

# SPARTANBURG SCHOOL DISTRICT TWO



2014-2015

GENERAL FUND BUDGET

Final Reading-June 10, 2014

**Spartanburg School District Two**  
**General Fund Budget - Revenue Projections**  
**FY 2014-2015**

	Proposed General Fund Budget FY 2014-2015	General Fund Budget FY 2013-2014	Variance Favorable (Unfavorable)
<b>Local Revenue:</b>			
Ad Valorem taxes	\$ 14,444,813	\$ 14,280,404	\$ 164,409
Delinquent Taxes	\$ 575,000	\$ 350,000	\$ 225,000
Revenue in Lieu of Taxes	\$ 911,492	\$ 319,000	\$ 592,492
County Equalization Tax	\$ 2,039,000	\$ 2,039,000	\$ -
Indirect Cost Reimbursement	\$ 400,000	\$ 400,000	\$ -
Medicaid Reimbursement	\$ 350,000	\$ 350,000	\$ -
McCarthy-Teszler Satellite	\$ 192,072	\$ 192,072	\$ -
Use of Fund Balance	\$ -	\$ 214,560	\$ (214,560)
<b>Total Local Revenue</b>	<b>\$ 18,912,377</b>	<b>\$ 18,145,036</b>	<b>\$ 767,341</b>
<b>State Revenue:</b>			
School Bus Driver's Salary/Fringe	\$ 315,900	\$ 315,900	\$ -
Fringe Benefits/Retiree Insurance	\$ 11,399,720	\$ 11,033,398	\$ 366,322
Education Finance Act (EFA)	\$ 22,314,657	\$ 20,948,390	\$ 1,366,267
Teacher Salary Supplement (EIA)	\$ 1,633,506	\$ 1,608,053	\$ 25,453
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	\$ 10,512,632	\$ 10,270,143	\$ 242,489
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	\$ (375,214)
Aid to Districts	\$ -	\$ 98,305	\$ (98,305)
<b>Total State Revenue</b>	<b>\$ 50,929,015</b>	<b>\$ 49,402,003</b>	<b>\$ 1,527,012</b>
<b>Total General Fund Revenue All Sources</b>	<b>\$ 69,841,393</b>	<b>\$ 67,547,039</b>	<b>\$ 2,294,354</b>

**Spartanburg Distict Two**  
**General Fund Budget**  
**FY 2014-2015**

Expenditures	Proposed General Fund Budget FY 2014-2015	Amended General Fund Budget FY 2013-2014	Variance Favorable (Unfavorable)
<b>Instruction</b>			
111 Kindergarten	\$ 3,324,197	\$ 3,038,712	\$ 285,485
112 Primary	\$ 9,465,232	\$ 9,587,604	\$ (122,372)
113 Elementary	\$ 13,916,893	\$ 13,224,877	\$ 692,016
114 High School	\$ 10,688,939	\$ 10,404,918	\$ 284,021
115 Vocational	\$ 733,126	\$ 720,336	\$ 12,790
121 Educable Mentally Hdcp	\$ 248,999	\$ 254,141	\$ (5,142)
122 Trainable Mentally Hdcp	\$ 179,482	\$ 177,366	\$ 2,116
123 Orthopedically Hdcp	\$ 32,028	\$ 31,223	\$ 805
124 Visually Hdcp	\$ 40,000	\$ 39,242	\$ 758
125 Hearing Hdcp	\$ -	\$ 130	\$ (130)
126 Speech	\$ 703,840	\$ 1,079,238	\$ (375,398)
127 Learning Disabilities	\$ 1,508,127	\$ 1,523,513	\$ (15,386)
128 Emotionally Hdcp	\$ 305,605	\$ 302,875	\$ 2,730
137 Preschool Hdcp	\$ 30,079	\$ 30,179	\$ (100)
141 Gifted & Talented	\$ 389,525	\$ 81,854	\$ 307,671
145 Homebound	\$ 111,821	\$ 109,797	\$ 2,024
148 Gifted & Talented-Art	\$ 88,130	\$ 71,130	\$ 17,000
161 Autism	\$ 96,248	\$ 94,589	\$ 1,659
175 Instr Prog-Beyond School Day	\$ -	\$ 432	\$ (432)
190 Instructional Pupil Activities	\$ 76,543	\$ 76,256	\$ 287
<b>Total Instruction</b>	<b>\$ 41,938,814</b>	<b>\$ 40,848,412</b>	<b>\$ 1,090,402</b>
<b>Support Services</b>			
211 Att & Soc Work	\$ 76,059	\$ 106,914	\$ (30,855)
212 Guidance	\$ 1,628,402	\$ 1,682,429	\$ (54,027)
213 Health	\$ 774,770	\$ 746,728	\$ 28,042
214 Psychological	\$ 195,255	\$ 185,669	\$ 9,586
221 Curriculum Development	\$ 208,075	\$ 229,260	\$ (21,185)
222 Media	\$ 1,492,712	\$ 1,562,062	\$ (69,350)
223 Supervision of Special Prog	\$ 293,962	\$ 191,102	\$ 102,860
224 Staff Development	\$ 1,416,110	\$ 958,924	\$ 457,186
231 Board of Education	\$ 308,322	\$ 308,322	\$ -
232 Office of Superintendent	\$ 377,177	\$ 352,501	\$ 24,676
233 Administration	\$ 5,506,105	\$ 5,315,441	\$ 190,664
252 Fiscal Services	\$ 586,634	\$ 563,721	\$ 22,913
253 Facilities & Construction	\$ 39,328	\$ 34,377	\$ 4,951
254 Maintenance	\$ 7,715,122	\$ 7,482,582	\$ 232,540
255 Transportation	\$ 2,073,685	\$ 2,100,441	\$ (26,756)
256 Food Services	\$ 146,189	\$ 94,450	\$ 51,739

**Spartanburg Distict Two**  
**General Fund Budget**  
**FY 2014-2015**

Expenditures	Proposed General Fund Budget FY 2014-2015	Amended General Fund Budget FY 2013-2014	Variance Favorable (Unfavorable)
258 School Security	\$ 582,199	\$ 558,839	\$ 23,360
262 Planning	\$ 1,000	\$ 1,000	\$ -
263 Information Services	\$ 132,295	\$ 129,873	\$ 2,422
264 Staff Services	\$ 266,113	\$ 265,688	\$ 425
266 Technology	\$ 664,593	\$ 648,586	\$ 16,007
271 Non-Instructional Pupil Act	\$ 1,020,737	\$ 882,528	\$ 138,209
Total Support Service	<u>\$ 25,504,844</u>	<u>\$ 24,401,437</u>	<u>\$ 1,103,407</u>
Non-Programmed Charges			
330 Civic Services	\$ 1,000	\$ 3,000	\$ (2,000)
411 Payments to SDE	\$ 120,000	\$ 120,000	\$ -
412 Payments other Gov't Units	\$ 2,266,735	\$ 2,146,000	\$ 120,735
413 Payments Non-public schools	\$ 10,000	\$ 10,000	\$ -
420 Transfer of Funds	\$ -	\$ 18,190	\$ (18,190)
Total Non-Programmed Charges	<u>\$ 2,397,735</u>	<u>\$ 2,297,190</u>	<u>\$ 100,545</u>
Total General Fund Budget	<u><u>\$ 69,841,393</u></u>	<u><u>\$ 67,547,039</u></u>	<u><u>\$ 2,294,354</u></u>