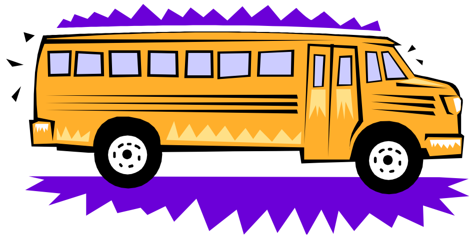 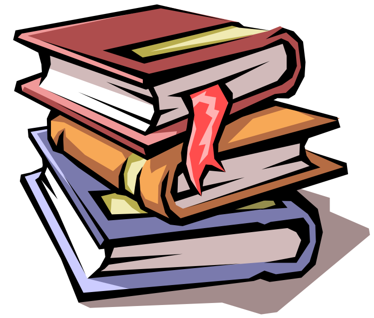

GENERAL FUND

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
	State						
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			0.0%	0.00
			Proration for Veto			0.0%	0.00
			Net State FEFP			10.0%	6,652,690.00
	Lottery/School Recognition Dollars						
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						9,469,017.00
	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						775,199.00
	Total State Allocation						16,896,906.00
	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	0.003507			76,163,870.00
3425	Rent						18,000.00
3431/34	Interest on Investments						500,000.00
3440	Gifts, Grants & Bequests						70,500.00
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		77,742,500.00
3630	Transfers From Capital Projects Fund		17,977,268.38
	Total Revenue & Transfers		112,616,674.38

Fund Balance 7/1/23			12,160,546.41
2723	Restricted for State Categorical	738,519.21	
2729	Restricted for Other Grants/Funds	983,668.29	
2711	Non Spendable Inventories	1,576,301.08	
2749	Assigned for Next FY Budget	217,844.81	
2740	Unassigned Fund Balance	8,644,213.02	
Total Estimated Revenue, Transfers, Receipts and Fund Balance			124,777,220.79

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

8/1/2023

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

8/1/2023

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	17,707,171.28	800,634.86	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	5,294,609.71	6,253,248.22	958,638.51	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
							00840	$85,000 Sumter Virtual
0320	**INSURANCE AND BOND PREMIUMS**	82,531.28	79,322.52	82,752.56	103,000.00	20,247.44	90230	Educator's Liability, Insurance Claims
							90230	Student Accident Insurance
							90230	Student Catastrophic Insurance
0330	**TRAVEL**	1,717.00	25,112.73	30,246.42	30,403.00	156.58	40070	$22,798 SAI
							00960	$3,000 United Way grant
0350	**REPAIRS AND MAINTENANCE**	43,313.90	87,455.57	38,866.99	99,240.00	60,373.01	10000	$43,300 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	279,348.00	87,279.71	10000	$2,030 School Based Budget
							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	479,470.09	-50,361.12	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	473,672.82	765,595.19	291,922.37	03140	$20,000 Reading
							03177	$4,923 Safe Schools Supplies
							90090	$6,750 Testing Supplies
							03340	$123,000 Teacher Supply
							00780	$11,910 Technology Supplies
							10000	$275,038 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	1,307,209.55	432,838.05	10000	$11,485 School Based Budget
							09701	$66,120 Technology Repairs
							03480	$60,604 Digital Classroom
							09720	$56,105 Equipment TRN
							09710	$119,030 Furniture Equipment TRN
							09780	$193,180 Technology Project TRN
							09700	$20,185 Technology Equipment TRN
							09770	$779,800 1 to 1 Initiative
0730	**DUES AND FEES**	7,305.59	38,853.13	45,513.20	40,313.92	-5,199.28	03201	$10,000 Dual Enrollment Bonus Funding
							40070	$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**	**25,170,339.19**	**28,353,370.25**	**3,183,031.06**		

SCSB 2023 - 2024 BUDGET REPORT

8/1/2023

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 03110	58.71Teachers @ $3,291,150 92 Classified @ $1,990,344
0200	**BENEFITS**	1,267,145.13	1,292,863.27	1,777,782.62	2,342,438.50	564,655.88		
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	23,349.00	-266.71	10000	$6,975 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**	**8,377,258.97**	**1,424,873.51**		

SCSB 2023 - 2024 BUDGET REPORT

8/1/2023

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	952,666.36	92,332.26	00000	14.9 Teachers @ $925,934
0200	BENEFITS	241,825.42	237,484.14	269,970.25	324,010.60	54,040.35		
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	106,100.00	5,732.30	09720	$87,875 Equipment TRN
0730	DUES AND FEES	55,408.76	112,190.26	127,955.51	96,494.92	-31,460.59		
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**	**1,577,440.83**	**89,623.93**		

SCSB 2023 - 2024 BUDGET REPORT

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	28,687.50	42,500.00	13,812.50	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**	**45,100.47**	**63,098.63**	**17,998.16**		

SCSB 2023 - 2024 BUDGET REPORT

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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**		

SCSB 2023 - 2024 BUDGET REPORT

8/1/2023

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**		

SCSB 2023 - 2024 BUDGET REPORT

8/1/2023

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	3,960.00	386.84		
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	28,195.00	15,320.06	10000 00770	$1,675 School Based Budget $8,360 Nursing Supplies
0640	**EQUIPMENT**	24,203.18	3,353.38	4,369.45	29,675.00	25,305.55	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**	**2,674,416.04**	**381,094.66**		

SCSB 2023 - 2024 BUDGET REPORT

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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 00000	6.65 Teachers @ $424,836 1 Classified
0200	**BENEFITS**	127,689.78	109,719.04	125,702.95	153,725.19	28,022.24		
0360	**RENTALS**	9,314.25	3,368.50	3,450.00	3,154.00	-296.00	10000	$3,154 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	5,505.00	1,304.14	10000	$5,505 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	61,804.00	4,993.79	10000 33360	$24,804 School Based Budget $37,000 Library Media
0620	**AUDIO VISUAL MAT.(NON-CONSUM)**	-	218.46	0.00	-	-		
0640	**EQUIPMENT**	3,855.96	14,903.36	9,165.46	26,475.00	17,309.54	10000 09710 09720	$6,475 School Based Budget $14,000 Furniture Equipment TRN $6,000 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**	**746,596.92**	**105,188.03**		

SCSB 2023 - 2024 BUDGET REPORT

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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
							00000	1.9 Teachers
0200	**BENEFITS**	95,715.09	97,211.43	103,538.90	84,705.21	-18,833.69		
0310	**PROFESSIONAL & TECHNICAL SER**	47,512.31	19,500.00	0.00	20,650.00	20,650.00	03760	$20,650 Teacher Training
0330	**TRAVEL**	3,352.53	22,055.54	20,579.77	22,963.00	2,383.23	10000	$1,350 School Based Budget
							40070	$6,088 SAI
0350	**REPAIRS AND MAINTENANCE**	467.83	355.17	308.41	-	-308.41		
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**	**553,724.22**	**-26,561.98**		

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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	160,770.29	315,590.00	154,819.71	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**	**1,416,852.10**	**1,734,727.48**	**317,875.38**		

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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 90220	Board Attorney, Internal Accounts Audits Attorney Costs
0320	**INSURANCE AND BOND PREMIUMS**	105,198.10	122,295.00	120,143.00	165,800.00	45,657.00		
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 00000	3.5 Admin 2 Confidential
0200	BENEFITS	200,288.33	215,581.39	251,103.11	273,202.42	22,099.31		
0310	PROFESSIONAL & TECHNICAL SER	13,506.14	9,635.52	4,464.00	10,000.00	5,536.00		
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	16,200.00	137.00		
	7200 Function Total:	**768,760.47**	**798,682.64**	**882,593.67**	**923,386.42**	**40,792.75**		

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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	21.25 Admin @ $2,004,864 (4 Reserves)
							00000	13 Interns @ $919,530
							00000	10 Confidential @ $405,360
							00000	14 Classified @ $352,338
							40040	$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	5,950.00	1,532.56	10000	$5,950 School Based Budget
0360	**RENTALS**	7,544.02	6,663.26	6,804.30	12,274.00	5,469.70	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	26,560.00	12,918.75	10000	$10,640 School Based Budget
							09780	$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**	**5,078,185.13**	**1,091,349.66**		

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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 09150	.5 Admin 2.3 Classified
0200	**BENEFITS**	26,567.17	28,110.74	38,527.97	53,680.58	15,152.61		
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
0790	**MISCELLANEOUS EXPENSE**	-	1,760,685.00	1,856,104.00	-	-1,856,104.00		
	7410 Function Total:	**0.00**	**1,760,685.00**	**1,856,104.00**	**0.00**	**-1,856,104.00**		

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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	16,350.45	23,400.00	7,049.55		
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	13,279.28	315,800.00	302,520.72	09050 09060	$210,000 Maintenance Inventory $70,000 Custodial Inventory
0640	**EQUIPMENT**	1,943.09	-	-970.81	9,000.00	9,970.81	09050	$7,000 Maintenance Inventory
	7760 Function Total:	**165,450.49**	**170,494.15**	**206,451.55**	**535,572.52**	**329,120.97**		

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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	19,462.64	25,700.00	6,237.36		
0770	**OTHER/CLAIMS EXPENSE**	-	-	16,792.60	17,000.00	207.40		
	7800 Function Total:	**2,710,298.69**	**2,894,396.83**	**3,137,870.17**	**3,759,602.27**	**621,732.10**		

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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	848,185.10	181,726.16		
0310	**PROFESSIONAL & TECHNICAL SER**	315,737.50	378,296.75	429,360.64	618,373.82	189,013.18	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	**UTILTIY 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	41,950.00	-27,952.15		
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	183,853.06	199,125.48	15,272.42	10000	$176,300 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	81,436.00	-34,987.62	10000 09740 09720 03179 09780	$6,800 School Based Budget $47,500 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**	**5,696,883.07**	**6,735,708.92**	**1,038,825.85**		

SCSB 2023 - 2024 BUDGET REPORT

8/1/2023

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
							09150	22.9 Classified @ $1,003,885
0200	**BENEFITS**	307,310.63	331,252.49	365,399.29	464,210.65	98,811.36		
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	447,960.00	209,397.44	06030	$26,710 School Based Maintenance
							07910	$17,500 Safety-to-Life TRN
							09690	$45,450 Fire Safety TRN
							09730	$8,500 Portables
							09740	$10,500 Custodial Equipment TRN
							09890	$150,000 Maintenance TRN
							83000	$161,300 Roof Repairs TRN
0360	**RENTALS**	82,152.40	96,532.56	67,765.50	91,720.00	23,954.50	09890	$42,600 Maintenance TRN
							03179	$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	$106,650 Fire Safety TRN
							09890	$329,450 Maintenance TRN
							09730	$15,500 Portables
							83000	$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	410,491.17	522,095.00	111,603.83	09160	$78,300 Paint Supplies
							09690	$28,100 Fire Safety TRN
							09730	$18,000 Portables
							09890	$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	$12,890 School Based Maintenance
							09890	$32,000 Maintenance TRN
							03179	$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**	**2,683,865.81**	**3,378,019.42**	**694,153.61**		

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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	70,522.00	2,948.43	09720 03179	$63,370 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**	**1,217,018.02**	**392,784.13**		

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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 50050	Shelter Pay Horizons
0200	BENEFITS	405.28	54,700.34	64,315.27	89,886.74	25,571.47		
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	-	-22,279.92		
0790	MISCELLANEOUS EXPENSE	1,478.25	570.35	120.00	-	-120.00		
	9100 Function Total:	**4,286.49**	**243,722.86**	**290,597.97**	**476,743.90**	**186,145.93**		

SCSB 2023 - 2024 BUDGET REPORT

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	9,029,841.00	11,698,482.02	2,668,641.02	03080	Charter Lease GASB 87
0720	**INTEREST**	-	2,367,455.01	1,792,887.84	2,577,134.87	784,247.03		
	9200 Function Total:	**0.00**	**10,564,649.39**	**10,822,728.84**	**14,275,616.89**	**3,452,888.05**		

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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	96,669,585.05	109,792,326.30	13,122,741.25		

$ 4,535,839	Charter
$ 459,517	Teacher Reserves
$ 178,797	Para Reserves
$ 486,589	Admin Reserves
$ 784,473	Retirement Increase
$ 55,019	Para increase in days
$ 4,697,697	Capital Transfers
$ 1,395,828	Categorical Roll Forward

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GENERAL FUND

Recapitulation by Function

08/01/2023

5000	Direct Instruction	24,198,043.13	
5100	Basic FEFP K-12	28,353,370.25	
5200	Exceptional	8,377,258.97	
5300	Vocational/Technical	1,577,440.83	
5400	Adult	63,098.63	
5500	Prekindergarten	622,161.36	
5900	Other Instruction	905.50	
6100	Instructional Support	2,674,416.04	
6200	Instructional Media Services	746,596.92	
6300	Instructional/Curriculum Development	1,297,717.99	
6400	Instructional Staff Training	553,724.22	
6500	Instruction Related Technology	1,734,727.48	
7100	Board	748,286.45	
7200	General Administration	923,386.42	
7300	School Administration	5,078,185.13	
7400	Facilities Acquisition & Construction	446,257.76	
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	6,735,708.92	
8100	Maintenance of Plant	3,378,019.42	
8200	Administrative Technology	1,217,018.02	
9100	Community Services	476,743.90	
9200	Debt Services	14,275,616.89	
9700	Transfers	0.00	
	Total Appropriations	109,792,326.30	
	Prior Year Appropriations		
	Current Year Appropriations	109,792,326.30	
	Total Revenues, Transfers and Fund Balances	124,777,220.79	
	Fund Balance 06/30/24	14,984,894.49	15.8%
	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	4,768,549.31	5.0%
	Undesignated Fund Balance	2,800,000.00	
		14,984,894.49	

SCSB 2023-2024 BUDGET REPORT

GENERAL FUND

Recapitulation by Object

100	Salaries	40,119,177.56	56.29%
200	Benefits	15,248,345.56	21.39%
300	Purchased Services	6,349,715.19	8.91%
400	Energy	2,441,478.58	3.43%
500	Materials & Supplies	3,185,762.04	4.47%
600	Capital Outlay	3,340,861.93	4.69%
700	Other Expenses	590,481.62	0.83%
	Total Appropriations	71,275,822.48	100.00%
	Charter School	38,516,503.82	
		109,792,326.30	

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

Fund		State Revenue			2023-24
216	3322	CO & DS Withheld for SBE Bonds		0.00	
221	3341	Racing Commission Funds Series 2011		223,250.00	
			Total State Revenue		223,250.00
		Transfers			
	3630	Transfer From Capital Projects :			
296		COPS Series 2006/2015	852,409.75		
297		COPS Series 2017	1,256,679.03		
					2,109,088.78
			Total Revenue & Transfers		2,332,338.78

Fund		2720 Fund Balance Restricted for Debt Service - July 1, 2023			
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		2,545,341.79

SCSB 2023-2024 BUDGET REPORT

DEBT SERVICE

2023-2024 APPROPRIATIONS

	9200 Debt Service			
	710	Principal		1,808,000.00
216		SBE 2014B	0.00	
221		Racetrack Series 2011	95,000.00	
296		COPS Series 2015/2006	550,000.00	
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	2,330,260.78

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	215,066.43
296		COPS 2006/2015	5.56
297		COPS 2017	9.02

Total Fund Balance 6/30/24	215,081.01
Total Appropriations & Fund Balance	2,545,341.79

SCSB 2023-2024 BUDGET REPORT

DEBT SERVICE

Schedule of Outstanding Debt

as of June 30, 2023

	Principal Owed:
Racetrack Series 2011	2,730,000.00
COPS Series 2006/2015	10,825,000.00
COPS 2017	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

CAPITAL PROJECTS Millage

2023-2024 REVENUE

360 CO&DS (2022-23)						
3321	CO&DS Distributed to Districts		343,187			
343 PECO (2022-23) Funds						
3391	PECO - Maintenance		0			
3391	PECO - OEF New Construction		0			
3397	PECO - Charter Schools		0			
392 Other Capital Projects						
3399	Safety & Security of School Buildings		128,605.79			
3399	WWE Shelter Switch gear		0.00			
					Total State	471,792.44
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	32,801,944.44
2720	Restricted Fund Balances July 1, 2023					
		360 (All Years) CO&DS		3,569,090.45		
		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		12,651,221.75		
					Total Fund Balance	17,292,744.35
					Total Revenues, Other Financing & Fund Balances	50,094,688.79

SCSB 2023-2024 BUDGET REPORT

CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

Func	Object					Encumbered		
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

CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

Func	Object							
7400	670		Improvements Other than Buildings.					4,072,172.45
		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	-	400,000.00	
		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		230,000.00	
		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		

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CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

Func	Object						
7400	680		Remodeling & Renovation				10,102,785.91
		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	17,147.00	
		9730	District Wide Relocatables	374 LCOM 23-24		62,000.00	
		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	
		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	
			LPE Ceiling, Lighting and Fire Alarm	374 LCOM 23-24		1,000,000.00	
					3,190,523		

SCSB 2023-2024 BUDGET REPORT

CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

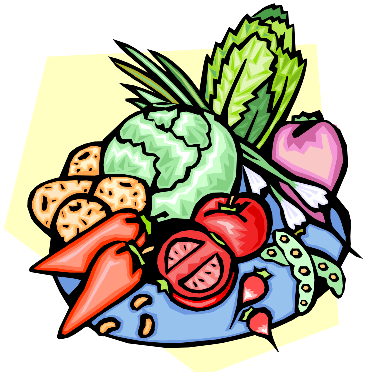
Func	Object								
9700	910		Transfers to General Fund						10,104,952.18
					374 LCOM 23-24		0.00		
		3174	SAFETY/SECURITY		392 Other Capital	7,763	101,298.18		
		3175	SAFETY/SECURITY		392 Other Capital		0.00		
		3179	Safe Schools		374 LCOM 23-24		90,000.00		
		6030	School Based Maintenance		374 LCOM 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		
			Bus Drivers		374 LCOM 23-24		1,681,968.00		
			Mechanics		374 LCOM 23-24		304,413.00		
			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		0.00		
		83000	Roof Repairs		374 LCOM 23-24		170,000.00		
						234,767			

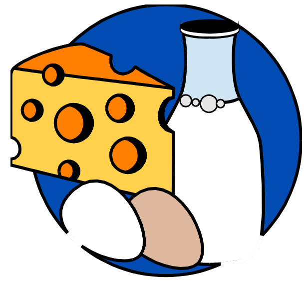
SCSB 2023-2024 BUDGET REPORT

CAPITAL PROJECTS Millage

2023-2024 APPROPRIATIONS

Func	Object							
9700	910		Transfers to Charter School					
		3080	Charter Schools Lease	Smith	373 LCOM 22-23	891,222.30	7,872,316.20	7,872,316.20
		3080	Charter Schools Lease		374 LCOM 23-24	6,981,093.90		
		3090	Charter Schools Lease		373 LCOM 22-23	0.00		
		20010	Charter Schools Capital Outlay		343 PECO 22-23	0.00		
9700	940		Transfers to Food Service					0.00
		9720	Equipment	Smith	373 LCOM 22-23	0.00		
9700	920		Transfers to Debt Service					2,109,088.78
		90220	COPS Payments	Smith	373 LCOM 22-23	1,500,000.00		
			0.093 mills		374 LCOM 23-24	609,088.78		
					Total Appropriations & Transfers			40,212,709.81
		2720	Restricted Fund Balance 6-30-24					9,881,978.98
					374 LCOM 23-24	5,026,608.32		
					393 Sale of Property	784,616.94		
					391 Fuel Tax Refunds	158,476.62		
					360 (All Years) CO&DS	3,912,277.1		
					Total Appropriations, Transfers & Fund Balances			50,094,688.79





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

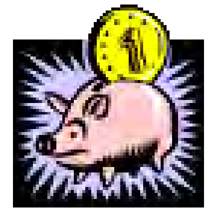
	Federal Through State		
3261	School Lunch Program		$3,200,000.00
3262	School Breakfast Program		1,100,000.00
3263	After School Snack Program		20,000.00
3265	USDA Donated Commodities		235,000.00
3267	Summer Food Service Program		88,000.00
	Total Federal Through State		$4,643,000.00
	State		
3337	School Breakfast Supplement		$26,000.00
3338	School Lunch Supplement		30,000.00
3399	Miscellaneous State-Reimb		0.00
	Total State		$56,000.00
	Local		
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		$152,000.00
	Transfers		
3630	Transfer from Capital Projects-LCOM equipment		$0.00
			$0.00
	Total Revenues/Transfers		$4,851,000.00
	Fund Balance 7-1-23		
2710	Nonspendable-Inventory	142,027.03	
2720	Restricted for Food Service	1,810,816.91	$1,952,843.94
	Total Revenue, Transfers & Fund Balance		$6,803,843.94

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	25,000.00	4,655.14	
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	10,000.00	2,899.72	
7600	420	Energy Services-Bottled Gas	2,304.48	3,399.45	2,946.00	3,500.00	554.00	
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	6,114.32	235,000.00	228,885.68	Donated Commod + freight/storage
7600	640	Furniture, Fixtures & Equip.	79,826.07	18,361.09	207,652.48	110,000.00	(97,652.48)	
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	60,000.00	73,894.35	13,894.35	Indirect cost
		Total Appropriations	3,601,568.57	3,953,364.93	4,631,784.26	5,692,373.13	1,060,588.87	
			Fund Balance 6-30-24			1,111,470.81		

	Fund Balance 6-30-24	
2710	Nonspendable-Inventory	142,027.03
2720	Restricted for Food Service	969,443.78
		1,111,470.81

Total Appropriations and Fund Balance 6,803,843.94

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.

SCSB 2023-2024 BUDGET REPORT

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	$	568,817.11
3251	Adult General Education	$	-
3299	Other Federal Through State	$	-
	Total Federal Through State	$	7,446,914.74
	Less Sequestration	$	-
	Fund Balance 7/1/23	$	-
	Total Revenues & Fund Balance	$	7,446,914.74

SCSB 2023 - 2024 BUDGET REPORT

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**		

SCSB 2023 - 2024 BUDGET REPORT

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 22724	9.45 Teachers @ $532,876 14.3 Classified
0200	**BENEFITS**	208,785.57	198,714.60	207,991.60	387,407.96	179,416.36		
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**		

SCSB 2023 - 2024 BUDGET REPORT

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 27824	3.69 Teachers 8.5 Classified
0200	**BENEFITS**	109,997.76	112,844.71	117,244.05	171,937.43	54,693.38		
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**		

SCSB 2023 - 2024 BUDGET REPORT

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**		

SCSB 2023 - 2024 BUDGET REPORT

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	1,866.07	2,500.00	633.93		
0730	DUES AND FEES	-	-	704.76	-	-704.76		
	6300 Function Total:	**1,122,991.77**	**1,216,006.90**	**1,496,448.31**	**1,896,875.08**	**400,426.77**		

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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 22724	.4 Admin 2.48 Teachers
0200	**BENEFITS**	21,290.41	21,862.64	57,703.49	65,366.87	7,663.38		
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	180,746.21	49,766.35		
	7200 Function Total:	**92,779.14**	**98,756.40**	**130,979.86**	**180,746.21**	**49,766.35**		

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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	15,452.14	32,000.00	16,547.86		
	7900 Function Total:	**27,550.06**	**40,606.89**	**18,056.14**	**33,355.24**	**15,299.10**		

SPECIAL REVENUE FUND Totals:	**4,850,130.72**	**5,048,149.21**	**6,571,991.68**	**7,446,914.74**	**874,923.06**

CARES

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FEDERAL-044X FUNDS - Coronavirus Aid, Relief, and Economic Security Act

2023-2024 REVENUE

<u>Federal Through State</u>

3271	Educational Stabilization Fund - K-12	$	8,321,345.80
3272	Educational Stabilization Fund - Workforce	$	-
3273	Educational Stabilization Fund - Voluntary Prekindergartern Program	$	25,073.34

Total Federal Through State	$	8,346,419.14
Less Sequestration	$	-
Fund Balance 7/1/23	$	-
Total Revenues & Fund Balance	$	8,346,419.14

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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 C4450	28.7 Teachers 20.5 Classified
0200	**BENEFITS**	73,625.89	556,373.78	654,741.01	343,823.60	-310,917.41		
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	12,995.73	-3,708.70		
0360	**RENTALS**	-	-	2,534.00	1,368.00	-1,166.00		
0510	**CONSUMABLE SUPPLIES**	524.00	479.14	12,632.71	3,421.15	-9,211.56		
0520	**TEXTBOOKS**	-	422.41	3,495.61	1,439.98	-2,055.63		
0640	**EQUIPMENT**	59,199.00	965.53	15,861.23	148.24	-15,712.99		
0730	**DUES AND FEES**	-	2,039.50	26,546.24	5,425.26	-21,120.98		
	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 C4450	6.9 Teachers .25 Admin
0200	**BENEFITS**	19,003.57	139,870.89	149,626.79	110,529.01	-39,097.78		
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 C4450	1.9 Teachers 1 Classified
0200	**BENEFITS**	5,161.43	64,396.43	61,364.41	73,136.66	11,772.25		
	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	519,141.36	239,338.54		
	7200 Function Total:	**47,584.00**	**206,764.63**	**279,802.82**	**519,143.14**	**239,340.32**		

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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	-	1,287.82	69,293.16	68,005.34		
0370	**COMMUNICATION**	1,803.50	-	0.00	-	-		
0510	**CONSUMABLE SUPPLIES**	61,632.00	-	0.00	-	-		
	7900 Function Total:	**141,398.32**	**143,740.19**	**78,411.32**	**165,577.03**	**87,165.71**		

SCSB 2023 - 2024 BUDGET REPORT

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**	**9,262,438.28**	**8,346,419.14**	**-916,019.14**		

08/01/2023

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TRUST & AGENCY FUNDS

2023-2024 REVENUE

3900	Internal Accounts Revenue	$	1,534,100.00
	Total Local	$	1,534,100.00
	Total Revenue	$	1,534,100.00
	Fund Balance 7-1-2023	$	983,303.90
	Total Revenue, Transfers and Fund Balance	$	2,517,403.90

2023-2024 APPROPRIATIONS

Function/Object			
9800	Internal Accounts Expenditures	$	1,367,300.00
	Total Transfers & Appropriations	$	1,367,300.00
	Total Fund Balance 6-30-2024	$	1,150,103.90
	Total Transfers, Appropriations & Fund Balance	$	2,517,403.90

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.

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Work Comp Self-Insurance Internal Service Fund

2023-2024 REVENUE

Fund 710			
Total Operating Revenues			
3484 Premium Revenue		$	316,000.00
3431 Interest on Investments		$	54,000.00
	Total Revenue	$	370,000.00
	Fund Balance 7-1-2023		1,462,652.59
	Total Revenue, Transfers and Fund Balance	$	1,832,652.59

2023-2024 APPROPRIATIONS

Function				
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		1,492,652.59
		Total Transfers, Appropriations & Fund Balance	$	1,832,652.59

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Health Insurance Internal Service Fund - 0712

2023-2024 REVENUE

Total Operating Revenues			
3484	Premium Revenue	$	9,100,000.00
3431	Interest on Investments		56,000.00
	Total Revenue	$	9,156,000.00
	Fund Balance 7-1-2023		807,712.09
	Total Revenue, Transfers and Fund Balance	$	9,963,712.09

2023-2024 APPROPRIATIONS

Function

7790	310	Professional & Technical Services	$	-
7790	320	Insurance & Bond Premium		1,722,885.00
7790	770	Claims Expense		7,615,559.00
		Total Transfers & Appropriations	$	9,338,444.00
		Total Fund Balance 6-30-2024		625,268.09
		Total Transfers, Appropriations & Fund Balance	$	9,963,712.09