

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FISCAL YEAR 2017-2018

	<u>FY 2016-2017 APPROVED BUDGET</u>	<u>FY 2017-2018 PROPOSED BUDGET</u>
Revenue from Local Sources:		
11000 Tax Refunds	\$ (5,000)	\$ -
11100 Sales Tax Credit	25,000	25,000
11100 Tax Levies	56,048,568	60,182,955
11120 Vehicle Taxes	21,039,213	22,259,450
11130 Current Tax Penalties	92,909	96,493
11400 Delinquent Taxes & Penalties	2,847,176	2,621,155
12800 Revenue in Lieu of Taxes	4,304,499	6,874,149
13100 Regular Day School Patron	90,505	105,520
13200 Regular Day School Other LEA's	12,930	12,930
13300 Adult Ed	33,040	-
15100 Interest on Investments	24,876	315,054
19100 Rentals	401,677	415,340
19500 Refund of Prior Year Expenditures	2,000	2,000
19930 Insurance Settlements	49,783	50,000
19990 Other Local Revenue	50,000	167,000
19993 Digital Promise		285,000
Total Local Revenue	85,017,176	93,412,046
Revenue from State Sources:		
31270 Student Health and Fitness	179,380	-
31600 School Bus Driver Salaries	1,945,803	1,583,860
31620 Bus Workers Comp	96,089	96,845
31800 Fringe Benefits Contributions	26,986,978	29,164,068
31810 Retiree Insurance	5,582,493	6,052,023
33000 Education Finance Act	63,764,706	67,766,911
33750 Education Foundation Supplement	-	270,770
38250 Act 388 - One Cent Property Tax Relief	36,231,912	37,099,727
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	201,496	305,110
38900 Motor Carrier Revenue	209,698	312,530
39930 PEBA on Behalf Payment		1,604,883
Total State Revenue	145,607,640	154,665,812
Transfer from Other Funds:		
52800 Indirect Costs Transfer	1,000,000	500,000
52200 Transfer from Special Revenue	10,000	71,079
52300 Transfer from EIA	5,923,901	6,317,280
Total Transfers	6,933,901	6,888,359
19999 Budgeted Fund Balance	7,256,709	7,777,148
Total Funds Available	\$ 244,815,426	\$ 262,743,365

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
111	Kindergarten		
	Salaries	\$ 5,703,293	\$ 5,998,895
	Fringe Benefits	2,386,423	2,671,047
	Purchased Services	4,000	3,700
	Supplies & Materials	322,379	356,874
	Capital Outlay	-	-
	Other Objects	-	-
	Total 111	<u>8,416,095</u>	<u>9,030,516</u>
112	Primary		
	Salaries	18,480,069	19,214,326
	Fringe Benefits	6,875,681	7,504,639
	Purchased Services	33,550	50,100
	Supplies & Materials	188,207	168,420
	Capital Outlay	-	1,000
	Other Objects	-	-
	Total 112	<u>25,577,507</u>	<u>26,938,485</u>
113	Elementary		
	Salaries	29,062,505	30,718,701
	Fringe Benefits	10,732,977	11,833,530
	Purchased Services	988,484	1,003,733
	Supplies & Materials	857,867	1,065,401
	Capital Outlay	1,000	1,500
	Other Objects	2,000	2,000
	Total 113	<u>41,644,833</u>	<u>44,624,865</u>
114	High School		
	Salaries	22,247,415	23,275,343
	Fringe Benefits	8,036,611	8,823,187
	Purchased Services	685,566	751,091
	Supplies & Materials	461,004	579,433
	Capital Outlay	-	-
	Other Objects	932,975	935,574
	Total 114	<u>32,363,571</u>	<u>34,364,628</u>
115	Career & Technology Education (CATE)		
	Salaries	4,601,986	4,755,484
	Fringe Benefits	1,662,479	1,816,675
	Purchased Services	88,754	91,506
	Supplies & Materials	139,327	136,575
	Capital Outlay	-	-
	Other Objects	-	-
	Total 115	<u>6,492,546</u>	<u>6,800,240</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
116	CATE - Middle School		
	Salaries	837,661	602,553
	Fringe Benefits	301,346	224,834
	Purchased Services	-	-
	Supplies & Materials	11,700	11,700
	Capital Outlay	-	-
	Other Objects	-	-
	Total 116	<u>1,150,707</u>	<u>839,087</u>
121	Educable Mentally Handicapped		
	Salaries	831,772	723,746
	Fringe Benefits	289,494	252,096
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 121	<u>1,121,266</u>	<u>975,842</u>
122	Trainable Mentally Handicapped		
	Salaries	746,222	795,334
	Fringe Benefits	314,153	341,499
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 122	<u>1,060,375</u>	<u>1,136,833</u>
123	Orthopedically Handicapped		
	Salaries	37,650	36,718
	Fringe Benefits	20,296	18,996
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 123	<u>57,946</u>	<u>55,714</u>
124	Visually Handicapped		
	Salaries	136,996	144,906
	Fringe Benefits	45,629	44,323
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 124	<u>182,625</u>	<u>189,229</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
125	Hearing Handicapped		
	Salaries	207,565	288,711
	Fringe Benefits	83,299	64,970
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 125	290,864	353,681
126	Speech Handicapped		
	Salaries	1,899,730	2,058,496
	Fringe Benefits	691,576	818,082
	Purchased Services	14,200	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 126	2,605,506	2,876,578
127	Learning Disabled		
	Salaries	5,509,380	6,002,077
	Fringe Benefits	2,048,352	2,352,273
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 127	7,557,732	8,354,350
128	Emotionally Handicapped		
	Salaries	882,841	881,440
	Fringe Benefits	319,562	359,732
	Purchased Services	65,000	65,000
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 128	1,267,403	1,306,172
129	Coordinated Early Intervening Services		
	Salaries	1,569,782	2,014,934
	Fringe Benefits	593,776	772,372
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 129	2,163,558	2,787,306

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
132	Preschool Disabilities - 5K Itinerant		
	Salaries	95,643	67,953
	Fringe Benefits	30,702	28,778
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 132	126,345	96,731
133	Preschool Disabilities - 5K		
	Salaries	216,624	265,913
	Fringe Benefits	85,763	126,140
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 133	302,387	392,053
135	Preschool Disabilities Speech 3 & 4 Year Olds		
	Salaries	27,108	29,272
	Fringe Benefits	11,320	12,479
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 135	38,428	41,751
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	280,297	290,079
	Fringe Benefits	116,823	130,142
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 136	397,120	420,221
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	426,451	414,970
	Fringe Benefits	177,195	172,589
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 137	603,646	587,559

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
139	Four-Year-Old Early Childhood		
	Salaries	210,110	454,713
	Fringe Benefits	89,942	208,896
	Purchased Services	-	-
	Supplies & Materials	-	24,000
	Capital Outlay	-	-
	Other Objects	-	-
	Total 139	<u>300,052</u>	<u>687,609</u>
141	Gifted & Talented - Academic		
	Salaries	1,073,265	1,199,256
	Fringe Benefits	358,549	434,200
	Purchased Services	71,476	74,245
	Supplies & Materials	65,194	85,629
	Capital Outlay	-	-
	Other Objects	110,500	121,000
	Total 141	<u>1,678,984</u>	<u>1,914,330</u>
143	Advanced Placement		
	Salaries	3,000	4,500
	Fringe Benefits	750	1,194
	Supplies & Materials	10,000	10,000
	Total 143	<u>13,750</u>	<u>15,694</u>
144	IB Program		
	Salaries	168,629	175,301
	Fringe Benefits	64,682	69,882
	Purchased Services	47,424	94,030
	Supplies & Materials	17,950	23,450
	Capital Outlay	-	-
	Other Objects	21,190	35,720
	Total 144	<u>319,875</u>	<u>398,383</u>
145	Homebound		
	Salaries	314,319	318,022
	Fringe Benefits	99,684	108,803
	Purchased Services	36,000	36,000
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 145	<u>450,003</u>	<u>462,825</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
148	Gifted & Talented - Arts		
	Salaries	20,439	34,739
	Fringe Benefits	5,104	9,221
	Purchased Services	10,500	10,500
	Supplies & Materials	11,425	14,425
	Total 148	<u>47,468</u>	<u>68,885</u>
149	Other Special Programs		
	Salaries	1,453,128	1,453,128
	Fringe Benefits	457,155	510,207
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 149	<u>1,910,283</u>	<u>1,963,335</u>
161	Autism		
	Salaries	629,232	832,551
	Fringe Benefits	238,412	352,097
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 161	<u>867,644</u>	<u>1,184,648</u>
162	ESOL		
	Salaries	1,382,973	1,430,378
	Fringe Benefits	498,628	533,607
	Total 162	<u>1,881,601</u>	<u>1,963,985</u>
175	Instruction Before/After School Day		
	Salaries	130,500	146,500
	Fringe Benefits	32,571	38,880
	Purchased Services	33,200	33,200
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 175	<u>196,271</u>	<u>218,580</u>

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<u>Account</u>	<u>Description</u>	<u>2016-2017 Approved Budget</u>	<u>2017-2018 Proposed Budget</u>
181	Adult Basic Programs		
	Salaries	61,793	63,252
	Fringe Benefits	19,976	21,496
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 181	<u>81,769</u>	<u>84,748</u>
182	Adult Secondary Programs		
	Salaries	4,500	4,500
	Fringe Benefits	1,123	1,194
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 182	<u>5,623</u>	<u>5,694</u>
185	Vocational Adult Programs		
	Salaries	4,000	-
	Fringe Benefits	998	-
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 185	<u>4,998</u>	<u>-</u>
188	Parenting/Family Literacy		
	Salaries	35,907	36,630
	Fringe Benefits	13,516	14,430
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 188	<u>49,423</u>	<u>51,060</u>
211	Attendance & Social Work Services		
	Salaries	1,333,383	1,743,987
	Fringe Benefits	536,673	740,875
	Purchased Services	54,250	66,150
	Supplies & Materials	5,000	5,500
	Capital Outlay	-	-
	Other Objects	400	800
	Total 211	<u>1,929,706</u>	<u>2,557,312</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
212	Guidance		
	Salaries	5,279,442	5,501,153
	Fringe Benefits	1,925,456	2,106,637
	Purchased Services	16,622	16,335
	Supplies & Materials	36,250	34,744
	Capital Outlay	-	5,000
	Other Objects	-	-
	Total 212	<u>7,257,770</u>	<u>7,663,869</u>
213	Health		
	Salaries	1,410,757	1,548,837
	Fringe Benefits	532,161	621,790
	Purchased Services	104,880	95,100
	Supplies & Materials	68,322	118,316
	Capital Outlay	-	-
	Other Objects	975	-
	Total 213	<u>2,117,095</u>	<u>2,384,043</u>
214	Psychological		
	Salaries	1,613,147	1,854,560
	Fringe Benefits	566,232	690,967
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 214	<u>2,179,379</u>	<u>2,545,527</u>
215	Exceptional Program Services		
	Salaries	948,054	854,526
	Fringe Benefits	318,771	325,645
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	-	-
	Total 215	<u>1,266,825</u>	<u>1,180,171</u>
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	7,422,264	6,369,647
	Fringe Benefits	2,808,554	2,548,298
	Purchased Services	-	-
	Supplies & Materials	-	-
	Capital Outlay	-	-
	Other Objects	35,000	35,000
	Total 221	<u>10,265,818</u>	<u>8,952,945</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
222	Educational Media		
	Salaries	2,415,464	2,445,928
	Fringe Benefits	959,192	1,024,751
	Purchased Services	22,640	38,170
	Supplies & Materials	191,051	194,703
	Capital Outlay	-	-
	Other Objects	-	-
	Total 222	<u>3,588,347</u>	<u>3,703,552</u>
223	Supervision of Special Projects		
	Salaries	-	28,170
	Fringe Benefits	-	15,224
	Total 223	<u>-</u>	<u>43,394</u>
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	630,515	623,117
	Fringe Benefits	214,051	214,214
	Purchased Services	546,850	1,182,225
	Supplies & Materials	129,935	152,000
	Capital Outlay	-	-
	Other Objects	58,400	62,950
	Total 224	<u>1,579,751</u>	<u>2,234,506</u>
231	Board of Education Services		
	Salaries	-	-
	Fringe Benefits	70,000	70,000
	Purchased Services	402,000	382,000
	Supplies & Materials	28,690	18,690
	Capital Outlay	-	-
	Other Objects	1,964,964	2,070,312
	Total 231	<u>2,465,654</u>	<u>2,541,002</u>
232	Office of the Superintendent		
	Salaries	306,878	317,103
	Fringe Benefits	116,272	121,589
	Purchased Services	8,875	15,021
	Supplies & Materials	9,646	6,000
	Capital Outlay	-	-
	Other Objects	17,100	14,600
	Total 232	<u>458,771</u>	<u>474,313</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

<u>Account</u>	<u>Description</u>	<u>2016-2017 Approved Budget</u>	<u>2017-2018 Proposed Budget</u>
233	School Administration		
	Salaries	11,035,026	11,318,802
	Fringe Benefits	3,852,393	4,131,568
	Purchased Services	70,169	83,301
	Supplies & Materials	70,340	67,154
	Capital Outlay	1,000	-
	Other Objects	19,362	21,262
	Total 233	<u>15,048,290</u>	<u>15,622,087</u>
252	Fiscal Services		
	Salaries	2,354,882	2,647,980
	Fringe Benefits	851,323	977,152
	Purchased Services	35,000	39,450
	Supplies & Materials	32,000	30,550
	Capital Outlay	-	-
	Other Objects	19,700	16,700
	Total 252	<u>3,292,905</u>	<u>3,711,832</u>
254	Operations & Maintenance		
	Salaries	9,060,390	9,483,592
	Fringe Benefits	3,876,068	4,237,757
	Purchased Services	11,252,020	11,319,631
	Supplies & Materials	1,864,280	1,852,080
	Capital Outlay	-	78,160
	Other Objects	3,000	3,000
	Total 254	<u>26,055,758</u>	<u>26,974,220</u>
255	Pupil Transportation		
	Salaries	5,416,488	7,105,547
	Fringe Benefits	2,647,412	3,206,707
	Purchased Services	554,060	543,700
	Supplies & Materials	263,365	269,165
	Capital Outlay	-	109,600
	Other Objects	333,072	379,726
	Total 255	<u>9,214,397</u>	<u>11,614,445</u>
258	School Security		
	Salaries	199,635	204,828
	Fringe Benefits	85,485	100,348
	Purchased Services	1,321,935	1,475,735
	Supplies & Materials	14,700	31,400
	Capital Outlay	-	-
	Other Objects	1,000	2,000
	Total 258	<u>1,622,755</u>	<u>1,814,311</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

Account	Description	2016-2017 Approved Budget	2017-2018 Proposed Budget
262	Support Services		
	Salaries	424,119	295,550
	Fringe Benefits	128,614	92,878
	Purchased Services	-	42,012
	Supplies & Materials	-	12,585
	Capital Outlay	-	-
	Other Objects	-	-
	Total 262	<u>552,733</u>	<u>443,025</u>
263	Information Services		
	Salaries	542,481	574,796
	Fringe Benefits	162,060	186,992
	Purchased Services	210,784	211,284
	Supplies & Materials	38,800	36,400
	Capital Outlay	-	-
	Other Objects	29,420	38,735
	Total 263	<u>983,545</u>	<u>1,048,207</u>
264	Staff Services		
	Salaries	2,982,838	3,653,832
	Fringe Benefits	821,453	1,061,176
	Purchased Services	130,500	282,390
	Supplies & Materials	63,100	48,100
	Capital Outlay	-	-
	Other Objects	13,500	14,500
	Total 264	<u>4,011,391</u>	<u>5,059,998</u>
266	Data Processing Services		
	Salaries	3,251,594	3,394,345
	Fringe Benefits	1,067,787	1,185,517
	Purchased Services	3,249,601	3,653,406
	Supplies & Materials	629,000	1,157,985
	Capital Outlay	20,000	75,000
	Other Objects	5,350	5,350
	Total 266	<u>8,223,332</u>	<u>9,471,603</u>
410	Payments to Other Governmental Units		
	Transits	-	-
	Total 410	<u>-</u>	<u>-</u>
421	Transfer to Special Revenue		
	Fund Modification	65,000	54,886
	Total 421	<u>65,000</u>	<u>54,886</u>
423	Transfer to Debt Service		
	Fund Modification	8,000	6,500
	Total 423	<u>8,000</u>	<u>6,500</u>

LEXINGTON COUNTY SCHOOL DISTRICT ONE
PROPOSED BUDGET FY 2017-2018

<u>Account</u>	<u>Description</u>	<u>2016-2017 Approved Budget</u>	<u>2017-2018 Proposed Budget</u>
424	Transfer to Capital Projects Fund Fund Modification	-	-
	Total 424	-	-
425	Transfer to Food Service Fund Modification	1,400,000	1,450,000
	Total 425	1,400,000	1,450,000
426	Transfer to Pupil Activity Fund Modification	-	-
	Total 426	-	-
	Total General Fund Budget	<u>\$ 244,815,426</u>	<u>\$ 262,743,365</u>



Lexington County School District One

2017–2018 Proposed General Fund Budget

Third Reading – June 27, 2017

Priorities for the Budget Process

Basic Essentials

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

Goals

- ❖ Ensure quality and support for students and staff
- ❖ Enhance early childhood education
- ❖ Create pathway toward competitive teacher salaries
- ❖ Investing in our employees

135-Day Average Daily Membership

Year	*Membership	Increase	Percent
2013-2014	23,364	429	1.9%
2014-2015	23,953	589	2.5%
2015-2016	24,418	465	1.9%
2016-2017	24,895	477	2.0%
2017-2018*	25,457	562	2.3%
* Projected			

The district has grown by 5,190 students for the past 10 years through 2016-2017.

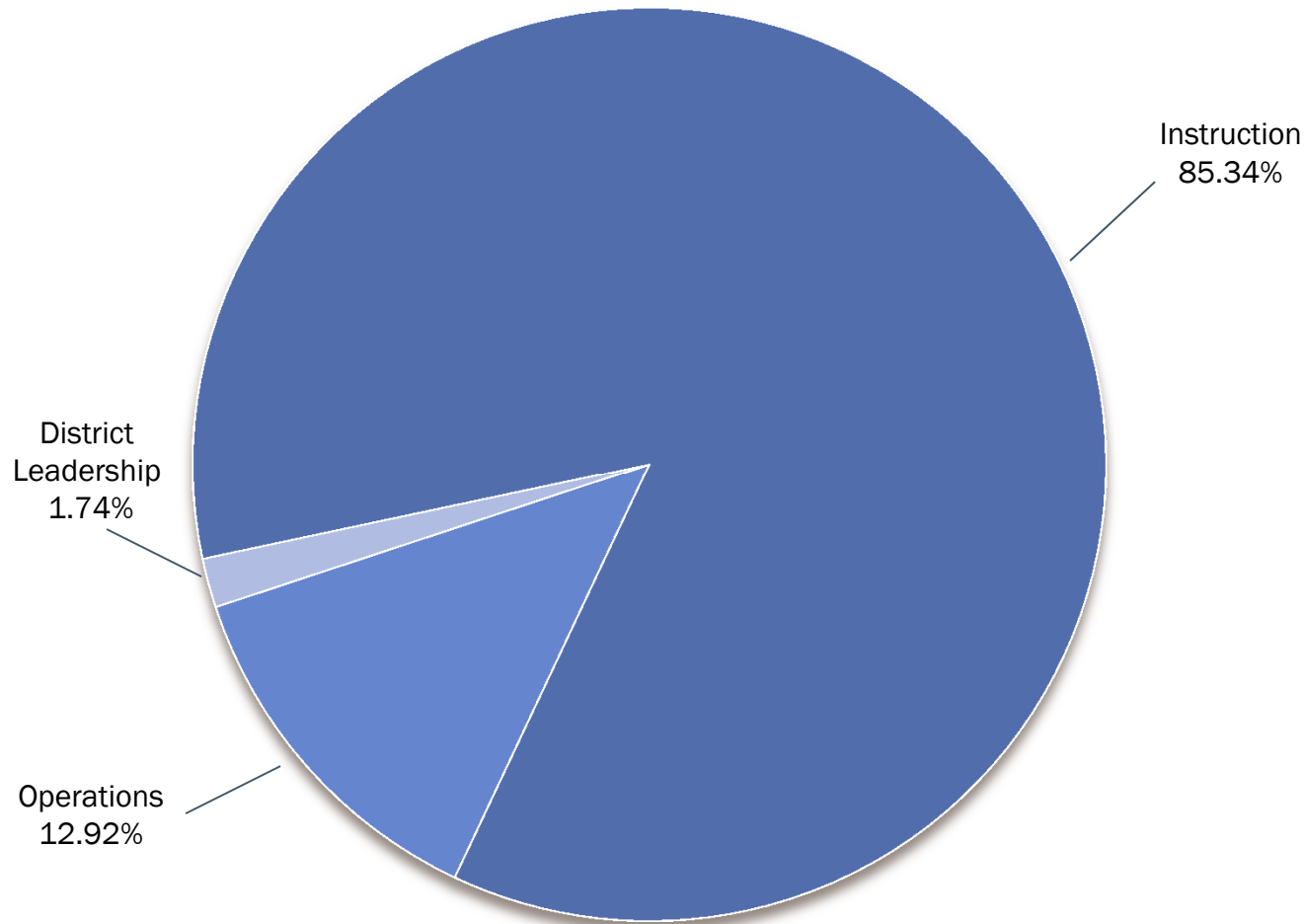
The average annual growth over these 10 years is 519 students.

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.

In\$ite Expenditures Fiscal Year 2013-2014

Legislative Definition of Instruction (State requirement is 70%.)



Base Student Cost Funding History



Act 388 Funding Loss

Fiscal Year	Cumulative Actual Shortfall
2007-2008	\$ -
2008-2009	(5,975,053)
2009-2010	(6,208,128)
2010-2011	(11,786,320)
2011-2012	(14,372,824)
2012-2013	(17,961,319)
2013-2014	(20,069,693)
2014-2015	(24,547,569)
2015-2016	(29,634,156)
Cumulative Total	\$(130,555,062)

State Funding Shortfall

Total New State Revenues	\$3,719,036
Mandated Expenditures	
2% Retirement Increase	3,111,156
Health Insurance Increase	489,472
Certified Step Increase	2,139,067
Shortfall	(2,020,659)

State Position Funding Shortfalls

	Amount
Budget to cover additional anticipated shortfall of State funds to cover required Reading Coaches	67,872
Transfer of 17.67 Interventionist positions from Aid to Districts due to anticipated loss of funding	891,535
Total Changes	\$959,407

New FY18 Recommended General Fund Staffing Changes

Staff	*FTE	*Net of Additions and Cuts	Upgrades, Additional Days and Temporary Salary Amounts	Total Amount
Certified Staff	42.80	\$2,927,362	\$ 376,696	\$3,304,058
Support Staff	10.20	353,790	253,620	607,410
Administrative Staff	1.00	95,744	64,988	160,732
Total Changes	54.00	\$3,376,896	\$695,304	\$4,072,200

* Excluding the funding shortfalls as presented on slide 8.

General Fund FY18 Recommended Certified Net Additions and Cuts by Category

Category	FTE
Elementary School Certified Additions (10.5 Core, 1.5 Counselors)	12.00
Elementary School Digital Learning Coaches Repurposed to Reduce Class Size	(16.50)
Middle School Certified	3.70
High School Certified (new ratio formula)	(1.50)
Special Needs	11.60
Pool Positions	33.50
Total Certified	42.80

General Fund FY18 Recommended Support and Administrative Net Additions by Category

Category	FTE
School Support Instructional	3.00
School Support Special Needs	5.00
School Support Housekeeping	1.00
School Support Other	1.20
Total Support	10.20
High School Assistant Principal	1.0
Total Administrative	1.0

Investing in Our Employees

Provide one week institute for first year teachers

Mentor program for second and third year teachers

Provide leadership development for employees

Increases in Programs and Services

	Amount
Instructional Dual Credit Courses, Code to the Future, Aspiring Principals Academy and Graduate Coursework	\$ 578,954
Utilities and Maintenance	133,571
Property, Casualty and Other Insurance Premiums	172,179
School Safety and Health	223,393
4-Year-Old Kindergarten Supplies and Equipment	24,000
School Allocations – General, Fine Arts and Reserve	314,028
International Baccalaureate Program and EL Education	161,651
Technical Software Renewals and Technology Supplies	724,513
Human Resources (Increase in Background Check Costs and Support for Beginning Teachers)	217,380
Transportation Department (Mini Bus, Supplies and Travel)	135,040
School Technical Supplies and Copier Repairs and Maintenance	295,180
Food Service Transfer and Kindergarten Snacks	80,000
Total Increase Over Prior Year	\$3,059,889

Changes in Expenditures 2nd Reading to 3rd Reading

	Amount
Proposed Expenditures 2 nd Reading	\$259,966,148
1% Salary Increase All Employees	1,717,489
10 Pool Positions for 1 st and 2 nd Grades	710,180
3.5 Other Pool Positions	248,564
1 Assistant Principal	95,744
Change Contract Days to Add Floating Nurse	(4,760)
4-Year-Old Kindergarten Supplies and Equipment	24,000
Reduction of Dual Credit Textbooks	(14,000)
Proposed Expenditures 3 rd Reading	\$262,743,365

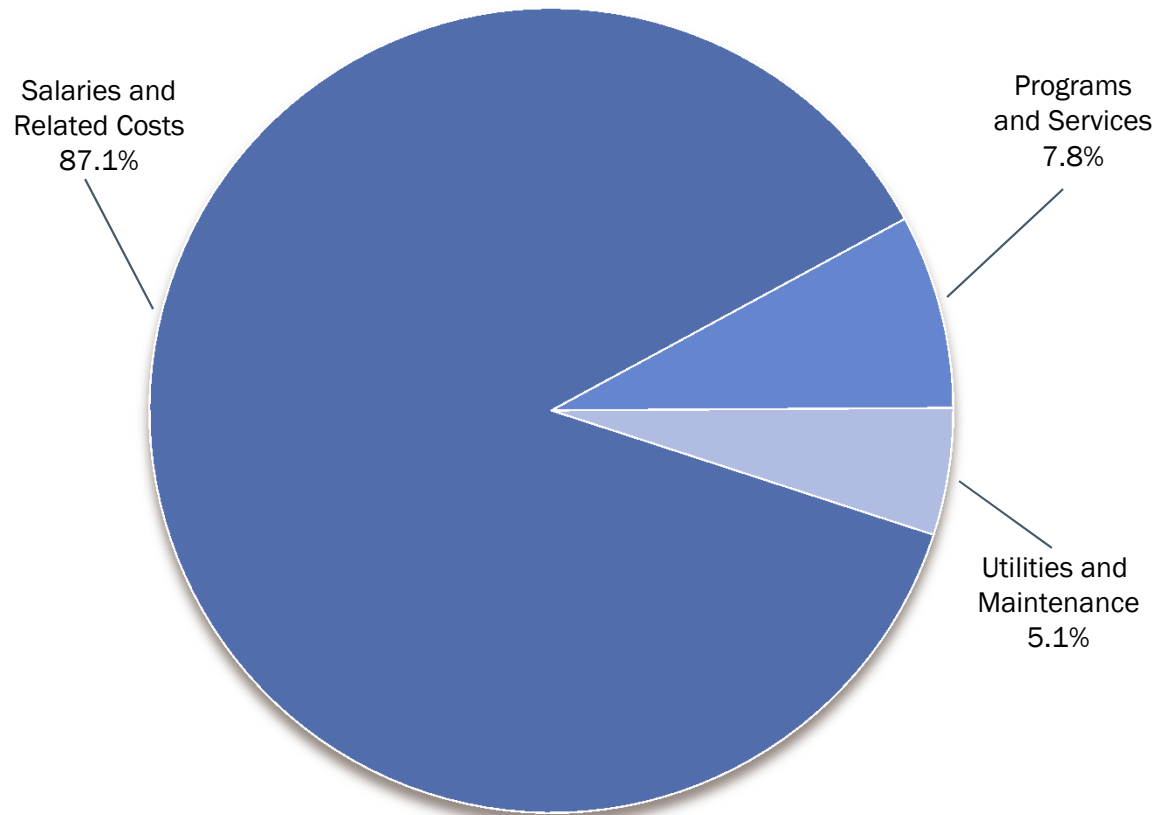
Projected Revenue Changes

	2016-2017 Budgeted Revenue	2017-2018 Projected Revenue	Projected Increase (Decrease)
Local – Growth and New Millage	\$ 85,017,176	\$ 93,412,046	\$ 8,394,870
State – EFA and Fringe Allocation	145,607,640	154,665,812	9,058,172
Transfers – EIA Transfer and Indirect Costs	6,933,901	6,888,359	(45,542)
Operational Balance	7,256,709	7,777,148	520,439
Total Projected Revenue	\$244,815,426	\$262,743,365	\$17,927,939

Anticipated Operating Expenditures

	Approved Budget FY 2017	Proposed Budget FY 2018	Increase
Salaries and Related Costs	\$214,093,396	\$228,961,446	\$14,868,050
Programs and Services	30,722,030	33,781,919	3,059,889
Total Budget	\$244,815,426	\$262,743,365	\$17,927,939

Anticipated Operating Expenditures



Act 388 Allowable Millage Increase

Calculation of Allowable Millage Increase	
FY 2017 Millage Rate	305.99
x Allowable Percentage Increase	3.91%
FY 2017 Current Year Allowable Millage Increase	11.96
FY 2017 Total Recommended Millage Increase	11.96
x Value of a Mill	\$259,294
Revenue Generated by Millage Increase	\$3,101,156

Six-Year Assessment Analysis

	2011	2012	2013	2014	2015	2016*
Total Assessments	459,275,367	470,432,040	484,620,410	493,740,480	518,159,790	534,896,720
Owner- Occupied	<u>224,112,626</u>	<u>234,456,020</u>	<u>240,339,710</u>	<u>250,324,460</u>	<u>255,138,000</u>	<u>265,181,810</u>
Taxable Assessment	235,162,741	235,976,020	244,280,700	243,416,020	263,021,790	269,714,910
Increase in Owner-Occupied	9,038,846	10,343,394	5,883,690	9,984,750	4,813,540	10,043,810
Percent Increase in Owner-Occupied	4.20%	4.62%	2.51%	4.15%	1.92%	3.94%
Increase (Decrease) in Taxable Assessment	3,262,641	813,279	8,304,680	(864,680)	19,605,770	6,693,120
Percent of Taxable Increase (Decrease)	<u>1.41%</u>	<u>0.35%</u>	<u>3.52%</u>	<u>(.35%)</u>	<u>8.05%</u>	<u>2.54%</u>

* Preliminary

Summary

- ❖ Includes 54.0 positions for growth
- ❖ Includes a 1% increase for all employees
- ❖ Includes a step increase
- ❖ Increase number of 4-year-old kindergarten classes
- ❖ Reduce pupil to teacher ratios in first and second grades
- ❖ Includes funding to meet state and federal requirements
- ❖ Includes funding to cover required inflationary costs
- ❖ Includes 11.96 millage/tax increase on taxable property



Questions?
