

R. D. ANDERSON APPLIED TECHNOLOGY CENTER
General Fund Budget 2026-2027

	<u>2025-2026</u>	<u>2026-2027</u>	<u>Difference</u>
Tax Revenue			
Tax Levy	\$ 4,330,408.00	\$ 4,607,897.00	\$ 277,489.00
Fee in Lieu of Taxes	1,518,294.00	2,076,401.00	558,107.00
Delinquent Taxes	113,698.00	141,981.00	28,283.00
Merchants Inventory	33,163.00	33,163.00	-
Manufacturer's Depreciation	216,201.00	252,532.00	36,331.00
Other State Property Tax	32,835.00	29,142.00	(3,693.00)
Total Tax Revenue	6,244,599.00	7,141,116.00	896,517.00
Non Tax Revenue			
Tuition	2,201,708.00	2,256,533.00	54,825.00
Payment from other LEA's	-	-	-
Interest	11,857.00	37,955.00	26,098.00
Miscellaneous Revenue	-	87,000.00	87,000.00
State Revenue/Retiree Ins.	-	-	-
State Aid to Classrooms	519,957.00	-	(519,957.00)
State Aid to Classrooms Teacher Salary-EIA	-	-	-
Total Non Tax Revenue	2,733,522.00	2,381,488.00	(352,034.00)
Total Revenue	8,978,121.00	9,522,604.00	544,483.00
EXPENDITURES			
INSTRUCTION:			
Cate Programs	4,633,925.00	4,823,656.00	189,731.00
SUPPORT SERVICES:			
Guidance	269,945.00	281,289.00	11,344.00
Health	104,134.00	121,320.00	17,186.00
Career and Technology Placement	111,794.00	116,107.00	4,313.00
Career Specialist Services	79,202.00	84,362.00	5,160.00
Supervision-Special Programs	-	-	-
Board of Education	26,150.00	26,150.00	-
In Service Training	21,000.00	28,000.00	7,000.00
School Administration	830,929.00	856,742.00	25,813.00
Fiscal Services	121,697.00	124,789.00	3,092.00
Operation & Maintenance	1,125,490.00	1,144,559.00	19,069.00
Security	242,375.00	255,399.00	13,024.00
Data Processing	14,578.00	14,578.00	-
Transfer to General Fund	150,000.00	150,000.00	-
Transfer to Master Skills Center	1,096,902.00	1,195,653.00	98,751.00
Transfer to Capital	150,000.00	300,000.00	150,000.00
Total Support Services	4,194,196.00	4,398,948.00	204,752.00
Total Expenditures	8,978,121.00	9,522,604.00	544,483.00

**SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER GENERAL FUND
BUDGET ANALYSIS - SUMMARY OF EXPENSES BY OBJECT
2026-2027**

	<u>2026 BUDGET</u>	<u>2027 BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT CHANGE</u>
Total Salaries	4,240,417.00	4,201,848.00	(38,569.00)	(0.91)%
Total Benefits	1,920,455.00	2,019,858.00	99,403.00	5.18%
Total Purchased Services	626,431.00	717,027.00	90,596.00	14.46%
Total Supplies	651,566.00	909,868.00	258,302.00	39.64%
Total Capital	139,000.00	25,000.00	(114,000.00)	(82.01)%
Total Other Expenses	3,350.00	3,350.00	-	-
Total Transfers	1,396,902.00	1,645,653.00	248,751.00	17.81%
Total Expenses	<u>8,978,121.00</u>	<u>9,522,604.00</u>	<u>544,483.00</u>	<u>6.06%</u>

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
000	- Local Revenue				
111001	Property Taxes	(2,880,251.00)	(3,095,483.00)	(215,232.00)	7.5%
111002	Vehicle Taxes	(585,033.00)	(625,334.00)	(40,301.00)	6.9%
111003	BMW Tags	(30,283.00)	(30,283.00)	-	-
111005	Delinquent Taxes	(113,698.00)	(141,981.00)	(28,283.00)	24.9%
1280	Revenue in Lieu of Taxes	(1,518,294.00)	(2,076,401.00)	(558,107.00)	36.8%
132004	RDA Tier Money - Dist 4	(89,099.00)	(91,442.00)	(2,343.00)	2.6%
132005	RDA Tier Money - Dist 5	(314,601.00)	(322,875.00)	(8,274.00)	2.6%
132006	RDA Tier Money - Dist 6	(431,141.00)	(442,480.00)	(11,339.00)	2.6%
132040	RDA Tuition Dist 4	(204,312.00)	(206,606.00)	(2,294.00)	1.1%
132050	RDA Tuition Dist 5	(612,055.00)	(628,152.00)	(16,097.00)	2.6%
132060	RDA Tuition Dist 6	(1,385,341.00)	(1,421,775.00)	(36,434.00)	2.6%
1510	Interest on Investments	(11,857.00)	(37,955.00)	(26,098.00)	220.1%
1999	Revenue-Other Local Sources	-	(87,000.00)	(87,000.00)	-
Total	Local Revenue	<u>(8,175,965.00)</u>	<u>(9,207,767.00)</u>	<u>(1,031,802.00)</u>	<u>12.6%</u>
000	- State Revenue				
3186	State Aid to Classroom T/S	(519,957.00)	0.00	519,957.00	(100.0)%
3830	Merchant's Inventory Tax	(33,163.00)	(33,163.00)	-	-
3840	Manufacturer's Depr Reimb	(216,201.00)	(252,532.00)	(36,331.00)	16.8%
3890	Other State Prop Tax Revenue	(32,835.00)	(29,142.00)	3,693.00	(11.3)%
Total	State Revenue	<u>(802,156.00)</u>	<u>(314,837.00)</u>	<u>487,319.00</u>	<u>(60.8)%</u>
Total	Revenues	<u><u>\$(8,978,121.00)</u></u>	<u><u>\$(9,522,604.00)</u></u>	<u><u>\$(544,483.00)</u></u>	<u><u>6.06%</u></u>

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
115	- CATE Vocational Programs-HS				
	9110 Regular Salaries	2,762,120.00	2,733,909.00	(28,211.00)	(1.0)%
	9120 Substitute/Temporary Salaries	65,000.00	0.00	(65,000.00)	(100.0)%
	9130 Overtime/Stipends/Bonus	9,000.00	9,500.00	500.00	5.6%
	9210 Group Health & Life Insurance	372,078.00	400,077.00	27,999.00	7.5%
	9220 Employee Retirement	674,362.00	714,645.00	40,283.00	6.0%
	9230 Social Security	189,679.00	200,631.00	10,952.00	5.8%
	9270 Worker's Compensation Tax	12,638.00	23,584.00	10,946.00	86.6%
	931101 Substitute Services	-	35,000.00	35,000.00	-
	9312 Instruct Prog Improvement Svs	20,000.00	20,000.00	-	-
	9323 Repair and Maintenance Service	15,000.00	15,000.00	-	-
	9332 Travel	15,000.00	15,000.00	-	-
	9410 Small Equipment & Supplies	20,900.00	118,819.00	97,919.00	468.5%
	941001 Copiers and Duplicators	9,683.00	9,938.00	255.00	2.6%
	941002 Art Supplies	18,690.00	19,182.00	492.00	2.6%
	941003 PE Supplies	18,690.00	19,182.00	492.00	2.6%
	941004 Postage	18,690.00	19,182.00	492.00	2.6%
	941005 Music Supplies	14,018.00	14,387.00	369.00	2.6%
	941006 Coaching Apparel	14,018.00	14,387.00	369.00	2.6%
	941007 Field Maintenance	25,740.00	26,417.00	677.00	2.6%
	941008 Medical Supplies	12,758.00	13,094.00	336.00	2.6%
	941009 Uniforms (sports)	12,758.00	13,094.00	336.00	2.6%
	941010 Instuctional Supplies	7,008.00	7,192.00	184.00	2.6%
	941011 MMT/Mechatronics- Cagle	7,008.00	7,192.00	184.00	2.6%
	941012 Busin/Web Design - Kiser	3,089.00	3,170.00	81.00	2.6%
	941013 Drafting - Cahill	4,672.00	10,263.00	5,591.00	119.7%
	941014 Health Science - Thompson	3,504.00	3,596.00	92.00	2.6%
	941015 Health Science- Currin	3,504.00	3,596.00	92.00	2.6%
	941016 Health Science- Bates	3,504.00	3,596.00	92.00	2.6%
	941017 Health Science- Morris	3,504.00	3,596.00	92.00	2.6%
	941018 Health Science- Rice	3,504.00	3,596.00	92.00	2.6%
	941019 Health Science- Childers	3,504.00	3,596.00	92.00	2.6%
	941020 Law Enforcement-St. Louis	3,912.00	4,015.00	103.00	2.6%
	941021 Engineering-Henkes	4,672.00	4,795.00	123.00	2.6%
	941022 Health Sciences - Knight	-	3,596.00	3,596.00	-
	941023 Leadership - O'Sullivan	8,237.00	8,454.00	217.00	2.6%

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
941026	Cosmetology- Murphy	4,089.00	4,197.00	108.00	2.6%
941027	Cosmetology- Casey	4,089.00	4,197.00	108.00	2.6%
941032	McCarthy Tezler Supplies	-	551.00	551.00	-
941033	Sp Ed - Abel	537.00	551.00	14.00	2.6%
941042	MTT- Smith	7,008.00	7,192.00	184.00	2.6%
941044	Carpentry- Hall	17,523.00	17,984.00	461.00	2.6%
941045	Carpentry- Webb	16,355.00	16,785.00	430.00	2.6%
941046	Carpentry- Mosley	16,355.00	16,785.00	430.00	2.6%
941047	Law Enforcement- KAT	4,089.00	4,197.00	108.00	2.6%
941048	Fire/EMS- Rogers	3,504.00	3,596.00	92.00	-
941049	Agriculture-Morton	7,722.00	7,925.00	203.00	-
941050	Agriculture - Tannery	7,722.00	7,925.00	203.00	-
941051	Agriculture-PHILLIPS	9,266.00	9,509.00	243.00	-
941052	Agriculture - Stansell	7,722.00	7,925.00	203.00	-
9445	Tech & Software	38,500.00	184,056.00	145,556.00	380.5%
9540	Equipment over \$5000	79,000.00	0.00	(79,000.00)	(100.0)%
9545	Technology Equip and Software	50,000.00	25,000.00	(25,000.00)	(50.0)%
Total	CATE Vocational Programs-HS	<u>4,633,925.00</u>	<u>4,823,656.00</u>	<u>189,731.00</u>	<u>4.1%</u>
212	- Guidance				
9110	Regular Salaries	187,755.00	195,221.00	7,466.00	4.0%
9130	Overtime/Stipends/Bonus	250.00	250.00	-	-
9210	Group Health & Life Insurance	12,974.00	13,560.00	586.00	4.5%
9220	Employee Retirement	48,929.00	50,876.00	1,947.00	4.0%
9230	Social Security	14,117.00	14,680.00	563.00	4.0%
9270	Worker's Compensation Tax	920.00	1,702.00	782.00	85.0%
9360	Printing and Binding	2,500.00	2,500.00	-	-
9410	Small Equipment & Supplies	2,500.00	2,500.00	-	-
Total	Guidance	<u>269,945.00</u>	<u>281,289.00</u>	<u>11,344.00</u>	<u>4.2%</u>
213	- Health				
9110	Regular Salaries	54,401.00	69,560.00	15,159.00	27.9%
9130	Overtime/Stipends/Bonus	11,000.00	11,000.00	-	-
9210	Group Health & Life Insurance	17,554.00	14,106.00	(3,448.00)	(19.6)%
9220	Employee Retirement	14,177.00	18,128.00	3,951.00	27.9%
9230	Social Security	3,735.00	4,980.00	1,245.00	33.3%
9270	Worker's Compensation Tax	267.00	546.00	279.00	104.5%

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>	
	9410	Small Equipment & Supplies	3,000.00	3,000.00	-	-
Total Health			104,134.00	121,320.00	17,186.00	16.5%
216 - Vocational Placement						
	9110	Regular Salaries	71,894.00	74,536.00	2,642.00	3.7%
	9210	Group Health & Life Insurance	11,033.00	11,525.00	492.00	4.5%
	9220	Employee Retirement	18,736.00	19,424.00	688.00	3.7%
	9230	Social Security	5,279.00	5,471.00	192.00	3.6%
	9270	Worker's Compensation Tax	352.00	651.00	299.00	84.9%
	9315	Management Services	2,500.00	2,500.00	-	-
	9410	Small Equipment & Supplies	1,000.00	1,000.00	-	-
	9690	Other Objects	1,000.00	1,000.00	-	-
Total Vocational Placement			111,794.00	116,107.00	4,313.00	3.9%
217 - Career Specialist Services						
	9110	Regular Salaries	50,750.00	54,000.00	3,250.00	6.4%
	9210	Group Health & Life Insurance	11,352.00	11,956.00	604.00	5.3%
	9220	Employee Retirement	13,226.00	14,074.00	848.00	6.4%
	9230	Social Security	3,625.00	3,866.00	241.00	6.7%
	9270	Worker's Compensation Tax	249.00	466.00	217.00	87.2%
Total Career Specialist Services			79,202.00	84,362.00	5,160.00	6.5%
224 - Improv of Instr-In-svc Train						
	9332	Travel	21,000.00	28,000.00	7,000.00	33.3%
Total Improv of Instr-In-svc Train			21,000.00	28,000.00	7,000.00	33.3%
231 - Board of Education						
	9318	Audit Services	18,000.00	18,000.00	-	-
	9319	Legal Services	5,000.00	5,000.00	-	-
	9410	Small Equipment & Supplies	2,000.00	2,000.00	-	-
	9640	Org Membership Dues and Fees	850.00	850.00	-	-
	9690	Other Objects	300.00	300.00	-	-
Total Board of Education			26,150.00	26,150.00	-	-
233 - School Administration						
	9110	Regular Salaries	337,257.00	343,937.00	6,680.00	2.0%
	9111	Principal/Assistant Salaries	120,973.00	128,872.00	7,899.00	6.5%
	9115	Teacher Asst/Clerical Salaries	102,419.00	104,233.00	1,814.00	1.8%
	9130	Overtime/Stipends/Bonus	1,500.00	1,500.00	-	-
	9210	Group Health & Life Insurance	70,446.00	69,092.00	(1,354.00)	(1.9)%

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
9220	Employee Retirement	146,103.00	150,380.00	4,277.00	2.9%
9230	Social Security	41,282.00	42,468.00	1,186.00	2.9%
9270	Worker's Compensation Tax	2,749.00	5,060.00	2,311.00	84.1%
9410	Small Equipment & Supplies	7,000.00	10,000.00	3,000.00	42.9%
9640	Org Membership Dues and Fees	1,200.00	1,200.00	-	-
Total	School Administration	<u>830,929.00</u>	<u>856,742.00</u>	<u>25,813.00</u>	<u>3.1%</u>
252	- Fiscal Services				
9110	Regular Salaries	74,050.00	75,541.00	1,491.00	2.0%
9130	Overtime/Stipends/Bonus	250.00	250.00	-	-
9210	Group Health & Life Insurance	17,554.00	18,376.00	822.00	4.7%
9220	Employee Retirement	19,297.00	19,686.00	389.00	2.0%
9230	Social Security	5,183.00	5,270.00	87.00	1.7%
9260	Unemployment Compensation	4,000.00	4,000.00	-	-
9270	Worker's Compensation Tax	363.00	666.00	303.00	83.5%
9399	Miscellaneous Purchased Svs	-	0.00	-	-
9410	Small Equipment & Supplies	1,000.00	1,000.00	-	-
Total	Fiscal Services	<u>121,697.00</u>	<u>124,789.00</u>	<u>3,092.00</u>	<u>2.5%</u>
254	- Operations and Maintenance				
9110	Regular Salaries	313,161.00	318,821.00	5,660.00	1.8%
911009	Custodial Salaries	69,387.00	71,468.00	2,081.00	3.0%
9210	Group Health & Life Insurance	52,432.00	50,787.00	(1,645.00)	(3.1)%
9220	Employee Retirement	94,456.00	79,334.00	(15,122.00)	(16.0)%
9230	Social Security	25,807.00	22,264.00	(3,543.00)	(13.7)%
9270	Worker's Compensation Tax	11,801.00	23,827.00	12,026.00	101.9%
9321	Utility Services (Excl Energy)	21,425.00	23,000.00	1,575.00	7.4%
932301	Preventative Maintenance Svs	35,000.00	45,000.00	10,000.00	28.6%
932303	RDA Repairs/Bldg Equip	40,000.00	30,000.00	(10,000.00)	(25.0)%
932305	RDA Minor Repairs Bldg	20,000.00	25,000.00	5,000.00	25.0%
9324	Property Insurance	165,000.00	200,000.00	35,000.00	21.2%
9329	Other Property Services	5,000.00	6,000.00	1,000.00	20.0%
9340	Communication	24,003.00	17,000.00	(7,003.00)	(29.2)%
9410	Small Equipment & Supplies	55,000.00	55,000.00	-	-
9470	Energy	148,158.00	138,546.00	(9,612.00)	(6.5)%
947001	Heat	34,860.00	38,512.00	3,652.00	10.5%
9540	Equipment over \$5000	10,000.00	0.00	(10,000.00)	(100.0)%

SPARTANBURG COUNTY SCHOOL DISTRICT SIX
R.D. ANDERSON APPLIED TECHNOLOGY CENTER
2026-2027

		<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
Total	Operations and Maintenance	1,125,490.00	1,144,559.00	19,069.00	1.7%
258	- Security				
	9115 Teacher Asst/Clerical Salaries	9,000.00	9,000.00	-	-
	9130 Overtime/Stipends/Bonus	250.00	250.00	-	-
	9220 Employee Retirement	2,750.00	2,750.00	-	-
	9230 Social Security	900.00	900.00	-	-
	9270 Worker's Compensation Tax	50.00	50.00	-	-
	9313 Student Services	66,640.00	66,640.00	-	-
	939901 Security Services	41,926.00	58,356.00	16,430.00	39.2%
	939903 Police Officers	93,859.00	90,453.00	(3,406.00)	(3.6)%
	9410 Small Equipment & Supplies	27,000.00	27,000.00	-	-
Total	Security	242,375.00	255,399.00	13,024.00	5.4%
266	- Tech and Data Proc Services				
	9316 Data Processing Services	14,578.00	14,578.00	-	-
Total	Tech and Data Proc Services	14,578.00	14,578.00	-	-
420	- Transfer to General Fund				
	9710 Fund Modifications	150,000.00	150,000.00	-	-
Total	Transfer to General Fund	150,000.00	150,000.00	-	-
421	- Transfer to Spec Rev Fund				
	9720 Transits	1,096,902.00	1,195,653.00	98,751.00	9.0%
Total	Transfer to Spec Rev Fund	1,096,902.00	1,195,653.00	98,751.00	9.0%
424	- Transfer to Sch Building Fund				
	9710 Fund Modifications	150,000.00	300,000.00	150,000.00	100.0%
Total	Transfer to Sch Building Fund	150,000.00	300,000.00	150,000.00	100.0%
Total	Expenses	\$8,978,121.00	\$9,522,604.00	\$544,483.00	6.06%

**Spartanburg County Master Skills Center
General Fund Budget 2026-2027**

REVENUE

Non Tax Revenue	2025-2026	2026-2027	Difference
Tuition	\$ 215,082.00	204,967	(10,115.00)
State Revenue/Retiree Ins.	\$ 11,453.00	\$ 11,453.00	-
State Aid to Classrooms Teacher Salary	\$ -	\$ -	-
Total Non Tax Revenue	\$ 226,535.00	\$ 216,420.00	(10,115.00)
Other Financing Source - RD Anderson	\$ 1,096,902.00	\$ 1,195,653.00	98,751.00
TOTAL REVENUE	\$ 1,323,437.00	\$ 1,412,073.00	88,636.00

EXPENDITURES

INSTRUCTION

Vocational	\$ 731,260.00	\$ 788,788.00	57,528.00
SUPPORT SERVICES			-
Administration	\$ 256,523.00	\$ 262,821.00	6,298.00
Nursing	\$ 79,331.00	\$ 100,171.00	20,840.00
Career Placement	0 \$ 111,977.00	\$ 115,947.00	3,970.00
Operation & Management	\$ 25,000.00	\$ 25,000.00	-
School Resource Officer	\$ 119,346.00	\$ 119,346.00	-
TOTAL SUPPORT SERVICES	\$ 592,177.00	\$ 623,285.00	31,108.00
TOTAL EXPENDITURES	\$ 1,323,437.00	\$ 1,412,073.00	88,636.00

**SPARTANBURG COUNTY SCHOOL DISTRICT SIX
MASTER SKILLS CENTER GENERAL FUND BUDGET
2026-2027**

			<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT</u> <u>CHANGE</u>
000	- Local Revenue					
	1320	Tuition-Other LEAs-Reg Day Sch	(215,082.00)	(204,967.00)	10,115.00	(4.7)%
Total	Local Revenue		<u>(215,082.00)</u>	<u>(204,967.00)</u>	<u>10,115.00</u>	<u>(4.7)%</u>
000	- State Revenue					
	3181	Retiree Insurance	(11,453.00)	(11,453.00)	-	-
Total	State Revenue		<u>(11,453.00)</u>	<u>(11,453.00)</u>	<u>-</u>	<u>-</u>
000	- Transfers and Other Revenue					
	5220	Transfer from Spec Rev Fund	(1,096,902.00)	(1,195,653.00)	(98,751.00)	9.0%
Total	Transfers and Other Revenue		<u>(1,096,902.00)</u>	<u>(1,195,653.00)</u>	<u>(98,751.00)</u>	<u>9.0%</u>
Total	Revenues		<u><u>\$(1,323,437.00)</u></u>	<u><u>\$(1,412,073.00)</u></u>	<u><u>\$(88,636.00)</u></u>	<u><u>6.70%</u></u>
115	- CATE Vocational Programs-HS					
	9110	Regular Salaries	474,929.00	486,328.00	11,399.00	2.4%
	9120	Substitute/Temporary Salaries	1,500.00	0.00	(1,500.00)	(100.0)%
	9130	Overtime/Stipends/Bonus	1,250.00	1,250.00	-	-
	9210	Group Health & Life Insurance	61,550.00	78,362.00	16,812.00	27.3%
	9220	Employee Retirement	102,081.00	111,388.00	9,307.00	9.1%
	9230	Social Security	28,235.00	34,182.00	5,947.00	21.1%
	9270	Worker's Compensation Tax	1,920.00	3,526.00	1,606.00	83.7%
	931101	Substitute Services	-	1,500.00	1,500.00	-
	9323	Repair and Maintenance Service	1,000.00	1,000.00	-	-
	9410	Small Equipment & Supplies	5,000.00	5,000.00	-	-
	941001	Copiers and Duplicators	10,759.00	11,042.00	283.00	2.6%
	941002	Art Supplies	10,759.00	11,042.00	283.00	2.6%
	941003	PE Supplies	10,759.00	11,042.00	283.00	2.6%
	941004	Postage	10,759.00	11,042.00	283.00	2.6%
	941005	Music Supplies	10,759.00	11,042.00	283.00	2.6%
	941006	Coaching Apparel	-	11,042.00	11,042.00	-
Total	CATE Vocational Programs-HS		<u><u>731,260.00</u></u>	<u><u>788,788.00</u></u>	<u><u>57,528.00</u></u>	<u><u>7.9%</u></u>

**SPARTANBURG COUNTY SCHOOL DISTRICT SIX
MASTER SKILLS CENTER GENERAL FUND BUDGET
2026-2027**

		2026 BUDGET	2027 BUDGET	DIFFERENCE	PCT CHANGE
213	- Health				
	9110 Regular Salaries	54,401.00	69,560.00	15,159.00	27.9%
	9210 Group Health & Life Insurance	6,487.00	6,780.00	293.00	4.5%
	9220 Employee Retirement	14,177.00	18,128.00	3,951.00	27.9%
	9230 Social Security	3,999.00	5,157.00	1,158.00	29.0%
	9270 Worker's Compensation Tax	267.00	546.00	279.00	104.5%
Total	Health	79,331.00	100,171.00	20,840.00	26.3%
216	- Vocational Placement				
	9110 Regular Salaries	70,027.00	72,219.00	2,192.00	3.1%
	9210 Group Health & Life Insurance	17,554.00	18,376.00	822.00	4.7%
	9220 Employee Retirement	18,249.00	18,821.00	572.00	3.1%
	9230 Social Security	5,054.00	5,149.00	95.00	1.9%
	9270 Worker's Compensation Tax	343.00	632.00	289.00	84.3%
	9315 Management Services	750.00	750.00	-	-
Total	Vocational Placement	111,977.00	115,947.00	3,970.00	3.6%
233	- School Administration				
	9111 Principal/Assistant Salaries	108,743.00	110,915.00	2,172.00	2.0%
	9115 Teacher Asst/Clerical Salaries	42,688.00	43,929.00	1,241.00	2.9%
	9210 Group Health & Life Insurance	24,041.00	25,156.00	1,115.00	4.6%
	9220 Employee Retirement	39,462.00	40,353.00	891.00	2.3%
	9230 Social Security	11,228.00	11,487.00	259.00	2.3%
	9270 Worker's Compensation Tax	742.00	1,362.00	620.00	83.6%
	9410 Small Equipment & Supplies	29,619.00	29,619.00	-	-
Total	School Administration	256,523.00	262,821.00	6,298.00	2.5%
254	- Operations and Maintenance				
	9410 Small Equipment & Supplies	15,000.00	15,000.00	-	-
	941001 Copiers and Duplicators	10,000.00	10,000.00	-	-
Total	Operations and Maintenance	25,000.00	25,000.00	-	-
258	- Security				
	939903 Police Officers	119,346.00	119,346.00	-	-
Total	Security	119,346.00	119,346.00	-	-
Total	Expenses	\$1,323,437.00	\$1,412,073.00	\$88,636.00	6.70%

**SPARTANBURG COUNTY SCHOOL DISTRICT SIX
MASTER SKILLS CENTER GENERAL FUND BUDGET
2026-2027**

		<u>2026 BUDGET</u>	<u>2027 BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT CHANGE</u>
000	- Local Revenue				
	1320 Tuition-Other LEAs-Reg Day Sch	(215,082.00)	(204,967.00)	10,115.00	(4.7)%
Total	Local Revenue	<u>(215,082.00)</u>	<u>(204,967.00)</u>	<u>10,115.00</u>	<u>(4.7)%</u>
000	- State Revenue				
	3181 Retiree Insurance	(11,453.00)	(11,453.00)	-	-
Total	State Revenue	<u>(11,453.00)</u>	<u>(11,453.00)</u>	<u>-</u>	<u>-</u>
000	- Transfers and Other Revenue				
	5220 Transfer from Spec Rev Fund	(1,096,902.00)	(1,195,653.00)	(98,751.00)	9.0%
Total	Transfers and Other Revenue	<u>(1,096,902.00)</u>	<u>(1,195,653.00)</u>	<u>(98,751.00)</u>	<u>9.0%</u>
Total	Revenues	<u><u>\$(1,323,437.00)</u></u>	<u><u>\$(1,412,073.00)</u></u>	<u><u>\$(88,636.00)</u></u>	<u><u>6.70%</u></u>
115	- CATE Vocational Programs-HS				
	9110 Regular Salaries	474,929.00	486,328.00	11,399.00	2.4%
	9120 Substitute/Temporary Salaries	1,500.00	0.00	(1,500.00)	(100.0)%
	9130 Overtime/Stipends/Bonus	1,250.00	1,250.00	-	-
	9210 Group Health & Life Insurance	61,550.00	78,362.00	16,812.00	27.3%
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	9270 Worker's Compensation Tax	1,920.00	3,526.00	1,606.00	83.7%
	931101 Substitute Services	-	1,500.00	1,500.00	-
	9323 Repair and Maintenance Service	1,000.00	1,000.00	-	-
	9410 Small Equipment & Supplies	5,000.00	5,000.00	-	-
	941001 Copiers and Duplicators	10,759.00	11,042.00	283.00	2.6%
	941002 Art Supplies	10,759.00	11,042.00	283.00	2.6%
	941003 PE Supplies	10,759.00	11,042.00	283.00	2.6%
	941004 Postage	10,759.00	11,042.00	283.00	2.6%
	941005 Music Supplies	10,759.00	11,042.00	283.00	2.6%
	941006 Coaching Apparel	-	11,042.00	11,042.00	-
Total	CATE Vocational Programs-HS	<u><u>731,260.00</u></u>	<u><u>788,788.00</u></u>	<u><u>57,528.00</u></u>	<u><u>7.9%</u></u>

**SPARTANBURG COUNTY SCHOOL DISTRICT SIX
MASTER SKILLS CENTER GENERAL FUND BUDGET
2026-2027**

		<u>2026 BUDGET</u>	<u>2027 BUDGET</u>	<u>DIFFERENCE</u>	<u>PCT CHANGE</u>
213	- Health				
	9110 Regular Salaries	54,401.00	69,560.00	15,159.00	27.9%
	9210 Group Health & Life Insurance	6,487.00	6,780.00	293.00	4.5%
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	9230 Social Security	3,999.00	5,157.00	1,158.00	29.0%
	9270 Worker's Compensation Tax	267.00	546.00	279.00	104.5%
Total	Health	<u>79,331.00</u>	<u>100,171.00</u>	<u>20,840.00</u>	<u>26.3%</u>
216	- Vocational Placement				
	9110 Regular Salaries	70,027.00	72,219.00	2,192.00	3.1%
	9210 Group Health & Life Insurance	17,554.00	18,376.00	822.00	4.7%
	9220 Employee Retirement	18,249.00	18,821.00	572.00	3.1%
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	9315 Management Services	750.00	750.00	-	-
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	9410 Small Equipment & Supplies	29,619.00	29,619.00	-	-
Total	School Administration	<u>256,523.00</u>	<u>262,821.00</u>	<u>6,298.00</u>	<u>2.5%</u>
254	- Operations and Maintenance				
	9410 Small Equipment & Supplies	15,000.00	15,000.00	-	-
	941001 Copiers and Duplicators	10,000.00	10,000.00	-	-
Total	Operations and Maintenance	<u>25,000.00</u>	<u>25,000.00</u>	<u>-</u>	<u>-</u>
258	- Security				
	939903 Police Officers	119,346.00	119,346.00	-	-
Total	Security	<u>119,346.00</u>	<u>119,346.00</u>	<u>-</u>	<u>-</u>
Total	Expenses	<u><u>\$1,323,437.00</u></u>	<u><u>\$1,412,073.00</u></u>	<u><u>\$88,636.00</u></u>	<u><u>6.70%</u></u>