School Building Authority of West Virginia
Year to Date Budget to Actual Spending FY2025
July 1, 2024 - May 31, 2025
Meeting Date 6/22/25

SCHOOL BUILDING AUTHORITY GENERAL REVENUE FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
0318	45300	0404	3270	FUND TRANSFERS	$ 24,000,000.00	$ -	$ -	$ 18,000,000.00	$ 6,000,000.00	$ 18,000,000.00	$ 6,000,000.00
			Total Fund:		**$ 24,000,000.00**	**$ -**	**$ -**	**$ 18,000,000.00**	**$ 6,000,000.00**	**$ 18,000,000.00**	**$ 6,000,000.00**

SCHOOL BUILDING AUTHORITY LOTTERY TRANSFER FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3513	30999	0403	3270	FUND TRANSFERS	$ -	$ -	$ -	$ 1,326,529.65	$ (1,326,529.65)	$ 1,326,529.65	$ (1,326,529.65)
3514	31000	0404	3288	DEBT SERV (BONDED-PRIN)	$ 16,550,000.00	$ -	$ -	$ 13,595,310.60	$ 2,954,689.40	$ 13,595,310.60	$ 2,954,689.40
3514	31000	0404	3289	DEBT SERV (BONDED-INT)	$ 2,398,000.00	$ -	$ -	$ 2,721,918.80	$ (323,918.80)	$ 2,721,918.80	$ (323,918.80)
3514	70000	0404	3270	FUND TRANSFERS	$ 52,000.00	$ -	$ -	$ -	$ 52,000.00	$ -	$ 52,000.00
			Total Fund:		***$ 19,000,000.00***	***$ -***	***$ -***	***$ 17,643,759.05***	***$ 1,356,240.95***	***$ 17,643,759.05***	***$ 1,356,240.95***

FLOOD DISASTER JUNE 2016-KANAWHA COUNTY

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3553	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	$ 102,000,000.00	$ 10,018,647.93	$ -	$ 3,994,432.00	$ 87,986,920.07	$ 3,994,432.00	$ 98,005,568.00
			Total Fund:		***$ 102,000,000.00***	***$ 10,018,647.93***	***$ -***	***$ 3,994,432.00***	***$ 87,986,920.07***	***$ 3,994,432.00***	***$ 98,005,568.00***

FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3554	09900	0404	3270	FUND TRANSFERS	$ -	$ -	$ -	$ 6,159.54	$ (6,159.54)	$ 6,159.54	$ (6,159.54)
3554	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	$ 176,000,000.00	$ 97,104,958.19	$ -	$ 36,107,219.91	$ 42,787,821.90	$ 36,107,219.91	$ 139,892,780.09
			Total Fund:		***$ 176,000,000.00***	***$ 97,104,958.19***	***$ -***	***$ 36,113,379.45***	***$ 42,781,662.36***	***$ 36,113,379.45***	***$ 139,886,620.55***

SCHOOL CONSTRUCTION FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3952	22401	0404	3256	GRANTS	$ 5,000,000.00	$ -	$ -	$ -	$ 5,000,000.00	$ -	$ 5,000,000.00
3952	24000	0404	3256	GRANTS	$ 152,345,818.00	$ 57,004,216.01	$ -	$ 74,869,934.30	$ 20,471,667.69	$ 74,869,934.30	$ 77,475,883.70
3952	70000	0404	3270	FUND TRANSFERS	$ 1,516,472.00	$ -	$ -	$ 1,516,472.00	$ -	$ 1,516,472.00	$ -
			Total Fund:		***$ 158,862,290.00***	***$ 57,004,216.01***	***$ -***	***$ 76,386,406.30***	***$ 25,471,667.69***	***$ 76,386,406.30***	***$ 82,475,883.70***

SCHOOL BUILDING AUTHORITY FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	00100	0404	1200	PERS SERV PERM POS	$ 1,119,770.00	$ -	$ -	$ 811,362.44	$ 308,407.56	$ 811,362.44	$ 308,407.56
3959	00100	0404	1201	PERS SERV TEMP POS	$ 2,000.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00
3959	00100	0404	1202	PAYROLL REIMBURSEMENT	$ (153,650.00)	$ -	$ -	$ (29,579.84)	$ (124,070.16)	$ (29,579.84)	$ (124,070.16)
3959	00100	0404	1206	ANNUAL INCREMENT	$ 10,000.00	$ -	$ -	$ 8,220.00	$ 1,780.00	$ 8,220.00	$ 1,780.00
3959	00100	0404	2200	PEIA FEES	$ 650.00	$ -	$ -	$ -	$ 650.00	$ -	$ 650.00
3959	00100	0404	2202	SOCIAL SECURITY MATCHING	$ 82,565.00	$ -	$ -	$ 59,662.96	$ 22,902.04	$ 59,662.96	$ 22,902.04
3959	00100	0404	2203	PUBLIC EMPLOYEES INS	$ 93,804.00	$ -	$ -	$ 84,841.02	$ 8,962.98	$ 84,841.02	$ 8,962.98
3959	00100	0404	2205	WORKERS COMPENSATION	$ 4,000.00	$ -	$ -	$ 4,647.00	$ (647.00)	$ 4,647.00	$ (647.00)
3959	00100	0404	2207	PENSION AND RETIREMENT	$ 49,988.00	$ -	$ -	$ 48,037.40	$ 1,950.60	$ 48,037.40	$ 1,950.60
3959	00100	0404	2208	WV OPEB CONTRIBUTION	$ -	$ -	$ -	$ 2,992.00	$ (2,992.00)	$ 2,992.00	$ (2,992.00)
			Subtotal Personal Services:		***$ 1,209,127.00***	***$ -***	***$ -***	***$ 990,182.98***	***$ 218,944.02***	***$ 990,182.98***	***$ 218,944.02***

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	06400	0404	6100	OFFICE REPAIRS	$ 400.00	$ -	$ -	$ -	$ 400.00	$ -	$ 400.00
3959	06400	0404	6101	COMMUNICAITON EQUIPMENT	$ 500.00	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00
3959	06400	0404	6103	BLDNG/HSEHLD EQUIP REPAIR	$ 2,000.00	$ -	$ -	$ 8,190.00	$ (6,190.00)	$ 8,190.00	$ (6,190.00)
3959	06400	0404	6104	ROUTINE MAINT OF BLDGS	$ 5,650.00	$ -	$ -	$ -	$ 5,650.00	$ -	$ 5,650.00
3959	06400	0404	6105	VEHICLE REPAIRS	$ 500.00	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00
3959	06400	0404	6106	ROUTINE MAINT OF GROUNDS	$ 4,100.00	$ -	$ -	$ -	$ 4,100.00	$ -	$ 4,100.00
3959	07000	0404	5200	OFFICE EQUIPMENT-ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3959	07000	0404	5204	HOUSEHOLD EQUIP & FURNG	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3959	07000	0404	5210	COMPUTER EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3959	13000	0404	3200	OFFICE EXPENSES	$ 7,725.00	$ 62.16	$ -	$ 3,329.54	$ 4,333.30	$ 3,329.54	$ 4,395.46
3959	13000	0404	3201	PRINTING AND BINDING	$ 500.00	$ -	$ -	$ 86.52	$ 413.48	$ 86.52	$ 413.48
3959	13000	0404	3202	RENT EXP (REAL PROP) BLDG	$ 100.00	$ -	$ -	$ -	$ 100.00	$ -	$ 100.00
3959	13000	0404	3203	UTILITIES	$ 2,000.00	$ -	$ -	$ 1,248.09	$ 751.91	$ 1,248.09	$ 751.91
3959	13000	0404	3204	TELECOMMUNICATIONS	$ 5,000.00	$ -	$ -	$ 3,179.08	$ 1,820.92	$ 3,179.08	$ 1,820.92
3959	13000	0404	3205	INTERNET SERVICE	$ 8,000.00	$ -	$ 625.00	$ 6,250.00	$ 1,125.00	$ 6,875.00	$ 1,750.00
3959	13000	0404	3206	CONTRACTUAL SERVICES	$ 17,600.00	$ 4,327.99	$ 2,514.00	$ 40,703.64	$ (29,945.63)	$ 43,217.64	$ (23,103.64)
3959	13000	0404	3207	PROFESSIONAL SERVICES	$ 68,611.00	$ -	$ -	$ 53,194.67	$ 15,416.33	$ 53,194.67	$ 15,416.33
3959	13000	0404	3211	TRAVEL EMPLOYEE	$ 60,000.00	$ 17.00	$ -	$ 19,424.76	$ 40,558.24	$ 19,424.76	$ 40,575.24
3959	13000	0404	3212	TRAVEL NON EMPLOYEE	$ 5,000.00	$ -	$ -	$ 3,436.29	$ 1,563.71	$ 3,436.29	$ 1,563.71
Fund	**Approp**	**Dept**	**Obj**		**Current Budget**	**Encumbered**	**Accrued Exp**	**Cash Exp**	**Uncommitted**	**Actual Exp**	**Unexp Cash**
3959	13000	0404	3213	COMPUTER SERVICES INTERNAL	$ 24,400.00	$ -	$ -	$ 26,031.10	$ (1,631.10)	$ 26,031.10	$ (1,631.10)
3959	13000	0404	3214	COMPUTER SERVICES EXTERNAL	$ 1,000.00	$ 80.00	$ -	$ 1,466.68	$ (546.68)	$ 1,466.68	$ (466.68)
3959	13000	0404	3216	VEHICLE RENTAL	$ 6,000.00	$ -	$ -	$ 658.55	$ 5,341.45	$ 658.55	$ 5,341.45
3959	13000	0404	3217	RENTAL (MACHINE & MISC)	$ 3,500.00	$ 635.21	$ -	$ 2,351.80	$ 512.99	$ 2,351.80	$ 1,148.20
3959	13000	0404	3218	ASSOC DUES & PROF MEMBERS	$ 5,800.00	$ -	$ -	$ 1,090.00	$ 4,710.00	$ 1,090.00	$ 4,710.00
3959	13000	0404	3219	FIRE/AUTO/BOND/ & OTHR IN	$ 12,964.00	$ -	$ -	$ 17,640.00	$ (4,676.00)	$ 17,640.00	$ (4,676.00)
3959	13000	0404	3220	FOOD PRODUCTS	$ 50.00	$ 48.70	$ -	$ 87.66	$ (86.36)	$ 87.66	$ (37.66)
3959	13000	0404	3221	SUPPLIES-CLOTHING	$ 500.00	$ -	$ -	$ 130.50	$ 369.50	$ 130.50	$ 369.50
3959	13000	0404	3222	SUPPLIES- HOUSEHOLD	$ 3,000.00	$ -	$ -	$ 1,498.37	$ 1,501.63	$ 1,498.37	$ 1,501.63
3959	13000	0404	3224	ADVERTISING & PROMOTIONAL	$ 100.00	$ -	$ -	$ -	$ 100.00	$ -	$ 100.00
3959	13000	0404	3225	VEHICLE OPERATING EXP	$ 1,500.00	$ -	$ 17.00	$ 2,485.61	$ (1,002.61)	$ 2,502.61	$ (985.61)
3959	13000	0404	3229	ROUTINE MAINT CONTRACTS	$ 1,300.00	$ 299.00	$ -	$ 1,883.00	$ (882.00)	$ 1,883.00	$ (583.00)
3959	13000	0404	3232	CELLULAR CHARGES	$ 6,100.00	$ 690.41	$ 283.74	$ 2,398.82	$ 2,727.03	$ 2,682.56	$ 3,701.18
3959	13000	0404	3233	HOSPITALITY	$ 3,000.00	$ -	$ -	$ 3,088.77	$ (88.77)	$ 3,088.77	$ (88.77)
3959	13000	0404	3235	ENERGY EXP MTR VEH/AIR.	$ 2,300.00	$ -	$ -	$ 3,841.19	$ (1,541.19)	$ 3,841.19	$ (1,541.19)
3959	13000	0404	3238	ENERGY EXPENSE UTILITIES	$ 7,000.00	$ -	$ -	$ 6,094.39	$ 905.61	$ 6,094.39	$ 905.61
3959	13000	0404	3241	MISCELLANEOUS	$ 1,500.00	$ -	$ -	$ 1,220.96	$ 279.04	$ 1,220.96	$ 279.04
3959	13000	0404	3242	TRAINING & DEV - IN STATE	$ 1,000.00	$ -	$ -	$ 1,741.00	$ (741.00)	$ 1,741.00	$ (741.00)
3959	13000	0404	3243	TRAINING & DEV -OUT OF STATE	$ -	$ -	$ -	$ 165.00	$ (165.00)	$ 165.00	$ (165.00)
3959	13000	0404	3244	POSTAL	$ 700.00	$ -	$ -	$ 2,726.86	$ (2,026.86)	$ 2,726.86	$ (2,026.86)
3959	13000	0404	3245	FREIGHT	$ 100.00	$ -	$ -	$ 50.00	$ 50.00	$ 50.00	$ 50.00
3959	13000	0404	3246	SUPPLIES-COMPUTER	$ 100.00	$ 35.00	$ -	$ 67.17	$ (2.17)	$ 67.17	$ 32.83
3959	13000	0404	3247	SOFTWARE LICENSES	$ -	$ -	$ -	$ 99.99	$ (99.99)	$ 99.99	$ (99.99)
3959	13000	0404	3248	COMPUTER EQUIPMENT	$ 1,500.00	$ -	$ -	$ 9,660.00	$ (8,160.00)	$ 9,660.00	$ (8,160.00)
3959	13000	0404	3249	OFFICE EQUIPMENT-CURRENT EXPENSI	$ 460.00	$ -	$ -	$ -	$ 460.00	$ -	$ 460.00
3959	13000	0404	3250	ATTY LEGAL SERVICE PYMTS	$ 4,890.00	$ -	$ -	$ -	$ 4,890.00	$ -	$ 4,890.00
3959	13000	0404	3252	MISC EQUIPMENT PURCHASES	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00
3959	13000	0404	3263	BANK COSTS	$ 20,000.00	$ -	$ -	$ 31,900.00	$ (11,900.00)	$ 31,900.00	$ (11,900.00)
3959	13000	0404	3272	PEIA RESERVE TRANSFER	$ 9,595.00	$ -	$ -	$ 8,803.00	$ 792.00	$ 8,803.00	$ 792.00
3959	13000	0404	3324	STATE TREASURER'S OFFICE FEES	$ 300.00	$ -	$ -	$ 180.00	$ 120.00	$ 180.00	$ 120.00
			Subtotal Other Expenses:		***$ 307,345.00***	***$ 6,195.47***	***$ 3,439.74***	***$ 266,403.01***	***$ 31,306.78***	***$ 269,842.75***	***$ 40,941.99***
			Total Fund:		***$ 1,516,472.00***	***$ 6,195.47***	***$ 3,439.74***	***$ 1,256,585.99***	***$ 250,250.80***	***$ 1,260,025.73***	***$ 259,886.01***

SCHOOL BUILDING AUTHORITY EXCESS LOTTERY TRANSFER FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3963	31000	0404	3270	FUND TRANSFERS	$ -	$ -	$ -	$ 11,313.00	$ (11,313.00)	$ 11,313.00	$ (11,313.00)
3963	31000	0404	3288	DEBT SERV (BONDED-PRIN)	$ 11,075,000.00	$ -	$ -	$ 11,600,000.00	$ (525,000.00)	$ 11,600,000.00	$ (525,000.00)
3963	31000	0404	3289	DEBT SERV (BONDED-INT)	$ 4,164,213.00	$ -	$ -	$ 3,627,900.00	$ 536,313.00	$ 3,627,900.00	$ 536,313.00
3963	70000	0404	3270	FUND TRANSFERS	$ 2,760,787.00	$ -	$ -	$ 2,760,787.00	$ -	$ 2,760,787.00	$ -
			Total Fund:		***$ 18,000,000.00***	***$ -***	***$ -***	***$ 18,000,000.00***	***$ -***	***$ 18,000,000.00***	***$ -***

SCHOOL MAJOR IMPROVEMENT FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3966	09900	0404	3256	GRANTS	$ 17,000,000.00	$ 11,256,461.08	$ -	$ 5,500,276.74	$ 243,262.18	$ 5,500,276.74	$ 11,499,723.26
			Total Fund:		***$ 17,000,000.00***	***$ 11,256,461.08***	***$ -***	***$ 5,500,276.74***	***$ 243,262.18***	***$ 5,500,276.74***	***$ 11,499,723.26***
Grand Total:					***$ 516,378,762.00***	***$ 175,390,478.68***	***$ 3,439.74***	***$ 176,894,839.53***	***$ 164,090,004.05***	***$ 176,898,279.27***	***$ 339,483,922.47***