



Spartanburg County School District Two

Administrative Offices
4606 Parris Bridge Road
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July 1, 2010

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 \$61,442,428 for 2010-2011. This is a 5.44 percent decrease over the prior year. In order to support the approved level of spending it will be necessary to collect tax revenue of \$16,818,966. The Spartanburg County Auditor will calculate the levy within boundary established by state law.

The debt service fund will require \$7,018,000 to pay principal, interest and other expenses on outstanding bonds. The levy required to produce tax revenue of \$5,782,011 to support debt service expenditures will be calculated by the Spartanburg County Auditor.

Sincerely,

Connie J. Smith
Chair, Board of Trustees

**Spartanburg District 2
General Fund Revenue
2010-2011**

	<u>Current Budget 2009-2010</u>	<u>Proposed Budget 2010-2011</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
Local Revenue:			
Ad Valorem Taxes	\$ 14,068,966	\$ 14,068,966	\$ -
Delinquent Taxes	\$ 850,000	\$ 850,000	\$ -
Revenue In Lieu of Taxes	\$ 230,000	\$ 230,000	\$ -
County Equalization Tax	\$ 1,900,000	\$ 1,900,000	\$ -
Interest on Investments	\$ 50,000	\$ 50,000	\$ -
Other Local Revenue	\$ 125,000	\$ 1,331,000	\$ 1,206,000
McCarthy-Teszler Satellite	\$ 250,000	\$ 250,000	\$ -
Transfer Fund Balance	\$ -	\$ 418,441	\$ 418,441
Total Local Revenue	\$ 17,473,966	\$ 19,098,407	\$ 1,624,441
State Revenue:			
School Bus Driver's Salary/Fringe	\$ 355,695	\$ 343,904	\$ (11,791)
Fringe Benefits/Retiree Insurance	\$ 8,727,913	\$ 9,143,900	\$ 415,987
Education Finance Act	\$ 23,422,134	\$ 17,710,473	\$ (5,711,661)
Education Improvement Act	\$ 1,046,212	\$ 1,091,962	\$ 45,750
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	\$ 9,221,642	\$ 9,334,772	\$ 113,130
Manufacturer's Depreciation Reimbursement	\$ 142,848	\$ 142,848	\$ -
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 125,000	\$ 112,000	\$ (13,000)
Total State Revenue	\$ 47,505,606	\$ 42,344,021	\$ (5,161,585)
Total General Fund Revenue All Sources	\$ 64,979,572	\$ 61,442,428	\$ (3,537,144)

Approved:

Connie J. Smith
Chairman, Board of Trustees

7/1/2010
Date

Spartanburg District Two
General Fund Budget
2010-2011

Expenditures

	General Fund Budget 2009-2010	General Fund Budget 2010-2011
Instruction		
111 Kindergarten	\$ 3,353,747.00	\$ 3,066,711.00
112 Primary	\$ 8,192,218.00	\$ 7,648,908.00
113 Elementary	\$ 14,101,321.00	\$ 13,650,930.00
114 High School	\$ 8,724,337.00	\$ 8,820,099.00
115 Vocational	\$ 1,621,323.00	\$ 732,358.00
121 Educable Mentally Hdcp	\$ 489,795.00	\$ 413,242.00
122 Trainable Mentally Hdcp	\$ 700,479.00	\$ 204,157.00
123 Orthopedically Handicapped	\$ 22,977.00	\$ 21,389.00
124 Visually Handicapped	\$ 70,462.00	\$ 15,100.00
125 Hearing Handicapped	\$ 359.00	\$ 280.00
126 Speech	\$ 408,068.00	\$ 593,814.00
127 Learning Disabilities	\$ 1,190,930.00	\$ 1,044,926.00
128 Emotionally Handicapped	\$ 47,143.00	\$ 382,814.00
136 Preschool Handicapped	\$ 1,247.00	\$ 51,570.00
139 Early Childhood	\$ 6,124.00	\$ -
141 Gifted & Talented	\$ 53,189.00	\$ 48,511.00
145 Homebound	\$ 173,828.00	\$ 100,066.00
161 Autism	\$ 4,558.00	\$ -
172 Elementary Summer School	\$ 15,000.00	\$ -
173 High School Summer School	\$ -	\$ -
175 Instructional Prog after School	\$ 40,000.00	\$ -
188 Parent/Family Literacy	\$ 1,158.00	\$ -
190 Instructional Pupil Activities	\$ 47,836.00	\$ 69,477.00
Total Instruction	\$ 39,266,099.00	\$ 36,864,352.00

Spartanburg District Two
General Fund Budget
2010-2011

Support Services

211 Att & Soc Work	\$	29,258.00	\$	30,264.00
212 Guidance	\$	1,470,592.00	\$	1,472,292.00
213 Health	\$	549,887.00	\$	567,548.00
214 Psychological	\$	171,262.00	\$	168,961.00
221 Curriculum Development	\$	265,510.00	\$	190,731.00
222 Media	\$	1,371,941.00	\$	1,420,163.00
223 Supervision of Special Prog.	\$	296,066.00	\$	177,184.00
224 Staff Development	\$	577,175.00	\$	665,801.00
231 Board of Education	\$	337,060.00	\$	415,000.00
232 Office of Superintendent	\$	355,160.00	\$	322,747.00
233 Administration	\$	4,916,846.00	\$	4,799,281.00
252 Fiscal Services	\$	472,773.00	\$	498,930.00
253 Facilities & Construction	\$	52,999.00	\$	34,165.00
254 Maintenance	\$	8,338,931.00	\$	7,258,572.00
255 Transportation	\$	2,302,390.00	\$	1,902,448.00
256 Food Services	\$	144,336.00	\$	31,856.00
258 School Security	\$	417,027.00	\$	397,230.00
262 Planning	\$	1,500.00	\$	1,000.00
263 Information Services	\$	73,004.00	\$	106,249.00
264 Staff Services	\$	244,642.00	\$	226,503.00
266 Technology	\$	1,359,359.00	\$	1,362,089.00
271 Non-Instructional Pupil Act	\$	1,008,131.00	\$	750,848.00
Total Support Service	\$	24,755,849.00	\$	22,799,862.00

Non-Programmed Charges

300 Civic Services		0	\$	1,000.00
411 Payments to SDE	\$	71,714.00	\$	71,714.00
412 Payments other Gov't Units	\$	106,479.00	\$	1,695,500.00
413 Payments Non-public schools	\$	10,000.00	\$	10,000.00
420 Transfer of Funds	\$	769,431.00	\$	-
Total Non-Programmed Charges	\$	957,624.00	\$	1,778,214.00

Total General Fund	\$	64,979,572.00	\$	61,442,428.00
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**Spartanburg County School District Two
Debt Service Budget
2010-2011**

	Budget 2009-2010	Budget 2010-2011
REVENUE:		
Ad Valorum Taxes	\$ 5,630,910	\$ 5,782,011
Delinquent Taxes	\$ 140,000	\$ 140,000
Revenue in Lieu of Taxes	\$ 49,550	\$ 49,550
Interest on Investments	\$ 4,254	\$ 4,254
Homestead Exemptions	\$ 100,000	\$ 100,000
Merchant's Inventory Tax	\$ 4,125	\$ 4,125
EIA Revenue	\$ 259,407	\$ 259,407
Other State Revenue	\$ 3,500	\$ 3,500
Transfer	\$ 1,078,972	\$ 700,000
Total Revenue	\$ 7,270,718	\$ 7,042,847
EXPENDITURES:		
Principal	\$ 6,615,000	\$ 6,670,000
Interest	\$ 684,000	\$ 338,000
Other	\$ 10,000	\$ 10,000
Grand Total Debt Service Budget	\$ 7,309,000	\$ 7,018,000
Surplus or (Deficit)	\$ (38,282)	\$ (63,129)
Beginning Fund Balance	\$ 38,282	\$ 63,129
Ending Fund Balance	\$ -	\$ -

Approved:

Connie J. Smith
Chair, Board of Trustees

7/1/2010
Date

**Spartanburg County School District Two
Teacher's Salary Schedule
2010-2011**

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

FY 11 FINAL PROJECTIONS

DISTRICT : SPARTANBURG 02

DISTRICT NUMBER: 4202

Rev Code	Revenue Title	FY 10 CURRENT ALLOCATION	FY 2010-2011 PROJECTION	DIFFERENCE	METHOD OF ALLOCATION
3127	STUDENT HEALTH & FITNESS	\$101,314.56	\$97,973.84	-3,340.72	FY10 135 DAY GRADES K-5 ADM (Excludes Nurses)
3129	NEW CONSOLIDATED FUNDING	\$287,152.08	\$297,483.35	10,331.27	SEE NOTE BELOW. ALLOCATED ON FY 10 135 DAY WPU
3160	BUS DRIVER SALARY & FRINGE	\$343,903.47	\$343,903.47	0.00	BUS ROUTE MILES
3180	EMPLOYER CONTRIBUTIONS (FRINGE)	\$7,873,809.55	\$8,182,671.41	308,861.85	FY10 135 DAY WPU / 100% EFA FORMULA
3181	RETIREE INSURANCE	\$875,232.00	\$961,229.00	85,997.00	FY09 DISTRICT PAYROLL
3300	EDUCATION FINANCE ACT	\$18,047,906.16	\$16,304,646.79	-1,743,259.37	FY10 BSC \$1756.47/FY11 BSC \$1630/DOR INDEX FEB 2009
3511	PROFESSIONAL DEVELOPMENT	\$66,133.89	\$65,713.24	-420.65	FY10 135 DAY WPU
3530	HANDICAPPED STUDENT SERVICES	\$7,537.12	\$9,062.68	1,525.56	FY10 135 DAY TMH ADM
3538	AT RISK STUDENT LEARNING	\$1,663,459.18	\$1,698,711.40	35,252.22	STUDENTS IN POVERTY/PASS AND HSAP TEST SCORES
3542	EARLY INTERVENTION PRESCHOOL	\$34,017.69	\$33,477.20	-540.49	FY10 PRESCHOOL HANDICAPPED COUNTS
3544	HIGH ACHIEVING STUDENTS	\$243,902.90	\$243,902.90	0.00	FY10 135 DAY AP/GT COUNTS
3550	TEACHER SALARY SUPPLEMENT	\$905,892.00	\$905,892.00	0.00	FY10 135-DAY PCS
3555	TSS FRINGE	\$186,070.22	\$186,070.22	0.00	FY10 135-DAY PCS
3558	READING	\$42,181.57	\$44,449.60	2,268.03	FY10 135 DAY WPU
3610	K-5 ENHANCEMENT	\$602,841.26	\$578,889.30	-23,951.96	FY10 135 DAY ADM (Projection Excludes Coaches)
TOTALS FOR PROJECTIONS		\$31,281,353.64	29,954,076.39	-1,327,277.25	