



AIKEN COUNTY
PUBLIC SCHOOLS

BUDGET NARRATIVE

2021 – 2022 SCHOOL YEAR

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FOREWORD

The Board of Trustees of the Consolidated School District of Aiken County, South Carolina approved the School District budget for 2021 – 2022 at its May 25, 2021 meeting. Information contained herein includes general information relative to the School District as well as budget details for the 2021 – 2022 school year.

Stakeholders are invited to participate in the budget process each year. Stakeholders are welcome to submit questions, comments, and/or suggestions to board members and the administration. Stakeholders are also welcome to voice their comments during public participation time that is allotted at any regularly scheduled board meeting, during budget hearings, or as opportunity allows during budget work sessions.

PART I –

**GENERAL OVERVIEW OF THE
CONSOLIDATED SCHOOL DISTRICT
OF AIKEN COUNTY**

GENERAL INFORMATION

Aiken County was formed in 1871 from parts of Barnwell, Edgefield, Lexington and Orangeburg Counties. On July 1, 1952, all school districts in Aiken County were consolidated into one countywide district. The newly created district assumed all assets and liabilities of the districts consolidated.

The Consolidated School District of Aiken County (“the School District”, hereafter) was created by Act No. 461 of the 1967 Acts of the General Assembly of the State of South Carolina that became effective as of March 1, 1968. This legislation was amended by Act No. 1093 at the 1968 Session of the General Assembly of the State of South Carolina, approved April 17, 1968, further amended by Act No. 123, approved March 18, 1979, and further amended by Act No. 139 approved March 31, 1979. Act 503 repealed all of the above to establish the legal description of The Consolidated School District of Aiken County with one Act. The School District, as thus created, comprises all of Aiken County and that portion of Saluda County formerly constituting Ridge Spring School District No. 2 of Saluda County. The land area of the School District is 1,178 square miles of which 1,097 square miles lie in Aiken County and 81 square miles lie in Saluda County.

The Consolidated School District of Aiken County provides school facilities in the area covered in Saluda County. School District taxes attributable to the portion of the School District located within Saluda County are levied and collected by the Treasurer of Saluda County and remitted periodically to The Consolidated School District of Aiken County. The Consolidated School District of Aiken County also handles payment of debt service on District obligations attributable to the portion of the School District located within Saluda County.

The District Superintendent is selected by the County Board of Education. The Board of Education constitutes ex-officio the Board of Trustees of the School District. Each administrative area has an advisory council of seven members appointed by the County Board of Education, with the exception of that portion of the School District in Saluda County which has two area council members elected by the voters of the portion of the School District located in Saluda County.

In November 2014, voters approved imposition of a 1% Education Capital Improvement Sales Tax. This was the first referendum of any kind passed for Aiken County Schools in more than 35 years. Sales tax collections commenced in March 2015 and will exist for a period of 10 years. The 2021 – 2022 school year will represent the seventh full-year of collections. Conservative estimates predict that collections will total approximately \$189 million during the 10-year life of the tax. Ten percent of sales tax collections will be utilized for property tax relief to taxpayers (on debt service millage). Remaining sales tax collections, in conjunction with proceeds from the District’s annual 8% bond issuance, were earmarked for fund construction and renovations projects at Aiken High, North Augusta High, Leavelle-McCampbell Middle, Ridge Spring-Monetta K-12 campus, and Aiken County Career & Technology Center. To date, collections have exceeded projections each year.

On May 1, 2018, voters approved a \$90 million bond referendum to finance renovations and additions at Midland Valley High, Millbrook Elementary, Hammond Hill Elementary, Belvedere Elementary and new construction of an elementary school and a middle school (Highland Springs) located between attendance area 2 and attendance area 3.

BOARD OF EDUCATION

The Aiken County Board of Education has full authority as regards to the policies, budgets, etc., and during the 1999 legislative session, the Aiken County Legislative Delegation gave the Board fiscal autonomy to determine the millage necessary for the operations of the school district.

The School District of Aiken County is legally constituted by the provisions of the State Constitution, the State statutes relating to education as well as court interpretations and powers implied under school laws. Considering these guides, it is general policy of the County Board of Education to operate schools to serve the entire school district by meeting the educational needs of all its citizens as far as possible.

Members of the Board adopting the 2021 – 2022 budget are shown below.

<u>Board Member</u>	<u>Years on Board</u>	<u>Occupation</u>
John Bradley, Board Chairman *	2	Retired - Administrator/Psychologist
Dwight Smith, Vice Chairman *	3	Retired - Educator/Administrator
Jason Crane	3	Financial Advisor
Patricia Hanks	1	Retired - Optometrist
Barry Moulton	3	Retired - SRNS
Cameron Nuessle	2	Quality Assurance Manager
Patrice Rhinehart-Jackson	2	Tri-Development Center
Sandra Shealey	4	Retired - Mental Health Caseworker
Brian Silas	3	Global Operations Manager

* excludes previous term(s); reflects current continuous service.

ORGANIZATION

Schools are segregated by level – elementary, middle, and high – for administrative purposes. Schools at the elementary level report to one of two elementary school Executive Directors. Schools at the middle level report to the middle school Executive Director. Schools at the high level report to the high school Executive Director.

Historically, school locations have also been referred to by geographic area. Those areas are:

- Area 1 - Aiken and Windsor
- Area 2 - North Augusta and Belvedere
- Area 3 - Graniteville, Langley, Bath and Clearwater
- Area 4 - Monetta, Ridge Spring, Wagener and Salley
- Area 5 - New Ellenton, Beech Island and Jackson

Forty schools operate in the District including eight high schools, eleven middle schools, twenty-one elementary schools and career and technology center for high school students, in addition to an alternative education program, an adult education program and a parenting center. The School District also sponsors one charter school. The District employed 3,297 full-time equivalents during the 2020 – 2021 school year.

MEMBERSHIP AND ENROLLMENT

(135th Day Average Daily Membership for Grades K5 - 12)

	<u>2020-21</u>
	<u>ADM</u>
By Level	
Elementary Schools	9,877
Middle Schools	5,310
High Schools	6,681
Charter School*	<u>57</u>
 Total Average Daily Membership	 <u><u>21,925</u></u>
 By Area	
Area 1	7,940
Area 2	5,313
Area 3	4,743
Area 4	1,644
Area 5	2,228
Charter School*	<u>57</u>
 Total Average Daily Membership	 <u><u>21,925</u></u>

*Lloyd Kennedy Charter School closed June 30, 2021.

135-DAY AVERAGE DAILY MEMBERSHIP
(Grades K5 – 12 by Level)

	<u>Counts</u>		<u>Counts</u>
Elementary		Middle (continued)	
Aiken Elementary	567	LBC Middle	641
Belvedere Elementary	570	Leavelle McCampbell Middle	610
Byrd Elementary	537	New Ellenton Middle	282
Chukker Creek Elementary	655	North Augusta Middle	599
Clearwater Elementary	344	Paul Knox Middle	744
Cyril B. Busbee Elementary	409	Ridge Spring-Monetta Middle	193
East Aiken School of the Arts	529	Schofield Middle	501
Gloverville Elementary	291		
Graniteville Elementary	277	Total Middle	5,310
Greendale Elementary	337		
Hammond Hill Elementary	633	High	
J.D. Lever Elementary	417	Aiken High	1,237
Jefferson Elementary	489	Aiken Scholars Academy	134
Millbrook Elementary	592	Midland Valley High	1,239
Mossy Creek Elementary	568	North Augusta High	1,570
North Aiken Elementary	428	Ridge Spring-Monetta High	258
North Augusta Elementary	628	Silver Bluff High	641
Oakwood-Windsor Elementary	373	South Aiken High	1,337
Redcliffe Elementary	596	Wagener-Salley High	266
Ridge Spring-Monetta Elementary	321		
Warrenville Elementary	314	Total High	6,681
Total Elementary	9,877	Charters	
		Lloyd Kennedy Charter	57
Middle			
Aiken Intermediate	474	Total Charter School	57
A. L. Corbett Middle	197		
Jackson Middle	373	District Total	21,925
Kennedy Middle	695		

135-DAY AVERAGE DAILY MEMBERSHIP
(Grades K5 – 12 by Area)

	<u>Counts</u>		<u>Counts</u>
Area 1		Area 3 (continued)	
Aiken Elementary	567	Warrenville Elementary	314
Chukker Creek Elementary	655	L.B.C. Middle	641
East Aiken Elementary	529	Leavelle McCampbell Middle	610
J.D. Lever Elementary	417	Midland Valley High	<u>1,239</u>
Millbrook Elementary	592		
North Aiken Elementary	428	Total Area 3	<u>4,743</u>
Oakwood-Windsor Elementary	373		
Aiken Intermediate	474	Area 4	
Kennedy Middle	695	Cyril B. Busbee Elementary	409
Schofield Middle	501	Ridge Spring-Monetta	321
Aiken High	1,237	Elementary	
Aiken Scholars Academy	134	A.L. Corbett Middle	197
South Aiken High	<u>1,337</u>	Ridge Spring-Monetta Middle	193
		Ridge Spring-Monetta High	258
Total Area 1	<u>7,940</u>	Wagener-Salley High	<u>266</u>
Area 2		Total Area 4	<u>1,644</u>
Belvedere Elementary	570		
Hammond Hill Elementary	633	Area 5	
Mossy Creek Elementary	568	Greendale Elementary	337
North Augusta Elementary	628	Redcliffe Elementary	596
North Augusta Middle	599	Jackson Middle	373
Paul Knox Middle	744	New Ellenton Middle	282
North Augusta High	<u>1,570</u>	Silver Bluff High	<u>641</u>
Total Area 2	<u>5,313</u>	Total Area 5	<u>2,228</u>
Area 3		Charter Schools	
Byrd Elementary	537	Lloyd Kennedy Charter	57
Clearwater Elementary	344		
Gloverville Elementary	291	Total Charter School	<u>57</u>
Graniteville Elementary	277		
Jefferson Elementary	489	District Total	<u><u>21,925</u></u>

**SUMMARY AND COMPARISON OF THE 135-DAY AVERAGE DAILY
MEMBERSHIP FOR THE PAST TWO YEARS**

Grade Level	School Year		Increase/ (Decrease)
	2019-20	2020-21	
Kindergarten	1,792	1,570	(222)
First Grade	1,755	1,743	(12)
Second Grade	1,828	1,589	(239)
Third Grade	1,782	1,683	(99)
Fourth Grade	1,840	1,651	(189)
Fifth Grade	1,842	1,662	(180)
Sixth Grade	1,899	1,658	(241)
Seventh Grade	1,983	1,797	(186)
Eight Grade	1,874	1,890	16
Ninth Grade	2,056	1,937	(119)
Tenth Grade	1,691	1,837	146
Eleventh Grade	1,495	1,481	(14)
Twelfth Grade	1,499	1,426	(73)
Total	23,336	21,925	(1,411)

ENROLLMENT TRENDS

The following table shows the grades K5 - 12 pupil enrollment at the 135th day over the past ten years.

School Year	Counts
2020-2021	21,925
2019-2020	23,336
2018-2019	23,247
2017-2018	23,811
2016-2017	24,016
2015-2016	23,844
2014-2015	23,859
2013-2014	23,784
2012-2013	23,783
2011-2012	23,785

Note: Student enrollment was down in 2020 – 2021 due to impacts of Covid-19. Enrollment is expected to return to more normal levels in 2021 – 2022.

ASSESSED VALUATION

The assessed value of all taxable real and personal property in the School District for the last five fiscal years is shown in the following table:

Fiscal Year		Assessed Value
2021	\$	808,845,942
2020		787,260,579
2019		747,891,946
2018		733,456,879
2017		719,043,852

Source: Aiken County Auditor; Saluda County Auditor

MILLAGE LEVIED

The following table includes current and the prior nine years' millage levied for School Operations and School Bond Debt Service.

Fiscal Year Ended June 30,	Millage For			Total
	Operations	Bond Debt Service		
2021-22				
Aiken County	134.2	33.7 (1)(3)		167.9
Saluda County	134.2	33.7		167.9
2020-21				
Aiken County	137.3	33.7 (1)		171.0
Saluda County	137.3	33.7		171.0
2019-20				
Aiken County	137.3	33.7 (1)		171.0
Saluda County	137.3	33.7		171.0
2018-19				
Aiken County	137.3	33.7 (1)		171.0
Saluda County	137.3	33.7		171.0
2017-18				
Aiken County	137.3	28.7 (2)		166.0
Saluda County	137.3	28.7		166.0
2016-17 (reassessment)				
Aiken County	137.3	28.7 (2)		166.0
Saluda County	137.3	28.7		166.0
2015-16				
Aiken County	141.6	29.0 (2)		170.6
Saluda County	141.6	29.0		170.6
2014-15				
Aiken County	141.6	29.0		170.6
Saluda County	141.6	29.0		170.6
2013-14				
Aiken County	141.6	29.0		170.6
Saluda County	141.6	29.0		170.6
2012-13				
Aiken County	135.8	31.5		167.3
Saluda County	135.8	31.5		167.3

Aiken's operating, debt service, and total millage rates are lower than the State average in each of those categories. *[Based on the most recent data compiled by the SC Department of Education]*

- (1) prior to property tax relief and reflects 5 mill increase resulting from \$90 million bond referendum
- (2) prior to property tax relief
- (3) after rollback

PART II –

**THE EDUCATIONAL PLAN OF
AIKEN COUNTY PUBLIC SCHOOLS**

MISSION AND OBJECTIVES

The District's mission was developed by a group of stakeholders including citizens, district administrators, and others and was adopted by the Board of Education and is as follows:

Mission: The mission of Aiken County Public Schools, the emerging premier school district, is to cultivate future-ready students to serve our evolving community and world through an innovative, literacy-focused school system distinguished by:

- rigorous, personalized learning opportunities
- highly effective, service-driven professionals; and
- mutually beneficial partnerships.

The District's objectives are that:

- Each student will acquire the knowledge, skills, and dispositions to pursue learning throughout life.
- Each student will complete high school prepared to thrive in college, career, and life.
- Each student will be a productive citizen while making meaningful contributions to society. Each student will display strength of character and make decisions with integrity and compassion.

EDUCATIONAL PROGRAMS

The elementary level of the Aiken County Schools has twenty-one elementary schools and eleven middle schools. Teachers at elementary and middle schools play a significant role in students' educations since pupils develop their basic attitudes about learning in their early school years. During these formative years, boys and girls learn the basic skills they must have as tools with which to attack and solve more difficult problems and to attain further knowledge at the high school level. The District also has one charter school serving elementary and middle school students.

At the secondary level, there are eight high schools and one career center. Subject matter and instruction at the secondary level focus upon continued growth in knowledge, in the ability to see issues clearly, and guidance into fields of study useful and necessary to productive citizens. The high school programs include general education, college preparatory, and career technology courses.

The Special Education Program provides educational and related services to all handicapped students from age 3 to 21 years of age. Students are provided services through itinerant, resource, and self-contained models.

The elementary and secondary programs, including charter schools, served 21,925 students in grades K-12 during 2020 – 2021 (based upon the 135th day counts). Special Education served approximately 2,800 students. Approximately 600 high school students were served at the Aiken County Career and Technology Center. Approximately 63% of students are designated as pupils in poverty ("PIP"). In addition, the District served approximately 580 students in its full-day four-year-old kindergarten program.

In addition to the above services, the Adult Education Program prepares students for the State High School Equivalent Examination, offers courses leading to a high school diploma, and provides courses in basic educational subjects. The Adult Education Program served approximately 1,000 students during 2020– 2021. The Adult Vocational Program trains persons for jobs and offers the opportunity for employees to improve their skills.

BOOKS, SUPPLIES AND EQUIPMENT

The State Textbook Commission supplies free textbooks for grades one through twelve. It is the policy of the Aiken County Board of Education to allocate funds for other educational supplies. Instructional supply accounts allow expenditures of \$17.19 for each student in grade kindergarten through twelve. The allocation for equipment is \$6.48 per pupil, and \$9.27 per student is allocated for school libraries and audio-visual materials in grade kindergarten through twelve. Special classes for handicapped students are allocated \$21.38 per pupil for instructional supplies and \$8.10 per pupil for equipment. Other instructional supply allocations include \$4.50 per pupil enrolled in a resource room.

PUPIL - TEACHER RATIOS

The District's classrooms are staffed at the following pupil/teacher ratios for 2021 – 2022:

<u>Grade Level</u>	
Kindergarten	25:1
First Grade	16:1
Second Grade	23:1
Third Grade	23:1
Fourth Grade	23:1
Fifth Grade	23:1
Sixth Grade - Eighth Grade	25:1
Ninth Grade - Twelvth Grade	25:1

PART III –
THE BUDGET PROCESS

BUDGET CALENDAR

The District's fiscal year spans July 1 through June 30. Board Policy requires that the upcoming year's budget calendar be approved by November 1 of the current year. Dates can be modified or added, as necessary. The following budget calendar was used for development of the 2021 – 2022 budget.

December 2020 – January 2021	Complete enrollment projections for 2021 – 2022 and provide to Cabinet and schools for feedback
January 2021	Request and receive budget input, suggestions, and budget requests
January 2021 and subsequent	Evaluate budget requests and input; review 2020 – 2021 expenditures to date and project annual amounts
February 2021	Provide preliminary staffing allocations to Cabinet and schools for feedback
April 13, 2021	Budget work study – review of preliminary State revenue and expenditures estimates
April 20, 2021	First reading of budget
By April 27, 2021	Budget advertisement
May 11, 2021	Public hearing on the tentative budget
May 25, 2021	Second reading/adoption of 2021 – 2022 budget

OVERVIEW OF THE 2020 – 2021 BUDGET

The Board approved the 2021 – 2022 budget at its May 25, 2021 board meeting. As outlined on the previous page, the budget development process lasted several months. The process included careful consideration of a number of factors including, but not limited to, anticipated allocations of Federal and State dollars, input from Board members, the Administration, teachers, citizens and other interested parties, changes and shifts in student enrollment, increases/decreases in operating costs, and possible and/or pending budget legislation.

The approved budget included:

- Step for all eligible employees, 26th teacher step
- \$1,000 increase per teacher, JROTC, psychologist, physical therapy/occupational therapy, and nurse scale cell (state directive)
- 5% bus driver increase (state directive)
- Lower pupil-teacher ratio in 1st, 4th, and 5th grade.
- 190-day high school counselors increase to 200 days
- Removal of charter school allocations
- \$25 added to teacher supply checks (above the amount funded by the State)
- No increase in meal fees (school food service budget)
- No increase in school operating millage (has not increased since 2013-2014 school year)

PART IV –

**FUND TYPES AND RELATED
INFORMATION**

GENERAL INFORMATION

Prior to establishing the extent to which the Educational Plan can be implemented, the amount of funds that will be available must be determined. This is accomplished primarily by calculating the anticipated revenue using the various criteria mandated by the State Department of Education, the millage levy approved by the School Board, approved projects that are federally funded and reimbursement by the United States Department of Agriculture to the School Food Service Program. At the time of budget preparation, precise information is frequently not available; therefore, calculations must be made based upon the data available and previous years' experience. This results in periodic requests to the Board of Education to adjust the original budget during the school year, as sources of funding become definite.

In this presentation of the projected revenue in this budget, the anticipated income is identified by funds. By this method, one can readily determine the exact source and the percentage for each line item.

2021 - 2022 SOURCES OF REVENUE

<u>Fund</u>	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Transfers/ Fund Balance</u>	<u>Total</u>
General	\$ 73,475,917	\$ 129,569,695	\$ -	\$ 8,776,279	\$ 211,821,891
Special Revenue	951,938	3,984,184	79,628,052	-	84,564,174
EIA/Act 135	-	12,577,840	-	-	12,577,840
Debt Service	42,515,100	-	-	-	42,515,100
School Building	37,412,133	-	-	-	37,412,133
School Food Service	1,290,280	-	7,671,122	935,826	9,897,228
Total	<u>\$ 155,645,368</u>	<u>\$ 146,131,719</u>	<u>\$ 87,299,174</u>	<u>\$ 9,712,105</u>	<u>\$ 398,788,366</u>
Percent of total (excluding transfers)	<u>40.00%</u>	<u>37.56%</u>	<u>22.44%</u>		<u>100.00%</u>

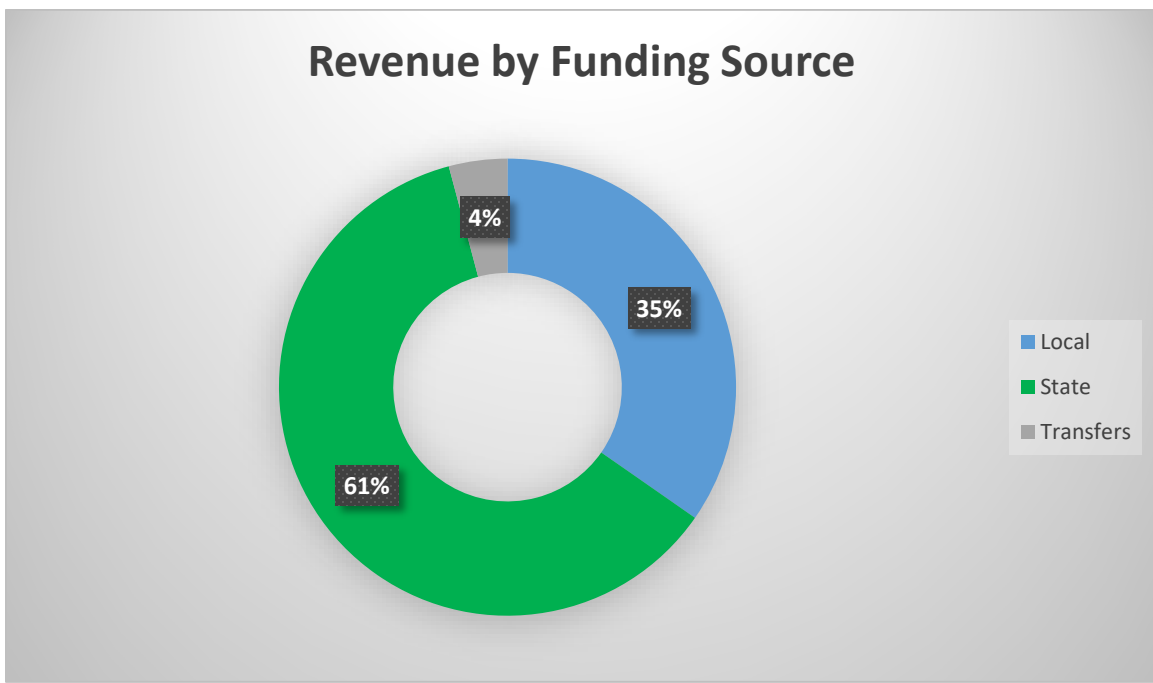
GENERAL FUND – FUND #1

The General Fund, also referred to as the “operating fund”, is the basic budgetary fund of the School District. It is used to record all operating revenue and expenditures that are not required to be accounted for under an alternate fund type.

The General Fund is the largest fund of the District and accounts for nearly 70% of the budget.

SOURCES OF REVENUE
GENERAL FUND – FUND #1

Revenue Source	Amount	Percent of Total
Local	\$ 73,475,917	34.69%
State	129,569,695	61.17%
Transfers	8,776,279	4.14%
Total	<u>\$ 211,821,891</u>	<u>100.00%</u>



ANTICIPATED REVENUE
GENERAL FUND – FUND #1

	<u>2020-21</u>		<u>2021-22</u>		<u>Change</u>
	Budget		Budget		
Local Revenue					
Levies for Current Operations	\$ 62,297,007	\$	64,165,917	\$	1,868,910
Delinquent Taxes - Operations	2,350,000		2,500,000		150,000
Payment in Lieu of Taxes	6,300,000		6,500,000		200,000
Regular Tuition	15,000		10,000		(5,000)
Interest on Investments	500,000		250,000		(250,000)
Miscellaneous Income	50,000		50,000		-
	<u>71,512,007</u>		<u>73,475,917</u>		<u>1,963,910</u>
Total Local Revenue					
	<u>71,512,007</u>		<u>73,475,917</u>		<u>1,963,910</u>
State Revenue					
Education Finance Act	54,929,814		54,188,301		(741,513)
Fringe Benefits	32,929,793		32,313,334		(616,459)
Retirement Credit	1,293,418		1,293,418		-
Tier 1 - Property Tax Relief	8,147,500		8,147,500		-
Tier 2 - Homestead Exemption	2,659,778		2,659,778		-
Tier 3A - Act 388	21,684,934		22,226,833		541,899
Tier 3B - \$2.5 Million Exception (Saluda)	90,000		70,000		(20,000)
School Bus Drivers	1,776,822		2,182,135		405,313
	<u>123,512,059</u>		<u>123,081,299</u>		<u>(430,760)</u>
Total State Revenue					
	<u>123,512,059</u>		<u>123,081,299</u>		<u>(430,760)</u>
Transfers					
Transfer from Fund #3 - TSS and TSS Fringe	10,993,629		12,794,480		1,800,851
Transfer from Fund #3 and Fund #9 - Flex	787,477		1,770,195		982,718
	<u>700,000</u>		<u>700,000</u>		<u>-</u>
Transfer - Indirect Costs					
	<u>700,000</u>		<u>700,000</u>		<u>-</u>
Total Transfers					
	<u>12,481,106</u>		<u>15,264,675</u>		<u>2,783,569</u>
Total General Fund Revenues	\$ <u>207,505,172</u>	\$	<u>211,821,891</u>	\$	<u>4,316,719</u>

DESCRIPTION OF ANTICIPATED REVENUE –
SOURCE AND CRITERIA ON WHICH IT IS BASED
GENERAL FUND – FUND #1

1. Levies for Current Operations
The millage levy for operations for the portion of the School District in Aiken County and Saluda County is 134.2. mills. Property taxes on owner-occupied primary residences were replaced by a Statewide 1% sales tax beginning July 1, 2007.

\$ 64,165,917
2. Delinquent Taxes
Current taxes that are not collected by the Treasurers of Aiken County or Saluda County during the time the tax books remain open are turned over to the Tax Collector and are collected by his office.

2,500,000
3. Payment In Lieu of Taxes
This payment represents a fee rather than ad valorem tax revenue for the year 2021 – 2022 given as an incentive for industrial expansion in Aiken County and also for real property acquired by the United States for nuclear energy purposes. Fee arrangements are negotiated by the County Council.

6,500,000
4. Tuition – Regular
Fees charged out-of-district and out-of-state students who attend Aiken County Schools.

10,000
5. Interest on Investments
The projected amount to be received from investment of idle funds.

250,000
6. Miscellaneous Income
Anticipated income from other sources within the School District for additional services performed by School District personnel.

50,000
7. Education Finance Act
State allocations for the following instructional programs are included within the EFA allocation – kindergarten, primary, elementary, high school, trainable mentally handicapped, speech handicapped, homebound, emotionally handicapped, educable mentally handicapped, learning disabilities, hearing disabilities, visually handicapped, orthopedically handicapped, vocational, and autism with add-on weightings for high achieving students, pupil in poverty, English as second language, dual enrollment students and at-risk students. The budgeted amount was based on a Base Student Cost of \$2,516.

54,188,301
8. Fringe Benefits
State allocation to pay employer's portion of Social Security, Retirement and insurance on employees.

32,313,334

9. State Aid to Classrooms – Teacher Salary
State allocation to help offset the costs of teacher salary step increases and cost of living adjustments.
6,488,396
10. Retirement Credit
For 2017-18, the employer portion of State retirement increased by two percentage points. The State provided funded to help offset. The State has funded similar offsets in subsequent years.
1,293,418
11. State Property Tax Relief (Tiers 1, 2, and 3)
State funds are provided to reimburse the District for lost property tax revenues that result from property tax relief given to homeowners. Tiers 1 (property tax relief on the first \$100,000 value of primary residences) and 2 (homestead exemption) are fixed amounts each year. Tier 3 property tax relief results from Act 388 legislation of 2007. This legislation replaced school operating taxes on primary residences with collections of a statewide penny sales tax. The Tier 3 allocation is adjusted annually.

Tier 1	8,147,500
Tier 2	2,659,778
Tier 3a	22,226,833
Tier 3b	70,000
11. School Bus Drivers’ Salaries
This is partial compensation for school bus driver salaries and benefits paid to the District by the state of South Carolina.
2,182,135
12. Transfers from Fund #3 – Teacher Salary Supplement and TSS Fringe
State allocations for teacher salary supplement and teacher salary supplement – fringe are among the Education Improvement Act (EIA) allocations initially recorded in Fund 3. Those allocations are subsequent transferred to Fund 1.
6,306,084
12. Transfers from Fund #3 and Fund #9 – Flexed State Allocations
Under budget provisos for 2021 – 2022, all school districts and special schools of this State may transfer and expend funds to ensure the delivery of academic and arts instruction to students, with certain restrictions. The District is flexing available State allocations, for current year as well as carryovers from the prior year, to the extent necessary to balance the budget.
1,770,195
13. Indirect Costs from Fund #2 – Special Revenue and Fund #6 – School Food Service
On most Federal programs the government allows a certain percentage of administrative costs to accrue to the School District. Funds shown here represent these costs. In addition, the State allows school districts to reimbursement the General Fund from the School Food Service Fund for indirect costs such as utilities, maintenance services and fringe benefits.
700,000

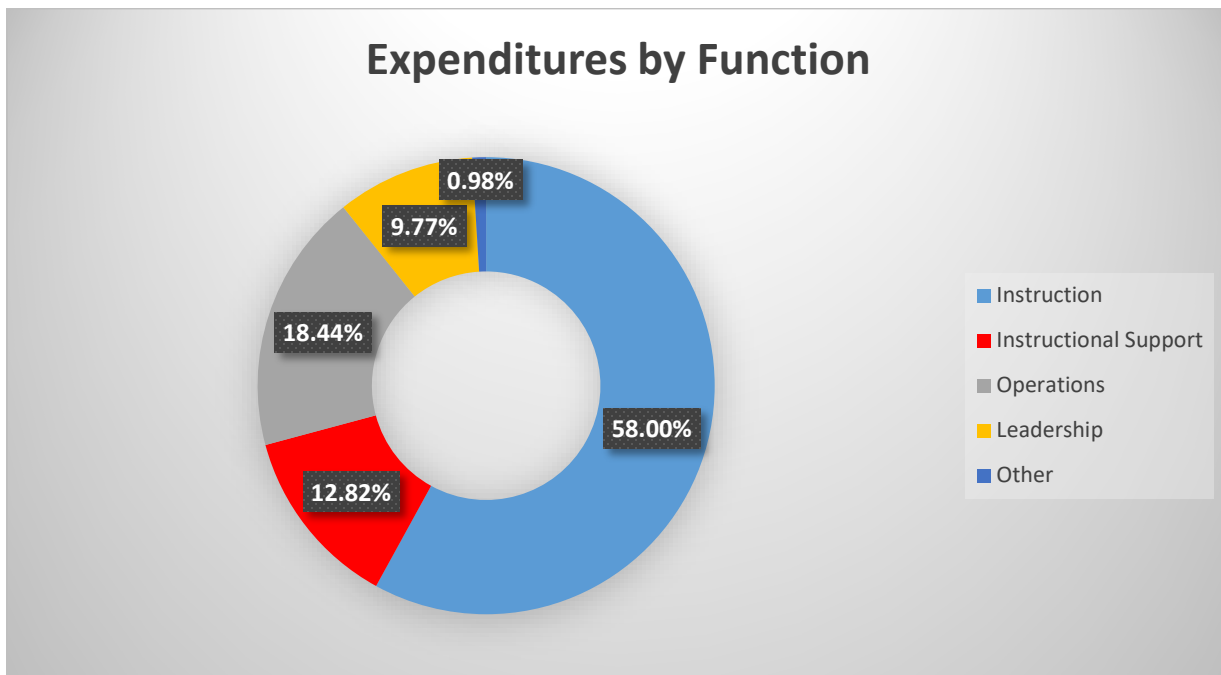
TOTAL REVENUE – GENERAL FUND

\$ 211,821,891

EXPENDITURES BY FUNCTION

GENERAL FUND – FUND #1

“Function” describes the types of activities or purposes for which services or materials are acquired. The following pie chart shows General Fund expenditures broken down by various functions. Instruction reflects activities dealing directly with the teacher of students or activities related to teacher-student interaction. Instructional support reflects activities associated with instruction, though not directly. These include guidance, library/media, extracurricular, curriculum development, professional development, and costs of therapists, psychologists, attendance workers and similar support positions. Operations reflect costs associated with the general operations and maintenance of the District. These activities include transportation, food service, building upkeep, and finance. Leadership reflects costs associated with the administration of operations of the District and schools. These activities include costs associated with the school principals, District administration, and the School Board. Any activities not classified among the preceding function are classified as other and would include payments to charter schools, payments to other funds, payments to other governments and similar items. [This pie chart represents Fund 1 expenditures only. Instructional and instructional support activities comprise approximately 70% of the expenditures. When taking other funds into consideration, instructional and instructional support activities comprise nearly 75% of the entire budget.]



EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

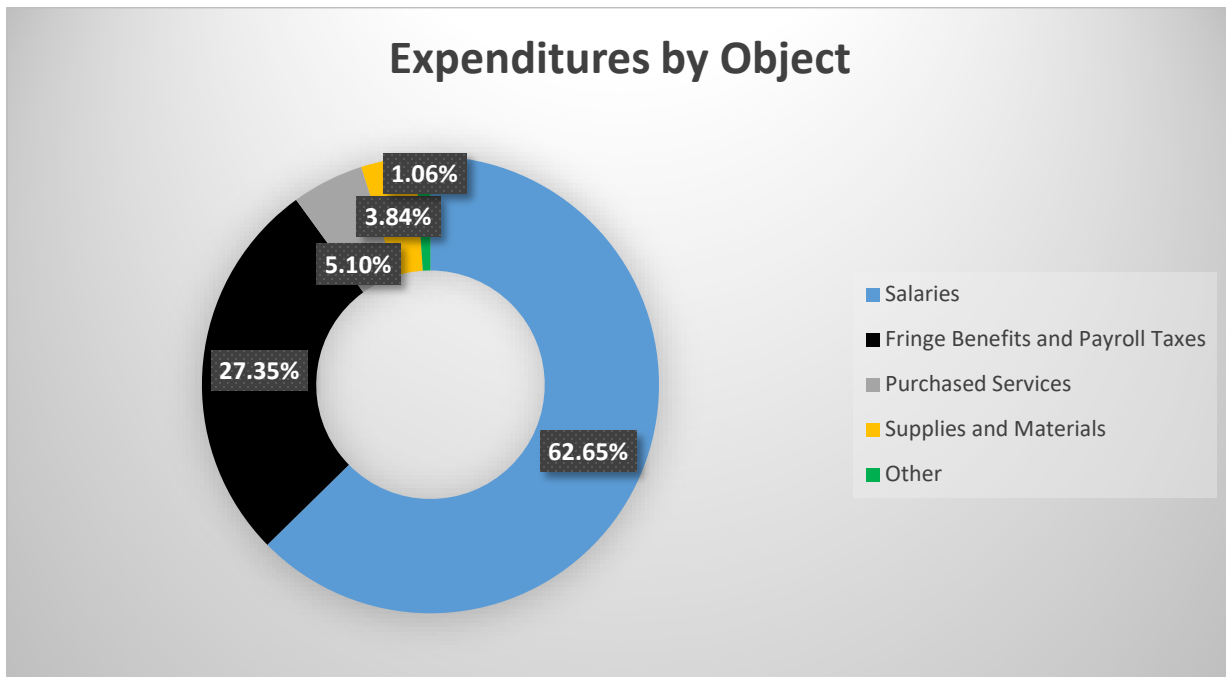
Description	Function	Amount	Percent of Total
Kindergarten	111	\$ 8,483,420	4.00%
Primary	112	23,759,416	11.22%
Elementary	113	36,266,139	17.12%
High School	114	28,817,364	13.60%
Vocational - High School	115	3,762,404	1.78%
Educable Mentally Handicapped	121	2,078,675	0.98%
Trainable Mentally Handicapped	122	1,382,554	0.65%
Orthopedically Handicapped	123	459,220	0.22%
Visually Handicapped	124	193,556	0.09%
Hearing Handicapped	125	476,874	0.23%
Speech Handicapped	126	2,394,033	1.13%
Learning Disabilities	127	7,964,731	3.76%
Emotionally Handicapped	128	573,127	0.27%
Gifted and Talented - Academic	141	582,794	0.28%
Homebound	145	771,437	0.36%
Full-Day Four Year Olds	147	1,477,224	0.70%
Virtual Education	149	299,836	0.14%
District-Wide	150	9,977	0.00%
Autism	161	2,611,440	1.23%
Gifted & Talented - Summer Program	174	151,013	0.07%
Adult Secondary Education	182	88,536	0.04%
Parenting/Family Literacy	188	81,040	0.04%
Student Activity	190	164,570	0.08%
Attendance/Social Work	211	467,876	0.22%
Guidance	212	6,682,747	3.15%
Health Services	213	2,736,420	1.29%
Psychological Services	214	2,018,176	0.95%
Vocational Placement Services	216	902	0.00%
Instructional Improvement - Curriculum	221	6,943,454	3.28%
Educational Media	222	5,456,882	2.58%
Supervision - Special Projects	223	1,193,841	0.56%
Instructional Improvement - Staff Training	224	123,418	0.06%
Board of Education	231	2,210,058	1.04%
Office of Superintendent	232	949,659	0.45%
School Administration	233	17,530,199	8.28%
Fiscal Services	252	1,517,326	0.72%
Facilities Construction	253	316,137	0.15%
Operation/Maintenance of Plant	254	20,970,899	9.90%
Student Transportation	255	5,411,378	2.55%
Food Service Operations	256	1,052,869	0.50%
Internal Services	257	529,860	0.25%
School Security	258	1,367,999	0.65%
Internal Auditing	259	86,961	0.04%

EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

Description	Function	Amount	Percent of Total
Planning/Research/Development/Evaluation	262	614,761	0.29%
Information Services	263	358,157	0.17%
Staff Services	264	3,195,896	1.51%
Data Processing Services	266	3,463,683	1.64%
Pupil Activities Services	271	1,540,944	0.73%
Custody/Care of Children	350	164,784	0.08%
Payments to Other Governments	412	86,000	0.04%
Transfers to Other Funds	426	95,000	0.04%
Debt Services	500	1,886,225	0.89%
Total Expenditures		\$ 211,821,891	100.00%

EXPENDITURES BY OBJECT
GENERAL FUND – FUND #1

“Object” refers to the services or goods that were acquired as result of expenditures. These are more specific than the “function.” Salaries (100 objects on next page) and payroll-related expenditures (200 objects) account for nearly 90% of the General Fund budget. Purchased services include all expenditures coded to objects 300 through 399 on the subsequent page. Supplies (400 objects), capital outlay (500 objects), and other items (600 and 700 objects) comprise the remaining balance.



EXPENDITURES BY OBJECT
GENERAL FUND – FUND #1

Description	Object	Amount	Percent of Total
Salaries	110-115, 140	\$ 131,826,793	62.23%
Overtime/Extra Duty Salaries	130	872,780	0.41%
Fringe Benefits and Payroll Taxes	210 - 230	56,358,738	26.61%
Unemployment Compensation	260	33,000	0.02%
Workers Compensation	270	1,542,038	0.73%
Purchased Services - Instruction	311, 312	2,666,961	1.26%
Purchased Services - Security	313	597,863	0.28%
Management Services	315	87,000	0.04%
Data Processing Services	316	217,629	0.10%
Audit Fees	318	85,000	0.04%
Attorney/Legal Fees	319	100,000	0.05%
Water/Sewerage/Garbage	321	834,272	0.39%
Repair/Maintenance Services	323	1,641,875	0.78%
Property Insurance	324	1,229,101	0.58%
Rentals/Other Property Services	325, 329	79,243	0.04%
Equipment Repairs	326	327,574	0.15%
Student Transportation	331	75,000	0.04%
Travel	332	360,201	0.17%
Other Transportation - Athletics	339	56,403	0.03%
Telephone	340	414,380	0.20%
Purchased Services - Technology	345	1,707,051	0.81%
Advertising	350	13,472	0.01%
Printing and Binding	360	47,405	0.02%
Purchased Services - Other	390, 395, 399	271,304	0.13%
Supplies - General	410	376,978	0.18%
Supplies - Instructional	411	1,054,316	0.50%
Supplies - Office	412	156,138	0.07%
Supplies - Janitorial	415	409,519	0.19%
Supplies - Maintenance	416	1,065,123	0.50%
Supplies - Health	418	22,107	0.01%
Supplies - Library	431	204,858	0.10%
Supplies - Technology	445	441,294	0.21%
Energy	470	4,400,000	2.08%
Equipment	540	18,900	0.01%
Technology and Software	545	47,700	0.02%
Vehicles	550	-	0.00%
Interest Expense	620	1,886,225	0.89%
Due and Fees	640	112,650	0.05%
Transfers to Other Funds	710	95,000	0.04%
Payments to Other Governments and Charters	720	86,000	0.04%
Total Expenditures		<u>\$ 211,821,891</u>	<u>100.00%</u>

SPECIAL REVENUE FUND – **FUND #2, FUND #8 AND FUND #9**

Revenue in the Special Revenue Fund is designated for specific purposes. Total revenue includes a combination of federal, state, and local allocations, donations and grants. Fund #2 reflects federal special revenue dollars. Fund #3 and Fund #9 allocations and grants are passed from the State Department of Education to the District. Fund #8 grants are funds sent directly to the District from federal, state and local sources.

The revenue to be derived from the programs accounted for in the Special Revenue Fund is contingent upon an approved allocation and the funds actually spent. At the end of each month or each quarter, the School District submits to the State Department of Education a request, properly documented, which shows the amount of funds expended for the particular program. The State Department of Education remits the amount indicated on the request as well as, in some authorized cases, a small percentage for administrative expenses, which are known as "indirect costs." Indirect costs are listed as expenditures in the budget.

ANTICIPATED REVENUE BY SUBFUND
SPECIAL REVENUE FUND – FUNDS #2, #8, AND #9

Project/Program	Amount	Percent of Total
Fund 2 - Federal		
Title I	\$ 8,323,356	9.84%
Individuals with Disabilities Act (IDEA)	4,885,499	5.78%
Preschool Handicapped	198,141	0.23%
Vocational Education	402,977	0.48%
Title IV	631,600	0.75%
Neglected and Delinquent	39,606	0.05%
Adult Education - Federal	265,499	0.31%
Title III - Language Instruction	134,609	0.16%
Title II - Improving Teacher Quality	946,998	1.12%
Title I - Direct Student Services	458,832	0.54%
ESSER III	63,340,935	74.90%
Total Fund 2 - Federal	79,628,052	94.16%
Fund 8 - Local		
NJROTC	417,973	0.49%
Twelve Month Agriculture	33,965	0.04%
Medicaid Program	500,000	0.59%
Total Fund 8 - Local	951,938	1.13%
Fund 9 - State Funds		
CDEP	1,426,000	1.69%
EEDA Career Specialists	943,060	1.12%
Reading Coaches	848,521	1.00%
Student Health and Fitness - Nurses	605,098	0.72%
Student Health and Fitness - Physical Education	161,505	0.19%
Total Fund 9 - State	3,984,184	4.71%
Total Special Revenue Fund	\$ 84,564,174	100.00%

**DESCRIPTION OF ANTICIPATED REVENUE –
SOURCE AND CRITERIA ON WHICH IT IS BASED
SPECIAL REVENUE FUND – FUNDS #2, #8 AND #9**

1. Title I
An entitlement for educationally disadvantaged students. Reimbursement on basis of funds actually spent. This total includes direct student services.
\$ 8,782,188
2. Program for Individuals with Disabilities Act (IDEA)
Federal financial assistance to local school systems to help provide free and appropriate education to all handicapped students.
4,885,499
3. Preschool Handicapped
Federal financial assistance to local school districts to help meet the special educational needs of preschool age handicapped students.
198,141
4. Vocational Education - Federal
These funds are to support various vocational education programs within the school district.
402,977
5. Title IV
Funds for activities to support (1) well-rounded educational opportunities, (2) safe and healthy students, and (3) effective use of technology.
631,600
6. Neglected and Delinquent
These funds are provided by Title I, Part D to improve educational services for neglected and delinquent children and youth in local and State institutions.
39,606
7. Adult Education – Federal
Funds to provide academic services to adults who want a basic education.
265,499
8. Title III - Language Instruction
Funds provided to aid students who have limited knowledge of the English language in developing to attain proficiency in English.
134,609
9. Title II - Improving Teacher Quality
Funds provided to place major emphasis on teacher quality as a factor in improving student achievement.
946,998

10.	<u>CARES Stimulus/ESSER</u> Federal funding provided to school districts to assist with operations as result of COVID-19.	63,340,935
11.	<u>NJROTC</u> The Federal government reimburses the school district 50% of the difference between the active duty pay and the retired pay of Naval or Army personnel serving as instructors in the Junior Reserve Officers Training Corps program.	417,973
12.	<u>Twelve Month Agriculture</u> Funds for additional cost of placing agriculture teachers on 12-month contracts.	33,965
13.	<u>Medicaid Program</u> The district is a qualified provider of services to Medicaid patients and receives reimbursement.	500,000
14.	<u>Child Development Education Program (CDEP)</u> Funding for a full-day, four-year-old kindergarten class for each elementary school.	1,426,000
15.	<u>EEDA Career Specialists</u> Funds to be used for career specialists' salaries and benefits in order to meet the 300 to 1 ratio of students to guidance personnel.	943,060
16.	<u>Reading Coaches</u> Funding will be provided to staff elementary schools with a reading coach. The State will reimburse the lesser of actual costs or \$62,730.	848,521
17.	<u>Student Health and Fitness – Nurses</u> Funds appropriated to provide licensed nurses to all elementary schools.	605,098
18.	<u>Student Health and Fitness – Physical Education</u> Funds to assist districts in providing a minimum of 150 minutes per week of physical education and physical activity to students in grades K – 5.	161,505
	TOTAL – SPECIAL REVENUE FUND	\$ <u>84,564,174</u>

EDUCATION IMPROVEMENT ACT **(EIA) FUND – FUND #3**

A one-cent state sales tax was created as part of Education Improvement Act legislation in 1984 to provide additional funds to raise student performance by increasing academic standards; strengthen the teaching and testing of basic skills; elevate the teaching profession, improve leadership, management, and fiscal efficiency; implement quality controls and reward productivity; create more effective partnerships among schools, parents, community, and business; and provide school buildings that are conducive to improved student learning. Like the Special Revenue Fund discussed in previous pages, revenue in the EIA Fund are designated for specific purposes.

ANTICIPATED REVENUE BY SUBFUND
EDUCATION IMPROVEMENT ACT (EIA) FUND – FUND #3

The one-cent State sales tax supports a variety of EIA programs as show below:

Project/Program	Amount	Percent of Total
ADEPT	\$ 26,807	0.21%
Arts in Education	33,200	0.26%
College/Career Ready Assessments	112,251	0.89%
Refurbishment of Science Kits	77,944	0.62%
Industry Certificates	73,220	0.58%
National Board Certified Teachers	412,330	3.28%
District Teacher of the Year Award	1,077	0.01%
At Risk Student Learning	2,447,733	19.46%
Teacher Salary Supplement (TSS)	5,091,439	40.48%
TSS Fringe	1,263,273	10.04%
Consolidated Adult Education	621,981	4.95%
Summer Reading	167,327	1.33%
Teacher Supplies	461,175	3.67%
Career and Technology Education	454,938	3.62%
EEDA Supplies and Materials	19,228	0.15%
Aid to Districts	1,313,917	10.45%
Total Education Improvement Act Fund	\$ <u>12,577,840</u>	<u>100.00%</u>

DESCRIPTION OF ANTICIPATED REVENUE -
SOURCE AND CRITERIA ON WHICH IT IS BASED
EDUCATION IMPROVEMENT ACT (EIA) FUND – FUND #3

1. ADEPT
Funds to support the system for assisting, developing, and evaluating teachers.
\$ 26,807
2. Arts in Education
Grants funded under the Arts Education Curriculum are intended to support efforts to develop arts curricula balanced in production/performance and the study of aesthetics, cultural heritage and art criticism.
33,200
3. College/Career Ready Assessments
Funds to offset various testing costs of high school students.
112,251
4. Refurbishment of Science Kits
Funds to offset the costs of refurbishing science kits on the state-adopted textbook inventory.
77,944
5. Industry Certificates
Funds provided for the administration of industry certifications/credentials based upon the number of national industry exams administered in the prior year.
73,220
5. National Board Certified Teachers
Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards prior to July 1, 2010 will be paid a \$7,500 salary supplement in the year of their achieving certification. Teachers who applied and complete the NBC certification process after July 1, 2010 will be paid a \$5,000 salary supplement. The salary supplement shall be added to the annual pay of the teacher for the period of time that the national certificate is valid. This is a flow-through allocation from the State.
412,330
6. District Teacher of the Year Award
Each school district “Teacher of the Year” receives an award of \$1,000. This is a flow-through allocation from the State.
1,077
7. At Risk Student Learning
Funds will be allocated to school districts based on 2 factors: (1) poverty as determined for the poverty add on weight in Proviso 1.3 and (2) the number of weighted pupil units identified in the prior fiscal year as in need of academic assistance. At least 85% of these funds must be spent on instruction and instructional support for at-risk students who generated these funds.
2,447,733

8. Teacher Salary and Fringe Supplements
 School districts are required to maintain local salary supplements per teacher, no less than their prior year's level. Teacher pay raises, through adjustments in the State's minimum salary schedule, shall be provided only to teachers who demonstrate minimum knowledge proficiency by meeting at least one of the set criteria. The purpose of the fringe supplement is to defray costs of additional employee benefits resulting from required teacher salary increases.

Salary	5,091,439
Fringe	1,263,273

9. Adult Education
 Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services.

621,981

10. Summer Reading Camp
 The purpose of the reading camp is to provide students who are significantly below third-grade reading proficiency with the opportunity to receive quality, intensive instructional services and support.

167,327

11. Teacher Supplies
 Funds provided to offset expenses incurred by eligible teachers that are directly related to the education of students. Each eligible teacher receives \$275 for 2021 – 2022. [Note: The School Board contributed an additional \$25 from other fund sources to increase teacher supply checks to \$300 apiece.]

461,175

12. Career and Technology Education
 Funds allocated for the purchase for equipment for CATE training, as well as, the up-fitting of equipment and career and technology programs and facilities.

454,938

13. EEDA Supplemental/EEDA Supplies & Materials
 The Education and Economic Development Act (EEDA), "Personal Pathways to Success" is a program designed to better prepare South Carolinians by improving career development, workforce development and economic development for our citizens through early career planning and an individualized curriculum.

19,228

14. Aid to Districts
 Funds allocated to school districts to support programs, similar to those funding through the Education Finance Act.

1,313,917

- TOTAL – EDUCATION IMPROVEMENT ACT FUND \$ 12,577,840

DEBT SERVICE FUND – FUND #4

The District annually issues general obligation bonds to fund projects in its Five Year Facilities Plan. The Debt Service Fund is used to account for transactions related to the repayments of bond principal and bond interest. The Debt Service Fund is also utilized to account for repayments of bond principal and interest on the issued in conjunction with the 1% Education Capital Improvement Sales & Use Tax approved by voters in November 2014 and the \$90,000,000 bond referendum approved by voters in May 2018.

ESTIMATED BUDGET
DEBT SERVICE FUND – FUND #4

The Series 2021 bond issuance occurred subsequent to approval of the budget; therefore, bond principal and interest payments originally approved were based on estimated amounts.

	<u>Amount</u>	<u>Percent of Total</u>
Revenue		
Property Taxes	\$ 26,324,600	61.92%
Sales Tax Proceeds - Debt Service	16,190,500	38.08%
 Total Revenue	 \$ <u>42,515,100</u>	 <u>100.00%</u>
 Expenditures		
Bond Principal Repayments		
2016A Issue	7,245,000	17.04%
2017A Issue	1,680,000	3.95%
2018A Issue	5,360,000	12.61%
2018B Issue	3,905,000	9.18%
2019A Issue	5,640,000	13.27%
2019B Issue	1,935,000	4.55%
2020 Issue	3,095,000	7.28%
2021 Issue (est)	4,000,000	9.41%
 Bond Interest		
2016A Issue	2,183,750	5.14%
2017A Issue	67,200	0.16%
2018A Issue	1,401,750	3.30%
2018B Issue	400,500	0.94%
2019A Issue	3,995,150	9.40%
2019B Issue	305,250	0.72%
2020 Issue	766,500	1.80%
2021 Issue (est)	400,000	0.94%
Issuance Costs and Other Fees	<u>135,000</u>	<u>0.32%</u>
 Total Expenditures	 \$ <u>42,515,100</u>	 <u>100.00%</u>

DESCRIPTION OF ANTICIPATED REVENUE/EXPENDITURES –
SOURCE AND CRITERIA ON WHICH IT IS BASED
DEBT SERVICE FUND – FUND #4

REVENUE

1. Property Taxes
Revenue resulting from levy of debt service millage.

\$ 26,324,600

 2. Sales Tax Proceeds
The District issued Series 2016A bonds, totaling \$75 million during 2015-16, and \$50 million Series 2018A in 2018-2019. These funds were and continue to be used to jump start sales tax construction projects. The debt service on these bonds will be paid from ninety percent collection amount (i.e., the portion used for construction projects).

16,190,500
- TOTAL REVENUE – DEBT SERVICE FUND \$ 42,515,100

EXPENDITURES

1. Bond Principal Repayment and Interest
The portion of principal and interest scheduled for payment during 2021 – 2022 on the current year and four prior years' bond issuance.

Principal	\$ 32,860,000
Interest	9,520,100

 2. Issuance Costs and Other Fees
Bond attorney, bond rating agency, bond paying agent and related fees that will be paid.

135,000
- TOTAL EXPENDITURES – DEBT SERVICE FUND \$ 42,515,100

SCHOOL BUILDING FUND – FUND #5

The District annually issues general obligation bonds to fund projects in its Five Year Facilities Plan. The School Building Fund is used to account for those construction and cyclic maintenance projects.

By law, the District can issue and have outstanding debt equaling 8% of total assessed values of property located within the District. [Note: This current year budget only reflects plans for the 8% funds. Project-length budgets tied to the \$90 million referendum and sales tax projects are not reflected in this approval.]

ESTIMATED BUDGET
SCHOOL BUILDING FUND – FUND #5

	<u>Amount</u>	<u>Percent of Total</u>
Revenue		
Proceeds from General Obligation Bonds	\$ 18,500,000	49.45%
Bond Premium Amount	1,000,000	2.67%
Interest on Investments	50,000	0.13%
Sales Tax Proceeds	<u>17,862,133</u>	<u>47.74%</u>
 Total Revenue	 <u>\$ 37,412,133</u>	 <u>100.00%</u>
 Expenditures		
Various projects (current and future)	\$ <u>37,412,133</u>	<u>100.00%</u>
 Total Expenditures	 <u>\$ 37,412,133</u>	 <u>100.00%</u>

DESCRIPTION OF ANTICIPATED REVENUE/EXPENDITURES –
SOURCE AND CRITERIA ON WHICH IT IS BASED
SCHOOL BUILDING FUND – FUND #5

REVENUE

1.	<u>Proceeds from General Obligation Bonds</u> The District annually issues bonds in order to finance various capital projects.	\$ 18,500,000
2.	<u>Bond Premium</u> The bond premium received as part of the bond sale has been earmarked to fund athletics facilities projects. The bond premium amount is estimated based on prior years' premiums.	1,000,000
3.	<u>Interest on Investments:</u> The projected amount that will be received from investment funds.	50,000
4.	<u>Sales Tax Proceeds</u> Reflects 90% of the estimated 2021 – 2022 sales tax collections.	17,862,133
	TOTAL REVENUE – SCHOOL BUILDING FUND	\$ <u>37,412,133</u>

EXPENDITURES

1.	<u>Various projects</u> Projects include those included in the District's Five Year Facilities Plan and the Athletics Facilities Funding Plan. [While this is shown as a single year budget, construction projects typically span multiple years and are tracked as project-length budgets.]	\$37,412,133
	TOTAL EXPENDITURES – SCHOOL BUILDING FUND	\$ <u>37,412,133</u>

SCHOOL FOOD SERVICE FUND – **FUND #6**

The School Food Service Fund operates as an enterprise fund (i.e., similar to a business). School food service operations are not subsidized by other District funds. Revenue is comprised of local and federal funds. Local revenue is comprised largely of meal fees charged to students and parents.

ANTICIPATED REVENUE
SCHOOL FOOD SERVICE FUND – FUND #6

<u>Source/Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Local		
Lunch - Students	\$ 767,855	7.76%
Special Sales - Students	119,646	1.21%
Breakfast - Students	86,952	0.88%
Lunch - Adults	76,500	0.77%
Special Sales - Adults	17,457	0.18%
Breakfast - Adults	1,020	0.01%
Other Income	220,850	2.23%
Use of Carryover	935,826	9.46%
	<u>2,226,106</u>	<u>22.49%</u>
Federal		
USDA Reimbursements - Lunch	5,818,255	58.79%
USDA Reimbursements - Breakfast	1,852,867	18.72%
	<u>7,671,122</u>	<u>77.51%</u>
Total	\$ <u><u>9,897,228</u></u>	<u><u>100.00%</u></u>

**DESCRIPTION OF ANTICIPATED REVENUE –
SOURCE AND CRITERIA ON WHICH IT IS BASED
SCHOOL FOOD SERVICE FUND – FUND #6**

1.	<u>Student Breakfast and Lunch Meals:</u> Funds resulting from the sale of breakfast and lunch to students.		
		Breakfast	\$ 86,952
		Lunch	767,855
2.	<u>Special Sales to Adults and Students:</u> Income from sale of a` la carte food items and extra milk.		
		Students	119,646
		Adults	17,457
3.	<u>Adult Breakfast and Lunch Meals:</u> Income from sale of lunches to adults who are authorized to participate in the Food Service Program. The minimum price is established by USDA.		
		Breakfast	1,020
		Lunch	76,500
4.	<u>Other Income:</u> Miscellaneous income from other sources not classified above.		
			220,850
5.	<u>USDA Meal Reimbursement – Lunch and Breakfast:</u> Reflects United States Department of Agriculture meal reimbursements to school food program for each lunch and breakfast served.		
		Breakfast	1,852,867
		Lunch	5,818,255
7.	<u>Use of Carryover</u> Because of an estimated shortfall in the budget and in lieu of increasing meal fees, carryover funds were used to balance the 2020 – 2021 budget.		
			935,826
	TOTAL REVENUE – SCHOOL FOOD SERVICE FUND		\$ <u>9,897,228</u>

EXPENSES BY OBJECT
SCHOOL FOOD SERVICE FUND – FUND #6

<u>Source/Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Regular Salaries	\$ 3,428,420	34.64%
Fringe Benefits and Payroll Taxes	970,000	9.80%
Maintenance Repairs	10,000	0.10%
Travel	19,000	0.19%
Printing and Binding	15,000	0.15%
Purchased Services	22,500	0.23%
Supplies	461,500	4.66%
Food	4,700,000	47.49%
Equipment	51,250	0.52%
Vehicles	57,058	0.58%
Dues/Fees	5,000	0.05%
Sales Taxes	7,500	0.08%
Indirect Costs	<u>150,000</u>	<u>1.52%</u>
Total Expenses	\$ <u><u>9,897,228</u></u>	<u><u>100.00%</u></u>

PART V –

ESTIMATED AVERAGE SALARIES
AND SUMMARY

ESTIMATED AVERAGE SALARIES

In compliance with requirements of Education Finance Act of 1977, estimated 2021 – 2022 average salaries for the positions listed below are:

Position(s)	Estimated Average Salary
Superintendent/Chief Officers	\$ 141,582
Assistant Superintendents	106,934
Directors	95,196
Coordinators	75,278
Supervisors	43,111
Principals	97,580
Assistant Principals	76,799
Counselors	62,593
Teachers	56,130

SUMMARY

This report furnishes general information regarding the School District, the Board of Education, the organization of the School District, the personnel, organization, membership, enrollment, and certain statistical data.

All available sources of anticipated revenue and Lists proposed expenditures are provided.

To restate the information previously presented, a condensed version of the 2021 – 2022 School District Budget approved by the Aiken County Board of Education is shown below:

Fund 1 - General Fund (Operations)	\$ 211,821,891
Fund 2 - Special Revenue Fund	84,564,174
Fund 3 - Education Improvement Act Fund	12,577,840
Fund 4 - Debt Service Fund	42,515,100
Fund 5 - School Building Fund	37,412,133
Fund 6 - School Food Service Fund	<u>9,897,228</u>
TOTAL	\$ <u>398,788,366</u>

Each fund is balanced as required by State Law and represents the Finance department's best estimate and predictions, based upon information available at the time the budget was adopted as well as historical perspectives. By nature of the District's operations and because actual allocations may not be known until mid-year, there are periodic requests to the Board of Education to adjust the original budget during the school year, as sources of funding become definite.

Budgets associated with penny sales tax construction projects are not reflected above, as those budgets are developed on a project-length basis rather than annual basis. In other words, those span for that one year with timetables that are very fluid.

It is hoped that the information presented herein will aid the citizenry in understanding the scope of the educational program, the financial needs, and the costs of operating the public school system in providing an education for the children of the School District.

Citizens and other interested parties are also invited to view financial and related information on the school district's website at www.acpsd.net.

**PART VI –
OTHER INFORMATION**

**FORMULAS FOR STAFFING SCHOOLS
2021 - 2022**

GRADES K – 5

A.

GRADES		PUPIL - TEACHER RATIOS
K*		25.0
1		16.0
2-3		23.0
4-5		23.0

* Allocation also includes one aide per class.

(Grades K5 – 5th ADM / ADM factor) x 1.1 = Regular teachers for grades K5 – 5th including Art, Music, and P.E.

B. Four-Year-Old Program ADM; 20 = Regular teacher plus one aide.

C. Each school = 1.0 Principal

D. Each school = 1.0 Assistant Principal

E. ADM = 1.0 Media Specialist
ADM \geq 1200 = 2.0 Media Specialist

F. Each school = 1.0 Media Aide

G. ADM < 500 = 1.5 Secretary/Bookkeeper
ADM 500 - 649 = 2.0 Secretary/Bookkeeper
ADM 650 - 749 = 2.5 Secretary/Bookkeeper
ADM 750 - 999 = 3.5 Secretary/Bookkeeper

H. Each school = 1.0 Student Information Clerk

I. Defined Program Ratio for Guidance

ADM	FTE
>1500	3.0
1250 - 1499	2.5
1000 - 1249	2.0
750 - 999	1.5
< 750	1.0

J. ADM > 720 = 0.5 Guidance Clerk

K. Defined Program Ratio for Art, Music & P.E.

ADM	FTE and Minutes Daily	
800 or more	1.0	300
640 - 799	0.8	240
480 - 639	0.6	180
320 - 479	0.4	120
Less than 320	0.2	60

Note: Total allocations for art, music, and P.E. will be rounded to the nearest .50 FTE, when feasible.

**FORMULA FOR STAFFING SCHOOLS
2021 – 2022**

GRADES 6 – 8

- A. Pupil-teacher ratios based on class sizes of 25:1.
- B. Each School = 1.0 Principal
- C. ADM < 600 = 1.0 Assistant Principal
ADM ≥ 600 = 2.0 Assistant Principals
- D. ADM < 1199 = 1.0 Media Specialist
ADM ≥ 1200 = 2.0 Media Specialist
- E. Each School = 1.0 Media Aide
- F. ADM < 500 = 1.0 Secretary/Bookkeeper
ADM 500 – 649 = 1.5 Secretary/Bookkeeper
ADM 650 – 749 = 2.0 Secretary/Bookkeeper
ADM 750 – 999 = 3.0 Secretary/Bookkeeper
ADM 1000 – 1249 = 3.5 Secretary/Bookkeeper
- G. Each School = 1.0 Student Information Clerk
- H. ADM < 300 = 1.0 Guidance Counselor
ADM 301 – 600 = 2.0 Guidance Counselors/Career Specialist
ADM 601 – 900 = 3.0 Guidance Counselors/Career Specialist
ADM 901 – 1200 = 4.0 Guidance Counselors/Career Specialist
ADM 1200 – 1500 = 5.0 Guidance Counselors/Career Specialist
- Note: A student-to-guidance ratio of no more than 300:1, on a per school basis, will be attained through the staffing of guidance counselors, and in some instances, in combination with career specialists.
- H. ADM < 400 = 0.5 Guidance Clerk
ADM 400 – 600 = 1.0 Guidance Clerk
ADM > 600 = No Guidance Clerk

FORMULA FOR STAFFING SCHOOLS **2021 – 2022**

GRADES 9 – 12

- A. Pupil-teacher ratios based on class sizes of 25:1.
- B. Each school = 1.0 Principal
- C. ADM < 599 = 1.0 Assistant Principal
ADM 600 – 1000 = 2.0 Assistant Principals
ADM 1000 – 1400 = 3.0 Assistant Principals
ADM 1400 – 1800 = 4.0 Assistant Principals
Each 400 ADM > 1800 = Additional 1.0 Assistant Principal
- D. ADM < 1000 = 1.0 Media Specialist
ADM ≥ 1000 = 2.0 Media Specialists
- E. ADM < 1000 = 1.0 Media Aide
ADM > 1000 = No Media Aide
- F. ADM < 500 = 2.0 Secretary/Bookkeeper
ADM 500 – 1000 = 3.0 Secretary/Bookkeeper
ADM > 1000 = 4.0 Secretary/Bookkeeper
- G. Each School = 1.0 Attendance Clerk
- H. ADM < 300 = 1.0 Guidance Counselor
ADM 301 – 600 = 2.0 Guidance Counselor
ADM 601 – 900 = 3.0 Guidance Counselor
ADM 901 – 1200 = 4.0 Guidance Counselor
ADM 1200 – 1500 = 5.0 Guidance Counselor

Note: A student-to-guidance ratio of no more than 300:1, on a per school basis, will be attained. The above allocations include each school's Director of Counseling Services position. The allocations do not reflect additional guidance allocations that may be provided to a school for its Freshman Academy. While allocations for a Freshman Academy are not reflected above, those additional allocations would also be considered for meeting the 300:1 ratio.

- I. Each school = 1.0 Registrar (Guidance Office)
- J. ADM > 400 = 1.0 Guidance Clerk

OTHER STAFFING INFORMATION
2021 – 2022

1. Southern Association and Defined Minimum Program standards will be met or exceeded for all schools where relevant.
2. A full-time principal will be provided for each school regardless of size.
3. A full-time secretary will be provided for each transportation office.
4. Custodians will be provided according to the following formula and in conjunction with the custodial work loading program:

FTE - Total Square Feet / 20,000 square feet

1.0 FTE = 1 twelve-month position (2,080 hours)

Fractions of 1.0 FTE = that same fraction of 2,080 hours

5. One in-school suspension aide will be provided at each high school and each middle school.
6. One V-tel aide allocation each is provided for Ridge Spring-Monetta High and Wagener-Salley High.
7. The following teacher allocations are provided for high school seven period schedule:

Aiken High – 2.5

North Augusta High – 2.5

Silver Bluff High – 1.5

Ridge Spring-Monetta Middle/High – 1.0

South Aiken High – 2.5

Midland Valley High – 2.0

Wagener-Salley High – 1.0

8. Safety monitor allocations are provided as follow:

High Schools

Aiken High – 2.0

North Augusta High – 2.0

Silver Bluff High – 2.0

Ridge Spring-Monetta High – 1.0

South Aiken High – 2.0

Midland Valley High – 2.0

Wagener-Salley High – 1.0

Middle Schools

Each middle school – 1.0 (RSM covered by high school's monitor)

9. Contract lengths by position and by school level, based on full-time equivalents unless otherwise noted, are shown below. The standard work day is 8 hours for most positions except where noted.

ELEMENTARY

Principal	12 months
Assistant Principal	210 days
Guidance Counselor	190 days
Media Specialist	195 days
Media Aide	181 days/7.5 hours
Secretary/Bookkeeper	12 months for first 200 days for second 181 days for each additional
Student Information Clerk	200 days
Guidance Clerk (half only, if qualify)	181 days/4 hours

MIDDLE

Principal	12 months
Assistant Principal	220 days for first – schools with ADM > 400 210 days for first – schools with ADM < 400 210 days for second
Guidance Counselor	195 days for first 190 days for second
Media Specialist	195 days
Media Aide	181 days/7.5 hours
Secretary/Bookkeeper	12 months for first 200 days for second 181 days for each additional
Student Information Clerk	200 days
Guidance Clerk	181 days

HIGH

Assistant Principals	220 days for first 210 days for second and each additional
Director of Counseling Services	225 days
Guidance Counselors	200 days
Media Specialist	195 days
Media Aide	181 days/7.5 hours
Secretary/Bookkeeper with ADM > 1000	12 months for first 12 months for second 200 days for third 181 days for fourth
Secretary/Bookkeeper with ADM < 1000	12 months for first 200 days for second 181 days for each additional
Attendance Clerk	200 days
Registrar	12 months
Guidance Clerk	181 days

10. In addition to those provided by the pupil-teacher formula, each middle school receives additional teacher allocation towards high school credit. Each school's allocation is based on its proportion of projected enrollment for the upcoming year compared to the total projected enrollment for all middle schools for the upcoming year.
11. In addition to those provided by the pupil-teacher formula, each high school receives additional teacher allocation for the 24 unit requirement. Each school's allocation is based on its proportion of projected enrollment for the upcoming year compared to the total projected enrollment for all high schools for the upcoming year.
12. East Aiken School of the Arts is allocated one teacher each for drama and dance.
13. Jackson Middle and New Ellenton Middle are each allocated a .50 STEM/STEAM instructional coach.
14. A school's total teacher FTE will be rounded to the nearest .50 FTE, unless circumstances require otherwise, to aide with staffing and budgeting ease.
15. Teacher allocation must be utilized for teaching positions and can no longer be converted for other uses and in exchange for other positions.
16. Aiken Scholars Academy will be staffed with one principal, one 12-month secretary, and a 225-day director of counseling service.