

FLORENCE COUNTY SCHOOL DISTRICT THREE

October 2026 Board Meeting Finance Updates

Dr. Shawn Suber
Superintendent

Hope Gibson, CSBO
Director of Finance

October 22, 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.*

SEPTEMBER 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:

\$ 1,499,0000.00 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	9/30/2026	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
SEPTEMBER GENERAL FUND BUDGET EXPENSE BY FUNCTION

CURRENT PERIOD: 09/01/2026 TO 09/30/2026

IDEAL REMAINING PERCENT: 75 %

	<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	89,364.50	178,618.70	0.00	1,012,023.94	85
112 PRIMARY (1-3) TOTALS:	3,095,903.48	249,566.10	463,850.21	153,608.58	2,478,444.69	80
113 ELEMENTARY (4-8) TOTALS:	6,639,759.09	464,328.81	930,949.89	201,375.00	5,507,434.20	83
114 HIGH SCHOOL TOTALS:	3,247,614.81	286,506.85	603,303.42	77,980.00	2,566,331.39	79
115 CAREER & TECH TOTALS:	823,416.76	65,524.31	130,603.50	863.87	691,949.39	84
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	39,428.07	57,645.97	131,312.50	528,898.66	74
122 TRAINABLE MENTAL HANDICAP TOTALS:	1,001,316.56	69,098.75	140,727.58	0.00	860,588.98	86
123 ORTHOPEDICALLY HANDICAP TOTALS:	63,135.60	0.00	0.00	0.00	63,135.60	100
125 HEARING HANDICAPPED TOTALS:	87,000.00	19,047.00	25,313.00	34,687.00	27,000.00	31
126 SPEECH HANDICAPPED TOTALS:	238,350.80	11,612.48	19,566.72	0.00	218,784.08	92
127 LEARNING DISABILITIES TOTALS:	1,180,500.55	72,749.34	143,033.08	74,679.97	962,787.50	82
128 EMOTIONALLY HANDICAPPED TOTALS:	124,611.00	7,338.18	14,676.36	0.00	109,934.64	88
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	8,320.30	16,639.60	0.00	98,953.40	86
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	80.00	80.00	0.00	45,166.00	100
147 FULL DAY 4K PROGRAMS TOTALS:	89,991.00	2,977.10	5,951.24	0.00	84,039.76	93
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	232.98	465.09	1,534.91	2,000.00	50
161 AUTISM TOTALS:	237,338.42	11,056.54	22,113.08	0.00	215,225.34	91
162 LIMITED ENGLISH PROFICIENCY TOTALS:	274,460.89	15,677.38	31,353.86	0.00	243,107.03	89
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	1,666.50	0.00	16,837.95	91
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:	452,699.50	24,699.01	55,200.49	0.00	397,499.01	88
212 GUIDANCE PROGRAM TOTALS:	1,293,401.01	78,747.03	158,036.61	50.00	1,135,314.40	88
213 HEALTH PROGRAM TOTALS:	1,265,499.00	71,256.04	148,255.19	584.62	1,116,659.19	88
214 PSYCHOLOGICAL PROGRAMS TOTALS:	163,471.00	8,714.34	17,428.68	0.00	146,042.32	89

FY 2026-2027

FLORENCE SCHOOL DISTRICT #3
 SEPTEMBER GENERAL FUND BUDGET EXPENSE BY FUNCTION

CURRENT PERIOD: 09/01/2026 TO 09/30/2026

IDEAL REMAINING PERCENT: 75 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
217 CAREER SPECIALIST SERVICE TOTALS:	47,979.00	388.62	777.24	0.00	47,201.76	98
221 IMP OF INST.-CURRIC. DEVE TOTALS:	1,294,695.91	75,771.17	257,857.65	9,977.88	1,026,860.38	79
222 LIBRARY AND MEDIA SERVICE TOTALS:	739,157.59	52,529.44	103,095.45	2,629.31	633,432.83	86
223 SUPERVISION OF SP PROGRAMS TOTALS:	159,892.00	19,278.00	53,899.25	5,177.68	100,815.07	63
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	29,098.50	237.35	237.35	842.85	28,018.30	96
231 BOARD OF EDUCATION TOTALS:	190,951.30	14,098.81	40,777.42	20,727.95	129,445.93	68
232 OFFICE OF SUPERINTENDENT TOTALS:	718,649.18	51,556.31	173,984.20	18,551.95	526,113.03	73
233 SCHOOL ADMINISTRATION TOTALS:	3,126,351.95	235,647.26	593,930.76	57,414.95	2,475,006.24	79
252 FISCAL SERVICES TOTALS:	769,027.26	46,245.03	124,409.29	149,057.24	495,560.73	64
253 FACILITIES RENOV/CONST. TOTALS:	12,479.39	0.00	2,400.00	0.00	10,079.39	81
254 OPER. AND MAINTENANCE TOTALS:	6,211,449.48	729,962.09	1,849,255.78	1,866,021.21	2,496,172.49	40
255 STUDENT TRANSPORTATION TOTALS:	779,321.30	75,784.69	142,134.69	3,798.01	633,388.60	81
256 FOOD SERVICE TOTALS:	545,440.00	29,584.46	58,125.25	0.00	487,314.75	89
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	277,337.86	31,342.24	38,144.01	175,847.27	63,346.58	23
262 ADMINISTRATION/PLANNING TOTALS:	1,200.00	0.00	0.00	0.00	1,200.00	100
263 INFORMATION SERVICES TOTALS:	65,638.02	4,869.04	14,868.04	335.87	50,434.11	77
264 STAFF SERVICES TOTALS:	452,689.52	28,355.43	120,850.41	20,639.42	311,199.69	69
266 TECHNOLOGY TOTALS:	615,733.33	30,972.15	204,280.71	21,879.04	389,573.58	63
271 PUPIL SERVICES TOTALS:	378,915.13	16,155.72	57,318.36	0.00	321,596.77	85
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	0.00	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	0.00	16,320.00	0.00	52,680.00	76
500 DEBT SERVICE TOTALS:	210,726.04	14,115.87	42,347.61	73,892.22	94,486.21	45
	<u>39,546,836.18</u>	<u>3,053,774.29</u>	<u>7,062,046.04</u>	<u>3,103,469.30</u>	<u>29,381,320.84</u>	<u>74</u>

FLORENCE SCHOOL DISTRICT #3
 FY 2026-2027 SEPTEMBER GENERAL FUND BUDGET REVENUE BY ACCOUNT

CURRENT PERIOD: 09/01/2026 TO 09/30/2026

IDEAL REMAINING PERCENT: 75 %

ACCOUNT	BUDGETED REVENUE	CURRENT REVENUE	YEAR TO DATE REVENUE	ENCUMBRANCE	REMAINING BALANCE	PCT
100-001-110-0000-00 PROPERTY TAXES	6,928,719.00	-4,743.44	-13,640.46	0.00	6,942,359.46	100
100-001-110-0010-00 DELINQUENT TAXES	362,865.00	42,033.95	139,668.34	0.00	223,196.66	62
100-001-110-0020-00 VEHICLE TAXES	1,706,325.00	227,274.47	562,268.41	0.00	1,144,056.59	67
100-001-140-0000-00 PENALTIES AND INTEREST	11,740.00	3.32	-113.68	0.00	11,853.68	101
100-001-190-0000-00 OTHER TAXES (WATERCRAFT)	56,877.00	8,429.50	30,020.80	0.00	26,856.20	47
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	0.00	4,060.95	0.00	10,939.05	73
100-001-510-0000-00 INTEREST ON INVESTMENTS	15,000.00	28,897.87	83,930.36	0.00	-68,930.36	-460
100-001-510-0020-00 INTEREST ON CHECKING	3,500.00	12,850.31	38,485.17	0.00	-34,985.17	-1,000
100-001-910-0000-00 RENTAL OF PROPERTY	3,000.00	938.00	1,043.00	0.00	1,957.00	65
100-001-910-0010-00 LEASE OF PROPERTY	0.00	6,160.60	13,226.27	0.00	-13,226.27	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	2,802.72	10,308.14	0.00	9,691.86	48
100-001-999-0040-00 TRANSCRIPTS	5,700.00	145.18	449.85	0.00	5,250.15	92
100-003-103-0000-00 NEW EDUCATION FUNDING	0.00	1,263,501.07	3,646,232.63	0.00	-3,646,232.63	0
100-003-103-0010-00 LGIP - HEALTH INSURANCE	0.00	-80,288.46	0.00	0.00	0.00	0
100-003-160-0000-00 SCHOOL BUS DRIVER SALARY	246,129.00	0.00	0.00	0.00	246,129.00	100
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	316,306.89	0.00	1,021,870.11	76
100-003-503-0000-00 STATE AID TO CLASSROOM	17,867,635.00	238,270.16	739,908.98	0.00	17,127,726.02	96
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	0.00	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	0.00	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
100-005-280-0201-00 TRANSFER- INDIRECT COST (F 201)	0.00	645.01	645.01	0.00	-645.01	0
100-005-280-0210-00 TRANSFER- INDIRECT COST (F 210)	0.00	43.87	43.87	0.00	-43.87	0
100-005-280-0264-00 TRANSFER- INDIRECT COST (F 264)	0.00	957.36	957.36	0.00	-957.36	0
100-005-280-0267-00 TRANSFER-INDIRECT COST (F 267)	0.00	1,153.17	1,153.17	0.00	-1,153.17	0
	<u>39,546,835.88</u>	<u>1,854,510.29</u>	<u>6,855,401.21</u>	<u>0.00</u>	<u>32,691,434.67</u>	<u>83</u>