



# School District of Pickens County

*Building success beyond the classroom*

**Date:** April 27, 2020  
**To:** Board of Trustees  
**From:** Mr. Clark Webb, Chief Financial Officer  
**Re:** FY 2020 - 2021 Proposed General Fund Budget – 1st Reading Caption & Title

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At today's board meeting we present for review the first reading of the balanced FY 2020 - 2021 Proposed General Fund Budget. The proposed General Fund Budget totals \$128,174,371 in revenues and expenditures. This is a \$1,044,862 or 0.81% reduction from FY 2019 - 2020 Amended General Fund Budget of \$129,219,233. FY 2020 - 2021 millage would remain at 108.9 mills, the same as FY 2019 – 2020, as the proposed budget does not consider a millage increase.

The FY 2020 – 2021 Proposed General Fund Budget is prepared using the following parameters:

- We expect the legislature will adopt a continuing resolution prior to June 30<sup>th</sup> and will meet in September to adopt a FY 2021 State Budget.
- As part of the proposed continuing resolution the State does not mandate a teacher year of experience step increase and the 1% retirement increase scheduled for implementation in FY 2021 will be implemented in FY 2022.
- No new initiatives that were discussed at the February 2020 board workshop are included in the FY 2020 - 2021 budget.
- This budget uses the FY 2019 - 2020 Amended General Fund Budget as the basis and shows the changes to revenues and expenditures.
- No employees will receive pay increases in this budget as pay for all employees is frozen at FY 2019 – 2020 pay rates.
- Included in the budget is a 17.0 FTE staffing reduction. 15.0 FTE are reduced through attrition and 2.0 FTE were open positions that are no longer required.
- Throughout the budget process, it has been our intent that no continuing contract employee lose their job. We are considering that any necessary staff reductions come through attrition, non-contractual positions and annual contract positions.
- Included in the budget is a district reserve allocation of \$1,068,573. The reserve allocations includes funds for Student Work Study, CTC Summer School, Arts Summer School, Project Based Learning, Athletics, Band and Fine Arts Supply, STEM and Advanced Placement Supply. These allocations are included in the budget, but will be held in reserve to help offset a potential mid-year budget cut. We anticipate making a decisions to allocate these funds to the school or program level in October 2020 if funds are available.

May 18, 2020 – 2<sup>nd</sup> Reading of the FY 2021 General Fund Budget

May 26, 2020 – 3<sup>rd</sup> Reading of the FY 2021 General Fund Budget

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The School District of Pickens County  
FY 2020 - 2021 Proposed General Fund Budget  
1st Reading - April 27, 2020

**FY 2020 General Fund Amended Revenue Budget - November 2019** **129,219,233**

	<b>First Reading</b>
	<b>Proposed</b>
	<b>Revenue</b>
	<b>Budget</b>
1 Decrease to Local Levies based on 95% collection rate	(553,389)
2 Decrease to Interest Revenue	(200,000)
3 Decrease State Aid to Classrooms - EFA Formula	(291,473)
<b>Total FY 2021 Increase/(Decrease) to Revenue</b>	<b>(1,044,862)</b>

**FY 2021 Proposed General Fund Revenue Budget** **128,174,371**

**FY 2020 General Fund Amended Expenditure Budget - November 2019** **129,219,233**

	<b>First Reading</b>
	<b>Proposed</b>
	<b>Expenditure</b>
	<b>Budget</b>
4 Reduce for SRO funded by state	(30,000)
5 Reduce for positions savings and benefits savings	(1,015,768)
6 Reduce District supply contingency	(44,841)
7 Increase contingency for workers comp. or property insurance increases	45,747
<b>Total FY 2021 Increase/(Decrease) to Expenditure</b>	<b>(1,044,862)</b>

**FY 2021 Proposed General Fund Expenditure Budget** **128,174,371**

**Budget Variance** **-**