

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FISCAL YEAR 2019-2020

Revenue from Local Sources:	FY 2018-2019 APPROVED BUDGET	FY 2019-2020 PROPOSED BUDGET	Increase (Decrease)
11100 Sales Tax Credit	\$ 21,525	21,525	\$ -
11100 Tax Levies	65,335,992	66,741,514	1,405,522
11120 Vehicle Taxes	25,752,464	24,487,600	(1,264,864)
11130 Current Tax Penalties	100,747	100,750	3
11400 Delinquent Taxes & Penalties	2,709,128	2,775,961	66,833
12800 Revenue in Lieu of Taxes	6,319,358	7,025,000	705,642
13100 Regular Day School Patron	24,876	54,330	29,454
13200 Regular Day School Other LEA's	7,259	47,678	40,419
13300 Adult Ed	-	-	-
15100 Interest on Investments	607,300	1,882,685	1,275,385
19100 Rentals	336,900	216,961	(119,939)
19930 Insurance Settlements	11,398	12,285	887
19500 Refund of Prior Year Expenditures	1,396	3,404	2,008
19990 Other Local Revenue	324,798	645,052	320,254
<b>Total Local Revenue</b>	<b>101,553,141</b>	<b>104,014,745</b>	<b>2,461,604</b>
<b>Revenue from State Sources:</b>			
31600 School Bus Driver Salaries	1,775,013	1,785,251	10,238
313XX State Aid to Classrooms Teacher Salries	-	5,507,666	5,507,666
31620 Bus Workers Comp	96,241	97,938	1,697
31800 Fringe Benefits Contributions	31,014,209	33,588,344	2,574,135
39930 Retirement on behalf credit	1,604,883	1,604,883	-
31810 Retiree Insurance	6,521,564	7,761,306	1,239,742
33000 Education Finance Act	70,987,629	73,923,838	2,936,209
33000 Teacher Salary Increase	770,115	-	(770,115)
38250 Act 388 - One Cent Property Tax Relief	37,939,121	38,853,287	914,166
38100 Reimbursement for Property Tax Relief	8,055,568	8,055,568	-
38200 Homestead Exemption	2,110,131	2,110,131	-
38300 Merchant's Inventory Tax	243,386	243,386	-
38400 Manufacturer's Depreciation Reimbursement	315,517	366,785	51,268
38900 Motor Carrier Revenue	333,165	409,565	76,400
<b>Total State Revenue</b>	<b>161,766,542</b>	<b>174,307,948</b>	<b>12,541,406</b>
<b>Transfer from Other Funds:</b>			
52800 Indirect Costs Transfer	345,710	175,000	(170,710)
52200 Transfer from Special Revenue	20,000	10,000	(10,000)
52300 Transfer from EIA	7,876,083	8,360,497	484,414
<b>Total Transfers</b>	<b>8,241,793</b>	<b>8,545,497</b>	<b>303,704</b>
19999 Operational Balance	9,000,000	8,255,559	(744,441)
<b>Total Funds Available</b>	<b>\$ 280,561,476</b>	<b>\$ 295,123,749</b>	<b>\$ 14,562,273</b>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
111	Kindergarten		
	Salaries	\$ 6,234,311	\$ 6,925,162
	Fringe Benefits	2,932,537	3,340,840
	Purchased Services	7,000	7,333
	Supplies & Materials	293,161	334,888
	Capital Outlay	-	-
	Other Objects	-	-
	Total 111	<u>9,467,009</u>	<u>10,608,223</u>
112	Primary		
	Salaries	20,246,800	19,416,160
	Fringe Benefits	8,257,342	8,176,074
	Purchased Services	107,450	20,191
	Supplies & Materials	156,649	190,299
	Capital Outlay	-	-
	Other Objects	-	-
	Total 112	<u>28,768,241</u>	<u>27,802,724</u>
113	Elementary		
	Salaries	32,252,001	33,449,625
	Fringe Benefits	13,026,675	14,057,863
	Purchased Services	960,641	1,062,952
	Supplies & Materials	1,469,893	1,029,687
	Capital Outlay	28,000	2,000
	Other Objects	2,500	5,000
	Total 113	<u>47,739,710</u>	<u>49,607,127</u>
114	High School		
	Salaries	24,027,033	25,201,745
	Fringe Benefits	9,491,982	10,316,948
	Purchased Services	895,311	957,496
	Supplies & Materials	646,500	433,930
	Capital Outlay	-	-
	Other Objects	1,004,543	1,034,487
	Total 114	<u>36,065,369</u>	<u>37,944,606</u>
115	Career & Technology Education (CATE)		
	Salaries	4,822,477	4,897,857
	Fringe Benefits	1,946,044	2,142,155
	Purchased Services	89,365	81,956
	Supplies & Materials	158,580	167,492
	Capital Outlay	-	-
	Other Objects	-	-
	Total 115	<u>7,016,466</u>	<u>7,289,460</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
116	CATE - Middle School		
	Salaries	624,332	618,562
	Fringe Benefits	261,600	285,927
	Purchased Services	-	-
	Supplies & Materials	21,950	11,776
	Capital Outlay	-	-
	Other Objects	-	-
	Total 116	<u>907,882</u>	<u>916,265</u>
121	Educable Mentally Handicapped		
	Salaries	741,978	920,100
	Fringe Benefits	293,976	413,021
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 121	<u>1,035,954</u>	<u>1,333,121</u>
122	Trainable Mentally Handicapped		
	Salaries	1,046,523	1,352,887
	Fringe Benefits	499,880	661,321
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 122	<u>1,546,403</u>	<u>2,014,208</u>
123	Orthopedically Handicapped		
	Salaries	39,322	25,648
	Fringe Benefits	20,755	19,774
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 123	<u>60,077</u>	<u>45,422</u>
124	Visually Handicapped		
	Salaries	141,375	154,101
	Fringe Benefits	60,168	66,524
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 124	<u>201,543</u>	<u>220,625</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
125	Hearing Handicapped		
	Salaries	262,571	337,059
	Fringe Benefits	117,253	152,768
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 125	<u>379,824</u>	<u>489,827</u>
126	Speech Handicapped		
	Salaries	2,326,628	2,620,965
	Fringe Benefits	939,191	1,101,610
	Purchased Services	-	100,000
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 126	<u>3,265,819</u>	<u>3,822,575</u>
127	Learning Disabled		
	Salaries	6,693,870	6,967,689
	Fringe Benefits	2,778,435	3,002,222
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 127	<u>9,472,305</u>	<u>9,969,911</u>
128	Emotionally Handicapped		
	Salaries	846,565	917,829
	Fringe Benefits	356,246	413,225
	Purchased Services	65,000	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 128	<u>1,267,811</u>	<u>1,331,054</u>
129	Coordinated Early Intervening Services		
	Salaries	2,267,812	3,221,277
	Fringe Benefits	942,415	1,351,838
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 129	<u>3,210,227</u>	<u>4,573,115</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
132	Preschool Disabilities - 5K Itinerant		
	Salaries	68,366	74,668
	Fringe Benefits	34,858	38,047
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 132	<u>103,224</u>	<u>112,715</u>
133	Preschool Disabilities - 5K		
	Salaries	245,933	289,755
	Fringe Benefits	128,114	164,590
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 133	<u>374,047</u>	<u>454,345</u>
135	Preschool Disabilities Speech 3 & 4 Year Olds		
	Salaries	30,450	33,001
	Fringe Benefits	8,468	21,919
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 135	<u>38,918</u>	<u>54,920</u>
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	290,446	328,800
	Fringe Benefits	141,875	158,739
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 136	<u>432,321</u>	<u>487,539</u>
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	456,589	588,985
	Fringe Benefits	203,800	272,081
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 137	<u>660,389</u>	<u>861,066</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
139	Four-Year-Old Early Childhood		
	Salaries	492,491	512,868
	Fringe Benefits	213,669	223,744
	Purchased Services	-	-
	Supplies & Materials	6,000	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 139	<u>712,160</u>	<u>736,612</u>
141	Gifted & Talented - Academic		
	Salaries	1,269,972	1,331,514
	Fringe Benefits	489,715	542,365
	Purchased Services	74,270	69,305
	Supplies & Materials	92,744	97,244
	Capital Outlay	-	-
	Other Objects	121,000	141,250
	Total 141	<u>2,047,701</u>	<u>2,181,678</u>
143	Advanced Placement		
	Salaries	3,000	-
	Fringe Benefits	835	-
	Supplies & Materials	10,000	9,000
	Total 143	<u>13,835</u>	<u>9,000</u>
144	IB Program		
	Salaries	160,491	237,746
	Fringe Benefits	64,342	98,697
	Purchased Services	94,030	148,905
	Supplies & Materials	23,450	16,300
	Capital Outlay	-	-
	Other Objects	35,720	10,400
	Total 144	<u>378,033</u>	<u>512,048</u>
145	Homebound		
	Salaries	345,376	348,637
	Fringe Benefits	120,241	128,772
	Purchased Services	36,000	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 145	<u>501,617</u>	<u>477,409</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
148	Gifted & Talented - Arts		
	Salaries	34,739	34,739
	Fringe Benefits	9,661	10,243
	Purchased Services	11,800	11,500
	Supplies & Materials	16,425	15,125
	Total 148	<u>72,625</u>	<u>71,607</u>
149	Other Special Programs		
	Salaries	1,453,128	1,453,128
	Fringe Benefits	524,104	548,369
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 149	<u>1,977,232</u>	<u>2,001,497</u>
161	Autism		
	Salaries	1,075,328	1,450,470
	Fringe Benefits	450,857	665,639
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 161	<u>1,526,185</u>	<u>2,116,109</u>
162	ESOL		
	Salaries	1,703,366	1,847,141
	Fringe Benefits	683,895	747,724
	Total 162	<u>2,387,261</u>	<u>2,594,865</u>
175	Instruction Before/After School Day		
	Salaries	216,680	229,180
	Fringe Benefits	60,258	67,560
	Purchased Services	19,800	21,800
	Supplies & Materials	-	1,299
	Capital Outlay	-	-
	Other Objects	-	-
	Total 175	<u>296,738</u>	<u>319,839</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
181	Adult Basic Programs		
	Salaries	65,351	68,138
	Fringe Benefits	23,181	25,149
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 181	<u>88,532</u>	<u>93,287</u>
182	Adult Secondary Programs		
	Salaries	4,500	4,500
	Fringe Benefits	1,251	1,326
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 182	<u>5,751</u>	<u>5,826</u>
188	Parenting/Family Literacy		
	Salaries	37,365	45,789
	Fringe Benefits	15,374	18,536
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 188	<u>52,739</u>	<u>64,325</u>
211	Attendance & Social Work Services		
	Salaries	1,928,280	1,996,011
	Fringe Benefits	819,596	883,088
	Purchased Services	67,250	67,250
	Supplies & Materials	6,000	6,000
	Capital Outlay	-	-
	Other Objects	2,000	2,000
	Total 211	<u>2,823,126</u>	<u>2,954,349</u>
212	Guidance		
	Salaries	5,748,084	6,092,443
	Fringe Benefits	2,384,172	2,646,320
	Purchased Services	17,135	17,730
	Supplies & Materials	36,464	37,970
	Capital Outlay	-	-
	Other Objects	-	-
	Total 212	<u>8,185,855</u>	<u>8,794,463</u>



LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
213	Health		
	Salaries	1,749,955	1,996,819
	Fringe Benefits	747,033	1,020,746
	Purchased Services	41,324	41,095
	Supplies & Materials	123,202	101,555
	Capital Outlay	-	-
	Other Objects	1,080	1,080
	Total 213	<u>2,662,594</u>	<u>3,161,295</u>
214	Psychological		
	Salaries	1,867,290	1,937,387
	Fringe Benefits	750,298	777,329
	Purchased Services	140,000	400,000
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 214	<u>2,757,588</u>	<u>3,114,716</u>
215	Exceptional Program Services		
	Salaries	1,017,782	1,169,761
	Fringe Benefits	379,088	526,504
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 215	<u>1,396,870</u>	<u>1,696,265</u>
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	6,878,726	7,212,889
	Fringe Benefits	2,911,701	3,562,031
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	37,500	38,000
	Total 221	<u>9,827,927</u>	<u>10,812,920</u>
222	Educational Media		
	Salaries	2,482,400	2,592,537
	Fringe Benefits	1,128,362	1,228,382
	Purchased Services	42,307	41,738
	Supplies & Materials	269,319	354,608
	Capital Outlay	-	-
	Other Objects	-	-
	Total 222	<u>3,922,388</u>	<u>4,217,265</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
223	Supervision of Special Projects		
	Salaries	41,271	42,941
	Fringe Benefits	18,863	20,142
	Total 223	<u>60,134</u>	<u>63,083</u>
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	681,279	686,633
	Fringe Benefits	244,857	250,292
	Purchased Services	1,052,490	1,360,458
	Supplies & Materials	107,525	99,250
	Capital Outlay	-	-
	Other Objects	78,375	90,200
	Total 224	<u>2,164,526</u>	<u>2,486,833</u>
231	Board of Education Services		
	Salaries	-	-
	Fringe Benefits	70,000	70,000
	Purchased Services	384,000	384,000
	Supplies & Materials	18,690	18,690
	Capital Outlay	-	-
	Other Objects	2,100,483	68,000
	Total 231	<u>2,573,173</u>	<u>540,690</u>
232	Office of the Superintendent		
	Salaries	324,999	346,324
	Fringe Benefits	135,371	165,934
	Purchased Services	15,771	15,021
	Supplies & Materials	6,000	6,000
	Capital Outlay	-	-
	Other Objects	14,600	15,350
	Total 232	<u>496,741</u>	<u>548,629</u>
233	School Administration		
	Salaries	11,854,923	12,408,484
	Fringe Benefits	4,572,932	4,969,129
	Purchased Services	93,291	106,163
	Supplies & Materials	65,385	64,029
	Capital Outlay	-	-
	Other Objects	25,117	31,779
	Total 233	<u>16,611,648</u>	<u>17,579,584</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

Account	Description	2018-2019 Approved Budget	2019-2020 Proposed Budget
252	Fiscal Services		
	Salaries	2,913,887	2,569,036
	Fringe Benefits	1,132,742	1,038,193
	Purchased Services	39,450	34,500
	Supplies & Materials	30,550	27,500
	Capital Outlay	-	-
	Other Objects	16,700	18,000
	Total 252	<u>4,133,329</u>	<u>3,687,229</u>
254	Operations & Maintenance		
	Salaries	9,734,628	10,362,906
	Fringe Benefits	4,600,072	5,109,580
	Purchased Services	11,482,186	11,528,577
	Supplies & Materials	1,901,486	1,911,637
	Capital Outlay	78,000	-
	Other Objects	3,000	3,000
	Total 254	<u>27,799,372</u>	<u>28,915,700</u>
255	Pupil Transportation		
	Salaries	7,502,644	7,172,718
	Fringe Benefits	3,627,487	3,737,814
	Purchased Services	623,700	633,700
	Supplies & Materials	190,365	190,400
	Capital Outlay	14,600	14,600
	Other Objects	379,726	426,876
	Total 255	<u>12,338,522</u>	<u>12,176,108</u>
258	School Security		
	Salaries	337,726	350,013
	Fringe Benefits	152,821	150,527
	Purchased Services	1,953,442	2,274,307
	Supplies & Materials	15,700	20,700
	Capital Outlay	-	-
	Other Objects	1,000	1,500
	Total 258	<u>2,460,689</u>	<u>2,797,047</u>
262	Support Services		
	Salaries	305,503	310,403
	Fringe Benefits	99,297	107,001
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 262	<u>404,800</u>	<u>417,404</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2019-2020

<u>Account</u>	<u>Description</u>	<u>2018-2019 Approved Budget</u>	<u>2019-2020 Proposed Budget</u>
263	Information Services		
	Salaries	595,631	537,483
	Fringe Benefits	201,973	203,915
	Purchased Services	280,264	212,546
	Supplies & Materials	36,650	30,150
	Capital Outlay	-	-
	Other Objects	44,450	49,470
	Total 263	<u>1,158,968</u>	<u>1,033,564</u>
264	Staff Services		
	Salaries	3,450,931	3,544,424
	Fringe Benefits	1,079,498	1,201,719
	Purchased Services	241,500	321,500
	Supplies & Materials	38,100	38,334
	Capital Outlay	-	-
	Other Objects	19,500	1,618,504
	Total 264	<u>4,829,529</u>	<u>6,724,481</u>
266	Data Processing Services		
	Salaries	3,628,236	3,544,727
	Fringe Benefits	1,350,203	1,413,243
	Purchased Services	4,422,754	4,923,559
	Supplies & Materials	891,206	810,295
	Capital Outlay	75,000	75,000
	Other Objects	5,350	5,350
	Total 266	<u>10,372,749</u>	<u>10,772,174</u>
421	Transfer to Special Revenue Fund Modification	-	-
	Total 421	<u>-</u>	<u>-</u>
423	Transfer to Debt Service Fund Modification	7,000	7,000
	Total 423	<u>7,000</u>	<u>7,000</u>
425	Transfer to Food Service Fund Modification	1,500,000	1,500,000
	Total 425	<u>1,500,000</u>	<u>1,500,000</u>
	Total General Fund Budget	<u>\$ 280,561,476</u>	<u>\$ 295,123,749</u>

Lexington County School District One

**2019-2020**

---

# **Proposed General Fund Operating Budget**

Third Reading – June 25, 2019

---

## Operating Budget

This is the proposed General Fund operating budget for the upcoming fiscal year. It lays out the district's revenues and expenditures we expect to receive and spend for the day-to-day operations of the district.

## Capital Budget

The operating budget is different from a capital budget. A capital budget encompasses funds that have been designated by law, bond covenants and the district for major building, technology and renovation projects. Some other examples include buses, library books, and band instruments and uniforms.

# 135-Day Average Daily Membership

Year	*Membership	Increase	Percent
2013-2014	23,364	429	1.9%
2014-2015	23,953	589	2.5%
2015-2016	24,418	465	1.9%
2016-2017	24,895	477	2.0%
2017-2018	25,511	616	2.5%
2018-2019**	25,999	488	1.9%
2019-2020***	26,510	511	1.9%
** Final	*** Projected		

\*Average Daily Membership (ADM) is the aggregate number of days in membership (total days that students have been enrolled during a specific time period) divided by the number of days school is in session. Pre-K is not included in the above membership.



## Considerations for the Budget Process

- ❖ Meet mandated expenditures without sufficient state funding to meet those expenditures
- ❖ Provide for student growth
- ❖ Meet state and federal requirements
- ❖ Meet inflationary costs (utilities, insurance, etc.)
- ❖ Ensure quality and support for students and staff

## Priorities for the 2019–2020 Budget Process

- ❖ Drive to \$35,000
- ❖ State mandated 4% certified salary increase
- ❖ 2% support staff salary increase
- ❖ 1% administrative salary increase
- ❖ Step increase for all eligible certified, support and administrative employees
- ❖ Open Beechwood Middle School
- ❖ Supplemental student support
- ❖ Maintain current class ratios

# Elementary Staffing Ratios

Grades	2016-2017	2017-2018	2018-2019	Proposed 2019-2020
5 Year Old Kindergarten	26 to 1	26 to 1	22 to 1*	22 to 1
1 <sup>st</sup> Grade	24 to 1	22 to 1**	22 to 1	22 to 1
2 <sup>nd</sup> Grade	25 to 1	22 to 1**	22 to 1	22 to 1
3 <sup>rd</sup> Grade	25 to 1	25 to 1	25 to 1	25 to 1
4 <sup>th</sup> and 5 <sup>th</sup> Grade	26 to 1	26 to 1	26 to 1	25 to 1

\* As the year progressed, some classes exceeded 22 to 1.

\*\* Pool positions were used to reduce the ratios to 22 to 1.

# Arrived at 35

	2015-2016	2016-2017	2017-2018	2018-2019	Proposed 2019-20
Bachelor's Degree – No Experience	\$32,161	\$32,804	\$33,132	\$33,795	\$35,991

## Changes from Second Reading to Third Reading

	Salaries and Related Costs	Programs and Services	Total
Second Reading	\$260,177,663	\$35,620,969	\$295,798,632
Recalculation of step increases	(1,201,000)		(1,201,000)
Increase in property and casualty insurance		85,509	85,509
Increase in worker's compensation insurance		280,608	280,608
Cost of additional mental health counselors		160,000	160,000
<b>Third Reading Total</b>	<b>\$258,976,663</b>	<b>\$36,147,086</b>	<b>\$295,123,749</b>

## FY20 Recommended General Fund Certified Net Additions and Cuts By Category – District Totals

Category	FTE
Elementary School Certified	7.00
Middle School Certified and Licensed Professionals	29.80
High School Certified and Licensed Professionals	9.50
Special Needs Certified and Licensed Professionals	17.80
Pool Positions	5.00
<b>Total Certified</b>	<b>69.10</b>

**FY20 Recommended General Fund Net Staffing Changes Excluding  
Beechwood, Lexington and Pleasant Hill Middle Schools**

Staff	*FTE	Amount
Certified and Licensed Professional Staff	43.30	\$3,177,548
Support Staff (net)	1.70	118,670
Central Services Administrative Staff	(3.00)	(488,044)
School Administrative Staff	1.00	118,052
Supplements, Additional Days and Temporary Salaries		517,965
<b>Total Changes</b>	<b>43.00</b>	<b>\$3,444,191</b>

## Proposed Second Year Startup Costs for Beechwood Middle School

	FTE	Amount
Salaries and Related Costs for Beechwood Middle School (including \$106,222 of supplements)	86.00	\$5,765,442
Reductions at Lexington Middle School due to rezoning	(17.10)	(1,220,017)
Reductions at Pleasant Hill Middle School due to rezoning	<u>(34.35)</u>	<u>(2,236,539)</u>
Net Salaries and Related Costs for Opening of Beechwood Middle School	34.55	2,308,886
Program and Services	--	<u>75,000</u>
Total		\$2,383,886



# FY20 Recommended General Fund Support Net Additions By Category

Category	FTE
School Support Instructional	(10.50)
School Support Special Needs	7.00
School Support Other	11.95
Central Services Support	2.00
Total Support	10.45

## FY20 Recommended General Fund Net Staffing Changes District Totals

Staff	FTE	Cost
Certified and Licensed Professional Staff	69.10	\$5,071,016
Support Staff	10.45	437,130
Central Services Administrative Staff	(3.00)	(488,044)
School Administrative Staff	1.00	108,788
Supplements, Additional Days and Temporary Salaries		624,187
<b>Total Changes</b>	<b>77.55</b>	<b>\$5,753,077</b>

This slide excludes the funding shortfalls as presented on slide 16.

## Layered Safety

	FTE	Amount
Board Certified Behavioral Analyst	1.00	\$92,459
Additional School Safety Officers and Related Costs – Contractual Services		326,362
Eight Additional Mental Health Counselors – Contractual Services		160,000
Total		\$578,821

# State Funding Shortfalls

	Amount
Budget to cover additional anticipated shortfall of State funds to cover required Reading Coaches	\$ 64,325
Budget to cover additional anticipated shortfall of State funds to cover nursing positions	41,626
<b>Total Changes</b>	<b>\$105,951</b>

# State Funding Shortfall for Mandated Expenditures

Total New State Revenues	\$7,031,892
Mandated Expenditures	
Retirement Increase for All Employees	2,055,619
Certified and Licensed Professionals 4% Increase	5,549,383
Certified Step Increase	1,651,897
Shortfall	(\$2,225,007)

## Increases in Programs and Services

	Amount
Additional School Resource Officers	\$326,362
Contractual Services – Licensed Professionals	250,000
Funds to Replace Fee Reductions in Middle Schools	100,000
Human Resources – Background Checks	75,000
Code to the Future – Supplies	49,000
Mental Health Counselors	160,000
Utilities, Maintenance and Insurance	6,264
Total Increase Over Prior Year	\$966,626

## Decreases in Programs and Services

	Amount
Start Up Supplies New Schools	\$111,024
Executive Leadership Program	122,440
Communications Expense – Telephones	59,930
IT Supplies	80,915
Total Decrease Over Prior Year	\$374,309

# Projected Revenue Changes

	2018-2019 Approved Revenue	2019-2020 Projected Revenue	Projected Increase (Decrease)
Local – Growth and New Millage	\$101,553,141	\$104,014,745	\$ 2,461,604
State – EFA and Fringe Allocation	161,766,542	174,307,948	12,541,406
Transfers – EIA Transfer and Indirect Costs	8,241,793	8,545,497	303,704
Operational Balance	9,000,000	8,255,559	(744,441)
<b>Total Projected Revenue</b>	<b>\$280,561,476</b>	<b>\$295,123,749</b>	<b>\$14,562,273</b>



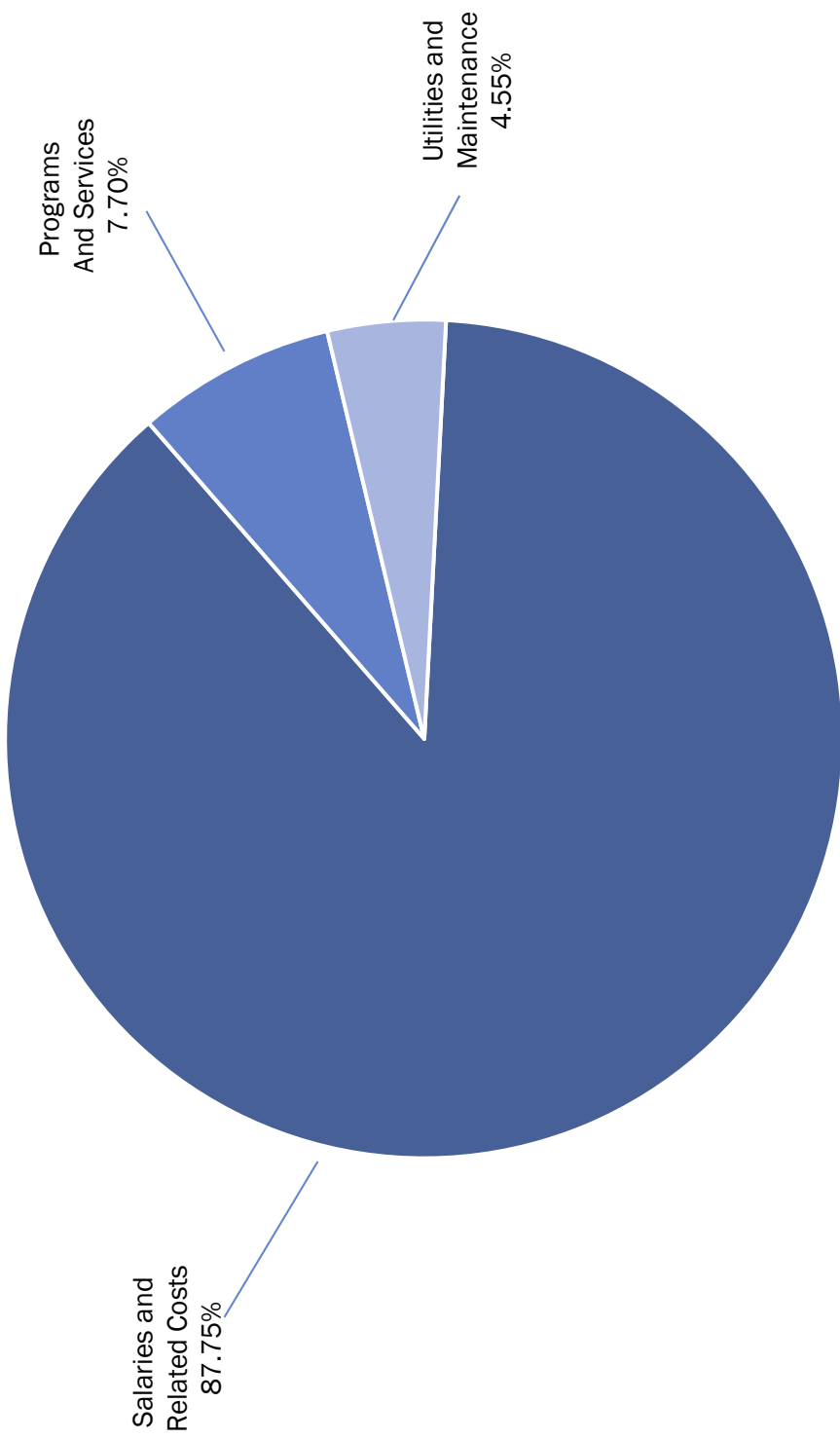
# Act 388 Funding Loss

Fiscal Year	Cumulative Actual Shortfall
2007-2008	\$ -
2008-2009	(5,975,053)
2009-2010	(6,208,128)
2010-2011	(11,786,320)
2011-2012	(14,372,824)
2012-2013	(17,961,319)
2013-2014	(20,069,693)
2014-2015	(24,547,569)
2015-2016	(29,634,156)
2016-2017	(37,907,904)
2017-2018	(41,326,189)
Cumulative Total	\$(209,789,155)

# Anticipated Operating Expenditures

	Approved Budget FY 2019	Proposed Budget FY 2020	Increase
Salaries and Related Costs	\$245,006,707	\$258,976,663	\$13,969,956
Programs and Services	35,554,769	36,147,086	592,317
Total Budget	\$280,561,476	\$295,123,749	\$14,562,273

# Anticipated Operating Expenditures



# Act 388 Allowable Millage Increase

Calculation of Allowable Millage Increase	
FY 2019 Millage Rate	322.40
x Allowable Percentage Increase	4.72%
FY 2020 Current Year Allowable Millage Increase	15.21
FY 2019 Total Recommended Millage Increase	0.00
x Value of a Mill	\$282,417
Revenue Generated by Millage Increase	\$0
Potential Revenue Generated Using Total Allowable	\$4,295,563

# Summary

---

- ❖ Includes 77.55 positions for growth
- ❖ Includes a step increase for eligible employees
- ❖ Includes a 4% increase for staff paid on the teacher certified salary schedule
- ❖ Includes a 2% increase for support staff
- ❖ Includes a 1% increase for administrative staff
- ❖ Includes funding to meet state and federal requirements
- ❖ Includes funding to cover required inflationary costs
- ❖ Does not include proposed millage increase for operations



# Questions?

---