



AIKEN COUNTY
PUBLIC SCHOOLS

BUDGET NARRATIVE

2023 – 2024 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 2023 – 2024 at its May 23, 2023 meeting. Information contained herein includes general information relative to the School District as well as budget details for the 2023 – 2024 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 Act 503 repealed all of the above to establish the legal description of The Consolidated School District of Aiken County with one Act.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 2023 – 2024 school year will represent the ninth 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. Highland Springs Middle opened July 2023.

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 2023 – 2024 budget are shown below.

<u>Board Member</u>	<u>Years on Board</u>	<u>Occupation</u>
Cameron Nuessle, Board Chairman *	4	Quality Assurance Manager
Dwight Smith, Vice Chairman *	5	Retired - Administrator/Educator
Jim Broome	1	Small Business Owner
John Bradley	4	Retired - Administrator/Psychologist
Patricia Hanks	3	Retired - Optometrist
Barry Moulton	5	Retired - SRNS, Small Business Owner
Patrice Rhinehart-Jackson	4	Tri-Development Center
Brian Silas	5	Global Operations Manager
Deborah Tyler	1	Supply Chain Management Advisor

* 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 District employed 3,346 full-time equivalents during the 2022 – 2023 school year.

MEMBERSHIP AND ENROLLMENT

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

	<u>2022-23 ADM</u>
By Level	
Elementary Schools	10,197
Middle Schools	5,157
High Schools	<u>7,108</u>
Total Average Daily Membership	<u><u>22,462</u></u>
By Area	
Area 1	7,787
Area 2	5,522
Area 3	5,233
Area 4	1,696
Area 5	<u>2,224</u>
Total Average Daily Membership	<u><u>22,462</u></u>

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

Elementary	<u>Counts</u>	Middle	<u>Counts</u>
Aiken Elementary	486	Aiken Intermediate	470
Belvedere Elementary	583	A. L. Corbett Middle	206
Byrd Elementary	617	Jackson Middle	374
Chukker Creek Elementary	640	Kennedy Middle	642
Clearwater Elementary	331	LBC Middle	634
Cyril B. Busbee Elementary	435	Leavelle McCampbell Middle	651
East Aiken School of the Arts	523	New Ellenton Middle	282
Gloverville Elementary	298	North Augusta Middle	612
Graniteville Elementary	360	Paul Knox Middle	683
Greendale Elementary	286	Ridge Spring-Monetta Middle	199
Hammond Hill Elementary	651	Schofield Middle	404
J.D. Lever Elementary	462		
Jefferson Elementary	516	Total Middle	<u>5,157</u>
Millbrook Elementary	646		
Mossy Creek Elementary	623	High	
North Aiken Elementary	418	Aiken High	1,178
North Augusta Elementary	661	Aiken Scholars Academy	180
Oakwood-Windsor Elementary	383	Midland Valley High	1,459
Redcliffe Elementary	577	North Augusta High	1,709
Ridge Spring-Monetta Elementary	334	Ridge Spring-Monetta High	267
Warrenville Elementary	367	Silver Bluff High	705
		South Aiken High	1,355
		Wagener-Salley High	<u>255</u>
Total Elementary	<u>10,197</u>		
		Total High	<u>7,108</u>
		District Total	<u><u>22,462</u></u>

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

	<u>Counts</u>		<u>Counts</u>
Area 1		Area 3 (continued)	
Aiken Elementary	486	Graniteville Elementary	360
Chukker Creek Elementary	640	Jefferson Elementary	516
East Aiken Elementary	523	Warrenville Elementary	367
J.D. Lever Elementary	462	L.B.C. Middle	634
Millbrook Elementary	646	Leavelle McCampbell Middle	651
North Aiken Elementary	418	Midland Valley High	1,459
Oakwood-Windsor Elementary	383		
Aiken Intermediate	470	Total Area 3	5,233
Kennedy Middle	642		
Schofield Middle	404	Area 4	
Aiken High	1,178	Cyril B. Busbee Elementary	435
Aiken Scholars Academy	180	Ridge Spring-Monetta	
South Aiken High	1,355	Elementary	334
		A.L. Corbett Middle	206
Total Area 1	7,787	Ridge Spring-Monetta Middle	199
		Ridge Spring-Monetta High	267
Area 2		Wagener-Salley High	255
Belvedere Elementary	583		
Hammond Hill Elementary	651	Total Area 4	1,696
Mossy Creek Elementary	623		
North Augusta Elementary	661	Area 5	
North Augusta Middle	612	Greendale Elementary	286
Paul Knox Middle	683	Redcliffe Elementary	577
North Augusta High	1,709	Jackson Middle	374
		New Ellenton Middle	282
Total Area 2	5,522	Silver Bluff High	705
Area 3		Total Area 5	2,224
Byrd Elementary	617		
Clearwater Elementary	331	District Total	22,462
Gloverville Elementary	298		

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

Grade Level	School Year		Increase/ (Decrease)
	2021-22	2022-23	
Kindergarten	1,616	1,646	30
First Grade	1,711	1,772	61
Second Grade	1,734	1,732	(2)
Third Grade	1,599	1,769	170
Fourth Grade	1,694	1,613	(81)
Fifth Grade	1,589	1,666	77
Sixth Grade	1,684	1,640	(44)
Seventh Grade	1,747	1,732	(15)
Eight Grade	1,809	1,784	(25)
Ninth Grade	2,223	2,269	46
Tenth Grade	1,674	1,831	157
Eleventh Grade	1,589	1,416	(173)
Twelfth Grade	1,382	1,592	210
Total	22,051	22,462	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
2022-2023	22,462
2021-2022	22,051
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

Note: Student enrollment was down in 2020 – 2021 due to impacts of Covid-19.

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
2023	\$ 932,757,061
2022	882,185,925
2021	808,845,942
2020	787,260,579
2019	747,891,946

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		
2023-24				
Aiken County	134.2	33.7	(1)	167.9
Saluda County	134.2	33.7		167.9
2022-23				
Aiken County	134.2	33.7	(1)	167.9
Saluda County	134.2	33.7		167.9
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

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, students 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.

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, served 22,462 students in grades K-12 during 2022 – 2023 (based upon the 135th day counts). Special Education served approximately 2,900 students. Approximately 500 high school students were served at the Aiken County Career and Technology Center. Approximately 64% of students are designated as pupils in poverty ("PIP"). In addition, the District serves approximately 660 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 600 students during 2022– 2023. 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 2023 – 2024:

<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 2023 – 2024 budget.

December 2022 – January 2023	Complete enrollment projections for 2023 – 2024 and provide to Cabinet and schools for feedback
January 2023	Request and receive budget input, suggestions, and budget requests
January 2023 and subsequent	Evaluate budget requests and input; review 2022 – 2023 expenditures to date and project annual amounts
February 2023	Provide preliminary staffing allocations to Cabinet and schools for feedback
April 11, 2023	Budget work study – review of preliminary State revenue and expenditures estimates
April 18, 2023	First reading of budget
April 22, 2023	Budget advertisement
May 9, 2023	Public hearing on the tentative budget
May 23, 2023	Second reading/adoption of 2023 – 2024 budget

OVERVIEW OF THE 2023 – 2024 BUDGET

The Board approved the 2023 – 2024 budget at its May 23, 2023 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:

- No tax increase
- Step increase for all eligible employees
- \$2,500 per cell increase for teacher/teacher-like positions
- State-required bus driver pay increase
- 3% COLA for all employees (excluding bus driver)
- Additional step to teacher and other pay scales
- Capped elementary class sizes to not exceed the pupil-teacher ratio
- Additional allocations for new unencumbered time requirements
- Funding for new Highland Springs Middle staffing and operations
- Created Assistant Director of Facilities Construction position
- Created second Hearing Officer position
- \$1,000 retention bonuses for all eligible employees

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.

2023 - 2024 SOURCES OF REVENUE

Fund	Local	State	Federal	Transfers/ Fund Balance	Total
General	\$ 78,594,100	\$ 147,899,194	\$ -	\$ 22,489,433	\$ 248,982,727
Special Revenue	966,409	4,158,348	26,451,510	-	31,576,267
EIA/Act 135	-	21,927,050	-	-	21,927,050
Debt Service	43,963,585	-	-	-	43,963,585
School Building	40,338,173	-	-	-	40,338,173
Total	<u>\$ 163,862,267</u>	<u>\$ 173,984,592</u>	<u>\$ 26,451,510</u>	<u>\$ 22,489,433</u>	<u>\$ 386,787,802</u>
Percent of total (excluding transfers)	<u>44.98%</u>	<u>47.76%</u>	<u>7.26%</u>		<u>100.00%</u>

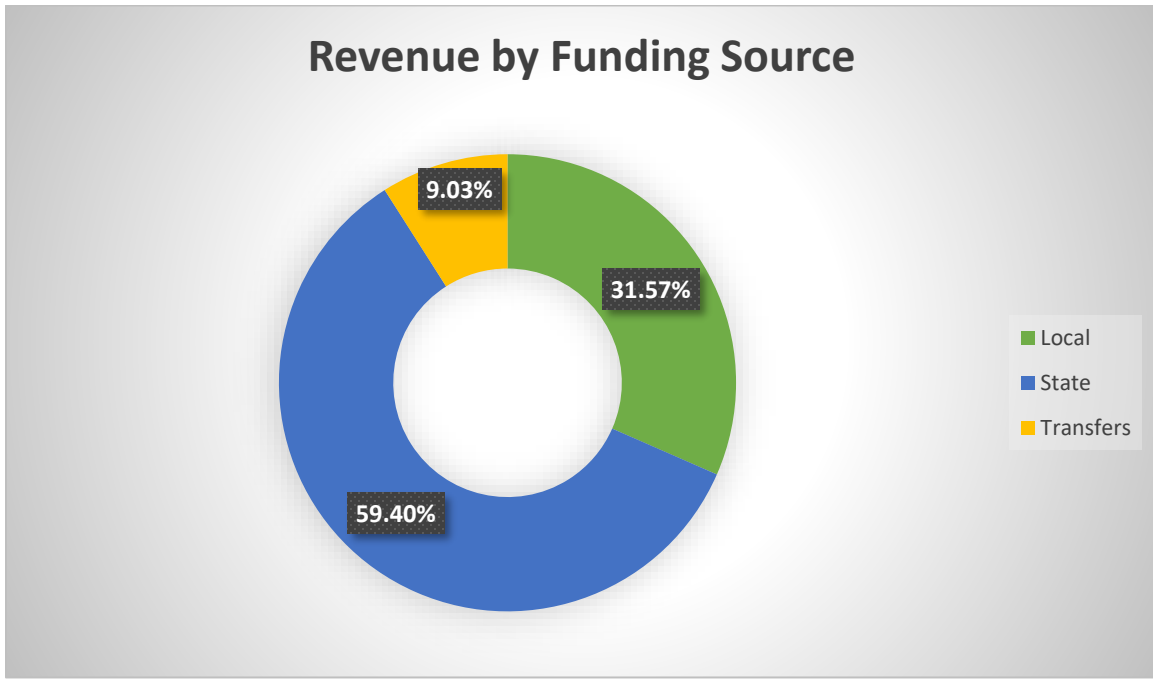
GENERAL FUND – FUND #1

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 65% of the budget.

SOURCES OF REVENUE
GENERAL FUND – FUND #1

Local	\$	78,594,100	31.57%
State		147,899,194	59.40%
Transfers		<u>22,489,433</u>	9.03%
Total	\$	<u><u>248,982,727</u></u>	<u><u>100.00%</u></u>



ANTICIPATED REVENUE
GENERAL FUND – FUND #1

		2022-23	2023-24	
		Budget	Budget	Change
Local Revenue				
Levies for Current Operations	\$	65,500,000	\$ 68,509,100	\$ 3,009,100
Delinquent Taxes - Operations		2,500,000	2,500,000	-
Payment in Lieu of Taxes		6,750,000	7,150,000	400,000
Tuition - Out of District/Out of State		35,000	35,000	-
Interest on Investments		150,000	250,000	100,000
Miscellaneous Income		150,000	150,000	-
Total Local Revenue		75,085,000	78,594,100	3,509,100
State Revenue				
State Aid to Classrooms		90,459,550	97,427,565	6,968,015
Retiree Insurance		6,936,609	7,932,818	996,209
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		24,643,835	27,544,637	2,900,802
Tier 3B - \$2.5 Million Exception (Saluda)		50,000	40,000	(10,000)
School Bus Drivers		2,186,826	2,853,478	666,652
Total State Revenue		136,377,516	147,899,194	11,521,678
Federal Revenue				
Impact Aid		70,000	-	(70,000)
Total Federal Revenue		70,000	-	(70,000)
Transfers				
Transfer from Fund #3 - Education Funding		15,645,933	19,499,324	3,853,391
Transfer from Fund #3 and Fund #9 - Flex		1,838,638	-	(1,838,638)
Transfer - Indirect Costs		700,000	2,990,109	2,290,109
Total Transfers		18,184,571	22,489,433	4,304,862
Total General Fund Revenues	\$	229,717,087	\$ 248,982,727	\$ 19,265,640

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.

\$ 68,509,100
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.

7,150,000
4. Tuition
Fees charged to out-of-district and out-of-state students who attend Aiken County Schools.

35,000
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.

150,000
7. State Aid to Classrooms
The State revised its funding formula for 2022 – 2023. The new formula utilizes a student-teacher ratio, per-teacher funding amounts, and revised weightings. [The weightings determined the District's proportionate share of the total State allocation for all school districts.] Base student cost is no longer utilized. Furthermore, various other State allocations are rolled into this line item.

97,427,565
8. Fringe Benefits
State allocation to pay employer's retirement on employees.

7,932,818
9. 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

10. 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	27,544,637
Tier 3b	40,000

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.

2,853,478

12. Transfers from Fund #3
 This is the EIA portion of State Aid to Classrooms.

19,499,324

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.

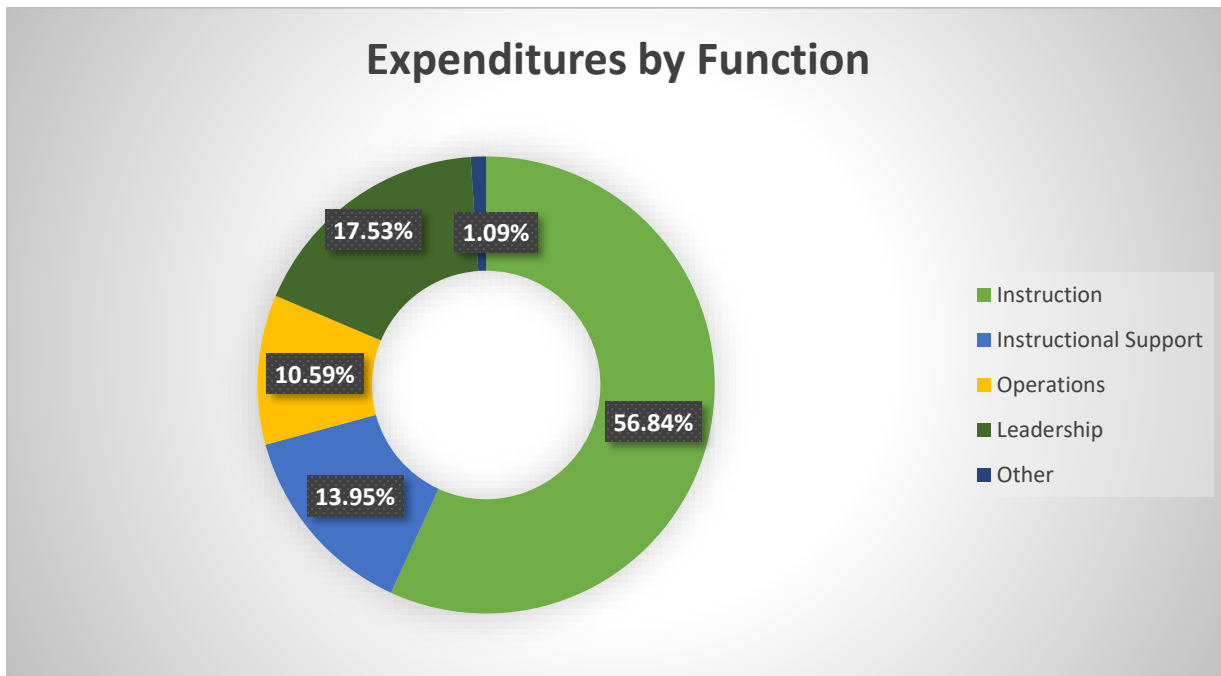
2,990,109

- TOTAL REVENUE – GENERAL FUND \$ 248,982,727

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

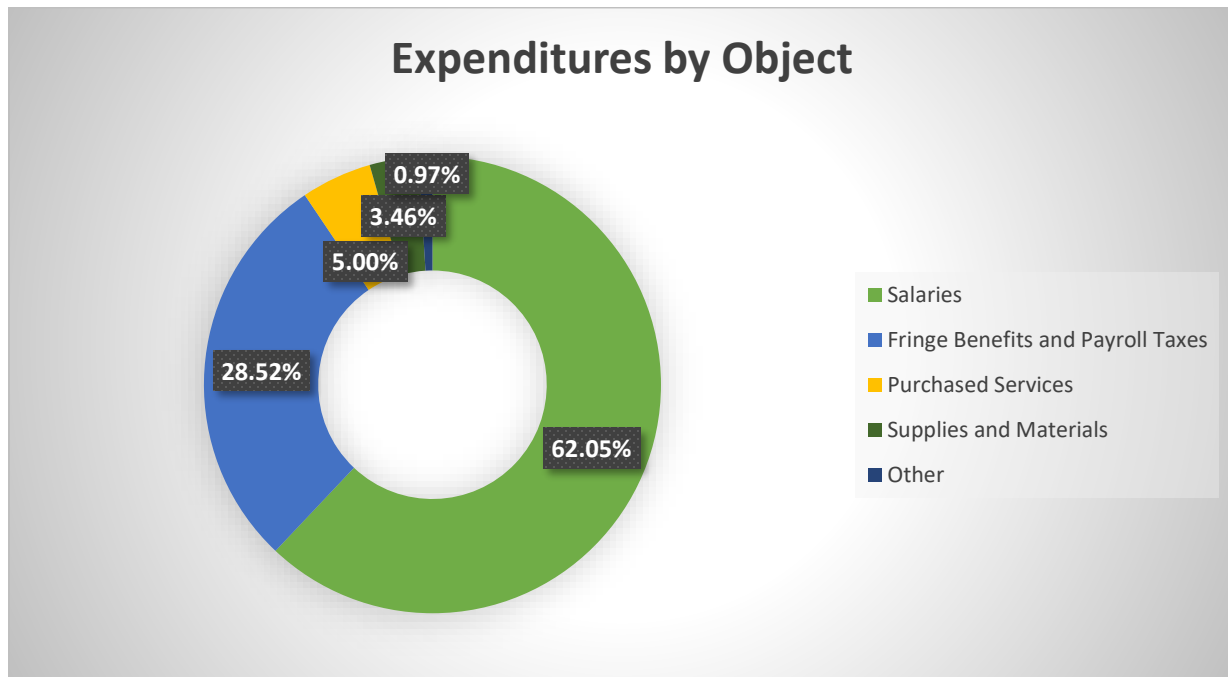
Description	Function	Amount	Percent of Total
Kindergarten	111	\$ 9,459,337	3.80%
Primary	112	29,347,107	11.79%
Elementary	113	42,861,522	17.21%
High School	114	34,519,675	13.86%
Vocational - High School	115	4,629,895	1.86%
Educable Mentally Handicapped	121	2,149,161	0.86%
Trainable Mentally Handicapped	122	1,687,249	0.68%
Orthopedically Handicapped	123	94,693	0.04%
Visually Handicapped	124	289,179	0.12%
Hearing Handicapped	125	406,759	0.16%
Speech Handicapped	126	3,341,017	1.34%
Learning Disabilities	127	6,983,733	2.80%
Emotionally Handicapped	128	694,329	0.28%
Preschool Special Education	133	1,308,595	0.53%
Gifted and Talented - Academic	141	544,270	0.22%
Homebound	145	782,691	0.31%
Full-Day Four Year Olds	147	1,353,014	0.54%
Virtual Education	149	220,860	0.09%
District-Wide	150	8,469	0.00%
Autism	161	446,194	0.18%
Gifted & Talented - Summer Program	174	162,648	0.07%
Adult Secondary Education	182	30,172	0.01%
Parenting/Family Literacy	188	17,687	0.01%
Student Activity	190	177,386	0.07%
Attendance/Social Work	211	614,128	0.25%
Guidance	212	8,194,931	3.29%
Health Services	213	3,855,406	1.55%
Psychological Services	214	2,107,413	0.85%
Exceptional Program Services	215	59,450	0.02%
Vocational Placement Services	216	450	0.00%
Career Specialist Services	217	726,744	0.29%
Instructional Improvement - Curriculum	221	7,630,423	3.06%
Educational Media	222	6,127,987	2.46%
Supervision - Special Projects	223	1,587,696	0.64%
Instructional Improvement - Staff Training	224	287,001	0.12%
Board of Education	231	4,835,294	1.94%
Office of Superintendent	232	1,100,626	0.44%
School Administration	233	19,855,880	7.97%
Student Transportation	251	1,506,749	0.61%
Fiscal Services	252	1,781,317	0.72%
Facilities Construction	253	483,055	0.19%
Operation/Maintenance of Plant	254	22,706,921	9.12%
Student Transportation	255	6,491,462	2.61%

EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

Description	Function	Amount	Percent of Total
Food Service Operations	256	750,000	0.30%
Internal Services	257	586,271	0.24%
School Security	258	2,393,158	0.96%
Internal Auditing	259	128,895	0.05%
Planning/Research/Development/Evaluation	262	1,009,069	0.41%
Information Services	263	445,011	0.18%
Staff Services	264	3,459,057	1.39%
Data Processing Services	266	3,983,867	1.60%
Pupil Activities Services	271	2,506,918	1.01%
Custody/Care of Children	350	23,431	0.01%
Payments to Other Governments	412	86,000	0.03%
Transfers to Other Funds	426	77,000	0.03%
Debt Services	500	2,065,475	0.83%
Total Expenditures		\$ <u>248,982,727</u>	<u>100.00%</u>

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	\$ 151,483,227	60.84%
Overtime/Extra Duty Salaries	130	3,016,315	1.21%
Fringe Benefits and Payroll Taxes	210 - 230	69,359,072	27.86%
Unemployment Compensation	260	33,000	0.01%
Workers Compensation	270	1,606,389	0.65%
Purchased Services - Instruction	311, 312	2,614,335	1.05%
Purchased Services - Security	313	549,609	0.22%
Management Services	315	27,000	0.01%
Data Processing Services	316	217,629	0.09%
Audit Fees	318	125,500	0.05%
Attorney/Legal Fees	319	175,000	0.07%
Water/Sewerage/Garbage	321	844,085	0.34%
Repair/Maintenance Services	323	1,572,887	0.63%
Property Insurance	324	1,561,168	0.63%
Rentals/Other Property Services	325, 329	84,093	0.03%
Equipment Repairs	326	348,489	0.14%
Student Transportation	331	75,000	0.03%
Travel	332	439,832	0.18%
Other Transportation - Athletics	339	56,166	0.02%
Telephone	340	414,380	0.17%
Purchased Services - Technology	345	1,818,869	0.73%
Advertising	350	13,472	0.01%
Printing and Binding	360	48,131	0.02%
Purchased Services - Other	390, 395, 399	1,460,222	0.59%
Supplies - General	410	396,470	0.16%
Supplies - Instructional	411, 420	1,125,333	0.45%
Supplies - Office	412	161,321	0.06%
Supplies - Janitorial	415	515,899	0.21%
Supplies - Maintenance	416	1,065,123	0.43%
Supplies - Health	418	22,230	0.01%
Supplies - Library	431	217,860	0.09%
Supplies - Technology	445	471,696	0.19%
Energy	470	4,650,000	1.87%
Equipment	540	18,900	0.01%
Technology and Software	545	47,700	0.02%
Vehicles	550	-	0.00%
Redemption of Principal	610	615,000	0.25%
Interest Expense	620	1,446,475	0.58%
Due and Fees	640	121,850	0.05%
Transfers to Other Funds	710	77,000	0.03%
Payments to Other Governments and Charters	720	86,000	0.03%
Total Expenditures		\$ <u>248,982,727</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	\$ 8,324,692	26.36%
Individuals with Disabilities Act (IDEA)	5,056,285	16.01%
Preschool Handicapped	181,179	0.57%
Vocational Education	419,560	1.33%
Title IV	642,255	2.03%
Neglected and Delinquent	23,054	0.07%
Adult Education - Federal	279,773	0.89%
Title III - Language Instruction	128,884	0.41%
Title II - Improving Teacher Quality	1,066,490	3.38%
School Food Service Operations	10,329,338	32.71%
Total Fund 2 - Federal	26,451,510	83.77%
Fund 8 - Local		
NJROTC	426,801	1.35%
Twelve Month Agriculture	39,608	0.13%
Medicaid Program	500,000	1.58%
Total Fund 8 - Local	966,409	3.06%
Fund 9 - State Funds		
CERDEP	3,029,400	9.59%
Reading Coaches	1,128,948	3.58%
Total Fund 9 - State	4,158,348	13.17%
Total Special Revenue Fund	\$ 31,576,267	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.
\$ 8,324,692
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.
5,056,285
3. Preschool Handicapped
Federal financial assistance to local school districts to help meet the special educational needs of preschool age handicapped students.
181,179
4. Vocational Education - Federal
These funds are to support various vocational education programs within the school district.
419,560
5. Title IV
Funds for activities to support (1) well-rounded educational opportunities, (2) safe and healthy students, and (3) effective use of technology.
642,255
6. Neglected and Delinquent
These funds are provided by Title I, Part D to meet the educational needs of neglected, delinquent, and at-risk children and youth in local and State institutions.
23,054
7. Adult Education – Federal
Funds to provide academic services to adults who want a basic education.
279,773
8. Title III - Language Instruction
Funds provided for core language instruction educational programs and services for limited English proficient students.
128,884
9. Title II - Improving Teacher Quality
Funds provided to improve the quality and effectiveness of teachers, improving student academic achievement.
1,066,490

10.	<u>School Food Service Operations</u> Funds for operations of school nutrition program.	10,329,338
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.	426,801
12.	<u>Twelve Month Agriculture</u> Funds for additional cost of placing agriculture teachers on 12-month contracts.	39,608
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 full-day early childhood education for at-risk children who are four-years-old.	3,029,400
15.	<u>Reading Coaches</u> Funding will be provided to staff Reading/Literacy Coaches. The State will reimburse the lesser of actual costs or \$53,395.	1,128,948
	TOTAL – SPECIAL REVENUE FUND	\$ <u>31,576,267</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:

<u>Project/Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Education Funding - EIA	\$ 19,187,191	87.50%
ADEPT	26,817	0.12%
Arts in Education	33,200	0.15%
Formative Assessment	85,461	0.39%
College/Career Ready Assessments	25,980	0.12%
Refurbishment of Science Kits	74,874	0.34%
Industry Certificates	76,073	0.35%
National Board Certified Teachers	360,529	1.64%
District Teacher of the Year Award	1,077	0.00%
Adult Education	730,645	3.33%
Summer Reading	205,093	0.94%
Teacher Supplies	585,500	2.67%
Career and Technology Education	486,823	2.22%
EEDA Supplies and Materials	47,787	0.22%
Total Education Improvement Act Fund	<u>\$ 21,927,050</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. Education Funding - EIA
This is the State Aid to Classrooms allocation funded through Education Improvement Act.
\$ 19,187,191

2. ADEPT
Funds to support the system for assisting, developing, and evaluating teachers.
26,817

3. 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

4. College/Career Ready Assessments
Funds to offset various testing costs of high school students.
25,980

5. Refurbishment of Science Kits
Funds to offset the costs of refurbishing science kits on the state-adopted textbook inventory.
74,874

6. Industry Certificates
Funds provided for the administration of industry certifications/credentials based upon the number of national industry exams administered in the prior year.
76,073

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.
360,529

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.	<u>Adult Education</u> 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.	730,645
8.	<u>Summer Reading Camp</u> 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.	205,093
9.	<u>Teacher Supplies</u> Funds provided to offset expenses incurred by eligible teachers that are directly related to the education of students. Each eligible teacher receives \$350 for 2023 – 2024. This is a flow-through allocation from the State.	585,500
10.	<u>Career and Technology Education</u> Funds allocated for CTE equipment, as well as, to expand and improve secondary Career and Technical Education courses and programs.	486,823
11.	<u>EEDA Supplemental/EEDA Supplies & Materials</u> 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.	47,787
TOTAL – EDUCATION IMPROVEMENT ACT FUND		\$ <u>21,927,050</u>

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 2023 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	\$ 27,082,085	61.60%
Sales Tax Proceeds - Debt Service	16,881,500	38.40%
 Total Revenue	 \$ <u>43,963,585</u>	 <u>100.00%</u>
 Expenditures		
Bond Principal Repayments		
2016A Issue	8,995,000	20.46%
2018A Issue	5,610,000	12.76%
2019A Issue	4,075,000	9.27%
2019B Issue	2,135,000	4.86%
2020 Issue	4,030,000	9.17%
2021 Issue	3,460,000	7.87%
2022 Issue	3,185,000	7.24%
2023 Issue (est)	4,000,000	9.10%
		0.00%
Bond Interest		
2016A Issue	1,417,000	3.22%
2018A Issue	859,500	1.96%
2019A Issue	3,545,150	8.06%
2019B Issue	106,750	0.24%
2020 Issue	421,000	0.96%
2021 Issue	546,250	1.24%
2022 Issue	688,000	1.56%
2023 Issue (est)	750,000	1.71%
 Issuance Costs and Other Fees	 <u>139,935</u>	 <u>0.32%</u>
 Total Expenditures	 \$ <u>43,963,585</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.

\$ 27,082,085

 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).

16,881,500
- TOTAL REVENUE – DEBT SERVICE FUND \$ 43,963,585

EXPENDITURES

1. Bond Principal Repayment and Interest
The portion of principal and interest scheduled for payment during 2023 – 2024 on the current year and four prior years' bond issuance.

Principal	\$ 35,490,000
Interest	8,333,650

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

139,935
- TOTAL EXPENDITURES – DEBT SERVICE FUND \$ 43,963,585

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	\$ 20,000,000	49.58%
Bond Premium Amount	1,000,000	2.48%
Interest on Investments	250,000	0.62%
Sales Tax Proceeds	<u>19,088,173</u>	<u>47.32%</u>
Total Revenue	<u>\$ 40,338,173</u>	<u>100.00%</u>
Expenditures		
Five Year Facilities Plan & Athletics Facilities		
Funding Plan Projects	21,250,000	52.68%
Sales Tax Funded Projects	<u>\$ 19,088,173</u>	<u>47.32%</u>
Total Expenditures	<u>\$ 40,338,173</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. Proceeds from General Obligation Bonds
The District annually issues bonds in order to finance various capital projects.
\$ 20,000,000
 2. Bond Premium
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. Interest on Investments:
The projected amount that will be received from investment funds.
250,000
 4. Sales Tax Proceeds
Reflects 90% of the estimated 2023 – 2024 sales tax collections (10% earmarked for property tax relief).
19,088,173
- TOTAL REVENUE – SCHOOL BUILDING FUND \$ 40,338,173

EXPENDITURES

1. Five Year Facilities Plan & Athletics Facilities Funding Plan Projects
Projects consist of those included in the District's Five-Year Facilities Plan and the Athletics Facilities Funding Plan, plus interest as supplemental funding. [While this is shown as a single year budget, construction projects typically span multiple years and are tracked as project-length budgets.]
\$ 21,250,000
 2. Sales Tax Funded Projects
Projects funded by 1% Education Capital Improvements Sales and Use Tax.
\$ 19,088,173
- TOTAL EXPENDITURES – SCHOOL BUILDING FUND \$ 40,388,173

PART V –

**ESTIMATED AVERAGE SALARIES
AND SUMMARY**

ESTIMATED AVERAGE SALARIES

In compliance with requirements of Education Finance Act of 1977, estimated 2023 – 2024 average salaries for the positions listed below are:

Position(s)	Estimated Average Salary
Superintendent/Chief Officers	\$ 168,839
Assistant Superintendents	117,500
Principals	104,395
Assistant Principals	80,628
Counselors	68,547
Teachers	61,618
Directors	103,528
Coordinators	80,666
Supervisors	50,714

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 2023 – 2024 School District Budget approved by the Aiken County Board of Education is shown below:

Fund 1 - General Fund (Operations)	\$ 248,982,727
Fund 2 - Special Revenue Fund	31,576,267
Fund 3 - Education Improvement Act Fund	21,927,050
Fund 4 - Debt Service Fund	43,963,585
Fund 5 - School Building Fund	<u>40,338,173</u>
 TOTAL	 \$ <u>386,787,802</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
2023 - 2024**

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. CERDEP/4K Program ADM; 20 = 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.

L. Each school = 1.0 Safety Monitor

M. ADM > 350 = 1.0 Instruction Aide

GRADES 6 – 8

A. Pupil-teacher ratios based on class sizes of 25:1.

B. Each school = 1.0 Principal

C. ADM < 500 = 1.0 Assistant Principal
ADM ≥ 500 = 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 Counselor
ADM 301 – 600 = 2.0 Counselors/Career Specialist
ADM 601 – 900 = 3.0 Counselors/Career Specialist
ADM 901 – 1200 = 4.0 Counselors/Career Specialist
ADM 1201 – 1500 = 5.0 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.

- | | | |
|----|---------------|----------------------|
| I. | ADM < 400 | = 0.5 Guidance Clerk |
| | ADM 400 – 500 | = 1.0 Guidance Clerk |
| | ADM > 500 | = No Guidance Clerk |
| J. | Each school | = 1.0 Safety Monitor |

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 1001 – 1299 | = 3.0 Assistant Principals |
| | ADM 1300 – 1600 | = 4.0 Assistant Principals |
| | Each 300 ADM > 1600 | = 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 Counselor |
| | ADM 301 – 600 | = 2.0 Counselors |
| | ADM 601 – 900 | = 3.0 Counselors |
| | ADM 901 – 1200 | = 4.0 Counselors |
| | ADM 1201 – 1500 | = 5.0 Counselors |

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
2023 – 2024

1. 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 / 25,000 square feet (generally)
1.0 FTE = 1 twelve-month/8-hour position

5. One in-school suspension aide will be provided at each high school and each middle school. Two in-school suspension aides will be provided at Ridge Spring-Monetta Middle-High.
6. Safety monitor allocations are provided as follow:

High Schools

Aiken High – 3.0

North Augusta High – 3.0

Silver Bluff High – 2.0

Ridge Spring-Monetta High – 1.0

South Aiken High – 3.0

Midland Valley High – 3.0

Wagener-Salley High – 1.0

7. 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
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
Safety Monitor	181 days/8 hours

MIDDLE

Principal	12 months
Assistant Principal	220 days for first 210 days for second and each additional
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
Safety Monitor	181 days/8 hours

HIGH

Principal	12 months
Assistant Principals	220 days for first 210 days for second and each additional
Director of Counseling Services	225 days
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
Safety Monitor	181 days/8 hours

8. East Aiken School of the Arts is allocated one teacher each for drama and dance.
9. A school's total teacher FTE will be rounded to the nearest .20 FTE, unless circumstances require otherwise, to aide with staffing and budgeting ease.
10. Teacher allocation must be utilized for teaching positions. Unused teacher allocations and can no longer be converted for other uses and in exchange for other positions.
11. Aiken Scholars Academy will be staffed with one principal, one 12-month secretary, one 200-day secretary, and a 225-day director of counseling service.
12. Aiken High School will be funded one additional 210-day assistant principal position.
13. Members of the District Administration will meet with principals during the budget planning process to review student projections, school staffing allocations, course requests, and other information to determine school staffs for the upcoming year. Adjustments are made, when necessary, based upon items approved as part of the budget. Enrollment numbers are monitored throughout the summer and during the first two weeks of the school year, and thereafter as needed, to determine if staffing revisions are required.

