



**Spartanburg County School District Number Seven
Spartanburg County Alternative School (SCAS)
2015-2016 Budget - FINAL**



	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Proposed 2015-2016
LOCAL REVENUE				
Local Property Tax including Delinquent	\$ 1,974,096	\$ 2,070,626	\$ 2,332,215	\$ 2,350,000
Intergovernmental (Tier II, III, and Transp)	1,125,673	1,164,831	1,195,538	1,207,798
Other	205,054	226,132	208,000	244,000
	\$ 3,304,823	\$ 3,461,589	\$ 3,735,753	\$ 3,801,798
STATE REVENUE				
Manufacturer's Depreciation	32,206	33,874	32,206	32,206
Other	-	-		
	\$ 32,206	\$ 33,874	\$ 32,206	\$ 32,206
TOTAL REVENUE	\$ 3,337,029	\$ 3,495,463	\$ 3,767,959	\$ 3,834,004
TOTAL EXPENDITURES	\$ (3,578,221)	\$ (3,649,374)	\$ (3,767,959)	\$ (3,834,004)
Instruction	\$ (2,065,395)	\$ (2,237,658)	\$ (2,274,601)	\$ (2,332,582)
Supporting	\$ (1,512,826)	\$ (1,411,716)	\$ (1,493,358)	\$ (1,533,405)
Other	\$ -			
OTHER FINANCING SOURCES (USES)	\$ 34,643	\$ 29,164	\$ 26,978	\$ 31,983
<i>Fund Balance Change</i>	(206,549)	(124,747)	-	-
ENDING FUND BALANCE	\$ 589,428	\$ 464,681	\$ 464,681	\$ 464,681
<i>Fund Balance as % Current Year Expenses</i>	16.5%	12.7%	12.3%	12.1%



Spartanburg School District Seven
Spartanburg County Alternative School
2015-2016 Fiscal Year Budget



Spartanburg County
Alternative School

County Superintendent's Meeting ~ May 14, 2015

Account	Account Type	Description	FY15 Budget	FY16 Proposed	% Difference	\$ Difference	FTEs
189.000.000.011100.893	REVENUE	Ad Valorum Tax-Real Estate	(\$1,836,942.00)	(\$1,850,000.00)		(\$13,058.00)	
189.000.000.011101.893	REVENUE	Ad Valorum Tax-Vehicles	(\$405,273.00)	(\$410,000.00)		(\$4,727.00)	
189.000.000.011103.893	REVENUE	Ad Valorum Tax-BMW Tags	\$0.00	\$0.00		\$0.00	
189.000.000.011104.893	REVENUE	Delinquent Tax	(\$90,000.00)	(\$90,000.00)		\$0.00	
189.000.000.011400.893	REVENUE	Penalties/Interest On Taxes	\$0.00	\$0.00		\$0.00	
189.000.000.012800.893	REVENUE	Revenue In Lieu Of Taxes	(\$208,000.00)	(\$244,000.00)		(\$36,000.00)	
189.000.000.019990.893	REVENUE	Revenue-Other Misc	\$0.00	\$0.00		\$0.00	
189.000.000.021000.893	REVENUE	Revenue-Other Governments	\$0.00	(\$1,207,798.00)		(\$1,207,798.00)	
189.000.000.038200.893	REVENUE	Homestead Exemption	(\$120,074.00)	\$0.00		\$120,074.00	
189.000.000.038250.893	REVENUE	Reim/Property Tax Relief/Tier 3	(\$725,464.00)	\$0.00		\$725,464.00	
189.000.000.038300.893	REVENUE	Merchants Inventory Tax	\$0.00	\$0.00		\$0.00	
189.000.000.038400.893	REVENUE	Manufacturers Dep Reimb	(\$32,206.00)	(\$32,206.00)		\$0.00	
189.000.000.038900.893	REVENUE	Other State Prop Tax Revenue	\$0.00	\$0.00		\$0.00	
189.000.000.052100.893	TRANSFERS IN	Budget Shortfall	\$0.00	\$0.00		\$0.00	
189.000.000.052200.893	TRANSFERS IN	Transfer In From Special Revenue	(\$350,000.00)	\$0.00		\$350,000.00	
189.000.000.052300.893	TRANSFERS IN	Transfer In From Special Revenue EIA	(\$83,978.00)	(\$88,983.00)		(\$5,005.00)	
			(\$3,851,937.00)	(\$3,922,987.00)	1.84%	(\$71,050.00)	
189.000.113.110000.893	EXPENDITURE	Salaries - Teachers	\$555,365.00	\$533,778.00	-4%	(\$21,587.00)	10.5
189.000.113.115000.893	EXPENDITURE	Salaries - Aides	\$129,368.00	\$131,045.36	1%	\$1,677.36	5
189.000.113.120000.893	EXPENDITURE	Salaries-Substitutes	\$11,125.00	\$15,000.00	35%	\$3,875.00	
189.000.113.210000.893	EXPENDITURE	Fringe-Insurance	\$93,239.00	\$95,735.66	3%	\$2,496.66	
189.000.113.220000.893	EXPENDITURE	Fringe-Retirement	\$110,073.00	\$110,879.17	1%	\$806.17	
189.000.113.230000.893	EXPENDITURE	Fringe-Fica	\$52,061.00	\$52,006.49	0%	(\$54.51)	
189.000.113.270000.893	EXPENDITURE	Fringe-Workers Comp	\$7,555.00	\$7,478.07	-1%	(\$76.93)	
189.000.113.290000.893	EXPENDITURE	Fringe-Other	\$1,000.00	\$0.00	-100%	(\$1,000.00)	
189.000.113.323000.893	EXPENDITURE	Repairs/Maintenance	\$318.00	\$318.00	0%	\$0.00	
189.000.113.360000.893	EXPENDITURE	Printing/Binding	\$2,000.00	\$2,000.00	0%	\$0.00	
189.000.113.395000.893	EXPENDITURE	Other Services	\$350.00	\$350.00	0%	\$0.00	
189.000.113.410000.893	EXPENDITURE	Supplies/Small Equipment	\$4,350.00	\$4,350.00	0%	\$0.00	
189.000.113.420000.893	EXPENDITURE	Textbooks	\$6,200.00	\$6,200.00	0%	\$0.00	
189.000.113.445000.893	EXPENDITURE	Tech Supplies/Software	\$4,782.00	\$4,782.00	0%	\$0.00	
189.000.114.110000.893	EXPENDITURE	Salaries - Teachers	\$767,714.00	\$780,278.42	2%	\$12,564.42	14.5
189.000.114.120000.893	EXPENDITURE	Salaries-Substitutes	\$12,000.00	\$15,000.00	25%	\$3,000.00	
189.000.114.210000.893	EXPENDITURE	Fringe-Insurance	\$88,542.00	\$90,754.87	2%	\$2,212.87	
189.000.114.220000.893	EXPENDITURE	Fringe-Retirement	\$122,556.00	\$129,709.90	6%	\$7,153.90	
189.000.114.230000.893	EXPENDITURE	Fringe-Fica	\$57,687.00	\$60,838.80	5%	\$3,151.80	
189.000.114.270000.893	EXPENDITURE	Fringe-Workers Comp	\$8,546.00	\$8,748.06	2%	\$202.06	
189.000.114.290000.893	EXPENDITURE	Fringe-Other	\$700.00	\$0.00	-100%	(\$700.00)	
189.000.114.331000.893	EXPENDITURE	Student Transportation	\$669.00	\$669.00	0%	\$0.00	
189.000.114.360000.893	EXPENDITURE	Printing/Binding	\$387.00	\$387.00	0%	\$0.00	
189.000.114.360360.893	EXPENDITURE	Printing-Copier	\$8,955.00	\$8,955.00	0%	\$0.00	
189.000.114.395000.893	EXPENDITURE	Other Services	\$150.00	\$150.00	0%	\$0.00	
189.000.114.410000.893	EXPENDITURE	Supplies/Small Equipment	\$5,706.00	\$5,706.00	0%	\$0.00	
189.000.114.410009.893	EXPENDITURE	Supplies/Furniture	\$3,618.00	\$3,618.00	0%	\$0.00	
189.000.114.410050.893	EXPENDITURE	Supplies/Small Equipment - Art	\$3,500.00	\$3,500.00	0%	\$0.00	
189.000.114.420000.893	EXPENDITURE	Textbooks	\$2,100.00	\$2,100.00	0%	\$0.00	
189.000.114.445000.893	EXPENDITURE	Tech Supplies/Software	\$116.00	\$116.00	0%	\$0.00	
189.000.127.110000.893	EXPENDITURE	Salaries - Teachers	\$80,599.00	\$97,235.00	21%	\$16,636.00	2
189.000.127.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,125.00	\$1,200.00	7%	\$75.00	



Spartanburg School District Seven
Spartanburg County Alternative School
2015-2016 Fiscal Year Budget



County Superintendent's Meeting ~ May 14, 2015

Spartanburg County
Alternative School

Account	Account Type	Description	FY15 Budget	FY16 Proposed	% Difference	\$ Difference	FTEs
189.000.127.210000.893	EXPENDITURE	Fringe-Insurance	\$10,023.00	\$10,022.36	0%	(\$0.64)	
189.000.127.220000.893	EXPENDITURE	Fringe-Retirement	\$15,717.00	\$16,054.74	2%	\$337.74	
189.000.127.230000.893	EXPENDITURE	Fringe-Fica	\$7,431.00	\$7,530.28	1%	\$99.28	
189.000.127.270000.893	EXPENDITURE	Fringe-Workers Comp	\$1,068.00	\$1,082.79	1%	\$14.79	
189.000.181.372000.893	EXPENDITURE	Tuition to LEA	\$125,000.00	\$125,000.00	0%	\$0.00	
189.000.211.395000.893	EXPENDITURE	Other Services	\$117,000.00	\$130,000.00	11%	\$13,000.00	
189.000.212.110000.893	EXPENDITURE	Salaries - Teachers	\$182,950.00	\$185,083.68	1%	\$2,133.68	3
189.000.212.115000.893	EXPENDITURE	Salaries - Aides	\$23,560.00	\$24,031.20	2%	\$471.20	1
189.000.212.120000.893	EXPENDITURE	Salaries-Substitutes	\$500.00	\$250.00	-50%	(\$250.00)	
189.000.212.210000.893	EXPENDITURE	Fringe-Insurance	\$25,634.00	\$27,185.83	6%	\$1,551.83	
189.000.212.220000.893	EXPENDITURE	Fringe-Retirement	\$33,494.00	\$34,147.42	2%	\$653.42	
189.000.212.230000.893	EXPENDITURE	Fringe-Fica	\$15,836.00	\$16,016.42	1%	\$180.42	
189.000.212.270000.893	EXPENDITURE	Fringe-Workers Comp	\$2,278.00	\$2,303.01	1%	\$25.01	
189.000.212.313000.893	EXPENDITURE	Student Services	\$109.00	\$109.00	0%	\$0.00	
189.000.212.410000.893	EXPENDITURE	Supplies/Small Equipment	\$786.00	\$786.00	0%	\$0.00	
189.000.213.110000.893	EXPENDITURE	Salaries - Teachers	\$31,934.00	\$34,638.18	8%	\$2,704.18	1
189.000.213.120000.893	EXPENDITURE	Salaries-Substitutes	\$3,225.00	\$500.00	-84%	(\$2,725.00)	
189.000.213.210000.893	EXPENDITURE	Fringe-Insurance	\$9,304.00	\$8,477.65	-9%	(\$826.35)	
189.000.213.220000.893	EXPENDITURE	Fringe-Retirement	\$5,406.00	\$5,731.04	6%	\$325.04	
189.000.213.230000.893	EXPENDITURE	Fringe-Fica	\$2,451.00	\$2,688.07	10%	\$237.07	
189.000.213.270000.893	EXPENDITURE	Fringe-Workers Comp	\$387.00	\$386.52	0%	(\$0.48)	
189.000.213.410000.893	EXPENDITURE	Supplies/Small Equipment	\$1,503.00	\$1,503.00	0%	\$0.00	
189.000.213.445000.893	EXPENDITURE	Tech Supplies/Software	\$425.00	\$425.00	0%	\$0.00	
189.000.224.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,120.00	\$1,120.00	0%	\$0.00	
189.000.224.220000.893	EXPENDITURE	Fringe-Retirement	\$243.00	\$182.67	-25%	(\$60.33)	
189.000.224.230000.893	EXPENDITURE	Fringe-Fica	\$115.00	\$85.68	-25%	(\$29.32)	
189.000.224.270000.893	EXPENDITURE	Fringe-Workers Comp	\$17.00	\$12.32	-28%	(\$4.68)	
189.000.224.312000.893	EXPENDITURE	Staff Instructional Service	\$25.00	\$25.00	0%	\$0.00	
189.000.224.332000.893	EXPENDITURE	Travel/Registration	\$11,004.00	\$11,004.00	0%	\$0.00	
189.000.224.640000.893	EXPENDITURE	Dues/Fees	\$200.00	\$200.00	0%	\$0.00	
189.000.231.318000.893	EXPENDITURE	Audit Services	\$6,500.00	\$6,500.00	0%	\$0.00	
189.000.233.111000.893	EXPENDITURE	Salaries-Principals	\$234,733.00	\$239,427.66	2%	\$4,694.66	3
189.000.233.115000.893	EXPENDITURE	Salaries - Aides	\$81,376.00	\$84,023.52	3%	\$2,647.52	3
189.000.233.120000.893	EXPENDITURE	Salaries-Substitutes	\$1,800.00	\$1,800.00	0%	\$0.00	
189.000.233.130000.893	EXPENDITURE	Salaries-Overtime	\$0.00	\$300.00		\$300.00	
189.000.233.210000.893	EXPENDITURE	Fringe-Insurance	\$46,170.00	\$47,323.49	2%	\$1,153.49	
189.000.233.220000.893	EXPENDITURE	Fringe-Retirement	\$50,452.00	\$53,097.39	5%	\$2,645.39	
189.000.233.230000.893	EXPENDITURE	Fringe-Fica	\$24,209.00	\$24,904.67	3%	\$695.67	
189.000.233.270000.893	EXPENDITURE	Fringe-Workers Comp	\$3,517.00	\$3,581.07	2%	\$64.07	
189.000.233.290000.893	EXPENDITURE	Fringe-Other	\$775.00	\$0.00	-100%	(\$775.00)	
189.000.233.323000.893	EXPENDITURE	Repairs/Maintenance	\$106.00	\$106.00	0%	\$0.00	
189.000.233.332000.893	EXPENDITURE	Travel/Registration	\$1,910.00	\$1,910.00	0%	\$0.00	
189.000.233.410000.893	EXPENDITURE	Supplies/Small Equipment	\$10,949.00	\$10,949.00	0%	\$0.00	
189.000.254.110000.893	EXPENDITURE	Salaries - Operations	\$56,453.00	\$57,137.60	1%	\$684.60	2
189.000.254.130000.893	EXPENDITURE	Salaries-Overtime	\$2,392.00	\$3,000.00	25%	\$608.00	
189.000.254.210000.893	EXPENDITURE	Fringe-Insurance	\$14,481.00	\$14,842.94	2%	\$361.94	
189.000.254.220000.893	EXPENDITURE	Fringe-Retirement	\$9,422.00	\$9,808.45	4%	\$386.45	
189.000.254.230000.893	EXPENDITURE	Fringe-Fica	\$4,189.00	\$4,600.52	10%	\$411.52	
189.000.254.270000.893	EXPENDITURE	Fringe-Workers Comp	\$662.00	\$661.52	0%	(\$0.48)	
189.000.254.290000.893	EXPENDITURE	Fringe-Other	\$894.00	\$0.00	-100%	(\$894.00)	



Spartanburg School District Seven
Spartanburg County Alternative School
2015-2016 Fiscal Year Budget



Spartanburg County
Alternative School

County Superintendent's Meeting ~ May 14, 2015

<i>Account</i>	<i>Account Type</i>	<i>Description</i>	<i>FY15 Budget</i>	<i>FY16 Proposed</i>	<i>% Difference</i>	<i>\$ Difference</i>	<i>FTEs</i>
189.000.254.321000.893	EXPENDITURE	Utilities-Water/Sewer	\$15,000.00	\$17,500.00	17%	\$2,500.00	
189.000.254.321001.893	EXPENDITURE	Waste Collection	\$5,000.00	\$6,000.00	20%	\$1,000.00	
189.000.254.322000.893	EXPENDITURE	Cleaning Services	\$116,000.00	\$116,000.00	0%	\$0.00	
189.000.254.323000.893	EXPENDITURE	Repairs/Maintenance	\$20,000.00	\$20,000.00	0%	\$0.00	
189.000.254.340000.893	EXPENDITURE	Communications	\$2,500.00	\$2,500.00	0%	\$0.00	
189.000.254.410000.893	EXPENDITURE	Supplies/Small Equipment	\$11,214.00	\$11,214.00	0%	\$0.00	
189.000.254.410004.893	EXPENDITURE	Supplies/Small Equipment	\$1,950.00	\$1,950.00	0%	\$0.00	
189.000.254.470000.893	EXPENDITURE	Heating	\$22,000.00	\$22,000.00	0%	\$0.00	
189.000.254.470001.893	EXPENDITURE	Utilities - Electricity	\$115,000.00	\$116,296.51	1%	\$1,296.51	
189.000.254.690000.893	EXPENDITURE	Other Expenditures	\$750.00	\$750.00	0%	\$0.00	
189.000.255.331000.893	EXPENDITURE	Student Transportation	\$95,000.00	\$95,000.00	0%	\$0.00	
189.000.258.313000.893	EXPENDITURE	Student Services	\$58,000.00	\$60,000.00	3%	\$2,000.00	
189.000.258.399000.893	EXPENDITURE	Miscellaneous Purchased Services	\$115.00	\$115.00	0%	\$0.00	
189.000.264.290000.893	EXPENDITURE	Fringe-Other	\$0.00	\$3,000.00		\$3,000.00	
189.000.266.445000.893	EXPENDITURE	Tech Supplies/Software	\$9,459.00	\$9,459.00	0%	\$0.00	
189.000.271.660000.893	EXPENDITURE	Field Trips	\$758.00	\$758.00	0%	\$0.00	
189.000.431.791000.893	TRANSFERS OUT	Indirect Cost	\$57,000.00	\$57,000.00	0%	\$0.00	
			\$3,851,937.00	\$3,922,987.00		\$71,050.00	45



SPARTANBURG SCHOOL DISTRICT SEVEN
2015-2016 GENERAL FUND BUDGET
Spartanburg County Alternative School
Sorted by FUNCTION



	2014-2015 Budget	Proposed Budget 2015-2016	Variance
LOCAL REVENUE			
Ad Valorem Tax	\$ 2,242,215	\$ 2,260,000	\$ 17,785
Delinquent Tax	90,000	90,000	-
In-Lieu of Tax	208,000	244,000	36,000
Total Local Revenue	2,540,215	2,594,000	53,785
STATE REVENUE			
Homestead Reimbursement-Tier 2	120,074	-	(120,074)
Property Tax Relief-Tier 3	725,464	-	(725,464)
Manufacturer's Depreciation Re	32,206	32,206	-
Revenue Other Governments	-	1,207,798	1,207,798
Total State Revenue	877,744	1,240,004	362,260
OTHER FINANCING SOURCES:			
Transfer in from Special Revenue Funds	433,978	88,983	(344,995)
Transfer in from General Fund	-	-	-
FEDERAL REVENUE			
	-	-	-
TOTAL REVENUE	3,851,937	3,922,987	71,050
EXPENDITURES:			
INSTRUCTION			
Elementary	977,786	963,923	(13,863)
High School 9-12	1,082,946	1,110,530	27,584
Special Education & Homebound	115,963	133,125	17,162
Tuition to LEA	125,000	125,000	-
Total Instruction	2,301,695	2,332,578	30,883
SUPPORT SERVICES			
Attendance & Social Work	117,000	130,000	13,000
Guidance	285,147	289,913	4,766
Health	54,635	54,349	(286)
Inservice Training	12,724	12,630	(94)
Board of Education	6,500	6,500	-
School Administration	455,997	467,423	11,426
Operations & Maintenance	397,907	404,262	6,355
Pupil Transportation	95,000	95,000	-
School Security	58,115	60,115	2,000
Staff/Personnel	-	3,000	3,000
Data Processing	9,459	9,459	-
Pupil Services	758	758	-
Other	57,000	57,000	-
Total Support Services	1,550,242	1,590,409	40,167
TOTAL EXPENDITURES	3,851,937	3,922,987	71,050
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 3,851,937	\$ 3,922,987	\$ 71,050
Revenues Over (Under)Expenditures and Other Financing Sources	-	-	-



SPARTANBURG SCHOOL DISTRICT Seven
2015-2016 GENERAL FUND BUDGET
Spartanburg County Alternative School
Sorted by OBJECT



	2014-2015 Budget	Proposed Budget 2015-2016	Variance
LOCAL REVENUE			
Ad Valorem Tax	\$ 2,242,215	\$ 2,260,000	\$ 17,785
Delinquent Tax	90,000	90,000	-
In-Lieu of Tax	208,000	244,000	36,000
Other	-	-	-
Total Local Revenue	2,540,215	2,594,000	53,785
STATE REVENUE			
Property Tax Relief-Tier 1	-	-	-
Homestead Reimbursement-Tier 2	120,074	-	(120,074)
Property Tax Relief-Tier 3	725,464	-	(725,464)
Merchant's Inventory Tax Relief	-	-	-
Manufacturer's Depreciation Re	32,206	32,206	-
Revenue Other Governments	-	1,207,798	1,207,798
Total State Revenue	877,744	1,240,004	362,260
OTHER FINANCING SOURCES:			
Transfer in from Special Revenue Funds	433,978	88,983	(344,995)
Transfer in from General Fund	-	-	-
FEDERAL REVENUE			
	-	-	-
TOTAL REVENUE	3,851,937	3,922,987	71,050
EXPENDITURES:			
Employee Salaries	2,146,444	2,169,978	23,534
Substitute Salaries	30,895	34,870	3,975
Employer Health Insurance	287,393	294,343	6,950
Retirement	347,363	359,611	12,248
FICA	163,979	168,671	4,692
Worker's Compensation	24,030	24,253	223
Other Employment Benefits	3,369	3,000	(369)
Purchased Services (Instructional, Audit, Data Processing)	64,634	66,634	2,000
Public Utility (Water)	20,000	23,500	3,500
Cleaning Services	116,000	116,000	-
Repairs and Maintenance/Operations	20,424	20,424	-
Student Transportation	95,669	95,669	-
Travel	12,914	12,914	-
Communications	2,500	2,500	-
Printing/Binding	11,342	11,342	-
Tuition	125,000	125,000	-
Other Purchased Services	118,365	131,365	13,000
Supplies	43,576	43,576	-
Textbooks, Library Books, and Periodicals	8,300	8,300	-
Technology Supplies	14,782	14,782	-
Energy/Electricity	137,000	138,297	1,297
Dues/Fees/Organizational Memberships	200	200	-
Pupil Activity	758	758	-
Fund Modifications	57,000	57,000	-
TOTAL EXPENDITURES	\$ 3,851,937	\$ 3,922,987	\$ 71,050
Revenues Over (Under)Expenditures and Other Financing Sources			
	-	-	-