



V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

HOW TO READ DEPARTMENT BUDGET PAGES

This section presents valuable fiscal year budget information for each of the District School Board of Collier County's departments. It outlines data for the various functions and expenditure categories, as well as the number of staff members in each department. Various department budgets include allocations which will be distributed to schools during the year based on student enrollment and needs.

SAMPLE DEPARTMENT					
BUDGET COMPARISON					
Description	202X-202X	202X-202X	Budget Variance	% Change	Notes
	Expenditures and Encumbrances	Final Budget			
Salaries	\$ 1,401,907	\$ 1,228,530	\$ (173,377)	(12.37%)	(A)
Employee Benefits	521,641	473,679	(47,962)	-9.19%	(B)
Purchased Services	829,860	605,198	(224,662)	(27.07%)	
Electric, Fuel and Oil	-	500	500	100.00%	
Materials and Supplies	17,574	33,000	15,426	87.80%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	45,349	25,000	(20,349)	(44.88%)	
Total General Fund	\$ 2,816,331	\$ 2,365,907	\$ (450,424)	(15.99%)	

COST CENTER STAFF DATA					
Staffing	202X-202X	202X-202X	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	21.00	17.60	(3.40)	(16.19%)	(A)
Total Staff	23.00	19.60	(3.40)	(14.78%)	

(A) Salary and benefits lapse for Specialist I and added allocation in FY 202X.
 (B) FRS rate and Health Insurance increase in FY 202X

✦ Budgets are rounded to whole dollars for presentation purposes.

DEPARTMENTS

Accountability and Data Management
Accounting
Benefits and Wellness
Budget
Career and Technical Education
Communications and Community Engagement
Compensation
Deputy Superintendent
District/School Operations
District-Wide Insurance Costs
Exceptional Education and Student Support Services
Facilities Management
Federal, State and Competitive Grants
Financial Services
Human Resources
K12 Academic Programs
Legal Services
Maintenance
Payroll Services
Professional Learning
Purchasing
Safety and Security
School Board
School Choice
School Leadership
Student and Staff Projections, Allocations and Reporting
Student Relations
Superintendent's Office
Talent Management
Teaching and Learning
Technology
Transportation
Utilities/Communications/Other Countywide Expenses

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

ACCOUNTABILITY AND DATA MANAGEMENT

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,174,723	\$ 1,228,530	\$ 53,807	4.58%	
Employee Benefits	384,113	473,679	89,566	23.32%	(A)
Purchased Services	22,787	100,600	77,813	341.48%	(B)
Electric, Fuel and Oil	-	500	500	100.00%	
Materials and Supplies	2,873	33,000	30,127	1048.63%	(C)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	25,000	25,000	100.00%	(D)
Total General Fund	\$ 1,584,496	\$ 1,861,309	\$ 276,813	17.47%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	3.50	3.50	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	8.00	8.00	-	-	
Total Staff	12.50	12.50	-	-	

- (A) FRS rate and Health Insurance increase
- (B) PSAT Testing
- (C) Testing supplies
- (D) Funds for guest teachers to be distributed to the schools during spring testing

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

ACCOUNTING

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,401,907	\$ 1,492,174	\$ 90,267	6.44%	(A)
Employee Benefits	521,641	619,474	97,833	18.75%	(B)
Purchased Services	829,860	1,022,994	193,134	23.27%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	17,574	24,000	6,426	36.57%	(D)
Furniture, Fixtures and Equipment	-	202	202	100.00%	
Other Expenses	45,349	65,807	20,458	45.11%	(E)
Total General Fund	\$ 2,816,331	\$ 3,224,651	\$ 408,320	14.50%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	18.00	18.00	-	-	
Total Staff	22.00	22.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase
- (C) Carry forward encumbrances
- (D) Increase in materials and supply costs
- (E) Increase in fees

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

BENEFITS AND WELLNESS

BUDGET COMPARISON						
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 83,554	\$ 84,054	\$ 500	0.60%		
Employee Benefits	29,717	33,647	3,930	13.22%	(A)	
Purchased Services	86,956	90,000	3,044	3.50%		
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	881	671	(210)	(23.84%)		
Furniture, Fixtures and Equipment	1,203	1,439	236	19.62%		
Other Expenses	-	-	-	-		
Total General Fund	\$ 202,311	\$ 209,811	\$ 7,500	3.71%		

COST CENTER STAFF DATA						
Staffing	2024-2025	2025-2026	Difference	% Change	Notes	
Administration	0.25	0.25	-	-		
Classroom Teacher	-	-	-	-		
Other Certified	-	-	-	-		
Paraprofessional	-	-	-	-		
Other Support Personnel	0.90	0.90	-	-		
Total Staff	1.15	1.15	-	-		

(A) FRS rate and Health Insurance increase

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

BUDGET

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 884,370	\$ 869,573	\$ (14,797)	(1.67%)	
Employee Benefits	294,243	320,079	25,836	8.78%	(A)
Purchased Services	53,210	68,725	15,515	29.16%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 1,231,823	\$ 1,258,377	\$ 26,554	2.16%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.00	6.00	-	-	
Total Staff	10.00	10.00	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Increase in software costs

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

CAREER AND TECHNICAL EDUCATION

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ 671,863	\$ 671,863	100.00%	(A)
Employee Benefits	-	262,569	262,569	100.00%	(B)
Purchased Services	-	56,682	56,682	100.00%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	5,479,976	5,479,976	100.00%	(D)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	111,770	111,770	100.00%	(E)
Total General Fund	\$ -	\$ 6,582,860	\$ 6,582,860	100.00%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	-	2.00	2.00	100.00%	(F)
Classroom Teacher	-	-	-	-	
Other Certified	-	1.00	1.00	100.00%	(G)
Paraprofessional	-	-	-	-	
Other Support Personnel	-	4.00	4.00	100.00%	(H)
Total Staff	-	7.00	7.00	100.00%	

- (A) Career and Technical Education reorganization - moved from K12 Academics Programs
- (B) Career and Technical Education reorganization - moved from K12 Academics Programs
- (C) Career and Technical Education reorganization - moved from K12 Academics Programs
- (D) Career and Technical Education reorganization - moved from K12 Academics Programs, along with prior year carry forward of restricted Industry Certification funds
- (E) Career and Technical Education reorganization - moved from K12 Academics Programs
- (F) Career and Technical Education reorganization - moved from K12 Academics Programs
- (G) Career and Technical Education reorganization - moved from K12 Academics Programs
- (H) Career and Technical Education reorganization - moved from K12 Academics Programs

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 845,460	\$ 859,432	\$ 13,972	1.65%	
Employee Benefits	328,871	338,906	10,035	3.05%	
Purchased Services	84,556	75,008	(9,548)	(11.29%)	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	40,385	29,546	(10,839)	(26.84%)	(B)
Furniture, Fixtures and Equipment	-	200	200	100.00%	
Other Expenses	4,068	2,000	(2,068)	(50.84%)	(C)
Total General Fund	\$ 1,303,340	\$ 1,305,092	\$ 1,752	0.13%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.00	6.00	-	-	
Total Staff	9.00	9.00	-	-	

- (A) Reduction in printing costs
- (B) Donations distributed to schools
- (C) Reduction in conference travel

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

COMPENSATION

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 658,914	\$ 673,970	\$ 15,056	2.28%	
Employee Benefits	252,191	266,919	14,728	5.84%	(A)
Purchased Services	-	-	-	-	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	488	488	100.00%	
Total General Fund	\$ 911,105	\$ 941,377	\$ 30,272	3.32%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.00	7.00	-	-	
Total Staff	9.00	9.00	-	-	

(A) FRS rate and Health Insurance increase

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

DEPUTY SUPERINTENDENT

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 256,145	\$ 256,335	\$ 190	0.07%	
Employee Benefits	113,206	119,861	6,655	5.88%	(A)
Purchased Services	528	3,100	2,572	487.12%	(B)
Electric, Fuel and Oil	-	150	150	100.00%	
Materials and Supplies	252	850	598	237.30%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	2,908	3,510	602	20.70%	
Total General Fund	\$ 373,039	\$ 383,806	\$ 10,767	2.89%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	2.00	2.00	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Increase in travel expenses

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

DISTRICT/SCHOOL OPERATIONS

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 555,285	\$ 518,921	\$ (36,364)	(6.55%)	(A)
Employee Benefits	209,763	182,582	(27,181)	(12.96%)	(B)
Purchased Services	35,415	221,527	186,112	525.52%	(C)
Electric, Fuel and Oil	2,281	2,200	(81)	(3.55%)	
Materials and Supplies	3,867	5,849	1,982	51.25%	(D)
Furniture, Fixtures and Equipment	3,994	741,549	737,555	18466.57%	(E)
Other Expenses	1,100	1,296	196	17.82%	
Total General Fund	\$ 811,705	\$ 1,673,924	\$ 862,219	106.22%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	3.50	2.50	(1.00)	(28.57%)	(F)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	5.50	4.50	(1.00)	(18.18%)	

- (A) Reduction in administrator position
- (B) Reduction in administrator position
- (C) Allocation for graduation to be distributed to schools based on student enrollment
- (D) Increase in materials and supply costs
- (E) Capital transfer per Capital Plan, to be distributed to schools and departments based on needs
- (F) Reduction in administrator position

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

DISTRICT-WIDE INSURANCE COSTS

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	303,570	303,570	-	-	
Purchased Services	11,256,483	10,330,939	(925,544)	(8.22%)	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	519,141	700,000	180,859	34.84%	(B)
Transfers	7,000,000	-	(7,000,000)	(100.00%)	(C)
Total General Fund	\$ 19,079,194	\$ 11,334,509	\$ (7,744,685)	(40.59%)	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	-	-	-	-	

- (A) Reduction in district-wide insurance costs
- (B) Settlement contingency
- (C) Transfer to Health Insurance fund to cover shortfall

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,211,584	\$ 1,546,410	\$ 334,826	27.64%	(A)
Employee Benefits	405,553	589,910	184,357	45.46%	(B)
Purchased Services	888,486	1,099,227	210,741	23.72%	(C)
Electric, Fuel and Oil	70	-	(70)	(100.00%)	
Materials and Supplies	85,870	219,980	134,110	156.18%	(D)
Furniture, Fixtures and Equipment	128,146	137,040	8,894	6.94%	(E)
Other Expenses	39,838	24,573	(15,265)	(38.32%)	(F)
Total General Fund	\$ 2,759,547	\$ 3,617,140	\$ 857,593	31.08%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	10.60	10.60	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.00	7.00	-	-	
Total Staff	22.60	22.60	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase
- (C) Contracted services to be distributed to school locations based on needs
- (D) Program supplies to be distributed to school locations based on needs
- (E) Capital transfer per Capital Plan
- (F) FY25 one time purchase

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

FACILITIES MANAGEMENT

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,752,467	\$ 1,759,152	\$ 6,685	0.38%	
Employee Benefits	630,005	615,749	(14,256)	(2.26%)	
Purchased Services	203,606	142,686	(60,920)	(29.92%)	(A)
Electric, Fuel and Oil	4,470	6,000	1,530	34.23%	(B)
Materials and Supplies	14,716	16,650	1,934	13.14%	(C)
Furniture, Fixtures and Equipment	340	500	160	47.06%	
Other Expenses	5,243	4,872	(371)	(7.08%)	
Total General Fund	\$ 2,610,847	\$ 2,545,609	\$ (65,238)	(2.50%)	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	17.00	17.00	-	-	
Total Staff	21.00	21.00	-	-	

- (A) Reduction in repair services
- (B) Increased fuel costs
- (C) Capital transfer per Capital Plan

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

FEDERAL, STATE AND COMPETITIVE GRANTS

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 438,509	\$ 447,587	\$ 9,078	2.07%	
Employee Benefits	186,942	188,897	1,955	1.05%	
Purchased Services	25,885	16,727	(9,158)	(35.38%)	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	7,203	25,019	17,816	247.34%	(B)
Furniture, Fixtures and Equipment	8,745	10,457	1,712	19.58%	(C)
Other Expenses	738	2,530	1,792	242.82%	(D)
Total General Fund	\$ 668,022	\$ 691,217	\$ 23,195	3.47%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.10	2.10	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.24	2.20	(0.04)	(1.79%)	(E)
Total Staff	4.34	4.30	(0.04)	(0.92%)	

- (A) Reduction in donated funds carried forward
- (B) Donated funds carried forward
- (C) Capital transfer per Capital Plan
- (D) Increase in registration fees along with dues and fees
- (E) Reduction in Other Support Personnel - .04

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

FINANCIAL SERVICES

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 367,831	\$ 381,675	\$ 13,844	3.76%	
Employee Benefits	154,692	156,883	2,191	1.42%	
Purchased Services	11,504	11,129	(375)	(3.26%)	
Electric, Fuel and Oil	589	100	(489)	(83.02%)	
Materials and Supplies	29,776	28,000	(1,776)	(5.96%)	(A)
Furniture, Fixtures and Equipment	3,217	3,994	777	24.15%	
Other Expenses	6,236	5,500	(736)	(11.80%)	
Total General Fund	\$ 573,845	\$ 587,281	\$ 13,436	2.34%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	3.00	3.00	-	-	

(A) Reduction in materials and supply needs

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

HUMAN RESOURCES

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,232,125	\$ 1,302,951	\$ 70,826	5.75%	(A)
Employee Benefits	469,200	531,015	61,815	13.17%	(B)
Purchased Services	411,442	1,257,663	846,221	205.67%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	38,338	51,635	13,297	34.68%	(D)
Furniture, Fixtures and Equipment	8,897	4,488	(4,409)	(49.56%)	(E)
Other Expenses	60,737	75,566	14,829	24.42%	(F)
Total General Fund	\$ 2,220,739	\$ 3,223,318	\$ 1,002,579	45.15%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	1.00	1.00	100.00%	(G)
Paraprofessional	-	-	-	-	
Other Support Personnel	10.76	11.76	1.00	9.29%	(H)
Total Staff	14.76	16.76	2.00	13.55%	

- (A) Human Resources reorganization
- (B) Human Resources reorganization
- (C) Human Resources reorganization - consolidated budgets from Talent Management
- (D) Human Resources reorganization - consolidated budgets from Talent Management
- (E) Capital transfer per Capital Plan
- (F) Human Resources reorganization - consolidated budgets from Talent Management
- (G) Temporary duty allocation
- (H) Increase in Other Support Personnel - 1.0 Specialist

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

K12 ACADEMIC PROGRAMS

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 5,208,637	\$ 4,825,017	\$ (383,620)	(7.37%)	(A)
Employee Benefits	1,769,858	1,672,580	(97,278)	(5.50%)	(B)
Purchased Services	557,320	831,230	273,910	49.15%	(C)
Electric, Fuel and Oil	92	200	108	117.39%	
Materials and Supplies	650,578	6,016,293	5,365,715	824.76%	(D)
Furniture, Fixtures and Equipment	8,277	19,851	11,574	139.83%	(E)
Other Expenses	66,593	159,222	92,629	139.10%	(F)
Total General Fund	\$ 8,261,355	\$ 13,524,393	\$ 5,263,038	63.71%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	21.52	18.52	(3.00)	(13.94%)	(G)
Classroom Teacher	-	-	-	-	
Other Certified	14.70	13.70	(1.00)	(6.80%)	(H)
Paraprofessional	-	-	-	-	
Other Support Personnel	12.54	8.54	(4.00)	(31.90%)	(I)
Total Staff	48.76	40.76	(8.00)	(16.41%)	

- (A) Reorganization - Career and Technical Education moved to new cost center
- (B) Reorganization - Career and Technical Education moved to new cost center
- (C) Funding to be distributed to schools based on student enrollment
- (D) Unspent categorical and restricted funds from prior year carried forward
- (E) Capital transfer per Capital Plan
- (F) Transportation for student programs to be distributed to schools based on student enrollment
- (G) Reorganization - Career and Technical Education moved to new cost center
- (H) Reorganization - Career and Technical Education moved to new cost center
- (I) Reorganization - Career and Technical Education moved to new cost center

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

LEGAL SERVICES

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 929,183	\$ 649,006	\$ (280,177)	(30.15%)	(A)
Employee Benefits	347,793	267,215	(80,578)	(23.17%)	(B)
Purchased Services	400,287	655,450	255,163	63.75%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	4,939	5,500	561	11.36%	
Furniture, Fixtures and Equipment	14,547	16,106	1,559	10.72%	(D)
Other Expenses	2,363	4,000	1,637	69.28%	(E)
Total General Fund	\$ 1,699,112	\$ 1,597,277	\$ (101,835)	(5.99%)	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	4.00	4.00	-	-	

- (A) Reduction in position mid-year FY25
- (B) Reduction in position mid-year FY25
- (C) Attorney cost contingency
- (D) Capital transfer per Capital Plan
- (E) Increase in dues and fees

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

MAINTENANCE

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 8,773,576	\$ 9,279,799	\$ 506,223	5.77%	(A)
Employee Benefits	3,508,059	3,806,485	298,426	8.51%	(B)
Purchased Services	3,259,712	4,213,017	953,305	29.25%	(C)
Electric, Fuel and Oil	206,971	237,415	30,444	14.71%	(D)
Materials and Supplies	3,220,058	3,649,955	429,897	13.35%	(E)
Furniture, Fixtures and Equipment	94,924	147,956	53,032	55.87%	(F)
Other Expenses	5,694	8,940	3,246	57.01%	(G)
Total General Fund	\$ 19,068,994	\$ 21,343,567	\$ 2,274,573	11.93%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	152.86	152.86	-	-	
Total Staff	152.86	152.86	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase
- (C) Capital transfer per Capital Plan
- (D) Anticipated increase in fuel needs
- (E) Capital transfer per Capital Plan
- (F) Capital transfer per Capital Plan
- (G) Capital transfer per Capital Plan

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

PAYROLL SERVICES

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 656,157	\$ 669,397	\$ 13,240	2.02%	
Employee Benefits	250,724	278,944	28,220	11.26%	(A)
Purchased Services	14	1,500	1,486	10614.29%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	1,893	3,460	1,567	82.78%	(C)
Total General Fund	\$ 908,788	\$ 953,301	\$ 44,513	4.90%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	8.00	8.00	-	-	
Total Staff	11.00	11.00	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Cyclical FRS fees
- (C) Increase registration fees

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

PROFESSIONAL LEARNING

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 940,832	\$ 981,838	\$ 41,006	4.36%	
Employee Benefits	293,556	305,969	12,413	4.23%	
Purchased Services	268,541	240,792	(27,749)	(10.33%)	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	52,732	51,077	(1,655)	(3.14%)	
Furniture, Fixtures and Equipment	1,435	532	(903)	(62.93%)	
Other Expenses	50,644	117,199	66,555	131.42%	(B)
Total General Fund	\$ 1,607,740	\$ 1,697,407	\$ 89,667	5.58%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	3.00	3.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
Total Staff	8.00	8.00	-	-	

- (A) Reduction in software purchases
- (B) Dues and fees to be distributed to school sites

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

PURCHASING

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 559,962	\$ 558,982	\$ (980)	(0.18%)	
Employee Benefits	192,956	219,115	26,159	13.56%	(A)
Purchased Services	(12,063)	68,846	80,909	(670.72%)	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	150	150	100.00%	
Furniture, Fixtures and Equipment	13,332	26,413	13,081	98.12%	(C)
Other Expenses	10,804	10,043	(761)	(7.04%)	
Total General Fund	\$ 764,991	\$ 883,549	\$ 118,558	15.50%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	5.25	5.25	-	-	
Total Staff	7.25	7.25	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Year-end adjusting entry to account for GASB 96 Subscription-Based Information Technology Arrangements (SBITA)
- (C) Capital transfer per Capital Plan

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

SAFETY AND SECURITY

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 415,566	\$ 406,788	\$ (8,778)	(2.11%)	
Employee Benefits	136,544	155,461	18,917	13.85%	(A)
Purchased Services	920,743	2,295,146	1,374,403	149.27%	(B)
Electric, Fuel and Oil	958	2,000	1,042	108.77%	(C)
Materials and Supplies	17,873	33,700	15,827	88.55%	(D)
Furniture, Fixtures and Equipment	75,427	22,510	(52,917)	(70.16%)	(E)
Other Expenses	4,874	6,200	1,326	27.21%	(F)
Total General Fund	\$ 1,571,985	\$ 2,921,805	\$ 1,349,820	85.87%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	5.00	5.00	-	-	
Total Staff	5.00	5.00	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Software license - 3 year renewal
- (C) Anticipated increase in fuel needs
- (D) Additional supplies for new school
- (E) Reduction in equipment expenses
- (F) Conference registration

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

SCHOOL BOARD

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 252,070	\$ 255,610	\$ 3,540	1.40%	
Employee Benefits	212,917	224,118	11,201	5.26%	(A)
Purchased Services	443,124	443,045	(79)	(0.02%)	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	845	1,600	755	89.35%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	29,014	27,000	(2,014)	(6.94%)	(B)
Total General Fund	\$ 937,970	\$ 951,373	\$ 13,403	1.43%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	5.00	5.00	-	-	

- (A) FRS rate and Health Insurance increase
 (B) Reduction in dues

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2025-2026

SCHOOL CHOICE

BUDGET COMPARISON

Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 242,107	\$ 252,402	\$ 10,295	4.25%	
Employee Benefits	86,950	95,124	8,174	9.40%	(A)
Purchased Services	3,801	6,750	2,949	77.58%	(B)
Electric, Fuel and Oil	251	500	249	99.20%	
Materials and Supplies	480	600	120	25.00%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	1,465	1,525	60	4.10%	
Total General Fund	\$ 335,054	\$ 356,901	\$ 21,847	6.52%	

COST CENTER STAFF DATA

Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	3.00	3.00	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Participation in State trainings

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

SCHOOL LEADERSHIP

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 775,248	\$ 1,090,987	\$ 315,739	40.73%	(A)
Employee Benefits	346,091	503,375	157,284	45.45%	(B)
Purchased Services	89,337	220,601	131,264	146.93%	(C)
Electric, Fuel and Oil	10	100	90	900.00%	
Materials and Supplies	5,280	179,072	173,792	3291.52%	(D)
Furniture, Fixtures and Equipment	16,828	15,820	(1,008)	(5.99%)	(E)
Other Expenses	5,948	43,185	37,237	626.04%	(F)
Total General Fund	\$ 1,238,742	\$ 2,053,140	\$ 814,398	65.74%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	6.00	7.00	1.00	16.67%	(G)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	-	(2.00)	(100.00%)	(H)
Total Staff	8.00	7.00	(1.00)	(12.50%)	

- (A) Increase in Administration - Administrator on Special Assignment along with prior year vacancy
- (B) FRS rate and Health Insurance increase along with prior year vacancy
- (C) Athletic related contracted services to be distributed to schools
- (D) Funds to be distributed to schools based on student enrollment
- (E) Capital transfer per Capital Plan
- (F) Funds to be distributed to schools based on student enrollment
- (G) Increase in Administration - Administrator on Special Assignment
- (H) Athletic trainers reallocated to high schools - positions vacant in previous year

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,154,989	\$ 1,201,483	\$ 46,494	4.03%	
Employee Benefits	428,998	484,223	55,225	12.87%	(A)
Purchased Services	20,164	20,700	536	2.66%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	6,453	12,100	5,647	87.51%	(B)
Furniture, Fixtures and Equipment	2,108	11,000	8,892	421.82%	(C)
Other Expenses	13,082	14,022	940	7.19%	
Total General Fund	\$ 1,625,794	\$ 1,743,528	\$ 117,734	7.24%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	13.80	13.80	-	-	
Total Staff	16.80	16.80	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Increase due to Elementary "Q" boundary modification
- (C) Capital transfer per Capital Plan

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

STUDENT RELATIONS

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 600,243	\$ 577,910	\$ (22,333)	(3.72%)	
Employee Benefits	218,839	239,080	20,241	9.25%	(A)
Purchased Services	5,482	6,435	953	17.38%	
Electric, Fuel and Oil	1,272	1,400	128	10.06%	
Materials and Supplies	18,711	22,750	4,039	21.59%	(B)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	1,078	1,001	(77)	(7.14%)	
Total General Fund	\$ 845,625	\$ 848,576	\$ 2,951	0.35%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.50	6.50	-	-	
Total Staff	8.50	8.50	-	-	

- (A) FRS rate and Health Insurance increase
 (B) Increase in materials and supplies needs and costs

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

SUPERINTENDENT'S OFFICE

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 578,163	\$ 547,686	\$ (30,477)	(5.27%)	(A)
Employee Benefits	265,218	253,013	(12,205)	(4.60%)	
Purchased Services	9,923	43,000	33,077	333.34%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	2,627	2,800	173	6.59%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	26,693	30,341	3,648	13.67%	(C)
Total General Fund	\$ 882,624	\$ 876,840	\$ (5,784)	(0.66%)	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	3.00	3.00	-	-	

- (A) Budget allocated to Purchased Services for temporary contract
- (B) Increase due to contracted services
- (C) Increase in dues and fees

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

TALENT MANAGEMENT

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 963,213	\$ 898,536	\$ (64,677)	(6.71%)	(A)
Employee Benefits	302,281	324,235	21,954	7.26%	(B)
Purchased Services	542,678	-	(542,678)	(100.00%)	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,177	-	(3,177)	(100.00%)	(D)
Furniture, Fixtures and Equipment	-	-			
Other Expenses	167,909	104,468	(63,441)	(37.78%)	(E)
Total General Fund	\$ 1,979,258	\$ 1,327,239	\$ (652,019)	(32.94%)	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	1.00	1.00	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	4.42	4.42	-	-	
Total Staff	10.42	10.42	-	-	

- (A) Decrease in budget for accrued leave payout
- (B) FRS rate and Health Insurance increase
- (C) Moved budget to Human Resources
- (D) Moved budget to Human Resources
- (E) Moved budget to Human Resources

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

TEACHING AND LEARNING

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 619,890	\$ 598,625	\$ (21,265)	(3.43%)	
Employee Benefits	236,272	229,347	(6,925)	(2.93%)	
Purchased Services	28,909	36,284	7,375	25.51%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	940	966,116	965,176	102678.30%	(B)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	75	500	425	566.67%	
Total General Fund	\$ 886,086	\$ 1,830,872	\$ 944,786	106.62%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	2.00	2.00	-		
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.70	2.70	-	-	
Total Staff	4.70	4.70	-	-	

(A) Increase in conference travel

(B) Teacher Classroom Supply Assistance program funds to be distributed to schools

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

TECHNOLOGY

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 4,525,213	\$ 4,928,255	\$ 403,042	8.91%	(A)
Employee Benefits	1,712,958	2,026,042	313,084	18.28%	(B)
Purchased Services	5,272,609	9,059,581	3,786,972	71.82%	(C)
Electric, Fuel and Oil	19,006	32,751	13,745	72.32%	(D)
Materials and Supplies	55,898	93,900	38,002	67.98%	(E)
Furniture, Fixtures and Equipment	35,301,289	23,508,602	(11,792,687)	(33.41%)	(F)
Other Expenses	1,888,168	20,560	(1,867,608)	(98.91%)	(G)
Total General Fund	\$ 48,775,141	\$ 39,669,691	\$ (9,105,450)	(18.67%)	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	7.00	6.00	(1.00)	(14.29%)	(H)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	61.97	61.97	-	-	
Total Staff	68.97	67.97	(1.00)	(1.45%)	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase
- (C) Capital transfer per Capital Plan
- (D) Anticipated increase in fuel needs
- (E) Increase in materials and supply needs
- (F) Capital transfer per Capital Plan
- (G) Year-end adjusting entry to account for GASB 96 Subscription-Based Information Technology Arrangements (SBITA)
- (H) Reduction in Administrator position - 1.0 Coordinator

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

TRANSPORTATION

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 17,688,860	\$ 19,259,720	\$ 1,570,860	8.88%	(A)
Employee Benefits	8,260,728	9,264,111	1,003,383	12.15%	(B)
Purchased Services	951,268	1,131,541	180,273	18.95%	(C)
Electric, Fuel and Oil	1,807,699	2,126,300	318,601	17.62%	(D)
Materials and Supplies	1,560,459	1,991,824	431,365	27.64%	(E)
Furniture, Fixtures and Equipment	19,328	26,291	6,963	36.03%	(F)
Other Expenses	1,154,326	1,159,716	5,390	0.47%	
Total General Fund	\$ 31,442,668	\$ 34,959,503	\$ 3,516,835	11.18%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	1.00	1.00	-		
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	431.00	431.00	-	-	
Total Staff	432.00	432.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase
- (C) Increase in software costs
- (D) Increase in budget capacity for diesel fuel
- (E) Increase in materials and supply needs
- (F) Capital transfer per Capital Plan

GENERAL FUND ALLOCATIONS DEPARTMENTS 2025-2026

UTILITIES/COMM/OTHER COUNTYWIDE EXPENSES

BUDGET COMPARISON					
Description	2024-2025 Expenditures and Encumbrances	2025-2026 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 89,244	\$ 89,343	\$ 99	0.11%	
Employee Benefits	69,361	79,168	9,807	14.14%	(A)
Purchased Services	1,968,732	3,499,792	1,531,060	77.77%	(B)
Electric, Fuel and Oil	488,732	534,264	45,532	9.32%	(C)
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	3,436,273	3,436,273	100.00%	(D)
Total General Fund	\$ 2,616,069	\$ 7,638,840	\$ 5,022,771	192.00%	

COST CENTER STAFF DATA					
Staffing	2024-2025	2025-2026	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.10	1.10	-	-	
Total Staff	1.10	1.10	-	-	

- (A) FRS rate and Health Insurance increase
- (B) Increase in district-wide utilities and contracted services
- (C) Budget capacity for increase in electricity costs
- (D) Appropriation of revenue collected above FY25 Florida Education Finance Program (FEFP) 3rd Calculation