

**DILLON SCHOOL DISTRICT FOUR
2024 - 2025
GENERAL FUND REVENUE BUDGET**

	<u>2024-2025</u>	<u>2023-2024</u>
REVENUE FROM LOCAL SOURCES		
CURRENT AND DELINQUENT TAXES	\$ 5,905,000	\$ 5,200,000
OTHER TAXES	1,295,000	1,295,000
TEACHER INCENTIVE	434,906	442,442
PENALTIES AND INTEREST ON DELINQUENT TAXES	55,000	55,000
RENTALS	27,600	27,600
PAYMENTS FROM OTHER GOV'T UNITS	30,000	30,000
INTEREST ON INVESTMENTS	150,000	50,000
MISCELLANEOUS	5,000	5,000
TOTAL LOCAL SOURCES	\$ 7,902,506	\$ 7,105,042
 REVENUE FROM STATE SOURCES		
STATE AID TO CLASSROOMS	\$ 18,783,893	\$ 19,450,123
REIMB. FOR LOCAL PROPERTY TAX RELIEF / TIER 3	3,956,341	3,620,642
RETIREE INSURANCE	1,269,113	1,269,113
REIMB. FOR LOCAL PROPERTY TAX RELIEF	700,000	700,000
HOMESTEAD EXEMPTION	400,000	400,000
BUS DRIVERS SALARY	350,000	350,000
MOTOR CARRIERS TAX	200,000	200,000
MANUFACTURERS EXEMPTION TAX	200,000	200,000
PEBA ON-BEHALF RETIREMENT PAYMENT	200,000	200,000
MERCHANTS INVENTORY TAX	75,000	75,000
TOTAL STATE SOURCES	\$ 26,134,348	\$ 26,464,878
 TOTAL REVENUE ALL SOURCES	 \$ 34,036,854	 \$ 33,569,920

DILLON SCHOOL DISTRICT FOUR
2024 - 2025
GENERAL FUND EXPENDITURE BUDGET

	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
100 INSTRUCTION					
111 KINDERGARTEN					
100 Salaries	\$ 716,319	\$	614,432	\$	101,887
200 Employee Benefits	402,947		335,652		67,295
300 Purchased Services	18,000		7,000		11,000
400 Supplies	10,662		13,962		(3,300)
Total Kindergarten	\$ 1,147,928	\$	971,046	\$	176,882
112 PRIMARY PROGRAMS					
100 Salaries	\$ 1,630,101	\$	1,868,228	\$	(238,127)
200 Employee Benefits	818,850		893,198		(74,348)
300 Purchased Services	49,823		35,111		14,712
400 Supplies	35,769		48,249		(12,480)
600 Other Objects	-		-		-
Total Primary Programs	\$ 2,534,543	\$	2,844,786	\$	(310,243)
113 ELEMENTARY					
100 Salaries	\$ 2,843,805	\$	3,177,030	\$	(333,225)
200 Employee Benefits	1,290,285		1,405,275		(114,990)
300 Purchased Services	108,744		80,559		28,185
400 Supplies	48,233		41,974		6,259
600 Other Objects	3,680		1,600		2,080
Total Elementary	\$ 4,294,747	\$	4,706,438	\$	(411,691)
114 HIGH SCHOOL PROGRAMS					
100 Salaries	\$ 2,692,850	\$	3,184,084	\$	(491,234)
200 Employee Benefits	1,109,939		1,333,134		(223,195)
300 Purchased Services	166,500		157,715		8,785
400 Supplies	122,291		48,612		73,679
600 Other Objects	1,000		1,000		-
Total High School Programs	\$ 4,092,580	\$	4,724,545	\$	(631,965)

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2024 - 2025
GENERAL FUND EXPENDITURE BUDGET

	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
115 VOCATIONAL PROGRAMS					
100 Salaries	\$ 308,776	\$	295,049	\$	13,727
200 Employee Benefits	153,136		138,263		14,873
300 Purchased Services	53,500		50,000		3,500
400 Supplies	4,000		4,000		-
Total Vocational Programs	\$ 519,412	\$	487,312	\$	32,100
121 EDUCABLE MENTALLY HANDICAPPED					
100 Salaries	\$ 127,500	\$	123,202	\$	4,298
200 Employee Benefits	54,057		51,732		2,325
300 Purchased Services	1,000		1,000		-
400 Supplies	2,000		1,000		1,000
Total Educable Mentally Handicapped	\$ 184,557	\$	176,934	\$	7,623
122 TRAINABLE MENTALLY HANDICAPPED					
100 Salaries	\$ 420,543	\$	336,145	\$	84,398
200 Employee Benefits	249,569		198,447		51,122
300 Purchased Services	5,000		1,000		4,000
400 Supplies	4,000		3,500		500
Total Trainable Mentally Handicapped	\$ 679,112	\$	539,092	\$	140,020
124 VISUALLY HANDICAPPED					
300 Purchased Services	\$ 50,000	\$	30,000	\$	20,000
Total Visually Handicapped	\$ 50,000	\$	30,000	\$	20,000
125 HEARING HANDICAPPED					
300 Purchased Services	\$ 40,000	\$	60,000	\$	(20,000)
Total Hearing Handicapped	\$ 40,000	\$	60,000	\$	(20,000)
126 SPEECH HANDICAPPED					
100 Salaries	\$ -	\$	-	\$	-
200 Employee Benefits	-		-		-
400 Supplies	-		-		-
Total Speech Handicapped	\$ -	\$	-	\$	-

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
127 LEARNING DISABILITIES					
100 Salaries	\$ 459,147	\$	353,892	\$	105,255
200 Employee Benefits	213,176		161,978		51,198
300 Purchased Services	1,000		1,000		-
400 Supplies	5,000		5,300		(300)
Total Learning Disabilities	\$ 678,323	\$	522,170	\$	156,153
128 EMOTIONALLY HANDICAPPED					
400 Supplies	\$ -	\$	-	\$	-
Total Emotionally Handicapped	\$ -	\$	-	\$	-
137 PRESCHOOL HAND. SELF-CONT. 3 & 4					
100 Salaries	\$ -	\$	-	\$	-
200 Employee Benefits	-		-		-
Total Preschool Hand. Self-Cont. 3 & 4	\$ -	\$	-	\$	-
141 GIFTED & TALENTED ACADEMIC					
100 Salaries	\$ 64,750	\$	62,519	\$	2,231
200 Employee Benefits	37,449		35,449	\$	2,000
400 Supplies	12,000		5,100	\$	6,900
Total Gifted & Talented Academic	\$ 114,199	\$	103,068	\$	11,131
143 ADVANCED PLACEMENT					
100 Salaries	\$ -	\$	-	\$	-
200 Employee Benefits	-		-		-
Total Advanced Placement	\$ -	\$	-	\$	-
145 HOMEBOUND					
100 Salaries	\$ 44,500	\$	39,500	\$	5,000
200 Employee Benefits	14,490		12,823		1,667
Total Homebound	\$ 58,990	\$	52,323	\$	6,667

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
147 FULL DAY 4K					
100 Salaries	\$ -	\$	-	\$	-
200 Employee Benefits	-		-		-
400 Supplies	200		200		-
Total Full Day 4K	\$ 200	\$	200	\$	-
149 OTHER SPECIAL PROGRAMS					
100 Salaries	\$ 125,211	\$	121,264	\$	3,947
200 Employee Benefits	57,350		54,692		2,658
Total Other Special Programs	\$ 182,561	\$	175,956	\$	6,605
151 DISTRICTWIDE GENERAL					
200 Employee Benefits	\$ 68,009	\$	67,673	\$	336
600 Other Objects	889,000		884,601		4,399
Total Districtwide General	\$ 957,009	\$	952,274	\$	4,735
161 AUTISM					
100 Salaries	\$ 61,220	\$	51,164	\$	10,056
200 Employee Benefits	38,053		27,341		10,712
300 Purchased Services	500		-		500
Total Autism	\$ 99,773	\$	78,505	\$	21,268
188 PARENTING/FAMILY LITERACY					
400 Supplies	\$ 2,165	\$	2,165	\$	-
Total Parenting/Family Literacy	\$ 2,165	\$	2,165	\$	-
TOTAL INSTRUCTION	\$ 15,636,099	\$	16,426,814	\$	(790,715)

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
200 SUPPORTING SERVICES					
211 ATTENDANCE & SOCIAL WORK					
100 Salaries	\$ 34,003	\$	31,277	\$	2,726
200 Employee Benefits	27,437		25,308		2,129
300 Purchased Services	500		-		500
Total Attendance & Social Work	\$ 61,940	\$	56,585	\$	5,355
212 GUIDANCE					
100 Salaries	\$ 1,005,504	\$	989,480	\$	16,024
200 Employee Benefits	472,093		457,216		14,877
300 Purchased Services	6,500		5,654		846
400 Supplies	13,972		14,567		(595)
Total Guidance	\$ 1,498,069	\$	1,466,917	\$	31,152
213 HEALTH					
100 Salaries	\$ 440,532	\$	492,662	\$	(52,130)
200 Employee Benefits	236,006		253,652		(17,646)
300 Purchased Services	7,350		19,500		(12,150)
400 Supplies	24,350		11,500		12,850
Total Health	\$ 708,238	\$	777,314	\$	(69,076)
214 PSYCHOLOGICAL					
100 Salaries	\$ -	\$	51,308	\$	(51,308)
200 Employee Benefits	-		22,525		(22,525)
Total Psychological	\$ -	\$	73,833	\$	(73,833)
217 CAREER SPECIALIST					
100 Salaries	\$ 151,500	\$	136,564	\$	14,936
200 Employee Benefits	65,910		59,660		6,250
Total Career Specialist	\$ 217,410	\$	196,224	\$	21,186

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
221 IMPROVEMENT OF INSTRUCTION					
100 Salaries	\$ 349,394	\$	328,352	\$	21,042
200 Employee Benefits	148,455		138,860	\$	9,595
300 Purchased Services	600		4,500	\$	(3,900)
400 Supplies	-		-		-
Total Improvement of Instruction	\$ 498,449	\$	471,712	\$	26,737
222 EDUCATIONAL MEDIA					
100 Salaries	\$ 569,508	\$	591,430	\$	(21,922)
200 Employee Benefits	270,309		276,770		(6,461)
300 Purchased Services	212		212		-
400 Supplies	42,988		41,497		1,491
Total Educational Media	\$ 883,017	\$	909,909	\$	(26,892)
223 SUPV. OF SPECIAL PROJECTS					
100 Salaries	\$ 308,634	\$	192,092	\$	116,542
200 Employee Benefits	127,857		78,211		49,646
300 Purchased Services	-		300		(300)
600 Other Objects	500		500		-
Total Supv. Of Special Projects	\$ 436,991	\$	271,103	\$	165,888
224 IMPROV. OF INSTR. IN-SERVICE TRG.					
300 Purchased Services	\$ 200	\$	-	\$	200
400 Supplies	6,000		5,000		1,000
Total Improv. Of Instruction In-Service Trg.	\$ 6,200	\$	5,000	\$	1,200
231 BOARD OF EDUCATION					
200 Employee Benefits	\$ 176,840	\$	176,840	\$	-
300 Purchased Services	712,000		713,134		(1,134)
400 Supplies	1,000		1,000		-
600 Other Objects	51,880		53,600		(1,720)
Total Board of Education	\$ 941,720	\$	944,574	\$	(2,854)

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
232 OFFICE OF THE SUPERINTENDENT					
100 Salaries	\$ 432,666	\$	394,871	\$	37,795
200 Employee Benefits	162,415		148,117		14,298
300 Purchased Services	1,000		1,000		-
400 Supplies	11,000		11,000		-
600 Other Objects	5,000		5,000		-
Total Office of the Superintendent	\$ 612,081	\$	559,988	\$	52,093
233 SCHOOL ADMINISTRATION					
100 Salaries	\$ 1,867,064	\$	1,632,865	\$	234,199
200 Employee Benefits	844,020		750,839		93,181
300 Purchased Services	29,141		29,925		(784)
400 Supplies	54,203		53,968		235
600 Other Objects	2,700		2,300		400
Total School Administration	\$ 2,797,128	\$	2,469,897	\$	327,231
252 FISCAL SERVICES					
100 Salaries	\$ 423,383	\$	391,062	\$	32,321
200 Employee Benefits	180,347		166,319		14,028
300 Purchased Services	45,500		42,600		2,900
400 Supplies	11,000		11,500		(500)
600 Other Objects	300		400		(100)
Total Fiscal Services	\$ 660,530	\$	611,881	\$	48,649
254 OPERATION AND MAINTENANCE					
100 Salaries	\$ 1,982,105	\$	1,809,418	\$	172,687
200 Employee Benefits	987,439		895,274		92,165
300 Purchased Services	544,866		526,206		18,660
400 Supplies	1,432,900		1,452,700		(19,800)
500 Capital Outlay	16,550		20,000		(3,450)
600 Other Objects	-		-		-
Total Operation and Maintenance	\$ 4,963,860	\$	4,703,598	\$	260,262

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
255 PUPIL TRANSPORTATION					
100 Salaries	\$ 620,757	\$	642,299	\$	(21,542)
200 Employee Benefits	342,490		378,713		(36,223)
300 Purchased Services	8,600		9,100		(500)
400 Supplies	4,500		2,500		2,000
600 Other Objects	1,600		1,600		-
Total Pupil Transportation	\$ 977,947	\$	1,034,212	\$	(56,265)
256 FOOD SERVICES					
200 Employee Benefits	\$ 559,466	\$	526,594	\$	32,872
Total Food Services	\$ 559,466	\$	526,594	\$	32,872
258 SCHOOL SECURITY					
300 Purchased Services	\$ 382,000	\$	274,000	\$	108,000
400 Supplies	6,460		7,962		(1,502)
Total School Security	\$ 388,460	\$	281,962	\$	106,498
264 STAFF SERVICES					
100 Salaries	\$ 221,925	\$	223,248	\$	(1,323)
200 Employee Benefits	92,962		91,524		1,438
300 Purchased Services	16,243		17,243		(1,000)
400 Supplies	18,617		18,617		-
600 Other Objects	351		351		-
Total Staff Services	\$ 350,098	\$	350,983	\$	(885)
266 DATA PROCESSING SERVICES					
100 Salaries	\$ 654,053	\$	623,280	\$	30,773
200 Employee Benefits	297,086		286,594		10,492
300 Purchased Services	231,659		195,859		35,800
400 Supplies	73,686		75,877		(2,191)
600 Other Objects	610		610		-
Total Data Processing Services	\$ 1,257,094	\$	1,182,220	\$	74,874

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	<u>2024-2025</u>		<u>2023-2024</u>		<u>Difference</u>
271 PUPIL SERVICES ACTIVITIES					
100 Salaries	\$ 481,593	\$	490,584	\$	(8,991)
200 Employee Benefits	167,116		174,006		(6,890)
300 Purchased Services	168,324		154,285		14,039
400 Supplies	86,000		86,324		(324)
500 Capital Outlay	10,000		10,000		-
600 Other Objects	32,628		33,151		(523)
Total Pupil Services Activities	\$ 945,661	\$	948,350	\$	(2,689)
TOTAL SUPPORTING SERVICES	\$ 18,764,359	\$	17,842,856	\$	921,503
TOTAL INSTR. AND SUPPORTING SERVICES	\$ 34,400,458	\$	34,269,670	\$	130,788
TOTAL EXPENDITURES	\$ 34,400,458	\$	34,269,670	\$	130,788
OTHER FINANCING SOURCES (USES)					
TRANSFER FROM SPECIAL REV. EIA FUND	(1,190,397)		(1,375,842)		185,445
TRANSFER FROM OTHER FUNDS IND. COST	(375,000)		(375,000)		-
TRANSFER TO OTHER FUNDS	1,201,793		1,051,092		150,701
TOTAL OTHER FINANCING SOURCES (USES)	\$ (363,604)	\$	(699,750)	\$	336,146
EXCESS OF REVENUE OVER (UNDER) EXP. AND OTHER FINANCES SOURCES (USES)	\$ -	\$	-	\$	-
ENDING BALANCE	\$ -	\$	-	\$	-