



**Spartanburg County School District Number Seven
Spartanburg County Alternative School (SCAS)
2014-2015 Budget**

Spartanburg County
Superintendents
May 8, 2014

	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Proposed 2014-2015
LOCAL REVENUE				
Local Property Tax including Delinquent	\$ 2,113,031	\$ 2,179,151	\$ 2,192,486	\$ 2,540,215
Intergovernmental (Tier II, III, and Transp)	1,125,311	1,125,672	1,283,654	1,279,516
Other	-	-	-	-
	\$ 3,238,342	\$ 3,304,823	\$ 3,476,140	\$ 3,819,731
STATE REVENUE				
Manufacturer's Depreciation	37,551	32,206	37,394	32,206
Other	-	-	-	-
	\$ 37,551	\$ 32,206	\$ 37,394	\$ 32,206
TOTAL REVENUE	\$ 3,275,893	\$ 3,337,029	\$ 3,513,534	\$ 3,851,937
TOTAL EXPENDITURES	\$ (3,355,969)	\$ (3,578,221)	\$ (3,612,164)	\$ (3,794,937)
Instruction	\$ (2,051,610)	\$ (2,065,395)	\$ (2,149,229)	\$ (2,301,579)
Supporting	\$ (1,304,359)	\$ (1,512,826)	\$ (1,462,935)	\$ (1,493,358)
Other	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)	\$ 1,389	\$ 34,643	\$ (57,000)	\$ (57,000)
<i>Fund Balance Change</i>	(78,687)	(206,549)	(188,000)	-
ENDING FUND BALANCE	\$ 795,977	\$ 589,428	\$ 401,428	\$ 401,428
<i>Fund Balance as % Current Year Expenses</i>	23.7%	16.5%	11.1%	10.6%

Projected at 6/30/2014 FYE

**Spartanburg School District Seven
Spartanburg County Alternative School (SCAS)
2014-2015 General Fund Budget**

Spartanburg Superintendents
May 8, 2014

Account	Description	FY13 Prior		FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
		Year Budget	Expenditure			
189.000.000.011100.893	Ad Valorum Tax-Real Estate	(\$1,551,486)	(\$1,548,121)	(\$1,551,486)	(\$1,836,942)	(\$285,456)
189.000.000.011101.893	Ad Valorum Tax-Vehicles	(\$305,000)	(\$337,097)	(\$330,000)	(\$405,273)	(\$75,273)
189.000.000.011104.893	Delinquent Tax	(\$115,000)	(\$88,879)	(\$103,000)	(\$90,000)	\$13,000
189.000.000.011400.893	Penalties/Interest On Taxes	(\$18)	\$0	\$0	\$0	\$0
189.000.000.012800.893	Revenue In Lieu Of Taxes	(\$208,000)	(\$204,605)	(\$208,000)	(\$208,000)	\$0
189.000.000.019990.893	Revenue-Other Misc	(\$560)	(\$449)	\$0	\$0	\$0
189.000.000.021000.893	Revenue-Other Governments	\$0	(\$1,125,672)	\$0	\$0	\$0
189.000.000.038200.893	Homestead Exemption	\$0	\$0	(\$128,432)	(\$120,074)	\$8,358
189.000.000.038250.893	Reim/Property Tax Relief/Tier 3	\$0	\$0	(\$715,000)	(\$725,464)	(\$10,464)
189.000.000.038400.893	Manufacturers Dep Reimb	(\$37,394)	(\$32,206)	(\$37,394)	(\$32,206)	\$5,188
189.000.000.052200.893	Transfer In From Special Revenue	(\$350,000)	\$0	(\$350,000)	(\$350,000)	\$0
189.000.000.052300.893	Transfer In From Special Revenue EIA	\$0	(\$91,643)	(\$90,222)	(\$83,978)	\$6,244
Total Revenues and Transfers IN		(\$2,567,458)	(\$3,428,673)	(\$3,513,534)	(\$3,851,937)	(\$338,403)

189.000.113.110000.893	Salaries - Teachers	\$501,224	\$489,556	\$501,557	\$539,813	\$38,256
189.000.113.115000.893	Salaries - Aides	\$73,969	\$82,861	\$92,409	\$130,993	\$38,584
189.000.113.120000.893	Salaries-Substitutes	\$9,500	\$20,070	\$9,500	\$9,500	\$0
189.000.113.210000.893	Fringe-Insurance	\$71,006	\$67,649	\$90,965	\$93,239	\$2,274
189.000.113.220000.893	Fringe-Retirement	\$88,526	\$88,397	\$102,950	\$110,073	\$7,123
189.000.113.230000.893	Fringe-Fica	\$45,635	\$43,397	\$49,333	\$52,121	\$2,788
189.000.113.270000.893	Fringe-Workers Comp	\$6,562	\$6,526	\$7,329	\$7,495	\$166
189.000.113.290000.893	Fringe-Other	\$0	\$715	\$0	\$1,000	\$1,000
189.000.113.323000.893	Repairs/Maintenance	\$318	\$283	\$318	\$318	\$0
189.000.113.360000.893	Printing/Binding	\$2,000	\$830	\$2,000	\$2,000	\$0
189.000.113.410000.893	Supplies/Small Equipment	\$4,700	\$4,310	\$4,700	\$4,700	\$0
189.000.113.420000.893	Textbooks	\$6,200	\$677	\$6,200	\$6,200	\$0
189.000.113.445000.893	Tech Supplies/Software	\$4,782	\$4,354	\$4,782	\$4,782	\$0
189.000.114.110000.893	Salaries - Teachers	\$771,176	\$719,028	\$723,258	\$763,686	\$40,428
189.000.114.120000.893	Salaries-Substitutes	\$12,000	\$18,512	\$12,000	\$12,000	\$0
189.000.114.210000.893	Fringe-Insurance	\$79,623	\$73,303	\$85,775	\$87,918	\$2,143
189.000.114.220000.893	Fringe-Retirement	\$119,129	\$110,056	\$116,979	\$125,506	\$8,527
189.000.114.230000.893	Fringe-Fica	\$61,932	\$54,058	\$55,567	\$59,394	\$3,827
189.000.114.270000.893	Fringe-Workers Comp	\$8,905	\$8,245	\$8,360	\$8,541	\$181
189.000.114.290000.893	Fringe-Other	\$0	\$455	\$0	\$700	\$700
189.000.114.331000.893	Student Transportation	\$669	\$216	\$669	\$669	\$0
189.000.114.360000.893	Printing/Binding	\$387	\$386	\$387	\$387	\$0
189.000.114.360360.893	Printing-Copier	\$8,955	\$5,619	\$8,955	\$8,955	\$0
189.000.114.410000.893	Supplies/Small Equipment	\$5,108	\$4,442	\$4,756	\$4,756	\$0
189.000.114.410009.893	Supplies/Furniture	\$3,500	\$3,404	\$3,618	\$3,618	\$0
189.000.114.410050.893	Supplies/Small Equipment - Art	\$3,500	\$3,496	\$3,500	\$3,500	\$0
189.000.114.420000.893	Textbooks	\$3,200	\$488	\$3,200	\$3,200	\$0
189.000.127.110000.893	Salaries - Teachers	\$91,897	\$91,897	\$92,296	\$96,301	\$4,005
189.000.127.120000.893	Salaries-Substitutes	\$300	\$0	\$835	\$835	\$0
189.000.127.210000.893	Fringe-Insurance	\$5,732	\$14,925	\$9,915	\$10,163	\$248
189.000.127.220000.893	Fringe-Retirement	\$8,731	\$13,922	\$14,348	\$15,717	\$1,369
189.000.127.230000.893	Fringe-Fica	\$4,501	\$6,527	\$6,744	\$7,431	\$687
189.000.127.270000.893	Fringe-Workers Comp	\$647	\$1,011	\$1,024	\$1,068	\$44
189.000.173.110000.893	Salaries - Teachers	\$2,000	\$522	\$0	\$0	\$0
189.000.173.220000.893	Fringe-Retirement	\$303	\$164	\$0	\$0	\$0
189.000.173.230000.893	Fringe-Fica	\$153	\$83	\$0	\$0	\$0

**Spartanburg School District Seven
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2014-2015 General Fund Budget**

Spartanburg Superintendents
May 8, 2014

Account	Description	FY13 Prior				Dollar Difference
		FY13 Prior Year Budget	Year Expenditure	FY14 Current Year Budget	FY15 Proposed Budget	
189.000.173.270000.893	Fringe-Workers Comp	\$22	\$12	\$0	\$0	\$0
189.000.181.372000.893	Tuition to LEA	\$125,000	\$125,000	\$125,000	\$125,000	\$0
189.000.211.395000.893	Other Services	\$0	\$237,078	\$117,000	\$117,000	\$0
189.000.212.110000.893	Salaries - Teachers	\$176,077	\$176,076	\$180,856	\$182,950	\$2,094
189.000.212.115000.893	Salaries - Aides	\$22,645	\$22,645	\$23,098	\$23,560	\$462
189.000.212.120000.893	Salaries-Substitutes	\$300	\$0	\$500	\$500	\$0
189.000.212.210000.893	Fringe-Insurance	\$26,928	\$25,605	\$25,900	\$26,548	\$648
189.000.212.220000.893	Fringe-Retirement	\$29,535	\$30,106	\$31,648	\$33,494	\$1,846
189.000.212.230000.893	Fringe-Fica	\$15,225	\$14,349	\$15,834	\$15,836	\$2
189.000.212.270000.893	Fringe-Workers Comp	\$2,189	\$2,234	\$2,269	\$2,278	\$9
189.000.212.313000.893	Student Services	\$0	\$0	\$261	\$261	\$0
189.000.212.410000.893	Supplies/Small Equipment	\$260	\$259	\$448	\$448	\$0
189.000.213.110000.893	Salaries - Teachers	\$32,640	\$32,640	\$33,293	\$33,959	\$666
189.000.213.120000.893	Salaries-Substitutes	\$500	\$75	\$500	\$500	\$0
189.000.213.210000.893	Fringe-Insurance	\$6,868	\$6,652	\$7,815	\$7,326	(\$489)
189.000.213.220000.893	Fringe-Retirement	\$4,918	\$4,956	\$5,189	\$5,576	\$387
189.000.213.230000.893	Fringe-Fica	\$2,535	\$2,280	\$2,585	\$2,636	\$51
189.000.213.270000.893	Fringe-Workers Comp	\$365	\$360	\$372	\$380	\$8
189.000.213.410000.893	Supplies/Small Equipment	\$1,740	\$1,731	\$1,571	\$1,571	\$0
189.000.213.445000.893	Tech Supplies/Software	\$0	\$0	\$425	\$425	\$0
189.000.224.120000.893	Salaries-Substitutes	\$1,200	\$1,845	\$1,500	\$1,500	\$0
189.000.224.220000.893	Fringe-Retirement	\$161	\$57	\$235	\$243	\$8
189.000.224.230000.893	Fringe-Fica	\$92	\$141	\$115	\$115	\$0
189.000.224.270000.893	Fringe-Workers Comp	\$13	\$20	\$17	\$17	\$0
189.000.224.312000.893	Staff Instructional Service	\$2,300	\$0	\$25	\$25	\$0
189.000.224.332000.893	Travel/Registration	\$8,500	\$6,670	\$11,004	\$11,004	(\$0)
189.000.224.640000.893	Dues/Fees	\$200	\$150	\$200	\$200	\$0
189.000.231.318000.893	Audit Services	\$6,500	\$6,500	\$6,500	\$6,500	\$0
189.000.233.111000.893	Salaries-Principals	\$229,218	\$229,218	\$230,302	\$234,733	\$4,431
189.000.233.115000.893	Salaries - Aides	\$79,176	\$79,176	\$80,760	\$82,376	\$1,616
189.000.233.120000.893	Salaries-Substitutes	\$1,800	\$292	\$1,800	\$1,800	\$0
189.000.233.210000.893	Fringe-Insurance	\$39,101	\$39,169	\$44,076	\$45,177	\$1,101
189.000.233.220000.893	Fringe-Retirement	\$46,033	\$46,827	\$48,220	\$51,599	\$3,379
189.000.233.230000.893	Fringe-Fica	\$23,730	\$22,200	\$24,202	\$24,456	\$254
189.000.233.270000.893	Fringe-Workers Comp	\$3,412	\$3,396	\$3,480	\$3,517	\$37
189.000.233.290000.893	Fringe-Other	\$764	\$0	\$775	\$775	\$0
189.000.233.323000.893	Repairs/Maintenance	\$200	\$88	\$0	\$0	\$0
189.000.233.332000.893	Travel/Registration	\$2,200	\$1,224	\$1,910	\$1,910	\$0
189.000.233.410000.893	Supplies/Small Equipment	\$14,225	\$10,850	\$11,173	\$11,173	\$0
189.000.254.110000.893	Salaries - Operations	\$55,859	\$52,946	\$46,495	\$56,014	\$9,519
189.000.254.130000.893	Salaries-Overtime	\$2,000	\$1,697	\$2,500	\$2,500	\$0
189.000.254.210000.893	Fringe-Insurance	\$12,955	\$12,744	\$13,598	\$13,938	\$340
189.000.254.220000.893	Fringe-Retirement	\$8,298	\$8,386	\$7,615	\$9,468	\$1,853
189.000.254.230000.893	Fringe-Fica	\$4,277	\$3,756	\$3,441	\$4,553	\$1,112
189.000.254.270000.893	Fringe-Workers Comp	\$615	\$610	\$769	\$655	(\$114)
189.000.254.290000.893	Fringe-Other	\$699	\$796	\$797	\$1,000	\$203
189.000.254.321000.893	Utilities-Water/Sewer	\$17,000	\$16,667	\$15,000	\$15,000	\$0
189.000.254.321001.893	Waste Collection	\$5,000	\$3,770	\$5,000	\$5,000	\$0
189.000.254.322000.893	Cleaning Services	\$114,000	\$105,559	\$116,000	\$116,000	\$0
189.000.254.323000.893	Repairs/Maintenance	\$20,000	\$9,103	\$20,000	\$20,000	\$0
189.000.254.340000.893	Communications	\$2,500	\$0	\$2,500	\$2,500	\$0
189.000.254.410000.893	Supplies/Small Equipment	\$11,214	\$10,876	\$11,214	\$11,214	\$0

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Spartanburg Superintendents
May 8, 2014

Account	Description	FY13 Prior		FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
		FY13 Prior Year Budget	Year Expenditure			
189.000.254.410004.893	Supplies/Small Equipment	\$1,950	\$1,314	\$1,950	\$1,950	\$0
189.000.254.470000.893	Heating	\$22,000	\$15,352	\$22,000	\$22,000	\$0
189.000.254.470001.893	Utilities - Electricity	\$105,000	\$112,904	\$105,000	\$115,000	\$10,000
189.000.254.540080.893	Equipment	\$800	\$0	\$800	\$0	(\$800)
189.000.254.690000.893	Other Expenditures	\$750	\$0	\$750	\$750	\$0
189.000.255.331000.893	Student Transportation	\$95,000	\$73,236	\$95,000	\$95,000	\$0
189.000.258.313000.893	Student Services	\$58,000	\$52,259	\$58,000	\$58,000	\$0
189.000.258.323000.893	Repairs/Maintenance	\$400	\$0	\$400	\$0	(\$400)
189.000.258.399000.893	Miscellaneous Purchased Services	\$115	\$113	\$115	\$115	\$0
189.000.258.410000.893	Supplies/Small Equipment	\$7,800	\$0	\$7,800	\$0	(\$7,800)
189.000.266.445000.893	Tech Supplies/Software	\$26,500	\$25,559	\$9,575	\$9,575	\$0
189.000.271.660000.893	Field Trips	\$491	\$312	\$758	\$758	\$0
189.000.420.710000.893	Transfer to General Sub Fund	(\$179,675)	\$0	(\$155,630)	\$0	
189.000.431.791000.893	Indirect Cost	\$57,000	\$57,000	\$57,000	\$57,000	\$0
Total Expenditures and Transfers OUT		\$3,363,890	\$3,635,221	\$3,513,534	\$3,851,937	\$182,773