



**Spartanburg County School District Number Seven
McCarthy/Teszler School
2014-2015 Budget**

Spartanburg County
Superintendents
May 8, 2014

	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	WITHOUT MILL Proposed 2014-2015	WITH MILL Proposed 2014-2015
LOCAL REVENUE					
Local Property Tax including Delinquent	\$ 6,596,751	\$ 6,805,318	\$ 6,812,000	\$ 6,919,897	\$ 7,469,898
Interest Earnings	-	-	-	-	-
Tuition other LEA	778,500	641,487	785,000	785,000	785,000
Other	-	-	1,000	-	-
	\$ 7,375,251	\$ 7,446,805	\$ 7,598,000	\$ 7,704,897	\$ 8,254,898
STATE REVENUE					
Bus Drivers Salaries	\$ 133,566	\$ 127,276	\$ 100,000	\$ 100,000	\$ 100,000
Fringe Benefits	445,805	480,721	470,000	508,303	508,303
EFA	538,114	620,281	573,005	-	-
Receipts Other Governments (Tiers)	1,791,058	1,875,873	2,073,340	2,755,979	2,755,979
Merchants Inventory	86,876	86,876	87,000	87,000	87,000
Manufacturer's Depreciation	115,975	99,462	95,000	95,000	95,000
Other	16,664	13,041	13,000	13,000	13,000
	\$ 3,128,058	\$ 3,303,530	\$ 3,411,345	\$ 3,559,282	\$ 3,559,282
TOTAL REVENUE	\$ 10,503,309	\$ 10,750,335	\$ 11,009,345	\$ 11,264,179	\$ 11,814,180
TOTAL EXPENDITURES					
Instruction	\$ (6,349,312)	\$ (6,452,292)	\$ (6,950,620)	\$ (7,185,668)	\$ (7,420,668)
Supporting	\$ (2,467,660)	\$ (2,630,372)	\$ (3,188,077)	\$ (3,225,630)	\$ (3,225,630)
Other	\$ (180,060)	\$ (211,812)	\$ (250,000)	\$ (250,000)	\$ (250,000)
OTHER FINANCING SOURCES (USES)	\$ (923,061)	\$ (866,536)	\$ (1,024,000)	\$ (1,024,000)	\$ (1,024,000)
Total Expenditures and OFS	\$ (9,920,093)	\$ (10,160,952)	\$ (11,412,697)	\$ (11,685,298)	\$ (11,920,298)
Fund Balance Change	583,216	589,383	100,000	(421,119)	(106,118)
ENDING FUND BALANCE	\$ 2,339,355	\$ 2,928,738	\$ 3,028,738	\$ 2,607,619	\$ 2,922,620
<i>Fund Balance as % Current Expenses</i>	23.6%	28.8%	26.5%	22.3%	24.5%

Projected FYE

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

Spartanburg County
Superintendents
May 8, 2014

Account	Description	FY13 Prior Year Budget	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
187.000.000.011100.871	Ad Valorum Tax-Real Estate	(\$4,842,000)	(\$4,861,548)	(\$4,842,000)	(\$5,480,696)	\$638,696
187.000.000.011101.871	Ad Valorum Tax-Vehicles	(850,000)	(1,040,939)	(1,050,000)	(\$1,089,201)	\$39,201
187.000.000.011104.871	Delinquent Tax	(320,000)	(270,946)	(320,000)	(\$275,000)	(\$45,000)
187.000.000.012800.871	Revenue In Lieu Of Taxes	(575,000)	(631,885)	(600,000)	(\$625,000)	\$25,000
187.000.000.013200.871	Tuition-Other Lea	(378,265)	(641,487)	(785,000)	(\$785,000)	\$0
187.000.000.015100.871	Interest Earned	(1,000)	-	(1,000)	\$0	(\$1,000)
187.000.000.021000.871	Revenue-Other Governments	(143,757)	(1,875,873)	(85,000)	(\$785,000)	\$700,000
187.000.000.031600.871	School Bus Driver Salary	(115,000)	(127,276)	(100,000)	(\$100,000)	\$0
187.000.000.031620.871	Revenue-Bus Driver's Workers Comp	(13,000)	(12,924)	(13,000)	(\$13,000)	\$0
187.000.000.031800.871	Fringe Benefit Employer Contribution	(265,000)	(278,455)	(270,000)	(\$283,000)	\$13,000
187.000.000.031810.871	Retiree Fringe Benefits	(170,000)	(202,266)	(200,000)	(\$225,303)	\$25,303
187.000.000.033150.871	EFA-Trainable Mentally Hand	(265,400)	(307,817)	(265,400)	\$0	(\$265,400)
187.000.000.033160.871	EFA-Speech Handicapped	(12,300)	(7,748)	(12,300)	\$0	(\$12,300)
187.000.000.033170.871	EFA-Homebound	(14,500)	(16,776)	(14,500)	\$0	(\$14,500)
187.000.000.033210.871	EFA-Emotionally Handicapped	(99,400)	(70,720)	(99,400)	\$0	(\$99,400)
187.000.000.033220.871	EFA-Educable Mentally Handicapped	(5,852)	(5,110)	(5,852)	\$0	(\$5,852)
187.000.000.033230.871	EFA-Learning Disabilities	(2,600)	(4,485)	(2,600)	\$0	(\$2,600)
187.000.000.033250.871	EFA-Visually Handicapped	(3,100)	(19,864)	(3,100)	\$0	(\$3,100)
187.000.000.033260.871	EFA-Orthopedically Handicap	(12,853)	(13,277)	(12,853)	\$0	(\$12,853)
187.000.000.033310.871	EFA-Autistic	(157,000)	(174,484)	(157,000)	\$0	(\$157,000)
187.000.000.038200.871	Homestead Exemption	(257,301)	-	(257,301)	(\$257,301)	\$0
187.000.000.038250.871	Tier 3 Distribution	(1,501,122)	-	(1,532,195)	(\$1,554,565)	\$22,370
187.000.000.038300.871	Merchants Inventory Tax	(87,000)	(86,876)	(87,000)	(\$87,000)	\$0
187.000.000.038400.871	Manufacturers Dep Reimb	(95,000)	(99,462)	(95,000)	(\$95,000)	\$0
187.000.000.052300.871	Transfer In From Special Revenue EIA	(149,013)	(156,385)	(198,844)	(\$159,114)	(\$39,730)
Total Revenues and Transfers IN		(\$10,335,463)	(\$10,906,601)	(\$11,009,345)	(\$11,814,180)	\$804,835

187.000.115.110000.871	Salaries - Teachers	\$103,304	\$99,314	\$137,144	\$125,267	(\$11,877)
187.000.115.115000.871	Salaries - Aides	\$17,423	\$15,582	\$16,870	\$17,423	\$553
187.000.115.120000.871	Salaries-Substitutes	\$12,000	\$14,225	\$12,000	\$12,000	\$0
187.000.115.210000.871	Fringe-Insurance	\$16,270	\$16,970	\$24,045	\$24,045	\$0
187.000.115.220000.871	Fringe-Retirement	\$28,777	\$19,649	\$21,604	\$25,029	\$3,425
187.000.115.230000.871	Fringe-Fica	\$14,834	\$9,299	\$10,649	\$11,880	\$1,231
187.000.115.270000.871	Fringe-Workers Comp	\$2,133	\$1,431	\$2,506	\$1,709	(\$797)
187.000.115.290000.871	Fringe-Other	\$0	\$228	\$0	\$600	\$600
187.000.115.311000.871	Instructional Services	\$303,696	\$363,111	\$314,311	\$325,000	\$10,689
187.000.115.316000.871	Data Processing Services	\$0	\$0	\$1,000	\$1,000	\$0
187.000.115.410000.871	Supplies/Small Equipment	\$40,340	\$31,961	\$29,630	\$29,630	\$0
187.000.115.445000.871	Tech Supplies/Software	\$17,580	\$16,847	\$7,840	\$7,840	\$0
187.000.115.540000.871	Equipment	\$6,500	\$0	\$0	\$0	\$0
187.000.121.110000.871	Salaries - Teachers	\$95,826	\$95,751	\$97,862	\$100,097	\$2,235
187.000.121.110000.872	Salaries - Teachers	\$47,538	\$47,538	\$48,539	\$49,540	\$1,001
187.000.121.115000.871	Salaries - Aides	\$75,636	\$49,682	\$58,201	\$58,731	\$530
187.000.121.120000.871	Salaries-Substitutes	\$3,665	\$8,360	\$4,050	\$4,050	\$0
187.000.121.120000.872	Salaries-Substitutes	\$0	\$0	\$450	\$450	\$0
187.000.121.210000.871	Fringe-Insurance	\$27,863	\$25,927	\$32,712	\$32,797	\$85
187.000.121.210000.872	Fringe-Insurance	\$7,350	\$7,366	\$7,900	\$8,099	\$199
187.000.121.220000.871	Fringe-Retirement	\$20,292	\$23,110	\$24,185	\$26,353	\$2,168
187.000.121.220000.872	Fringe-Retirement	\$7,202	\$7,202	\$7,569	\$8,089	\$520
187.000.121.230000.871	Fringe-Fica	\$10,536	\$10,983	\$11,939	\$12,460	\$521
187.000.121.230000.872	Fringe-Fica	\$3,637	\$3,350	\$3,713	\$3,824	\$111
187.000.121.270000.871	Fringe-Workers Comp	\$1,515	\$1,692	\$1,714	\$1,792	\$78
187.000.121.270000.872	Fringe-Workers Comp	\$523	\$523	\$537	\$550	\$13
187.000.121.410000.871	Supplies/Small Equipment	\$3,619	\$3,122	\$3,619	\$3,619	\$0
187.000.121.445000.871	Tech Supplies/Software	\$215	\$210	\$215	\$215	\$0
187.000.122.110000.871	Salaries - Teachers	\$1,053,887	\$1,004,299	\$1,086,766	\$1,084,709	(\$2,058)
187.000.122.110000.872	Salaries - Teachers	\$36,863	\$36,863	\$43,201	\$44,202	\$1,001
187.000.122.115000.871	Salaries - Aides	\$709,260	\$698,596	\$813,409	\$893,746	\$80,337
187.000.122.115000.872	Salaries - Aides	\$40,224	\$34,371	\$54,928	\$62,277	\$7,349
187.000.122.120000.871	Salaries-Substitutes	\$58,000	\$83,357	\$62,500	\$65,000	\$2,500

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 McCarthy-Teszler
 2014-2015 General Fund Budget

Spartanburg County
 Superintendents
 May 8, 2014

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187.000.122.120000.872	Salaries-Substitutes	\$0	\$1,235	\$1,900	\$1,900	\$0
187.000.122.210000.871	Fringe-Insurance	\$268,523	\$255,933	\$362,120	\$347,120	(\$15,000)
187.000.122.210000.872	Fringe-Insurance	\$13,143	\$13,857	\$21,847	\$21,847	\$0
187.000.122.220000.871	Fringe-Retirement	\$270,784	\$264,878	\$293,171	\$330,631	\$37,460
187.000.122.220000.872	Fringe-Retirement	\$11,679	\$10,831	\$15,265	\$17,536	\$2,271
187.000.122.230000.871	Fringe-Fica	\$139,777	\$129,943	\$144,576	\$156,324	\$11,748
187.000.122.230000.872	Fringe-Fica	\$5,897	\$5,193	\$7,456	\$8,291	\$835
187.000.122.270000.871	Fringe-Workers Comp	\$20,098	\$19,878	\$20,774	\$22,478	\$1,704
187.000.122.270000.872	Fringe-Workers Comp	\$848	\$797	\$1,087	\$1,192	\$105
187.000.122.290000.871	Fringe-Other	\$0	\$1,495	\$0	\$2,000	\$2,000
187.000.122.311000.871	Instructional Services	\$820,818	\$665,904	\$678,516	\$700,000	\$21,484
187.000.122.313000.872	Student Services	\$600	\$0	\$6,065	\$6,065	\$0
187.000.122.325000.871	Rent/Lease	\$12,954	\$13,192	\$12,954	\$12,954	\$0
187.000.122.410000.871	Supplies/Small Equipment	\$6,025	\$5,853	\$6,025	\$6,025	\$0
187.000.122.445000.871	Tech Supplies/Software	\$625	\$572	\$625	\$625	\$0
187.000.123.110000.871	Salaries - Teachers	\$55,002	\$54,952	\$55,202	\$55,402	\$200
187.000.123.120000.871	Salaries-Substitutes	\$400	\$1,290	\$1,350	\$2,000	\$650
187.000.123.210000.871	Fringe-Insurance	\$760	\$762	\$816	\$836	\$20
187.000.123.220000.871	Fringe-Retirement	\$7,823	\$8,393	\$8,760	\$9,288	\$528
187.000.123.230000.871	Fringe-Fica	\$4,033	\$4,278	\$4,301	\$4,391	\$90
187.000.123.270000.871	Fringe-Workers Comp	\$580	\$619	\$622	\$631	\$9
187.000.123.410000.871	Supplies/Small Equipment	\$2,500	\$1,292	\$2,500	\$2,500	\$0
187.000.124.395000.871	Other Services	\$7,660	\$0	\$12,660	\$12,660	\$0
187.000.125.110000.871	Salaries - Teachers	\$377,119	\$377,715	\$382,229	\$385,635	\$3,406
187.000.125.115000.871	Salaries - Aides	\$32,438	\$32,303	\$32,784	\$33,523	\$739
187.000.125.120000.871	Salaries-Substitutes	\$1,530	\$0	\$1,530	\$1,530	\$0
187.000.125.210000.871	Fringe-Insurance	\$63,373	\$70,171	\$67,210	\$67,210	\$0
187.000.125.220000.871	Fringe-Retirement	\$58,749	\$62,118	\$64,453	\$68,068	\$3,615
187.000.125.230000.871	Fringe-Fica	\$30,285	\$28,975	\$31,770	\$32,183	\$413
187.000.125.270000.871	Fringe-Workers Comp	\$4,355	\$4,558	\$4,568	\$4,628	\$60
187.000.125.313000.871	Student Services	\$6,561	\$4,645	\$6,561	\$6,561	\$0
187.000.125.316000.871	Technology Services	\$1,405	\$873	\$1,405	\$1,405	\$0
187.000.125.323000.871	Repairs/Maintenance	\$4,118	\$298	\$4,118	\$4,118	\$0
187.000.125.410000.871	Supplies/Small Equipment	\$1,907	\$1,907	\$1,907	\$1,907	\$0
187.000.125.445000.871	Tech Supplies/Software	\$4,265	\$3,006	\$4,265	\$4,265	\$0
187.000.125.110000.871	Salaries - Teachers	\$0	\$0	\$0	\$65,000	\$65,000
187.000.125.210000.871	Fringe-Insurance	\$0	\$0	\$0	\$4,000	\$4,000
187.000.125.220000.871	Fringe-Retirement	\$0	\$0	\$0	\$10,000	\$10,000
187.000.125.230000.871	Fringe-Fica	\$0	\$0	\$0	\$5,000	\$5,000
187.000.125.270000.871	Fringe-Workers Comp	\$0	\$0	\$0	\$1,000	\$1,000
187.000.126.311000.871	Instructional Services	\$0	\$0	\$153,000	\$153,000	\$0
187.000.126.410000.871	Supplies/Small Equipment	\$3,990	\$2,227	\$5,990	\$5,990	\$0
187.000.128.110000.871	Salaries - Teachers	\$383,967	\$390,387	\$383,442	\$392,628	\$9,186
187.000.128.110000.872	Salaries - Teachers	\$151,015	\$102,347	\$120,083	\$120,580	\$497
187.000.128.115000.871	Salaries - Aides	\$95,893	\$86,570	\$56,770	\$69,413	\$12,643
187.000.128.115000.872	Salaries - Aides	\$48,302	\$45,971	\$48,527	\$48,527	\$0
187.000.128.120000.871	Salaries-Substitutes	\$15,000	\$10,663	\$12,933	\$12,933	\$0
187.000.128.120000.872	Salaries-Substitutes	\$600	\$2,560	\$1,000	\$1,000	\$0
187.000.128.210000.871	Fringe-Insurance	\$53,287	\$44,227	\$44,799	\$45,934	\$1,135
187.000.128.210000.872	Fringe-Insurance	\$26,091	\$16,568	\$25,900	\$26,548	\$648
187.000.128.220000.871	Fringe-Retirement	\$72,065	\$72,789	\$68,705	\$76,851	\$8,146
187.000.128.220000.872	Fringe-Retirement	\$30,087	\$22,734	\$26,279	\$27,523	\$1,244
187.000.128.230000.871	Fringe-Fica	\$37,366	\$35,843	\$32,692	\$36,335	\$3,643
187.000.128.230000.872	Fringe-Fica	\$15,293	\$10,951	\$12,016	\$13,013	\$997
187.000.128.270000.871	Fringe-Workers Comp	\$5,373	\$5,363	\$4,905	\$5,225	\$320
187.000.128.270000.872	Fringe-Workers Comp	\$2,199	\$1,660	\$1,864	\$1,871	\$7
187.000.128.311000.871	Instructional Services	\$315,000	\$303,343	\$209,982	\$209,982	\$0
187.000.128.410000.871	Supplies/Small Equipment	\$6,300	\$5,374	\$6,300	\$6,300	\$0
187.000.128.420000.871	Textbooks	\$3,500	\$0	\$3,500	\$3,500	\$0
187.000.129.110000.871	Salaries - Teachers	\$0	\$0	\$2,000	\$0	(\$2,000)
187.000.129.210000.871	Fringe-Insurance	\$0	\$0	\$500	\$0	(\$500)
187.000.129.220000.871	Fringe-Retirement	\$0	\$0	\$313	\$0	(\$313)

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McCarthy-Teszler
2014-2015 General Fund Budget**

Spartanburg County
Superintendents
May 8, 2014

Account	Description	FY13 Prior Year Budget	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
187.000.129.230000.871	Fringe-Fica	\$0	\$0	\$153	\$0	(\$153)
187.000.129.270000.871	Fringe-Workers Comp	\$0	\$0	\$22	\$0	(\$22)
187.000.129.332000.871	Travel/Registration	\$2,100	\$1,605	\$4,100	\$2,000	(\$2,100)
187.000.137.110000.871	Salaries - Teachers	\$159,278	\$159,094	\$161,789	\$163,791	\$2,002
187.000.137.115000.871	Salaries - Aides	\$25,724	\$7,382	\$9,040	\$0	(\$9,040)
187.000.137.120000.871	Salaries-Substitutes	\$3,500	\$5,231	\$3,500	\$3,500	\$0
187.000.137.210000.871	Fringe-Insurance	\$24,977	\$22,253	\$20,085	\$20,590	\$505
187.000.137.220000.871	Fringe-Retirement	\$27,974	\$25,695	\$25,276	\$27,067	\$1,791
187.000.137.230000.871	Fringe-Fica	\$14,420	\$12,260	\$11,877	\$12,798	\$921
187.000.137.270000.871	Fringe-Workers Comp	\$2,074	\$1,939	\$1,796	\$1,841	\$45
187.000.137.311000.871	Instructional Services	\$84,463	\$84,463	\$80,000	\$90,000	\$10,000
187.000.137.410000.871	Supplies/Small Equipment	\$7,746	\$7,236	\$2,276	\$2,276	\$0
187.000.137.445000.871	Tech Supplies/Software	\$275	\$233	\$10,638	\$10,638	\$0
187.000.137.545000.871	Technology Equipment	\$5,743	\$5,742	\$0	\$0	\$0
187.000.161.110000.871	Salaries - Teachers	\$11,051	\$11,050	\$11,301	\$131,551	\$120,250
187.000.161.120000.871	Salaries-Substitutes	\$100	\$94	\$350	\$350	\$0
187.000.161.210000.871	Fringe-Insurance	\$949	\$952	\$1,020	\$7,045	\$6,025
187.000.161.220000.871	Fringe-Retirement	\$1,655	\$1,683	\$1,754	\$15,926	\$14,172
187.000.161.230000.871	Fringe-Fica	\$853	\$852	\$869	\$911	\$42
187.000.161.270000.871	Fringe-Workers Comp	\$123	\$123	\$125	\$10,131	\$10,006
187.000.161.372000.871	AU-Tuition	\$92,000	\$88,526	\$92,000	\$92,000	\$0
187.000.212.110000.871	Salaries - Teachers	\$0	\$0	\$92,503	\$94,117	\$1,614
187.000.212.210000.871	Fringe-Insurance	\$0	\$0	\$14,061	\$14,412	\$351
187.000.212.220000.871	Fringe-Retirement	\$0	\$0	\$14,364	\$15,228	\$864
187.000.212.230000.871	Fringe-Fica	\$0	\$0	\$7,061	\$7,200	\$139
187.000.212.270000.871	Fringe-Workers Comp	\$0	\$0	\$1,016	\$1,035	\$19
187.000.212.410000.871	Supplies/Small Equipment	\$200	\$162	\$200	\$200	\$0
187.000.213.110000.871	Salaries - Nurses	\$423,730	\$423,730	\$443,405	\$453,390	\$9,985
187.000.213.115000.871	Salaries - Aides	\$31,232	\$31,152	\$31,779	\$31,529	(\$250)
187.000.213.120000.871	Salaries-Substitutes	\$0	\$75	\$0	\$0	\$0
187.000.213.130000.871	Salaries-Overtime	\$578	\$0	\$3,000	\$4,500	\$1,500
187.000.213.210000.871	Fringe-Insurance	\$58,424	\$57,539	\$68,176	\$69,880	\$1,704
187.000.213.220000.871	Fringe-Retirement	\$71,358	\$68,914	\$73,665	\$79,188	\$5,523
187.000.213.230000.871	Fringe-Fica	\$37,724	\$32,739	\$34,275	\$37,441	\$3,166
187.000.213.270000.871	Fringe-Workers Comp	\$5,787	\$5,004	\$5,232	\$5,384	\$152
187.000.213.311000.871	Instructional Services	\$78,120	\$76,200	\$78,120	\$78,120	\$0
187.000.213.313000.871	Student Services	\$11,760	\$5,280	\$11,760	\$11,760	\$0
187.000.213.323000.871	Repairs/Maintenance	\$4,175	\$208	\$4,175	\$4,175	\$0
187.000.213.332000.871	Travel/Registration	\$14,056	\$12,425	\$14,056	\$14,056	\$0
187.000.213.395000.871	Other Services	\$3,654	\$733	\$6,514	\$6,514	\$0
187.000.213.410000.871	Supplies/Small Equipment	\$5,650	\$5,075	\$5,650	\$5,650	\$0
187.000.213.445000.871	Tech Supplies/Software	\$0	\$0	\$850	\$850	\$0
187.000.214.110000.871	Salaries - Psychologist	\$47,639	\$47,638	\$48,714	\$49,773	\$1,059
187.000.214.210000.871	Fringe-Insurance	\$5,731	\$5,749	\$6,162	\$6,316	\$154
187.000.214.220000.871	Fringe-Retirement	\$7,146	\$7,217	\$7,560	\$8,053	\$493
187.000.214.230000.871	Fringe-Fica	\$3,644	\$3,470	\$3,667	\$3,808	\$141
187.000.214.270000.871	Fringe-Workers Comp	\$524	\$524	\$539	\$548	\$9
187.000.214.410000.871	Supplies/Small Equipment	\$4,100	\$3,266	\$4,100	\$4,100	\$0
187.000.215.130000.871	Salaries-Overtime	\$0	\$0	\$12,540	\$19,180	\$6,640
187.000.215.220000.871	Fringe-Retirement	\$0	\$0	\$1,000	\$3,103	\$2,103
187.000.215.230000.871	Fringe-Fica	\$0	\$0	\$500	\$1,468	\$968
187.000.215.270000.871	Fringe-Workers Comp	\$0	\$0	\$100	\$211	\$111
187.000.215.313000.871	Student Services	\$27,889	\$0	\$19,764	\$19,764	\$0
187.000.215.323000.871	Repairs/Maintenance	\$1,500	\$0	\$1,500	\$1,500	\$0
187.000.215.332000.871	Travel/Registration	\$16,954	\$16,644	\$15,954	\$15,954	\$0
187.000.215.410000.871	Supplies/Small Equipment	\$230	\$221	\$230	\$230	\$0
187.000.221.332000.871	Travel/Registration	\$1,200	\$538	\$1,200	\$0	(\$1,200)
187.000.222.110001.871	Salaries - Librarian	\$44,152	\$39,198	\$41,257	\$42,284	\$1,027
187.000.222.115000.871	Salaries - Aides	\$28,226	\$27,596	\$26,227	\$26,654	\$427
187.000.222.120000.871	Salaries-Substitutes	\$323	\$0	\$323	\$323	\$0
187.000.222.120001.871	Salaries - Substitutes	\$500	\$300	\$500	\$500	\$0
187.000.222.130000.871	Salaries-Overtime	\$150	\$139	\$300	\$300	\$0

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

Spartanburg County
Superintendents
May 8, 2014

Account	Description	FY13 Prior Year Budget	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
187.000.222.210000.871	Fringe-Insurance	\$9,149	\$9,176	\$4,079	\$4,181	\$102
187.000.222.210001.871	Fringe-Insurance	\$3,641	\$3,809	\$4,079	\$4,181	\$102
187.000.222.220000.871	Fringe-Retirement	\$4,263	\$4,263	\$4,068	\$4,414	\$346
187.000.222.220001.871	Fringe-Retirement	\$8,104	\$5,950	\$6,435	\$6,923	\$488
187.000.222.230000.871	Fringe-Fica	\$2,198	\$1,845	\$1,916	\$2,156	\$240
187.000.222.230001.871	Fringe-Fica	\$4,178	\$2,783	\$3,013	\$3,278	\$265
187.000.222.270000.871	Fringe-Workers Comp	\$316	\$311	\$313	\$310	(\$3)
187.000.222.270001.871	Fringe-Workers Comp	\$601	\$434	\$459	\$472	\$13
187.000.222.290000.871	Fringe-Other	\$0	\$536	\$0	\$900	\$900
187.000.222.290001.871	Fringe-Other	\$65	\$0	\$65	\$65	\$0
187.000.222.410000.871	Supplies/Small Equipment	\$1,951	\$1,911	\$1,951	\$1,951	\$0
187.000.222.430000.871	Library Books	\$4,517	\$4,332	\$4,517	\$4,517	\$0
187.000.222.440000.871	Magazines	\$503	\$86	\$503	\$503	\$0
187.000.224.110000.871	Salaries - Teachers	\$4,100	\$0	\$4,100	\$0	(\$4,100)
187.000.224.120000.871	Salaries-Substitutes	\$2,318	\$10,431	\$21,500	\$21,500	\$0
187.000.224.210000.871	Fringe-Insurance	\$320	\$39	\$300	\$0	(\$300)
187.000.224.220000.871	Fringe-Retirement	\$952	\$411	\$4,006	\$3,479	(\$527)
187.000.224.230000.871	Fringe-Fica	\$491	\$877	\$1,958	\$1,645	(\$313)
187.000.224.270000.871	Fringe-Workers Comp	\$71	\$126	\$282	\$237	(\$45)
187.000.224.312000.871	Staff Instructional Service	\$5,320	\$3,164	\$5,320	\$5,320	\$0
187.000.224.332000.871	Travel/Registration	\$6,147	\$5,854	\$6,147	\$6,147	\$0
187.000.224.410000.871	Supplies/Small Equipment	\$2,180	\$2,173	\$2,180	\$2,180	\$0
187.000.231.260000.871	Fringe Benefit-Unemployment	\$10,000	\$0	\$10,000	\$0	(\$10,000)
187.000.231.318000.871	Audit Services	\$12,630	\$7,035	\$12,630	\$12,630	\$0
187.000.231.319000.871	Legal Services	\$12,000	\$0	\$12,000	\$12,000	\$0
187.000.233.110000.871	Salaries - Administration	\$76,942	\$76,942	\$78,481	\$80,051	\$1,570
187.000.233.111000.871	Salaries-Principals	\$97,489	\$98,317	\$102,941	\$108,630	\$5,689
187.000.233.111000.872	Salaries	\$40,426	\$40,426	\$52,383	\$53,430	\$1,047
187.000.233.115000.871	Salaries - Aides	\$55,808	\$55,808	\$56,253	\$56,698	\$445
187.000.233.115000.872	Salaries - Aides	\$0	\$0	\$26,700	\$26,659	(\$41)
187.000.233.120000.871	Salaries-Substitutes	\$0	\$4,875	\$1,500	\$1,500	\$0
187.000.233.120000.872	Salaries-Substitutes	\$0	\$0	\$350	\$350	\$0
187.000.233.210000.871	Fringe-Insurance	\$31,179	\$27,846	\$29,855	\$30,601	\$746
187.000.233.210000.872	Fringe-Insurance	\$3,844	\$4,162	\$10,675	\$10,942	\$267
187.000.233.220000.871	Fringe-Retirement	\$40,233	\$35,135	\$36,888	\$39,945	\$3,057
187.000.233.220000.872	Fringe-Retirement	\$6,125	\$6,124	\$12,268	\$13,015	\$747
187.000.233.230000.871	Fringe-Fica	\$17,408	\$17,421	\$17,763	\$18,887	\$1,124
187.000.233.230000.872	Fringe-Fica	\$3,093	\$2,950	\$6,456	\$6,154	(\$302)
187.000.233.270000.871	Fringe-Workers Comp	\$2,982	\$2,595	\$2,617	\$2,716	\$99
187.000.233.270000.872	Fringe-Workers Comp	\$445	\$445	\$880	\$885	\$5
187.000.233.323000.871	Repairs/Maintenance	\$245	\$0	\$245	\$245	\$0
187.000.233.332000.871	Travel/Registration	\$10,916	\$8,737	\$10,916	\$10,916	\$0
187.000.233.345000.871	Software/License	\$400	\$400	\$400	\$400	\$0
187.000.233.360000.871	Printing/Binding	\$1,955	\$1,492	\$1,955	\$1,955	\$0
187.000.233.360360.871	Printing-Copier	\$17,477	\$13,883	\$14,145	\$14,145	\$0
187.000.233.395000.871	Other Services	\$150	\$0	\$15,150	\$15,150	\$0
187.000.233.410000.871	Supplies/Small Equipment	\$16,332	\$8,241	\$8,812	\$8,812	\$0
187.000.233.410000.872	Supplies/Small Equipment	\$0	\$0	\$3,000	\$3,000	\$0
187.000.233.640000.871	Dues/Fees	\$730	\$710	\$730	\$730	\$0
187.000.252.115000.871	Salaries - Secretaries	\$27,593	\$27,593	\$27,816	\$28,038	\$222
187.000.252.210000.871	Fringe-Insurance	\$9,149	\$7,966	\$9,785	\$8,532	(\$1,253)
187.000.252.220000.871	Fringe-Retirement	\$4,139	\$4,180	\$4,317	\$4,537	\$220
187.000.252.230000.871	Fringe-Fica	\$1,785	\$1,839	\$2,128	\$2,145	\$17
187.000.252.270000.871	Fringe-Workers Comp	\$303	\$303	\$306	\$308	\$2
187.000.254.110000.871	Salaries - Maintenance	\$64,139	\$56,633	\$37,073	\$37,704	\$631
187.000.254.110004.871	Salaries - Custodians	\$131,931	\$123,887	\$130,309	\$136,070	\$5,761
187.000.254.130000.871	Salaries-Overtime	\$1,510	\$761	\$1,510	\$1,510	\$0
187.000.254.130004.871	Salaries-Overtime	\$3,400	\$1,434	\$5,400	\$7,000	\$1,600
187.000.254.210000.871	Fringe-Insurance	\$7,344	\$12,154	\$10,873	\$8,053	(\$2,820)
187.000.254.210004.871	Fringe-Insurance	\$14,952	\$11,378	\$21,696	\$19,219	(\$2,477)
187.000.254.220000.871	Fringe-Retirement	\$5,378	\$8,238	\$6,968	\$6,345	(\$623)
187.000.254.220004.871	Fringe-Retirement	\$15,651	\$15,811	\$20,330	\$23,149	\$2,819

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

Spartanburg County
Superintendents
May 8, 2014

Account	Description	FY13 Prior Year Budget	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 Proposed Budget	Dollar Difference
187.000.254.230000.871	Fringe-Fica	\$2,772	\$4,058	\$3,268	\$3,078	(\$190)
187.000.254.230004.871	Fringe-FICA	\$8,068	\$9,165	\$9,734	\$10,945	\$1,211
187.000.254.270000.871	Fringe-Workers Comp	\$399	\$643	\$451	\$443	(\$8)
187.000.254.270004.871	Fringe-Workers Comp	\$1,160	\$1,379	\$1,473	\$1,574	\$101
187.000.254.290000.871	Fringe-Other	\$975	\$1,024	\$1,025	\$1,025	\$0
187.000.254.321000.871	Utilities-Water/Sewer	\$27,676	\$20,123	\$27,676	\$29,910	\$2,234
187.000.254.321001.871	Waste Collection	\$6,539	\$6,036	\$7,000	\$7,000	\$0
187.000.254.322000.871	Cleaning Services	\$0	\$0	\$9,144	\$9,144	\$0
187.000.254.323000.871	Repairs/Maintenance	\$58,760	\$58,021	\$56,383	\$56,383	\$0
187.000.254.324000.871	Insurance	\$12,000	\$0	\$12,000	\$12,000	\$0
187.000.254.325000.871	Rent/Lease	\$946	\$422	\$946	\$946	\$0
187.000.254.329000.871	Other Property Services	\$10,005	\$2,839	\$10,005	\$10,005	\$0
187.000.254.340000.871	Communications	\$6,720	\$5,602	\$6,720	\$6,720	\$0
187.000.254.410000.871	Supplies/Small Equipment	\$28,336	\$18,483	\$27,086	\$27,086	\$0
187.000.254.410004.871	Supplies/Small Equipment - Custodial	\$23,887	\$23,056	\$23,887	\$23,887	\$0
187.000.254.470000.871	Heating	\$26,490	\$21,135	\$33,390	\$33,390	\$0
187.000.254.470001.871	Utilities - Electricity	\$93,400	\$97,061	\$84,800	\$102,000	\$17,200
187.000.255.110000.871	Salaries - Transportation	\$405,000	\$404,085	\$450,000	\$450,000	\$0
187.000.255.115000.871	Salaries - Bus Drivers	\$2,550	\$0	\$2,550	\$2,550	\$0
187.000.255.130000.871	Salaries-Overtime	\$53,336	\$81,711	\$100,000	\$100,000	\$0
187.000.255.210000.871	Fringe-Insurance	\$77,763	\$83,446	\$93,952	\$100,600	\$6,648
187.000.255.220000.871	Fringe-Retirement	\$68,395	\$68,819	\$86,474	\$89,403	\$2,929
187.000.255.230000.871	Fringe-Fica	\$35,258	\$33,230	\$42,270	\$42,279	\$9
187.000.255.270000.871	Fringe-Workers Comp	\$5,070	\$5,101	\$6,078	\$6,079	\$1
187.000.255.290000.871	Fringe-Other	\$113	\$61	\$113	\$113	\$0
187.000.255.323000.871	Repairs/Maintenance	\$1,804	\$0	\$1,804	\$1,804	\$0
187.000.255.331000.871	Student Transportation	\$25,883	\$25,461	\$18,023	\$18,023	\$0
187.000.255.332000.871	Travel/Registration	\$5,100	\$1,542	\$5,000	\$5,000	\$0
187.000.255.339000.871	Student Vocational Travel	\$5,204	\$4,390	\$5,204	\$5,204	\$0
187.000.255.410000.871	Supplies/Small Equipment	\$1,918	\$488	\$2,018	\$2,018	\$0
187.000.257.395000.871	Other Services	\$200	\$0	\$200	\$200	\$0
187.000.258.110000.871	Salaries - SRO	\$10,200	\$11,844	\$10,301	\$0	(\$10,301)
187.000.258.220000.871	Fringe-Retirement	\$0	\$1,814	\$1,599	\$0	(\$1,599)
187.000.258.230000.871	Fringe-Fica	\$0	\$906	\$788	\$0	(\$788)
187.000.258.270000.871	Fringe-Workers Comp	\$0	\$130	\$113	\$0	(\$113)
187.000.258.313000.871	Student Services	\$0	\$0	\$39,538	\$39,538	\$0
187.000.264.332000.871	Travel/Registration	\$1,121	\$1,113	\$1,121	\$1,121	\$0
187.000.264.350000.871	Advertising	\$50	\$0	\$50	\$50	\$0
187.000.412.720000.871	Payment - To Other Government	\$250,000	\$211,812	\$250,000	\$250,000	\$0
187.000.420.710000.871	Transfer To General Fund	(\$581,170)	\$150,000	(\$403,352)	(\$106,118)	\$297,234
187.000.420.710001.871	District 7 Administrative Services	\$150,000	\$0	\$150,000	\$150,000	\$0
187.000.423.710000.871	Transfer To Debt Service	\$872,921	\$872,921	\$874,000	\$874,000	\$0
187.170.000.031990.871	Revenue-Misc State Funds	\$0	(\$117)	\$0	\$0	\$0
187.170.122.110000.871	Salaries - Teachers	\$41,087	\$18,648	\$25,000	\$25,000	\$0
187.170.122.115000.871	Salaries - Aides	\$68,603	\$43,473	\$42,000	\$42,000	\$0
187.170.122.130000.871	Salaries-Overtime	\$50	\$0	\$0	\$0	\$0
187.170.122.220000.871	Fringe-Retirement	\$16,043	\$8,547	\$10,486	\$10,486	\$0
187.170.122.230000.871	Fringe-Fica	\$8,395	\$4,743	\$5,126	\$5,126	\$0
187.170.122.270000.871	Fringe-Workers Comp	\$930	\$682	\$737	\$737	\$0
187.170.122.395000.871	Other Services	\$1,113	\$1,113	\$0	\$0	\$0
187.170.122.410000.871	Supplies/Small Equipment	\$888	\$399	\$2,000	\$2,000	\$0
187.170.255.110000.871	Salaries - Summer Transportation	\$18,000	\$762	\$0	\$0	\$0
187.170.255.220000.871	Fringe-Retirement	\$2,631	\$0	\$0	\$0	\$0
187.170.255.230000.871	Fringe-Fica	\$1,377	\$0	\$0	\$0	\$0
187.170.255.270000.871	Fringe-Workers Comp	\$198	\$0	\$0	\$0	\$0
187.170.255.331000.871	Student Transportation	\$0	\$20,447	\$25,000	\$25,000	\$0
Total Expenditures and Transfers OUT		\$10,335,463	\$10,317,211	\$11,009,345	\$11,814,180	\$804,835