

SPARTANBURG SCHOOL DISTRICT 2



2013-2014

GENERAL FUND BUDGET

**Spartanburg District Two
General Fund Budget
FY 2013-2014**

Revenue	Proposed General Fund Budget FY 2013-2014	General Fund Budget FY 2012-2013	Variance Favorable (Unfavorable)
Local Revenue:			
Ad Valorem taxes <i>(based on assessed value 10/2012)</i>	\$ 14,280,404	\$ 14,291,627	\$ (11,223)
Delinquent Taxes	\$ 350,000	\$ 255,867	\$ 94,133
Revenue in Lieu of Taxes	\$ 319,000	\$ 230,000	\$ 89,000
County Equalization Tax	\$ 2,039,000	\$ 2,001,167	\$ 37,833
Interest on Investments	\$ -	\$ -	\$ -
Indirect Cost Reimbursement	\$ 400,000	\$ 400,000	\$ -
Medicaid Reimbursement	\$ 350,000	\$ 700,000	\$ (350,000)
McCarthy-Teszler Satellite	\$ 192,072	\$ 250,000	\$ (57,928)
Transfer from Building Fund	\$ -	\$ 1,303,909	\$ (1,303,909)
Use of Fund Balance	\$ 214,560	\$ -	\$ 214,560
Total Local Revenue	\$ 18,145,036	\$ 19,432,570	\$ (1,287,534)
State Revenue:			
School Bus Driver's Salary/Fringe	\$ 315,900	\$ 277,727	\$ 38,173
Fringe Benefits/Retiree Insurance	\$ 11,033,398	\$ 10,124,682	\$ 908,716
Education Finance Act (EFA)	\$ 20,948,390	\$ 19,655,970	\$ 1,292,420
Teacher Salary Supplement (EIA)	\$ 1,608,053	\$ 1,583,420	\$ 24,633
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	\$ 10,270,143	\$ 9,985,142	\$ 285,001
Manufacturer's Depreciation Reimbursement	\$ 177,237	\$ 177,237	\$ -
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 111,201	\$ 111,201	\$ -
Aid to Districts (Spec Ed)	\$ 375,214	\$ 374,279	\$ 935
Aid to Districts	\$ 98,305	\$ 98,239	\$ 66
Total State Revenue	\$ 49,402,003	\$ 46,852,059	\$ 2,549,944
Total General Fund Revenue All Sources	\$ 67,547,039	\$ 66,284,629	\$ 1,262,410

**Spartanburg Distict Two
General Fund Budget
FY 2013-2014**

Expenditures		Proposed		Variance
		General Fund Budget	General Fund Budget	Favorable
		FY 2013-2014	FY 2012-2013	(Unfavorable)
Instruction				
111	Kindergarten	\$ 3,070,078	\$ 2,970,374	\$ 99,704
112	Primary	\$ 9,086,027	\$ 8,926,759	\$ 159,268
113	Elementary	\$ 14,334,081	\$ 14,086,734	\$ 247,346
114	High School	\$ 9,836,253	\$ 9,627,678	\$ 208,576
115	Vocational	\$ 726,440	\$ 719,247	\$ 7,192
121	Educable Mentally Hdcp	\$ 296,903	\$ 292,947	\$ 3,956
122	Trainable Mentally Hdcp	\$ 299,546	\$ 296,581	\$ 2,966
123	Orthopedically Hdcp	\$ 72,535	\$ 58,378	\$ 14,157
124	Visually Hdcp	\$ 50,100	\$ 50,100	\$ -
125	Hearing Hdcp	\$ 130	\$ 130	\$ -
126	Speech	\$ 1,037,719	\$ 1,027,175	\$ 10,544
127	Learning Disabilities	\$ 1,415,886	\$ 1,405,771	\$ 10,115
128	Emotionally Hdcp	\$ 470,784	\$ 461,553	\$ 9,231
137	Preschool Hdcp	\$ 61,103	\$ 59,904	\$ 1,198
139	Early Childhood Programs	\$ 64,874	\$ 63,602	\$ 1,272
141	Gifted & Talented	\$ 83,021	\$ 81,393	\$ 1,628
145	Homebound	\$ 91,332	\$ 89,541	\$ 1,791
149	Other Special Programs	\$ 400	\$ 400	\$ -
161	Autism	\$ 94,976	\$ 88,925	\$ 6,050
190	Instructional Pupil Activities	\$ 73,379	\$ 71,113	\$ 2,266
Total Instruction		\$ 41,165,566	\$ 40,378,306	\$ 787,260
Support Services				
211	Att & Soc Work	\$ 104,579	\$ 102,673	\$ 1,906
212	Guidance	\$ 1,576,019	\$ 1,533,565	\$ 42,454
213	Health	\$ 793,788	\$ 790,801	\$ 2,986
214	Psychological	\$ 190,658	\$ 190,041	\$ 617
221	Curriculum Development	\$ 136,693	\$ 134,904	\$ 1,788
222	Media	\$ 1,520,471	\$ 1,502,794	\$ 17,677
223	Supervision of Special Prog	\$ 309,662	\$ 295,531	\$ 14,131
224	Staff Development	\$ 964,241	\$ 868,416	\$ 95,826
231	Board of Education	\$ 319,100	\$ 469,100	\$ (150,000)
232	Office of Superintendent	\$ 350,390	\$ 343,681	\$ 6,708
233	Administration	\$ 5,013,117	\$ 4,904,076	\$ 109,041
252	Fiscal Services	\$ 536,933	\$ 519,564	\$ 17,369
253	Facilities & Construction	\$ 37,432	\$ 36,838	\$ 594
254	Maintenance	\$ 7,742,490	\$ 7,649,295	\$ 93,195
255	Transportation	\$ 1,847,606	\$ 1,811,378	\$ 36,228
256	Food Services	\$ 102,300	\$ 98,333	\$ 3,967
258	School Security	\$ 598,006	\$ 463,006	\$ 135,000
262	Planning	\$ 1,000	\$ 1,000	\$ -
263	Information Services	\$ 135,412	\$ 133,411	\$ 2,001
264	Staff Services	\$ 271,341	\$ 262,404	\$ 8,936
266	Technology	\$ 661,579	\$ 651,802	\$ 9,777
271	Non-Instructional Pupil Qct	\$ 872,467	\$ 847,517	\$ 24,950
Total Support Service		\$ 24,085,283	\$ 23,610,133	\$ 475,150

Expenditures	Proposed		Variance
	General Fund Budget	General Fund Budget	Favorable
	FY 2013-2014	FY 2012-2013	(Unfavorable)
Non-Programmed Charges			
330 Civic Services	\$ 2,000	\$ 2,000	\$ -
411 Payments to SDE	\$ 120,000	\$ 120,000	\$ -
412 Payments other Gov't Units	\$ 2,146,000	\$ 2,146,000	\$ -
413 Payments Non-public schools	\$ 10,000	\$ 10,000	\$ -
420 Transfer of Funds	\$ 18,190	\$ 18,190	\$ -
Total Non-Programmed Charges	\$ 2,296,190	\$ 2,296,190	\$ -
Total General Fund Budget	\$ 67,547,039	\$ 66,284,629	\$ 1,262,410