

**LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FISCAL YEAR 2020-2021**

	FY 2019-2020 APPROVED <u>BUDGET</u>	FY 2020-2021 PROPOSED <u>BUDGET</u>	Increase <u>(Decrease)</u>
Revenue from Local Sources:			
11100 Tax Levies	\$ 66,741,514	\$ 63,000,000	\$ (3,741,514)
11110 TIF Overpayments Refunded	-	-	-
11120 Vehicle Taxes	24,487,600	23,935,000	(552,600)
11130 Current Tax Penalties	100,750	100,750	-
11400 Delinquent Taxes & Penalties	2,775,961	2,800,000	24,039
11900 Other Taxes (Sales Tax Credit)	21,525	21,525	-
12800 Revenue in Lieu of Taxes	7,025,000	7,000,000	(25,000)
13100 Regular Day School Patron	54,330	55,000	670
13200 Regular Day School Other LEA's	47,678	48,000	322
15100 Interest on Investments	1,882,685	1,000,000	(882,685)
19100 Rentals	216,961	220,000	3,039
19930 Insurance Settlements	12,285	13,000	715
19500 Refund of Prior Year Expenditures	3,404	3,410	6
19990 Other Local Revenue	645,052	420,000	(225,052)
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Total Local Revenue	104,014,745	98,616,685	(5,398,060)
Revenue from State Sources:			
31600 School Bus Driver Salaries	1,785,251	1,774,000	(11,251)
313XX State Aid to Classrooms Teacher Salaries	5,507,666	5,647,203	139,537
31620 Bus Workers Comp	97,938	95,000	(2,938)
31800 Fringe Benefits Contributions	33,588,344	34,292,404	704,060
39930 Retirement credit	1,604,883	1,604,883	-
31810 Retiree Insurance	7,761,306	8,258,284	496,978
33000 Education Finance Act	73,923,838	73,300,000	(623,838)
38250 Act 388 - One Cent Property Tax Relief	38,853,287	39,947,927	1,094,640
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	366,785	692,600	325,815
38900 Motor Carrier Revenue	409,565	200,000	(209,565)
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Total State Revenue	174,307,948	176,221,386	1,913,438
Transfer from Other Funds:			
52800 Indirect Costs Transfer	175,000	176,000	1,000
52200 Transfer from Special Revenue	10,000	10,000	-
52300 Transfer from EIA	8,360,497	8,357,042	(3,455)
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Total Transfers	8,545,497	8,543,042	(2,455)
19999 Operational Balance	8,255,559	3,698,221	(4,557,338)
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Total Funds Available	<u>\$ 295,123,749</u>	<u>\$ 287,079,334</u>	<u>\$ (8,044,415)</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
111	Kindergarten		
	Salaries	\$ 6,925,162	\$ 6,419,650
	Fringe Benefits	3,340,840	3,094,432
	Purchased Services	7,333	7,600
	Supplies & Materials	334,888	289,014
	Other Objects	-	-
	Total 111	<u>10,608,223</u>	<u>9,810,696</u>
112	Primary		
	Salaries	19,416,160	18,645,565
	Fringe Benefits	8,176,074	7,983,283
	Purchased Services	20,191	17,742
	Supplies & Materials	190,299	135,226
	Other Objects	-	-
	Total 112	<u>27,802,724</u>	<u>26,781,816</u>
113	Elementary		
	Salaries	33,449,625	32,506,279
	Fringe Benefits	14,057,863	13,544,757
	Purchased Services	1,062,952	1,334,545
	Supplies & Materials	1,029,687	1,064,430
	Capital Outlay	2,000	30,000
	Other Objects	5,000	2,250
	Total 113	<u>49,607,127</u>	<u>48,482,261</u>
114	High School		
	Salaries	25,201,745	24,642,485
	Fringe Benefits	10,316,948	10,083,962
	Purchased Services	957,496	719,168
	Supplies & Materials	433,930	478,235
	Other Objects	1,034,487	1,040,212
	Total 114	<u>37,944,606</u>	<u>36,964,062</u>
115	Career & Technology Education (CATE)		
	Salaries	4,897,857	4,825,278
	Fringe Benefits	2,142,155	2,037,137
	Purchased Services	81,956	82,056
	Supplies & Materials	167,492	122,310
	Capital Outlay	-	-
	Other Objects	-	-
	Total 115	<u>7,289,460</u>	<u>7,066,781</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

<u>Account</u>	<u>Description</u>	<u>2019-2020 Approved Budget</u>	<u>2020-2021 Proposed Budget</u>
116	CATE - Middle School		
	Salaries	618,562	527,670
	Fringe Benefits	285,927	227,154
	Purchased Services	-	500
	Supplies & Materials	11,776	10,300
	Capital Outlay	-	-
	Other Objects	-	-
	Total 116	<u>916,265</u>	<u>765,624</u>
121	Educable Mentally Handicapped		
	Salaries	920,100	993,285
	Fringe Benefits	413,021	425,974
	Total 121	<u>1,333,121</u>	<u>1,419,259</u>
122	Trainable Mentally Handicapped		
	Salaries	1,352,887	1,338,169
	Fringe Benefits	661,321	653,275
	Total 122	<u>2,014,208</u>	<u>1,991,444</u>
123	Orthopedically Handicapped		
	Salaries	25,648	22,368
	Fringe Benefits	19,774	11,548
	Total 123	<u>45,422</u>	<u>33,916</u>
124	Visually Handicapped		
	Salaries	154,101	151,019
	Fringe Benefits	66,524	65,165
	Total 124	<u>220,625</u>	<u>216,184</u>
125	Hearing Handicapped		
	Salaries	337,059	394,760
	Fringe Benefits	152,768	177,250
	Total 125	<u>489,827</u>	<u>572,010</u>
126	Speech Handicapped		
	Salaries	2,620,965	2,796,373
	Fringe Benefits	1,101,610	1,238,835
	Purchased Services	100,000	-
	Supplies & Materials	-	-
	Total 126	<u>3,822,575</u>	<u>4,035,208</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
127	Learning Disabled		
	Salaries	6,967,689	7,083,881
	Fringe Benefits	3,002,222	3,037,212
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 127	<u>9,969,911</u>	<u>10,121,093</u>
128	Emotionally Handicapped		
	Salaries	917,829	890,831
	Fringe Benefits	413,225	404,573
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 128	<u>1,331,054</u>	<u>1,295,404</u>
129	Coordinated Early Intervening Services		
	Salaries	3,221,277	3,126,964
	Fringe Benefits	1,351,838	1,332,692
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 129	<u>4,573,115</u>	<u>4,459,656</u>
132	Preschool Disabilities - 5K Itinerant		
	Salaries	74,668	79,016
	Fringe Benefits	38,047	38,994
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 132	<u>112,715</u>	<u>118,010</u>
133	Preschool Disabilities - 5K		
	Salaries	289,755	312,420
	Fringe Benefits	164,590	172,109
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 133	<u>454,345</u>	<u>484,529</u>
135	Preschool Disabilities Speech 3 & 4 Year Olds		
	Salaries	33,001	28,487
	Fringe Benefits	21,919	13,328
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 135	<u>54,920</u>	<u>41,815</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	328,800	346,509
	Fringe Benefits	158,739	160,197
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 136	<u>487,539</u>	<u>506,706</u>
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	588,985	557,334
	Fringe Benefits	272,081	241,091
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 137	<u>861,066</u>	<u>798,425</u>
139	Four-Year-Old Early Childhood		
	Salaries	512,868	503,468
	Fringe Benefits	223,744	252,268
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 139	<u>736,612</u>	<u>755,736</u>
141	Gifted & Talented - Academic		
	Salaries	1,331,514	1,355,847
	Fringe Benefits	542,365	559,162
	Purchased Services	69,305	106,626
	Supplies & Materials	97,244	102,055
	Capital Outlay	-	-
	Other Objects	141,250	150,450
	Total 141	<u>2,181,678</u>	<u>2,274,140</u>
143	Advanced Placement		
	Salaries	-	-
	Fringe Benefits	-	-
	Supplies & Materials	9,000	10,000
	Total 143	<u>9,000</u>	<u>10,000</u>
144	IB Program		
	Salaries	237,746	233,860
	Fringe Benefits	98,697	93,075
	Purchased Services	148,905	112,405
	Supplies & Materials	16,300	10,300
	Other Objects	10,400	10,400
	Total 144	<u>512,048</u>	<u>460,040</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
145	Homebound		
	Salaries	348,637	437,501
	Fringe Benefits	128,772	159,297
	Purchased Services	-	15,000
	Supplies & Materials	-	-
	Total 145	<u>477,409</u>	<u>611,798</u>
148	Gifted & Talented - Arts		
	Salaries	34,739	46,060
	Fringe Benefits	10,243	13,568
	Purchased Services	11,500	13,500
	Supplies & Materials	15,125	23,125
	Capital Outlay	-	-
	Other Objects	-	1,125
	Total 148	<u>71,607</u>	<u>97,378</u>
149	Other Special Programs		
	Salaries	1,453,128	1,311,646
	Fringe Benefits	548,369	504,013
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 149	<u>2,001,497</u>	<u>1,815,659</u>
161	Autism		
	Salaries	1,450,470	1,535,905
	Fringe Benefits	665,639	704,263
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 161	<u>2,116,109</u>	<u>2,240,168</u>
162	ESOL		
	Salaries	1,847,141	2,159,350
	Fringe Benefits	747,724	884,534
	Total 162	<u>2,594,865</u>	<u>3,043,884</u>
172	Elementary Summer School		
	Salaries	-	10,707
	Fringe Benefits	-	3,154
	Total 172	<u>-</u>	<u>13,861</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
175	Instruction Before/After School Day		
	Salaries	229,180	204,252
	Fringe Benefits	67,560	60,177
	Purchased Services	21,800	23,300
	Supplies & Materials	1,299	-
	Total 175	<u>319,839</u>	<u>287,729</u>
181	Adult Basic Programs		
	Salaries	68,138	66,775
	Fringe Benefits	25,149	24,631
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 181	<u>93,287</u>	<u>91,406</u>
182	Adult Secondary Programs		
	Salaries	4,500	4,410
	Fringe Benefits	1,326	1,299
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 182	<u>5,826</u>	<u>5,709</u>
188	Parenting/Family Literacy		
	Salaries	45,789	44,870
	Fringe Benefits	18,536	18,155
	Purchased Services	-	3,810
	Supplies & Materials	-	5,925
	Total 188	<u>64,325</u>	<u>72,760</u>
211	Attendance & Social Work Services		
	Salaries	1,996,011	1,919,926
	Fringe Benefits	883,088	847,371
	Purchased Services	67,250	66,550
	Supplies & Materials	6,000	2,500
	Capital Outlay	-	-
	Other Objects	2,000	3,875
	Total 211	<u>2,954,349</u>	<u>2,840,222</u>
212	Guidance		
	Salaries	6,092,443	5,890,517
	Fringe Benefits	2,646,320	2,545,155
	Purchased Services	17,730	27,500
	Supplies & Materials	37,970	37,748
	Other Objects	-	2,025
	Total 212	<u>8,794,463</u>	<u>8,502,945</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
213	Health		
	Salaries	1,996,819	1,974,830
	Fringe Benefits	1,020,746	954,195
	Purchased Services	41,095	41,760
	Supplies & Materials	101,555	43,965
	Capital Outlay	-	-
	Other Objects	1,080	1,080
	Total 213	<u>3,161,295</u>	<u>3,015,830</u>
214	Psychological		
	Salaries	1,937,387	1,896,939
	Fringe Benefits	777,329	768,904
	Purchased Services	400,000	320,000
	Supplies & Materials	-	-
	Total 214	<u>3,114,716</u>	<u>2,985,843</u>
215	Exceptional Program Services		
	Salaries	1,169,761	1,180,281
	Fringe Benefits	476,504	484,261
	Purchased Services	50,000	-
	Supplies & Materials	-	-
	Total 215	<u>1,696,265</u>	<u>1,664,542</u>
217	Career Specialists		
	-- Curriculum Development		
	Salaries	-	166,004
	Fringe Benefits	-	86,547
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 217	<u>-</u>	<u>252,551</u>
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	7,212,889	6,532,960
	Purchased Services	3,562,031	2,867,488
	Supplies & Materials	-	-
	Other Objects	38,000	38,000
	Total 221	<u>10,812,920</u>	<u>9,438,448</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
222	Educational Media		
	Salaries	2,592,537	2,553,698
	Fringe Benefits	1,228,382	1,216,329
	Purchased Services	41,738	37,618
	Supplies & Materials	354,608	212,964
	Capital Outlay	-	-
	Other Objects	-	50
	Total 222	<u>4,217,265</u>	<u>4,020,659</u>
223	Supervision of Special Projects		
	Salaries	42,941	78,227
	Fringe Benefits	20,142	35,339
	Total 223	<u>63,083</u>	<u>113,566</u>
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	686,633	695,280
	Fringe Benefits	250,292	252,231
	Purchased Services	1,360,458	785,535
	Supplies & Materials	99,250	75,765
	Capital Outlay	-	-
	Other Objects	90,200	72,950
	Total 224	<u>2,486,833</u>	<u>1,881,761</u>
231	Board of Education Services		
	Salaries	-	-
	Fringe Benefits	70,000	370,000
	Purchased Services	384,000	273,500
	Supplies & Materials	18,690	8,690
	Capital Outlay	-	-
	Other Objects	68,000	66,000
	Total 231	<u>540,690</u>	<u>718,190</u>
232	Office of the Superintendent		
	Salaries	346,324	335,182
	Fringe Benefits	165,934	166,082
	Purchased Services	15,021	12,021
	Supplies & Materials	6,000	4,800
	Capital Outlay	-	-
	Other Objects	15,350	13,325
	Total 232	<u>548,629</u>	<u>531,410</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
233	School Administration		
	Salaries	12,408,484	11,845,959
	Fringe Benefits	4,969,129	4,709,867
	Purchased Services	106,163	89,752
	Supplies & Materials	64,029	55,802
	Capital Outlay	-	-
	Other Objects	31,779	32,634
	Total 233	<u>17,579,584</u>	<u>16,734,014</u>
252	Fiscal Services		
	Salaries	2,569,036	2,503,782
	Fringe Benefits	1,038,193	1,005,893
	Purchased Services	34,500	30,000
	Supplies & Materials	27,500	22,000
	Capital Outlay	-	-
	Other Objects	18,000	15,500
	Total 252	<u>3,687,229</u>	<u>3,577,175</u>
254	Operations & Maintenance		
	Salaries	10,362,906	10,054,847
	Fringe Benefits	5,109,580	4,864,510
	Purchased Services	11,528,577	11,354,295
	Supplies & Materials	1,911,637	1,884,083
	Capital Outlay	-	-
	Other Objects	3,000	2,875
	Total 254	<u>28,915,700</u>	<u>28,160,610</u>
255	Pupil Transportation		
	Salaries	7,172,718	6,607,057
	Fringe Benefits	3,737,814	3,423,606
	Purchased Services	633,700	550,990
	Supplies & Materials	190,400	70,365
	Capital Outlay	14,600	14,600
	Other Objects	426,876	440,470
	Total 255	<u>12,176,108</u>	<u>11,107,088</u>
258	School Security		
	Salaries	350,013	369,920
	Fringe Benefits	150,527	165,150
	Purchased Services	2,274,307	2,513,012
	Supplies & Materials	20,700	40,200
	Capital Outlay	-	-
	Other Objects	1,500	1,875
	Total 258	<u>2,797,047</u>	<u>3,090,157</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2020-2021

Account	Description	2019-2020 Approved Budget	2020-2021 Proposed Budget
262	Support Services		
	Salaries	310,403	307,042
	Fringe Benefits	107,001	105,639
	Purchased Services	-	-
	Supplies & Materials	-	-
	Total 262	<u>417,404</u>	<u>412,681</u>
263	Information Services		
	Salaries	537,483	560,028
	Fringe Benefits	203,915	210,889
	Purchased Services	212,546	236,228
	Supplies & Materials	30,150	37,650
	Capital Outlay	-	-
	Other Objects	49,470	49,885
	Total 263	<u>1,033,564</u>	<u>1,094,680</u>
264	Staff Services		
	Salaries	3,544,424	3,714,915
	Fringe Benefits	1,201,719	1,259,798
	Purchased Services	321,500	416,250
	Supplies & Materials	38,334	30,667
	Other Objects	1,618,504	1,693,005
	Total 264	<u>6,724,481</u>	<u>7,114,635</u>
266	Data Processing Services		
	Salaries	3,544,727	3,490,349
	Fringe Benefits	1,413,243	1,384,263
	Purchased Services	4,923,559	5,066,273
	Supplies & Materials	810,295	549,637
	Capital Outlay	75,000	75,000
	Other Objects	5,350	4,638
	Total 266	<u>10,772,174</u>	<u>10,570,160</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>\$ 295,123,749</u>	<u>\$ 287,079,334</u>

2020–2021 Proposed General Fund Operating Budget

Third Reading — June 23, 2020 Board Meeting

**Lexington County
School District One**



General Fund

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.

Capital Funds and Operating Funds

Operating funds are different from capital funds.

Capital funds encompass funds that have been restricted by law or bond covenants and funds designated by the district for major building, technology and renovation projects. Capital funds can also be used to acquire other items such as buses, library books, and band instruments.

Operating funds are used for the day-to-day operations of the district such as salaries, utilities, maintenance, programs and services.

Capital Funds and Issuance of Bonds

The district has maintained a strong bond rating from both Moody's Investor Services and S&P Global for many years.

Moody's June 10, 2020 Rating

Aa2 Underlying/Aa1 Enhanced Outlook Stable

“...exactly the mitigation strategies they look for to maintain strong financial performance...”

S & P Global Ratings June 11, 2020 Rating

AA Underlying/AA Enhanced Outlook Stable

“ Demonstrated strong financial performance resulting in a long track record of strength and stability... Couldn't ask for anything more...”

Considerations for the Budget Process

- We anticipate funding shortfalls in fiscal year 2020–2021.
- Although the General Assembly passed a continuing resolution for fiscal year 2020–2021, we do not know the extent of any shortfalls.
- The General Assembly is scheduled to return to session on September 15, 2020 to consider a general appropriations bill for fiscal year 2020–2021.
- We continue to monitor the economy and the actions of the General Assembly during the budget process.
- We will update as needed or by means of a budget amendment during fiscal year 2020–2021.

Considerations for the Budget Process (continued)

- Proposed budget ensures a quality education and support for students and staff.
- No salary or step increases are included at this time due to the uncertainty of state funding.
- Proposed budget is designed to provide for student growth.
- Proposed budget meets state and federal requirements.
- Proposed budget meets inflationary costs.

Priorities for the 2020–2021 Budget Process

- To open Centerville Elementary School
- To restructure Gilbert Elementary and Gilbert Primary Schools
- To relocate Pelion Middle School
- To open the Lexington District One College Center located at Gilbert High School
- To prepare for COVID-19 impact and unknowns

135-Day Average Daily Membership

Year	*Membership	Increase	Percent
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	26,507	508	1.9%
2020–2021**	27,034	527	2.0%
** Projected Enrollment			

*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.

Salary Increases for 2020–2021

- No step or general salary increases for any employees have been proposed in this budget.
- The district feels employees deserve raises.
- The district is legally restricted from providing step increases for teachers at this time (2019-2020 Act 135, R140, H3411).
- Funding uncertainty from the state due to the economic impact of COVID-19 is a major factor.
- When the state passes a 2020-2021 annual general appropriations act, the district will move quickly to amend the district's budget .
- The district anticipates any increases provided by the state will be retroactive.

General Fund Proposed Staffing Changes — Net Additions and Cuts — District Totals

Category	FTE	Amount
Certified and Licensed Professionals — Elementary	(6.00)	(\$440,274)
Certified and Licensed Professionals — Middle	5.25	385,245
Certified and Licensed Professionals — High School	.75	55,036
Certified and Licensed Professionals — Special Needs	7.50	550,350
Support Staff — Instructional	1.00	34,948
Support Staff — Instructional — Special Needs	9.00	289,951
School Administrative Staff	(2.00)	(211,802)
Supplements, Additional Days and Temporary Salaries		74,798
Total Net Changes	15.50	\$738,252

Staffing Changes — Gilbert Primary, Gilbert Elementary and Centerville Elementary

	Certified	Support	Admin	Total
<u>Fiscal Year 2019-2020</u>				
Gilbert Primary School (K3 — Grade 2)	59.98	29.50	3.00	92.48
Gilbert Elementary (Grade 3 — Grade 5)	<u>52.80</u>	<u>16.50</u>	<u>3.00</u>	<u>72.30</u>
Total Fiscal Year 2019-2020	<u>112.78</u>	<u>46.00</u>	<u>6.00</u>	<u>164.78</u>
<u>Fiscal Year 2020-2021</u>				
Gilbert Elementary School (K3 — Grade 5)	63.82	25.00	3.00	91.82
Centerville Elementary School (K5– Grade 5)	<u>55.86</u>	<u>22.00</u>	<u>3.00</u>	<u>80.86</u>
Total Fiscal Year 2020-2021	<u>119.68</u>	<u>47.00</u>	<u>6.00</u>	<u>172.68</u>
Net Change	6.90	1.00	0.00	7.90

Increases in Programs and Services

	Amount
Unemployment Compensation Reimbursements	\$300,000
Safety and Security	258,584
Employee Assistance Program	50,000
Worker's Compensation Premiums	79,376
Total Increase Over Prior Year	\$687,960

Decreases in Programs and Services

	Amount
Maintenance and Repairs	\$214,850
Technology Supplies and Services	269,986
School Allocations 10%*	188,946
Supplies	522,415
Travel	169,833
Staff Services — International Exchange Visitor Program	175,000
Pupil Transport	68,750
Total Decrease Over Prior Year	\$1,609,780

* Using the Consumer Price Index (CPI) as a guide, the General Fund allocations per student were initially adjusted upward as a step toward increasing resources available to each school. However, based on current revenue projections, the allocations were reduced.

School Fee Reductions

In fiscal year 2019–2020, the district reduced some middle school fees.

In fiscal year 2020–2021, the district will reduce the following fees:

- Elementary School
 - * \$6 Kindergarten consumables supply fee eliminated
 - * \$28 Grades 1 through 5 fee reduced to \$20 (28.6% decrease)
- High School
 - * \$5 consumable fee eliminated
 - * \$5 language arts parallel reading fee eliminated
 - * \$25 parking fee reduced to \$5 (80% decrease)

School Paid Meal Prices

Paid meal charges are set in accordance with Paid Lunch Equity Guidance provided by the United States Department of Agriculture. This guidance has resulted in the district raising meal prices by the required minimum of \$0.10. The per day meal prices for 2020-2021 will be as follows.

- Breakfast fee per day \$1.60
- Lunch fee per day \$3.10

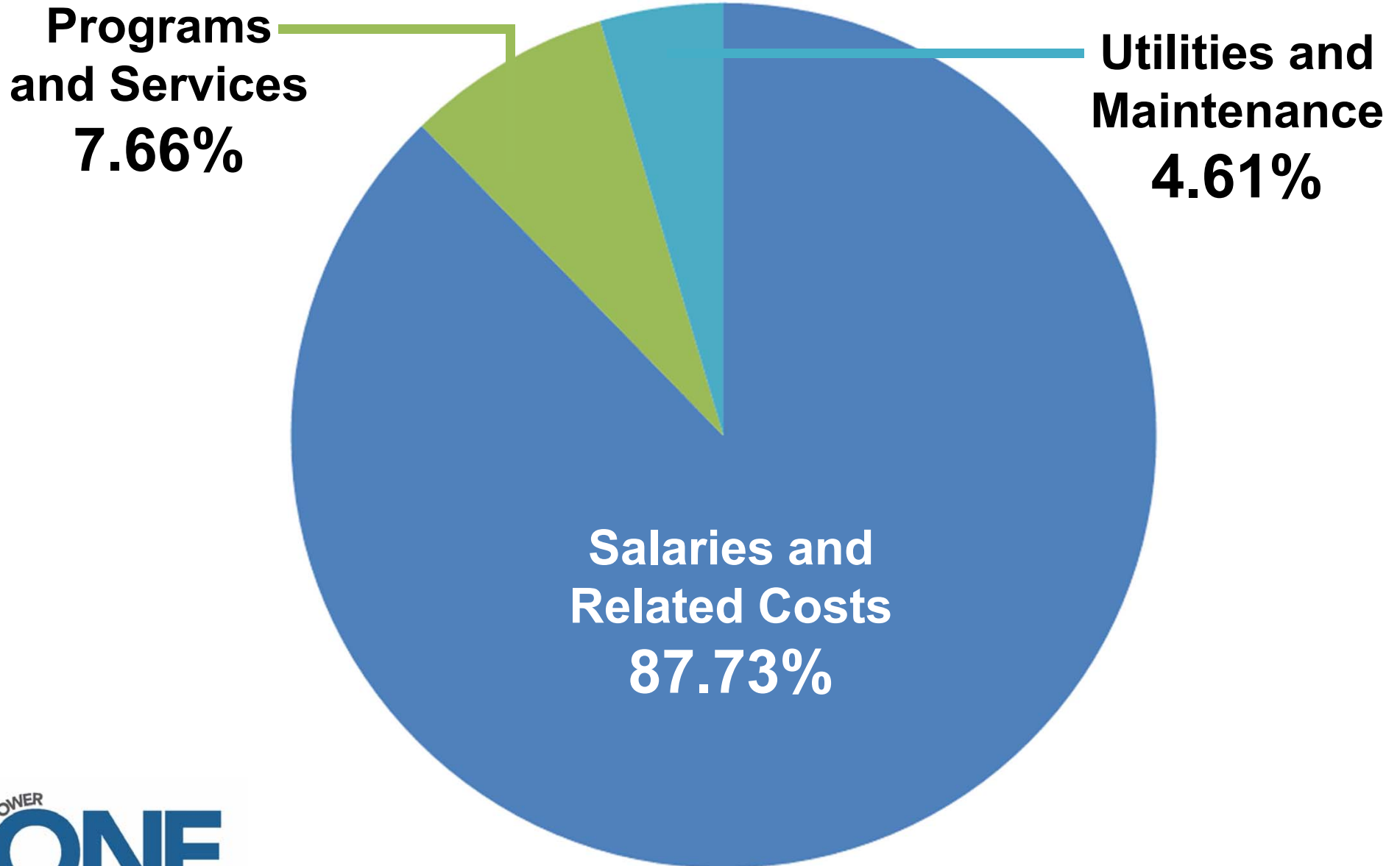
Projected Revenue Changes

	2019–2020 Approved Revenue	2020–2021 Projected Revenue	Projected Increase (Decrease)
Local — Growth and New Millage	\$104,014,745	\$98,616,685	(\$5,398,060)
State — EFA and Fringe Allocation	174,307,948	176,221,386	1,913,438
Transfers — EIA Transfer and Indirect Costs	8,545,497	8,543,042	(2,455)
Operational Balance	8,255,559	3,698,221	(4,557,338)
Total Projected Revenue	\$295,123,749	\$287,079,334	(\$8,044,415)

Anticipated Operating Expenditures

	Approved Budget FY 2020	Proposed Budget FY 2021	(Decrease)
Salaries and Related Costs	\$258,976,663	\$251,854,068	(\$7,122,595)
Programs and Services	36,147,086	35,225,266	(921,820)
Total Budget	\$295,123,749	\$287,079,334	(\$8,044,415)

Anticipated Operating Expenditures



Act 388 Allowable Millage Increase

Calculation of Allowable Millage Increase

FY 2020 Millage Rate	322.40
Millage due to Reassessment	<u>(13.54)</u>
FY 2021 Millage	308.86
x Allowable Percentage Increase	4.15%
FY 2021 Current Year Allowable Millage Increase	12.82
FY 2021 Total Recommended Millage Increase	0.00
x Value of a Mill	\$285,445
Revenue Generated by Millage Increase	\$0
Potential Revenue Generated Using Total Allowable	\$3,659,405

Summary

- Revenue projections for state revenues remain at the level collected or estimated to be due by June 30, 2020.
- Local revenue projections have declined due to the current economic climate and trends in actual collections.
- Includes funding to meet state and federal requirements
- Includes funding to cover required inflationary costs
- Includes funding to open, restructure and relocate schools identified in the 2018 Building Program
- Does not include proposed millage increase for operations
- A budget amendment will likely be necessary in the fall once the General Assembly passes a fiscal year 2020–2021 appropriations bill.

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to **DESIGN**
the **FUTURE.**