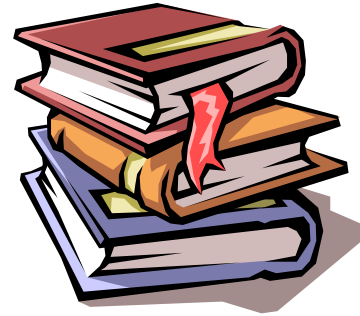
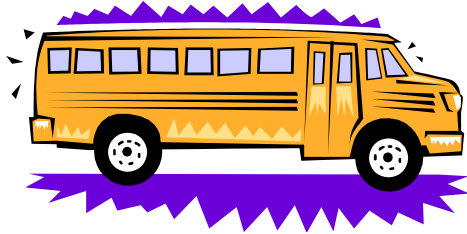




GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

In 1973 the Florida legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding. This equalization of funding concept guarantees each student in the Florida public education system the availability of educational programs and services substantially equal to those available to any similar student, notwithstanding geographic differences and varying local economic factors.

Funding for the FEFP is comprised of required local effort property taxes that districts must levy, state taxes and some local discretionary tax millages recommended by the State.

The General Fund accounts for the vast majority of operational expenditures that support our education system in the District.

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND 2023-2024 REVENUE

2023-24

<u>State</u>						
3310 Florida Education Finance Program						
Weighted FTE x Base Student Allocation x Cost Differential						
11,071.57	X	5,139.73	X	1.0000	5,139.73	56,904,880.00
Unweighted FTE		10055.55	}	Charter	3652.9	
				Sumter	6070	
				Virtual/FES	332	
				Staffing	5817	
Sparsity Supplement						0.00
317 Safe Schools						995,170.00
4000 Education Enrichment						2,034,649.00
314 Reading						0.00
ESE Allocation						4,435,232.00
3310 Transportation						1,582,282.00
3310 Instructional Materials						0.00
Digital Classroom Allocation						0.00
3310 Teachers Supply Allowance						0.00
Mental Health Allocation						619,530.00
Teacher Salary Increase						0.00
Gross State & Local FEFP						66,571,743.00
Less: Required Local Effort						90.0% -59,919,053.00
Proration for Revised Appropriation						0.1% -75,831.00
Proration for Veto						0.0% 0.00
Net State FEFP						9.9% 6,576,859.00
<u>Lottery/School Recognition Dollars</u>						
3344 Discretionary Lottery Allocation						0.00
3361 School Recognition (\$100 Per student)						0.00
Total Lottery/School Recognition						0.00

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND 2023-2024 REVENUE

Major Categorical Programs

3355 Class Size Reduction		9,469,017.00
Total Major Categorical		<u>9,469,017.00</u>

Other State

3315 Workforce Development		228,699.00
3318 Adults with Disabilities		42,500.00
3323 CO & DS Withheld for Admin. Exp.		4,000.00
3342 State Forest Funds		0.00
3343 State License Tax		50,000.00
3371 Voluntary Pre-K		450,000.00
3399 Pathways to Career Opportunities/ Computer Science Certification		0.00
Total Other State		<u>775,199.00</u>

Total State Allocation 16,821,075.00

Local

3411 District School Taxes							
Required Local Effort	22,622,573,390	x	0.002759	x	0.96		59,919,053.00
Prior Period Funding Adjustment		x	0.000000	x	0.96		0.00
Basic Discretionary		x	0.000748	x	0.96		16,244,817.00
		Total	<u>0.003507</u>				76,163,870.00
3425 Rent							18,000.00
3431/34 Interest on Investments							500,000.00
3440 Gifts, Grants & Bequests							45,500.00
3462 Post Secondary Vocational Course Fees							8,000.00
3466 Lifelong Learning Fees							100.00

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND 2023-2024 REVENUE

3469 Other Student Fees	5,000.00
3472 Pre-K Early Intervention Fees	0.00
3473 School Aged Child Care Fees (Horizons)	350,000.00
3491 Bus Fees	6,000.00
3492 Transfers From School Act/Internal Accounts	4,000.00
3493 Sale of Junk	1,000.00
3494 Receipt of Federal Indirect Cost Rate	350,000.00
3495 Medicaid/Miscellaneous Revenue	100,000.00
3497 Refund of Prior Year's Expenditures (ERATE - PROJECT -01780)	165,530.00
3498 Collections For Lost/Damaged Textbooks	500.00
3741 Insurance Loss Recoveries	0.00
Total Local Revenues	77,717,500.00
 3630 Transfers From Capital Projects Fund	 20,095,050.38
Total Revenue & Transfers	114,633,625.38

Fund Balance 7/1/23	12,141,339.38
2723 Restricted for State Categorical	738,512.03
2729 Restricted for Other Grants/Funds	1,050,264.89
2711 Non Spendable Inventories	1,576,301.08
2749 Assigned for Next FY Budget	211,925.33
2740 Unassigned Fund Balance	8,564,336.05
 Total Estimated Revenue, Transfers, Receipts and Fund Balance	 126,774,964.76

GENERAL FUND 2023-2024

5000 Direct Instruction-Charter
5100 Basic FEFP K-12
5200 Exceptional
5300 Vocational/Technical
5400 Adult
5500 Prekindergarten
5900 Other Instruction
6100 Pupil Personnel Services
6200 Instructional Media Services
6300 Instructional/Curriculum Development
6400 Instructional Staff Training
6500 Instruction Related Technology
7100 Board
7200 General Administration
7300 School Administration
7400 Facilities Acquisition & Construction
7500 Fiscal Services
7600 Food Service
7710 Planning, Development & Evaluation
7720 Information Services
7730 Staff Services
7760 Internal Services
7800 Pupil Transportation Services
7900 Operation of Plant
8100 Maintenance of Plant
8200 Administrative Technology
9100 Community Services
9200 Debt Services
9700 Transfers

SCSB 2023 - 2024 BUDGET REPORT

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01XX GENERAL FUND
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0390	OTHER PURCHASED SERVICES	30,951,735.67	20,594,658.95	23,115,091.75	24,198,043.13	1,082,951.38	00000	Charter 37%
	5000 Function Total:	30,951,735.67	20,594,658.95	23,115,091.75	24,198,043.13	1,082,951.38		

SCSB 2023 - 2024 BUDGET REPORT

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01XX GENERAL FUND 5100 BASIC FEFP (K-12)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	15,540,242.69	14,939,753.27	16,906,536.42	17,706,171.28	799,634.86	00000	279.3 Teachers @ \$16,109,173
							00000	6.5 Teacher Reserves @ \$334,693
							03140	\$32,900 Reading camps
							00000	\$568,000 Supplements
							00000	39.77 Classified @ \$856,544
							00080	\$1,810 Teacher of the Year
							40040	\$57,052 SAI After School Instruction
							00960	\$3,500 United Way grant
0200	BENEFITS	4,569,893.34	4,409,788.47	5,294,658.08	6,252,898.22	958,240.14	90220	\$4,000 Unemployment
0310	PROFESSIONAL & TECHNICAL SER	296,183.74	204,136.21	169,531.68	248,000.00	78,468.32	00750	\$28,000 Teen Parent
							91650	\$70,000 Dual Enrollment
							00810	\$65,000 Virtual School
0320	INSURANCE AND BOND PREMIUMS	82,531.28	79,322.52	82,752.56	103,000.00	20,247.44	00840	\$85,000 Sumter Virtual
							90230	Educator's Liability, Insurance Claims
							90230	Student Accident Insurance
0330	TRAVEL	1,717.00	25,112.73	30,246.42	30,403.00	156.58	90230	Student Catastrophic Insurance
							40070	\$22,798 SAI
							00960	\$3,000 United Way grant
0350	REPAIRS AND MAINTENANCE	43,313.90	87,455.57	38,866.99	106,440.00	67,573.01	10000	\$50,500 School Based Budget
							09701	\$35,700 Technology Repairs
							09700	\$20,240 Technology Equipment TRN
0360	RENTALS	294,616.68	123,518.99	192,068.29	297,268.00	105,199.71	10000	\$7,530 School Based Budget
							03140	\$12,420 Reading
							00610	\$920 Suncoast Donation
							03120	\$72,595 Mental Health Allocation
							40070	\$107,000 SAI
							09860	\$92,000 Copier TRN
0370	COMMUNICATION	35,233.67	42,532.58	9,224.79	20,114.00	10,889.21	01780	\$18,004 Student Mi-Fi - E-rate
0390	OTHER PURCHASED SERVICES	438,647.98	476,430.47	529,831.21	480,188.41	-49,642.80	10000	\$24,395 School Based Budget
							10550	\$138,150 ESS
							40070	\$15,208 SAI
							01050	\$2,000 SWFMD grant
0510	CONSUMABLE SUPPLIES	406,540.30	473,990.11	464,261.14	735,075.19	270,814.05	03140	\$7,580 Reading
							03177	\$4,923 Safe Schools Supplies
							90090	\$6,750 Testing Supplies
							03340	\$123,000 Teacher Supply
							00780	\$11,910 Technology Supplies
							10000	\$255,438 School Based Budget
							09701	\$9,970 Technology Repairs
							00480	\$2,401 Sheriff's Donation
							00610	\$20,304 Suncoast Donation
							00640	\$23,403 School Recognition
							01620	\$35,067 School Improvement
							03120	\$16,000 Mental Health Allocation
							11130	\$4,075 Math Field Day
							03900	\$8,538 High Cost Science
							40070	\$11,044 SAI
							01050	\$2,660 SWFMD grant
							00615	\$5,190 Future Entrepreneurs
							03200	\$89,536 Advance Placement
							03201	\$29,706 Dual Enrollment Bonus Funding
							00960	\$4,362 United Way grant
							00600	\$20,936 Publix donation
							01180	\$4,063 Duke Energy

0520	TEXTBOOKS	837,209.21	361,338.31	441,413.78	939,600.00	498,186.22	03360	\$939,500 Textbooks
0530	PERIODICALS	-	130.90	0.00	-	-		
0640	EQUIPMENT	1,048,248.75	1,124,703.98	874,371.50	1,296,709.55	422,338.05	10000 09701 03480 09720 09710 09780 09700 09770	\$11,985 School Based Budget \$66,120 Technology Repairs \$60,604 Digital Classroom \$26,105 Equipment TRN \$119,030 Furniture Equipment TRN \$193,180 Technology Project TRN \$20,185 Technology Equipment TRN \$779,800 1 to 1 Initiative
0730	DUES AND FEES	7,305.59	38,853.13	45,513.20	42,263.92	-3,249.28	03201 40070	\$10,000 Dual Enrollment Bonus Funding \$13,410 SAI
0750	OTHER PERSONNEL SERVICES	22,540.19	36,944.30	81,699.82	80,657.00	-1,042.82	40070	\$42,657 SAI
5100 Function Total:		23,624,224.32	22,424,011.54	25,160,975.88	28,338,788.57	3,177,812.69		

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01XX GENERAL FUND 5200 EXCEPTIONAL PROGRAMS

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	3,581,024.94	3,620,272.64	4,536,719.16	5,330,211.47	793,492.31	00000	58.71 Teachers @ \$3,291,150
0200	BENEFITS	1,267,145.13	1,292,863.27	1,777,782.62	2,342,438.50	564,655.88	03110	92 Classified @ \$1,990,344
0310	PROFESSIONAL & TECHNICAL SER	232,951.35	251,440.55	406,027.70	406,572.00	544.30	03110	\$398,400 OT/PT Services
0330	TRAVEL	5,016.83	4,906.10	5,624.75	5,800.00	175.25		
0350	REPAIRS AND MAINTENANCE	350.00	-	452.50	800.00	347.50		
0360	RENTALS	315.00	2,115.00	644.90	680.00	35.10		
0370	COMMUNICATION	2,520.39	2,324.72	2,576.15	2,500.00	-76.15		
0390	OTHER PURCHASED SERVICES	113,825.12	92,822.62	167,055.15	167,480.00	424.85	03110	\$164,960 ESS
0510	CONSUMABLE SUPPLIES	14,481.55	23,080.30	23,615.71	24,099.00	483.29	10000	\$7,725 School Based Budget
0520	TEXTBOOKS	7,857.90	9,204.75	7,965.00	14,500.00	6,535.00	03360	\$14,500 Textbooks
0640	EQUIPMENT	11,179.85	117,830.27	23,921.82	82,928.00	59,006.18	09720 09780 09770	\$22,900 Equipment TRN \$12,750 Technology Project TRN \$43,400 1 to 1 Initiative
5200 Function Total:		5,236,668.06	5,416,860.22	6,952,385.46	8,378,008.97	1,425,623.51		

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01XX GENERAL FUND 5300 VOCATIONAL/TECHNICAL

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	854,097.06	820,321.78	860,334.10	935,150.12	74,816.02	00000	14.9 Teachers @ \$925,934
0200	BENEFITS	241,825.42	237,484.14	269,970.25	317,864.08	47,893.83		
0310	PROFESSIONAL & TECHNICAL SER	1,027.80	1,066.00	0.00	100.00	100.00		
0320	INSURANCE AND BOND PREMIUMS	-	225.00	0.00	200.00	200.00		
0330	TRAVEL	437.28	7,012.76	6,960.62	658.00	-6,302.62		
0350	REPAIRS AND MAINTENANCE	4,609.18	3,386.50	439.00	500.00	61.00		
0360	RENTALS	6,957.39	25,214.34	20,514.81	4,978.03	-15,536.78		
0370	COMMUNICATION	152.78	324.55	216.36	-	-216.36		
0390	OTHER PURCHASED SERVICES	28,311.15	30,319.10	56,083.20	40,010.00	-16,073.20	10550	\$13,310 ESS
0510	CONSUMABLE SUPPLIES	10,320.43	44,016.68	29,427.49	24,722.92	-4,704.57		
0520	TEXTBOOKS	1,345.67	8,653.47	1,272.86	2,000.00	727.14		
0640	EQUIPMENT	24,933.94	274,067.82	100,367.70	96,100.00	-4,267.70	09720	\$77,875 Equipment TRN
0730	DUES AND FEES	55,408.76	112,190.26	127,955.51	90,494.92	-37,460.59		
0750	OTHER PERSONNEL SERVICES	24,055.50	24,262.50	14,275.00	25,000.00	10,725.00	03150	Adult Ed
5300 Function Total:		1,253,482.36	1,588,544.90	1,487,816.90	1,537,778.07	49,961.17		

SCSB 2023 - 2024 BUDGET REPORT

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01XX GENERAL FUND 5400 ADULT GENERAL

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	5,268.75	7,050.00	8,975.00	8,225.00	-750.00		
0200	BENEFITS	9,673.05	993.88	1,254.16	1,306.00	51.84		
0310	PROFESSIONAL & TECHNICAL SER	54,643.92	17,265.46	42,500.00	42,500.00	-	31824	Adults with Disabilities
0350	REPAIRS AND MAINTENANCE	346.83	447.72	463.54	450.00	-13.54		
0360	RENTALS	1,103.76	1,444.26	1,422.36	1,500.00	77.64		
0370	COMMUNICATION	43.72	11.80	0.00	10.00	10.00		
0510	CONSUMABLE SUPPLIES	1,543.50	1,060.27	1,096.59	307.63	-788.96		
0640	EQUIPMENT	2,363.25	13,857.75	2,094.82	8,500.00	6,405.18	09780	\$7,500 Technology Project TRN
0730	DUES AND FEES	-	-	794.00	-	-794.00		
0750	OTHER PERSONNEL SERVICES	1,593.75	150.00	312.50	300.00	-12.50		
5400 Function Total:		76,580.53	42,281.14	58,912.97	63,098.63	4,185.66		

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01XX GENERAL FUND 5500 PREKINDERGARTEN

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	292,327.49	316,747.14	397,390.42	396,902.29	-488.13	01650	15.33 Classified @ \$396,902
0200	BENEFITS	125,229.42	141,103.43	183,190.92	201,436.07	18,245.15		
0360	RENTALS	791.99	-	0.00	-	-		
0370	COMMUNICATION	15.50	-	0.00	-	-		
0390	OTHER PURCHASED SERVICES	13,175.97	36,973.05	14,968.21	15,273.00	304.79		
0510	CONSUMABLE SUPPLIES	1,823.29	2,773.36	472.42	7,800.00	7,327.58		
0640	EQUIPMENT	-	-	0.00	750.00	750.00		
5500 Function Total:		433,363.66	497,596.98	596,021.97	622,161.36	26,139.39		

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01XX GENERAL FUND
5900 OTHER INSTRUCTION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	-	0.00	173.00	173.00		
0200	BENEFITS	-	-	0.00	48.00	48.00		
0310	PROFESSIONAL & TECHNICAL SER	-	-	0.00	684.50	684.50		
5900 Function Total:		0.00	0.00	0.00	905.50	905.50		

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01XX GENERAL FUND 6100 STUDENT SUPPORT SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	1,526,615.10	1,508,790.40	1,615,923.58	1,806,710.09	190,786.51	03110 00000 00000 00770	17.1 Teachers @ \$1,126,851 12.4 Classified @ \$353,492 .5 Admin 4.98 Others @ \$281,177
0200	BENEFITS	470,839.62	464,017.31	534,397.44	656,455.95	122,058.51		
0310	PROFESSIONAL & TECHNICAL SER	120,079.83	99,299.30	93,852.50	110,175.00	16,322.50	90070 00770 03120	\$12,000 Take Stock in Children \$18,175 Health Services \$80,000 Mental Health Allocation
0330	TRAVEL	5,219.16	2,197.50	3,642.67	3,815.00	172.33		
0350	REPAIRS AND MAINTENANCE	694.36	3,105.49	3,573.16	4,460.00	886.84		
0360	RENTALS	13,455.34	875.05	22,912.30	33,360.00	10,447.70	03120	\$32,200 Mental Health Allocation
0370	COMMUNICATION	1,424.89	1,943.49	1,775.34	2,070.00	294.66		
0510	CONSUMABLE SUPPLIES	10,807.30	20,237.15	12,874.94	28,125.00	15,250.06	10000 00770	\$1,885 School Based Budget \$8,360 Nursing Supplies
0640	EQUIPMENT	24,203.18	3,353.38	4,369.45	29,955.00	25,585.55	09780 09720	\$15,000 Technology Project TRN \$13,800 Equipment TRN
6100 Function Total:		2,173,338.78	2,103,819.07	2,293,321.38	2,675,126.04	381,804.66		

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01XX GENERAL FUND 6200 INSTRUCTIONAL MEDIA SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	446,687.80	389,155.87	416,569.74	445,985.73	29,415.99	00000	6.65 Teachers @ \$424,836
0200	BENEFITS	127,689.78	109,719.04	125,702.95	153,725.19	28,022.24	00000	1 Classified
0360	RENTALS	9,314.25	3,368.50	3,450.00	3,699.00	249.00	10000	\$3,699 School Based Budget
0370	COMMUNICATION	-	-	5.70	20.00	14.30		
0390	OTHER PURCHASED SERVICES	4,811.41	5,747.40	5,693.33	6,680.00	986.67	10550	\$4,680 ESS
0510	CONSUMABLE SUPPLIES	1,767.01	3,508.64	4,200.86	5,960.00	1,759.14	10000	\$5,960 School Based Budget
0530	PERIODICALS	301.36	307.31	272.64	885.00	612.36		
0610	LIBRARY BOOKS	50,885.70	60,991.17	56,810.21	63,804.00	6,993.79	10000	\$26,804 School Based Budget
0620	AUDIO VISUAL MAT.(NON-CONSUM)	-	218.46	0.00	-	-	33360	\$37,000 Library Media
0640	EQUIPMENT	3,855.96	14,903.36	9,165.46	70,575.00	61,409.54	10000	\$6,475 School Based Budget
							09710	\$14,000 Furniture Equipment TRN
							09720	\$49,100 Equipment TRN
0690	COMPUTER SOFTWARE	12,516.54	12,516.54	19,538.00	42,363.00	22,825.00	09080	\$42,363 Enterprise Software TRN
6200 Function Total:		657,829.81	600,436.29	641,408.89	793,696.92	152,288.03		

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01XX GENERAL FUND 6300 INSTRUCTIONAL/CURRICULUM DEV

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	931,405.18	751,785.39	931,422.86	939,588.16	8,165.30	03110 00000 00000	3.65 Admin @ \$395,934 6.75 Teachers @ \$408,366 3.4 Classified @ \$135,288
0200	BENEFITS	240,705.87	208,626.76	271,928.22	311,080.83	39,152.61		
0330	TRAVEL	3,847.63	6,181.38	6,694.72	6,749.00	54.28		
0350	REPAIRS AND MAINTENANCE	2,558.80	1,550.51	1,783.98	2,535.00	751.02		
0360	RENTALS	4,082.40	3,976.68	4,261.99	5,000.00	738.01		
0370	COMMUNICATION	457.34	485.64	444.19	620.00	175.81		
0390	OTHER PURCHASED SERVICES	5,769.45	118.38	167.14	216.00	48.86		
0510	CONSUMABLE SUPPLIES	5,103.29	5,508.42	6,457.31	13,279.00	6,821.69		
0640	EQUIPMENT	5,332.82	3,270.42	3,105.68	18,650.00	15,544.32	09780	\$12,750 Technology Project TRN
0730	DUES AND FEES	-	-	160.00	-	-160.00		
6300 Function Total:		1,199,262.78	981,503.58	1,226,426.09	1,297,717.99	71,291.90		

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01XX GENERAL FUND 6400 INSTRUCTIONAL STAFF TRAINING

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	373,962.45	357,779.74	361,219.93	270,373.14	-90,846.79	00000	1.6 Admin
0200	BENEFITS	95,715.09	97,211.43	103,538.90	84,705.21	-18,833.69	00000	1.9 Teachers
0310	PROFESSIONAL & TECHNICAL SER	47,512.31	19,500.00	0.00	21,650.00	21,650.00	03760	\$20,650 Teacher Training
0330	TRAVEL	3,352.53	22,055.54	20,579.77	23,163.00	2,583.23	10000	\$1,550 School Based Budget
0350	REPAIRS AND MAINTENANCE	467.83	355.17	308.41	-	-308.41	40070	\$6,088 SAI
0360	RENTALS	31,238.41	17,120.43	34,728.49	35,200.00	471.51	03140	\$9,600 Reading
							03760	\$8,000 Teacher Training
							40070	\$17,600 SAI
0390	OTHER PURCHASED SERVICES	41,750.42	16,965.44	33,070.46	36,761.00	3,690.54	03760	\$20,110 Teacher Training
0510	CONSUMABLE SUPPLIES	8,614.31	6,304.99	6,211.02	17,923.09	11,712.07	03760	\$6,500 Teacher Training
0640	EQUIPMENT	313.32	1,735.50	1,828.04	2,000.00	171.96		
0690	COMPUTER SOFTWARE	-	-	0.00	29,799.00	29,799.00	09080	\$29,799 Enterprise Software TRN
0730	DUES AND FEES	10,279.10	50,971.31	18,801.18	33,249.78	14,448.60	40070	\$12,928 SAI
0750	OTHER PERSONNEL SERVICES	-	22.50	0.00	100.00	100.00		
6400 Function Total:		613,205.77	590,022.05	580,286.20	554,924.22	-25,361.98		

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01XX GENERAL FUND 6500 INSTRUCTION RELATED TECHNOLOGY

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	947,533.78	997,224.14	943,036.10	999,626.56	56,590.46	00000 00000 00000	2 Admin 3 Others @ \$222,560 14 Classified @ \$560,927
0200	BENEFITS	272,901.91	293,502.63	294,535.14	359,312.92	64,777.78		
0310	PROFESSIONAL & TECHNICAL SER	1,304.00	2,340.00	0.00	6,100.00	6,100.00		
0330	TRAVEL	2,839.43	2,020.89	3,457.09	3,800.00	342.91		
0350	REPAIRS AND MAINTENANCE	61.61	46.38	72.90	240.00	167.10		
0360	RENTALS	13,670.58	24,633.91	11,159.83	29,807.00	18,647.17	00780	\$29,007 Technology Software
0370	COMMUNICATION	27.52	98.56	96.33	100.00	3.67		
0510	CONSUMABLE SUPPLIES	5,017.37	3,506.76	3,724.42	16,551.00	12,826.58	00780	\$13,351 Technology Supplies
0590	OTHER MATERIALS & SUPPLIES	-	1,410.00	0.00	3,600.00	3,600.00	90090	\$3,000 PERT Testing
0640	EQUIPMENT	75,162.15	84,558.36	160,683.51	315,590.00	154,906.49	09720 09780 09700	\$8,350 Equipment TRN \$243,163 Technology Project TRN \$63,077 Technology Equipment TRN
6500 Function Total:		1,318,518.35	1,409,341.63	1,416,765.32	1,734,727.48	317,962.16		

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01XX GENERAL FUND 7100 BOARD OF EDUCATION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	164,293.55	185,100.00	196,620.00	196,620.00	-		
0200	BENEFITS	101,391.64	123,904.31	143,263.38	150,956.45	7,693.07		
0310	PROFESSIONAL & TECHNICAL SER	220,936.50	306,956.49	162,975.50	177,165.00	14,189.50	90220	Board Attorney, Internal Accounts Audits
0320	INSURANCE AND BOND PREMIUMS	105,198.10	122,295.00	120,143.00	165,800.00	45,657.00	90220	Attorney Costs
0330	TRAVEL	1,121.87	1,162.92	1,051.18	1,500.00	448.82		
0370	COMMUNICATION	-	174.00	41.65	245.00	203.35		
0390	OTHER PURCHASED SERVICES	6,197.58	7,842.51	13,338.67	16,700.00	3,361.33		
0510	CONSUMABLE SUPPLIES	1,405.33	1,085.89	1,524.35	1,500.00	-24.35		
0690	COMPUTER SOFTWARE	9,500.00	9,500.00	9,500.00	10,000.00	500.00	09080	Board Docs
0730	DUES AND FEES	24,203.25	24,464.25	24,152.25	27,800.00	3,647.75		
7100 Function Total:		634,247.82	782,485.37	672,609.98	748,286.45	75,676.47		

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01XX GENERAL FUND 7200 GENERAL ADM (SUPT. OFFICE)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	531,596.05	548,750.13	603,041.42	606,444.00	3,402.58	00000	3.5 Admin
0200	BENEFITS	200,288.33	215,581.39	251,103.11	273,202.42	22,099.31	00000	2 Confidential
0310	PROFESSIONAL & TECHNICAL SER	13,506.14	9,635.52	9,615.98	10,000.00	384.02		
0320	INSURANCE AND BOND PREMIUMS	325.00	-	0.00	300.00	300.00		
0330	TRAVEL	857.19	696.62	1,498.29	1,750.00	251.71		
0350	REPAIRS AND MAINTENANCE	922.00	934.66	638.19	1,500.00	861.81		
0360	RENTALS	901.09	1,275.61	917.76	1,380.00	462.24		
0370	COMMUNICATION	161.35	332.79	261.04	800.00	538.96		
0390	OTHER PURCHASED SERVICES	363.49	585.84	442.24	1,000.00	557.76		
0510	CONSUMABLE SUPPLIES	3,890.83	4,070.73	3,834.63	7,110.00	3,275.37		
0640	EQUIPMENT	-	870.35	329.99	3,700.00	3,370.01		
0730	DUES AND FEES	15,949.00	15,949.00	16,063.00	16,900.00	837.00		
7200 Function Total:		768,760.47	798,682.64	887,745.65	924,086.42	36,340.77		

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01XX GENERAL FUND 7300 SCHOOL ADM (OFFICE OF PRIN)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	2,635,362.84	2,817,103.65	2,995,459.36	3,718,907.19	723,447.83	00000 00000 00000 00000 40040	21.25 Admin @ \$2,004,864 (4 Reserves) 13 Interns @ \$919,530 10 Confidential @ \$405,360 14 Classified @ \$352,338 \$17,563 SAI After School Instruction
0200	BENEFITS	745,582.00	808,948.28	904,660.56	1,240,090.94	335,430.38		
0330	TRAVEL	1,357.27	952.70	1,134.67	1,500.00	365.33		
0350	REPAIRS AND MAINTENANCE	2,873.60	5,089.59	4,417.44	6,190.00	1,772.56	10000	\$6,190 School Based Budget
0360	RENTALS	7,544.02	6,663.26	6,804.30	12,374.00	5,569.70	09860	\$12,000 Copier TRN
0370	COMMUNICATION	3,462.98	3,125.59	2,240.57	3,800.00	1,559.43	10000	\$3,800 School Based Budget
0390	OTHER PURCHASED SERVICES	334.00	571.65	731.26	970.00	238.74		
0510	CONSUMABLE SUPPLIES	12,700.95	15,841.85	15,421.11	24,133.00	8,711.89	10000	\$24,133 School Based Budget
0640	EQUIPMENT	14,701.12	10,476.86	13,641.25	26,860.00	13,218.75	10000 09780	\$10,940 School Based Budget \$9,000 Technology Project TRN
0750	OTHER PERSONNEL SERVICES	11,787.05	22,814.04	42,324.95	44,000.00	1,675.05	00000	Student Clerks
7300 Function Total:		3,435,705.83	3,691,587.47	3,986,835.47	5,078,825.13	1,091,989.66		

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01XX GENERAL FUND 7400 FACILITIES ACQ & CONSTRUCTION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	95,680.22	97,031.79	124,715.17	147,179.00	22,463.83	09150	.5 Admin
0200	BENEFITS	26,567.17	28,110.74	38,527.97	53,680.58	15,152.61	09150	2.3 Classified
0330	TRAVEL	81.61	-	0.00	100.00	100.00		
0360	RENTALS	87,420.00	83,128.14	95,033.00	140,000.00	44,967.00	09730	\$140,000 Portables
0630	BUILDINGS AND FIXED EQUIPMENT	27,915.46	-	0.00	-	-		
0640	EQUIPMENT	-	1,435.00	0.00	-	-		
0650	MOTOR VEHICLES	-	-	50,000.00	-	-50,000.00		
0670	IMPROVEMENTS OTHER THAN BUILDI	33,956.22	4,071.83	10,942.43	-	-10,942.43		
0680	REMODELING AND RENOVATIONS	-	4,560.00	76,866.19	75,854.38	-1,011.81	03174	\$71,854 Safety/Security of School Buildings grant
0790	MISCELLANEOUS EXPENSE	47,645.18	1,383.82	16,881.20	29,443.80	12,562.60	03174	VCS Safety/Security of School Buildings grant
7400 Function Total:		319,265.86	219,721.32	412,965.96	446,257.76	33,291.80		

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01XX GENERAL FUND
7410 FACILITIES ACQ & CONSTRUCTION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0360	RENTALS	-	-	10,822,728.84	14,275,616.89	3,452,888.05	03080	Charter Lease GASB 87
0790	MISCELLANEOUS EXPENSE	-	1,760,685.00	1,856,104.00	2,097,782.00	241,678.00		
7410 Function Total:		0.00	1,760,685.00	12,678,832.84	16,373,398.89	3,694,566.05		

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01XX GENERAL FUND 7500 FISCAL SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	426,172.26	416,458.95	517,943.75	557,524.60	39,580.85	00000 00000 00000	1.5 Admin 3.16 Others 3 Classified @ \$149,420
0200	BENEFITS	112,759.42	114,583.45	153,600.44	184,903.45	31,303.01		
0310	PROFESSIONAL & TECHNICAL SER	7,132.00	2,591.47	32,849.50	25,000.00	-7,849.50	90220	Actuarial/Financial Advisor/OPEB
0330	TRAVEL	146.87	32.71	0.00	100.00	100.00		
0350	REPAIRS AND MAINTENANCE	2,133.52	2,088.64	1,816.00	2,200.00	384.00		
0360	RENTALS	1,786.18	2,382.13	2,083.80	2,200.00	116.20		
0370	COMMUNICATION	-	-	26.95	50.00	23.05		
0510	CONSUMABLE SUPPLIES	3,336.99	3,870.42	3,812.72	4,000.00	187.28		
0640	EQUIPMENT	563.07	2,097.32	1,488.97	2,900.00	1,411.03		
0730	DUES AND FEES	6,583.25	13,288.95	20,543.43	25,550.00	5,006.57		
7500 Function Total:		560,613.56	557,394.04	734,165.56	804,428.05	70,262.49		

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01XX GENERAL FUND 7600 FOOD SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	110.11	17,038.98	-	-17,038.98		
0200	BENEFITS	1,309.62	269.68	2,622.12	1,500.00	-1,122.12		
0510	CONSUMABLE SUPPLIES	-	-	53.72	-	-53.72		
7600 Function Total:		1,309.62	379.79	19,714.82	1,500.00	-18,214.82		

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01XX GENERAL FUND
7710 PLANNING DEV & EVALUATION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	410.16	-	0.00	-	-		
7710 Function Total:		410.16	0.00	0.00	0.00	0.00		

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01XX GENERAL FUND 7720 INFORMATION SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	106,702.20	106,445.00	114,073.00	114,073.00	-	00000	1 Admin
0200	BENEFITS	24,143.43	25,320.18	28,763.84	32,130.88	3,367.04		
0360	RENTALS	6,855.00	6,855.00	7,125.00	13,050.00	5,925.00	00780	\$13,050 Technology Software
0640	EQUIPMENT	1,195.00	-	0.00	-	-		
7720 Function Total:		138,895.63	138,620.18	149,961.84	159,253.88	9,292.04		

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01XX GENERAL FUND 7730 STAFF SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	443,588.62	501,058.05	526,005.90	737,597.00	211,591.10	00000 00000 00740 01600	2 Admin 1 Confidential 3 Classified @ \$163,064 \$308,500 drop
0200	BENEFITS	70,258.59	80,237.50	106,513.06	147,235.85	40,722.79		
0310	PROFESSIONAL & TECHNICAL SER	838.00	119.00	7,179.00	9,750.00	2,571.00		
0330	TRAVEL	10,605.08	45,005.54	41,687.32	57,691.77	16,004.45	03177 40070	\$6,000 Safe Schools travel \$5,116 SAI
0350	REPAIRS AND MAINTENANCE	620.29	1,281.13	1,228.04	1,770.00	541.96		
0360	RENTALS	2,506.95	2,767.10	2,580.15	2,200.00	-380.15		
0370	COMMUNICATION	1,545.59	861.22	1,168.96	1,550.00	381.04		
0390	OTHER PURCHASED SERVICES	21,925.50	28,505.15	21,212.53	27,945.00	6,732.47	00490	\$15,000 Fingerprinting
0510	CONSUMABLE SUPPLIES	11,660.50	12,415.34	18,327.91	12,979.73	-5,348.18	90150	\$4,600 Staff Services
0640	EQUIPMENT	1,446.24	3,714.99	3,050.84	5,650.00	2,599.16		
0730	DUES AND FEES	19,016.72	31,161.50	37,998.34	48,916.00	10,917.66	40070	\$9,431 SAI
7730 Function Total:		584,012.08	707,126.52	766,952.05	1,053,285.35	286,333.30		

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01XX GENERAL FUND 7760 INTERNAL SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	92,883.30	82,096.89	103,524.51	106,255.96	2,731.45	00000	2.6 Classified
0200	BENEFITS	36,900.16	36,252.14	40,776.52	46,116.56	5,340.04		
0350	REPAIRS AND MAINTENANCE	-	3,070.19	0.00	23,400.00	23,400.00		
0360	RENTALS	29,448.48	29,448.48	33,491.60	35,000.00	1,508.40	09860	\$35,000 Copier TRN
0510	CONSUMABLE SUPPLIES	4,275.46	19,626.45	125,684.00	315,800.00	190,116.00	09050	\$210,000 Maintenance Inventory
0640	EQUIPMENT	1,943.09	-	0.00	9,000.00	9,000.00	09060 09050	\$70,000 Custodial Inventory \$7,000 Maintenance Inventory
7760 Function Total:		165,450.49	170,494.15	303,476.63	535,572.52	232,095.89		

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01XX GENERAL FUND 7800 PUPIL TRANSPORTATION SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	1,483,195.45	1,437,816.51	1,557,052.55	1,659,600.84	102,548.29	10000 03540 03540 03540 40040	\$33,195 School Based Budget 2 Others 5 Mechanics, 70 Bus Drivers 5 Classified @ \$224,095 \$11,726 SAI After School Instruction
0200	BENEFITS	713,817.50	655,784.95	696,407.03	982,703.43	286,296.40		
0310	PROFESSIONAL & TECHNICAL SER	8,359.61	9,862.00	11,138.22	13,000.00	1,861.78		
0320	INSURANCE AND BOND PREMIUMS	123,951.00	155,461.00	150,241.00	172,000.00	21,759.00	90230	Auto Liability
0330	TRAVEL	1,882.16	1,889.75	3,209.66	3,000.00	-209.66		
0350	REPAIRS AND MAINTENANCE	31,070.92	15,879.60	45,798.43	46,000.00	201.57		
0360	RENTALS	14,632.28	12,884.31	11,291.89	14,700.00	3,408.11		
0370	COMMUNICATION	-	55.00	12.60	100.00	87.40		
0390	OTHER PURCHASED SERVICES	22,030.50	16,881.65	6,557.42	18,000.00	11,442.58		
0450	ENERGY SERVICES/GASOLINE	6,113.72	12,988.99	10,390.80	13,330.00	2,939.20	10000	\$7,130 School Based Budget
0460	ENERGY SERVICES/DIESEL FUEL	230,281.10	396,767.80	477,231.24	572,918.00	95,686.76	10000 03540 40040	\$24,600 School Based Budget \$540,000 Regular Bus Runs \$6,138 SAI After School Instruction
0510	CONSUMABLE SUPPLIES	15,113.66	10,057.30	16,886.20	21,100.00	4,213.80		
0540	OIL AND GREASE	1,891.23	-	2,766.70	1,500.00	-1,266.70		
0550	REPAIR PARTS-MOTOR VEHICLES	14,219.11	116,623.69	67,536.80	145,000.00	77,463.20		
0560	TIRES AND TUBES	18,121.98	40,754.02	39,323.84	40,000.00	676.16		
0640	EQUIPMENT	2,654.94	3,626.66	4,177.60	11,950.00	7,772.40		
0730	DUES AND FEES	1,977.72	1,670.21	1,592.95	2,000.00	407.05		
0750	OTHER PERSONNEL SERVICES	20,985.81	5,393.39	20,162.16	25,700.00	5,537.84		
0770	OTHER/CLAIMS EXPENSE	-	-	16,792.60	17,000.00	207.40		
7800 Function Total:		2,710,298.69	2,894,396.83	3,138,569.69	3,759,602.27	621,032.58		

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01XX GENERAL FUND 7900 OPERATION OF PLANT

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	1,305,801.15	1,328,286.58	1,589,327.11	1,808,657.96	219,330.85	03177 00000	1 Admin 53 Classified @ \$1,665,975
0200	BENEFITS	554,892.91	568,802.26	666,458.94	849,476.42	183,017.48		
0310	PROFESSIONAL & TECHNICAL SER	315,737.50	378,296.75	409,213.03	617,075.32	207,862.29	03170	SRO's
0320	INSURANCE AND BOND PREMIUMS	343,948.00	358,644.00	454,548.00	740,000.00	285,452.00	09070	Property Insurance
0330	TRAVEL	282.59	264.34	324.22	700.00	375.78		
0350	REPAIRS AND MAINTENANCE	2,046.72	705.57	3,739.26	5,450.00	1,710.74		
0360	RENTALS	2,783.00	2,635.00	3,669.99	4,460.00	790.01		
0370	COMMUNICATION	310,729.95	267,532.65	280,039.90	291,698.00	11,658.10	10000 01780	\$31,730 School Based Budget \$209,308 E-rate
0380	UTILITY SERVICE	214,925.69	234,544.76	254,406.34	279,846.98	25,440.64	90220	10% Increase
0390	OTHER PURCHASED SERVICES	64,521.56	34,122.10	69,902.15	75,170.00	5,267.85	10000	\$25,388 School Based budget
0420	ENERGY SERVICES/BOTTLED GAS	1,690.05	10,935.88	1,079.28	7,400.00	6,320.72		
0430	ENERGY SERVICES/ELECTRICITY	1,231,092.77	1,259,263.65	1,623,318.71	1,785,650.58	162,331.87	90220	10% Increase
0450	ENERGY SERVICES/GASOLINE	7,073.45	11,177.68	9,975.71	10,180.00	204.29	10000	\$9,980 School Based Budget
0510	CONSUMABLE SUPPLIES	275,732.54	198,854.05	104,069.55	269,506.49	165,436.94	10000	\$231,294 School Based Budget
0540	OIL AND GREASE	14.37	19.90	0.00	20.00	20.00		
0640	EQUIPMENT	67,431.92	65,712.26	116,423.62	69,536.00	-46,887.62	10000 09740 09720 03179 09780	\$6,800 School Based Budget \$32,100 Custodial Equipment TRN \$12,100 Equipment TRN \$5,786 Safe Schools TRN \$5,250 Technology Project TRN
0730	DUES AND FEES	275.00	275.00	275.00	275.00	-		
0750	OTHER PERSONNEL SERVICES	2,426.76	241.65	9,026.25	10,100.00	1,073.75		
0770	OTHER/CLAIMS EXPENSE	-	-	1,154.89	2,200.00	1,045.11		
7900 Function Total:		4,701,405.93	4,720,314.08	5,596,951.95	6,827,402.75	1,230,450.80		

SCSB 2023 - 2024 BUDGET REPORT

9/5/2023

01XX GENERAL FUND 8100 MAINTENANCE OF PLANT

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	861,795.28	933,554.55	987,656.17	1,155,258.77	167,602.60	09150	1 Other
0200	BENEFITS	307,310.63	331,252.49	365,399.29	464,210.65	98,811.36	09150	22.9 Classified @ \$1,003,885
0310	PROFESSIONAL & TECHNICAL SER	45,850.38	7,420.53	6,403.60	23,150.00	16,746.40	09890	\$16,150 Maintenance TRN
0330	TRAVEL	-	-	0.00	100.00	100.00		
0350	REPAIRS AND MAINTENANCE	244,245.42	205,892.19	238,562.56	463,360.00	224,797.44	06030 07910 09690 09730 09740 09890 83000	\$26,710 School Based Maintenance \$17,500 Safety-to-Life TRN \$45,450 Fire Safety TRN \$8,500 Portables \$25,900 Custodial Equipment TRN \$150,000 Maintenance TRN \$161,300 Roof Repairs TRN
0360	RENTALS	82,152.40	96,532.56	67,765.50	91,720.00	23,954.50	09890 03179	\$42,600 Maintenance TRN \$45,500 Safe Schools TRN
0390	OTHER PURCHASED SERVICES	388,393.19	298,589.20	442,063.07	470,200.00	28,136.93	09690 09890 09730 83000	\$106,650 Fire Safety TRN \$329,450 Maintenance TRN \$15,500 Portables \$5,700 Roof Repairs TRN
0450	ENERGY SERVICES/GASOLINE	23,303.03	36,175.32	35,071.33	37,000.00	1,928.67		
0460	ENERGY SERVICES/DIESEL FUEL	1,819.28	-	2,853.60	13,000.00	10,146.40	09890	\$13,000 Maintenance TRN
0510	CONSUMABLE SUPPLIES	376,287.05	414,644.29	402,661.28	522,095.00	119,433.72	09160 09690 09730 09890	\$78,300 Paint Supplies \$28,100 Fire Safety TRN \$18,000 Portables \$366,500 Maintenance TRN
0550	REPAIR PARTS-MOTOR VEHICLES	1,088.79	1,002.68	1,568.05	2,000.00	431.95		
0560	TIRES AND TUBES	3,162.61	3,661.39	5,757.40	4,500.00	-1,257.40		
0640	EQUIPMENT	39,850.24	96,330.33	23,265.39	51,525.00	28,259.61	06030 09890 03179	\$12,890 School Based Maintenance \$32,000 Maintenance TRN \$4,135 Safe Schools TRN
0730	DUES AND FEES	178.60	178.60	128.60	300.00	171.40		
0750	OTHER PERSONNEL SERVICES	14,032.07	56,333.55	96,880.08	95,000.00	-1,880.08	09040	\$95,000 Laborers
8100 Function Total:		2,389,468.97	2,481,567.68	2,676,035.92	3,393,419.42	717,383.50		

SCSB 2023 - 2024 BUDGET REPORT

9/5/2023

01XX GENERAL FUND 8200 ADMINISTRATIVE TECHNOLOGY

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	60,230.80	63,418.80	71,773.12	142,480.00	70,706.88	00000	2 Others
0200	BENEFITS	16,642.54	17,739.70	20,686.96	45,775.02	25,088.06		
0310	PROFESSIONAL & TECHNICAL SER	16,066.25	3,562.50	2,300.00	20,000.00	17,700.00	90190 90060	\$4,000 Skyward Training \$16,000 Security Assessment
0350	REPAIRS AND MAINTENANCE	2,267.00	2,824.24	2,433.00	3,200.00	767.00		
0360	RENTALS	4,608.00	4,381.00	4,610.40	5,800.00	1,189.60		
0370	COMMUNICATION	43.71	21.16	0.00	20.00	20.00		
0510	CONSUMABLE SUPPLIES	651.15	925.41	1,272.69	1,300.00	27.31		
0640	EQUIPMENT	549.50	229.99	67,573.57	67,422.00	-151.57	09720 03179	\$60,270 Equipment TRN \$6,115 Safe Schools TRN
0690	COMPUTER SOFTWARE	474,749.27	510,593.24	653,584.15	927,921.00	274,336.85	03179 09080	\$21,769 Safe Schools TRN \$906,152 Enterprise Software TRN
0730	DUES AND FEES	225.00	-	0.00	-	-		
8200 Function Total:		576,033.22	603,696.04	824,233.89	1,213,918.02	389,684.13		

SCSB 2023 - 2024 BUDGET REPORT

9/5/2023

01XX GENERAL FUND 9100 COMMUNITY SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	2,239.48	153,113.20	177,687.21	310,946.16	133,258.95	77820	Shelter Pay
0200	BENEFITS	405.28	54,700.34	64,315.27	89,886.74	25,571.47	50050	Horizons
0310	PROFESSIONAL & TECHNICAL SER	-	63.77	0.00	-	-		
0320	INSURANCE AND BOND PREMIUMS	-	-	1,250.00	-	-1,250.00		
0330	TRAVEL	-	1,730.60	2,104.22	2,000.00	-104.22		
0390	OTHER PURCHASED SERVICES	-	7,711.97	17,060.97	9,800.00	-7,260.97		
0460	ENERGY SERVICES/DIESEL FUEL	-	-	1,316.00	2,000.00	684.00		
0510	CONSUMABLE SUPPLIES	83.48	6,627.49	4,039.63	30,111.00	26,071.37		
0570	FOOD	-	118.17	0.00	-	-		
0640	EQUIPMENT	-	796.18	354.75	32,000.00	31,645.25		
0730	DUES AND FEES	80.00	140.00	70.00	-	-70.00		
0750	OTHER PERSONNEL SERVICES	-	18,150.79	22,279.92	554.98	-21,724.94		
0790	MISCELLANEOUS EXPENSE	1,478.25	570.35	120.00	-	-120.00		
9100 Function Total:		4,286.49	243,722.86	290,597.97	477,298.88	186,700.91		

SCSB 2023 - 2024 BUDGET REPORT

9/5/2023

01XX GENERAL FUND
9200 DEBT SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0710	REDEMPTION OF PRINCIPAL	-	8,197,194.38	0.00	-	-		
0720	INTEREST	-	2,367,455.01	0.00	-	-		
	9200 Function Total:	0.00	10,564,649.39	0.00	0.00	0.00		

SCSB 2023 - 2024 BUDGET REPORT

9/5/2023

01XX GENERAL FUND 9700 TRANSFER OF FUNDS

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0970	TRF TO INTERNAL SVC FUNDS	400,000.00	400,000.00	0.00	-	-		
	9700 Function Total:	400,000.00	400,000.00	0.00	0.00	0.00		
	GENERAL FUND Totals:	84,928,374.91	86,984,599.71	96,669,063.03	111,991,512.67	15,322,449.64		

\$ 4,777,517 Charter
 \$ 459,517 Teacher Reserves
 \$ 178,797 Para Reserves
 \$ 486,589 Admin Reserves
 \$ 784,473 Retirement Increase
 \$ 55,019 Para increase in days
 \$ 4,717,784 Capital Transfers
 \$ 1,788,777 Categorical Roll Forward

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND Recapitulation by Function

09/05/2023

5000 Direct Instruction	24,198,043.13	
5100 Basic FEFP K-12	28,338,788.57	
5200 Exceptional	8,378,008.97	
5300 Vocational/Technical	1,537,778.07	
5400 Adult	63,098.63	
5500 Prekindergarten	622,161.36	
5900 Other Instruction	905.50	
6100 Instructional Support	2,675,126.04	
6200 Instructional Media Services	793,696.92	
6300 Instructional/Curriculum Development	1,297,717.99	
6400 Instructional Staff Training	554,924.22	
6500 Instruction Related Technology	1,734,727.48	
7100 Board	748,286.45	
7200 General Administration	924,086.42	
7300 School Administration	5,078,825.13	
7400 Facilities Acquisition & Construction	16,819,656.65	
7500 Fiscal Services	804,428.05	
7600 Food Service	1,500.00	
7710 Planning Dev & Evaluation	0.00	
7720 Information Services	159,253.88	
7730 Staff Services	1,053,285.35	
7760 Internal Services	535,572.52	
7800 Pupil Transportation Services	3,759,602.27	
7900 Operation of Plant	6,827,402.75	
8100 Maintenance of Plant	3,393,419.42	
8200 Administrative Technology	1,213,918.02	
9100 Community Services	477,298.88	
9200 Debt Services	0.00	
9700 Transfers	0.00	
Total Appropriations	<u>111,991,512.67</u>	
Prior Year Appropriations		
Current Year Appropriations	111,991,512.67	
Total Revenues, Transfers and Fund Balances	<u>126,774,964.76</u>	
Fund Balance 06/30/24	14,783,452.09	15.6%
Reserve for Inventories	97,000.00	
Class Size Reduction Grant	500,000.00	
Reserve FTE (375)	2,375,873.00	
Other Grants/Categorical	1,475,845.18	
5 Year Terminal Pay Reserve	500,000.00	
Scholarships	2,467,627.00	
Contingency Fund Balance	4,687,106.91	5.0%
Undesignated Fund Balance	<u>2,680,000.00</u>	
	<u>14,783,452.09</u>	

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND

Recapitulation by Object

100	Salaries	40,100,661.32	56.18%
200	Benefits	15,243,140.36	21.36%
300	Purchased Services	6,425,460.01	9.00%
400	Energy	2,441,478.58	3.42%
500	Materials & Supplies	3,226,758.05	4.52%
600	Capital Outlay	3,352,041.93	4.70%
700	Other Expenses	<u>587,686.60</u>	0.82%
	Total Appropriations	71,377,226.85	100.00%
	Charter School	<u>40,614,285.82</u>	
		111,991,512.67	



DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Debt Service Funds budget is similar to a homeowner's mortgage. The Sumter County School Board has borrowed money to build, renovate and equip our schools. The payments on this debt are through the District's Debt Service Funds.

SCSB 2023-2024 BUDGET REPORT**DEBT SERVICE****2023-2024 REVENUE**

<u>Fund</u>	<u>State Revenue</u>		<u>2023-24</u>
216	3322 CO & DS Withheld for SBE Bonds		0.00
221	3341 Racing Commission Funds Series 2011		<u>223,250.00</u>
Total State Revenue			223,250.00
<u>Transfers</u>			
3630 Transfer From Capital Projects :			
296	COPS Series 2006/2015	857,409.75	
297	COPS Series 2017	1,256,679.03	
			<u>2,114,088.78</u>
Total Revenue & Transfers			<u>2,337,338.78</u>
<u>2720 Fund Balance Restricted for Debt Service - July 1, 2023</u>			
216	SBE 2014-B	0.00	
221	Racetrack Series 2011	212,988.43	
296	COPS 2006/2015	5.56	
297	COPS 2007 (Refi with COPS 2017)	9.02	
Total Fund Balance 7/1/23			213,003.01
Total Revenues, Transfers & Fund Balance			<u><u>2,550,341.79</u></u>

SCSB 2023-2024 BUDGET REPORT**DEBT SERVICE****2023-2024 APPROPRIATIONS**

9200 Debt Service				
	710	Principal		1,813,000.00
216		SBE 2014B	0.00	
221		Racetrack Series 2011	95,000.00	
296		COPS Series 2015/2006	555,000.00	
297		COPS Series 2017	1,163,000.00	
	720	Interest		507,710.78
216		SBE 2014B	0.00	
221		Racetrack Series 2011	123,671.88	
296		COPS Series 2015/2006	296,384.75	
297		COPS Series 2017	87,654.15	
	730	Dues & Fees		14,550.00
216		SBE 2014B	0.00	
221		Racetrack Series 2011	2,500.00	
296		COPS Series 2015/2006	6,025.00	
297		COPS Series 2017	6,025.00	
Total Appropriations				2,335,260.78

SCSB 2023-2024 BUDGET REPORT

DEBT SERVICE

DEBT SERVICE

2023-2024 APPROPRIATIONS

2720	Fund Balance Restricted for Debt Service- June 30, 2024:		
216	SBE 2014-B	0.00	
221	Racetrack Series 2011	215,066.55	
296	COPS 2006/2015	5.56	
297	COPS 2017	8.90	

Total Fund Balance 6/30/24	215,081.01
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Total Appropriations & Fund Balance	<u>2,550,341.79</u>
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SCSB 2023-2024 BUDGET REPORT

DEBT SERVICE

Schedule of Outstanding Debt
as of June 30, 2023

Racetrack Series 2011
COPS Series 2006/2015
COPS 2017

Principal Owed:

2,730,000.00
10,825,000.00
4,816,000.00

\$18,371,000.00



CAPITAL PROJECT FUNDS

Capital Project Funds are used for educational capital outlay needs, including site acquisitions and site improvements, new construction, renovation and remodeling projects, as well as facility equipment needs.

The Florida Legislature has provided some flexibility to local School Boards by permitting Districts to also fund school maintenance activities with the local capital outlay property tax. In general, recurring maintenance expenses are funded with operational dollars. The Sumter district utilizes a portion of our capital outlay funds to support school maintenance activities.

SCSB 2023-2024 BUDGET REPORT

09/05/2023

CAPITAL PROJECTS Millage

2023-2024 REVENUE

360 CO&DS (2022-23)						
3321	CO&DS Distributed to Districts			343,186.65		
344 PECO (2023-24) Funds						
3391	PECO - Maintenance			0		
3391	PECO - OEF New Construction			0		
3397	PECO - Charter Schools			2,097,782.00		
392 Other Capital Projects						
3399	Safety & Security of School Buildings			128,605.79		
3399	WWE Shelter Switch gear			0.00		
					Total State	2,569,574.44
374 LCOM						
3413	LCOM					
		22,622,573,390	1.480	32,142,152		
391 Fuel Tax Refunds						
3495	Fuel Tax Refunds			18,000		
					Total Local	32,160,152.00
393 Sale of Property						
3731	Expenses related relocation/construction					
3732	Sale of Property			170,000		
					Total Other	170,000.00
					Total Revenues & Transfers	34,899,726.44
2720	Restricted Fund Balances July 1, 2023					
	360 (All Years) CO&DS			3,584,088.98		
	393 Sale of Property			959,263.14		
	392 Safety & Security grants			-27,307.61		
	391 Fuel Tax Refunds			140,476.62		
	373 LCOM 22-23			12,705,607.75		
					Total Fund Balance	17,362,128.88
					Total Revenues, Other Financing & Fund Balances	52,261,855.32

SCSB 2023-2024 BUDGET REPORT

09/05/2023

CAPITAL PROJECTS Millage 2023-2024 APPROPRIATIONS

<u>Func</u>	<u>Object</u>			<u>Encumbered</u>		
7400	610	Library				10,000.00
		Library Books for WIS Opening	374 LCOM 23-24		10,000.00	
7400	630	Buildings & Fixed Equipment				4,560,101.98
		81104 SPA Relocation	373 LCOM 22-23	48,844	250,000.00	
		81168 WMH Dressing Rooms	373 LCOM 22-23	70,440	3,570,440.00	
		81178 SSH BASEBALL	373 LCOM 22-23	18,208	18,208.10	
		81240 Master Planning	373 LCOM 22-23	350,750	350,750.00	
		81901 Support Services Administration Biulding	373 LCOM 22-23	370,704	370,703.88	
7400	640	Furniture Fixture And Equipment				96,219.51
		3179 Safe Schools	374 LCOM 23-24		60,000.00	
		9680 ADA Corrections	373 LCOM 22-23	9,220	9,219.51	
		9680 ADA Corrections	374 LCOM 23-24		25,000.00	
		81750 Security Systems	374 LCOM 23-24		2,000.00	
7400	650	Transportation				1,205,072.80
		8510 Maintenance/District Vehicles	Suber 373 LCOM 22-23	120,917	120,916.80	
		8510 Maintenance/District Vehicles	Suber 374 LCOM 23-24		120,950.00	
		8510 Maintenance/District Vehicles	Norris 374 LCOM 23-24		100,000.00	
		8520 6 School Buses	Norris 374 LCOM 23-24		863,206.00	
7400	660	Land				80,000.00
		81550 Land	393 Sale of Property		80,000.00	

SCSB 2023-2024 BUDGET REPORT

09/05/2023

CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

<u>Func</u>	<u>Object</u>				
7400	670	Improvements Other than Buildings.			3,792,172.45
		3179 Safe Schools	373 LCOM 22-23	3,950	3,950.00
		3179 Safe Schools	374 LCOM 23-24		70,000.00
		7910 Safety to Life	374 LCOM 23-24		23,800.00
		9320 Playground	Moffitt 373 LCOM 22-23	13,813	13,812.50
		9320 Playground	Moffitt 374 LCOM 23-24		50,000.00
		9360 Covered Walkways-District Wide	374 LCOM 23-24		25,000.00
		9680 ADA Corrections	373 LCOM 22-23	10,479	10,478.75
		9680 ADA Corrections	374 LCOM 23-24		10,000.00
		9890 Maintenance Projects-Dist. Wide	373 LCOM 22-23	4,731	4,731.00
		9890 Maintenance Projects-Dist. Wide	374 LCOM 23-24		130,000.00
		9900 Fencing	373 LCOM 22-23	67,280	67,280.00
		9900 Fencing	374 LCOM 23-24		85,000.00
		81104 SPA Relocation	373 LCOM 22-23	33,794	73,794.00
		81450 Track Surface and Field	374 LCOM 23-24		5,000.00
		81179 SSH Athletic Field Improvements	373 LCOM 22-23	1,418,453	1,478,453.00
		81690 District Wide Sewer Connections	374 LCOM 23-24		25,000.00
		81691 Admin Sewer Plant Replacement	374 LCOM 23-24	-	300,000.00
		81750 Security Systems	374 LCOM 23-24		4,000.00
		SSH Water Line Ext. & Fire Hydrant	374 LCOM 23-24		400,000.00
		WWE Paking Lot Reimb.	374 LCOM 23-24		450,000.00
		84000 Paving	374 LCOM 23-24		20,000.00
		84030 County Office Parking	374 LCOM 23-24		71,165.00
		84171 SSHS Bus Loop	374 LCOM 23-24		50,000.00
		85001 Duke Energy Easement	393 Sale of Proper	264,646	264,646.20
		89870 District Wide Renovation	373 LCOM 22-23	51,162	51,162.00
		89870 District Wide Renovation	374 LCOM 23-24		104,900.00
				1,868,307	

SCSB 2023-2024 BUDGET REPORT

09/05/2023

CAPITAL PROJECTS Millage 2023-2024 APPROPRIATIONS

Func	Object				
7400	680	Remodeling & Renovation			10,382,785.91
	3179	Safe Schools	373 LCOM 22-23	2,228	2,227.75
	3179	Safe Schools	374 LCOM 23-24		50,000.00
	7910	Safety to Life	374 LCOM 23-24		25,000.00
	9160	Painting	373 LCOM 22-23	128,152	128,152.00
	9160	Painting	374 LCOM 23-24		262,400.00
	9430	Gym Floors	374 LCOM 23-24		45,000.00
	9680	ADA Corrections	374 LCOM 23-24		40,000.00
	9690	Fire/Safety	373 LCOM 22-23	3,049	3,049.18
	9690	Fire/Safety	374 LCOM 23-24		55,000.00
	9730	District Wide Relocatables	373 LCOM 22-23	17,147	57,835.00
	9730	District Wide Relocatables	374 LCOM 23-24		21,312.00
	9890	Maintenance Projects-Dist. Wide	374 LCOM 23-24		490,000.00
	9891-3	OHSA Fixed Stairs/Ladders	373 LCOM 22-23	9,600	426,000.00
	81105	WIS opening	373 LCOM 22-23	207,223	400,000.00
		WIS Fire Alarm Sys. Replacement	374 LCOM 23-24		750,000.00
	81107	SSH Ceiling & Lighting Replacement	374 LCOM 23-24		280,000.00
	81108	LPE Ceiling, Lighting and Fire Alarm	374 LCOM 23-24		1,000,000.00
	81240	Master Planning	373 LCOM 22-23	110,200	110,200.00
	81240	Master Planning	374 LCOM 23-24		316,000.00
	81740	Telephone/Audio System	374 LCOM 23-24		50,000.00
	81750	Security Systems	374 LCOM 23-24		35,000.00
	81902	Demo	373 LCOM 22-23	33,600	100,000.00
	82000-7	HVAC	373 LCOM 22-23	1,849,665	1,849,664.58
	82000	HVAC	374 LCOM 23-24		1,064,286.00
	83000	Roof Replacements	374 LCOM 23-24		400,000.00
	83001-3	Roof Replacements SSM & WMH	373 LCOM 22-23	749,336	749,336.00
	89870	District Wide Renovation	374 LCOM 23-24		45,000.00
	89880	Lighting Replacement	374 LCOM 23-24		20,000.00
	89882	Lighting Replacement WES	373 LCOM 22-23		0.00
	89883	Lighting Replacement WWE	373 LCOM 22-23		0.00
	89884	Lighting Replacement WIS	374 LCOM 23-24		558,000.00
	89885	Lighting Replacement SPA	374 LCOM 23-24		269,000.00
	89890	Flooring/Carpet	373 LCOM 22-23	80,323	80,323.40
	89890	Flooring/Carpet	374 LCOM 23-24		700,000.00

3,190,523

SCSB 2023-2024 BUDGET REPORT

09/05/2023

CAPITAL PROJECTS Millage 2023-2024 APPROPRIATIONS

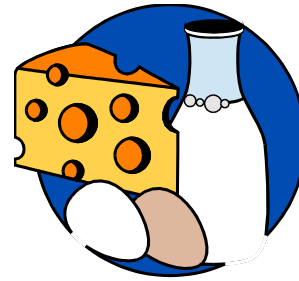
Func	Object					
9700	910	Transfers to General Fund				10,124,952.18
			374 LCOM 23-24		0.00	
	3174 SAFETY/SECURITY		392 Other Capital	7,763	101,298.18	
	3175 SAFETY/SECURITY		392 Other Capital		0.00	
	3179 Safe Schools		374 LCOM 23-24		90,000.00	
	6030 School Based Maintenance		374 LCOM 23-24		45,000.00	
	7910 Safety to Life		374 LCOM 23-24		30,000.00	
	9040 District Wide Labors		374 LCOM 23-24		120,000.00	
	9070 Property Insurance	L.W.	374 LCOM 23-24		740,000.00	
	9080 Enterprise Software	L.W.	374 LCOM 23-24	55,082	988,314.00	
	9150 Maintenance Employees	L.W.	373 LCOM 22-23		0.00	1,795,179
	9150 Maintenance Employees		374 LCOM 23-24		1,795,179.00	
	3540 Bus Drivers		374 LCOM 23-24		1,681,968.00	
	3540 Mechanics		374 LCOM 23-24		304,413.00	
	0 Information Technology Employees		374 LCOM 23-24		550,000.00	
	9160 Painting		374 LCOM 23-24		78,300.00	
	9690 Fire / Safety		374 LCOM 23-24	3,003	180,200.00	
	9700 Technology Equip School Based	Trick	374 LCOM 23-24		104,530.00	
	9710 School Furniture	Moffitt	374 LCOM 23-24	7,350	137,350.00	
	9720 Equipment	L.W.	374 LCOM 23-24	42,938	300,000.00	
	9730 Portables		374 LCOM 23-24	53,339	188,000.00	
	9740 Custodial Equipment		374 LCOM 23-24		60,000.00	
	9770 1 to 1 Initiative	Trick	374 LCOM 23-24		823,200.00	
	9780 Technology Initiative	Trick	374 LCOM 23-24		509,200.00	
	9860 Copier Leases	L.W.	374 LCOM 23-24		158,000.00	
	9890 Maintenance Projects-Dist. Wide		374 LCOM 23-24	65,292	950,000.00	
	81105 WIS Opening		374 LCOM 23-24		20,000.00	
	83000 Roof Repairs		374 LCOM 23-24		170,000.00	
				234,767		

SCSB 2023-2024 BUDGET REPORT

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CAPITAL PROJECTS Millage 2023-2024 APPROPRIATIONS

<u>Func</u>	<u>Object</u>						
9700	910	Transfers to Charter School					
	3080	Charter Schools Lease	Smith	373 LCOM 22-23	904,920.30	7,872,316.20	9,970,098.20
	3080	Charter Schools Lease		374 LCOM 23-24	6,967,395.90		
	3090	Charter Schools Lease		373 LCOM 22-23	0.00		
	20010	Charter Schools Capital Outlay		344 PECO 23-24	2,097,782.00		
9700	940	Transfers to Food Service					0.00
	9720	Equipment	Smith	374 LCOM 23-24	0.00		
9700	920	Transfers to Debt Service					2,114,088.78
	90220	COPS Payments	Smith	373 LCOM 22-23	1,500,000.00		
		0.093 mills		374 LCOM 23-24	614,088.78		
		Total Appropriations & Transfers					42,335,491.81
		2720 Restricted Fund Balance 6-30-24					9,926,363.51
				374 LCOM 23-24	5,055,994.32		
				393 Sale of Property	784,616.94		
				391 Fuel Tax Refunds	158,476.62		
				360 (All Years) CO&DS	3,927,275.63		
		Total Appropriations, Transfers & Fund Balances					52,261,855.32



FOOD SERVICE FUND

“Fueling the next generation today by providing students with a variety of healthy meal choices” is the mission of the Food Service department.

This fund is used to account for the special revenues that are generated in our Food Service Operations. The Department of Food Service is a self-funded operation which receives revenue from federal and state meal reimbursements and from local funds such as student payments for meals. The revenues generated in this fund may only be expended for the benefit of food service operations.

SCSB 2023-2024 BUDGET REPORT

FOOD SERVICE FUND

2023-2024 REVENUE

<u>Federal Through State</u>		
3261 School Lunch Program		\$3,200,000.00
3262 School Breakfast Program		1,100,000.00
3263 After School Snack Program		20,000.00
3265 USDA Donated Commodities		235,000.00
3267 Summer Food Service Program		88,000.00
	Total Federal Through State	<u>\$4,643,000.00</u>
<u>State</u>		
3337 School Breakfast Supplement		\$26,000.00
3338 School Lunch Supplement		30,000.00
3399 Miscellaneous State-Reimb		0.00
	Total State	<u>\$56,000.00</u>
<u>Local</u>		
3431 Interest on Investments		\$35,000.00
3451 Student Lunches		0.00
3452 Student Breakfasts		0.00
3453 Adult Breakfast/Lunches		17,000.00
3454 Student and Adult a la Carte		80,000.00
3455 Student Snacks		0.00
3456 Other Food Sales		20,000.00
3457 Adult Breakfast		0.00
3493 Sale of Junk		0.00
3497 Refund of Prior Year's Expenditures		0.00
	Total Local	<u>\$152,000.00</u>
<u>Transfers</u>		
3630 Transfer from Capital Projects-LCOM equipment		<u>\$0.00</u>
		\$0.00
	Total Revenues/Transfers	\$4,851,000.00
<u>Fund Balance 7-1-23</u>		
2710 Nonspendable-Inventory	134,925.81	
2720 Restricted for Food Service	<u>1,887,088.52</u>	\$2,022,014.33
	Total Revenue, Transfers & Fund Balance	<u><u>\$6,873,014.33</u></u>

SCSB 2023-24 BUDGET REPORT
FOOD SERVICE FUND

Function	Object	Object Category	2020-21 Expend	2021-22 Expend	2022-23 Expend	2023-24 Approp	Diff. (+ / -)	Explanation
7600	100	Salaries	1,277,601.39	1,329,379.34	1,467,257.20	1,488,744.28	21,487.08	New location
7600	200	Employee Benefits	579,097.53	610,743.35	725,216.77	829,284.50	104,067.73	FRS & BB increase
7600	310	Prof. & Technical Services	0.00	0.00	0.00	500.00	500.00	
7600	330	Travel	1,945.70	3,000.24	2,133.98	3,000.00	866.02	
7600	350	Repairs & Maintenance	15,485.65	20,147.69	20,344.86	30,000.00	9,655.14	
7600	360	Rentals	7,360.00	7,535.00	11,050.46	13,000.00	1,949.54	
7600	370	Communications	376.07	384.48	475.61	600.00	124.39	
7600	380	Public Utilities	23,720.75	32,863.52	38,662.91	50,000.00	11,337.09	Increase 20% + new location
7600	390	Other Purchased Services	10,100.95	9,280.99	7,100.28	17,000.00	9,899.72	
7600	420	Energy Services-Bottled Gas	2,304.48	3,399.45	2,946.00	3,600.00	654.00	
7600	430	Energy Services-Electricity	134,143.54	142,681.03	185,565.50	240,000.00	54,434.50	Increase 20% + new location
7600	450	Energy Services-Gasoline	140.69	80.00	170.00	350.00	180.00	
7600	460	Energy Services-Diesel Fuel	0.00	3,794.00	0.00	0.00	-	
7600	510	Consumable Supplies	58,400.65	74,233.10	63,987.73	90,000.00	26,012.27	New location
7600	570	Food	1,130,611.80	1,379,619.36	1,817,182.41	2,500,000.00	682,817.59	Increased food costs and freight
7600	580	Commodities	199,731.35	228,133.09	247,124.00	235,000.00	(12,124.00)	Donated Commod + freight/storage
7600	640	Furniture, Fixtures & Equip.	79,826.07	18,361.09	207,652.48	200,000.00	(7,652.48)	
7400	670	Improv. Other than Buildings	0.00	0.00	0.00	0.00	-	
7600	730	Dues and Fees	6,648.54	7,435.00	9,740.00	11,500.00	1,760.00	
7600	750	Other Personnel Services	3,138.42	8,399.85	6,183.75	8,000.00	1,816.25	
7600	790	Miscellaneous Expense	70,934.99	73,894.35	71,602.53	73,894.35	2,291.82	Indirect cost
		Total Appropriations	3,601,568.57	3,953,364.93	4,884,396.47	5,794,473.13	910,076.66	
		Fund Balance 6-30-24				1,078,541.20		
		<u>Fund Balance 6-30-24</u>						
	2710	Nonspendable-Inventory	134,925.81					
	2720	Restricted for Food Service	943,615.39					
			<u>1,078,541.20</u>					
		Total Appropriations and Fund Balance				<u>6,873,014.33</u>		



SPECIAL REVENUE (GRANT) FUNDS

Special Revenue (Grant) Funds are comprised of grants and awards from various State, Federal and Local agencies or organizations.

These funds are awarded by grantor and subject to expenditure requirements specified in various award documents. These grants are often subject to a high level of reporting and are frequently reviewed and/or audited.

These grants and awards allow the school district to offer services above that funded by Florida Education Finance Program. Grants and awards enhance the educational delivery system in Sumter County Public Schools.

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FEDERAL-042X SPECIAL REVENUE FUND
2023-2024 REVENUE

Federal Through State

3201 Career and Technical Education	\$ 124,231.00
3221 Adult General Education	\$ 236,019.00
3222 English Literacy and Civics Education	\$ 29,230.00
3225 Teacher and Principal Training and Recruiting	\$ 320,794.00
3230 Individuals with Disabilities Education Act (IDEA)	\$ 2,094,605.00
3240 Elementary and Secondary Education Act, Title I	\$ 4,014,143.63
3241 Language Instruction, Title III	\$ 59,075.00
3242 Twenty-First Century Schools, Title IV	\$ 568,575.60
3251 Adult General Education	\$ -
3299 Other Federal Through State	<u>\$ -</u>
Total Federal Through State	\$ 7,446,673.23
Less Sequestration	\$ -
Fund Balance 7/1/23	<u>\$ -</u>
Total Revenues & Fund Balance	<u><u>\$ 7,446,673.23</u></u>

SCSB 2023 - 2024 BUDGET REPORT

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042X SPECIAL REVENUE FUND
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0390	OTHER PURCHASED SERVICES	7,571.00	25,726.00	19,923.00	8,346.00	-11,577.00		
	5000 Function Total:	7,571.00	25,726.00	19,923.00	8,346.00	-11,577.00		

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042X SPECIAL REVENUE FUND 5100 BASIC FEFP (K-12)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	637,103.80	611,897.99	538,040.41	885,039.47	346,999.06	22724	9.45 Teachers @ \$532,876
0200	BENEFITS	208,785.57	198,714.60	207,991.60	387,407.96	179,416.36	22724	14.3 Classified
0310	PROFESSIONAL & TECHNICAL SER	-	-	217.00	2,000.00	1,783.00		
0330	TRAVEL	-	1,000.00	0.00	100.00	100.00		
0360	RENTALS	383,420.17	359,392.75	477,865.18	556,631.00	78,765.82		
0390	OTHER PURCHASED SERVICES	11,599.48	12,275.56	17,397.13	71,468.09	54,070.96		
0510	CONSUMABLE SUPPLIES	226,959.68	104,177.95	289,752.66	339,154.86	49,402.20		
0520	TEXTBOOKS	-	-	59,022.59	70,250.00	11,227.41		
0640	EQUIPMENT	2,343.69	15,858.56	157,833.48	35,000.00	-122,833.48		
0730	DUES AND FEES	1,650.00	510.00	0.00	2,500.00	2,500.00		
5100 Function Total:		1,471,862.39	1,303,827.41	1,748,120.05	2,349,551.38	601,431.33		

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042X SPECIAL REVENUE FUND 5200 EXCEPTIONAL PROGRAMS

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	324,789.05	333,753.14	315,629.21	411,782.44	96,153.23	27824	3.69 Teachers
0200	BENEFITS	109,997.76	112,844.71	117,244.05	171,937.43	54,693.38	27824	8.5 Classified
0310	PROFESSIONAL & TECHNICAL SER	70,212.61	101,819.95	290,074.20	202,925.00	-87,149.20		
0330	TRAVEL	737.26	1,364.70	803.26	1,500.00	696.74		
0360	RENTALS	-	898.99	1,098.00	1,000.01	-97.99		
0390	OTHER PURCHASED SERVICES	272,848.21	315,158.21	325,704.44	312,303.64	-13,400.80		
0510	CONSUMABLE SUPPLIES	4,272.73	4,675.63	30,701.94	21,928.04	-8,773.90		
0520	TEXTBOOKS	-	-	0.00	0.01	0.01		
0620	AUDIO VISUAL MAT.(NON-CONSUM)	-	-	0.00	750.00	750.00		
0640	EQUIPMENT	6,455.52	2,537.56	2,382.30	5,470.00	3,087.70		
0730	DUES AND FEES	1,575.00	1,575.00	1,350.00	2,050.00	700.00		
5200 Function Total:		790,888.14	874,627.89	1,084,987.40	1,131,646.57	46,659.17		

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042X SPECIAL REVENUE FUND 5300 VOCATIONAL/TECHNICAL

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	14,695.88	19,000.00	19,167.07	35,588.00	16,420.93		
0200	BENEFITS	2,736.20	3,594.81	5,832.93	12,854.00	7,021.07		
0330	TRAVEL	12.02	2,668.06	1,280.00	1,000.00	-280.00		
0350	REPAIRS AND MAINTENANCE	1,000.00	500.00	500.00	500.00	-		
0360	RENTALS	51,355.10	10,833.50	11,070.00	13,500.00	2,430.00		
0390	OTHER PURCHASED SERVICES	1,622.03	4,481.74	796.19	1,000.00	203.81		
0510	CONSUMABLE SUPPLIES	9,812.25	11,190.44	31,644.08	2,794.00	-28,850.08		
0640	EQUIPMENT	45,254.05	124,848.32	177,483.49	13,800.00	-163,683.49		
0730	DUES AND FEES	24,950.00	17,064.74	23,755.00	16,441.00	-7,314.00		
0750	OTHER PERSONNEL SERVICES	4,007.00	-	0.00	-	-		
5300 Function Total:		155,444.53	194,181.61	271,528.76	97,477.00	-174,051.76		

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042X SPECIAL REVENUE FUND 5400 ADULT GENERAL

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	72,193.75	72,931.25	80,508.45	97,200.00	16,691.55		
0200	BENEFITS	15,002.89	15,052.10	13,341.91	29,576.00	16,234.09		
0310	PROFESSIONAL & TECHNICAL SER	-	-	19,990.00	-	-19,990.00		
0330	TRAVEL	-	-	2,636.10	-	-2,636.10		
0360	RENTALS	1,546.67	3,099.00	3,100.00	11,110.00	8,010.00		
0510	CONSUMABLE SUPPLIES	7,834.63	8,483.50	22,595.63	17,508.00	-5,087.63		
0520	TEXTBOOKS	-	-	910.00	-	-910.00		
0640	EQUIPMENT	22,602.64	13,145.04	10,797.18	3,260.00	-7,537.18		
0730	DUES AND FEES	9,311.67	9,552.00	13,775.00	7,159.00	-6,616.00		
0750	OTHER PERSONNEL SERVICES	36,187.50	28,625.00	16,912.50	26,800.00	9,887.50		
5400 Function Total:		164,679.75	150,887.89	184,566.77	192,613.00	8,046.23		

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042X SPECIAL REVENUE FUND 5500 PREKINDERGARTEN

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	48,802.05	49,167.22	56,758.25	58,560.00	1,801.75	22724	2 Classified
0200	BENEFITS	19,630.23	20,745.78	25,367.97	29,317.00	3,949.03		
0360	RENTALS	-	-	0.00	3,000.00	3,000.00		
0510	CONSUMABLE SUPPLIES	1,718.51	1,947.62	50,490.98	6,000.00	-44,490.98		
5500 Function Total:		70,150.79	71,860.62	132,617.20	96,877.00	-35,740.20		

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042X SPECIAL REVENUE FUND 6100 STUDENT SUPPORT SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	375,073.47	277,598.07	384,546.97	339,623.29	-44,923.68	22724 27824 22724	6 Teachers 1.02 Others (Nurses) .7 Classified
0200	BENEFITS	103,315.38	77,491.69	115,358.75	109,520.73	-5,838.02		
0310	PROFESSIONAL & TECHNICAL SER	64,622.28	44,446.75	0.00	33,000.00	33,000.00		
0330	TRAVEL	421.59	651.47	524.92	1,500.00	975.08		
0370	COMMUNICATION	1,459.70	1,289.13	529.13	1,600.00	1,070.87		
0390	OTHER PURCHASED SERVICES	-	1,239.00	2,145.00	20,921.90	18,776.90		
0510	CONSUMABLE SUPPLIES	16,426.82	18,210.48	50,133.95	25,500.00	-24,633.95		
0640	EQUIPMENT	-	-	689.00	1,000.00	311.00		
0730	DUES AND FEES	-	-	0.00	450.00	450.00		
6100 Function Total:		561,319.24	420,926.59	553,927.72	533,115.92	-20,811.80		

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042X SPECIAL REVENUE FUND 6200 INSTRUCTIONAL MEDIA SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	-	0.00	1,500.00	1,500.00		
0200	BENEFITS	-	-	0.00	325.00	325.00		
0610	LIBRARY BOOKS	3,497.44	50,068.20	46,907.02	20,000.00	-26,907.02		
6200 Function Total:		3,497.44	50,068.20	46,907.02	21,825.00	-25,082.02		

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042X SPECIAL REVENUE FUND 6300 INSTRUCTIONAL/CURRICULUM DEV

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	885,184.84	947,651.70	1,140,141.79	1,363,435.68	223,293.89	22724 22724 22724	11.875 Teachers 2.6 Classified 2.35 Admin
0200	BENEFITS	236,430.79	262,830.23	333,655.47	452,243.40	118,587.93		
0310	PROFESSIONAL & TECHNICAL SER	-	-	0.00	1,500.00	1,500.00		
0330	TRAVEL	786.60	735.32	1,082.86	2,100.00	1,017.14		
0360	RENTALS	-	-	0.00	500.00	500.00		
0370	COMMUNICATION	46.88	14.76	7.85	2,500.00	2,492.15		
0390	OTHER PURCHASED SERVICES	-	3,085.81	11,217.99	64,096.00	52,878.01		
0510	CONSUMABLE SUPPLIES	217.67	957.95	7,771.52	8,000.00	228.48		
0640	EQUIPMENT	324.99	731.13	1,952.85	2,500.00	547.15		
0730	DUES AND FEES	-	-	704.76	-	-704.76		
6300 Function Total:		1,122,991.77	1,216,006.90	1,496,535.09	1,896,875.08	400,339.99		

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042X SPECIAL REVENUE FUND 6400 INSTRUCTIONAL STAFF TRAINING

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	101,201.03	103,522.28	203,707.04	206,710.04	3,003.00	22724	.4 Admin
0200	BENEFITS	21,290.41	21,862.64	57,703.49	65,366.87	7,663.38	22724	2.48 Teachers
0310	PROFESSIONAL & TECHNICAL SER	12,290.00	37,850.00	138,075.00	24,895.00	-113,180.00		
0330	TRAVEL	671.89	48,097.47	31,280.04	55,087.13	23,807.09		
0360	RENTALS	835.00	996.50	20,059.75	-	-20,059.75		
0390	OTHER PURCHASED SERVICES	46,603.62	48,396.24	77,582.28	132,469.15	54,886.87		
0510	CONSUMABLE SUPPLIES	293.62	14,825.25	26,776.30	7,716.43	-19,059.87		
0730	DUES AND FEES	14,123.69	61,386.05	107,360.34	89,860.10	-17,500.24		
0750	OTHER PERSONNEL SERVICES	-	-	0.00	3,800.00	3,800.00		
6400 Function Total:		197,309.26	336,936.43	662,544.24	585,904.72	-76,639.52		

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042X SPECIAL REVENUE FUND
6500 INSTRUCTION RELATED TECHNOLOGY

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	-	14,748.88	71,895.00	57,146.12	22724	1 Classified
0200	BENEFITS	-	-	5,664.48	26,451.00	20,786.52		
6500	Function Total:	0.00	0.00	20,413.36	98,346.00	77,932.64		

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042X SPECIAL REVENUE FUND
7200 GENERAL ADM (SUPT. OFFICE)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0790	MISCELLANEOUS EXPENSE	92,779.14	98,756.40	130,979.86	180,504.70	49,524.84		
	7200 Function Total:	92,779.14	98,756.40	130,979.86	180,504.70	49,524.84		

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042X SPECIAL REVENUE FUND 7300 SCHOOL ADM (OFFICE OF PRIN)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	228.20	25,338.24	360.00	-24,978.24		
0200	BENEFITS	-	43.19	6,841.72	171.00	-6,670.72		
7300 Function Total:		0.00	271.39	32,179.96	531.00	-31,648.96		

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042X SPECIAL REVENUE FUND 7730 STAFF SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	112,391.12	116,373.83	78,018.61	83,350.00	5,331.39	22724	.2 Classified
0200	BENEFITS	31,331.22	33,335.80	25,236.43	29,318.35	4,081.92		
0310	PROFESSIONAL & TECHNICAL SER	-	2,300.00	2,075.50	2,500.00	424.50		
0330	TRAVEL	1,229.53	23,767.47	27,023.07	25,700.79	-1,322.28		
0360	RENTALS	835.00	835.00	1,670.00	500.00	-1,170.00		
0390	OTHER PURCHASED SERVICES	5,133.00	15,179.48	890.00	9,152.73	8,262.73		
0510	CONSUMABLE SUPPLIES	1,467.26	2,752.50	500.00	479.00	-21.00		
0730	DUES AND FEES	4,304.95	15,529.82	14,641.50	24,703.00	10,061.50		
7730 Function Total:		156,692.08	210,073.90	150,055.11	175,703.87	25,648.76		

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042X SPECIAL REVENUE FUND 7800 PUPIL TRANSPORTATION SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	17,965.48	32,209.23	11,204.72	22,581.35	11,376.63		
0200	BENEFITS	4,063.65	7,468.86	2,592.06	5,259.40	2,667.34		
0460	ENERGY SERVICES/DIESEL FUEL	5,366.00	13,713.00	4,940.00	16,160.00	11,220.00		
7800 Function Total:		27,395.13	53,391.09	18,736.78	44,000.75	25,263.97		

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042X SPECIAL REVENUE FUND 7900 OPERATION OF PLANT

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0310	PROFESSIONAL & TECHNICAL SER	550.00	13,860.50	2,604.00	1,355.24	-1,248.76		
0390	OTHER PURCHASED SERVICES	27,000.06	26,746.39	28,000.00	32,000.00	4,000.00		
	7900 Function Total:	27,550.06	40,606.89	30,604.00	33,355.24	2,751.24		

SPECIAL REVENUE FUND Totals:4,850,130.725,048,149.216,584,626.327,446,673.23862,046.91

CARES

SCSB 2023-2024 BUDGET REPORT
FEDERAL-044X FUNDS - Coronavirus Aid, Relief, and Economic Security Act
2023-2024 REVENUE

Federal Through State

3271 Educational Stabilization Fund - K-12	\$ 8,246,091.53
3272 Educational Stabilization Fund - Workforce	\$ -
3273 Educational Stabilization Fund - Voluntary Prekindergarten Program	\$ 25,073.34

Total Federal Through State	\$ 8,271,164.87
Less Sequestration	\$ -
Fund Balance 7/1/23	<u>\$ -</u>

Total Revenues & Fund Balance	<u><u>\$ 8,271,164.87</u></u>
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044X SPECIAL REVENUE FUND - CARES ACT
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0390	OTHER PURCHASED SERVICES	850,546.57	2,721,750.93	3,104,681.32	3,267,908.24	163,226.92		
	5000 Function Total:	850,546.57	2,721,750.93	3,104,681.32	3,267,908.24	163,226.92		

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044X SPECIAL REVENUE FUND - CARES ACT 5100 BASIC FEFP (K-12)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	405,187.76	1,814,054.04	1,979,075.12	1,346,629.05	-632,446.07	C4450	28.7 Teachers
0200	BENEFITS	73,625.89	556,373.78	654,741.01	343,823.60	-310,917.41	C4450	20.5 Classified
0360	RENTALS	61,525.37	55,400.95	0.00	-	-		
0370	COMMUNICATION	40,554.00	40,276.40	80,410.87	-	-80,410.87		
0390	OTHER PURCHASED SERVICES	256.99	7,108.72	12,029.78	53,494.22	41,464.44		
0510	CONSUMABLE SUPPLIES	88,372.51	10,112.79	135,073.42	189,594.94	54,521.52		
0520	TEXTBOOKS	-	416,370.92	130,832.91	152,989.29	22,156.38		
0640	EQUIPMENT	2,188.80	-	800,800.00	-	-800,800.00		
5100 Function Total:		671,711.32	2,899,697.60	3,792,963.11	2,086,531.10	-1,706,432.01		

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044X SPECIAL REVENUE FUND - CARES ACT 5200 EXCEPTIONAL PROGRAMS

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	28,742.89	268,145.78	301,266.71	318,026.87	16,760.16	C4450	2.5 Teachers
0200	BENEFITS	5,078.15	78,552.88	120,625.41	84,506.83	-36,118.58		
0310	PROFESSIONAL & TECHNICAL SER	-	31,653.50	0.00	-	-		
0360	RENTALS	4,880.00	-	0.00	-	-		
0390	OTHER PURCHASED SERVICES	-	-	60,648.08	7,957.08	-52,691.00		
0510	CONSUMABLE SUPPLIES	548.38	-	0.00	-	-		
0640	EQUIPMENT	2,199.97	-	10,800.00	-	-10,800.00		
5200 Function Total:		41,449.39	378,352.16	493,340.20	410,490.78	-82,849.42		

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044X SPECIAL REVENUE FUND - CARES ACT 5300 VOCATIONAL/TECHNICAL

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	37,982.34	53,221.85	32,753.31	-20,468.54	C4450	.7 Teacher
0200	BENEFITS	-	10,983.02	16,704.43	12,994.73	-3,709.70		
0360	RENTALS	-	-	2,534.00	-	-2,534.00		
0510	CONSUMABLE SUPPLIES	524.00	479.14	12,632.71	3,026.15	-9,606.56		
0520	TEXTBOOKS	-	422.41	3,495.61	0.98	-3,494.63		
0640	EQUIPMENT	59,199.00	965.53	15,861.23	0.24	-15,860.99		
0730	DUES AND FEES	-	2,039.50	26,546.24	8,776.26	-17,769.98		
5300 Function Total:		59,723.00	52,871.94	130,996.07	57,551.67	-73,444.40		

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044X SPECIAL REVENUE FUND - CARES ACT 5500 PREKINDERGARTEN

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	15,510.62	15,239.70	54,449.56	39,209.86		
0200	BENEFITS	-	5,947.96	7,440.90	14,882.20	7,441.30		
0510	CONSUMABLE SUPPLIES	27,700.00	13,150.17	4,942.14	264.77	-4,677.37		
0640	EQUIPMENT	-	469.98	0.00	-	-		
0730	DUES AND FEES	-	500.00	0.00	160.00	160.00		
5500 Function Total:		27,700.00	35,578.73	27,622.74	69,756.53	42,133.79		

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044X SPECIAL REVENUE FUND - CARES ACT
5900 OTHER INSTRUCTION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	62,637.42	0.00	48,742.99	48,742.99		
0200	BENEFITS	-	16,941.88	0.00	13,732.87	13,732.87		
5900	Function Total:	0.00	79,579.30	0.00	62,475.86	62,475.86		

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044X SPECIAL REVENUE FUND - CARES ACT 6100 STUDENT SUPPORT SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	66,238.71	525,061.36	496,619.50	424,554.21	-72,065.29	C4450	6.9 Teachers
0200	BENEFITS	19,003.57	139,870.89	149,626.79	110,529.01	-39,097.78	C4450	.25 Admin
0310	PROFESSIONAL & TECHNICAL SER	61,000.00	60,026.00	0.00	-	-		
0330	TRAVEL	-	193.89	0.00	2,000.00	2,000.00		
0510	CONSUMABLE SUPPLIES	-	-	17.39	2,982.61	2,965.22		
6100 Function Total:		146,242.28	725,152.14	646,263.68	540,065.83	-106,197.85		

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044X SPECIAL REVENUE FUND - CARES ACT 6200 INSTRUCTIONAL MEDIA SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	26,978.73	21,450.99	23,565.03	2,114.04		
0200	BENEFITS	-	6,226.95	6,523.24	6,985.60	462.36		
0610	LIBRARY BOOKS	-	5,899.08	0.00	-	-		
6200 Function Total:		0.00	39,104.76	27,974.23	30,550.63	2,576.40		

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044X SPECIAL REVENUE FUND - CARES ACT 6300 INSTRUCTIONAL/CURRICULUM DEV

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	34,032.80	261,607.53	195,328.16	295,055.99	99,727.83	C4450	1.9 Teachers
0200	BENEFITS	5,161.43	64,396.43	61,364.41	73,136.66	11,772.25	C4450	1 Classified
6300 Function Total:		39,194.23	326,003.96	256,692.57	368,192.65	111,500.08		

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044X SPECIAL REVENUE FUND - CARES ACT 6400 INSTRUCTIONAL STAFF TRAINING

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	65,409.28	87,893.34	144,682.81	44,373.51	-100,309.30		
0200	BENEFITS	17,441.99	22,342.69	30,386.18	10,657.09	-19,729.09		
0310	PROFESSIONAL & TECHNICAL SER	1,500.00	-	21,000.00	159,078.08	138,078.08		
0360	RENTALS	-	7,000.00	0.00	-	-		
0390	OTHER PURCHASED SERVICES	700.00	284.08	553.95	31,072.49	30,518.54		
0730	DUES AND FEES	-	-	0.00	20,165.25	20,165.25		
6400 Function Total:		85,051.27	117,520.11	196,622.94	265,346.42	68,723.48		

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044X SPECIAL REVENUE FUND - CARES ACT 6500 INSTRUCTION RELATED TECHNOLOGY

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	22,989.91	72,803.72	137,206.37	64,402.65	C4450	3 Classified
0200	BENEFITS	-	2,067.31	31,974.15	32,158.54	184.39		
6500 Function Total:		0.00	25,057.22	104,777.87	169,364.91	64,587.04		

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044X SPECIAL REVENUE FUND - CARES ACT 7200 GENERAL ADM (SUPT. OFFICE)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	6,270.20	0.00	-	-		
0200	BENEFITS	-	536.17	0.00	1.78	1.78		
0790	MISCELLANEOUS EXPENSE	47,584.00	199,958.26	279,802.82	464,034.70	184,231.88		
7200 Function Total:		47,584.00	206,764.63	279,802.82	464,036.48	184,233.66		

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044X SPECIAL REVENUE FUND - CARES ACT
7300 SCHOOL ADM (OFFICE OF PRIN)

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	6,221.34	75,545.11	37,426.81	37,874.54	447.73		
0200	BENEFITS	1,075.91	14,051.43	14,105.18	14,172.77	67.59		
7300 Function Total:		7,297.25	89,596.54	51,531.99	52,047.31	515.32		

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044X SPECIAL REVENUE FUND - CARES ACT
7400 FACILITIES ACQ & CONSTRUCTION

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0650	MOTOR VEHICLES	-	-	42,000.00	-	-42,000.00		
	7400 Function Total:	0.00	0.00	42,000.00	0.00	-42,000.00		

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044X SPECIAL REVENUE FUND - CARES ACT 7500 FISCAL SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	7,554.20	0.00	-	-		
0200	BENEFITS	-	791.26	0.00	1.57	1.57		
7500 Function Total:		0.00	8,345.46	0.00	1.57	1.57		

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044X SPECIAL REVENUE FUND - CARES ACT
7600 FOOD SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	50,893.48	0.00	-	-		
0200	BENEFITS	-	3,447.95	0.00	-	-		
7600 Function Total:		0.00	54,341.43	0.00	0.00	0.00		

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044X SPECIAL REVENUE FUND - CARES ACT 7730 STAFF SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	13,998.42	171,320.36	9,500.00	196,121.98	186,621.98		
0200	BENEFITS	2,636.15	18,876.21	979.45	13,208.24	12,228.79		
0330	TRAVEL	-	61.81	0.00	-	-		
0510	CONSUMABLE SUPPLIES	-	1,090.00	0.00	-	-		
0640	EQUIPMENT	-	8,527.52	0.00	-	-		
0730	DUES AND FEES	-	778.99	0.00	14,000.00	14,000.00		
7730 Function Total:		16,634.57	200,654.89	10,479.45	223,330.22	212,850.77		

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044X SPECIAL REVENUE FUND - CARES ACT
7760 INTERNAL SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	3,334.62	0.00	-	-		
0200	BENEFITS	-	98.42	0.00	-	-		
7760 Function Total:		0.00	3,433.04	0.00	0.00	0.00		

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044X SPECIAL REVENUE FUND - CARES ACT
7790 OTHER CENTRAL SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0770	OTHER/CLAIMS EXPENSE	-	757,667.00	0.00	-	-		
	7790 Function Total:	0.00	757,667.00	0.00	0.00	0.00		

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044X SPECIAL REVENUE FUND - CARES ACT 7800 PUPIL TRANSPORTATION SERVICES

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	25,038.90	54,489.85	14,723.65	30,153.55	15,429.90		
0200	BENEFITS	5,638.60	4,308.47	3,554.32	6,851.70	3,297.38		
0460	ENERGY SERVICES/DIESEL FUEL	16,051.10	-	0.00	21,080.00	21,080.00		
7800 Function Total:		46,728.60	58,798.32	18,277.97	58,085.25	39,807.28		

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044X SPECIAL REVENUE FUND - CARES ACT 7900 OPERATION OF PLANT

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	52,290.14	118,854.93	57,340.00	70,097.91	12,757.91	C4450	1 Classified
0200	BENEFITS	16,753.93	24,885.26	19,783.50	26,185.96	6,402.46		
0310	PROFESSIONAL & TECHNICAL SER	8,918.75	-	21,435.43	49,145.55	27,710.12		
0370	COMMUNICATION	1,803.50	-	0.00	-	-		
0510	CONSUMABLE SUPPLIES	61,632.00	-	0.00	-	-		
7900 Function Total:		141,398.32	143,740.19	98,558.93	145,429.42	46,870.49		

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044X SPECIAL REVENUE FUND - CARES ACT 8100 MAINTENANCE OF PLANT

Obj	Category	2020 - 2021 Expenditures	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	-	22,739.64	0.00	-	-		
0200	BENEFITS	-	1,582.37	0.00	-	-		
8100 Function Total:		0.00	24,322.01	0.00	0.00	0.00		
SPECIAL REVENUE FUND - CARES ACT T		2,181,260.80	8,948,332.36	9,282,585.89	8,271,164.87	-1,011,421.02		

SCSB 2023-2024 BUDGET REPORT
TRUST & AGENCY FUNDS

2023-2024 REVENUE

3900	Internal Accounts Revenue	\$	1,544,600.00
	Total Local	\$	<u>1,544,600.00</u>
	Total Revenue	\$	<u>1,544,600.00</u>
	Fund Balance 7-1-2023	\$	<u>952,814.75</u>
	Total Revenue, Transfers and Fund Balance	\$	<u><u>2,497,414.75</u></u>

2023-2024 APPROPRIATIONS

<u>Function/Object</u>			
9800	Internal Accounts Expenditures	\$	<u>1,408,400.00</u>
	Total Transfers & Appropriations	\$	1,408,400.00
	Total Fund Balance 6-30-2024	\$	<u>1,089,014.75</u>
	Total Transfers, Appropriations & Fund Balance	\$	<u><u>2,497,414.75</u></u>



INTERNAL SERVICE FUNDS

Internal service funds are established to account for any activity that provides goods or services to other funds or departments of the School Board.

Internal Service Fund is used to account for the Board's Workers Compensation program. This fund is used to pay for worker compensation charges and related expenses. The board currently contributes a different percentage of each person's salary to fund this plan depending on their job class code. An independent actuary also reviews this plan on an annual basis.

SCSB 2023-2024 BUDGET REPORT
Work Comp Self-Insurance Internal Service Fund

2023-2024 REVENUE

Fund 710			
Total Operating Revenues			
3484 Premium Revenue		\$	340,000.00
3431 Interest on Investments		\$	62,000.00
	Total Revenue	\$	402,000.00
	Fund Balance 7-1-2023		1,509,920.27
	Total Revenue, Transfers and Fund Balance	\$	1,911,920.27

2023-2024 APPROPRIATIONS

<u>Function</u>			
7790	100	Salaries	\$ -
7790	200	Benefits	-
7790	390	Other Purchased Services	120,000.00
7790	770	Claims Expense	220,000.00
	Total Transfers & Appropriations	\$	340,000.00
	Total Fund Balance 6-30-2024		1,571,920.27
	Total Transfers, Appropriations & Fund Balance	\$	1,911,920.27

SCSB 2023-2024 BUDGET REPORT **Health Insurance Internal Service Fund - 0712**

2023-2024 REVENUE

Total Operating Revenues		
3484 Premium Revenue	\$	9,100,000.00
3431 Interest on Investments		60,000.00
Total Revenue	\$	9,160,000.00
Fund Balance 7-1-2023		952,179.48
Total Revenue, Transfers and Fund Balance	\$	10,112,179.48

2023-2024 APPROPRIATIONS

Function

<u>7790</u>	<u>310</u>	Professional & Technical Services	\$	-
<u>7790</u>	<u>320</u>	Insurance & Bond Premium		1,549,774.99
7790	770	Claims Expense		7,653,556.64
		Total Transfers & Appropriations	\$	9,203,331.63
		Total Fund Balance 6-30-2024		908,847.85
		Total Transfers, Appropriations & Fund Balance	\$	10,112,179.48