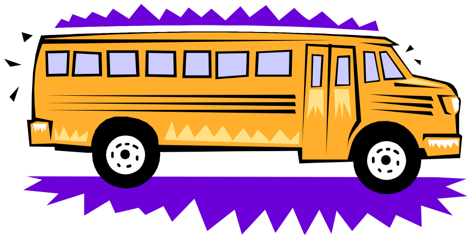 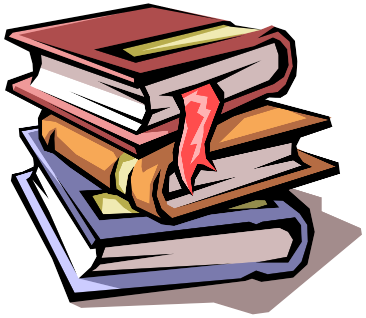

GENERAL FUND

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 2024-2025 BUDGET REPORT

GENERAL FUND

2024-2025 REVENUE

							2024-25
	State						
3310	Florida Education Finance Program						
	Weighted FTE x Base Student Allocation x Cost Differential						
	11,786.02 x	5,330.98	x	1.0000	5,330.98		62,831,037.00
	Unweighted FTE	10630.39	Charter	4236.2			
			Sumter	5926			
			Virtual/FES	468			
			Staffing	5705			
	Sparsity Supplement						0.00
317	Safe Schools						1,157,006.00
4000	Education Enrichment						2,147,401.00
314	Reading						0.00
	ESE Allocation						4,160,599.00
3310	Transportation						1,648,076.00
3310	Instructional Materials						0.00
	Digital Classroom Allocation						0.00
3310	Teachers Supply Allowance						0.00
	Mental Health Allocation						717,103.00
	Teacher Salary Increase						0.00
			Gross State & Local FEFP				72,661,222.00
		Less:	Required Local Effort			90.0%	-65,394,752.00
			Proration to Appropriation			0.1%	-76,695.00
			Proration for Veto			0.0%	0.00
			Net State FEFP			9.9%	7,189,775.00
	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 2024-2025 BUDGET REPORT

GENERAL FUND
2024-2025 REVENUE

Major Categorical Programs

3355	Class Size Reduction	9,896,810.00
	Total Major Categorical	9,896,810.00

Other State

3315	Workforce Development	233,273.00
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	51,610.41
	Total Other State	831,383.41
	Total State Allocation	17,917,968.41

Local

3411	District School Taxes						
	Required Local Effort	24,096,050,115	x	0.002827	x	0.96	65,394,752.00
	Prior Period Funding Adjustment		x	0.000001	x	0.96	23,133.00
	Basic Discretionary		x	0.000748	x	0.96	17,302,892.00
			Total	0.003576			82,720,777.00

3425	Rent	15,000.00
3431/34	Interest on Investments	800,000.00
3440	Gifts, Grants & Bequests	45,500.00
3462	Post Secondary Vocational Course Fees	6,000.00
3466	Lifelong Learning Fees	0.00

SCSB 2024-2025 BUDGET REPORT

GENERAL FUND

2024-2025 REVENUE

3469	Other Student Fees	200.00
3472	Pre-K Early Intervention Fees	0.00
3473	School Aged Child Care Fees (Horizons)	300,000.00
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	330,000.00
3495	Medicaid/Miscellaneous Revenue	100,000.00
3497	Refund of Prior Year's Expenditures (ERATE - PROJECT -01780)	508,144.53
3498	Collections For Lost/Damaged Textbooks	500.00
3741	Insurance Loss Recoveries	0.00
	Total Local Revenues	84,837,121.53
3630	Transfers From Capital Projects Fund	21,113,310.09
	Total Revenue & Transfers	123,868,400.03

Fund Balance 7/1/24			14,412,267.41
2723	Restricted for State Categorical	247,332.07	
2729	Restricted for Other Grants/Funds	2,383,771.75	
2711	Non Spendable Inventories	1,753,245.02	
2749	Assigned for Next FY Budget	281,909.41	
2740	Unassigned Fund Balance	9,746,009.16	
Total Estimated Revenue, Transfers, Receipts and Fund Balance			138,280,667.44

GENERAL FUND 2024-2025

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 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0390	**OTHER PURCHASED SERVICES**	20,594,658.95	23,115,091.75	26,435,897.05	28,548,524.75	2,112,627.70	00000	Charter 39.85%
	5000 Function Total:	**20,594,658.95**	**23,115,091.75**	**26,435,897.05**	**28,548,524.75**	**2,112,627.70**		

SCSB 2024 - 2025 BUDGET REPORT

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	14,939,753.27	16,906,536.42	18,323,195.18	20,292,962.98	1,969,767.80	03140	$20,000 Reading camps
							00000	282 Teachers @ $17,600,362
							00000	10 Teachers Reserves @ $576,298
							00840	$26,000 Virtual Teachers
							00000	$552,000 Supplements
							00000	59.5 Classified @ $1,386,844
							00080	$2,000 Teacher of the Year
							40040	$54,000 EEA After School Instruction
							00960	$2,000 United Way grant
0200	**BENEFITS**	4,409,788.47	5,294,658.08	6,230,286.56	7,221,395.96	991,109.40	90220	$3,000 Unemployment
0310	**PROFESSIONAL & TECHNICAL SER**	204,136.21	169,531.68	186,868.45	268,625.00	81,756.55	00750	$28,000 Teen Parent
							91650	$112,650 Dual Enrollment
							00810	$68,000 Virtual School
							00840	$60,000 Sumter Virtual
0320	**INSURANCE AND BOND PREMIUMS**	79,322.52	82,752.56	76,474.80	103,000.00	26,525.20	90230	Educator's Liability, Insurance Claims
							90230	Student Accident Insurance
							90230	Student Catastrophic Insurance
0330	**TRAVEL**	25,112.73	30,246.42	19,840.04	29,439.77	9,599.73	40070	$22,400 Educational Enrichment
							00960	$3,000 United Way grant
0350	**REPAIRS AND MAINTENANCE**	87,455.57	38,866.99	49,230.53	107,236.00	58,005.47	10000	$53,533 School Based Budget
							09701	$33,463 Technology Repairs
							09700	$20,240 Technology Equipment TRN
0360	**RENTALS**	123,518.99	192,068.29	355,529.57	352,298.44	-3,231.13	10000	$8,030 School Based Budget
							03140	$13,000 Reading
							03120	$33,456 Mental Health Allocation
							40070	$199,682 Educational Enrichment
							09860	$91,030 Copier TRN
0370	**COMMUNICATION**	42,532.58	9,224.79	2,933.41	21,604.00	18,670.59	01780	$18,004 Student Mi-Fi E-rate
0390	**OTHER PURCHASED SERVICES**	476,430.47	529,831.21	590,640.36	480,130.54	-110,509.82	10000	$22,000 School Based Budget
							10550	$167,124 ESS
							40070	$26,300 Educational Enrichment

0510	**CONSUMABLE SUPPLIES**	473,990.11	464,261.14	547,650.09	858,894.23	311,244.14	03140	$7,000 Reading
							03177	$1,700 Safe School supplies
							10000	$321,391 School Based Budget
							03900	$10,000 High Cost Science
							90090	$6,410 Testing Supplies
							03340	$130,800 Teacher Supply
							00780	$12,400 Technology Supplies
							09701	$10,790 Technology Repairs
							00480	$2,901 Sheriff's Donation
							00602	$43,257 Publix donation
							00616	$4,500 Resiliency Through Community
							01620	$31,118 School Improvement
							00615	$10,197 Future Entrepreneurs
							03120	$8,500 Mental Health Allocation
							40070	$17,200 Educational Enrichment
							01050	$3,804 SWFMD grant
							03200	$83,586 Advance Placement
							03201	$14,075 Dual Enrollment Bonus Funding
							00610	$31,509 Suncoast donation
							01180	$6,758 Duke Energy
							00640	$26,893 School Recognition
							00960	$6,351 United Way grant
							00611	$10,000 Pilot donation
							11130	$5,360 Math Field Day
0520	**TEXTBOOKS**	361,338.31	441,413.78	640,226.22	744,000.00	103,773.78	03360	$700,000 Textbooks
							03200	$44,000 Advance Placement
0530	**PERIODICALS**	130.90	-	0.00	-	-		
0640	**EQUIPMENT**	1,124,703.98	874,371.50	862,206.13	913,734.49	51,528.36	10000	$8,170 School Based Budget
							09701	$69,900 Technology Repairs
							01780	$389,494 E-rate Switches
							09720	$23,505 Equipment TRN
							09710	$149,860 Furniture Equipment TRN
							09700	$19,819 Technology Equipment TRN
							09780	$180,825 Technology Project TRN
							09770	$60,000 1 to 1 Initiative
0650	**MOTOR VEHICLES**	-	-	51,381.00	-	-51,381.00		
0730	**DUES AND FEES**	38,853.13	45,513.20	41,225.20	121,894.98	80,669.78	00840	$91,000 Sumter Virtual
							40070	$18,000 Educational Enrichment
0750	**OTHER PERSONNEL SERVICES**	36,944.30	81,699.82	63,871.35	86,000.00	22,128.65	40070	$56,000 Educational Enrichment
	5100 Function Total:	**22,424,011.54**	**25,160,975.88**	**28,041,558.89**	**31,601,216.39**	**3,559,657.50**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
5200 EXCEPTIONAL PROGRAMS

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	3,620,272.64	4,536,719.16	5,528,889.46	6,436,751.25	907,861.79	00000	66.48 Teachers @ $3,976,595
							03110	87.5 Classified @ $2,121,049
							03540	22 Bus Aides @ $280,357
0200	**BENEFITS**	1,292,863.27	1,777,782.62	2,313,511.43	2,768,611.41	455,099.98		
0310	**PROFESSIONAL & TECHNICAL SER**	251,440.55	406,027.70	497,186.95	499,220.00	2,033.05	03110	$491,000 OT/PT Services
0330	**TRAVEL**	4,906.10	5,624.75	4,331.47	6,875.00	2,543.53		
0350	**REPAIRS AND MAINTENANCE**	-	452.50	804.00	1,320.00	516.00		
0360	**RENTALS**	2,115.00	644.90	1,008.39	1,225.00	216.61		
0370	**COMMUNICATION**	2,324.72	2,576.15	1,713.62	2,600.00	886.38		
0390	**OTHER PURCHASED SERVICES**	92,822.62	167,055.15	291,636.03	310,568.00	18,931.97	10550	$19,488 ESS
							03110	$290,180 ESS
0510	**CONSUMABLE SUPPLIES**	23,080.30	23,615.71	22,172.72	28,925.00	6,752.28	10000	$7,675 School Based Budget
0520	**TEXTBOOKS**	9,204.75	7,965.00	8,886.80	49,000.00	40,113.20	03360	$49,000 Textbooks
0640	**EQUIPMENT**	117,830.27	23,921.82	55,124.05	94,031.16	38,907.11	09720	$30,000 Equipment TRN
							09780	$14,687 Technology Project TRN
							09770	$43,400 1 to 1 Initiative
0750	**OTHER PERSONNEL SERVICES**	-	-	17,570.90	15,000.00	-2,570.90		
	5200 Function Total:	**5,416,860.22**	**6,952,385.46**	**8,742,835.82**	**10,214,126.82**	**1,471,291.00**		

SCSB 2024 - 2025 BUDGET REPORT

01XX GENERAL FUND
5300 VOCATIONAL/TECHNICAL

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	820,321.78	860,334.10	1,091,682.09	1,202,376.76	110,694.67	00000	17.47 Teachers @ $1,168,533
0200	**BENEFITS**	237,484.14	269,970.25	358,938.71	405,447.65	46,508.94		
0310	**PROFESSIONAL & TECHNICAL SER**	1,066.00	-	0.00	100.00	100.00		
0320	**INSURANCE AND BOND PREMIUMS**	225.00	-	0.00	200.00	200.00		
0330	**TRAVEL**	7,012.76	6,960.62	10,937.58	250.00	-10,687.58		
0350	**REPAIRS AND MAINTENANCE**	3,386.50	439.00	0.00	-	-		
0360	**RENTALS**	25,214.34	20,514.81	13,239.85	2,625.50	-10,614.35		
0370	**COMMUNICATION**	324.55	216.36	316.79	300.00	-16.79		
0390	**OTHER PURCHASED SERVICES**	30,319.10	56,083.20	58,693.52	21,822.00	-36,871.52	10550	$13,272 ESS
0420	**ENERGY SERVICES/BOTTLED GAS**	-	-	2,606.30	1,000.00	-1,606.30		
0510	**CONSUMABLE SUPPLIES**	44,016.68	29,427.49	39,816.73	113,857.99	74,041.26	91650	$31,219 Technical School supplies
0520	**TEXTBOOKS**	8,653.47	1,272.86	393.55	2,200.00	1,806.45		
0560	**TIRES AND TUBES**	-	-	226.00	-	-226.00		
0570	**FOOD**	-	-	308.16	-	-308.16		
0640	**EQUIPMENT**	274,067.82	100,367.70	61,918.88	90,758.49	28,839.61	09720	$45,775 Equipment TRN
0650	**MOTOR VEHICLES**	-	-	0.00	112,258.24	112,258.24	10340	CTE Bonus Funding
0730	**DUES AND FEES**	112,190.26	127,955.51	139,847.70	122,307.81	-17,539.89	91650	$54,000 Technical School tuition
0750	**OTHER PERSONNEL SERVICES**	24,262.50	14,275.00	12,300.00	26,000.00	13,700.00	03150	Adult Ed
	5300 Function Total:	**1,588,544.90**	**1,487,816.90**	**1,791,225.86**	**2,101,504.44**	**310,278.58**		

SCSB 2024 - 2025 BUDGET REPORT

01XX GENERAL FUND
5400 ADULT GENERAL

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	7,050.00	8,975.00	2,975.00	8,205.00	5,230.00		
0200	BENEFITS	993.88	1,254.16	767.81	2,806.00	2,038.19		
0310	PROFESSIONAL & TECHNICAL SER	17,265.46	42,500.00	42,500.00	42,500.00	-	31825	Adults with Disabilities
0350	REPAIRS AND MAINTENANCE	447.72	463.54	428.80	500.00	71.20		
0360	RENTALS	1,444.26	1,422.36	1,422.36	1,500.00	77.64		
0370	COMMUNICATION	11.80	-	69.10	110.00	40.90		
0390	OTHER PURCHASED SERVICES	-	-	718.75	600.00	-118.75		
0510	CONSUMABLE SUPPLIES	1,060.27	1,096.59	1,608.85	2,608.93	1,000.08		
0640	EQUIPMENT	13,857.75	2,094.82	15,943.40	29,381.32	13,437.92	09780	$7,500 Technology Project TRN
0730	DUES AND FEES	-	794.00	604.26	1,000.00	395.74		
0750	OTHER PERSONNEL SERVICES	150.00	312.50	15,400.01	26,812.96	11,412.95		
	5400 Function Total:	**42,281.14**	**58,912.97**	**82,438.34**	**116,024.21**	**33,585.87**		

SCSB 2024 - 2025 BUDGET REPORT

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01XX GENERAL FUND
5500 PREKINDERGARTEN

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	316,747.14	397,390.42	417,659.61	443,599.52	25,939.91	01650	16 Classified @ $443,600
0200	**BENEFITS**	141,103.43	183,190.92	207,473.38	222,111.80	14,638.42		
0390	**OTHER PURCHASED SERVICES**	36,973.05	14,968.21	25,547.70	16,050.00	-9,497.70		
0510	**CONSUMABLE SUPPLIES**	2,773.36	472.42	1,360.50	7,100.00	5,739.50		
0640	**EQUIPMENT**	-	-	639.49	750.00	110.51		
	5500 Function Total:	**497,596.98**	**596,021.97**	**652,680.68**	**689,611.32**	**36,930.64**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
6100 STUDENT SUPPORT SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	1,508,790.40	1,615,923.58	1,924,441.25	2,397,751.97	473,310.72	00000	21.8 Teachers @ $1,581,169
							00000	14 Classified @ $455,782
							00000	.5 Admin
							00770	4.98 Others @ $310,446
0200	**BENEFITS**	464,017.31	534,397.44	687,476.37	856,864.96	169,388.59		
0310	**PROFESSIONAL & TECHNICAL SER**	99,299.30	93,852.50	77,603.88	103,869.00	26,265.12	90070	$12,000 Take Stock in Children
							00770	$17,270 Health Services
							03120	$74,599 Mental Health Allocation
0330	**TRAVEL**	2,197.50	3,642.67	7,052.87	6,250.00	-802.87		
0350	**REPAIRS AND MAINTENANCE**	3,105.49	3,573.16	1,515.76	2,850.00	1,334.24		
0360	**RENTALS**	875.05	22,912.30	23,628.12	28,810.00	5,181.88	03120	$27,200 Mental Health Allocation
0370	**COMMUNICATION**	1,943.49	1,775.34	2,051.25	2,065.00	13.75		
0510	**CONSUMABLE SUPPLIES**	20,237.15	12,874.94	13,592.01	24,455.00	10,862.99	10000	$2,075 School Based Budget
							00770	$8,560 Nursing Supplies
0640	**EQUIPMENT**	3,353.38	4,369.45	23,208.63	29,168.03	5,959.40	09720	$10,450 Equipment TRN
							09780	$16,012 Technology Project TRN
	6100 Function Total:	**2,103,819.07**	**2,293,321.38**	**2,760,570.14**	**3,452,083.96**	**691,513.82**		

SCSB 2024 - 2025 BUDGET REPORT

01XX GENERAL FUND
6200 INSTRUCTIONAL MEDIA SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	389,155.87	416,569.74	486,741.48	511,105.70	24,364.22	00000	7.5 Teachers @ $511,106
0200	**BENEFITS**	109,719.04	125,702.95	162,263.08	169,430.91	7,167.83		
0360	**RENTALS**	3,368.50	3,450.00	3,521.00	3,524.00	3.00	10000	$3,524 School Based Budget
0370	**COMMUNICATION**	-	5.70	0.00	20.00	20.00		
0390	**OTHER PURCHASED SERVICES**	5,747.40	5,693.33	5,596.69	9,284.00	3,687.31	10550	$7,284 ESS
0510	**CONSUMABLE SUPPLIES**	3,508.64	4,200.86	3,487.59	8,350.00	4,862.41	10000	$8,350 School Based Budget
0530	**PERIODICALS**	307.31	272.64	0.00	625.00	625.00		
0610	**LIBRARY BOOKS**	60,991.17	56,810.21	57,880.48	58,007.00	126.52	10000 33360	$21,007 School Based Budget $37,000 Library Media
0620	**AUDIO VISUAL MAT.(NON-CONSUM)**	218.46	-	0.00	-	-		
0640	**EQUIPMENT**	14,903.36	9,165.46	51,105.14	22,700.00	-28,405.14	10000 09720	$3,700 School Based Budget $19,000 Equipment TRN
0690	**COMPUTER SOFTWARE**	12,516.54	19,538.00	15,449.10	40,363.00	24,913.90	09080	$40,363 Enterprise Software TRN
	6200 Function Total:	**600,436.29**	**641,408.89**	**786,044.56**	**823,409.61**	**37,365.05**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
6300 INSTRUCTIONAL/CURRICULUM DEV

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	751,785.39	931,422.86	1,039,175.17	1,220,166.99	180,991.82	00000 00000 00000 31024	8.1 Teachers @ $603,462 4.4 Classified @ $184,710 3.65 Admin @ $424,990 $4,680 Computer Science Certification grant
0200	**BENEFITS**	208,626.76	271,928.22	325,452.84	394,715.19	69,262.35		
0330	**TRAVEL**	6,181.38	6,694.72	6,263.27	7,175.00	911.73		
0350	**REPAIRS AND MAINTENANCE**	1,550.51	1,783.98	2,063.79	3,167.00	1,103.21		
0360	**RENTALS**	3,976.68	4,261.99	4,582.21	5,150.00	567.79		
0370	**COMMUNICATION**	485.64	444.19	488.04	760.00	271.96		
0390	**OTHER PURCHASED SERVICES**	118.38	167.14	1,017.65	1,166.00	148.35		
0510	**CONSUMABLE SUPPLIES**	5,508.42	6,457.31	12,892.10	18,441.00	5,548.90		
0640	**EQUIPMENT**	3,270.42	3,105.68	11,153.66	17,338.00	6,184.34	09780	$12,750 Technology Project TRN
0730	**DUES AND FEES**	-	160.00	0.00	-	-		
	6300 Function Total:	**981,503.58**	**1,226,426.09**	**1,403,088.73**	**1,668,079.18**	**264,990.45**		

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01XX GENERAL FUND
6400 INSTRUCTIONAL STAFF TRAINING

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	357,779.74	361,219.93	272,144.79	279,290.09	7,145.30	00000	1.6 Admin
							00000	1.5 Teachers
0200	**BENEFITS**	97,211.43	103,538.90	81,841.69	83,842.62	2,000.93		
0310	**PROFESSIONAL & TECHNICAL SER**	19,500.00	-	134,518.08	42,500.00	-92,018.08	03760	$14,500 Teacher Training
							40070	$22,000 Educational Enrichment
0330	**TRAVEL**	22,055.54	20,579.77	42,598.70	41,476.20	-1,122.50	40070	$4,000 Educational Enrichment
0350	**REPAIRS AND MAINTENANCE**	355.17	308.41	0.00	-	-		
0360	**RENTALS**	17,120.43	34,728.49	15,676.00	19,800.00	4,124.00	03140	$10,800 Reading
							03760	$9,000 Teacher Training
0390	**OTHER PURCHASED SERVICES**	16,965.44	33,070.46	39,180.96	46,405.00	7,224.04	03760	$15,300 Teacher Training
							10000	$3,000 School Based Budget
							40070	$10,700 Educational Enrichment
0510	**CONSUMABLE SUPPLIES**	6,304.99	6,211.02	20,362.07	31,407.40	11,045.33	03760	$15,000 Teacher Training
0640	**EQUIPMENT**	1,735.50	1,828.04	0.00	2,000.00	2,000.00		
0730	**DUES AND FEES**	50,971.31	18,801.18	32,925.55	42,912.14	9,986.59	31024	$5770 Computer Science Certification
							40070	$5,600 Educational Enrichment
0750	**OTHER PERSONNEL SERVICES**	22.50	-	0.00	100.00	100.00		
	6400 Function Total:	**590,022.05**	**580,286.20**	**639,247.84**	**589,733.45**	**-49,514.39**		

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01XX GENERAL FUND
6500 INSTRUCTION RELATED TECHNOLOGY

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	997,224.14	943,036.10	1,099,248.14	1,194,843.80	95,595.66	00000 00000 00000	2 Admin 3 Others @ $239,838 17.5 Classified @ $724,191
0200	**BENEFITS**	293,502.63	294,535.14	392,446.41	439,906.21	47,459.80		
0310	**PROFESSIONAL & TECHNICAL SER**	2,340.00	-	0.00	6,100.00	6,100.00		
0330	**TRAVEL**	2,020.89	3,457.09	4,255.93	4,300.00	44.07		
0350	**REPAIRS AND MAINTENANCE**	46.38	72.90	94.32	240.00	145.68		
0360	**RENTALS**	24,633.91	11,159.83	25,029.29	29,807.00	4,777.71	00780	$29,007 Technology Software
0370	**COMMUNICATION**	98.56	96.33	119.92	100.00	-19.92		
0510	**CONSUMABLE SUPPLIES**	3,506.76	3,724.42	6,594.90	15,463.00	8,868.10	00780	$12,863 Technology Supplies
0590	**OTHER MATERIALS & SUPPLIES**	1,410.00	-	0.00	3,600.00	3,600.00	90090	$3,000 PERT
0640	**EQUIPMENT**	84,558.36	160,683.51	153,512.70	255,377.00	101,864.30	09780 09700	$183,583 Technology Project TRN $63,077 Technology Equipment TRN
	6500 Function Total:	**1,409,341.63**	**1,416,765.32**	**1,681,301.61**	**1,949,737.01**	**268,435.40**		

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01XX GENERAL FUND
7100 BOARD OF EDUCATION

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	185,100.00	196,620.00	209,485.00	209,485.00	-		
0200	**BENEFITS**	123,904.31	143,263.38	159,170.24	160,049.35	879.11		
0310	**PROFESSIONAL & TECHNICAL SER**	306,956.49	162,975.50	160,385.00	173,000.00	12,615.00	90220 90220	Board Attorney, Internal Accounts Audits Attorney Costs
0320	**INSURANCE AND BOND PREMIUMS**	122,295.00	120,143.00	160,141.00	167,000.00	6,859.00		
0330	**TRAVEL**	1,162.92	1,051.18	1,083.90	1,500.00	416.10		
0370	**COMMUNICATION**	174.00	41.65	0.00	200.00	200.00		
0390	**OTHER PURCHASED SERVICES**	7,842.51	13,338.67	7,314.33	16,600.00	9,285.67		
0510	**CONSUMABLE SUPPLIES**	1,085.89	1,524.35	1,654.60	1,800.00	145.40		
0640	**EQUIPMENT**	-	-	4,209.81	3,100.00	-1,109.81		
0690	**COMPUTER SOFTWARE**	9,500.00	9,500.00	9,500.00	10,000.00	500.00	09080	Board Docs
0730	**DUES AND FEES**	24,464.25	24,152.25	26,324.25	27,800.00	1,475.75		
	7100 Function Total:	**782,485.37**	**672,609.98**	**739,268.13**	**770,534.35**	**31,266.22**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	548,750.13	603,041.42	636,875.08	584,710.00	-52,165.08	00000 00000	3.5 Admin 2 Confidential
0200	BENEFITS	215,581.39	251,103.11	286,752.52	271,027.89	-15,724.63		
0310	PROFESSIONAL & TECHNICAL SER	9,635.52	9,615.98	4,484.00	15,200.00	10,716.00		
0330	TRAVEL	696.62	1,498.29	885.42	1,800.00	914.58		
0350	REPAIRS AND MAINTENANCE	934.66	638.19	831.36	965.01	133.65		
0360	RENTALS	1,275.61	917.76	917.76	1,380.00	462.24		
0370	COMMUNICATION	332.79	261.04	656.26	400.00	-256.26		
0390	OTHER PURCHASED SERVICES	585.84	442.24	470.60	1,000.00	529.40		
0510	CONSUMABLE SUPPLIES	4,070.73	3,834.63	5,857.36	7,060.00	1,202.64		
0530	PERIODICALS	-	-	34.99	34.99	-		
0640	EQUIPMENT	870.35	329.99	1,784.04	3,010.00	1,225.96		
0730	DUES AND FEES	15,949.00	16,063.00	16,947.95	20,200.00	3,252.05		
	7200 Function Total:	**798,682.64**	**887,745.65**	**956,497.34**	**906,787.89**	**-49,709.45**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	2,817,103.65	2,995,459.36	3,547,104.70	4,067,304.35	520,199.65	00000	20.25 Admin @ $1,996,885 (3 Reserves)
							00000	16 Interns @ $1,180,384 (1 Reserve)
							00000	10 Confidential @ $458,720
							00000	15 Classified @ $402,465
							40040	$11,000 EEA After School Instruction
0200	**BENEFITS**	808,948.28	904,660.56	1,171,674.53	1,364,115.98	192,441.45		
0330	**TRAVEL**	952.70	1,134.67	1,698.85	1,750.00	51.15		
0350	**REPAIRS AND MAINTENANCE**	5,089.59	4,417.44	4,282.70	6,040.00	1,757.30	10000	$6,040 School Based Budget
0360	**RENTALS**	6,663.26	6,804.30	8,893.04	12,694.00	3,800.96	09860	$12,000 Copier TRN
0370	**COMMUNICATION**	3,125.59	2,240.57	2,321.69	3,216.00	894.31	10000	$3,216 School Based Budget
0390	**OTHER PURCHASED SERVICES**	571.65	731.26	379.28	6,824.00	6,444.72		
0510	**CONSUMABLE SUPPLIES**	15,841.85	15,421.11	18,922.37	18,755.00	-167.37	10000	$18,355 School Based Budget
0640	**EQUIPMENT**	10,476.86	13,641.25	21,236.53	28,621.00	7,384.47	10000	$10,300 School Based Budget
							09780	$9,506 Technology Project TRN
0750	**OTHER PERSONNEL SERVICES**	22,814.04	42,324.95	35,172.15	46,000.00	10,827.85	00000	Student Clerks
	7300 Function Total:	**3,691,587.47**	**3,986,835.47**	**4,811,685.84**	**5,555,320.33**	**743,634.49**		

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01XX GENERAL FUND
7400 FACILITIES ACQ & CONSTRUCTION

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	97,031.79	124,715.17	157,873.31	159,682.50	1,809.19	09150 09150	.5 Admin 2.3 Classified
0200	**BENEFITS**	28,110.74	38,527.97	55,614.46	57,452.09	1,837.63		
0330	**TRAVEL**	-	-	0.00	100.00	100.00		
0360	**RENTALS**	83,128.14	95,033.00	196,914.00	244,319.00	47,405.00	09730	$244,319 Portables
0510	**CONSUMABLE SUPPLIES**	-	-	67.50	1,000.00	932.50		
0640	**EQUIPMENT**	1,435.00	-	0.00	-	-		
0650	**MOTOR VEHICLES**	-	50,000.00	0.00	-	-		
0670	**IMPROVEMENTS OTHER THAN BUILDI**	4,071.83	10,942.43	49,573.95	-	-49,573.95		
0680	**REMODELING AND RENOVATIONS**	4,560.00	76,866.19	137,564.96	718,223.95	580,658.99	30006	CAP Grant
0790	**MISCELLANEOUS EXPENSE**	1,383.82	16,881.20	29,443.80	-	-29,443.80		
	7400 Function Total:	**219,721.32**	**412,965.96**	**627,051.98**	**1,180,777.54**	**553,725.56**		

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01XX GENERAL FUND
7410 FACILITIES ACQ & CONSTRUCTION

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0360	**RENTALS**	-	10,822,728.84	14,109,423.09	15,750,012.83	1,640,589.74	03090	Charter Lease GASB 87
0790	**MISCELLANEOUS EXPENSE**	1,760,685.00	1,856,104.00	2,199,356.00	2,199,356.00	-	20010	PECO
	7410 Function Total:	**1,760,685.00**	**12,678,832.84**	**16,308,779.09**	**17,949,368.83**	**1,640,589.74**		

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01XX GENERAL FUND
7500 FISCAL SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	416,458.95	517,943.75	581,563.75	521,185.80	-60,377.95	00000 00000 00000	1 Admin 4 Others @ $299,293 2 Classified
0200	**BENEFITS**	114,583.45	153,600.44	188,324.60	174,128.53	-14,196.07		
0310	**PROFESSIONAL & TECHNICAL SER**	2,591.47	32,849.50	30,277.61	31,000.00	722.39	90220	Actuarial/Financial Advisor/OPEB
0330	**TRAVEL**	32.71	-	0.00	50.00	50.00		
0350	**REPAIRS AND MAINTENANCE**	2,088.64	1,816.00	2,026.83	2,200.00	173.17		
0360	**RENTALS**	2,382.13	2,083.80	2,083.80	2,200.00	116.20		
0370	**COMMUNICATION**	-	26.95	0.00	50.00	50.00		
0510	**CONSUMABLE SUPPLIES**	3,870.42	3,812.72	4,304.51	4,650.00	345.49		
0640	**EQUIPMENT**	2,097.32	1,488.97	681.50	2,350.00	1,668.50		
0730	**DUES AND FEES**	13,288.95	20,543.43	23,333.37	24,370.00	1,036.63		
	7500 Function Total:	**557,394.04**	**734,165.56**	**832,595.97**	**762,184.33**	**-70,411.64**		

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01XX GENERAL FUND
7600 FOOD SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	110.11	17,038.98	4,531.21	-	-4,531.21		
0200	**BENEFITS**	269.68	2,622.12	403.29	1,200.00	796.71		
0510	**CONSUMABLE SUPPLIES**	-	53.72	0.00	-	-		
	7600 Function Total:	**379.79**	**19,714.82**	**4,934.50**	**1,200.00**	**-3,734.50**		

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01XX GENERAL FUND
7720 INFORMATION SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	106,445.00	114,073.00	121,077.00	121,077.00	-	00000	1 Admin
0200	**BENEFITS**	25,320.18	28,763.84	33,155.07	34,044.75	889.68		
0360	**RENTALS**	6,855.00	7,125.00	0.00	4,850.00	4,850.00	00780	$4,850 Technology Software
	7720 Function Total:	**138,620.18**	**149,961.84**	**154,232.07**	**159,971.75**	**5,739.68**		

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01XX GENERAL FUND
7730 STAFF SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	501,058.05	526,005.90	638,037.77	601,210.50	-36,827.27	00000 00000 00000 01600	1 Admin 1 Confidential 2.4 Classified $280,000 DROP
0200	**BENEFITS**	80,237.50	106,513.06	115,540.63	117,495.76	1,955.13		
0310	**PROFESSIONAL & TECHNICAL SER**	119.00	7,179.00	3,099.99	6,450.00	3,350.01		
0330	**TRAVEL**	45,005.54	41,687.32	52,296.01	67,197.00	14,900.99	03177	$6,000 Safe Schools
0350	**REPAIRS AND MAINTENANCE**	1,281.13	1,228.04	1,233.90	1,800.00	566.10		
0360	**RENTALS**	2,767.10	2,580.15	2,083.80	2,200.00	116.20		
0370	**COMMUNICATION**	861.22	1,168.96	1,113.62	1,475.00	361.38		
0390	**OTHER PURCHASED SERVICES**	28,505.15	21,212.53	31,339.13	49,425.00	18,085.87	00490	$33,500 Fingerprinting
0510	**CONSUMABLE SUPPLIES**	12,415.34	18,327.91	16,785.62	14,100.00	-2,685.62	90150	$5,000 Staff Services
0640	**EQUIPMENT**	3,714.99	3,050.84	1,771.20	5,250.00	3,478.80		
0730	**DUES AND FEES**	31,161.50	37,998.34	26,757.21	42,976.00	16,218.79		
	7730 Function Total:	**707,126.52**	**766,952.05**	**890,058.88**	**909,579.26**	**19,520.38**		

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01XX GENERAL FUND
7760 INTERNAL SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	82,096.89	103,524.51	124,643.31	105,299.00	-19,344.31	00000	2.6 Classified
0200	**BENEFITS**	36,252.14	40,776.52	56,294.61	47,622.97	-8,671.64		
0350	**REPAIRS AND MAINTENANCE**	3,070.19	-	14,310.98	23,400.00	9,089.02		
0360	**RENTALS**	29,448.48	33,491.60	31,831.66	35,000.00	3,168.34	09860	$35,000 Copier TRN
0510	**CONSUMABLE SUPPLIES**	19,626.45	125,684.00	-17,884.84	159,033.00	176,917.84	09050 09060	$100,000 Maintenance Inventory $25,000 Custodial Inventory
0640	**EQUIPMENT**	-	-	-111.49	6,000.00	6,111.49	09050	$4,000 Maintenance Inventory
	7760 Function Total:	**170,494.15**	**303,476.63**	**209,084.23**	**376,354.97**	**167,270.74**		

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01XX GENERAL FUND
7800 PUPIL TRANSPORTATION SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	1,437,816.51	1,557,052.55	1,882,324.82	1,892,520.96	10,196.14	03540 10000 40040 03540 03540	1 Admin $31,245 School Based Budget $10000 EEA After School Instruction 4 Mechanics, 70 Bus Drivers 6 Classified @ $260,233
0200	**BENEFITS**	655,784.95	696,407.03	835,331.02	1,071,686.00	236,354.98		
0310	**PROFESSIONAL & TECHNICAL SER**	9,862.00	11,138.22	6,164.00	13,000.00	6,836.00		
0320	**INSURANCE AND BOND PREMIUMS**	155,461.00	150,241.00	171,069.00	192,550.00	21,481.00	90230	Auto Liability
0330	**TRAVEL**	1,889.75	3,209.66	1,999.00	3,500.00	1,501.00		
0350	**REPAIRS AND MAINTENANCE**	15,879.60	45,798.43	90,456.06	81,000.00	-9,456.06		
0360	**RENTALS**	12,884.31	11,291.89	17,611.21	23,700.00	6,088.79		
0370	**COMMUNICATION**	55.00	12.60	12.81	4,552.00	4,539.19		
0390	**OTHER PURCHASED SERVICES**	16,881.65	6,557.42	4,784.85	17,500.00	12,715.15		
0450	**ENERGY SERVICES/GASOLINE**	12,988.99	10,390.80	6,096.12	14,165.00	8,068.88	10000	$8,165 School Based Budget
0460	**ENERGY SERVICES/DIESEL FUEL**	396,767.80	477,231.24	452,006.14	492,002.00	39,995.86	10000 03540	$27,850 School Based Budget $460,000 Regular Bus Runs
0510	**CONSUMABLE SUPPLIES**	10,057.30	16,886.20	8,637.64	16,350.00	7,712.36		
0540	**OIL AND GREASE**	-	2,766.70	-1,538.87	1,500.00	3,038.87		
0550	**REPAIR PARTS-MOTOR VEHICLES**	116,623.69	67,536.80	138,018.09	145,000.00	6,981.91		
0560	**TIRES AND TUBES**	40,754.02	39,323.84	42,370.63	45,000.00	2,629.37		
0640	**EQUIPMENT**	3,626.66	4,177.60	7,876.74	12,595.00	4,718.26		
0650	**MOTOR VEHICLES**	-	-	0.00	97,750.00	97,750.00	30004	School Start Time Implementation grant
0730	**DUES AND FEES**	1,670.21	1,592.95	2,689.42	3,000.00	310.58		
0750	**OTHER PERSONNEL SERVICES**	5,393.39	20,162.16	66,695.89	62,750.00	-3,945.89		
0770	**OTHER/CLAIMS EXPENSE**	-	16,792.60	0.00	-	-		
	7800 Function Total:	**2,894,396.83**	**3,138,569.69**	**3,732,604.57**	**4,190,120.96**	**457,516.39**		

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01XX GENERAL FUND
7900 OPERATION OF PLANT

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	1,328,286.58	1,589,327.11	1,765,362.44	1,987,906.25	222,543.81	03177 00000	1 Admin 55 Classified @ $1,846,391
0200	**BENEFITS**	568,802.26	666,458.94	811,386.56	925,595.30	114,208.74		
0310	**PROFESSIONAL & TECHNICAL SER**	378,296.75	409,213.03	576,640.47	682,035.03	105,394.56	03170	SRO's
0320	**INSURANCE AND BOND PREMIUMS**	358,644.00	454,548.00	693,226.00	740,000.00	46,774.00	09070	Property Insurance
0330	**TRAVEL**	264.34	324.22	52.96	620.00	567.04		
0350	**REPAIRS AND MAINTENANCE**	705.57	3,739.26	4,869.04	6,440.00	1,570.96		
0360	**RENTALS**	2,635.00	3,669.99	5,722.26	6,060.00	337.74		
0370	**COMMUNICATION**	267,532.65	280,039.90	296,248.76	319,368.00	23,119.24	10000 01780	$31,700 School Based Budget $209,308 E-rate
0380	**UTILTIY SERVICE**	234,544.76	254,406.34	281,002.17	294,908.03	13,905.86	90220	5% Increase
0390	**OTHER PURCHASED SERVICES**	34,122.10	69,902.15	85,173.11	85,750.00	576.89	10000	$19,300 School Based Budget
0420	**ENERGY SERVICES/BOTTLED GAS**	10,935.88	1,079.28	2,043.61	6,150.00	4,106.39		
0430	**ENERGY SERVICES/ELECTRICITY**	1,259,263.65	1,623,318.71	1,621,801.35	1,702,891.38	81,090.03	90220	5% Increase
0450	**ENERGY SERVICES/GASOLINE**	11,177.68	9,975.71	11,686.65	12,000.00	313.35	10000	$11,750 School Based Budget
0510	**CONSUMABLE SUPPLIES**	198,854.05	104,069.55	228,592.37	201,309.48	-27,282.89	10000	$175,685 School Based Budget
0540	**OIL AND GREASE**	19.90	-	0.00	20.00	20.00		
0640	**EQUIPMENT**	65,712.26	116,423.62	47,079.82	87,231.00	40,151.18	10000 09740 09720 03179 09780	$6,395 School Based Budget $55,000 Custodial Equipment TRN $6,000 Equipment TRN $5,586 Safe Schools TRN $5,250 Technology Project TRN
0730	**DUES AND FEES**	275.00	275.00	275.00	275.00	-		
0750	**OTHER PERSONNEL SERVICES**	241.65	9,026.25	4,721.25	15,768.00	11,046.75		
0770	**OTHER/CLAIMS EXPENSE**	-	1,154.89	0.00	2,200.00	2,200.00		
	7900 Function Total:	**4,720,314.08**	**5,596,951.95**	**6,435,883.82**	**7,076,527.47**	**640,643.65**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
8100 MAINTENANCE OF PLANT

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	933,554.55	987,656.17	1,161,839.20	1,275,977.04	114,137.84	09150	1 Other
							09150	22.9 Classified @ $1,104,956
0200	**BENEFITS**	331,252.49	365,399.29	465,434.55	500,335.38	34,900.83		
0310	**PROFESSIONAL & TECHNICAL SER**	7,420.53	6,403.60	248,980.00	46,700.00	-202,280.00	09890	$43,200 Maintenance TRN
0330	**TRAVEL**	-	-	0.00	100.00	100.00		
0350	**REPAIRS AND MAINTENANCE**	205,892.19	238,562.56	333,623.16	437,110.00	103,486.84	06030	$23,810 School Based Maintenance
							07910	$15,000 Safety-to-Life TRN
							09690	$39,300 Fire Safety TRN
							09890	$196,500 Maintenance TRN
							83000	$130,000 Roof Repairs TRN
							09740	$5,000 Custodial Equipment TRN
0360	**RENTALS**	96,532.56	67,765.50	58,050.45	70,620.00	12,569.55	09890	$22,000 Maintenance TRN
							03179	$45,000 Safe Schools TRN
0390	**OTHER PURCHASED SERVICES**	298,589.20	442,063.07	507,041.01	180,900.00	-326,141.01	09690	$105,000 Fire Safety TRN
							09730	$14,500 Portables
							09890	$45,500 Maintenance TRN
							83000	$6,000 Roof Repairs TRN
							07910	$6,000 Safety-to-Life TRN
0450	**ENERGY SERVICES/GASOLINE**	36,175.32	35,071.33	36,944.61	37,500.00	555.39		
0460	**ENERGY SERVICES/DIESEL FUEL**	-	2,853.60	2,306.00	9,000.00	6,694.00	09890	$9,000 Maintenance TRN
0510	**CONSUMABLE SUPPLIES**	414,644.29	402,661.28	472,287.94	184,700.00	-287,587.94	09160	$70,000 Paint Supplies
							09730	$7,500 Portables
							09690	$39,000 Fire Safety TRN
							07910	$4,000 Safety-to-Life TRN
							09890	$33,100 Maintenance TRN
0550	**REPAIR PARTS-MOTOR VEHICLES**	1,002.68	1,568.05	1,991.52	2,500.00	508.48		
0560	**TIRES AND TUBES**	3,661.39	5,757.40	3,215.74	5,000.00	1,784.26		
0640	**EQUIPMENT**	96,330.33	23,265.39	36,527.71	45,135.00	8,607.29	06030	$13,990 School Based Maintenance
							09890	$12,000 Maintenance TRN
							03179	$12,500 Safe Schools TRN
0730	**DUES AND FEES**	178.60	128.60	1,980.38	2,000.00	19.62		
0750	**OTHER PERSONNEL SERVICES**	56,333.55	96,880.08	99,513.75	95,000.00	-4,513.75	09040	$95,000 Laborers
	8100 Function Total:	**2,481,567.68**	**2,676,035.92**	**3,429,736.02**	**2,892,577.42**	**-537,158.60**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
8200 ADMINISTRATIVE TECHNOLOGY

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	63,418.80	71,773.12	155,331.00	155,576.00	245.00	00000	2 Others
0200	**BENEFITS**	17,739.70	20,686.96	48,176.21	49,354.00	1,177.79		
0310	**PROFESSIONAL & TECHNICAL SER**	3,562.50	2,300.00	18,466.66	21,300.00	2,833.34	90190 90060	$3,800 Skyward Training $17,500 Security Assessment
0350	**REPAIRS AND MAINTENANCE**	2,824.24	2,433.00	2,647.00	3,000.00	353.00		
0360	**RENTALS**	4,381.00	4,610.40	5,075.37	5,900.00	824.63		
0370	**COMMUNICATION**	21.16	-	0.00	20.00	20.00		
0510	**CONSUMABLE SUPPLIES**	925.41	1,272.69	1,129.79	1,300.00	170.21		
0640	**EQUIPMENT**	229.99	67,573.57	38,449.20	76,982.00	38,532.80	09720	$72,945 Equipment TRN
0690	**COMPUTER SOFTWARE**	510,593.24	653,584.15	806,751.00	846,872.00	40,121.00	03179 09080 09890	$18,700 Safe Schools TRN $818,172 Enterprise Software TRN $10,000 Maintenance TRN
	8200 Function Total:	**603,696.04**	**824,233.89**	**1,076,026.23**	**1,160,304.00**	**84,277.77**		

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7/30/2024

01XX GENERAL FUND
9100 COMMUNITY SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	153,113.20	177,687.21	173,015.25	216,447.28	43,432.03	77820 50050	Shelter Pay Horizons
0200	BENEFITS	54,700.34	64,315.27	73,922.84	109,462.96	35,540.12		
0310	PROFESSIONAL & TECHNICAL SER	63.77	-	0.00	-	-		
0320	INSURANCE AND BOND PREMIUMS	-	1,250.00	0.00	-	-		
0330	TRAVEL	1,730.60	2,104.22	1,241.78	2,000.00	758.22		
0390	OTHER PURCHASED SERVICES	7,711.97	17,060.97	15,327.69	35,600.00	20,272.31		
0460	ENERGY SERVICES/DIESEL FUEL	-	1,316.00	0.00	5,620.00	5,620.00		
0510	CONSUMABLE SUPPLIES	6,627.49	4,039.63	21,412.02	27,800.00	6,387.98		
0570	FOOD	118.17	-	240.00	800.00	560.00		
0610	LIBRARY BOOKS	-	-	108.00	8,000.00	7,892.00		
0640	EQUIPMENT	796.18	354.75	6,918.40	32,000.00	25,081.60		
0730	DUES AND FEES	140.00	70.00	2,354.98	500.00	-1,854.98		
0750	OTHER PERSONNEL SERVICES	18,150.79	22,279.92	27,071.25	31,056.00	3,984.75		
0790	MISCELLANEOUS EXPENSE	570.35	120.00	292.80	396.40	103.60		
	9100 Function Total:	**243,722.86**	**290,597.97**	**321,905.01**	**469,682.64**	**147,777.63**		

SCSB 2024 - 2025 BUDGET REPORT

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01XX GENERAL FUND
9200 DEBT SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0710	**REDEMPTION OF PRINCIPAL**	8,197,194.38	-	0.00	-	-		
0720	**INTEREST**	2,367,455.01	-	0.00	-	-		
	9200 Function Total:	**10,564,649.39**	**0.00**	**0.00**	**0.00**	**0.00**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

01XX GENERAL FUND
9700 TRANSFER OF FUNDS

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0970	**TRF TO INTERNAL SVC FUNDS**	400,000.00	-	0.00	-	-		
	9700 Function Total:	**400,000.00**	**0.00**	**0.00**	**0.00**	**0.00**		
	GENERAL FUND Totals:	**86,984,599.71**	**96,669,063.03**	**113,547,233.20**	**126,115,342.88**	**12,568,109.68**		

$ 3,753,217	Charter
$ 779,445	Teacher Reserves
$ 777,948	Para Reserves
$ 344,566	Admin Reserves
$ 27,489	Retirement Increase
$ 165,732	Capital Transfers
$ 2,105,310	Categorical Roll Forward

SCSB 2024-2025 BUDGET REPORT

GENERAL FUND

Recapitulation by Function

07/30/2024

5000	Direct Instruction	28,548,524.75	
5100	Basic FEFP K-12	31,601,216.39	
5200	Exceptional	10,214,126.82	
5300	Vocational/Technical	2,101,504.44	
5400	Adult	116,024.21	
5500	Prekindergarten	689,611.32	
5900	Other Instruction	0.00	
6100	Instructional Support	3,452,083.96	
6200	Instructional Media Services	823,409.61	
6300	Instructional/Curriculum Development	1,668,079.18	
6400	Instructional Staff Training	589,733.45	
6500	Instruction Related Technology	1,949,737.01	
7100	Board	770,534.35	
7200	General Administration	906,787.89	
7300	School Administration	5,555,320.33	
7400	Facilities Acquisition & Construction	19,130,146.37	
7500	Fiscal Services	762,184.33	
7600	Food Service	1,200.00	
7710	Planning Dev & Evaluation	0.00	
7720	Information Services	159,971.75	
7730	Staff Services	909,579.26	
7760	Internal Services	376,354.97	
7800	Pupil Transportation Services	4,190,120.96	
7900	Operation of Plant	7,076,527.47	
8100	Maintenance of Plant	2,892,577.42	
8200	Administrative Technology	1,160,304.00	
9100	Community Services	469,682.64	
9200	Debt Services	0.00	
9700	Transfers	0.00	
	Total Appropriations	126,115,342.88	
	Prior Year Appropriations		
	Current Year Appropriations	126,115,342.88	
	Total Revenues, Transfers and Fund Balances	138,280,667.44	
	Fund Balance 06/30/25	12,165,324.56	11.8%
	Reserve for Inventories	97,000.00	
	Class Size Reduction Grant	500,000.00	
	Reserve FTE (200)	1,569,728.74	
	Other Grants/Categorical	1,106,166.03	
	5 Year Terminal Pay Reserve	500,000.00	
	Scholarships	3,282,115.00	
	Contingency Fund Balance	5,110,314.79	5.0%
	Undesignated Fund Balance	0.00	
		12,165,324.56	

SCSB 2024-2025 BUDGET REPORT

GENERAL FUND

Recapitulation by Object

100	Salaries	45,885,435.74	57.64%
200	Benefits	17,448,703.67	21.92%
300	Purchased Services	6,788,935.52	8.53%
400	Energy	2,280,328.38	2.86%
500	Materials & Supplies	2,735,165.02	3.44%
600	Capital Outlay	3,648,986.68	4.58%
700	Other Expenses	815,644.29	1.02%
	Total Appropriations	79,603,199.30	100.00%
	Charter School	46,512,143.58	
		126,115,342.88	

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 2024-2025 BUDGET REPORT

DEBT SERVICE

2024-2025 REVENUE

Fund		State Revenue			2024-25
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	856,603.50		
297		COPS Series 2017	1,262,294.55		
294		COPS Series 2024	1,097,109.79		
					3,216,007.84
			Total Revenue & Transfers		3,439,257.84

Fund		2720 Fund Balance Restricted for Debt Service - July 1, 2024			
216		SBE 2014-B	0.00		
221		Racetrack Series 2011	215,400.40		
296		COPS 2006/2015	0.00		
297		COPS 2007(Refi with COPS 2017)	0.00		
294		COPS 2024	0.00		
				Total Fund Balance 7/1/24	215,400.40
				Total Revenues, Transfers & Fund Balance	3,654,658.24

SCSB 2024-2025 BUDGET REPORT

DEBT SERVICE

2024-2025 APPROPRIATIONS

	9200	Debt Service		
	710	Principal		1,863,000.00
216		SBE 2014B	0.00	
221		Racetrack Series 2011	100,000.00	
296		COPS Series 2015/2006	570,000.00	
297		COPS Series 2017	1,193,000.00	
294		COPS Series 2024	0.00	
	720	Interest		1,554,582.84
216		SBE 2014B	0.00	
221		Racetrack Series 2011	119,650.00	
296		COPS Series 2015/2006	280,578.50	
297		COPS Series 2017	63,269.55	
294		COPS Series 2024	1,091,084.79	
	730	Dues & Fees		20,575.00
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	
294		COPS Series 2024	6,025.00	
			Total Appropriations	3,438,157.84

SCSB 2024-2025 BUDGET REPORT

DEBT SERVICE

DEBT SERVICE

2024-2025 APPROPRIATIONS

	2720	Fund Balance Restricted for Debt Service- June 30, 2025:	
216		SBE 2014-B	0.00
221		Racetrack Series 2011	216,500.40
296		COPS 2006/2015	0.00
297		COPS 2017	0.00
294		COPS 2024	0.00

Total Fund Balance 6/30/25	216,500.40
Total Appropriations & Fund Balance	3,654,658.24

SCSB 2024-2025 BUDGET REPORT

DEBT SERVICE

Schedule of Outstanding Debt
as of June 30, 2024

	Principal Owed:
Racetrack Series 2011	2,635,000.00
COPS Series 2006/2015	10,270,000.00
COPS 2017	3,653,000.00
COPS 2024	32,270,000.00
	$48,828,000.00

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 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 REVENUE

360 CO&DS (2022-23)						
3321	CO&DS Distributed to Districts			343,186.65		
344 PECO (2023-24) Funds						
3391	PECO - Maintenance			0		
3391	PECO - OEF New Construction			0		
3397	PECO - Charter Schools			2,199,356.00		
392 Other Capital Projects						
3399	Safety & Security of School Buildings			0.00		
3399	WWE Shelter Switch gear			0.00		
					Total State	2,542,542.65
375 LCOM						
3413	LCOM					
		24,096,050,115	1.479	34,212,536		
391 Fuel Tax Refunds						
3495	Fuel Tax Refunds			18,000		
					Total Local	34,230,536.00
393 Sale of Property						
3731	Expenses related relocation/construction					
3732	Sale of Property			170,000		
394 COPS						
	COPS Revenue			20,504,711		
					Total Other	20,674,711.44
					Total Revenues & Transfers	57,447,790.09
2720	Restricted Fund Balances July 1, 2023					
		360 (All Years) CO&DS		4,130,533.71		
		393 Sale of Property		594,440.45		
		392 Safety & Security grants		0.00		
		391 Fuel Tax Refunds		162,639.81		
		394 COPS Revenue		0.00		
		374 LCOM 24-25		24,642,953.65		
					Total Fund Balance	29,530,567.62
					Total Revenues, Other Financing & Fund Balances	86,978,357.71

SCSB 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

Func	Object						Encumbered		
									4,735,418.00
7400	793	3081	Charter Schools Local Cap. Improvement		375			4,735,418.00	
7400	630		Buildings & Fixed Equipment						28,173,260.52
								0.00	
		81168	WMH Dressing Rooms		394	COPS	3,340,296	3,463,638.76	
		81181-2	LPE Classroom Prototype		394	COPS	6,029,263	6,029,263.18	
		81422-5	SSM Classroom Prototype		394	COPS	6,081,010	6,081,009.50	
			SSH New Science Building 48		375	LCOM 24-25	-	6,000,000.00	
		81240	Master Planning		375	LCOM 24-25	-	100,000.00	
		81901	Support Services Administration Biulding		374	LCOM 23-24	2,399,349	5,499,349.08	
		81901	Support Services Administration Biulding		375	LCOM 24-25	-	1,000,000.00	
7400	640		Furniture Fixture And Equipment						945,698.00
		3179	Safe Schools		375	LCOM 24-25		60,000.00	
		9080	Enterprise Software		375	LCOM 24-25		300,000.00	
		9680	ADA Corrections		375	LCOM 24-25		10,000.00	
		9770	1 to 1 Initiative		374	LCOM 23-24		573,698.00	
		81750	Security Systems		375	LCOM 24-25		2,000.00	
7400	650		Transportation						1,873,206.00
		8510	Maintenance/District Vehicles	Suber	375	LCOM 24-25		0.00	
		8510	Maintenance/District Vehicles	Mendoza	375	LCOM 24-25		100,000.00	
		8520	6 School Buses	Mendoza	374	LCOM 23-24	863,206	863,206.00	
		8520	6 School Buses	Mendoza	375	LCOM 24-25		910,000.00	
7400	660		Land						0.00
		81550	Land		393	Sale of Property		0.00	

07/30/2024

SCSB 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

Func	Object								
7400	670		Improvements Other than Buildings.						4,833,460.00
		3179	Safe Schools		374	LCOM 23-24	-	0.00	
		3179	Safe Schools		375	LCOM 24-25		59,000.00	
		7910	Safety to Life		375	LCOM 24-25		20,000.00	
		9320	Playground	Moffitt	375	LCOM 24-25		50,000.00	
		9360	Covered Walkways-District Wide		375	LCOM 24-25		30,000.00	
			SSH/WMH Covered Area Addition		375	LCOM 24-25		100,000.00	
		9680	ADA Corrections		374	LCOM 23-24		0.00	
		9680	ADA Corrections		375	LCOM 24-25		10,000.00	
		9730	District Wide Relocatables		375	LCOM 24-25		15,000.00	
		9890	Maintenance Projects-Dist. Wide		374	LCOM 23-24	22,995	22,995.00	
		9890	Maintenance Projects-Dist. Wide		375	LCOM 24-25		30,000.00	
		9900	Fencing		374	LCOM 23-24		0.00	
		9900	Fencing		375	LCOM 24-25		70,000.00	
		81109	SSH Water Line Ext. & Fire Hydrant		374	LCOM 23-24	7,965	407,965.00	
		81169	WMH Athletic Field Improvements		394	COPS		3,500,000.00	
		81450	Track Surface and Field		375	LCOM 24-25		5,000.00	
		81690	District Wide Sewer Connections		375	LCOM 24-25		25,000.00	
		81691	Admin Sewer Plant Replacement		374	LCOM 23-24	-	300,000.00	
		81750	Security Systems		375	LCOM 24-25		13,500.00	
		84000	Paving		375	LCOM 24-25		15,000.00	
		84030	County Office Parking		375	LCOM 24-25		0.00	
		84171	SSHS Bus Loop		394	COPS		50,000.00	
		85001	Duke Energy Easement		393	Sale of Property		0.00	
		89870	District Wide Renovation		375	LCOM 24-25		110,000.00	
		89870	District Wide Renovation		374	LCOM 23-24		0.00	
							30,960		

SCSB 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

Func	Object						
7400	680		Remodeling & Renovation				11,972,548.95
		3179	Safe Schools	375 LCOM 24-25	-	41,000.00	
		7910	Safety to Life	375 LCOM 24-25		20,000.00	
		9160	Painting	375 LCOM 24-25		200,000.00	
		9430	Gym Floors	374 LCOM 23-24	40,840	40,840.00	
		9430	Gym Floors	375 LCOM 24-25		35,000.00	
		9690	Fire/Safety	375 LCOM 24-25		30,000.00	
		9730	District Wide Relocatables	375 LCOM 24-25		15,000.00	
		9890	Maintenance Projects-Dist. Wide	375 LCOM 24-25		840,000.00	
		9891-3	OHSA Fixed Stairs/Ladders	394 COPS	4,521	1,380,800.00	
		81110	WIS Fire Alarm Sys. Replacement	375 LCOM 24-25		750,000.00	
		81107	SSH Ceiling & Lighting Replacement	374 LCOM 23-24	64,394	64,393.54	
		81108	LPE Ceiling, Lighting and Fire Alarm	374 LCOM 23-24	40,144	790,143.54	
		81111	SSM Gym Stucco Replacement	374 LCOM 23-24	10,050	210,050.00	
		81111	SSM Gym Stucco Replacement	375 LCOM 24-25		650,000.00	
		81112	WMH Ceiling Lighting Replacement	374 LCOM 23-24	61,750	61,750.00	
			WMH CTE Computer Lab	375 LCOM 24-25		800,000.00	
			WMH Science Lab	375 LCOM 24-25		2,000,000.00	
		81240	Master Planning	375 LCOM 24-25		100,000.00	
		81740	Telephone/Audio System	374 LCOM 23-24	45,841	45,841.20	
		81740	Telephone/Audio System	375 LCOM 24-25		25,000.00	
		81750	Security Systems	375 LCOM 24-25		20,500.00	
		81902	Demo	375 LCOM 24-25	-	35,000.00	
		82000	HVAC	374 LCOM 23-24		300,000.00	
		82000-9	HVAC	374 LCOM 23-24	830,552	830,551.70	
		82010	HVAC	375 LCOM 24-25		600,000.00	
		83004	Roof Replacements SSH	374 LCOM 23-24	42,806	42,805.64	
		83000	Roof Replacements	375 LCOM 24-25		300,000.00	
		89870	District Wide Renovation	375 LCOM 24-25		15,000.00	
		89872-3	Energy Controls	374 LCOM 23-24	925,804	925,804.00	
		89880	Lighting Replacement	375 LCOM 24-25		20,000.00	
		89885	Lighting Replacement SPA	374 LCOM 23-24		0.00	
		89890	Flooring/Carpet	374 LCOM 23-24	153,069	183,069.33	
		89890	Flooring/Carpet	375 LCOM 24-25		600,000.00	
					2,219,770		

SCSB 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

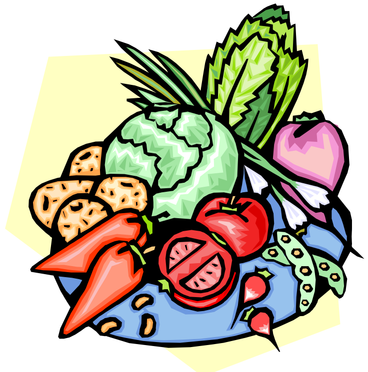
Func	Object								
9700	910		Transfers to General Fund						9,394,555.67
					375 LCOM 24-25		0.00		
		3175	SAFETY/SECURITY		392 Other Capital	-	0.00		
		3176	SAFETY/SECURITY		392 Other Capital		0.00		
		3179	Safe Schools		375 LCOM 24-25		92,186.00		
		6030	School Based Maintenance		375 LCOM 24-25		45,000.00		
		7910	Safety to Life		375 LCOM 24-25		25,000.00		
		9040	District Wide Labors		375 LCOM 24-25		120,000.00		
		9070	Property Insurance	L.W.	375 LCOM 24-25		740,000.00		
		9080	Enterprise Software	L.W.	375 LCOM 24-25	2,862	868,535.00		
		9150	Maintenance Employees	L.W.	374 LCOM 23-24		1,000,000.00	1,968,297.00	
		9150	Maintenance Employees		375 LCOM 24-25		968,297.00		
		3540	Bus Drivers		375 LCOM 24-25		2,071,701.68		
		3540	Mechanics		375 LCOM 24-25		359,315.40		
		0	Information Technology Employees		375 LCOM 24-25		781,801.59		
		9160	Painting		375 LCOM 24-25	71,214	70,000.00		
		9690	Fire / Safety		375 LCOM 24-25	1,509	183,300.00		
		9700	Technology Equip School Based	Trick	375 LCOM 24-25		104,530.00		
		9710	School Furniture	Moffitt	375 LCOM 24-25	25,456	154,860.00		
		9720	Equipment	L.W.	375 LCOM 24-25		250,000.00		
		9730	Portables		375 LCOM 24-25		273,819.00		
		9740	Custodial Equipment		375 LCOM 24-25		60,000.00		
		9770	1 to 1 Initiative	Trick	374 LCOM 23-24		103,400.00		
		9780	Technology Initiative	Trick	374 LCOM 23-24		448,010.00		
		9860	Copier Leases	L.W.	375 LCOM 24-25		158,000.00		
		9890	Maintenance Projects-Dist. Wide		375 LCOM 24-25	133,005	373,300.00		
		83000	Roof Repairs		375 LCOM 24-25		143,500.00		
					375 LCOM 24-25		0.00		
						234,046			

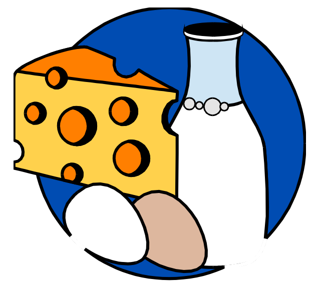
SCSB 2024-2025 BUDGET REPORT

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

Func	Object						
9700	910		Transfers to Charter School				
		3080	Charter Schools Lease	374 LCOM 23-24	8,204,920.30	8,379,398.42	11,718,754.42
		3080	Charter Schools Lease	375 LCOM 24-25	174,478.12		
		3090	Charter Schools Lease	374 LCOM 23-24	1,140,000.00		
		20010	Charter Schools Capital Outlay	344 PECO 23-24	2,199,356.00		
9700	940		Transfers to Food Service				0.00
		9720	Equipment	374 LCOM 23-24	0.00		
9700	920		Transfers to Debt Service				3,216,007.84
		90220	COPS Payments	374 LCOM 23-24	2,584,161.32		
			0.133 mills	375 LCOM 24-25	631,846.52		
				Total Appropriations & Transfers			76,862,909.40
			2720 Restricted Fund Balance 6-30-25				10,115,448.31
				375 LCOM 24-25	4,696,647.69		
				393 Sale of Property	764,440.45		
				391 Fuel Tax Refunds	180,639.81		
				360 (All Years) CO&DS	4,473,720.36		
				Total Appropriations, Transfers & Fund Balances			86,978,357.71





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 2024-2025 BUDGET REPORT
FOOD SERVICE FUND
2024-2025 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		27,000.00
3265	USDA Donated Commodities		235,000.00
3267	Summer Food Service Program		88,000.00
		Total Federal Through State	$4,650,000.00
	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		$50,000.00
3451	Student Lunches		0.00
3452	Student Breakfasts		0.00
3453	Adult Breakfast/Lunches		17,000.00
3454	Student and Adult a la Carte		75,000.00
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	$162,000.00
	Transfers		
3630	Transfer from Capital Projects-LCOM equipment		$0.00
			$0.00
		Total Revenues/Transfers	$4,868,000.00
	Fund Balance 7-1-24		
2710	Nonspendable-Inventory	116,836.02	
2720	Restricted for Food Service	1,905,178.31	$2,022,014.33
		Total Revenue, Transfers & Fund Balance	$6,890,014.33

SCSB 2024-25 BUDGET REPORT
FOOD SERVICE FUND

Function	Object	Object Category	2021-22 Expend	2022-23 Expend	2023-24 Expend	2024-25 Approp	Diff. (+ / -)	Explanation
7600	100	Salaries	1,329,379.34	1,467,257.20	1,629,716.69	1,581,422.26	(48,294.43)	
7600	200	Employee Benefits	610,743.35	725,216.77	871,288.56	872,837.52	1,548.96	FRS & BB increase
7600	310	Prof. & Technical Services	0.00	0.00	3,990.00	4,000.00	10.00	
7600	330	Travel	3,000.24	2,133.98	3,118.05	3,500.00	381.95	
7600	350	Repairs & Maintenance	20,147.69	20,344.86	36,494.75	38,000.00	1,505.25	
7600	360	Rentals	7,535.00	11,050.46	14,450.00	15,000.00	550.00	
7600	370	Communications	384.48	475.61	429.47	600.00	170.53	
7600	380	Public Utilities	32,863.52	38,662.91	47,770.39	52,500.00	4,729.61	Increase 10%
7600	390	Other Purchased Services	9,280.99	7,100.28	35,609.56	38,500.00	2,890.44	Using subs from ESS
7600	420	Energy Services-Bottled Gas	3,399.45	2,946.00	3,010.71	3,500.00	489.29	
7600	430	Energy Services-Electricity	142,681.03	185,565.50	159,316.88	175,250.00	15,933.12	Increase 10%
7600	450	Energy Services-Gasoline	80.00	170.00	73.78	200.00	126.22	
7600	460	Energy Services-Diesel Fuel	3,794.00	0.00	0.00	0.00	-	
7600	510	Consumable Supplies	74,233.10	63,987.73	68,747.57	75,000.00	6,252.43	
7600	570	Food	1,379,619.36	1,817,182.41	2,126,296.15	2,300,000.00	173,703.85	Increased food costs and freight
7600	580	Commodities	228,133.09	247,124.00	2,987.68	235,000.00	232,012.32	Donated Commod + freight/storage
7600	640	Furniture, Fixtures & Equip.	18,361.09	207,652.48	236,221.91	215,000.00	(21,221.91)	
7400	670	Improv. Other than Buildings	0.00	0.00	0.00	0.00	-	
7600	730	Dues and Fees	7,435.00	9,740.00	6,427.50	7,500.00	1,072.50	
7600	750	Other Personnel Services	8,399.85	6,183.75	4,197.90	6,000.00	1,802.10	
7600	790	Miscellaneous Expense	73,894.35	71,602.53	70,000.00	73,894.35	3,894.35	Indirect cost
		Total Appropriations	3,953,364.93	4,884,396.47	5,320,147.55	5,697,704.13	377,556.58	
			Fund Balance 6-30-25			1,192,310.20		
		Fund Balance 6-30-25						
	2710	Nonspendable-Inventory	116,836.02					
	2720	Restricted for Food Service	1,075,474.18					
			1,192,310.20					
			Total Appropriations and Fund Balance			6,890,014.33		

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.

07/30/2024

SCSB 2024-2025 BUDGET REPORT

FEDERAL-042X SPECIAL REVENUE FUND

2024-2025 REVENUE

	Federal Through State		
3201	Career and Technical Education	$	146,703.00
3221	Adult General Education	$	276,019.00
3222	English Literacy and Civics Education	$	29,230.00
3225	Teacher and Principal Training and Recruiting	$	435,407.00
3230	Individuals with Disabilities Education Act (IDEA)	$	2,132,735.00
3240	Elementary and Secondary Education Act, Title I	$	3,988,696.70
3241	Language Instruction, Title III	$	159,851.76
3242	Twenty-First Century Schools, Title IV	$	904,255.41
3251	Adult General Education	$	-
3299	Other Federal Through State	$	-
	Total Federal Through State	$	8,072,897.87
	Less Sequestration	$	-
	Fund Balance 7/1/24	$	-
	Total Revenues & Fund Balance	$	8,072,897.87

SCSB 2024 - 2025 BUDGET REPORT

042X SPECIAL REVENUE FUND
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0390	**OTHER PURCHASED SERVICES**	25,726.00	19,923.00	17,726.00	10,954.00	-6,772.00		
	5000 Function Total:	**25,726.00**	**19,923.00**	**17,726.00**	**10,954.00**	**-6,772.00**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	611,897.99	538,040.41	1,059,375.57	1,224,397.87	165,022.30	22725 22725	12 Teachers @$745,786 11.5 Classified
0200	**BENEFITS**	198,714.60	207,991.60	419,103.79	450,744.20	31,640.41		
0310	**PROFESSIONAL & TECHNICAL SER**	-	217.00	0.00	-	-		
0330	**TRAVEL**	1,000.00	-	1,200.00	1,000.00	-200.00		
0360	**RENTALS**	359,392.75	477,865.18	508,743.01	564,870.80	56,127.79		
0390	**OTHER PURCHASED SERVICES**	12,275.56	17,397.13	52,228.47	61,862.17	9,633.70		
0510	**CONSUMABLE SUPPLIES**	104,177.95	289,752.66	389,372.75	399,043.38	9,670.63		
0520	**TEXTBOOKS**	-	59,022.59	0.00	-	-		
0640	**EQUIPMENT**	15,858.56	157,833.48	199,211.93	25,787.63	-173,424.30		
0730	**DUES AND FEES**	510.00	-	0.00	4,000.00	4,000.00		
	5100 Function Total:	**1,303,827.41**	**1,748,120.05**	**2,629,235.52**	**2,731,706.05**	**102,470.53**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

042X SPECIAL REVENUE FUND
5200 EXCEPTIONAL PROGRAMS

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	333,753.14	315,629.21	292,896.51	311,800.00	18,903.49	27825 27825	1.52 Teachers 6 Classified
0200	**BENEFITS**	112,844.71	117,244.05	127,315.65	112,667.06	-14,648.59		
0310	**PROFESSIONAL & TECHNICAL SER**	101,819.95	290,074.20	143,559.02	101,000.00	-42,559.02		
0330	**TRAVEL**	1,364.70	803.26	318.17	1,000.00	681.83		
0360	**RENTALS**	898.99	1,098.00	1,540.00	2,250.00	710.00		
0390	**OTHER PURCHASED SERVICES**	315,158.21	325,704.44	299,989.22	291,600.00	-8,389.22		
0510	**CONSUMABLE SUPPLIES**	4,675.63	30,701.94	20,311.81	25,214.81	4,903.00		
0520	**TEXTBOOKS**	-	-	0.00	500.00	500.00		
0620	**AUDIO VISUAL MAT.(NON-CONSUM)**	-	-	0.00	750.00	750.00		
0640	**EQUIPMENT**	2,537.56	2,382.30	0.00	3,250.00	3,250.00		
0730	**DUES AND FEES**	1,575.00	1,350.00	1,861.00	2,200.00	339.00		
	5200 Function Total:	**874,627.89**	**1,084,987.40**	**887,791.38**	**852,231.87**	**-35,559.51**		

SCSB 2024 - 2025 BUDGET REPORT

042X SPECIAL REVENUE FUND
5300 VOCATIONAL/TECHNICAL

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	19,000.00	19,167.07	18,286.20	42,128.00	23,841.80		
0200	**BENEFITS**	3,594.81	5,832.93	6,713.80	14,844.00	8,130.20		
0330	**TRAVEL**	2,668.06	1,280.00	1,000.00	4,000.00	3,000.00		
0350	**REPAIRS AND MAINTENANCE**	500.00	500.00	0.00	-	-		
0360	**RENTALS**	10,833.50	11,070.00	38,919.11	12,000.00	-26,919.11		
0390	**OTHER PURCHASED SERVICES**	4,481.74	796.19	17,967.56	1,000.00	-16,967.56		
0510	**CONSUMABLE SUPPLIES**	11,190.44	31,644.08	43,700.00	4,928.00	-38,772.00		
0640	**EQUIPMENT**	124,848.32	177,483.49	46,861.53	9,308.00	-37,553.53		
0730	**DUES AND FEES**	17,064.74	23,755.00	19,620.15	11,000.00	-8,620.15		
	5300 Function Total:	**194,181.61**	**271,528.76**	**193,068.35**	**99,208.00**	**-93,860.35**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

042X SPECIAL REVENUE FUND
5400 ADULT GENERAL

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	72,931.25	80,508.45	77,487.50	75,400.00	-2,087.50		
0200	**BENEFITS**	15,052.10	13,341.91	10,859.70	22,962.00	12,102.30		
0310	**PROFESSIONAL & TECHNICAL SER**	-	19,990.00	0.00	-	-		
0330	**TRAVEL**	-	2,636.10	0.00	-	-		
0360	**RENTALS**	3,099.00	3,100.00	7,850.00	10,800.00	2,950.00		
0510	**CONSUMABLE SUPPLIES**	8,483.50	22,595.63	32,645.89	26,280.00	-6,365.89		
0520	**TEXTBOOKS**	-	910.00	0.00	-	-		
0640	**EQUIPMENT**	13,145.04	10,797.18	20,015.67	-	-20,015.67		
0730	**DUES AND FEES**	9,552.00	13,775.00	16,494.19	12,500.00	-3,994.19		
0750	**OTHER PERSONNEL SERVICES**	28,625.00	16,912.50	29,899.99	67,300.00	37,400.01		
	5400 Function Total:	**150,887.89**	**184,566.77**	**195,252.94**	**215,242.00**	**19,989.06**		

SCSB 2024 - 2025 BUDGET REPORT

042X SPECIAL REVENUE FUND
5500 PREKINDERGARTEN

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	49,167.22	56,758.25	60,685.23	72,260.00	11,574.77	22725	2 Classified
0200	**BENEFITS**	20,745.78	25,367.97	28,714.07	33,317.00	4,602.93		
0360	**RENTALS**	-	-	0.00	5,000.00	5,000.00		
0510	**CONSUMABLE SUPPLIES**	1,947.62	50,490.98	5,385.06	5,000.00	-385.06		
	5500 Function Total:	**71,860.62**	**132,617.20**	**94,784.36**	**115,577.00**	**20,792.64**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

042X SPECIAL REVENUE FUND
6100 STUDENT SUPPORT SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	277,598.07	384,546.97	414,180.51	682,625.10	268,444.59	22481	.25 Admin
							22481	1 Classified
							22725	5.9 Teachers
							27825	1.02 Others (Nurses)
0200	**BENEFITS**	77,491.69	115,358.75	131,717.84	225,269.36	93,551.52		
0310	**PROFESSIONAL & TECHNICAL SER**	44,446.75	-	0.00	21,000.00	21,000.00		
0330	**TRAVEL**	651.47	524.92	471.03	2,000.00	1,528.97		
0370	**COMMUNICATION**	1,289.13	529.13	1,026.22	3,200.00	2,173.78		
0390	**OTHER PURCHASED SERVICES**	1,239.00	2,145.00	0.00	8,000.00	8,000.00		
0510	**CONSUMABLE SUPPLIES**	18,210.48	50,133.95	32,466.71	58,438.00	25,971.29		
0640	**EQUIPMENT**	-	689.00	204.95	4,500.00	4,295.05		
	6100 Function Total:	**420,926.59**	**553,927.72**	**580,067.26**	**1,005,032.46**	**424,965.20**		

SCSB 2024 - 2025 BUDGET REPORT

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042X SPECIAL REVENUE FUND
6200 INSTRUCTIONAL MEDIA SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	-	-	806.43	-	-806.43		
0200	**BENEFITS**	-	-	166.95	-	-166.95		
0610	**LIBRARY BOOKS**	50,068.20	46,907.02	34,976.02	10,000.00	-24,976.02		
	6200 Function Total:	**50,068.20**	**46,907.02**	**35,949.40**	**10,000.00**	**-25,949.40**		

SCSB 2024 - 2025 BUDGET REPORT

7/30/2024

042X SPECIAL REVENUE FUND
6300 INSTRUCTIONAL/CURRICULUM DEV

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	947,651.70	1,140,141.79	1,260,154.98	1,399,194.71	139,039.73	22725 22725 22725 22725	2.35 Admin 12.9 Teachers .5 Intern 2.6 Classified
0200	**BENEFITS**	262,830.23	333,655.47	400,018.58	443,570.57	43,551.99		
0330	**TRAVEL**	735.32	1,082.86	611.00	5,002.76	4,391.76		
0360	**RENTALS**	-	-	0.00	100.00	100.00		
0370	**COMMUNICATION**	14.76	7.85	43.93	2,500.00	2,456.07		
0390	**OTHER PURCHASED SERVICES**	3,085.81	11,217.99	8,279.96	44,000.00	35,720.04		
0510	**CONSUMABLE SUPPLIES**	957.95	7,771.52	4,735.36	11,864.90	7,129.54		
0640	**EQUIPMENT**	731.13	1,952.85	0.00	2,500.00	2,500.00		
0730	**DUES AND FEES**	-	704.76	0.00	-	-		
	6300 Function Total:	**1,216,006.90**	**1,496,535.09**	**1,673,843.81**	**1,908,732.94**	**234,889.13**		

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042X SPECIAL REVENUE FUND
6400 INSTRUCTIONAL STAFF TRAINING

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	103,522.28	203,707.04	240,767.82	161,731.28	-79,036.54	22725 22725	.4 Admin 1.5 Teachers
0200	**BENEFITS**	21,862.64	57,703.49	73,035.41	51,592.93	-21,442.48		
0310	**PROFESSIONAL & TECHNICAL SER**	37,850.00	138,075.00	112,504.70	128,005.30	15,500.60		
0330	**TRAVEL**	48,097.47	31,280.04	38,366.11	58,108.33	19,742.22		
0360	**RENTALS**	996.50	20,059.75	0.00	31,471.92	31,471.92		
0390	**OTHER PURCHASED SERVICES**	48,396.24	77,582.28	83,744.34	110,193.61	26,449.27		
0510	**CONSUMABLE SUPPLIES**	14,825.25	26,776.30	3,354.70	5,716.43	2,361.73		
0730	**DUES AND FEES**	61,386.05	107,360.34	101,071.47	84,211.52	-16,859.95		
0750	**OTHER PERSONNEL SERVICES**	-	-	0.00	3,300.00	3,300.00		
	6400 Function Total:	**336,936.43**	**662,544.24**	**652,844.55**	**634,331.32**	**-18,513.23**		

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042X SPECIAL REVENUE FUND
6500 INSTRUCTION RELATED TECHNOLOGY

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	-	14,748.88	54,886.28	16,442.80	-38,443.48	22425	.2 Teacher
0200	**BENEFITS**	-	5,664.48	21,721.33	5,126.95	-16,594.38		
	6500 Function Total:	**0.00**	**20,413.36**	**76,607.61**	**21,569.75**	**-55,037.86**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0790	**MISCELLANEOUS EXPENSE**	98,756.40	130,979.86	177,016.08	154,527.85	-22,488.23		
	7200 Function Total:	**98,756.40**	**130,979.86**	**177,016.08**	**154,527.85**	**-22,488.23**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	228.20	25,338.24	0.00	38,000.00	38,000.00	27825	.5 Intern
0200	**BENEFITS**	43.19	6,841.72	0.00	12,090.00	12,090.00		
	7300 Function Total:	**271.39**	**32,179.96**	**0.00**	**50,090.00**	**50,090.00**		

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042X SPECIAL REVENUE FUND
7730 STAFF SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	116,373.83	78,018.61	41,946.02	95,000.20	53,054.18	22725	.8 Classified
0200	**BENEFITS**	33,335.80	25,236.43	18,220.61	30,839.50	12,618.89		
0310	**PROFESSIONAL & TECHNICAL SER**	2,300.00	2,075.50	0.00	8,500.00	8,500.00		
0330	**TRAVEL**	23,767.47	27,023.07	31,456.90	32,957.73	1,500.83		
0360	**RENTALS**	835.00	1,670.00	0.00	500.00	500.00		
0390	**OTHER PURCHASED SERVICES**	15,179.48	890.00	12,059.44	19,161.49	7,102.05		
0510	**CONSUMABLE SUPPLIES**	2,752.50	500.00	0.00	479.00	479.00		
0730	**DUES AND FEES**	15,529.82	14,641.50	19,706.06	28,623.11	8,917.05		
	7730 Function Total:	**210,073.90**	**150,055.11**	**123,389.03**	**216,061.03**	**92,672.00**		

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042X SPECIAL REVENUE FUND
7800 PUPIL TRANSPORTATION SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	32,209.23	11,204.72	873.31	6,626.00	5,752.69		
0200	BENEFITS	7,468.86	2,592.06	229.39	1,565.60	1,336.21		
0460	ENERGY SERVICES/DIESEL FUEL	13,713.00	4,940.00	687.00	6,900.00	6,213.00		
0750	OTHER PERSONNEL SERVICES	-	-	244.63	-	-244.63		
	7800 Function Total:	**53,391.09**	**18,736.78**	**2,034.33**	**15,091.60**	**13,057.27**		

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042X SPECIAL REVENUE FUND
7900 OPERATION OF PLANT

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0310	PROFESSIONAL & TECHNICAL SER	13,860.50	2,604.00	0.00	542.00	542.00		
0390	OTHER PURCHASED SERVICES	26,746.39	28,000.00	30,431.84	32,000.00	1,568.16		
	7900 Function Total:	**40,606.89**	**30,604.00**	**30,431.84**	**32,542.00**	**2,110.16**		

SPECIAL REVENUE FUND Totals:	**5,048,149.21**	**6,584,626.32**	**7,370,042.46**	**8,072,897.87**	**702,855.41**

CARES

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

2024-2025 REVENUE

	Federal Through State		
3271	Educational Stabilization Fund - K-12	$	819,064.18
3272	Educational Stabilization Fund - Workforce	$	-
3273	Educational Stabilization Fund - Voluntary Prekindergartern Program	$	-

Total Federal Through State	$	819,064.18
Less Sequestration	$	-
Fund Balance 7/1/23	$	-
Total Revenues & Fund Balance	$	819,064.18

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044X SPECIAL REVENUE FUND - CARES ACT
5000 DIRECT INSTRUCTION-CHARTER

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0390	**OTHER PURCHASED SERVICES**	2,721,750.93	3,104,681.32	2,853,498.33	417,358.91	-2,436,139.42		
	5000 Function Total:	**2,721,750.93**	**3,104,681.32**	**2,853,498.33**	**417,358.91**	**-2,436,139.42**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	1,814,054.04	1,979,075.12	1,956,863.32	93,497.44	-1,863,365.88		
0200	BENEFITS	556,373.78	654,741.01	731,124.07	17,870.62	-713,253.45		
0360	RENTALS	55,400.95	-	15,475.32	20,524.68	5,049.36		
0370	COMMUNICATION	40,276.40	80,410.87	0.00	-	-		
0390	OTHER PURCHASED SERVICES	7,108.72	12,029.78	6,008.60	1,644.35	-4,364.25		
0510	CONSUMABLE SUPPLIES	10,112.79	135,073.42	113,681.85	79,370.60	-34,311.25		
0520	TEXTBOOKS	416,370.92	130,832.91	151,471.26	-	-151,471.26		
0640	EQUIPMENT	-	800,800.00	0.00	-	-		
	5100 Function Total:	**2,899,697.60**	**3,792,963.11**	**2,974,624.42**	**212,907.69**	**-2,761,716.73**		

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044X SPECIAL REVENUE FUND - CARES ACT
5200 EXCEPTIONAL PROGRAMS

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	268,145.78	301,266.71	113,126.12	-	-113,126.12		
0200	BENEFITS	78,552.88	120,625.41	49,300.98	-	-49,300.98		
0310	PROFESSIONAL & TECHNICAL SER	31,653.50	-	0.00	-	-		
0390	OTHER PURCHASED SERVICES	-	60,648.08	7,957.08	-	-7,957.08		
0640	EQUIPMENT	-	10,800.00	0.00	-	-		
	5200 Function Total:	**378,352.16**	**493,340.20**	**170,384.18**	**0.00**	**-170,384.18**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	37,982.34	53,221.85	21,528.11	-	-21,528.11		
0200	**BENEFITS**	10,983.02	16,704.43	7,260.67	-	-7,260.67		
0360	**RENTALS**	-	2,534.00	0.00	-	-		
0510	**CONSUMABLE SUPPLIES**	479.14	12,632.71	3,026.15	-	-3,026.15		
0520	**TEXTBOOKS**	422.41	3,495.61	0.00	-	-		
0640	**EQUIPMENT**	965.53	15,861.23	0.00	-	-		
0730	**DUES AND FEES**	2,039.50	26,546.24	8,779.93	-	-8,779.93		
	5300 Function Total:	**52,871.94**	**130,996.07**	**40,594.86**	**0.00**	**-40,594.86**		

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044X SPECIAL REVENUE FUND - CARES ACT
5500 PREKINDERGARTEN

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	15,510.62	15,239.70	9,779.27	-	-9,779.27		
0200	**BENEFITS**	5,947.96	7,440.90	5,048.50	-	-5,048.50		
0510	**CONSUMABLE SUPPLIES**	13,150.17	4,942.14	264.77	-	-264.77		
0640	**EQUIPMENT**	469.98	-	0.00	-	-		
0730	**DUES AND FEES**	500.00	-	0.00	-	-		
	5500 Function Total:	**35,578.73**	**27,622.74**	**15,092.54**	**0.00**	**-15,092.54**		

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044X SPECIAL REVENUE FUND - CARES ACT
5900 OTHER INSTRUCTION

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	62,637.42	-	0.00	-	-		
0200	**BENEFITS**	16,941.88	-	0.00	-	-		
	5900 Function Total:	**79,579.30**	**0.00**	**0.00**	**0.00**	**0.00**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	525,061.36	496,619.50	548,320.38	16,590.40	-531,729.98		
0200	BENEFITS	139,870.89	149,626.79	180,636.74	3,890.18	-176,746.56		
0310	PROFESSIONAL & TECHNICAL SER	60,026.00	-	0.00	-	-		
0330	TRAVEL	193.89	-	0.00	500.00	500.00		
0510	CONSUMABLE SUPPLIES	-	17.39	27.49	2,955.12	2,927.63		
	6100 Function Total:	**725,152.14**	**646,263.68**	**728,984.61**	**23,935.70**	**-705,048.91**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	26,978.73	21,450.99	10,349.77	-	-10,349.77		
0200	**BENEFITS**	6,226.95	6,523.24	3,382.74	-	-3,382.74		
0610	**LIBRARY BOOKS**	5,899.08	-	0.00	-	-		
	6200 Function Total:	**39,104.76**	**27,974.23**	**13,732.51**	**0.00**	**-13,732.51**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	261,607.53	195,328.16	154,147.59	0.05	-154,147.54		
0200	BENEFITS	64,396.43	61,364.41	53,015.91	224.53	-52,791.38		
	6300 Function Total:	**326,003.96**	**256,692.57**	**207,163.50**	**224.58**	**-206,938.92**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	87,893.34	144,682.81	154,651.04	-	-154,651.04		
0200	**BENEFITS**	22,342.69	30,386.18	20,540.74	-	-20,540.74		
0310	**PROFESSIONAL & TECHNICAL SER**	-	21,000.00	36,000.00	57,078.08	21,078.08		
0330	**TRAVEL**	-	-	3,307.10	-	-3,307.10		
0360	**RENTALS**	7,000.00	-	0.00	-	-		
0390	**OTHER PURCHASED SERVICES**	284.08	553.95	0.00	30,000.00	30,000.00		
0730	**DUES AND FEES**	-	-	1,000.00	500.00	-500.00		
	6400 Function Total:	**117,520.11**	**196,622.94**	**215,498.88**	**87,578.08**	**-127,920.80**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	22,989.91	72,803.72	145.69	-	-145.69		
0200	**BENEFITS**	2,067.31	31,974.15	31.00	-	-31.00		
	6500 Function Total:	**25,057.22**	**104,777.87**	**176.69**	**0.00**	**-176.69**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	6,270.20	-	0.00	-	-		
0200	**BENEFITS**	536.17	-	0.00	-	-		
0790	**MISCELLANEOUS EXPENSE**	199,958.26	279,802.82	104,910.85	24,155.44	-80,755.41		
	7200 Function Total:	**206,764.63**	**279,802.82**	**104,910.85**	**24,155.44**	**-80,755.41**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	75,545.11	37,426.81	20,786.00	4,768.18	-16,017.82		
0200	**BENEFITS**	14,051.43	14,105.18	7,870.89	1,749.60	-6,121.29		
	7300 Function Total:	**89,596.54**	**51,531.99**	**28,656.89**	**6,517.78**	**-22,139.11**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0650	**MOTOR VEHICLES**	-	42,000.00	0.00	-	-		
	7400 Function Total:	**0.00**	**42,000.00**	**0.00**	**0.00**	**0.00**		

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044X SPECIAL REVENUE FUND - CARES ACT
7500 FISCAL SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	7,554.20	-	0.00	-	-		
0200	**BENEFITS**	791.26	-	0.00	-	-		
	7500 Function Total:	**8,345.46**	**0.00**	**0.00**	**0.00**	**0.00**		

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044X SPECIAL REVENUE FUND - CARES ACT
7600 FOOD SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	50,893.48	-	0.00	-	-		
0200	**BENEFITS**	3,447.95	-	0.00	-	-		
	7600 Function Total:	**54,341.43**	**0.00**	**0.00**	**0.00**	**0.00**		

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044X SPECIAL REVENUE FUND - CARES ACT
7730 STAFF SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	171,320.36	9,500.00	0.00	-	-		
0200	BENEFITS	18,876.21	979.45	0.00	-	-		
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	-	-		
	7730 Function Total:	**200,654.89**	**10,479.45**	**0.00**	**0.00**	**0.00**		

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044X SPECIAL REVENUE FUND - CARES ACT
7760 INTERNAL SERVICES

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	3,334.62	-	0.00	-	-		
0200	BENEFITS	98.42	-	0.00	-	-		
	7760 Function Total:	**3,433.04**	**0.00**	**0.00**	**0.00**	**0.00**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0770	**OTHER/CLAIMS EXPENSE**	757,667.00	-	0.00	-	-		
	7790 Function Total:	**757,667.00**	**0.00**	**0.00**	**0.00**	**0.00**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	**SALARIES**	54,489.85	14,723.65	32,861.32	9,111.06	-23,750.26		
0200	**BENEFITS**	4,308.47	3,554.32	8,037.33	2,151.76	-5,885.57		
0460	**ENERGY SERVICES/DIESEL FUEL**	-	-	0.00	12,053.26	12,053.26		
	7800 Function Total:	**58,798.32**	**18,277.97**	**40,898.65**	**23,316.08**	**-17,582.57**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	118,854.93	57,340.00	63,880.00	-	-63,880.00		
0200	BENEFITS	24,885.26	19,783.50	23,265.41	-	-23,265.41		
0310	PROFESSIONAL & TECHNICAL SER	-	21,435.43	24,855.41	23,069.92	-1,785.49		
	7900 Function Total:	**143,740.19**	**98,558.93**	**112,000.82**	**23,069.92**	**-88,930.90**		

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

Obj	Category	2021 - 2022 Expenditures	2022 - 2023 Expenditures	2023 - 2024 Expenditures	2024 - 2025 Appropriation	Dif (+/-)	Proj	Explanation
0100	SALARIES	22,739.64	-	0.00	-	-		
0200	BENEFITS	1,582.37	-	0.00	-	-		
	8100 Function Total:	24,322.01	0.00	0.00	0.00	0.00		
	SPECIAL REVENUE FUND - CARES ACT T	8,948,332.36	9,282,585.89	7,506,217.73	819,064.18	-6,687,153.55		

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TRUST & AGENCY FUNDS

2024-2025 REVENUE

3900	Internal Accounts Revenue	$	1,592,600.00
	Total Local	$	1,592,600.00
	Total Revenue	$	1,592,600.00
	Fund Balance 7-1-2024	$	1,042,948.07
	Total Revenue, Transfers and Fund Balance	$	2,635,548.07

2024-2025 APPROPRIATIONS

Function/Object			
9800	Internal Accounts Expenditures	$	1,502,400.00
	Total Transfers & Appropriations	$	1,502,400.00
	Total Fund Balance 6-30-2025	$	1,133,148.07
	Total Transfers, Appropriations & Fund Balance	$	2,635,548.07

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

2024-2025 REVENUE

Fund 710
Total Operating Revenues

3484	Premium Revenue	$	330,000.00
3431	Interest on Investments	$	70,000.00
	Total Revenue	$	400,000.00
	Fund Balance 7-1-2024		1,575,358.88
	Total Revenue, Transfers and Fund Balance	$	1,975,358.88

2024-2025 APPROPRIATIONS

Function				
7790	100	Salaries	$	-
7790	200	Benefits		-
7790	390	Other Purchased Services		150,000.00
7790	770	Claims Expense		250,000.00
		Total Transfers & Appropriations	$	400,000.00
		Total Fund Balance 6-30-2025		1,575,358.88
		Total Transfers, Appropriations & Fund Balance	$	1,975,358.88

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Health Insurance Internal Service Fund - 0712

2024-2025 REVENUE

Total Operating Revenues			
3484	Premium Revenue	$	10,272,596.29
3431	Interest on Investments		84,224.25
	Total Revenue	$	10,356,820.54
	Fund Balance 7-1-2024		563,634.84
	Total Revenue, Transfers and Fund Balance	$	10,920,455.38

2024-2025 APPROPRIATIONS

Function				
7790	310	Professional & Technical Services	$	-
7790	320	Insurance & Bond Premium		1,699,090.41
7790	770	Claims Expense		9,046,274.77
		Total Transfers & Appropriations	$	10,745,365.18
		Total Fund Balance 6-30-2025		175,090.20
		Total Transfers, Appropriations & Fund Balance	$	10,920,455.38