

GENERAL FUND BUDGET

DILLON SCHOOL DISTRICT FOUR
2024 - 2025

**DILLON SCHOOL DISTRICT FOUR
2024 - 2025**

GENERAL FUND BUDGET HIGHLIGHTS

- 1 An overall budget increase of .382 % (\$ 130,788), from \$ 34,269,670 in Fiscal Year 2023-2024 to \$ 34,400,458 in Fiscal Year 2024-2025.**

- 2 Beginning Teacher salary increased to \$ 47,000 from \$ 42,500 in Fiscal Year 2023-2024.**
All certified teachers with less than twenty-eight years experience will also receive a step increase.

- 3 The budget includes a \$ 2,500 increase in non-teaching positions as follows:**
 - a.** Classified employees on District Salary Schedules for their respective positions will receive at least a \$ 2,500 increase. In addition, employees with less than twenty-eight years experience will also receive a step increase.

 - b.** District administration and other non-teaching employees not on above salary schedules will receive a 3% or \$ 2,500 increase in salary, whichever is greater.

The budget includes two (2) one-time bonus for employees in this category of \$ 1,000 each.

- 4 Employer Contribution Rates for State Health Plans increased 5.90%.**
(Total State Health Plan increase is 11.80%)

- 5 Property and Casualty Insurance Premium increased 3.58%.**

- 6 Band Uniforms for Dillon High.**

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	<u>\$ 7,902,506</u>	<u>\$ 7,105,042</u>
 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	<u>\$ 26,134,348</u>	<u>\$ 26,464,878</u>
 TOTAL REVENUE ALL SOURCES	<u>\$ 34,036,854</u>	<u>\$ 33,569,920</u>

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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2024 - 2025
GENERAL FUND EXPENDITURE BUDGET

	<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	\$ -	\$ -	