

FLORENCE COUNTY SCHOOL DISTRICT THREE

September 2026 Board Meeting Finance Updates

**Dr. Shawn Suber
Superintendent**

**Hope Gibson, CSBO
Director of Finance**

September 17, 2026

MISSION

**Ensuring Our Students are College or Career Ready and are
Productive and Responsible Members of Society**



2026-2027 DISTRICT GOALS

- 1. To improve the academic success of all students.*
- 2. To ensure the safety of all district schools, offices, students, and staff.*
- 3. To increase the number of students reading on grade level in grades K-3.*
- 4. To recruit, retain, and train excellent instructional and administrative staff.*
- 5. To build effective school, community and business relationships/partnerships.*
- 6. To ensure financial stability.*

AUGUST 2026 FINANCIALS

GENERAL FUND REPORTS

Linked to the Board Agenda
Posted on the FSD#3 Website

GENERAL FUND APPROVED BUDGET

\$37,297,102.00 FY 2026-2027

Board Approved Use of Fund Balance:

\$ 1,499,000.00 Balance Budget FY. 2026-2027 Board Approved July 16, 2026

Carryover Use of Fund Balance:

\$1,801,612.00 FY 2025-2026 Stadium Upgrades

\$ 383,436.00 FY 2025-2026 Purchase Service/Contract Services

\$ 64,685.00 FY 2024-2025 Carryover-Facilities Renovation, Network Equip., Dual Enroll.

\$2,249,733.00

FY. 2026-2027 General Fund Approved Budget + Board Approved Use of Fund Balance

\$39,546,836.00

GENERAL FUND BUDGET BY OBJECT CODE

REVENUE:					
			7/1/2026		
	LOCAL		\$ 9,701,438.00		
	FUND BALANCE-Board Approved 7.16.2026		\$ 1,499,000.00		
	STATE		\$ 8,002,029.00		
	STATE (NEW FORMULA)		\$ 17,867,635.00		
	TRANSFER		\$ 227,000.00		
	TOTAL REVENUES		\$ 37,297,102.00		
EXPENDITURES:					
			7/1/2026	8/31/2026	month: original
	EMPLOYEE SALARIES		\$ 19,992,731.00	\$ 19,925,713.14	\$ (67,017.86)
	EMPLOYEE FRINGE		\$ 10,487,384.00	\$ 10,456,785.13	\$ (30,598.87)
	PURCHASED SERVICES		\$ 4,472,258.00	\$ 5,004,564.10	\$ 532,306.10
	SUPPLIES AND MATERIALS		\$ 1,682,217.00	\$ 3,472,313.28	\$ 1,790,096.28
	EQUIPMENT		\$ 23,186.00	\$ 48,105.19	\$ 24,919.19
	OTHER OBJECTS		\$ 560,370.00	\$ 560,399.79	\$ 29.79
	TRANSFERS		\$ 78,956.00	\$ 78,955.55	\$ (0.45)
	TOTAL EXPENDITURES		\$ 37,297,102.00	\$ 39,546,836.18	\$ 2,249,734.18

FY 2026-2027

FLORENCE SCHOOL DISTRICT #3
GENERAL FUND BUDGET EXPENSE BY FUNCTION

CURRENT PERIOD: 08/01/2026 TO 08/31/2026

	<u>BUDGETED EXPENDITURE</u>	<u>CURRENT EXPENDITURE</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
111 KINDERGARTEN TOTALS:	1,190,642.64	89,036.87	89,254.20	0.00	1,101,388.44	93
112 PRIMARY (1-3) TOTALS:	3,095,103.48	211,923.44	214,284.11	180,264.92	2,700,554.45	87
113 ELEMENTARY (4-8) TOTALS:	6,675,559.09	467,333.08	468,577.21	207,600.00	5,999,381.88	90
114 HIGH SCHOOL TOTALS:	3,247,614.81	318,430.26	321,047.59	84,525.00	2,842,042.22	88
115 CAREER & TECH TOTALS:	823,416.76	65,079.19	65,079.19	1,577.93	756,759.64	92
118 MONTESSORI PROGRAM TOTALS:	133,667.00	0.00	0.00	0.00	133,667.00	100
121 EDUCABLE MENTAL HANDICAP TOTALS:	717,857.13	18,217.90	18,217.90	161,046.04	538,593.19	75
122 TRAINABLE MENTAL HANDICAP TOTALS:	1,001,316.56	71,628.83	71,628.83	0.00	929,687.73	93
123 ORTHOPEDICALLY HANDICAP TOTALS:	63,135.60	0.00	0.00	0.00	63,135.60	100
125 HEARING HANDICAPPED TOTALS:	87,000.00	6,266.00	6,266.00	53,734.00	27,000.00	31
126 SPEECH HANDICAPPED TOTALS:	238,350.80	7,954.24	7,954.24	0.00	230,396.56	97
127 LEARNING DISABILITIES TOTALS:	1,180,500.55	72,564.49	72,781.82	87,728.67	1,019,990.06	86
128 EMOTIONALLY HANDICAPPED TOTALS:	124,611.00	7,338.18	7,338.18	0.00	117,272.82	94
138 PRE-SCH HOMEBASE 3&4 YR TOTALS:	153,348.00	0.00	0.00	0.00	153,348.00	100
139 4-YR-OLD EARLY CHILDHOOD TOTALS:	115,593.00	8,319.30	8,319.30	0.00	107,273.70	93
141 GIFTED AND TALENTED TOTALS:	112,652.18	0.00	0.00	0.00	112,652.18	100
143 ADVANCED PLACEMENT TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
145 HOMEBOUND TOTALS:	45,246.00	0.00	0.00	0.00	45,246.00	100
147 FULL DAY 4K PROGRAMS TOTALS:	89,991.00	2,974.14	2,974.14	0.00	87,016.86	97
148 G&T-ARTISTIC TOTALS:	4,000.00	0.00	0.00	0.00	4,000.00	100
149 OTHER SPECIAL PROGRAMS TOTALS:	4,000.00	232.11	232.11	1,767.89	2,000.00	50
161 AUTISM TOTALS:	237,338.42	11,056.54	11,056.54	0.00	226,281.88	95
162 LIMITED ENGLISH PROFICIENCY TOTALS:	274,460.89	15,676.48	15,676.48	0.00	258,784.41	94
172 ELEMENTARY SUMMER SCHOOL TOTALS:	6,019.00	0.00	0.00	0.00	6,019.00	100
175 EXTENDED SCHOOL YEAR TOTALS:	50,463.00	0.00	0.00	0.00	50,463.00	100
181 AD ED BASIC TOTALS:	450.00	0.00	0.00	0.00	450.00	100
188 PARENTING/FAMILY LITERACY TOTALS:	18,504.45	555.50	1,111.00	0.00	17,393.45	94
190 TOTALS:	400.00	0.00	0.00	0.00	400.00	100
200 TOTALS:	8,686.00	0.00	0.00	0.00	8,686.00	100
211 ATTENDANCE/SOCIAL WORKERS TOTALS:	417,699.50	24,395.84	30,501.48	0.00	387,198.02	93
212 GUIDANCE PROGRAM TOTALS:	1,293,401.01	79,289.58	79,289.58	0.00	1,214,111.43	94
213 HEALTH PROGRAM TOTALS:	1,265,499.00	79,161.53	79,378.86	264.58	1,185,855.56	94
214 PSYCHOLOGICAL PROGRAMS TOTALS:	163,471.00	8,714.34	8,714.34	0.00	154,756.66	95

FLORENCE SCHOOL DISTRICT #3
GENERAL FUND BUDGET EXPENSE BY FUNCTION

CURRENT PERIOD: 08/01/2026 TO 08/31/2026

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
217 CAREER SPECIALIST SERVICE TOTALS:	47,979.00	388.62	388.62	0.00	47,590.38	99
221 IMP OF INST.-CURRIC. DEVE TOTALS:	1,294,695.91	105,856.34	182,286.48	13,377.47	1,099,031.96	85
222 LIBRARY AND MEDIA SERVICE TOTALS:	739,157.59	50,566.01	50,566.01	2,608.03	685,983.55	93
223 SUPERVISION OF SP PROGRAMS TOTALS:	159,892.00	17,201.96	34,621.25	1,253.72	124,017.03	78
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	29,098.50	0.00	0.00	729.10	28,369.40	97
231 BOARD OF EDUCATION TOTALS:	190,951.30	23,999.13	26,678.61	24,413.75	139,858.94	73
232 OFFICE OF SUPERINTENDENT TOTALS:	718,649.18	53,755.66	122,427.89	18,955.20	577,266.09	80
233 SCHOOL ADMINISTRATION TOTALS:	3,126,351.95	241,421.27	358,283.50	66,809.70	2,701,258.75	86
252 FISCAL SERVICES TOTALS:	769,027.26	48,360.89	78,164.26	162,811.46	528,051.54	69
253 FACILITIES RENOV/CONST. TOTALS:	12,479.39	2,400.00	2,400.00	0.00	10,079.39	81
254 OPER. AND MAINTENANCE TOTALS:	6,211,449.48	606,414.32	1,119,293.69	2,526,280.11	2,565,875.68	41
255 STUDENT TRANSPORTATION TOTALS:	779,321.30	55,859.47	66,350.00	3,989.00	708,982.30	91
256 FOOD SERVICE TOTALS:	545,440.00	25,222.50	28,540.79	0.00	516,899.21	95
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	277,337.86	4,590.10	6,801.77	198,080.00	72,456.09	26
262 ADMINISTRATION/PLANNING TOTALS:	1,200.00	0.00	0.00	0.00	1,200.00	100
263 INFORMATION SERVICES TOTALS:	65,638.02	5,220.10	9,999.00	0.00	55,639.02	85
264 STAFF SERVICES TOTALS:	452,689.52	66,091.03	92,494.98	20,539.74	339,654.80	75
266 TECHNOLOGY TOTALS:	615,733.33	46,515.63	173,308.56	18,681.78	423,742.99	69
271 PUPIL SERVICES TOTALS:	378,915.13	16,017.94	41,162.64	0.00	337,752.49	89
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	1,553.80	1,553.80	0.00	7,936.20	84
421 TOTALS:	465.55	0.00	0.00	0.00	465.55	100
426 TRANSFER TO PUPIL ACTIVIT TOTALS:	69,000.00	16,320.00	16,320.00	0.00	52,680.00	76
500 DEBT SERVICE TOTALS:	210,726.04	14,115.87	28,231.74	88,008.09	94,486.21	45
	<u>39,546,836.18</u>	<u>2,968,018.48</u>	<u>4,019,556.69</u>	<u>3,925,046.18</u>	<u>31,602,233.31</u>	<u>80</u>

FLORENCE SCHOOL DISTRICT #3
GENERAL FUND BUDGET REVENUE BY ACCOUNT
CURRENT PERIOD: 08/01/2026 TO 08/31/2026

<u>ACCOUNT</u>	<u>BUDGETED REVENUE</u>	<u>CURRENT REVENUE</u>	<u>YEAR TO DATE REVENUE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
100-001-110-0000-00 PROPERTY TAXES	6,928,719.00	-5,587.19	-8,897.02	0.00	6,937,616.02	100
100-001-110-0010-00 DELINQUENT TAXES	362,865.00	76,903.28	97,634.39	0.00	265,230.61	73
100-001-110-0020-00 VEHICLE TAXES	1,706,325.00	208,577.36	334,993.94	0.00	1,371,331.06	80
100-001-140-0000-00 PENALTIES AND INTEREST	11,740.00	-118.35	-117.00	0.00	11,857.00	101
100-001-190-0000-00 OTHER TAXES (WATERCRAFT)	56,877.00	10,420.51	21,591.30	0.00	35,285.70	62
100-001-280-0000-00 REVENUE IN LIEU OF TAXES	567,712.00	0.00	0.00	0.00	567,712.00	100
100-001-310-0000-00 STUDENT TUITION PAYMENTS	5,000.00	0.00	0.00	0.00	5,000.00	100
100-001-320-0000-00 TUITION PAYMENT FROM OTHER LEA's	15,000.00	326.82	4,060.95	0.00	10,939.05	73
100-001-510-0000-00 INTEREST ON INVESTMENTS	15,000.00	0.00	29,022.02	0.00	-14,022.02	-93
100-001-510-0020-00 INTEREST ON CHECKING	3,500.00	12,641.90	25,634.86	0.00	-22,134.86	-632
100-001-910-0000-00 RENTAL OF PROPERTY	3,000.00	105.00	105.00	0.00	2,895.00	97
100-001-910-0010-00 LEASE OF PROPERTY	0.00	5,681.47	7,065.67	0.00	-7,065.67	0
100-001-960-9925-00 FUND BALANCE USE 9925	64,685.19	0.00	0.00	0.00	64,685.19	100
100-001-960-9995-00 FUND BALANCE-PURCHASE SERVICES	383,436.34	0.00	0.00	0.00	383,436.34	100
100-001-960-9996-29 FUND BALANCE-STADIUM LCH	1,801,612.35	0.00	0.00	0.00	1,801,612.35	100
100-001-960-9999-00 USE OF FUND BALANCE	1,499,000.00	0.00	0.00	0.00	1,499,000.00	100
100-001-999-0000-00 MISCELLANEOUS REVENUE	20,000.00	3,113.76	8,261.58	0.00	11,738.42	59
100-001-999-0040-00 TRANSCRIPTS	5,700.00	283.67	304.67	0.00	5,395.33	95
100-003-103-0000-00 NEW EDUCATION FUNDING	0.00	1,191,365.78	2,382,731.56	0.00	-2,382,731.56	0
100-003-103-0010-00 LGIP - HEALTH INSURANCE	0.00	40,144.23	80,288.46	0.00	-80,288.46	0
100-003-131-0000-00 HANDICAPPED & TRANS.	0.00	0.00	859.61	0.00	-859.61	0
100-003-160-0000-00 SCHOOL BUS DRIVER SALARY	246,129.00	0.00	69,324.58	0.00	176,804.42	72
100-003-161-0000-00 EAA BUS DRIVER SALARY	0.00	0.00	1,427.56	0.00	-1,427.56	0
100-003-162-0000-00 TRANSPORTATION WORKERS COMPENSA'	12,353.00	0.00	14,432.54	0.00	-2,079.54	-17
100-003-181-0000-00 RETIREE INSURANCE	1,338,177.00	105,435.63	210,871.26	0.00	1,127,305.74	84
100-003-503-0000-00 STATE AID TO CLASSROOM	17,867,635.00	250,819.41	501,638.82	0.00	17,365,996.18	97
100-003-810-0000-00 PROPERTY TAX RELIEF	802,083.00	0.00	0.00	0.00	802,083.00	100
100-003-820-0000-00 HOMESTEAD TAX EXEMPTION	429,027.00	0.00	0.00	0.00	429,027.00	100
100-003-825-0000-00 PROP TAX RELIEF TIER 3 (1% TX)	3,620,995.00	0.00	304,933.50	0.00	3,316,061.50	92
100-003-830-0000-00 MERCHANT'S INVENTORY	94,239.00	0.00	0.00	0.00	94,239.00	100
100-003-840-0000-00 MANUFACTURER'S DEPRE.	836,418.00	932,239.59	932,239.59	0.00	-95,821.59	-11
100-003-840-0010-00 MFG PROPERTY VALUE REIMBURSEMENT	119,108.00	0.00	0.00	0.00	119,108.00	100
100-003-890-0000-00 OTHER STATE PROPERTY (MOTOR C)	35,000.00	16,029.29	28,840.52	0.00	6,159.48	18
100-003-993-0000-00 PEBA ON-BEHALF PAYMENTS	468,500.00	0.00	0.00	0.00	468,500.00	100
100-004-999-0000-00 REVENUE FROM FEDERAL SOURCES	227,000.00	0.00	0.00	0.00	227,000.00	100
	<u>39,546,835.88</u>	<u>2,848,382.16</u>	<u>5,047,248.36</u>	<u>0.00</u>	<u>34,499,587.52</u>	<u>87</u>