

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser

24,096,050,115.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

Nonvoted	Voted	Total
1. Required Local Effort	2.8270	2.8270
2. Prior-Period Funding Adjustment Millage	0.0010	0.0010
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.4790	1.4790
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.0550	5.0550

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	7,189,775.00
Workforce Development	3315	233,273.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	4,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	50,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	9,896,810.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	51,610.41
Total State	3300	17,917,968.41
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	82,720,777.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	15,000.00
Investment Income	3430	800,000.00
Gifts, Grants and Bequests	3440	45,500.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	200.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	300,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	912,644.53
Total Local	3400	84,800,121.53
TOTAL ESTIMATED REVENUES		102,718,089.94
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	21,113,310.09
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	21,113,310.09
TOTAL OTHER FINANCING SOURCES		21,113,310.09
Fund Balance, July 1, 2024	2800	14,414,854.46
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		138,246,254.49

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	73,257,483.98	28,378,738.51	10,620,372.82	30,840,108.00	1,000.00	1,790,344.92	1,239,462.70	387,457.03
Student Support Services	6100	3,452,083.96	2,397,751.97	856,864.96	143,844.00		24,455.00	29,168.03	
Instructional Media Services	6200	829,359.61	511,105.70	169,430.91	13,227.00		8,926.00	126,670.00	
Instruction and Curriculum Development Services	6300	1,668,301.18	1,220,351.99	394,752.19	17,418.00		18,441.00	17,338.00	
Instructional Staff Training Services	6400	592,241.45	279,290.09	83,842.62	152,889.20		31,407.40	2,000.00	42,812.14
Instruction-Related Technology	6500	1,949,737.01	1,194,843.80	439,906.21	40,547.00		19,063.00	255,377.00	
Board	7100	770,534.35	209,485.00	160,049.35	358,300.00		1,800.00	13,100.00	27,800.00
General Administration	7200	906,787.89	584,710.00	271,027.89	20,745.01		7,094.99	3,010.00	20,200.00
School Administration	7300	5,557,820.33	4,067,304.35	1,364,115.98	30,524.00		20,755.00	29,121.00	46,000.00
Facilities Acquisition and Construction	7400	19,130,146.37	159,682.50	57,452.09	15,994,431.83		1,000.00	718,223.95	2,199,356.00
Fiscal Services	7500	762,184.33	521,185.80	174,128.53	35,500.00		4,650.00	2,350.00	24,370.00
Food Service	7600	1,200.00		1,200.00					
Central Services	7700	1,443,178.98	827,586.50	199,163.48	191,797.00		173,133.00	11,250.00	40,249.00
Student Transportation Services	7800	4,190,120.96	1,892,520.96	1,071,686.00	335,802.00	506,167.00	207,850.00	110,345.00	65,750.00
Operation of Plant	7900	7,072,527.47	1,987,906.25	925,595.30	2,131,181.06	1,721,041.38	201,329.48	87,231.00	18,243.00
Maintenance of Plant	8100	2,892,577.41	1,275,977.03	500,335.38	735,430.00	46,500.00	192,200.00	45,135.00	97,000.00
Administrative Technology Services	8200	1,160,304.00	155,576.00	49,354.00	30,220.00		1,300.00	923,854.00	
Community Services	9100	469,682.64	216,447.28	109,462.96	37,600.00	5,620.00	28,600.00	40,000.00	31,952.40
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		126,106,271.92	45,880,463.73	17,448,740.67	51,109,564.10	2,280,328.38	2,732,349.79	3,653,635.68	3,001,189.57
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710	97,000.00							
Restricted Fund Balance, June 30, 2025	2720	3,175,894.77							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750	8,867,087.80							
TOTAL ENDING FUND BALANCE	2700	12,139,982.57							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		138,246,254.49							

DISTRICT SCHOOL BOARD OF SUMTER COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,420,000.00
USDA-Donated Commodities	3265	225,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,645,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	30,000.00
School Lunch Supplement	3338	28,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	58,000.00
<i>LOCAL:</i>		
Investment Income	3430	60,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	108,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	168,000.00
TOTAL ESTIMATED REVENUES		4,871,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	1,544,075.59
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,415,075.59

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,581,422.26
Employee Benefits	200	872,837.52
Purchased Services	300	150,500.00
Energy Services	400	180,300.00
Materials and Supplies	500	2,597,500.00
Capital Outlay	600	215,000.00
Other	700	103,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		5,701,059.78
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2025	2710	116,836.02
Restricted Fund Balance, June 30, 2025	2720	597,179.79
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	714,015.81
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,415,075.59

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL
PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	146,703.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	305,249.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	435,407.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	2,132,735.00
Elementary and Secondary Education Act, Title I	3240	3,987,516.50
Language Instruction - Title III	3241	159,851.76
Twenty-First Century Schools - Title IV	3242	903,999.12
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,071,461.38
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		8,071,461.38
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,071,461.38

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,036,630.92	1,726,922.87	634,540.26	1,067,336.97		471,735.19	39,095.63	97,000.00
Student Support Services	6100	1,005,032.46	682,625.10	225,269.36	34,200.00		58,438.00	4,500.00	
Instructional Media Services	6200	10,000.00						10,000.00	
Instruction and Curriculum Development Services	6300	1,890,031.94	1,386,208.71	437,855.57	51,602.76		11,864.90	2,500.00	
Instructional Staff Training Services	6400	633,488.32	159,931.28	51,203.93	329,125.16		5,716.43		87,511.52
Instruction-Related Technology	6500	21,569.75	16,442.80	5,126.95					
Board	7100								
General Administration	7200	155,658.36							155,658.36
School Administration	7300	50,572.00	38,396.00	12,176.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	216,061.03	95,000.20	30,839.50	61,119.22		479.00		28,623.11
Student Transportation Services	7800	18,897.60	8,237.00	1,960.60		8,700.00			
Operation of Plant	7900	33,519.00			33,519.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		8,071,461.38	4,113,763.96	1,398,972.17	1,576,903.11	8,700.00	548,233.52	56,095.63	368,792.99
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		8,071,461.38							

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

Page 9

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DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

**DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

Page 11

	(Amount)	(Estimated)	(Actual)
APPROPRIATIONS	Account Number	Totals	Salaries 100 Employee Benefits 200 Purchased Services 300 Energy Services 400 Materials and Supplies 500 Capital Outlay 600 Other 700
Instruction	5000		
Student Support Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7400		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Other Capital Outlay	9300		
TOTAL APPROPRIATIONS			
OTHER FINANCING USES:			
<i>Transfers Out: (Function 9700)</i>			
To General Fund	910		
To Debt Service Funds	920		
To Capital Projects Funds	930		
Interfund	950		
To Permanent Funds	960		
To Internal Service Funds	970		
To Enterprise Funds	990		
Total Transfers Out	9700		
TOTAL OTHER FINANCING USES			
Nonspendable Fund Balance, June 30, 2025	2710		
Restricted Fund Balance, June 30, 2025	2720		
Committed Fund Balance, June 30, 2025	2730		
Assigned Fund Balance, June 30, 2025	2740		
Unassigned Fund Balance, June 30, 2025	2750		
TOTAL ENDING FUND BALANCE	2700		
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

Page 13

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DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

Page 15

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DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	802,310.59
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	802,310.59
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		802,310.59
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		802,310.59

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)										Page 17
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Instruction	5000	629,607.70	93,497.44	17,870.62	439,527.94		78,711.70			
Student Support Services	6100	14,903.93	12,092.24	2,811.69						
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300	224.58	0.05	224.53						
Instructional Staff Training Services	6400	87,078.08			87,078.08					
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200	17,592.52							17,592.52	
School Administration	7300	6,517.78	4,768.18	1,749.60						
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800	23,316.08	9,111.06	2,151.76		12,053.26				
Operation of Plant	7900	23,069.92			23,069.92					
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS		802,310.59	119,468.97	24,808.20	549,675.94	12,053.26	78,711.70		17,592.52	
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2025										
Restricted Fund Balance, June 30, 2025	2720									
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	2750									
TOTAL ENDING FUND BALANCE	2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										
		802,310.59								

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	10,190.67
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	10,190.67
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		10,190.67
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10,190.67

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	658.90					658.90		
Student Support Services	6100	9,031.77	4,498.16	1,078.49	500.00		2,955.12		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	500.00							500.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,190.67	4,498.16	1,078.49	500.00		3,614.02		500.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,190.67							

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

Page 21

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DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00		223,250.00					
Total State Sources	3300	223,250.00		223,250.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		223,250.00		223,250.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	3,203,063.06						3,203,063.06	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	3,203,063.06						3,203,063.06	
TOTAL OTHER FINANCING SOURCES		3,203,063.06						3,203,063.06	
Fund Balance, July 1, 2024	2800	228,345.18		215,400.40				12,944.78	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,654,658.24		438,650.40				3,216,007.84	

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	1,863,000.00		100,000.00				1,763,000.00	
Interest	720	1,554,582.84		119,650.00				1,434,932.84	
Dues and Fees	730	20,575.00		2,500.00				18,075.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	3,438,157.84		222,150.00				3,216,007.84	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (<i>Function 9299</i>)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	216,500.40		216,500.40					
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCES	2700	216,500.40		216,500.40					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,654,658.24		438,650.40				3,216,007.84	

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	343,186.65						343,186.65				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	2,199,356.00				2,199,356.00						
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	2,542,542.65				2,199,356.00		343,186.65				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	34,212,536.00							34,212,536.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	18,000.00									18,000.00	
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	34,230,536.00							34,212,536.00		18,000.00	
TOTAL ESTIMATED REVENUES		36,773,078.65				2,199,356.00		343,186.65	34,212,536.00		18,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730	170,000.00									170,000.00	
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES		170,000.00									170,000.00	
Fund Balance, July 1, 2024	2800	53,019,840.65						4,147,798.20	24,162,931.45		24,709,111.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		89,962,919.30				2,199,356.00		4,490,984.85	58,375,467.45		24,897,111.00	

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)												Page 25
APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	30,638,921.18							12,599,349.08		18,039,572.10	
Furniture, Fixtures and Equipment	640	945,698.00							945,698.00			
Motor Vehicles (Including Buses)	650	1,873,206.00							1,873,206.00			
Land	660											
Improvements Other Than Buildings	670	5,790,460.00							1,283,460.00		4,507,000.00	
Remodeling and Renovations	680	11,966,318.14							10,566,318.14		1,400,000.00	
Computer Software	690											
Charter School Local Capital Improvement	793	4,735,418.00							4,735,418.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		55,950,021.32							32,003,449.22		23,946,572.10	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	21,113,310.09				2,199,356.00			18,913,954.09			
To Debt Service Funds	920	3,203,063.06							3,203,063.06			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	24,316,373.15				2,199,356.00			22,117,017.15			
TOTAL OTHER FINANCING USES		24,316,373.15				2,199,356.00			22,117,017.15			
Nonspendable Fund Balance, June 30, 2025	2710											
Restricted Fund Balance, June 30, 2025	2720	9,696,524.83						4,490,984.85	4,255,001.08		950,538.90	
Committed Fund Balance, June 30, 2025	2730											
Assigned Fund Balance, June 30, 2025	2740											
Unassigned Fund Balance, June 30, 2025	2750											
TOTAL ENDING FUND BALANCES	2700	9,696,524.83						4,490,984.85	4,255,001.08		950,538.90	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		89,962,919.30				2,199,356.00		4,490,984.85	58,375,467.45		24,897,111.00	

DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIV. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

**DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

Page 27

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DISTRICT SCHOOL BOARD OF SUMTER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	10,615,000.00	345,000.00	10,270,000.00					
Other Operating Revenues	3489								
Total Operating Revenues		10,615,000.00	345,000.00	10,270,000.00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	175,000.00	85,000.00	90,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		175,000.00	85,000.00	90,000.00					
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2024	2880	2,072,212.60	1,564,558.11	507,654.49					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		12,862,212.60	1,994,558.11	10,867,654.49					
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	1,849,090.41	150,000.00	1,699,090.41					
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	9,381,536.38	270,000.00	9,111,536.38					
Total Operating Expenses		11,230,626.79	420,000.00	10,810,626.79					
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2025	2780	1,631,585.81	1,574,558.11	57,027.70					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		12,862,212.60	1,994,558.11	10,867,654.49					