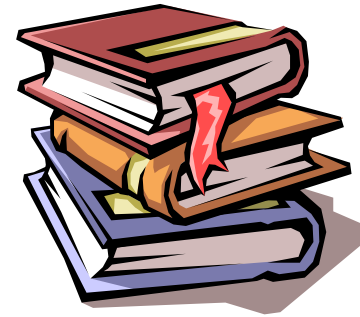
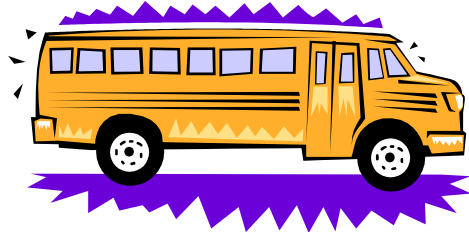




GENERAL FUND

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 REPORTGENERAL FUND
2024-2025 REVENUE2024-25

<u>State</u>						
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	<u>5705</u>	
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						<u>0.00</u>
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%	<u>0.00</u>	
		Net State FEFP		9.9%	7,189,775.00	
<u>Lottery/School Recognition Dollars</u>						
3344 Discretionary Lottery Allocation						0.00
3361 School Recognition (\$100 Per student)						<u>0.00</u>
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		<u>9,896,810.00</u>

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		<u>51,610.41</u>
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	<u>0.003576</u>				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	21,232,287.35
Total Revenue & Transfers	123,987,377.29

Fund Balance 7/1/24	14,416,754.98
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	9,750,496.73
Total Estimated Revenue, Transfers, Receipts and Fund Balance	138,404,132.27

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

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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

7/23/2024

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
0530	PERIODICALS	130.90	-	0.00	-	-	03200	\$44,000 Advance Placement
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		

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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 03110 03540	66.48 Teachers @ \$3,976,595 87.5 Classified @ \$2,121,049 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 03110	\$19,488 ESS \$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 09780 09770	\$30,000 Equipment TRN \$14,687 Technology Project TRN \$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		

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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		

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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	27,093.75	42,500.00	15,406.25	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	67,032.09	116,024.21	48,992.12		

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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		

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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 00000 00000 00770	21.8 Teachers @ \$1,581,169 14 Classified @ \$455,782 .5 Admin 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 00770 03120	\$12,000 Take Stock in Children \$17,270 Health Services \$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 00770	\$2,075 School Based Budget \$8,560 Nursing Supplies
0640	EQUIPMENT	3,353.38	4,369.45	23,208.63	29,168.03	5,959.40	09720 09780	\$10,450 Equipment TRN \$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		

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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		

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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
0200	BENEFITS	97,211.43	103,538.90	81,841.69	83,842.62	2,000.93	00000	1.5 Teachers
0310	PROFESSIONAL & TECHNICAL SER	19,500.00	-	134,518.08	42,500.00	-92,018.08	03760	\$14,500 Teacher Training
0330	TRAVEL	22,055.54	20,579.77	42,598.70	41,476.20	-1,122.50	40070	\$22,000 Educational Enrichment
0350	REPAIRS AND MAINTENANCE	355.17	308.41	0.00	-	-	40070	\$4,000 Educational Enrichment
0360	RENTALS	17,120.43	34,728.49	15,676.00	19,800.00	4,124.00	03140	\$10,800 Reading
0390	OTHER PURCHASED SERVICES	16,965.44	33,070.46	39,180.96	46,405.00	7,224.04	03760	\$9,000 Teacher Training
							10000	\$15,300 Teacher Training
							40070	\$3,000 School Based Budget
0510	CONSUMABLE SUPPLIES	6,304.99	6,211.02	20,362.07	31,407.40	11,045.33	03760	\$10,700 Educational Enrichment
0640	EQUIPMENT	1,735.50	1,828.04	0.00	2,000.00	2,000.00		\$15,000 Teacher Training
0730	DUES AND FEES	50,971.31	18,801.18	32,925.55	42,912.14	9,986.59	31024	\$5770 Computer Science Certification
0750	OTHER PERSONNEL SERVICES	22.50	-	0.00	100.00	100.00	40070	\$5,600 Educational Enrichment
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	Board Attorney, Internal Accounts Audits
0320	INSURANCE AND BOND PREMIUMS	122,295.00	120,143.00	160,141.00	167,000.00	6,859.00	90220	Attorney Costs
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	3.5 Admin
0200	BENEFITS	215,581.39	251,103.11	286,752.52	271,027.89	-15,724.63	00000	2 Confidential
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 00000 00000 00000 40040	20.25 Admin @ \$1,996,885 (3 Reserves) 16 Interns @ \$1,180,384 (1 Reserve) 10 Confidential @ \$458,720 15 Classified @ \$402,465 \$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 09780	\$10,300 School Based Budget \$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	.5 Admin
0200	BENEFITS	28,110.74	38,527.97	55,614.46	57,452.09	1,837.63	09150	2.3 Classified
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	15,869,057.32	1,759,634.23	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	18,068,413.32	1,759,634.23		

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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	\$100,000 Maintenance Inventory
							09060	\$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	UTILITY 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

7/23/2024

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
0200	BENEFITS	331,252.49	365,399.29	465,434.55	500,335.38	34,900.83	09150	22.9 Classified @ \$1,104,956
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 07910 09690 09890 83000 09740	\$23,810 School Based Maintenance \$15,000 Safety-to-Life TRN \$39,300 Fire Safety TRN \$196,500 Maintenance TRN \$130,000 Roof Repairs TRN \$5,000 Custodial Equipment TRN
0360	RENTALS	96,532.56	67,765.50	58,050.45	70,620.00	12,569.55	09890 03179	\$22,000 Maintenance TRN \$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 09730 09890 83000 07910	\$105,000 Fire Safety TRN \$14,500 Portables \$45,500 Maintenance TRN \$6,000 Roof Repairs TRN \$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 09730 09690 07910 09890	\$70,000 Paint Supplies \$7,500 Portables \$39,000 Fire Safety TRN \$4,000 Safety-to-Life TRN \$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 09890 03179	\$13,990 School Based Maintenance \$12,000 Maintenance TRN \$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

7/23/2024

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		

SCSB 2024 - 2025 BUDGET REPORT

7/23/2024

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	Shelter Pay
0200	BENEFITS	54,700.34	64,315.27	73,922.84	109,462.96	35,540.12	50050	Horizons
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

7/23/2024

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

7/23/2024

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	113,531,826.95	126,234,387.37	12,702,560.42		

- \$ 3,872,262 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

07/23/2024

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	19,249,190.86	
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	<u>126,234,387.37</u>	
Prior Year Appropriations		
Current Year Appropriations	126,234,387.37	
Total Revenues, Transfers and Fund Balances	<u>138,404,132.27</u>	
Fund Balance 06/30/25	12,169,744.90	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	5,114,735.13	5.0%
Undesignated Fund Balance	0.00	
	<u>12,169,744.90</u>	

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	<u>815,644.29</u>	1.02%
	Total Appropriations	79,603,199.30	100.00%
	Charter School	<u>46,631,188.07</u>	
		126,234,387.37	



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**

<u>Fund</u>	<u>State Revenue</u>		<u>2024-25</u>
216	3322 CO & DS Withheld for SBE Bonds		0.00
221	3341 Racing Commission Funds Series 2011		<u>223,250.00</u>
Total State Revenue			223,250.00
<u>Transfers</u>			
3630 Transfer From Capital Projects :			
296	COPS Series 2006/2015	856,603.50	
297	COPS Series 2017	1,262,294.55	
294	COPS Series 2024	1,097,109.79	
			<u>3,216,007.84</u>
Total Revenue & Transfers			<u>3,439,257.84</u>
<u>2720 Fund Balance Restricted for Debt Service - July 1, 2024</u>			
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			<u><u>3,654,658.24</u></u>

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				<u>3,438,157.84</u>

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
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Total Appropriations & Fund Balance	<u>3,654,658.24</u>
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SCSB 2024-2025 BUDGET REPORT

DEBT SERVICE

**Schedule of Outstanding Debt
as of June 30, 2024**

Racetrack Series 2011
COPS Series 2006/2015
COPS 2017
COPS 2024

Principal Owed:

2,635,000.00
10,270,000.00
3,653,000.00
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

07/23/2024

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	1.500	34,698,312		
391 Fuel Tax Refunds						
3495	Fuel Tax Refunds			18,000		
					Total Local	34,716,312.00
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	57,933,566.09
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			24,676,782.85		
					Total Fund Balance	29,564,396.82
					Total Revenues, Other Financing & Fund Balances	87,497,962.91

SCSB 2024-2025 BUDGET REPORT

07/23/2024

CAPITAL PROJECTS Millage

2024-2025 APPROPRIATIONS

<u>Func</u>	<u>Object</u>			<u>Encumbered</u>	
					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 Buidling	374 LCOM 23-24	2,399,349	5,499,349.08
		81901 Support Services Administration Buidling	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	

SCSB 2024-2025 BUDGET REPORT

07/23/2024

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	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

07/23/2024

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

07/23/2024

CAPITAL PROJECTS Millage 2024-2025 APPROPRIATIONS

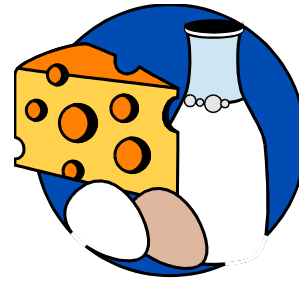
Func	Object					
9700	910	Transfers to General Fund				9,394,555.68
			375 LCOM 24-25			0.00
3175	SAFETY/SECURITY		392 Other Capital	-		0.00
3176	SAFETY/SECURITY		392 Other Capital			0.00
3179	Safe Schools		375 LCOM 24-25			92,186.00
6030	School Based Maintenance		375 LCOM 24-25			45,000.00
7910	Safety 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
9150	Maintenance Employees		375 LCOM 24-25			968,297.01
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		

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CAPITAL PROJECTS Millage 2024-2025 APPROPRIATIONS

<u>Func</u>	<u>Object</u>					
9700	910	Transfers to Charter School				
	3080	Charter Schools Lease	374 LCOM 23-24	8,204,920.30	8,498,375.67	11,837,731.67
	3080	Charter Schools Lease	375 LCOM 24-25	293,455.37		
	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	2,617,990.52		
		0.133 mills	375 LCOM 24-25	598,017.32		
		Total Appropriations & Transfers				76,981,886.66
		2720 Restricted Fund Balance 6-30-25				10,516,076.25
			375 LCOM 24-25	5,097,275.63		
			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				87,497,962.91



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

<u>Federal Through State</u>		
3261 School Lunch Program		\$3,200,000.00
3262 School Breakfast Program		1,100,000.00
3263 After School Snack Program		27,000.00
3265 USDA Donated Commodities		235,000.00
3267 Summer Food Service Program		88,000.00
	Total Federal Through State	<u>\$4,650,000.00</u>
<u>State</u>		
3337 School Breakfast Supplement		\$26,000.00
3338 School Lunch Supplement		30,000.00
3399 Miscellaneous State-Reimb		0.00
	Total State	<u>\$56,000.00</u>
<u>Local</u>		
3431 Interest on Investments		\$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	<u>\$162,000.00</u>
<u>Transfers</u>		
3630 Transfer from Capital Projects-LCOM equipment		<u>\$0.00</u>
		\$0.00
	Total Revenues/Transfers	\$4,868,000.00
<u>Fund Balance 7-1-24</u>		
2710 Nonspendable-Inventory	116,836.02	
2720 Restricted for Food Service	<u>1,905,178.31</u>	\$2,022,014.33
	Total Revenue, Transfers & Fund Balance	<u><u>\$6,890,014.33</u></u>

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		
		<u>Fund Balance 6-30-25</u>						
	2710	Nonspendable-Inventory	116,836.02					
	2720	Restricted for Food Service	1,075,474.18					
			<u>1,192,310.20</u>					
		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.

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	<u>\$ -</u>
Total Federal Through State	\$ 8,072,897.87
Less Sequestration	\$ -
Fund Balance 7/1/24	<u>\$ -</u>
Total Revenues & Fund Balance	<u><u>\$ 8,072,897.87</u></u>

SCSB 2024 - 2025 BUDGET REPORT

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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		

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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	12 Teachers @\$745,786
0200	BENEFITS	198,714.60	207,991.60	419,103.79	450,744.20	31,640.41	22725	11.5 Classified
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		

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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	1.52 Teachers
0200	BENEFITS	112,844.71	117,244.05	127,315.65	112,667.06	-14,648.59	27825	6 Classified
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		

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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		

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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		

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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		

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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 22481 22725 27825	.25 Admin 1 Classified 5.9 Teachers 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		

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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		

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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	.4 Admin
0200	BENEFITS	21,862.64	57,703.49	73,035.41	51,592.93	-21,442.48	22725	1.5 Teachers
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:5,048,149.216,584,626.327,370,042.468,072,897.87702,855.41

CARES

SCSB 2024-2025 BUDGET REPORT**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
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3272 Educational Stabilization Fund - Workforce	\$	-
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3273 Educational Stabilization Fund - Voluntary Prekindergarten Program	\$	-
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Total Federal Through State	\$	819,064.18
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Less Sequestration	\$	-
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Fund Balance 7/1/23	\$	-
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Total Revenues & Fund Balance	\$	<u>819,064.18</u>
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SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

7/23/2024

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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

7/23/2024

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		

SCSB 2024 - 2025 BUDGET REPORT

7/23/2024

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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

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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		

SCSB 2024 - 2025 BUDGET REPORT

7/23/2024

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		

SCSB 2024-2025 BUDGET REPORT
TRUST & AGENCY FUNDS

2024-2025 REVENUE

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

2024-2025 APPROPRIATIONS

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



INTERNAL SERVICE FUNDS

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

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

SCSB 2024-2025 BUDGET REPORT
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

<u>Function</u>			
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

SCSB 2024-2025 BUDGET REPORT
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