

**LEXINGTON SCHOOL DISTRICT ONE**  
**2022-2023 GENERAL FUND BUDGET**  
**SUMMARY BUDGET**  
**THIRD READING**

**DR. GREGORY LITTLE,**  
**SUPERINTENDENT**

**LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FISCAL YEAR 2022-2023**

	FY 2021-2022 AMENDED BUDGET	FY 2022-2023 PROPOSED BUDGET	Increase (Decrease)
<b>Revenue from Local Sources:</b>			
11100 Tax Levies	\$ 69,000,000	\$ 70,480,000	\$ 1,480,000
11110 TIF Overpayments Refunded	17,104	31,000	13,896
11120 Vehicle Taxes	24,400,000	26,000,000	1,600,000
11130 Current Tax Penalties	100,750	110,000	9,250
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	6,600,000	6,000,000	(600,000)
13100 Regular Day School Patron	55,000	56,000	1,000
13200 Regular Day School Other LEA's	35,000	40,000	5,000
15100 Interest on Investments	170,000	80,000	(90,000)
19100 Rentals	175,000	260,000	85,000
19930 Insurance Settlements	13,000	26,000	13,000
19500 Refund of Prior Year Expenditures	3,500	3,500	-
19990 Other Local Revenue	350,000	450,000	100,000
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Total Local Revenue	104,039,354	106,656,500	2,617,146
<b>Revenue from State Sources:</b>			
31XX Education Funding-GF Stake in the Ground	-	124,965,240	124,965,240
31XX Education Funding-GF New Money		7,830,660	7,830,660
31600 School Bus Driver Salaries	2,166,000	2,330,000	164,000
31860 State Aid to Classrooms Teacher Salaries	8,732,751	-	(8,732,751)
31620 Bus Workers Comp	100,000	101,010	1,010
31800 Fringe Benefits Contributions	36,052,469	-	(36,052,469)
39930 Retirement credit	1,604,883	1,604,884	1
31810 Retiree Insurance	8,285,799	9,444,151	1,158,352
33000 Education Finance Act	74,850,610	-	(74,850,610)
38250 Act 388 - One Cent Property Tax Relief	40,225,080	42,550,637	2,325,557
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	275,000	420,000	145,000
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Total State Revenue	183,701,677	200,655,667	16,953,990
<b>Transfer from Other Funds:</b>			
52800 Indirect Costs Transfer	325,000	400,000	75,000
52200 Transfer from Special Revenue	10,000	-	(10,000)
52300 Transfer from EIA (Stake in the Ground & New Money)	8,499,807	14,700,415	6,200,608
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Total Transfers	8,834,807	15,100,415	6,265,608
19999 Operational Balance	18,059,778	3,395,624	(14,664,154)
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Total Funds Available	\$ 314,635,616	\$ 325,808,206	\$ 11,172,590

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
111	Kindergarten		
	Salaries	\$ 7,023,116	\$ 8,102,912
	Fringe Benefits	3,440,517	4,139,980
	Purchased Services	8,750	11,266
	Supplies & Materials	292,080	300,141
	Total 111	<u>10,764,463</u>	<u>12,554,299</u>
112	Primary		
	Salaries	19,584,276	21,917,256
	Fringe Benefits	8,670,595	9,958,588
	Purchased Services	18,250	21,850
	Supplies & Materials	149,265	159,538
	Total 112	<u>28,422,386</u>	<u>32,057,232</u>
113	Elementary		
	Salaries	34,924,451	36,766,268
	Fringe Benefits	15,201,012	16,757,436
	Purchased Services	1,310,672	1,335,863
	Supplies & Materials	1,222,643	992,398
	Capital Outlay	30,000	2,000
	Other Objects	-	2,000
	Total 113	<u>52,688,778</u>	<u>55,855,965</u>
114	High School		
	Salaries	27,058,804	25,565,533
	Fringe Benefits	11,671,393	11,681,058
	Purchased Services	693,625	558,350
	Supplies & Materials	585,654	629,448
	Other Objects	1,051,412	1,095,011
	Total 114	<u>41,060,888</u>	<u>39,529,400</u>
115	Career & Technology Education (CATE)		
	Salaries	4,717,078	5,190,471
	Fringe Benefits	2,083,698	2,350,159
	Purchased Services	85,499	89,063
	Supplies & Materials	149,532	153,261
	Total 115	<u>7,035,807</u>	<u>7,782,954</u>
116	CATE - Middle School		
	Salaries	587,397	565,436
	Fringe Benefits	262,587	268,623
	Purchased Services	2,500	500
	Supplies & Materials	7,650	6,500
	Total 116	<u>860,134</u>	<u>841,059</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
121	Educable Mentally Handicapped		
	Salaries	1,032,914	1,077,301
	Fringe Benefits	476,960	563,122
	Total 121	<u>1,509,874</u>	<u>1,640,423</u>
122	Trainable Mentally Handicapped		
	Salaries	1,373,810	1,682,549
	Fringe Benefits	696,616	887,968
	Total 122	<u>2,070,426</u>	<u>2,570,517</u>
123	Orthopedically Handicapped		
	Salaries	19,799	20,698
	Fringe Benefits	11,231	12,256
	Total 123	<u>31,030</u>	<u>32,954</u>
124	Visually Handicapped		
	Salaries	149,759	162,030
	Fringe Benefits	62,811	70,131
	Total 124	<u>212,570</u>	<u>232,161</u>
125	Hearing Handicapped		
	Salaries	334,860	360,733
	Fringe Benefits	151,050	168,279
	Total 125	<u>485,910</u>	<u>529,012</u>
126	Speech Handicapped		
	Salaries	2,923,842	3,093,256
	Fringe Benefits	1,322,368	1,406,157
	Total 126	<u>4,246,210</u>	<u>4,499,413</u>
127	Learning Disabled		
	Salaries	7,339,298	8,519,867
	Fringe Benefits	3,309,919	3,992,040
	Total 127	<u>10,649,217</u>	<u>12,511,907</u>
128	Emotionally Handicapped		
	Salaries	845,672	888,119
	Fringe Benefits	380,531	474,176
	Total 128	<u>1,226,203</u>	<u>1,362,295</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
129	Coordinated Early Intervening Services		
	Salaries	3,071,389	4,270,155
	Fringe Benefits	1,376,693	1,987,296
	Total 129	<u>4,448,082</u>	<u>6,257,451</u>
132	Preschool Disabilities - 5K Itinerant		
	Salaries	130,010	185,912
	Fringe Benefits	62,709	90,365
	Total 132	<u>192,719</u>	<u>276,277</u>
133	Preschool Disabilities - 5K		
	Salaries	318,225	390,460
	Fringe Benefits	178,360	222,600
	Total 133	<u>496,585</u>	<u>613,060</u>
135	Preschool Disabilities Speech 3 & 4 Year Olds		
	Salaries	30,679	32,759
	Fringe Benefits	14,548	16,057
	Total 135	<u>45,227</u>	<u>48,816</u>
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	342,166	398,017
	Fringe Benefits	157,939	216,718
	Total 136	<u>500,105</u>	<u>614,735</u>
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	598,483	744,562
	Fringe Benefits	296,230	378,401
	Total 137	<u>894,713</u>	<u>1,122,963</u>
139	Four-Year-Old Early Childhood		
	Salaries	531,847	623,189
	Fringe Benefits	271,453	308,594
	Total 139	<u>803,300</u>	<u>931,783</u>
141	Gifted & Talented - Academic		
	Salaries	1,317,899	1,342,140
	Fringe Benefits	577,774	626,405
	Purchased Services	117,846	127,848
	Supplies & Materials	163,556	187,086
	Other Objects	150,450	150,450
	Total 141	<u>2,327,525</u>	<u>2,433,929</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
143	Advanced Placement		
	Supplies & Materials	10,000	10,000
	Total 143	<u>10,000</u>	<u>10,000</u>
144	IB Program		
	Salaries	244,691	262,823
	Fringe Benefits	101,719	113,121
	Purchased Services	-	90,400
	Supplies & Materials	-	40,550
	Other Objects	91,384	66,538
	Total 144	<u>437,794</u>	<u>573,432</u>
145	Homebound		
	Salaries	455,299	503,969
	Fringe Benefits	171,402	238,459
	Purchased Services	-	34,650
	Total 145	<u>626,701</u>	<u>777,078</u>
148	Gifted & Talented - Arts		
	Salaries	48,932	48,200
	Fringe Benefits	15,027	15,285
	Purchased Services	13,500	13,500
	Supplies & Materials	23,125	21,900
	Other Objects	1,425	1,500
	Total 148	<u>102,009</u>	<u>100,385</u>
149	Other Special Programs		
	Salaries	9,649,448	1,659,353
	Fringe Benefits	3,063,039	646,180
	Total 149	<u>12,712,487</u>	<u>2,305,533</u>
161	Autism		
	Salaries	1,653,267	1,757,587
	Fringe Benefits	763,331	884,182
	Total 161	<u>2,416,598</u>	<u>2,641,769</u>
162	ESOL		
	Salaries	1,863,726	2,094,665
	Fringe Benefits	790,985	928,822
	Total 162	<u>2,654,711</u>	<u>3,023,487</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
175	Instruction Before/After School Day		
	Salaries	153,000	157,025
	Fringe Benefits	46,987	49,789
	Purchased Services	18,100	22,200
	Total 175	<u>218,087</u>	<u>229,014</u>
181	Adult Basic Programs		
	Salaries	68,046	73,380
	Fringe Benefits	26,047	28,962
	Total 181	<u>94,093</u>	<u>102,342</u>
182	Adult Secondary Programs		
	Salaries	4,348	4,500
	Fringe Benefits	1,335	1,427
	Total 182	<u>5,683</u>	<u>5,927</u>
188	Parenting/Family Literacy		
	Salaries	39,018	41,205
	Fringe Benefits	17,109	18,735
	Purchased Services	3,910	3,820
	Supplies & Materials	2,260	2,310
	Total 188	<u>62,297</u>	<u>66,070</u>
211	Attendance & Social Work Services		
	Salaries	2,004,572	2,161,282
	Fringe Benefits	896,607	987,908
	Purchased Services	84,550	87,750
	Supplies & Materials	5,000	5,000
	Other Objects	3,875	3,875
	Total 211	<u>2,994,604</u>	<u>3,245,815</u>
212	Guidance		
	Salaries	6,083,488	6,717,278
	Fringe Benefits	2,743,417	3,116,441
	Purchased Services	27,137	40,750
	Supplies & Materials	38,740	37,940
	Other Objects	2,450	2,200
	Total 212	<u>8,895,232</u>	<u>9,914,609</u>
213	Health		
	Salaries	2,027,471	2,273,754
	Fringe Benefits	995,216	1,186,550

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
	Purchased Services	57,100	111,784
	Supplies & Materials	107,431	145,590
	Other Objects	1,080	1,080
	Total 213	<u>3,188,298</u>	<u>3,718,758</u>
214	Psychological		
	Salaries	1,922,285	2,031,997
	Fringe Benefits	813,437	873,841
	Purchased Services	220,000	220,000
	Total 214	<u>2,955,722</u>	<u>3,125,838</u>
215	Exceptional Program Services		
	Salaries	1,191,422	1,321,834
	Fringe Benefits	495,744	580,160
	Total 215	<u>1,687,166</u>	<u>1,901,994</u>
217	Career Specialists		
	-- Curriculum Development		
	Salaries	131,993	136,602
	Fringe Benefits	58,699	62,405
	Total 217	<u>190,692</u>	<u>199,007</u>
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	7,019,007	7,670,358
	Purchased Services	3,132,534	3,575,271
	Other Objects	-	50,000
	Total 221	<u>10,151,541</u>	<u>11,295,629</u>
222	Educational Media		
	Salaries	2,640,235	2,825,859
	Fringe Benefits	1,276,130	1,419,848
	Purchased Services	38,321	45,100
	Supplies & Materials	220,763	226,035
	Other Objects	50	50
	Total 222	<u>4,175,499</u>	<u>4,516,892</u>
223	Supervision of Special Projects		
	Salaries	77,640	89,204
	Fringe Benefits	35,692	41,470
	Total 223	<u>113,332</u>	<u>130,674</u>



LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	700,570	696,638
	Fringe Benefits	267,016	269,921
	Purchased Services	512,235	809,978
	Supplies & Materials	97,127	157,675
	Other Objects	78,400	101,035
	Total 224	1,655,348	2,035,247
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	718,190	718,190
232	Office of the Superintendent		
	Salaries	330,811	446,796
	Fringe Benefits	165,264	214,589
	Purchased Services	30,146	10,500
	Supplies & Materials	-	6,000
	Other Objects	-	22,750
	Total 232	526,221	700,635
233	School Administration		
	Salaries	12,281,124	13,013,169
	Fringe Benefits	5,083,479	5,653,459
	Purchased Services	86,994	91,000
	Supplies & Materials	52,888	66,521
	Other Objects	37,540	41,036
	Total 233	17,542,025	18,865,185
252	Fiscal Services		
	Salaries	2,600,172	3,051,800
	Fringe Benefits	1,108,138	1,351,077
	Purchased Services	30,000	30,000
	Supplies & Materials	22,000	22,000
	Other Objects	15,500	15,500
	Total 252	3,775,810	4,470,377
254	Operations & Maintenance		
	Salaries	10,624,065	11,529,666
	Fringe Benefits	5,248,485	5,726,408
	Purchased Services	12,023,362	9,556,284

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

Account	Description	2021-2022 Amended Budget	2022-2023 Proposed Budget
	Supplies & Materials	1,923,707	2,070,525
	Capital Outlay	-	247,000
	Other Objects	2,875	3,700
	Total 254	<u>29,822,494</u>	<u>29,133,583</u>
255	Pupil Transportation		
	Salaries	7,133,914	6,534,987
	Fringe Benefits	3,731,791	3,768,611
	Purchased Services	598,790	636,500
	Supplies & Materials	95,365	120,365
	Other Objects	440,470	383,750
	Total 255	<u>12,000,330</u>	<u>11,444,213</u>
258	School Security		
	Salaries	368,180	645,534
	Fringe Benefits	161,199	328,548
	Purchased Services	2,589,109	2,545,849
	Supplies & Materials	40,200	40,200
	Other Objects	1,875	1,875
	Total 258	<u>3,160,563</u>	<u>3,562,006</u>
262	Support Services		
	Salaries	315,250	334,731
	Fringe Benefits	112,581	123,778
	Total 262	<u>427,831</u>	<u>458,509</u>
263	Information Services		
	Salaries	541,445	565,749
	Fringe Benefits	207,564	228,044
	Purchased Services	254,320	237,770
	Supplies & Materials	36,650	35,150
	Other Objects	50,010	42,890
	Total 263	<u>1,089,989</u>	<u>1,109,603</u>
264	Staff Services		
	Salaries	3,839,365	3,904,335
	Fringe Benefits	1,344,674	1,466,941
	Purchased Services	411,250	671,200
	Supplies & Materials	28,667	28,667
	Other Objects	938,572	1,472,000
	Total 264	<u>6,562,528</u>	<u>7,543,143</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE  
PROPOSED BUDGET FY 2022-2023

<u>Account</u>	<u>Description</u>	<u>2021-2022 Amended Budget</u>	<u>2022-2023 Proposed Budget</u>
266	Data Processing Services		
	Salaries	3,712,049	4,082,932
	Fringe Benefits	1,540,731	1,758,453
	Purchased Services	5,244,730	5,349,699
	Supplies & Materials	602,779	171,495
	Capital Outlay	75,000	701,778
	Other Objects	7,300	13,300
	Total 266	<u>11,182,589</u>	<u>12,077,657</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>\$ 314,635,616</u>	<u>\$ 325,808,206</u>

# BUDGET PRESENTATION

# 2022–23 PROPOSED GENERAL FUND OPERATING BUDGET

THIRD READING — JUNE 14, 2022



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# GENERAL FUND BUDGET

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

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.

# ADMINISTRATION AND SCHOOL LEADERSHIP RECOMMENDED PRIORITIES FOR THE 2022–23 BUDGET PROCESS

- ▶ Maintain student teacher ratios
- ▶ Staff salaries
- ▶ Continue to identify and implement Employee Retention/Recruitment strategies



# ADMINISTRATION AND SCHOOL LEADERSHIP RECOMMENDED PRIORITIES FOR THE 2022–23 BUDGET PROCESS

(CONTINUED)

- ▶ Establish personalized pathways at current LMS site for a stand alone LOOLA Program and The College Center
- ▶ Intervention and instructional support needed for learning and acceleration
- ▶ Enhance safety and security
- ▶ Prepare for conclusion of federal COVID support funding to sunset

# RECRUITMENT AND RETENTION MEASURES IN FISCAL YEAR 2022–23 BUDGET

- ▶ Provides all employees a step increase
- ▶ Increases teacher salary schedule to begin at \$41,410
- ▶ Increases bus driver pay based on State budget proviso and increases starting pay to \$17 per hour
- ▶ Eliminates grade 5 on the support salary schedule and migrates those employees to grade 6
- ▶ Provides support and administrative staff a 1% increase
- ▶ Continues incentive steps

# RECRUITMENT AND RETENTION MEASURES IN FISCAL YEAR 2022–23 BUDGET

(CONTINUED)

- ▶ Reconciles pay to actual years of experience for employees on teacher salary schedule
- ▶ Maintains target staffing ratios
- ▶ Expands substitute bonuses to include a \$750 bonus for those that work 60 days or more per semester
- ▶ Increases fine arts supplements by 10%
- ▶ Expands athletic supplements to cover middle school sports

# CURRENT STATUS OF FISCAL YEAR 2022–23 SOUTH CAROLINA GENERAL APPROPRIATIONS BILL

- ▶ The House passed amendments to the budget May 11, 2022 (referred to as House II).
- ▶ A sine die resolution, S.1325, was introduced and adopted by the Senate on May 10, 2022 and was passed by the Senate on May 11, 2022.
- ▶ Conference committees were appointed prior to sine die adjournment. Conference committees are to meet between May 12<sup>th</sup> and June 15<sup>th</sup> and present reports on the applicable bills to both bodies beginning June 15<sup>th</sup>.
- ▶ The sine die resolution has the bodies returning June 15, 2022 and adjourning by 5:00 p.m., June 17, 2022. The bodies will return on June 28, 2022 to consider certain matters with adjournment by 5:00 p.m. June 30, 2022.
- ▶ The third reading budget is based on the Senate passed version and projections provided by the SC Department of Education. We expect the final 2022-2023 appropriations bill will be different from the Senate passed version and the House II amendment.

# DIFFERENCES BETWEEN HOUSE PASSED APPROPRIATION BILL AND SENATE FINANCE COMMITTEE REPORT

	House Version	Senate Version	Change
Revenue Projected for Lexington One under State Aid to Classrooms	<u>\$137,325,384</u>	<u>\$147,496,315</u>	<u>\$10,170,931</u>
Hold Harmless Payments	Yes	No	
Each district receives same amount of funding as projected to receive for FY21–22	Yes With Hold Harmless Payment	Yes Stake in the ground funding	
Requires 25% local match on EIA portion of FY21–22 of funding to be received in FY22–23	Yes	No	
Increase to each cell in State minimum teacher salary schedule	\$4,000	\$2,000	(\$2,000)
Requires local percent of teacher salary to remain the same as it is in FY21–22 in FY22–23	Yes	No	
Career center funding will remain the same as FY21–22 funding for FY22–23	No	Yes	

# STARTING TEACHER SALARY HISTORY

		% Change from Prior Year
2015–16	\$32,161	
2016–17	\$32,804	2.00%
2017–18	\$33,132	1.00%
2018–19	\$33,795	2.00%
2019–20	\$35,991	6.50%
2020–21	\$35,991	0.00%
2021–22	\$37,844	5.15%
Proposed 2022–23	\$41,410	9.42%

Since 2015–16, teacher starting salaries have increased by 28.76% in Lexington One.

# 135-DAY AVERAGE DAILY MEMBERSHIP

Year	*Membership	Increase (Decrease)	Percent
2016–17	24,895	477	2.0%
2017–18	25,511	616	2.5%
2018–19	25,999	488	1.9%
2019–20	26,507	508	1.9%
2020–21	26,346	(161)	(0.6%)
2021–22**	27,082***	736	2.8%
2022–23****	27,692	610	2.3%

\* 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.

\*\*135-Day ADM Certified

\*\*\* Projected enrollment for 2021–22 was 26,775. The 135-day unaudited enrollment is 307 over projection.

\*\*\*\* Projected Enrollment

# TARGETED STAFFING RATIOS

Grades	2018–19	2019–20	2020–21	2021–22	Projected 2022–23
5 Year Old Kindergarten	22 to 1	22 to 1	23 to 1	21 to 1	21 to 1
1 <sup>st</sup> Grade	22 to 1	22 to 1	23 to 1	21 to 1	21 to 1
2 <sup>nd</sup> Grade	22 to 1	22 to 1	23 to 1	21 to 1	21 to 1
3 <sup>rd</sup> Grade	25 to 1	25 to 1	23 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	23 to 1
Middle School				23 to 1	23 to 1
High School				18 to 1*	18 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 School	26.00	\$1,764,997
Certified and Licensed Professionals — Middle School	1.50	108,406
Certified and Licensed Professionals — High School	2.00	144,540
School Counselor — High School	1.00	72,271
Certified Positions — District Wide (ESOL, Lead Teachers)	0.80	57,815
Interventionists — Middle School	4.00	289,079
Interventionists — Elementary School	5.75	415,553
Math Coach — Middle School	1.00	72,270
Behavior Interventionists — Elementary School	5.00	369,754
Certified and Licensed Professionals — Special Needs	12.20	881,694
Funding Modification shift due to new funding plan from At Risk	3.42	273,422
Pool Positions	<u>6.00</u>	<u>433,619</u>
<b>Total Net Changes</b>	<b>68.67</b>	<b>\$4,883,420</b>

## ESSER PROPOSED CERTIFIED CHANGES — NET ADDITIONS AND CUTS

Category	FTE	Amount
Certified and Licensed Professionals — Middle School	9.00	\$ 650,429
Behavioral Health Counselor	1.00	72,271
Interventionists — Middle School	<u>4.00</u>	<u>289,079</u>
<b>Total Net Changes</b>	<b>14.00</b>	<b>\$1,011,779</b>

This is for information only. These are not General Fund positions and this is to show additional staff that will be paid from ESSER funds in FY 2022–23.

## GENERAL FUND PROPOSED SUPPORT AND ADMINISTRATIVE CHANGES — NET ADDITIONS AND CUTS

Category	FTE	Amount
Support Staff — Instructional	10.00	\$ 380,915
Support Staff — Non-instructional	10.00	492,187
Support Staff — Instructional — Special Needs	12.00	493,470
School Administrator — Assistant Principal (LMS & WKMS)	2.00	231,968
Central Services Staff	<u>5.00</u>	<u>346,355</u>
<b>Total Net Changes</b>	<b>39.00</b>	<b>\$1,944,895</b>

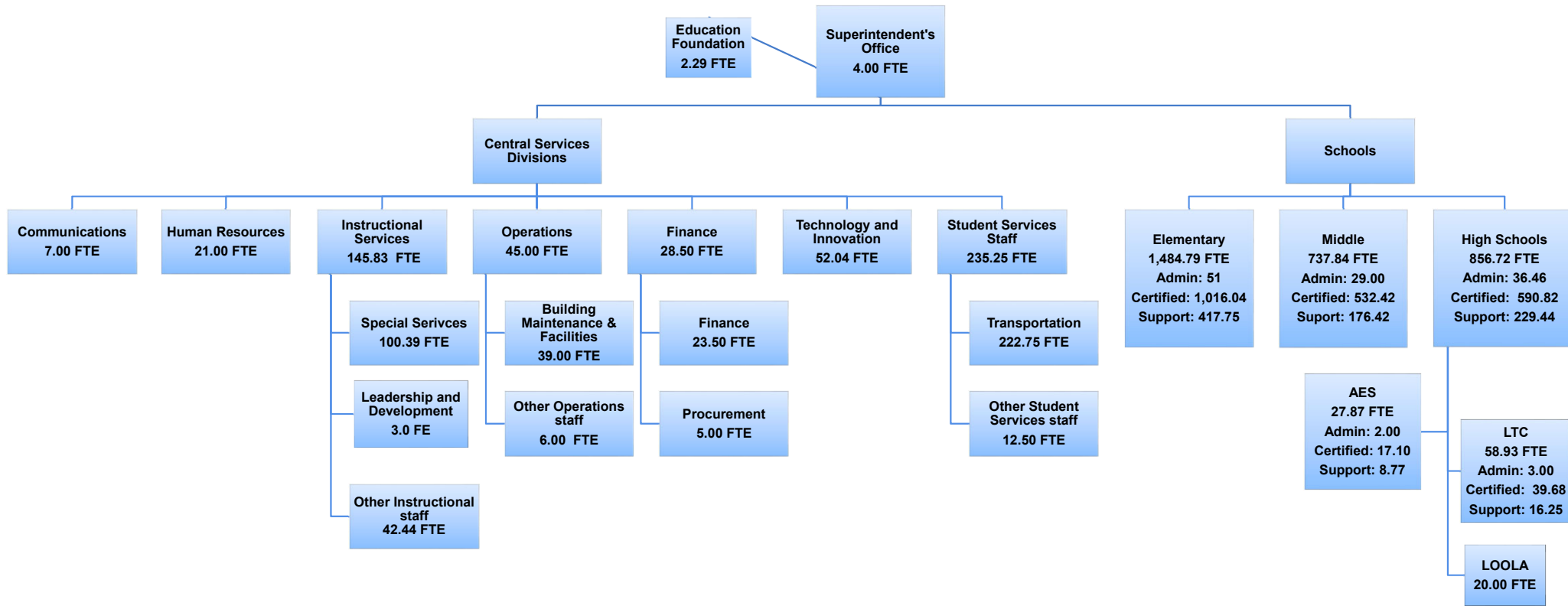
## TOTAL PROPOSED NET ADDITIONS AND CUTS

Category	General Fund FTE	General Fund Amount	ESSER FTE	ESSER Amount	Total Additional FTE	Total Additional Amount
Certified and Licensed Professionals — Elementary School	26.00	\$1,764,997			26.00	\$1,764,997
Certified Licensed Professionals — Middle School	1.50	108,406	9.00	650,429	10.50	758,835
Certified and Licensed Professionals — High School	2.00	144,540			2.00	144,540
School Counselor — High School	1.00	72,271			1.00	72,271
Certified Positions — District Wide (ESOL, Lead Teachers)	0.80	57,815			0.80	57,815
Interventionists — Elementary School	5.75	415,553			5.75	415,553
Interventionists — Middle School	4.00	289,079	4.00	289,079	8.00	578,158
Math Coach — Middle School	1.00	72,270			1.00	72,270
Behavior Interventionists — Elementary School	5.00	369,754			5.00	369,754
Behavior Health Counselor	—	—	1.00	72,271	1.00	72,271
Certified and Licensed Professionals — Special Needs	12.20	881,694			12.20	881,694
Funding modification shift due to new funding plan for At Risk	3.42	273,422			3.42	273,422
Pool Positions	6.00	433,619			6.00	433,619
Support Staff — Instructional	10.00	380,915			10.00	380,915
Support Staff — Non-instructional	10.00	492,187			10.00	492,187
Support Staff — Instructional — Special Needs	12.00	493,470			12.00	493,470
School Administrator — Assistant Principal	2.00	231,968			2.00	231,968
Central Services Administrative Staff	5.00	346,355			5.00	346,355
<b>Total Net Changes</b>	<b>107.67</b>	<b>\$6,828,315</b>	<b>14.00</b>	<b>\$1,011,779</b>	<b>121.67</b>	<b>\$7,840,094</b>

## GENERAL FUND OTHER SALARIES AND RELATED FRINGES INCREASES

Category	Amount
Step increase for all eligible employees	\$3,710,564
State mandated employer retirement and health insurance increase	5,314,229
Certified salary schedule adjustment	5,385,571
Bus driver salary schedule increase based on state budget proviso with additional starting pay starting at \$17/hour	455,094
1% increase for certified, support and administrative staff	2,342,528
Athletic supplement increases and additions	176,526
Fine arts supplement increases	13,797
Substitute retention bonuses	172,475
Eliminate grade 5 on support salary schedule and migrate employees to grade 6	547,378
Reconcile pay to actual years of experience for certified staff over step 31	197,211
Supplements, temporary salaries and other adjustments	<u>237,847</u>
<b>Total Other Salaries and Related Fringes Increases</b>	<b>\$18,553,220</b>

# GENERAL FUND POSITIONS — FISCAL YEAR 2022-23 PROPOSED FULL-TIME EQUIVALENTS (FTE)



# INCREASES IN PROGRAMS AND SERVICES

Category	Amount
<b>Instructional Services Division</b>	
Contractual Services	\$175,292
Residential Care Services for Students	100,000
USC Masters Cohort — Teachers Reimburse District with Payroll Deductions	160,680
Travel	108,991
<b>Human Resources Division</b>	
Workers Compensation Insurance	526,553
Staff Services International Teachers	123,825
<b>Information Technology Division</b>	
Technology Supplies and Software	293,772
<b>Operations Division</b>	
Utilities	422,902
Maintenance Department	536,597
Property and Casualty Insurance	282,500
<b>Student Services Division</b>	
Health and Transportation Departments	154,758
<b>School Allocations</b>	90,631
<b>Total Increase Over Prior Year</b>	<b>\$2,976,501</b>



## DECREASES IN PROGRAMS AND SERVICES

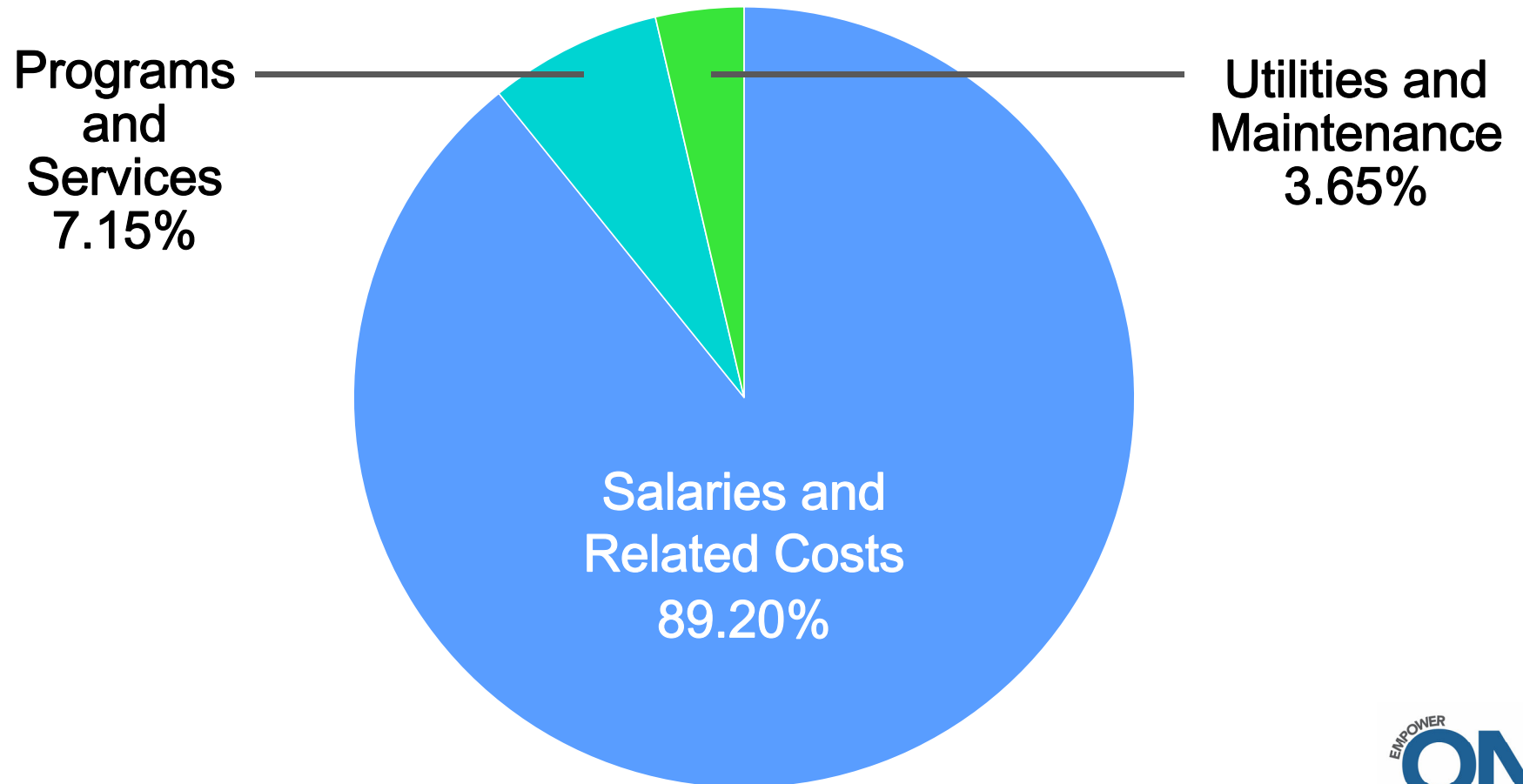
Category	Amount
Communications Division	\$25,170
Operations Division	
Safety and Emergency Services Department	43,258
Maintenance Department — Grounds	646,160
Accounts Payable recorded at 93% of total based on historical data	2,649,022
<b>Total Decrease Over Prior Year</b>	<b>\$3,363,610</b>

## ANTICIPATED OPERATING EXPENDITURES

	*Amended Budget FY 2022	Proposed Budget FY 2023	Increase (Decrease)
Salaries and Related Costs	\$279,072,230	\$290,631,929	\$11,559,699
Programs and Services	<u>35,563,386</u>	<u>35,176,277</u>	<u>(387,109)</u>
<b>Total Budget</b>	<b>\$314,635,616</b>	<b>\$325,808,206</b>	<b>\$11,172,590</b>

\* The board of trustees approved a \$10,600,000 increase to Salaries and Related Costs on October 19, 2021 to provide employees with a one-time payment to be paid in two installments.

# FY23 ANTICIPATED OPERATING EXPENDITURES



# RECOMMENDED BUDGET AMENDMENTS

Category	Amount
Savings on workers' compensation and property and casualty insurance premiums	\$(388,724)
Professional services — additional armed security guards	519,840
Net Increase to Expenditures and Use of Operational Balance	\$ 131,116

# REVENUE SUMMARY

# PROJECTED REVENUE CHANGES

	*Amended Budget FY 2022	Proposed Budget FY 2023	Increase (Decrease)
Local Sources	\$104,039,354	\$106,656,500	\$ 2,617,146
State Sources	183,701,677	200,655,667	16,953,990
Transfers From Other Funds	8,834,807	15,100,415	6,265,608
Operational Balance	<u>18,059,778</u>	<u>3,395,624</u>	<u>(14,664,154)</u>
<b>Total Projected Revenue</b>	<b>\$314,635,616</b>	<b>\$325,808,206</b>	<b>\$ 11,172,590</b>

\* The board of trustees approved a \$10,600,000 increase to Salaries and Related Costs on October 19, 2021 to provide employees with a one-time payment to be paid in two installments. This resulted in a \$10,600,000 increase in use of Operational Balance.

# OPERATING MILLAGE INCREASE HISTORY

Fiscal Year	Tax Year	Millage Rate Increase Limitation	Actual Increase	Lookback Used	Millage Levied	Currently Available For Lookback
2017–18	2017	11.96	11.96	0	317.95	
2018–19	2018	14.27	4.45	0	322.40	
2019–20	2019	15.21	0	0	322.40	15.21
2020–21	2020*	12.82	0	0	308.86	12.82
2021–22	2021	11.03	0	0	308.86	11.03
2022–23	2022	25.39	0	0**	308.86	

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

\*\*39.06 lookback mills are available for use in FY 2022–23.

# ACT 388 ALLOWABLE MILLAGE INCREASE

Calculation of Allowable Millage Increase	
FY2022 Millage Rate	308.86
x Estimated Allowable Percentage Increase	8.22%
FY 2023 Current Year Estimated Allowable Millage Increase	25.39
FY 2023 Total Recommended Millage Increase	0
x Value of a Mill	\$320,175
Revenue Generated by Recommended Millage Increase	0
Potential Revenue Generated Using Estimated Total Allowable	\$8,129,243



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# DISCUSSION

ONWARD   
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