

*Diocese of Charleston School Operating Budget Template*

School  
Fiscal Year

Summerville Catholic School  
2024-2025

Enrollment (FY25)

Classification	# of Students
Parishioner/Catholic	223
Non-Parishioner	5
Non-Catholic	37
<b>Total</b>	<b>265</b>

Revenue (FY25)

Revenue Category	Amount
Total Differentials/Discounts	\$ (441,142.27)
Total Income Reductions	\$ (456,947.73)
NET Tuition and Fees	\$ 1,626,190.03
<b>Total School Support from Parish</b>	<b>\$ 185,000.00</b>
Total from BAA/B&I	\$ 30,000.00
Total Gifts from Donors	\$ -
<b>Total Fundraising Events &amp; Drives</b>	<b>\$ 242,000.00</b>
Total Income from Investments	\$ 10,000.00
Other Income	\$ 139,700.00
<b>Total</b>	<b>\$ 2,232,890.03</b>

Expenditures (FY25)

Expenditure Category	Amount
Total Administrative Salaries and Benefits	\$ 262,169.87
Total Instructional Salaries and Benefits	\$ 1,143,685.49
Other Salaries and Benefits	\$ 120,292.38
Total Salaries and Benefits	\$ 1,526,147.74
Total Operational Expenditures	\$ 697,742.29
Other Expenditures	\$ 9,000.00
Total Expenditures	\$ 2,232,890.03

<b>SURPLUS/DEFICIT</b>	<b>\$ 0.00</b>
<b>% of Operating Expenses</b>	<b>0%</b>

<b>Instructional Staffing Ratio</b>	<b>1:8</b>
<b>Cost to Educate Per Pupil</b>	<b>\$ 8,426.00</b>
<b>Salaries and Benefits Per Pupil</b>	<b>\$ 5,759.05</b>
<b>Net Tuition and Fees Revenue Per Pupil</b>	<b>\$ 6,136.57</b>

**DO NOT CHANGE, ADD COLUMNS, ADD ROWS OR ENTER DATA ON THIS PAGE!!!**

Benchmarking

Salaries and Benefits vs Tuition and Fees	93.85%
S&B % of Total Operational Expenditures	68%
Negotiated Reduction vs All Reductions	0.000%
Fundraising/Dev/Subsidy to Break Even	\$ (928,447.74)
Fundraising/Dev/Subsidy for 5% surplus	\$ (893,560.63)
% of Total Expenditures from Parish Support	8.3%
% of Total Expenditures from Fundraising	10.8%
Fundraising of total Revenue	11%

Cost to Educate							
	Group 1	Group 2	Group 3	Group 4	Group 5	Total Students	
Reported Enrollment Parishioner/Catholic	81	90	36	16	0	223	\$ 8,426.00
Published Parishioner/Catholic Rate	6,673.00	6,339.00	6,004.66	5,837.50		6,213.54	
	540,513.00	570,510.00	216,167.76	93,400.00	-	1,385,619.42	
	141,993.01	187,830.01	87,168.24	41,416.00	-		\$ (458,407.26)
Reported Enrollment Non-Parishioner	5					5	
Published Non Parishioner Rate	7,904.00			7,492.50		7,698.25	
	39,520.00	-	-	-	-	38,491.25	
	2,610.00	-	-	-	-		\$ (2,610.00)
Reported Enrollment Non-Catholic	25	12				37	
Published Non Catholic	9,113.00	8,651.00				8,882.00	
	227,825.00	103,812.00	-	-	-	328,634.00	
	(17,175.00)	(2,700.00)	-	-	-		\$ 19,875.00

Enter the number of students budgeted for each group (in cells B4-F4)  
Enter the "PUBLISHED" tuition rate(s) (in cells B5-F5)

Enter the number of students budgeted for each group (in cells B9-F9)  
Enter the "PUBLISHED" tuition rate(s) (in cells B10-F10)

Enter the number of students budgeted for each group (in cells B14-F14)  
Enter the "PUBLISHED" tuition rate(s) (in cells B15-F15)

NOTE: Groups are used if you have different rates for grades or types of students (ie: you charge a rate for half day 4K, higher rate for middle school children, etc)

Account Number	Revenue Accounts	FY25 Budget	FY24 Projected	FY23 Actual
<b>Cost to Educate and Published Differential</b>				
412010	Cost to Educate	\$ 2,232,890.03		
412405	Published Differential - Parishioner	\$ (458,407.26)		
412410	Published Differential - Non-Parishioner, Catholic	\$ (2,610.00)		
412415	Published Differential - Non-Catholic	\$ 19,875.00		
412420	Published Differential - Other Status			
412505	Published Discounts			
<b>Tuition &amp; Fees</b>				
414004	Tuition-Extended Care	\$ 80,000.00		
414005	Tuition-Prior Year			
414007	Registration Fee-Current Year	\$ 48,190.00		
414008	Student Accident Insurance Fee			
414009	Book Fee	\$ 142,750.00		
414010	Tuition - Scholarship/Donation from Outside Sources			
414011	Tuition Insurance Fees			
414013	Other Fees	\$ 20,450.00		
<b>Income Reduction Accounts (REDUCTION ACCTS ENTER AS NEGATIVE)</b>				
434010	Tuition Scholarships/Donations from Outside Sources	\$ (35,700.00)		
434011	Diocesan Tuition Assistance Reduction Grants			
434012	Tuition Applied from School Support from Parish			
434014	Tuition Reduction	\$ (421,247.73)		
434016	Tuition Refunds			
434017	Tuition Unrecoverable			
<b>Subsidies</b>				
454018	School Support from Parish	\$ 185,000.00		
454201	Bishops Annual Appeal (BAA)	\$ 30,000.00		
454203	Black and Indian Home Missions			
<b>Fund Raising and Development</b>				
474206	Gifts/Donations/Bequests - Unrestricted			
474211	Gifts/Donations/Bequests - Restricted			
474230	Parents' Organizations	\$ 1,000.00		
474231	Student Fund Raising (Net)			
474232	Special Fund Raising Events (Net)			
474270	School Development	\$ 241,000.00		
474414	Income from Endowments	\$ 10,000.00		
474505	Realized Gain (Loss) on Sale of Investments			
474605	Unrealized Gain (Loss) on Investments			
<b>All Other Operating Revenue</b>				
<b>Other Revenue</b>				
494214	Grants	\$ 45,700.00		
494401	Insurance Settlements			
494601	Rental of Facilities			
494650	Miscellaneous Income			
494671	Interest Income			
<b>Student Activities-Non Athletic</b>				
514675	Student Activity Income			
<b>Student Activities - Athletic</b>				
534211	Athletic Donations	\$ 90,000.00		
534690	Gate Receipts			
534691	Athletic Insurance Fee			
534692	Athletic Concessions Income (Net)			
<b>Student Services</b>				
554695	Bookstore (Net)			
554696	Food Service (Net)	\$ 4,000.00		
554697	Vending Machines (Net)			
<b>Federal School Nutrition Program</b>				
555010	Sales-Meals, Cafeteria			

555020	Federal School Nutrition Program Reimbursement-Cafeteria				
555080	Donations/Grants-Cafeteria				
555090	Interest-Cafeteria				
Total		\$	2,232,890.03	\$	-

Account Number	Expenditure Account	FY25 Budgeted	FY24 Projected	FY23 Actual
<b>Salaries</b>				
616004	Administrative Salaries	\$ 78,577.20		
616006	Clerical Salaries	\$ 154,266.32		
616101	Social Security Taxes, Employer Share - Administration	\$ 17,812.53		
616102	Life and Disability Insurance - Administration	\$ 1,914.12		
616106	Retirement - Administration	\$ 3,928.86		
616111	Health Insurance - Administration	\$ 5,670.84		
616837	Residential Expenditures			
<b>Other Administration Expenditures</b>				
636205	Professional Services			
636209	Computer Consulting			
636212	Advertising and Publicity	\$ 15,000.00		
636221	Administrative Staff Development Expenditures	\$ 1,000.00		
636302	Supplies	\$ 20,000.00		
636304	Printing & Stationery	\$ 5,000.00		
636305	Postage	\$ 2,000.00		
636350	Miscellaneous Administrative Expenditures	\$ 7,000.00		
636404	Dues, Memberships and Subscriptions	\$ 25,000.00		
636405	Conference and Travel			
636560	Diocesan Student Fees	\$ 12,985.00		
636575	Student Accident Insurance	\$ 5,565.00		
636605	Telephone	\$ 2,700.00		
636701	Administrative Equipment and Furnishings	\$ 4,000.00		
636703	Administrative Equipment Repairs & Maintenance			
<b>Instructional</b>				
<b>Salaries</b>				
656004	Instructional Salaries-Contracted	\$ 873,271.31		
656008	Substitute Salaries	\$ 16,000.00		
656009	Non Contracted Instructional Salaries	\$ 103,245.21		
656101	Social Security Taxes, Employer Share - Instructional	\$ 75,927.51		
656102	Life and Disability Insurance - Instructional	\$ 9,501.46		
656106	Retirement - Instructional	\$ 25,801.51		
656111	Health Insurance - Instructional	\$ 55,938.48		
<b>Other Instructional Expenditures</b>				
676221	Instructional Staff Development Expenditures	\$ 1,500.00		
676306	Copier	\$ 22,000.00		
676312	Testing	\$ 3,000.00		
676320	Departmental Expenditures	\$ 7,000.00		
676330	Instructional Supplies	\$ 25,000.00		
676331	Instructional Materials	\$ 4,000.00		
676332	Textbooks	\$ 10,000.00		
676333	Textbooks, Consumable	\$ 60,000.00		
676350	Miscellaneous Instructional Expenditures			
676405	Faculty Travel, Conferences, Conventions			
676701	General Instructional Equipment & Furnishings	\$ 25,496.30		
<b>Library/Media</b>				
696303	Books and Periodicals	\$ 3,000.00		
696308	Technology Services/Supplies	\$ 25,000.00		
696350	Miscellaneous Library/Media Expenditures			
696701	Minor Technology Equipment	\$ 1,000.00		
<b>Operation and Maintenance of Plant</b>				
<b>Salaries</b>				
716004	Maintenance/Janitorial Salaries	\$ 37,293.57		
716101	Social Security Taxes, Employer Share - Maintenance	\$ 2,852.96		
716102	Life and Disability Insurance - Maintenance	\$ 319.02		
716106	Retirement - Maintenance	\$ 1,567.24		
716111	Health Insurance - Maintenance	\$ -		
<b>General Expenditures</b>				
736350	Miscellaneous Facility Operation Expenditures			
736701	Facility Equipment	\$ 10,000.00		
736802	Utilities	\$ 42,400.00		
736803	General Repairs and Maintenance	\$ 27,683.07		
736804	Contracted Services/Janitorial Services	\$ 116,580.00		
736811	Facility and Maintenance Supplies	\$ 30,000.00		
736824	Property Insurance	\$ 34,663.32		
746103	Workers' Compensation	\$ 7,389.60		
746502	Vehicles			
746505	Automobile Insurance			
<b>Student Activities-Non Athletic</b>				
756004	Extracurricular Salaries	\$ 24,800.00		
756101	Social Security Taxes, Employer Share - Extracurricular	\$ 1,897.20		
756102	Life and Disability Insurance - Extracurricular	\$ 246.48		
756106	Retirement - Extracurricular	\$ -		
756111	Health Insurance - Extracurricular	\$ -		
756240	Student Activities Expenditures	\$ 15,780.00		
<b>Student Activities- Athletic</b>				
776004	Salaries - Coaches	\$ -		
776101	Social Security Taxes, Employer Share - Coaches	\$ -		
776102	Life and Disability Insurance - Coaches	\$ -		
776106	Retirement - Coaches	\$ -		
776111	Health Insurance - Coaches	\$ -		

# of students	Rate per Student
265	49
265	21

775205	Contracted Services-Athletic				
776350	Athletic Expenditures	\$	92,000.00		
<b>Student Services</b>					
796530	Pupil Transportation (Net)				
<b>Federal School Nutrition Program</b>					
781004	Salaries-Cafeteria	\$	-		
781101	Social Security Taxes, Employer Share-Cafeteria	\$	-		
781102	Life and Disability Insurance-Cafeteria	\$	-		
781106	Retirement-Cafeteria	\$	-		
781111	Health Insurance-Cafeteria	\$	-		
781320	Supplies-Cafeteria				
781350	Other Expenditures-Cafeteria				
781422	Food and Beverage-Cafeteria				
781701	Equipment-Cafeteria				
781702	Utilities-Cafeteria				
781703	Repairs and Maintenance-Cafeteria				
<b>Extended Day Care Services</b>					
816004	Salaries - Extended Day Care	\$	47,669.22		
816101	Social Security Taxes, Employer Share - Extended Day Care	\$	3,646.70		
816102	Life and Disability Insurance - Extended Day Care	\$	-		
816106	Retirement - Extended Day Care	\$	-		
816111	Health Insurance - Extended Day Care	\$	-		
816320	Supplies - Extended Day Care	\$	10,000.00		
816350	Other Expenditures Extended Day Care	\$	2,000.00		
816422	Food & Beverages	\$	6,000.00		
<b>Non Operating School Expenditures</b>					
<b>Debt Service</b>					
839001	Interest Payments - All Sources	\$	9,000.00		
<b>Capital Outlays</b>					
859310	Capital Expense Paid to Parish	\$	-		
Total		\$	2,232,890.03	\$	-