

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FISCAL YEAR 2023-2024

| | FY 2022-2023 AMENDED <u>BUDGET</u> | FY 2023-2024 APPROVED <u>BUDGET</u> | Increase <u>(Decrease)</u> |
|-----------------------------------------------------------|------------------------------------------|-------------------------------------------|-------------------------------|
| Revenue from Local Sources: | | | |
| 11100 Tax Levies | \$ 70,480,000 | \$ 78,238,189 | \$ 7,758,189 |
| 11110 TIF Overpayments Refunded | 31,000 | 26,800 | (4,200) |
| 11120 Vehicle Taxes | 26,000,000 | 27,000,000 | 1,000,000 |
| 11130 Current Tax Penalties | 110,000 | 110,000 | - |
| 11400 Delinquent Taxes & Penalties | 3,100,000 | 3,100,000 | - |
| 11900 Other Taxes (Sales Tax Credit) | 20,000 | 20,000 | - |
| 12800 Revenue in Lieu of Taxes | 6,000,000 | 5,600,000 | (400,000) |
| 13100 Regular Day School Patron | 56,000 | 56,000 | - |
| 13200 Regular Day School Other Local Education Agencies | 40,000 | 40,000 | - |
| 15100 Interest on Investments | 80,000 | 1,150,000 | 1,070,000 |
| 19100 Rentals | 260,000 | 260,000 | - |
| 19930 Insurance Settlements | 26,000 | 26,000 | - |
| 19500 Refund of Prior Year Expenditures | 3,500 | 3,500 | - |
| 19990 Other Local Revenue | <u>450,000</u> | <u>452,769</u> | <u>2,769</u> |
| Total Local Revenue | 106,656,500 | 116,083,258 | 9,426,758 |
| Revenue from State Sources: | | | |
| 31XX Education Funding-GF New Money | 120,057,943 | 128,579,805 | 8,521,862 |
| 31600 School Bus Driver Salaries | 2,330,000 | 3,509,287 | 1,179,287 |
| 31620 Bus Workers Comp | 101,010 | 101,010 | - |
| 39930 Retirement credit | 1,604,884 | 1,604,884 | - |
| 31810 Retiree Insurance | 9,444,151 | 11,177,673 | 1,733,522 |
| 38250 Act 388 - One Cent Property Tax Relief | 42,550,637 | 46,551,109 | 4,000,472 |
| 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 | 1,000,000 | 1,000,000 | - |
| 38900 Motor Carrier Revenue | <u>420,000</u> | <u>500,000</u> | <u>80,000</u> |
| Total State Revenue | 187,917,710 | 203,432,853 | 15,515,143 |
| Transfer from Other Funds: | | | |
| 52800 Indirect Costs Transfer | 400,000 | 400,000 | - |
| 52300 Transfer from EIA (Stake in the Ground & New Money) | <u>20,768,872</u> | <u>25,734,188</u> | <u>4,965,316</u> |
| Total Transfers | 21,168,872 | 26,134,188 | 4,965,316 |
| 19999 Fund Balance Fiscal Year 22-23 | 10,196,240 | 10,196,240 | - |
| 19999 Fund Balance Fiscal Year 23-24 | <u>-</u> | <u>7,503,760</u> | <u>7,503,760</u> |
| Total Fund Balance | 10,196,240 | 17,700,000 | 7,503,760 |
| Total Funds Available | <u>\$ 325,939,322</u> | <u>\$ 363,350,299</u> | <u>\$37,410,977</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|--------------------------------------|-----------------------------|------------------------------|
| 111 | Kindergarten | | |
| | Salaries | \$ 8,102,912 | \$ 8,514,199 |
| | Fringe Benefits | 4,139,980 | 4,424,040 |
| | Purchased Services | 11,266 | 6,550 |
| | Supplies & Materials | 300,141 | 449,525 |
| | Total 111 | 12,554,299 | 13,394,314 |
| 112 | Primary | | |
| | Salaries | 21,917,256 | 23,201,846 |
| | Fringe Benefits | 9,958,588 | 10,789,217 |
| | Purchased Services | 21,850 | 1,094,494 |
| | Supplies & Materials | 159,538 | 178,537 |
| | Total 112 | 32,057,232 | 35,264,094 |
| 113 | Elementary | | |
| | Salaries | 36,766,268 | 38,565,642 |
| | Fringe Benefits | 16,757,436 | 17,819,160 |
| | Purchased Services | 1,335,863 | 2,376,287 |
| | Supplies & Materials | 992,398 | 1,962,889 |
| | Capital Outlay | 2,000 | - |
| | Other Objects | 2,000 | 8,150 |
| | Total 113 | 55,855,965 | 60,732,128 |
| 114 | High School | | |
| | Salaries | 25,565,533 | 27,998,653 |
| | Fringe Benefits | 11,681,058 | 13,484,594 |
| | Purchased Services | 558,350 | 1,724,574 |
| | Supplies & Materials | 629,448 | 702,239 |
| | Other Objects | 1,095,011 | 1,113,618 |
| | Total 114 | 39,529,400 | 45,023,679 |
| 115 | Career & Technology Education (CATE) | | |
| | Salaries | 5,190,471 | 5,524,522 |
| | Fringe Benefits | 2,350,159 | 2,545,883 |
| | Purchased Services | 89,063 | 93,963 |
| | Supplies & Materials | 153,261 | 148,360 |
| | Total 115 | 7,782,954 | 8,312,728 |
| 116 | CATE - Middle School | | |
| | Salaries | 565,436 | 642,071 |
| | Fringe Benefits | 268,623 | 328,472 |
| | Purchased Services | 500 | 500 |
| | Supplies & Materials | 6,500 | 5,000 |
| | Total 116 | 841,059 | 976,043 |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|----------------------------------------|-----------------------------|------------------------------|
| 121 | Educable Mentally Handicapped | | |
| | Salaries | 1,077,301 | 1,528,828 |
| | Fringe Benefits | 563,122 | 784,789 |
| | Total 121 | <u>1,640,423</u> | <u>2,313,617</u> |
| 122 | Trainable Mentally Handicapped | | |
| | Salaries | 1,682,549 | 1,864,919 |
| | Fringe Benefits | 887,968 | 985,934 |
| | Total 122 | <u>2,570,517</u> | <u>2,850,853</u> |
| 123 | Orthopedically Handicapped | | |
| | Salaries | 20,698 | 24,240 |
| | Fringe Benefits | 12,256 | 13,813 |
| | Total 123 | <u>32,954</u> | <u>38,053</u> |
| 124 | Visually Handicapped | | |
| | Salaries | 162,030 | 154,094 |
| | Fringe Benefits | 70,131 | 59,588 |
| | Total 124 | <u>232,161</u> | <u>213,682</u> |
| 125 | Hearing Handicapped | | |
| | Salaries | 360,733 | 379,744 |
| | Fringe Benefits | 168,279 | 187,874 |
| | Total 125 | <u>529,012</u> | <u>567,618</u> |
| 126 | Speech Handicapped | | |
| | Salaries | 3,093,256 | 3,705,103 |
| | Fringe Benefits | 1,406,157 | 1,749,923 |
| | Total 126 | <u>4,499,413</u> | <u>5,455,026</u> |
| 127 | Learning Disabled | | |
| | Salaries | 8,519,867 | 8,650,046 |
| | Fringe Benefits | 3,992,040 | 4,096,529 |
| | Total 127 | <u>12,511,907</u> | <u>12,746,575</u> |
| 128 | Emotionally Handicapped | | |
| | Salaries | 888,119 | 792,377 |
| | Fringe Benefits | 474,176 | 492,273 |
| | Total 128 | <u>1,362,295</u> | <u>1,284,650</u> |
| 129 | Coordinated Early Intervening Services | | |
| | Salaries | 4,270,155 | 6,175,758 |
| | Fringe Benefits | 1,987,296 | 2,800,655 |
| | Total 129 | <u>6,257,451</u> | <u>8,976,413</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| <u>Account</u> | <u>Description</u> | <u>2022-2023 Amended Budget</u> | <u>2023-2024 Approved Budget</u> |
|----------------|-------------------------------------------------------|-------------------------------------|--------------------------------------|
| 132 | Preschool Disabilities - 5K Itinerant | | |
| | Salaries | 185,912 | 194,995 |
| | Fringe Benefits | 90,365 | 97,090 |
| | Total 132 | <u>276,277</u> | <u>292,085</u> |
| 133 | Preschool Disabilities - 5K | | |
| | Salaries | 390,460 | 722,014 |
| | Fringe Benefits | 222,600 | 386,294 |
| | Total 133 | <u>613,060</u> | <u>1,108,308</u> |
| 135 | Preschool Disabilities Speech 3 & 4 Year Olds | | |
| | Salaries | 32,759 | 23,865 |
| | Fringe Benefits | 16,057 | 13,668 |
| | Total 135 | <u>48,816</u> | <u>37,533</u> |
| 136 | Preschool Disabilities Itinerant 3 & 4 Year Olds | | |
| | Salaries | 398,017 | 588,391 |
| | Fringe Benefits | 216,718 | 315,783 |
| | Total 136 | <u>614,735</u> | <u>904,174</u> |
| 137 | Preschool Disabilities Self-Contained - 3 & 4 Yr Olds | | |
| | Salaries | 744,562 | 911,502 |
| | Fringe Benefits | 378,401 | 471,496 |
| | Total 137 | <u>1,122,963</u> | <u>1,382,998</u> |
| 139 | Four-Year-Old Early Childhood | | |
| | Salaries | 623,189 | 1,499,348 |
| | Fringe Benefits | 308,594 | 771,057 |
| | Total 139 | <u>931,783</u> | <u>2,270,405</u> |
| 141 | Gifted & Talented - Academic | | |
| | Salaries | 1,342,140 | 1,566,336 |
| | Fringe Benefits | 626,405 | 761,078 |
| | Purchased Services | 127,848 | 126,894 |
| | Supplies & Materials | 187,086 | 194,095 |
| | Other Objects | 150,450 | 15,500 |
| | Total 141 | <u>2,433,929</u> | <u>2,663,903</u> |
| 143 | Advanced Placement | | |
| | Supplies & Materials | 10,000 | 10,000 |
| | Total 143 | <u>10,000</u> | <u>10,000</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|-------------------------------------|-----------------------------|------------------------------|
| 144 | IB Program | | |
| | Salaries | 262,823 | 269,560 |
| | Fringe Benefits | 113,121 | 115,049 |
| | Purchased Services | 90,400 | 61,575 |
| | Supplies & Materials | 40,550 | 27,250 |
| | Other Objects | 66,538 | 52,363 |
| | Total 144 | <u>573,432</u> | <u>525,797</u> |
| 145 | Homebound | | |
| | Salaries | 503,969 | 472,984 |
| | Fringe Benefits | 238,459 | 229,281 |
| | Purchased Services | 34,650 | - |
| | Total 145 | <u>777,078</u> | <u>702,265</u> |
| 148 | Gifted & Talented - Arts | | |
| | Salaries | 48,200 | 49,000 |
| | Fringe Benefits | 15,285 | 15,904 |
| | Purchased Services | 13,500 | 14,000 |
| | Supplies & Materials | 21,900 | 21,900 |
| | Other Objects | 1,500 | 900 |
| | Total 148 | <u>100,385</u> | <u>101,704</u> |
| 149 | Other Special Programs | | |
| | Salaries | 1,659,353 | - |
| | Fringe Benefits | 646,180 | - |
| | Total 149 | <u>2,305,533</u> | <u>-</u> |
| 161 | Autism | | |
| | Salaries | 1,757,587 | 2,157,081 |
| | Fringe Benefits | 884,182 | 1,073,507 |
| | Total 161 | <u>2,641,769</u> | <u>3,230,588</u> |
| 162 | ESOL | | |
| | Salaries | 2,094,665 | 2,594,907 |
| | Fringe Benefits | 928,822 | 1,144,515 |
| | Total 162 | <u>3,023,487</u> | <u>3,739,422</u> |
| 175 | Instruction Before/After School Day | | |
| | Salaries | 157,025 | 145,500 |
| | Fringe Benefits | 49,789 | 47,224 |
| | Purchased Services | 22,200 | 22,200 |
| | Total 175 | <u>229,014</u> | <u>214,924</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|-----------------------------------|-----------------------------|------------------------------|
| 181 | Adult Basic Programs | | |
| | Salaries | 73,380 | 66,546 |
| | Fringe Benefits | 28,962 | 36,911 |
| | Total 181 | <u>102,342</u> | <u>103,457</u> |
| 182 | Adult Secondary Programs | | |
| | Salaries | 4,500 | 4,500 |
| | Fringe Benefits | 1,427 | 1,460 |
| | Total 182 | <u>5,927</u> | <u>5,960</u> |
| 188 | Parenting/Family Literacy | | |
| | Salaries | 41,205 | 141,867 |
| | Fringe Benefits | 18,735 | 57,917 |
| | Purchased Services | 3,820 | 856 |
| | Supplies & Materials | 2,310 | 10,326 |
| | Total 188 | <u>66,070</u> | <u>210,966</u> |
| 211 | Attendance & Social Work Services | | |
| | Salaries | 2,161,282 | 2,448,674 |
| | Fringe Benefits | 987,908 | 1,172,741 |
| | Purchased Services | 87,750 | 89,750 |
| | Supplies & Materials | 5,000 | 4,550 |
| | Other Objects | 3,875 | 3,550 |
| | Total 211 | <u>3,245,815</u> | <u>3,719,265</u> |
| 212 | Guidance | | |
| | Salaries | 6,717,278 | 7,461,131 |
| | Fringe Benefits | 3,116,441 | 3,441,620 |
| | Purchased Services | 40,750 | 36,550 |
| | Supplies & Materials | 37,940 | 36,527 |
| | Capital Outlay | - | 3,000 |
| | Other Objects | 2,200 | 2,200 |
| | Total 212 | <u>9,914,609</u> | <u>10,981,028</u> |
| 213 | Health | | |
| | Salaries | 2,273,754 | 2,902,226 |
| | Fringe Benefits | 1,186,550 | 1,519,843 |
| | Purchased Services | 111,784 | 119,884 |
| | Supplies & Materials | 145,590 | 133,479 |
| | Other Objects | 1,080 | 1,170 |
| | Total 213 | <u>3,718,758</u> | <u>4,676,602</u> |
| 214 | Psychological | | |
| | Salaries | 2,031,997 | 2,351,251 |
| | Fringe Benefits | 873,841 | 1,046,474 |
| | Purchased Services | 220,000 | 220,000 |
| | Total 214 | <u>3,125,838</u> | <u>3,617,725</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|-------------------------------------|-----------------------------|------------------------------|
| 215 | Exceptional Program Services | | |
| | Salaries | 1,321,834 | 1,448,862 |
| | Fringe Benefits | 580,160 | 648,431 |
| | Total 215 | <u>1,901,994</u> | <u>2,097,293</u> |
| 217 | Career Specialists | | |
| | -- Curriculum Development | | |
| | Salaries | 136,602 | 732,342 |
| | Fringe Benefits | 62,405 | 369,729 |
| | Total 217 | <u>199,007</u> | <u>1,102,071</u> |
| 221 | Improvement of Instruction Services | | |
| | -- Curriculum Development | | |
| | Salaries | 7,670,358 | 8,146,842 |
| | Fringe Benefits | 3,575,271 | 3,811,148 |
| | Other Objects | 50,000 | 50,000 |
| | Total 221 | <u>11,295,629</u> | <u>12,007,990</u> |
| 222 | Educational Media | | |
| | Salaries | 2,825,859 | 2,938,726 |
| | Fringe Benefits | 1,419,848 | 1,516,510 |
| | Purchased Services | 45,100 | 26,550 |
| | Supplies & Materials | 226,035 | 219,476 |
| | Other Objects | 50 | 50 |
| | Total 222 | <u>4,516,892</u> | <u>4,701,312</u> |
| 223 | Supervision of Special Projects | | |
| | Salaries | 89,204 | 104,809 |
| | Fringe Benefits | 41,470 | 48,173 |
| | Total 223 | <u>130,674</u> | <u>152,982</u> |
| 224 | Improvement of Instruction Services | | |
| | -- In-Service and Staff Training | | |
| | Salaries | 696,638 | 817,833 |
| | Fringe Benefits | 269,921 | 330,043 |
| | Purchased Services | 809,978 | 520,231 |
| | Supplies & Materials | 157,675 | 138,431 |
| | Other Objects | 101,035 | 115,584 |
| | Total 224 | <u>2,035,247</u> | <u>1,922,122</u> |
| 231 | Board of Education Services | | |
| | Fringe Benefits | 370,000 | 150,000 |
| | Purchased Services | 273,500 | 174,000 |
| | Supplies & Materials | 8,690 | 4,500 |
| | Other Objects | 66,000 | 54,400 |
| | Total 231 | <u>718,190</u> | <u>382,900</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|------------------------------|-----------------------------|------------------------------|
| 232 | Office of the Superintendent | | |
| | Salaries | 446,796 | 488,532 |
| | Fringe Benefits | 214,589 | 219,797 |
| | Purchased Services | 10,500 | 8,000 |
| | Supplies & Materials | 6,000 | 5,500 |
| | Other Objects | 22,750 | 21,600 |
| | Total 232 | <u>700,635</u> | <u>743,429</u> |
| 233 | School Administration | | |
| | Salaries | 13,013,169 | 14,118,575 |
| | Fringe Benefits | 5,653,459 | 6,228,518 |
| | Purchased Services | 91,000 | 95,770 |
| | Supplies & Materials | 66,521 | 62,337 |
| | Other Objects | 41,036 | 42,534 |
| | Total 233 | <u>18,865,185</u> | <u>20,547,734</u> |
| 252 | Fiscal Services | | |
| | Salaries | 3,051,800 | 3,164,690 |
| | Fringe Benefits | 1,351,077 | 1,368,703 |
| | Purchased Services | 30,000 | 20,300 |
| | Supplies & Materials | 22,000 | 28,407 |
| | Other Objects | 15,500 | 12,975 |
| | Total 252 | <u>4,470,377</u> | <u>4,595,075</u> |
| 254 | Operations & Maintenance | | |
| | Salaries | 11,529,666 | 13,697,327 |
| | Fringe Benefits | 5,726,408 | 6,695,221 |
| | Purchased Services | 9,556,284 | 4,674,086 |
| | Supplies & Materials | 2,070,525 | 10,105,622 |
| | Capital Outlay | 247,000 | 227,240 |
| | Other Objects | 3,700 | 3,404 |
| | Total 254 | <u>29,133,583</u> | <u>35,402,900</u> |
| 255 | Pupil Transportation | | |
| | Salaries | 6,534,987 | 8,029,052 |
| | Fringe Benefits | 3,768,611 | 4,369,076 |
| | Purchased Services | 636,500 | 632,800 |
| | Supplies & Materials | 120,365 | 105,365 |
| | Other Objects | 306,005 | 354,983 |
| | Total 255 | <u>11,366,468</u> | <u>13,491,276</u> |
| 258 | School Security | | |
| | Salaries | 645,534 | 758,840 |
| | Fringe Benefits | 328,548 | 398,892 |
| | Purchased Services | 3,065,689 | 3,447,492 |
| | Supplies & Materials | 40,200 | 86,984 |
| | Other Objects | 1,875 | 1,725 |
| | Total 258 | <u>4,081,846</u> | <u>4,693,933</u> |

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FY 2023-2024

| Account | Description | 2022-2023 Amended Budget | 2023-2024 Approved Budget |
|---------|-----------------------------------------------|-----------------------------|------------------------------|
| 262 | Support Services | | |
| | Salaries | 334,731 | 349,063 |
| | Fringe Benefits | 123,778 | 132,651 |
| | Total 262 | <u>458,509</u> | <u>481,714</u> |
| 263 | Information Services | | |
| | Salaries | 565,749 | 645,137 |
| | Fringe Benefits | 228,044 | 265,593 |
| | Purchased Services | 237,770 | 214,375 |
| | Supplies & Materials | 35,150 | 33,300 |
| | Other Objects | 42,890 | 40,908 |
| | Total 263 | <u>1,109,603</u> | <u>1,199,313</u> |
| 264 | Staff Services | | |
| | Salaries | 3,904,335 | 4,000,046 |
| | Fringe Benefits | 1,466,941 | 1,528,150 |
| | Purchased Services | 671,200 | 605,150 |
| | Supplies & Materials | 28,667 | 25,800 |
| | Other Objects | 1,161,021 | 1,377,733 |
| | Total 264 | <u>7,232,164</u> | <u>7,536,879</u> |
| 266 | Data Processing Services | | |
| | Salaries | 4,082,932 | 4,227,886 |
| | Fringe Benefits | 1,758,453 | 1,856,285 |
| | Purchased Services | 5,349,699 | 4,795,874 |
| | Supplies & Materials | 171,495 | 121,400 |
| | Capital Outlay | 701,778 | 1,125,850 |
| | Other Objects | 13,300 | 8,500 |
| | Total 266 | <u>12,077,657</u> | <u>12,135,795</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>\$ 325,939,322</u> | <u>\$ 363,350,299</u> |