

**LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FISCAL YEAR 2021-2022**

	FY 2020-2021 AMENDED BUDGET	FY 2021-2022 PROPOSED BUDGET	Increase (Decrease)
<b>Revenue from Local Sources:</b>			
11100 Tax Levies	\$ 63,000,000	\$ 69,000,000	\$ 6,000,000
11110 TIF Overpayments Refunded	-	17,104	17,104
11120 Vehicle Taxes	23,935,000	24,400,000	465,000
11130 Current Tax Penalties	100,750	100,750	-
11400 Delinquent Taxes & Penalties	2,800,000	3,100,000	300,000
11900 Other Taxes (Sales Tax Credit)	21,525	20,000	(1,525)
12800 Revenue in Lieu of Taxes	7,000,000	6,600,000	(400,000)
13100 Regular Day School Patron	55,000	55,000	-
13200 Regular Day School Other LEA's	48,000	35,000	(13,000)
15100 Interest on Investments	1,000,000	170,000	(830,000)
19100 Rentals	220,000	175,000	(45,000)
19930 Insurance Settlements	13,000	13,000	-
19500 Refund of Prior Year Expenditures	3,410	3,500	90
19990 Other Local Revenue	420,000	350,000	(70,000)
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Total Local Revenue	98,616,685	104,039,354	5,422,669
<b>Revenue from State Sources:</b>			
31600 School Bus Driver Salaries	1,774,000	2,166,000	392,000
313xx State Aid to Classrooms Teacher Salaries	5,647,203	8,732,751	3,085,548
31620 Bus Workers Comp	95,000	100,000	5,000
31800 Fringe Benefits Contributions	34,292,404	36,052,469	1,760,065
31890 State Aid - Teacher Step	1,563,062	-	(1,563,062)
39930 Retirement credit	1,604,883	1,604,883	-
31810 Retiree Insurance	8,258,284	8,285,799	27,515
33000 Education Finance Act	73,300,000	74,850,610	1,550,610
38250 Act 388 - One Cent Property Tax Relief	39,947,927	40,225,080	277,153
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	692,600	1,000,000	307,400
38900 Motor Carrier Revenue	200,000	275,000	75,000
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Total State Revenue	177,784,448	183,701,677	5,917,229
<b>Transfer from Other Funds:</b>			
52800 Indirect Costs Transfer	176,000	325,000	149,000
52200 Transfer from Special Revenue	10,000	10,000	-
52300 Transfer from EIA	8,357,042	8,499,807	142,765
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Total Transfers	8,543,042	8,834,807	291,765
19999 Operational Balance	12,389,078	7,459,778	(4,929,300)
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Total Funds Available	<u>\$ 297,333,253</u>	<u>\$ 304,035,616</u>	<u>\$ 6,702,363</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
111	Kindergarten		
	Salaries	\$ 6,532,202	\$ 7,023,116
	Fringe Benefits	3,127,070	3,440,517
	Purchased Services	7,600	8,750
	Supplies & Materials	289,014	292,080
	Total 111	<u>9,955,886</u>	<u>10,764,463</u>
112	Primary		
	Salaries	18,959,164	19,584,276
	Fringe Benefits	8,073,942	8,670,595
	Purchased Services	17,742	18,250
	Supplies & Materials	135,226	149,265
	Total 112	<u>27,186,074</u>	<u>28,422,386</u>
113	Elementary		
	Salaries	33,052,757	34,924,451
	Fringe Benefits	13,701,732	15,201,012
	Purchased Services	1,334,545	1,310,672
	Supplies & Materials	1,064,430	1,222,643
	Capital Outlay	30,000	30,000
	Other Objects	2,250	-
	Total 113	<u>49,185,714</u>	<u>52,688,778</u>
114	High School		
	Salaries	25,060,994	27,058,804
	Fringe Benefits	10,205,975	11,671,393
	Purchased Services	719,168	693,625
	Supplies & Materials	478,235	585,654
	Other Objects	1,040,212	1,051,412
	Total 114	<u>37,504,584</u>	<u>41,060,888</u>
115	Career & Technology Education (CATE)		
	Salaries	4,901,469	4,717,078
	Fringe Benefits	2,059,582	2,083,698
	Purchased Services	82,056	85,499
	Supplies & Materials	122,310	149,532
	Total 115	<u>7,165,417</u>	<u>7,035,807</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
116	CATE - Middle School		
	Salaries	535,324	587,397
	Fringe Benefits	229,409	262,587
	Purchased Services	500	2,500
	Supplies & Materials	10,300	7,650
	Total 116	<u>775,533</u>	<u>860,134</u>
121	Educable Mentally Handicapped		
	Salaries	1,009,376	1,032,914
	Fringe Benefits	430,597	476,960
	Total 121	<u>1,439,973</u>	<u>1,509,874</u>
122	Trainable Mentally Handicapped		
	Salaries	1,360,557	1,373,810
	Fringe Benefits	659,870	696,616
	Total 122	<u>2,020,427</u>	<u>2,070,426</u>
123	Orthopedically Handicapped		
	Salaries	22,368	19,799
	Fringe Benefits	11,548	11,231
	Total 123	<u>33,916</u>	<u>31,030</u>
124	Visually Handicapped		
	Salaries	152,315	149,759
	Fringe Benefits	65,546	62,811
	Total 124	<u>217,861</u>	<u>212,570</u>
125	Hearing Handicapped		
	Salaries	400,233	334,860
	Fringe Benefits	178,863	151,050
	Total 125	<u>579,096</u>	<u>485,910</u>
126	Speech Handicapped		
	Salaries	2,837,067	2,923,842
	Fringe Benefits	1,250,824	1,322,368
	Total 126	<u>4,087,891</u>	<u>4,246,210</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
127	Learning Disabled		
	Salaries	7,193,584	7,339,298
	Fringe Benefits	3,069,527	3,309,919
	Total 127	<u>10,263,111</u>	<u>10,649,217</u>
128	Emotionally Handicapped		
	Salaries	903,680	845,672
	Fringe Benefits	408,278	380,531
	Total 128	<u>1,311,958</u>	<u>1,226,203</u>
129	Coordinated Early Intervening Services		
	Salaries	3,174,026	3,071,389
	Fringe Benefits	1,346,558	1,376,693
	Total 129	<u>4,520,584</u>	<u>4,448,082</u>
132	Preschool Disabilities - 5K Itinerant		
	Salaries	81,642	130,010
	Fringe Benefits	39,768	62,709
	Total 132	<u>121,410</u>	<u>192,719</u>
133	Preschool Disabilities - 5K		
	Salaries	317,896	318,225
	Fringe Benefits	173,722	178,360
	Total 133	<u>491,618</u>	<u>496,585</u>
135	Preschool Disabilities Speech 3 & 4 Year Olds		
	Salaries	29,049	30,679
	Fringe Benefits	13,494	14,548
	Total 135	<u>42,543</u>	<u>45,227</u>
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	351,929	342,166
	Fringe Benefits	161,794	157,939
	Total 136	<u>513,723</u>	<u>500,105</u>
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	568,062	598,483
	Fringe Benefits	244,252	296,230
	Total 137	<u>812,314</u>	<u>894,713</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
139	Four-Year-Old Early Childhood		
	Salaries	511,150	531,847
	Fringe Benefits	254,534	271,453
	Total 139	<u>765,684</u>	<u>803,300</u>
141	Gifted & Talented - Academic		
	Salaries	1,375,822	1,317,899
	Fringe Benefits	565,051	577,774
	Purchased Services	106,626	117,846
	Supplies & Materials	102,055	163,556
	Other Objects	150,450	150,450
	Total 141	<u>2,300,004</u>	<u>2,327,525</u>
143	Advanced Placement		
	Supplies & Materials	10,000	10,000
	Total 143	<u>10,000</u>	<u>10,000</u>
144	IB Program		
	Salaries	237,697	244,691
	Fringe Benefits	94,134	101,719
	Purchased Services	112,405	-
	Supplies & Materials	10,300	-
	Other Objects	10,400	91,384
	Total 144	<u>464,936</u>	<u>437,794</u>
145	Homebound		
	Salaries	441,595	455,299
	Fringe Benefits	160,503	171,402
	Purchased Services	15,000	-
	Total 145	<u>617,098</u>	<u>626,701</u>
148	Gifted & Talented - Arts		
	Salaries	46,060	48,932
	Fringe Benefits	13,568	15,027
	Purchased Services	13,500	13,500
	Supplies & Materials	23,125	23,125
	Other Objects	1,125	1,425
	Total 148	<u>97,378</u>	<u>102,009</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
149	Other Special Programs		
	Salaries	7,492,445	1,524,353
	Fringe Benefits	976,845	588,134
	Total 149	<u>8,469,290</u>	<u>2,112,487</u>
161	Autism		
	Salaries	1,561,467	1,653,267
	Fringe Benefits	711,794	763,331
	Total 161	<u>2,273,261</u>	<u>2,416,598</u>
162	ESOL		
	Salaries	2,184,982	1,863,726
	Fringe Benefits	892,089	790,985
	Total 162	<u>3,077,071</u>	<u>2,654,711</u>
172	Elementary Summer School		
	Salaries	10,707	-
	Fringe Benefits	3,154	-
	Total 172	<u>13,861</u>	<u>-</u>
175	Instruction Before/After School Day		
	Salaries	204,252	153,000
	Fringe Benefits	60,177	46,987
	Purchased Services	23,300	18,100
	Total 175	<u>287,729</u>	<u>218,087</u>
181	Adult Basic Programs		
	Salaries	67,418	68,046
	Fringe Benefits	24,820	26,047
	Total 181	<u>92,238</u>	<u>94,093</u>
182	Adult Secondary Programs		
	Salaries	4,410	4,348
	Fringe Benefits	1,299	1,335
	Total 182	<u>5,709</u>	<u>5,683</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
188	Parenting/Family Literacy		
	Salaries	45,250	39,018
	Fringe Benefits	18,267	17,109
	Purchased Services	3,810	3,910
	Supplies & Materials	5,925	2,260
	Total 188	<u>73,252</u>	<u>62,297</u>
211	Attendance & Social Work Services		
	Salaries	1,953,308	2,004,572
	Fringe Benefits	857,207	896,607
	Purchased Services	66,550	84,550
	Supplies & Materials	2,500	5,000
	Other Objects	3,875	3,875
	Total 211	<u>2,883,440</u>	<u>2,994,604</u>
212	Guidance		
	Salaries	5,986,910	6,083,488
	Fringe Benefits	2,573,555	2,743,417
	Purchased Services	27,500	27,137
	Supplies & Materials	37,748	38,740
	Other Objects	2,025	2,450
	Total 212	<u>8,627,738</u>	<u>8,895,232</u>
213	Health		
	Salaries	2,008,634	2,027,471
	Fringe Benefits	964,155	995,216
	Purchased Services	41,760	57,100
	Supplies & Materials	43,965	107,431
	Other Objects	1,080	1,080
	Total 213	<u>3,059,594</u>	<u>3,188,298</u>
214	Psychological		
	Salaries	1,924,293	1,922,285
	Fringe Benefits	776,963	813,437
	Purchased Services	320,000	220,000
	Total 214	<u>3,021,256</u>	<u>2,955,722</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
215	Exceptional Program Services		
	Salaries	1,200,762	1,191,422
	Fringe Benefits	490,295	495,744
	Total 215	<u>1,691,057</u>	<u>1,687,166</u>
217	Career Specialists		
	-- Curriculum Development		
	Salaries	166,004	131,993
	Fringe Benefits	86,547	58,699
	Total 217	<u>252,551</u>	<u>190,692</u>
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	6,637,081	7,019,007
	Purchased Services	2,898,006	3,132,534
	Other Objects	38,000	-
	Total 221	<u>9,573,087</u>	<u>10,151,541</u>
222	Educational Media		
	Salaries	2,594,007	2,640,235
	Fringe Benefits	1,228,204	1,276,130
	Purchased Services	37,618	38,321
	Supplies & Materials	212,964	220,763
	Other Objects	50	50
	Total 222	<u>4,072,843</u>	<u>4,175,499</u>
223	Supervision of Special Projects		
	Salaries	79,816	77,640
	Fringe Benefits	35,807	35,692
	Total 223	<u>115,623</u>	<u>113,332</u>
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	702,326	700,570
	Fringe Benefits	254,306	267,016
	Purchased Services	785,535	512,235
	Supplies & Materials	75,765	97,127
	Other Objects	72,950	78,400
	Total 224	<u>1,890,882</u>	<u>1,655,348</u>



LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
231	Board of Education Services		
	Fringe Benefits	370,000	370,000
	Purchased Services	273,500	273,500
	Supplies & Materials	8,690	8,690
	Other Objects	66,000	66,000
	Total 231	<u>718,190</u>	<u>718,190</u>
232	Office of the Superintendent		
	Salaries	340,474	330,811
	Fringe Benefits	167,441	165,264
	Purchased Services	12,021	30,146
	Supplies & Materials	4,800	-
	Other Objects	13,325	-
	Total 232	<u>538,061</u>	<u>526,221</u>
233	School Administration		
	Salaries	12,048,651	12,281,124
	Fringe Benefits	4,769,583	5,083,479
	Purchased Services	89,752	86,994
	Supplies & Materials	55,802	52,888
	Other Objects	32,634	37,540
	Total 233	<u>16,996,422</u>	<u>17,542,025</u>
252	Fiscal Services		
	Salaries	2,545,693	2,600,172
	Fringe Benefits	1,018,164	1,108,138
	Purchased Services	30,000	30,000
	Supplies & Materials	22,000	22,000
	Other Objects	15,500	15,500
	Total 252	<u>3,631,357</u>	<u>3,775,810</u>
254	Operations & Maintenance		
	Salaries	10,205,735	10,624,065
	Fringe Benefits	4,908,874	5,248,485
	Purchased Services	11,354,295	12,023,362
	Supplies & Materials	1,884,083	1,923,707
	Other Objects	2,875	2,875
	Total 254	<u>28,355,862</u>	<u>29,822,494</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

Account	Description	2020-2021 Amended Budget	2021-2022 Proposed Budget
255	Pupil Transportation		
	Salaries	6,693,492	7,133,914
	Fringe Benefits	3,448,369	3,731,791
	Purchased Services	550,990	598,790
	Supplies & Materials	70,365	95,365
	Capital Outlay	14,600	-
	Other Objects	440,470	440,470
	Total 255	<u>11,218,286</u>	<u>12,000,330</u>
258	School Security		
	Salaries	375,507	368,180
	Fringe Benefits	166,796	161,199
	Purchased Services	2,513,012	2,589,109
	Supplies & Materials	40,200	40,200
	Other Objects	1,875	1,875
	Total 258	<u>3,097,390</u>	<u>3,160,563</u>
262	Support Services		
	Salaries	312,002	315,250
	Fringe Benefits	107,100	112,581
	Total 262	<u>419,102</u>	<u>427,831</u>
263	Information Services		
	Salaries	566,048	541,445
	Fringe Benefits	212,522	207,564
	Purchased Services	236,228	254,320
	Supplies & Materials	37,650	36,650
	Other Objects	49,885	50,010
	Total 263	<u>1,102,333</u>	<u>1,089,989</u>
264	Staff Services		
	Salaries	3,734,891	3,839,365
	Fringe Benefits	1,265,564	1,344,674
	Purchased Services	416,250	411,250
	Supplies & Materials	30,667	28,667
	Other Objects	1,693,005	938,572
	Total 264	<u>7,140,377</u>	<u>6,562,528</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2021-2022

<u>Account</u>	<u>Description</u>	<u>2020-2021 Amended Budget</u>	<u>2021-2022 Proposed Budget</u>
266	Data Processing Services		
	Salaries	3,547,127	3,712,049
	Fringe Benefits	1,400,983	1,540,731
	Purchased Services	5,066,273	5,244,730
	Supplies & Materials	549,637	602,779
	Capital Outlay	75,000	75,000
	Other Objects	4,638	7,300
	Total 266	<u>10,643,658</u>	<u>11,182,589</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>\$ 297,333,253</u>	<u>\$ 304,035,616</u>

# 2021–2022 Proposed General Fund Operating Budget

Third Reading — June 22, 2021 Board Meeting

**Lexington County  
School District One**



# General Fund Budget

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**This is the proposed General Fund operating budget for the upcoming fiscal year.**

**It lays out the district's revenues we expect to receive as well as expenditures we expect to spend for the day-to-day operations of the district.**

# District Mission and System Commitments from the Strategic Plan

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Budget priorities have been developed with a focus on the district's mission and system commitments.

## MISSION

Our Mission is to cultivate a caring community where ALL learners are extraordinary communicators, collaborators, creators and critical thinkers.

## SYSTEM COMMITMENTS

1. All students, regardless of circumstances, advance on time, prepared to graduate and ready to enter college, the military or industry with certification.
2. Teaching and learning develop power skills.
3. Our schools are service-oriented centers of learning, committed to family and community partnerships.
4. Every adult will be equipped with the skills and resources necessary to advocate for and ensure the success of all students.

# Priorities for the 2021–2022 Budget Process

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- ❖ Reduce/maintain student teacher ratios
- ❖ Step increase for staff
- ❖ Employee retention/recruitment strategies

# Priorities for the 2021–2022 Budget Process (continued)

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- ❖ Ongoing support for the Lexington One Online Learning Academy (LOOLA)
- ❖ Expand the Lexington District One College Center located at Gilbert High School
- ❖ Plan for relocation of Lexington Middle School to the replacement facility (Lakeside Middle School)
- ❖ Plan for opening of the Gilbert and Pelion area early childhood centers



# Considerations for Third Reading

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**There have been no changes to the proposed budget as presented during Second Reading on May 18, 2021.**

**The Board of Economic Advisors made no changes to the State's projected surplus for fiscal year 2020-2021 or projected revenues for fiscal year 2021-2022 in its meeting on May 20, 2021.**

**The Senate and the House meet June 21 -23 to adopt the conference report for submission to the Governor. On June 29, the bodies will return to consider vetoes, if necessary.**

**A number of major items came out of the House on June 10, 2021, the same as the Senate version. These major items are considered locked and will not change in conference committee. They are listed on the next slide. A number of items remain to be negotiated that could impact the district. If significant, a budget amendment may be required.**

# State Education Budget Items Locked

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The items below have been agreed on by both the House and the Senate. They will not be subject to change when the bodies return June 21-23 to adopt a conference report.

- ❖ **Base Student Cost (\$2,516 per student)**
- ❖ **\$1,000 Teacher Salary Increase**
- ❖ **Teacher Step Increase**
- ❖ **Bus Driver 5% Salary Increase**
- ❖ **Teacher Salaries – Employer Contribution (Fringe)**
- ❖ **Employer Retirement Contribution 1% Increase**  
Employer portion 22.81% – retirement at 16.41%, optional incidental death benefit at .15% and retiree insurance surcharge at 6.25%  
Employee portion remains at 9%

# Recruitment and Retention Measures New in Fiscal Year 2021-2022 Budget

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- ❖ Provides all employees with a step increase
- ❖ Provides \$1,000 increase per step for salaried employees
- ❖ Increases bus driver pay by 5% plus \$1 per hour
- ❖ Increases support staff pay by \$1 per hour
- ❖ Increases years of experience steps on all salary schedules to 40 years
- ❖ Modifies all salary schedules to provide retention incentive every 5 years by providing pay at additional step one year earlier
- ❖ Pays new teachers at step 2 for 3 years
- ❖ Aligns salary schedules for nurses, social workers, occupational/physical therapists, career specialists and board certified behavior analysts to their educational degrees
- ❖ Increases substitute pay

# Recruitment and Retention Measures On-Going in Budget

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- ❖ Funds a local national board stipend of \$3,000
  - regardless of whether the teacher receives the State funded \$7,500 or \$5,000 stipend
  - paying 275 national board supplements in FY 2020-2021
- ❖ Provides opportunities for reduced cost graduate level courses
- ❖ Provides professional texts for graduate courses
- ❖ Pays (in whole or in part) for a variety of other professional development opportunities
- ❖ Provides opportunities for teachers to earn additional pay
  - curriculum writing
  - camps
  - after-school programs
- ❖ Provides stipends/supplements
  - department heads
  - lead teachers
  - club and yearbook sponsors
  - athletics
  - fine arts

# 135-Day Average Daily Membership

Year	*Membership	Increase	Percent
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	26,507	508	1.9%
2020–2021**	26,355***	(161)	(0.6)%
2021–2022****	26,861	515	2.0%

\* 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.

\*\* Unaudited.

\*\*\* Projected enrollment for 2020–2021 was 27,042. The 135-Day ADM is under the projection by 687.

\*\*\*\* Projected Enrollment.

# Targeted Staffing Ratios

Grades	2018-2019	2019-2020	2020-2021*	Proposed 2021-2022
5 Year Old Kindergarten	22 to 1	22 to 1	23 to 1	21 to 1
1 <sup>st</sup> Grade	22 to 1	22 to 1	23 to 1	21 to 1
2 <sup>nd</sup> Grade	22 to 1	22 to 1	23 to 1	21 to 1
3 <sup>rd</sup> Grade	25 to 1	25 to 1	23 to 1	23 to 1
4 <sup>th</sup> and 5 <sup>th</sup> Grade	26 to 1	25 to 1	26 to 1	23 to 1
Middle School				23 to 1
High School				18 to 1**

\* These are ratios for face-to-face and hybrid classes. Class sizes for those enrolled in the Lexington One On-Line Academy (LOOLA) ranged from 30-35 to 1.

\*\* This is the highest ratio for high schools with 2,200 or more students. The ratio drops .25 for every drop of 100 students. For example, if there were 2,100 students the ratio would be 17.75 to 1.

# EXPENDITURE SUMMARY

# General Fund Proposed Certified Changes — Net Additions and Cuts

Category	FTE	Amount
Certified and Licensed Professionals — Elementary	25.50	\$1,830,514
Certified and Licensed Professionals — Middle	(4.83)	(346,721)
Certified and Licensed Professionals — High School	24.00	1,722,837
Certified and Licensed Professionals — LOOLA	20.00	1,435,697
Certified and Licensed Professionals — Special Needs	5.10	365,355
Pool Positions	<u>3.50</u>	<u>251,247</u>
<b>Total Net Changes</b>	<b>73.27</b>	<b>\$5,258,929</b>

The following changes to FTE from 1<sup>st</sup> Reading are reflected above:  
Middle +5, High School +12, LOOLA -17



# Proposed Support and Administrative Changes — Net Additions and Cuts

Category	FTE	Amount
Support Staff — Instructional	3.00	\$100,599
Support Staff — Non-instructional	1.00	36,565
Support Staff — Instructional — Special Needs	3.00	102,330
School Administrator - GMS	1.00	108,171
Central Services Administrative Staff	1.00	173,216
Central Services — Supervisor of Nursing*	1.00	<u>81,836</u>
<b>Total Net Changes</b>	<b>10.00</b>	<b>\$602,717</b>

\* The Supervisor of Nursing position will not impact the General Fund. It will be paid for with Medicaid reimbursements.

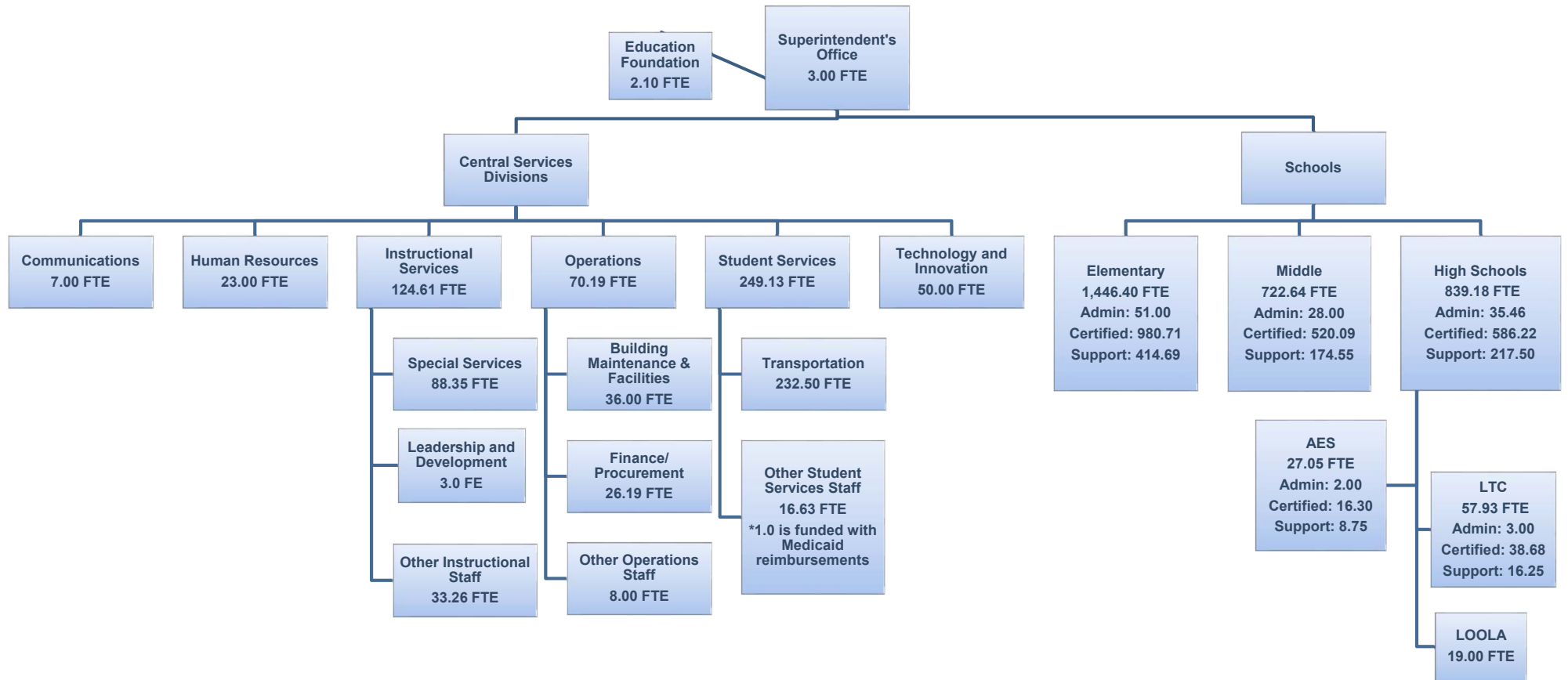
# General Fund Positions – Full-Time Equivalents (FTE)

Category	Base FTE	Proposed Changes	Proposed Total FTE
Superintendent	1.00		1.00
Senior Leadership Team	5.00	1.00	6.00
Central Services (includes psychologists, physical and occupational therapists, homebound teachers and social workers)	287.93	*1.00	288.93
Transportation	232.50		232.50
School Administration (principals, assistant principals, athletic directors, guidance directors)	118.46	1.00	119.46
Certified Staff (teachers, interventionists, librarians, academic coaches and nurses)	1,863.70	68.17	1,931.87
School Support Staff (instructional assistants, custodial, secretarial, bookkeepers, student records operators, etc.)	710.04	4.00	714.04
Special Education Certified Staff	224.63	5.10	229.73
Special Education Support Staff	<u>114.70</u>	<u>3.00</u>	<u>117.70</u>
<b>Total General Fund FTE</b>	<b><u>3,557.96</u></b>	<b><u>83.27</u></b>	<b><u>3,641.23</u></b>



\* This FTE will not impact the General Fund. It will be paid for with Medicaid reimbursements.

# General Fund Positions – Full-Time Equivalents (FTE)



# General Fund Other Salaries and Related Fringes Increases (Decreases)

Category	Amount
Step increase for all eligible employees	\$3,697,666
\$1,000 increase for salaried employees	3,006,359
\$1 per hour increase support staff	1,887,338
\$1 per hour increase bus drivers	354,441
5% bus driver increase	262,419
Increase in substitute pay	235,747
Human Resources Generalists	21,833
Supplements, temporary salaries and other adjustments	(88,681)
State mandated employer retirement and health insurance increase	2,577,022
Funding shortage for reading coaches, nurses, career specialists	<u>215,533</u>
<b>Total Other Salaries and Related Fringes Increases</b>	<b>\$12,169,677</b>

# Substitute Pay Increases

Category	Current	Proposed	Increase
<b>Teacher Substitutes</b>			
High School Diploma	\$63	\$85	\$22
Four-Year Degree	\$68	\$90	\$22
Certified Teacher	\$80	\$100	\$20
<b>Nurse Substitutes</b>			
High School Diploma (health room assistant)	\$58	\$75	\$17
Licensed Practical Nurse	\$68	\$90	\$22
<b>Instructional Assistants</b>	\$58	\$75	\$17
<b>Custodial and Food Service Staff</b>	\$58	\$75	\$17

# Increases in Programs and Services

Category	Amount
Communications Division	\$17,217
Instructional Services Division ❖ Information Technology Department	198,990
Operations Division ❖ Utilities ❖ Grounds Maintenance ❖ Safety and Emergency Services ❖ Maintenance Department	210,272 722,160 76,329 80,951
Student Services Division ❖ Health ❖ Athletics Department ❖ Transportation Department	81,521 23,865 90,156
School Allocations	<u>42,621</u>
<b>Total Increase Over Prior Year</b>	<b>\$1,544,082</b>

# Decreases in Programs and Services

Category	Amount
Human Resources Department ❖ Worker's Compensation Insurance	\$753,433
Instructional Services Department	53,618
Operations Department ❖ Property and Casualty Insurance	258,911
Student Services Department ❖ Mental Health Counselors (Transferred to ESSER II Funding)	100,000
Superintendent's Department ❖ Leadership Development	<u>40,000</u>
<b>Total Decrease Over Prior Year</b>	<b>\$1,205,962</b>

# Anticipated Operating Expenditures

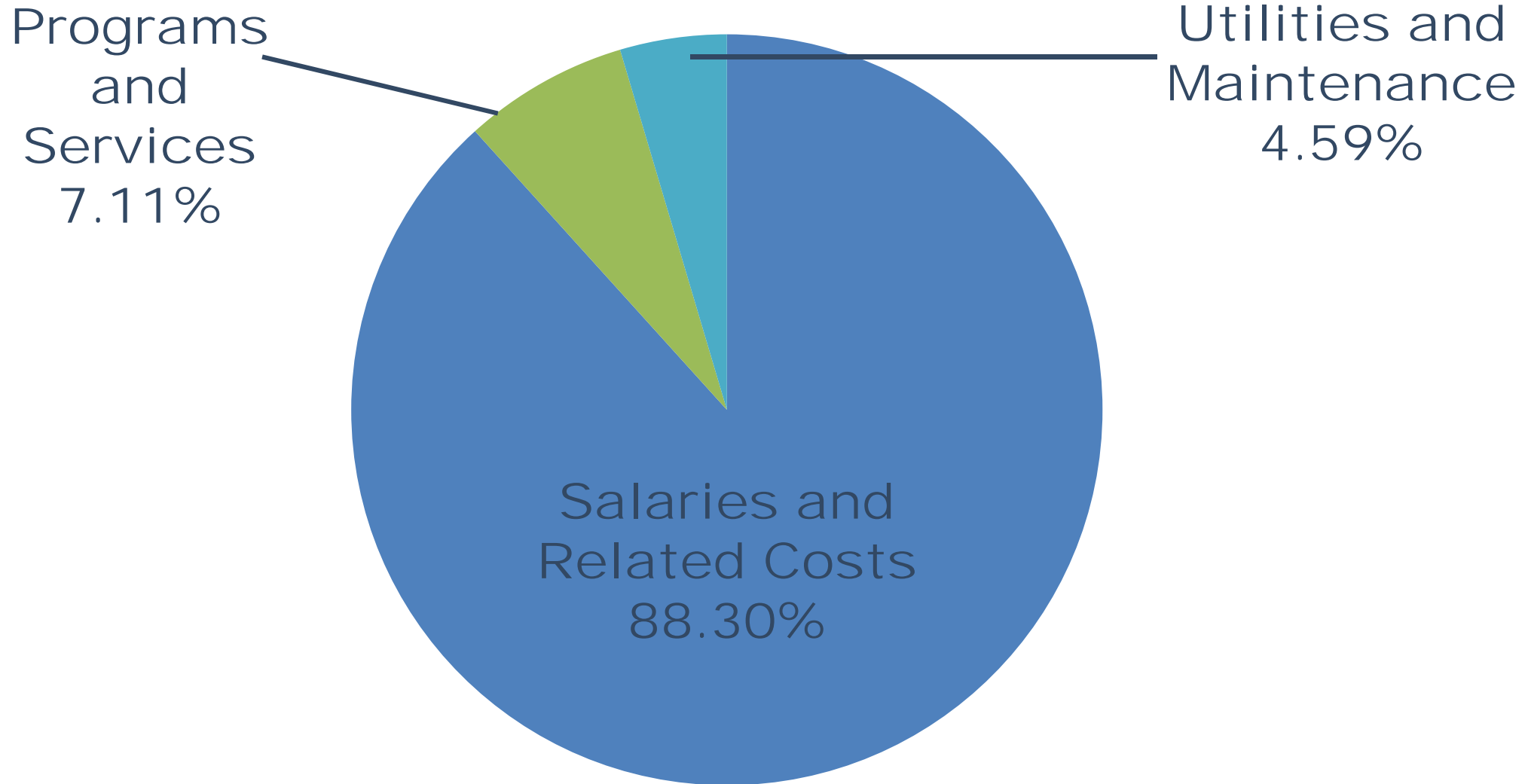
	<b>*Amended Budget FY 2021</b>	<b>Proposed Budget FY 2022</b>	<b>Increase (Decrease)</b>
<b>Salaries and Related Costs</b>	<b>\$262,107,987</b>	<b>\$268,472,230</b>	<b>\$6,364,243</b>
<b>Programs and Services</b>	<b><u>35,225,266</u></b>	<b><u>35,563,386</u></b>	<b><u>338,120</u></b>
<b>Total Budget</b>	<b>\$297,333,253</b>	<b>\$304,035,616</b>	<b>\$6,702,363</b>

\* The budget for Salaries and Related costs budget was amended twice during fiscal year 2020-21. The budget was increased by \$6,653,631 on December 1, 2020 for one-time payments to qualified employees and increased by an additional \$3,600,288 on April 13, 2021 to provide eligible employees a step increase for FY 2020-21.



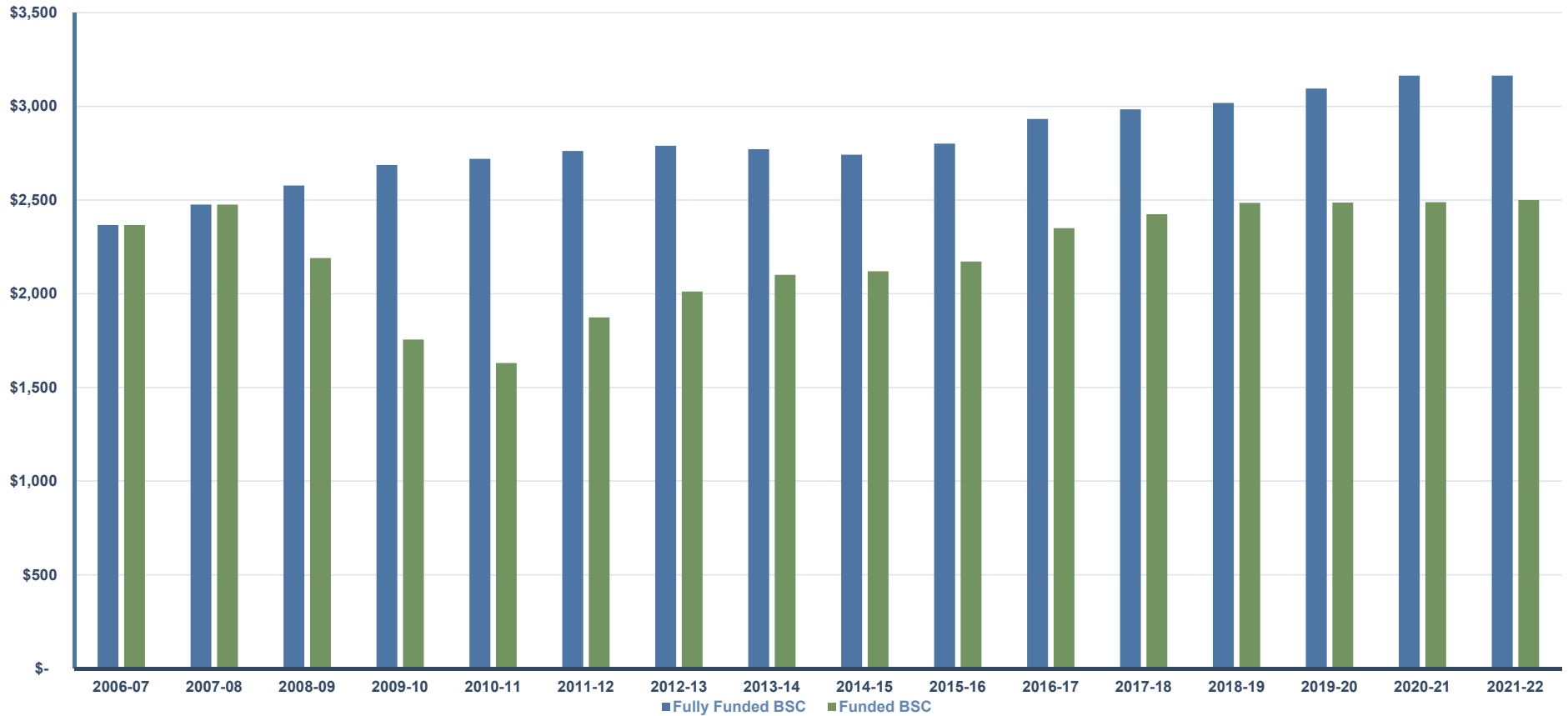
# FY 22 Anticipated Operating Expenditures

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# REVENUE SUMMARY

# Base Student Cost



The SC Revenue and Fiscal Affairs Office projects the fully funded base student cost each fiscal year. The State has not fully funded the State portion of the fully funded amount since fiscal year 2007-2008.

# General Fund Budget and Fund Balance

Fiscal Year	Total Budget	Total Fund Balance	Unassigned Fund Balance	Unassigned Fund Balance as % of Budget
2010-2011	\$166,686,481	\$28,242,125	\$19,681,794	11.81%
2011-2012	\$176,733,654	\$32,205,748	\$25,240,227	14.28%
2012-2013	\$190,220,087	\$34,961,908	\$22,624,246	11.89%
2013-2014	\$202,963,901	\$36,408,059	\$26,331,731	12.97%
2014-2015	\$220,425,851	\$36,405,525	\$28,332,967	12.85%
2015-2016	\$229,924,087	\$39,679,729	\$27,144,821	11.81%
2016-2017	\$244,815,426	\$45,081,511	\$36,217,855	14.79%
2017-2018	\$262,743,365	\$51,930,488	\$41,767,859	15.90%
2018-2019	\$280,561,476	\$57,542,200	\$48,019,991	17.12%
2019-2020	\$295,123,749	\$65,933,314	\$60,864,694*	20.62%
2020-2021	\$297,333,253	TBD	TBD	TBD

\* During fiscal year 2020-2021, the Board designated use of \$8,690,857 of fund balance – \$6,653,631 for one-time payments to employees and the \$2,037,226 net cost of step increases for eligible employees.

# Projected Revenue Changes

	<b>*2020–2021 Amended Revenue</b>	<b>2021–2022 Projected Revenue</b>	<b>Projected Increase (Decrease)</b>
<b>Local Sources</b>	<b>\$98,616,685</b>	<b>\$104,039,354</b>	<b>\$5,422,669</b>
<b>State Sources</b>	<b>177,784,448</b>	<b>183,701,677</b>	<b>5,917,229</b>
<b>Transfers From Other Funds</b>	<b>8,543,042</b>	<b>8,834,807</b>	<b>291,765</b>
<b>Operational Balance</b>	<b><u>12,389,078</u></b>	<b><u>7,459,778</u></b>	<b><u>(4,929,300)</u></b>
<b>Total Projected Revenue</b>	<b>\$297,333,253</b>	<b>\$304,035,616</b>	<b>\$6,702,363</b>

\* Revenue budget amended on April 13, 2021 to account for revenues anticipated from the State to partially fund 2020-2021 teacher step as mandated by the State.

# Operating Millage Increase History

Fiscal Year	Tax Year	Millage Rate Increase Limitation	Actual Increase	Lookback Used	Millage Levied	**Currently Available for Lookback
2016-2017	2016	7.92	7.92	0	305.99	
2017-2018	2017	11.96	11.96	0	317.95	
2018-2019	2018	14.27	4.45	0	322.40	9.82
2019-2020	2019	15.21	0	0	322.40	15.21
2020-2021	2020*	12.82	0	0	308.86	12.82
2021-2022	2021	11.03	0	0	TBD	TBD

\* Tax Year 2020 was a reassessment year. There was a 13.54 mill rollback due to reassessment.

\*\* The district has 37.85 lookback mills available for use in fiscal year 2021-2022.

# Act 388 Allowable Millage Increase

## Calculation of Allowable Millage Increase

FY 2021 Millage Rate	308.86
x Estimated Allowable Percentage Increase	3.57%
FY 2022 Current Year Estimated Allowable Millage Increase	11.03
FY 2022 Total Recommended Millage Increase	0.00
x Value of a Mill	\$312,651
Revenue Generated by Millage Increase	\$0
Potential Revenue Generated Using Estimated Total Allowable	\$3,448,541

# Discussion

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**Empower**  
*each child*  
to **DESIGN**  
the **FUTURE.**