

LEXINGTON COUNTY SCHOOL DISTRICT ONE
APPROVED BUDGET FISCAL YEAR 2025-2026

	FY 2024-2025 APPROVED AMENDED <u>BUDGET</u>	FY 2025-2026 APPROVED <u>BUDGET</u>	Increase (Decrease)
Revenue from Local Sources:			
11100 Tax Levies	\$ 83,600,767	\$ 89,750,000	\$ 6,149,233
11110 TIF Overpayments Refunded	26,800	28,000	1,200
11120 Vehicle Taxes	32,550,000	39,600,000	7,050,000
11130 Current Tax Penalties	110,000	136,000	26,000
11400 Delinquent Taxes & Penalties	3,100,000	3,135,000	35,000
11900 Other Taxes (Sales Tax Credit)	20,000	21,000	1,000
12800 Revenue in Lieu of Taxes	6,800,000	6,968,000	168,000
13100 Regular Day School Patron	56,000	166,753	110,753
13200 Regular Day School Other Local Education Agencies	40,000	34,605	(5,395)
15100 Interest on Investments	5,000,000	5,000,000	-
19100 Rentals	260,000	454,168	194,168
19930 Insurance Settlements	26,000	26,000	-
19500 Refund of Prior Year Expenditures	3,500	3,500	-
19990 Other Local Revenue	200,000	430,862	230,862
Total Local Revenue	131,793,067	145,753,888	13,960,821
Revenue from State Sources:			
31XX Education Funding-GF New Money	126,939,274	129,661,010	2,721,736
31600 School Bus Driver Salaries	3,045,303	2,696,250	(349,053)
31620 Bus Workers Comp	101,357	101,357	-
39930 Retirement credit	1,604,884	1,604,884	-
3103H Health Insurance	3,093,386	4,156,543	1,063,157
31810 Retiree Insurance	11,050,971	13,077,617	2,026,646
38250 Act 388 - One Cent Property Tax Relief	48,724,162	50,474,544	1,750,382
38100 Reimbursement for Property Tax Relief	8,055,568	8,055,568	-
38200 Homestead Exemption	2,110,131	2,110,131	-
38400 Manufacturer's Depreciation Reimbursement	243,386	243,386	-
	3,900,000	3,900,000	-
38900 Motor Carrier Revenue	700,000	740,272	40,272
Total State Revenue	209,568,422	216,821,562	7,253,140
Transfer from Other Funds:			
52800 Indirect Costs Transfer	400,000	500,000	100,000
52300 Transfer from EIA (Stake in the Ground & New Money)	26,187,032	27,297,660	1,110,628
Total Transfers	26,587,032	27,797,660	1,210,628
19999 Fund Balance Assigned	24,796,009	11,019,369	(13,776,640)
Total Fund Balance	24,796,009	11,019,369	(13,776,640)
Total Funds Available	\$ 392,744,530	\$ 401,392,479	\$ 8,647,949

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
111	Kindergarten		
	Salaries	\$ 7,908,680	\$ 8,455,413
	Fringe Benefits	4,147,062	4,558,806
	Purchased Services	6,550	7,350
	Supplies & Materials	437,825	302,618
	Total 111	12,500,117	13,324,187
112	Primary		
	Salaries	23,613,015	22,554,863
	Fringe Benefits	11,025,465	10,771,371
	Purchased Services	1,348,933	1,493,203
	Supplies & Materials	209,837	265,214
	Total 112	36,197,250	35,084,651
113	Elementary		
	Salaries	41,039,460	42,007,736
	Fringe Benefits	18,986,866	19,634,308
	Purchased Services	2,484,115	2,702,967
	Supplies & Materials	1,369,168	646,561
	Capital Outlay	67,000	-
	Other Objects	8,475	85,900
	Total 113	63,955,084	65,077,472
114	High School		
	Salaries	33,754,774	34,050,734
	Fringe Benefits	15,374,245	15,655,482
	Purchased Services	1,939,744	1,974,847
	Supplies & Materials	664,807	722,910
	Other Objects	1,263,669	926,354
	Total 114	52,997,239	53,330,327
115	Career & Technology Education (CATE)		
	Salaries	5,622,933	5,359,291
	Fringe Benefits	2,639,095	2,509,089
	Purchased Services	93,963	47,050
	Supplies & Materials	148,360	146,586
	Other Objects	-	46,860
	Total 115	8,504,351	8,108,876
116	CATE - Middle School		
	Salaries	668,584	678,881
	Fringe Benefits	343,750	335,017
	Purchased Services	500	500
	Supplies & Materials	5,000	5,000
	Total 116	1,017,834	1,019,398
121	Educable Mentally Handicapped		
	Salaries	1,560,942	1,412,461
	Fringe Benefits	814,522	704,026
	Total 121	2,375,464	2,116,487
122	Trainable Mentally Handicapped		
	Salaries	2,358,246	2,821,106
	Fringe Benefits	1,203,035	1,433,212
	Total 122	3,561,281	4,254,318

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
123	Orthopedically Handicapped		
	Salaries	25,381	29,194
	Fringe Benefits	14,603	15,850
	Total 123	39,984	45,044
124	Visually Handicapped		
	Salaries	89,252	52,609
	Fringe Benefits	34,262	17,209
	Total 124	123,514	69,818
125	Hearing Handicapped		
	Salaries	460,801	441,291
	Fringe Benefits	232,793	232,701
	Total 125	693,594	673,992
126	Speech Handicapped		
	Salaries	3,918,786	4,193,754
	Fringe Benefits	1,884,955	1,896,612
	Other Object	-	21,175
	Total 126	5,803,741	6,111,541
127	Learning Disabled		
	Salaries	9,654,664	11,121,404
	Fringe Benefits	4,688,294	5,014,205
	Purchased Services	-	23,000
	Total 127	14,342,958	16,158,609
128	Emotionally Handicapped		
	Salaries	838,281	889,566
	Fringe Benefits	410,100	431,005
	Purchased Services	81,000	31,000
	Total 128	1,329,381	1,351,571
129	Coordinated Early Intervening Services		
	Salaries	5,975,815	6,742,845
	Fringe Benefits	2,867,547	3,284,840
	Purchased Services	5,980	20,556
	Supplies & Materials	90,000	93,000
	Total 129	8,939,342	10,141,241
132	Preschool Disabilities - 5K Itinerant		
	Salaries	225,984	174,597
	Fringe Benefits	105,618	72,023
	Total 132	331,602	246,620
133	Preschool Disabilities - 5K		
	Salaries	734,722	674,712
	Fringe Benefits	396,311	381,876
	Total 133	1,131,033	1,056,588

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
136	Preschool Disabilities Itinerant 3 & 4 Year Olds		
	Salaries	529,181	533,735
	Fringe Benefits	298,568	265,485
	Total 136	827,749	799,220
137	Preschool Disabilities Self-Contained - 3 & 4 Yr Olds		
	Salaries	891,213	1,340,563
	Fringe Benefits	465,411	733,009
	Purchased Services	-	7,000
	Total 137	1,356,624	2,080,572
139	Four-Year-Old Early Childhood		
	Salaries	2,345,599	-
	Fringe Benefits	1,216,034	-
	Purchased Services	1,700	-
	Supplies & Materials	72,100	-
	Total 139	3,635,433	-
141	Gifted & Talented - Academic		
	Salaries	1,677,632	1,652,668
	Fringe Benefits	838,548	823,066
	Purchased Services	123,394	600
	Supplies & Materials	192,595	5,650
	Other Objects	155,500	11,250
	Total 141	2,987,669	2,493,234
143	Advanced Placement		
	Supplies & Materials	18,000	18,000
	Total 143	18,000	18,000
144	IB Program		
	Salaries	228,481	189,366
	Fringe Benefits	90,984	83,946
	Purchased Services	26,700	21,800
	Supplies & Materials	9,500	10,500
	Other Objects	32,888	34,724
	Total 144	388,553	340,336
145	Homebound		
	Salaries	336,729	383,249
	Fringe Benefits	141,414	148,038
	Purchased Services	27,000	-
	Total 145	505,143	531,287
147	Early Childhood - 4K		
	Salaries	-	2,397,908
	Fringe Benefits	-	1,213,602
	Purchased Services	-	500
	Supplies & Materials	-	66,800
	Other Objects	-	3,920
	Total 147	-	3,682,730

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Account	Description	FY 2024-2025 APPROVED AMENDED	FY 2025-2026 APPROVED
		BUDGET	BUDGET
148	Gifted & Talented - Arts		
	Salaries	52,000	55,000
	Fringe Benefits	16,932	17,294
	Purchased Services	84,700	112,494
	Supplies & Materials	17,200	52,620
	Other Objects	900	106,875
	Total 148	171,732	344,283
161	Autism		
	Salaries	2,279,663	2,398,922
	Fringe Benefits	1,222,084	1,203,735
	Total 161	3,501,747	3,602,657
162	ESOL		
	Salaries	2,808,717	2,889,283
	Fringe Benefits	1,270,443	1,241,276
	Purchased Services	23,824	56,393
	Supplies & Materials	40,000	30,000
	Other Objects	900	-
	Total 162	4,143,884	4,216,952
172	Elementary Summer School		
	Purchased Services	-	1,500
	Supplies & Materials	-	11,000
	Total 172	-	12,500
175	Instruction Before/After School Day		
	Salaries	44,100	92,465
	Fringe Benefits	14,360	29,073
	Purchased Services	41,200	1,000
	Total 175	99,660	122,538
181	Adult Basic Programs		
	Salaries	98,341	264,747
	Fringe Benefits	52,877	112,284
	Total 181	151,218	377,031
188	Parenting/Family Literacy		
	Salaries	120,937	123,864
	Fringe Benefits	52,007	52,974
	Purchased Services	2,456	17,532
	Supplies & Materials	8,726	3,250
	Total 188	184,126	197,620
211	Attendance & Social Work Services		
	Salaries	2,752,657	2,780,488
	Fringe Benefits	1,361,396	1,372,545
	Purchased Services	63,750	58,750
	Supplies & Materials	6,650	6,650
	Other Objects	3,550	3,550
	Total 211	4,188,003	4,221,983

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
212	Guidance		
	Salaries	7,904,801	7,970,858
	Fringe Benefits	3,688,490	3,711,123
	Purchased Services	19,950	19,050
	Supplies & Materials	34,177	42,800
	Capital Outlay	3,000	2,000
	Other Objects	500	500
	Total 212	11,650,918	11,746,331
213	Health		
	Salaries	3,186,532	3,229,324
	Fringe Benefits	1,743,628	1,720,710
	Purchased Services	238,926	271,634
	Supplies & Materials	142,979	146,542
	Other Objects	1,170	1,170
	Total 213	5,313,235	5,369,380
214	Psychological		
	Salaries	2,545,181	2,521,689
	Fringe Benefits	1,163,828	1,155,783
	Purchased Services	404,877	365,000
	Total 214	4,113,886	4,042,472
215	Exceptional Program Services		
	Salaries	1,514,934	1,494,981
	Fringe Benefits	703,492	703,581
	Other Objects	-	450
	Total 215	2,218,426	2,199,012
217	Career Specialists		
	-- Curriculum Development		
	Salaries	720,880	583,594
	Fringe Benefits	373,397	285,889
	Total 217	1,094,277	869,483
221	Improvement of Instruction Services		
	-- Curriculum Development		
	Salaries	9,132,986	9,478,491
	Fringe Benefits	4,336,587	4,660,709
	Purchased Services	-	35,000
	Supplies & Materials	-	20,000
	Other Objects	50,000	50,000
	Total 221	13,519,573	14,244,200
222	Educational Media		
	Salaries	3,144,681	3,184,961
	Fringe Benefits	1,654,397	1,664,570
	Purchased Services	26,550	19,675
	Supplies & Materials	219,476	216,476
	Other Objects	50	50
	Total 222	5,045,154	5,085,732

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Account	Description	FY 2024-2025 APPROVED AMENDED	FY 2025-2026 APPROVED
		BUDGET	BUDGET
223	Supervision of Special Projects		
	Salaries	103,856	106,288
	Fringe Benefits	49,077	50,219
	Purchased Services	-	7,100
	Supplies & Materials	-	3,900
	Other Objects	-	250
	Total 223	152,933	167,757
224	Improvement of Instruction Services		
	-- In-Service and Staff Training		
	Salaries	919,374	889,282
	Fringe Benefits	359,381	350,998
	Purchased Services	904,241	1,005,801
	Supplies & Materials	98,350	151,010
	Other Objects	119,194	124,980
	Total 224	2,400,540	2,522,071
231	Board of Education Services		
	Fringe Benefits	150,000	10,000
	Purchased Services	233,000	228,500
	Supplies & Materials	4,500	13,000
	Other Objects	54,400	50,400
	Total 231	441,900	301,900
232	Office of the Superintendent		
	Salaries	806,175	727,802
	Fringe Benefits	360,085	312,601
	Purchased Services	16,000	31,900
	Supplies & Materials	7,500	12,700
	Other Objects	21,600	12,500
	Total 232	1,211,360	1,097,503
233	School Administration		
	Salaries	15,054,462	15,541,122
	Fringe Benefits	6,814,516	7,153,874
	Purchased Services	110,844	274,630
	Supplies & Materials	62,411	130,214
	Other Objects	43,849	43,619
	Total 233	22,086,082	23,143,459
251	Student Transportation		
	Purchased Services	-	15,000
	Total 251	-	15,000
252	Fiscal Services		
	Salaries	3,256,400	3,243,377
	Fringe Benefits	1,431,172	1,442,568
	Purchased Services	150,742	163,700
	Supplies & Materials	23,854	26,157
	Other Objects	13,006	19,800
	Total 252	4,875,174	4,895,602

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
254	Operations & Maintenance		
	Salaries	15,026,811	15,864,300
	Fringe Benefits	7,470,637	7,851,197
	Purchased Services	4,969,942	5,102,942
	Supplies & Materials	10,424,210	10,424,210
	Capital Outlay	365,115	365,115
	Other Objects	3,676	3,676
	Total 254	38,260,391	39,611,440
255	Pupil Transportation		
	Salaries	9,372,166	8,290,385
	Fringe Benefits	4,849,545	4,465,326
	Purchased Services	632,800	943,165
	Supplies & Materials	179,365	85,000
	Other Objects	357,750	390,238
	Total 255	15,391,626	14,174,114
258	School Security		
	Salaries	1,035,501	925,574
	Fringe Benefits	459,196	421,227
	Purchased Services	3,599,055	3,762,781
	Supplies & Materials	111,684	111,684
	Capital Outlay	291,000	291,000
	Other Objects	1,725	1,725
	Total 258	5,498,161	5,513,991
262	Support Services		
	Salaries	368,375	361,895
	Fringe Benefits	140,765	139,735
	Total 262	509,140	501,630
263	Information Services		
	Salaries	729,533	729,060
	Fringe Benefits	308,780	309,714
	Purchased Services	313,775	414,950
	Supplies & Materials	32,300	39,800
	Other Objects	39,450	34,775
	Total 263	1,423,838	1,528,299
264	Staff Services		
	Salaries	3,769,011	3,716,971
	Fringe Benefits	1,469,869	1,412,176
	Purchased Services	725,150	975,600
	Supplies & Materials	32,100	47,850
	Other Objects	1,382,500	1,496,254
	Total 264	7,378,630	7,648,851
266	Data Processing Services		
	Salaries	4,244,609	4,215,555
	Fringe Benefits	1,906,723	1,900,758
	Purchased Services	5,319,244	5,697,899
	Supplies & Materials	121,400	672,900
	Capital Outlay	1,055,500	525,000
	Other Objects	8,500	6,500
	Total 266	12,655,976	13,018,612

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Account	Description	FY 2024-2025 APPROVED AMENDED BUDGET	FY 2025-2026 APPROVED BUDGET
271	Pupil Service Activities		
	Salaries	-	20,000
	Fringe Benefits	-	6,289
	Purchased Services	-	5,000
	Other Objects	-	155,547
	Total 271	-	186,836
421	Transfer to Special Revenue Funds		
	Fund Modification	-	797,121
	Total 421	-	797,121
425	Transfer to Food Service		
	Fund Modification	1,500,000	1,500,000
	Total 425	1,500,000	1,500,000
Total General Fund Budget		\$ 392,744,530	401,392,479