
<b>Total Local</b>	\$ 24,893,058	\$ 25,120,500	\$ 26,384,939	\$ 1,264,439
<b>State:</b>				
Bus Driver Salary & Fringe Benefits	\$ 618,693	\$ 643,386	\$ 471,140	\$ (172,246)
Employer Contributions - Fringe Benefits	9,422,569	9,968,782	10,017,649	48,867
Retiree Insurance	2,169,440	2,387,757	2,388,776	1,019
Education Finance Act (EFA)	21,983,194	22,166,576	23,592,488	1,425,912
Local Property Tax Relief - 1995 (Tier 1)	2,992,368	2,992,368	2,992,368	-
Homestead Exemption (Tier 2)	1,309,985	1,309,985	1,309,985	-
Local Property Tax Relief - Act 388 (Tier 3)	5,977,553	6,281,239	6,592,096	310,857
Merchants Inventory	179,049	179,048	179,049	1
Other State Revenue	782,577	720,000	720,000	-
<b>Total State</b>	\$ 45,435,428	\$ 46,649,141	\$ 48,263,551	\$ 1,614,410
<b>Transfers:</b>				
Teacher Salary Supplement/Fringe	\$ 2,092,791	\$ 2,554,741	\$ 2,557,304	\$ 2,563
EIA/Special Revenue Flexibility	-	-	-	-
Indirect Cost - Special Revenue	198,636	100,000	100,000	-
Indirect Cost - School Food Service	410,796	450,000	450,000	-
Transfer From Fund Balance	-	529,501	181,300	(348,201)
Sale of Fixed Assets	8,204	-	-	-
<b>Total Transfers</b>	\$ 2,710,426	\$ 3,634,242	\$ 3,288,604	\$ (345,638)
<b>Total Revenue</b>	\$ 73,038,912	\$ 75,403,883	\$ 77,937,094	\$ 2,533,211

**Cherokee County School District 1  
General Fund Expenditure Budget**

**FINAL APPROVED**

**2019-2020**

	<b>Actual 2017-2018</b>	<b>Budgeted 2018-2019</b>	<b>Preliminary 2019-2020</b>	<b>Difference</b>
<b>Salaries and Associated Expenditures:</b>				
Salaries	\$ 44,077,322	\$ 45,558,275	\$ 46,135,220	\$ 576,945
Temporary Salaries	538,656	500,000	503,000	3,000
Health Insurance	5,454,714	7,137,114	6,821,278	(315,836)
Retirement	8,403,365	9,156,340	9,941,646	785,306
Social Security	3,237,594	3,423,980	3,519,370	95,390
Unemployment	-	25,000	-	(25,000)
Workers Compensation Insurance	666,791	579,570	690,074	110,504
<b>Total Salaries and Associated Expenditures</b>	<b>\$ 62,378,442</b>	<b>\$ 66,380,279</b>	<b>\$ 67,610,588</b>	<b>\$ 1,230,309</b>
<b>Non-Salary Expenditures:</b>				
<b>Purchased Services:</b>				
Nonallowable Purchased Services	\$ 25,331	\$ 11,000	\$ -	\$ (11,000)
Instructional Services	250,786	270,000	473,668	203,668
Instruction Program Improvement	48,161	39,500	300,675	261,175
Student Services	-	10,000	196,064	186,064
Management Services	-	500	500	-
Data Processing Services	74,149	63,000	52,000	(11,000)
Audit Services	100,803	70,000	100,000	30,000
Legal Services	75,343	65,000	100,000	35,000
Public Utilities	3,045,936	2,911,563	2,859,306	(52,257)
Cleaning	179,100	179,100	-	(179,100)
Repairs and Maintenance	941,845	831,340	1,017,515	186,175
Property Insurance	214,421	483,570	485,000	1,430
Uniform Rentals	37,083	30,000	15,000	(15,000)
Pupil Transportation	3,918	55,850	52,750	(3,100)
Travel	99,935	106,150	117,750	11,600
Other Transportation	15,665	20,000	11,000	(9,000)
Telephone	140,670	137,876	145,304	7,428
Technology Purchased Services	166,853	219,776	304,669	84,893
Advertising	6,417	7,500	6,000	(1,500)
Printing and Binding	1,032	1,200	2,000	800
Tuition/Dual Enrollment	-	-	50,000	50,000
Other Technical & Professional	525,846	977,050	1,220,263	243,213
<b>Total Purchased Services</b>	<b>\$ 5,953,294</b>	<b>\$ 6,489,975</b>	<b>\$ 7,509,464</b>	<b>\$ 1,019,489</b>
<b>Supplies and Materials:</b>				
Supplies	1,458,900	\$ 1,388,755	\$ 1,687,688	\$ 298,933
Textbooks	-	-	-	-
Library Books/Materials	45,477	44,150	44,565	415
Educational Media/Periodicals	6,030	10,411	4,911	(5,500)
Gasoline	5,893	5,000	5,000	-

Tech/Software	234,061	186,338	192,348	6,010
Other Supplies and Materials	13,377	8,775	5,000	(3,775)
<b>Total Supplies and Materials</b>	<b>\$ 1,763,738</b>	<b>\$ 1,643,429</b>	<b>\$ 1,939,512</b>	<b>\$ 296,083</b>
<b>Equipment, Transfers and Other Objects:</b>				
Equipment	\$ 23,056	\$ -	\$ 10,000	\$ 10,000
Membership Dues and Fees	11,799	39,100	35,430	\$ (3,670)
Student Accident Insurance	69,354	67,000	60,000	\$ (7,000)
Pupil Activities	70,359	73,100	73,100	\$ -
Other Objects	202,030	53,000	46,000	\$ (7,000)
Transfers	613,983	628,000	623,000	\$ (5,000)
Transits	32,273	30,000	30,000	\$ -
<b>Total Equipment, Transfers and Other Objects:</b>	<b>\$ 1,022,855</b>	<b>\$ 890,200</b>	<b>\$ 877,530</b>	<b>\$ (12,670)</b>
<b>Total Expenditures</b>	<b>\$ 71,118,328</b>	<b>\$ 75,403,883</b>	<b>\$ 77,937,094</b>	<b>\$ 2,533,211</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ 1,920,584</b>	<b>\$ -</b>	<b>\$ (0)</b>	

Cherokee County School District 1  
General Fund Budget Funding Option  
**FINAL APPROVED**  
2019-2020

**1st Reading Approved Option: Blend of Fund Balance and Millage Increase**

Projected Budget Deficit with additional Positions	\$	937,264
Value of 1 Mill	\$	125,994
Approved Millage Increase		6
Estimated Additional Local Revenue to be Generated	\$	755,964
Remaining Balance to be funded by Fund Balance	\$	181,300