

# SPARTANBURG SCHOOL DISTRICT TWO



2015-2016  
GENERAL FUND BUDGET  
APPROVED  
June 9, 2015

**Spartanburg School District Two**  
**General Fund Budget - Revenue**  
**FY 2015-2016**

	General Fund Budget FY 2015-2016	General Fund Budget FY 2014-2015	Variance Favorable (Unfavorable)
<b>Local Revenue:</b>			
Ad Valorem taxes <i>(no tax increase)</i>	\$ 15,278,994	\$ 14,444,813	\$ 834,180
Delinquent Taxes	\$ 575,000	\$ 575,000	\$ -
Revenue in Lieu of Taxes	\$ 911,492	\$ 911,492	\$ -
County Equalization Tax	\$ 2,061,910	\$ 2,039,000	\$ 22,910
Indirect Cost Reimbursement	\$ 400,000	\$ 400,000	\$ -
Medicaid Reimbursement	\$ 350,000	\$ 350,000	\$ -
McCarthy-Teszler Satellite	\$ 335,071	\$ 192,072	\$ 142,999
<b>Total Local Revenue</b>	<b>\$ 19,912,467</b>	<b>\$ 18,912,377</b>	<b>\$ 1,000,089</b>
<b>State Revenue:</b>			
School Bus Driver's Salary/Fringe	\$ 315,900	\$ 315,900	\$ -
Fringe Benefits/Retiree Insurance	\$ 12,177,512	\$ 11,399,720	\$ 777,791
Education Finance Act (EFA)	\$ 23,474,765	\$ 22,314,657	\$ 1,160,108
Teacher Salary Supplement (EIA)	\$ 1,726,156	\$ 1,633,506	\$ 92,650
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	\$ 10,794,326	\$ 10,512,632	\$ 281,694
Manufacturer's Depreciation Reimbursement	\$ 177,237	\$ 177,237	\$ -
Merchant's Inventory Tax	\$ 89,954	\$ 89,954	\$ -
Other State Revenue	\$ 111,201	\$ 111,201	\$ -
<b>Total State Revenue</b>	<b>\$ 53,241,259</b>	<b>\$ 50,929,015</b>	<b>\$ 2,312,243</b>
<b>Total General Fund Revenue All Sources</b>	<b>\$ 73,153,725</b>	<b>\$ 69,841,393</b>	<b>\$ 3,312,332</b>

**Spartanburg Distict Two**  
**General Fund Budget**  
**FY 2015-2016**

Expenditures	Approved General Fund Budget FY 2015-2016	Amended General Fund Budget FY 2014-2015	Variance Favorable (Unfavorable)
<b>Instruction</b>			
111 Kindergarten	\$ 3,281,646	\$ 3,161,976	\$ 119,670
112 Primary	\$ 9,639,058	\$ 9,418,613	\$ 220,445
113 Elementary	\$ 13,766,759	\$ 13,620,870	\$ 145,889
114 High School	\$ 10,646,900	\$ 10,520,781	\$ 126,119
115 Vocational	\$ 752,998	\$ 758,320	\$ (5,322)
121 Educable Mentally Hdcp	\$ 403,743	\$ 350,310	\$ 53,433
122 Trainable Mentally Hdcp	\$ 176,322	\$ 154,966	\$ 21,356
123 Orthopedically Hdcp	\$ 32,028	\$ 9,715	\$ 22,313
124 Visually Hdcp	\$ 46,000	\$ 44,758	\$ 1,242
125 Hearing Hdcp	\$ 4,500	\$ 341	\$ 4,159
126 Speech	\$ 901,343	\$ 796,502	\$ 104,841
127 Learning Disabilities	\$ 2,464,781	\$ 1,805,652	\$ 659,129
128 Emotionally Hdcp	\$ 332,194	\$ 312,645	\$ 19,549
137 Preschool Hdcp	\$ 159,406	\$ 143,359	\$ 16,047
139 Early Childhood Programs	\$ 197,914	\$ -	\$ 197,914
141 Gifted & Talented	\$ 400,755	\$ 395,602	\$ 5,153
145 Advanced Placement	\$ 750	\$ 750	\$ -
145 Homebound	\$ 64,614	\$ 52,114	\$ 12,500
148 Gifted & Talented-Art	\$ 94,979	\$ 88,130	\$ 6,849
161 Autism	\$ 102,071	\$ 104,364	\$ (2,293)
190 Instructional Pupil Activities	\$ 82,701	\$ 85,765	\$ (3,064)
<b>Total Instruction</b>	<b>\$ 43,551,462</b>	<b>\$ 41,825,533</b>	<b>\$ 1,725,928</b>
<b>Support Services</b>			
211 Att & Soc Work	\$ 77,964	\$ 76,559	\$ 1,405
212 Guidance	\$ 1,653,498	\$ 1,641,376	\$ 12,122
213 Health	\$ 693,668	\$ 712,875	\$ (19,207)
214 Psychological	\$ 272,710	\$ 237,706	\$ 35,004
221 Curriculum Development	\$ 168,623	\$ 178,389	\$ (9,766)
222 Media	\$ 1,507,760	\$ 1,474,904	\$ 32,856
223 Supervision of Special Prog	\$ 347,500	\$ 311,754	\$ 35,746
224 Staff Development	\$ 1,632,672	\$ 1,378,350	\$ 254,322
231 Board of Education	\$ 313,680	\$ 313,680	\$ -
232 Office of Superintendent	\$ 389,846	\$ 389,178	\$ 668
233 Administration	\$ 5,864,612	\$ 5,489,801	\$ 374,811
251 Pupil Transportation	\$ 9,300	\$ 9,800	\$ (500)
252 Fiscal Services	\$ 602,038	\$ 582,795	\$ 19,243
253 Facilities & Construction	\$ 39,328	\$ 13,363	\$ 25,965
254 Maintenance	\$ 7,855,617	\$ 7,787,234	\$ 68,383
255 Transportation	\$ 2,201,828	\$ 2,090,132	\$ 111,696
256 Food Services	\$ 141,371	\$ 137,040	\$ 4,331
258 School Security	\$ 816,002	\$ 596,239	\$ 219,763
262 Planning	\$ 1,000	\$ 3,000	\$ (2,000)

**Spartanburg Distict Two  
General Fund Budget  
FY 2015-2016**

Expenditures	Approved General Fund Budget FY 2015-2016	Amended General Fund Budget FY 2014-2015	Variance Favorable (Unfavorable)
263 Information Services	\$ 134,594	\$ 132,295	\$ 2,299
264 Staff Services	\$ 293,130	\$ 276,113	\$ 17,017
266 Technology	\$ 747,736	\$ 665,243	\$ 82,493
271 Non-Instructional Pupil Act	\$ 1,261,052	\$ 1,119,299	\$ 141,753
Total Support Service	<u>\$ 27,025,529</u>	<u>\$ 25,617,125</u>	<u>\$ 1,408,404</u>
Non-Programmed Charges			
330 Civic Services	\$ 2,000	\$ 2,000	\$ -
411 Payments to SDE	\$ 120,000	\$ 120,000	\$ -
412 Payments other Gov't Units	\$ 2,444,734	\$ 2,266,735	\$ 177,999
413 Payments Non-public schools	\$ 10,000	\$ 10,000	\$ -
420 Transfer of Funds	\$ -	\$ -	\$ -
Total Non-Programmed Charges	<u>\$ 2,576,734</u>	<u>\$ 2,398,735</u>	<u>\$ 177,999</u>
Total General Fund Budget	<u><u>\$ 73,153,725</u></u>	<u><u>\$ 69,841,393</u></u>	<u><u>\$ 3,312,332</u></u>