

BUDGET NARRATIVE

2022 – 2023 SCHOOL YEAR

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PART I –

FOREWORD

The Board of Trustees of the Consolidated School District of Aiken County, South Carolina approved the School District budget for 2022 – 2023 at its June 14, 2022 meeting. Information contained herein includes general information relative to the School District as well as budget details for the 2022 – 2023 school year.

Stakeholders are invited to participate in the budget process each year. Stakeholders are welcome to submit questions, comments, and/or suggestions to

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 Act 503 repealed all of the above to establish the legal description of The Consolidated School District of Aiken County with one Act.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 2022 – 2023 school year will represent the eighth 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

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

Elementary	Counts	Middle	Counts
Aiken Elementary	489	Aiken Intermediate	504
Belvedere Elementary	582	A. L. Corbett Middle	217
Byrd Elementary	556	Jackson Middle	377
Chukker Creek Elementary	619	Kennedy Middle	634
Clearwater Elementary	325	LBC Middle	635
Cyril B. Busbee Elementary	433	Leavelle McCampbell Middle	614
East Aiken School of the Arts	521	New Ellenton Middle	289
Gloverville Elementary	293	North Augusta Middle	604
Graniteville Elementary	341	Paul Knox Middle	727
Greendale Elementary	337	Ridge Spring-Monetta Middle	197
Hammond Hill Elementary	626	Schofield Middle	442
J.D. Lever Elementary	448		
Jefferson Elementary	493	Total Middle	5,240
Millbrook Elementary			

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

	Counts		Counts
Area 1		Area 3 (continued)	
Aiken Elementary	489	Graniteville Elementary	341
Chukker Creek Elementary	619	Jefferson Elementary	493
East Aiken Elementary	521	Warrenville Elementary	344
J.D. Lever Elementary	448	L.B.C. Middle	635
Millbrook Elementary	629	Leavelle McCampbell Middle	614
North Aiken Elementary	413	Midland Valley High	1,343
Oakwood-Windsor Elementary	351		
Aiken Intermediate	504	Total Area 3	4,944
Kennedy Middle	634		
Schofield Middle	442	Area 4	
Aiken High	1,264	Cyril B. Busbee Elementary	433
Aiken Scholars Academy	170	Ridge Spring-Monetta Elementary	326
South Aiken High	1,337	A.L. Corbett Middle	217
		Ridge Spring-Monetta Middle	197
Total Area 1	7,821	Ridge Spring-Monetta High	266
		Wagener-Salley High	254
Area 2		Total Area 4	1,693
Belvedere Elementary	582		
Hammond Hill Elementary	626	Area 5	
Mossy Creek Elementary	586	Greendale Elementary	337
North Augusta Elementary	637	Redcliffe Elementary	594
North Augusta Middle	604	Jackson Middle	377
Paul Knox Middle	727	New Ellenton Middle	289
North Augusta High	1,616	Silver Bluff High	3,618
Total Area 2	5,378		

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

<u>Grade Level</u>	<u>School Year</u>		<u>Increase/ (Decrease)</u>
	<u>2020-21</u>	<u>2021-22</u>	
Kindergarten	1,570	1,616	46
First Grade	1,743	1,711	(32)
Second Grade	1,589	1,734	145
Third Grade	1,683	1,599	(84)
Fourth Grade	1,651	1,694	43
Fifth Grade	1,662	1,589	(73)
Sixth Grade	1,658	1,684	26
Seventh Grade	1,797	1,747	(50)
Eight Grade	1,890	1,809	(81)
Ninth Grade	1,937	2,223	286
Tenth Grade	1,837	1,674	(163)
Eleventh Grade	1,481	1,589	108
Twelfth Grade	1,426	1,382	(44)
Total	<u>21,925</u>	<u>22,051</u>	<u>126</u>

ENROLLMENT TRENDS

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

<u>School Year</u>	<u>Counts</u>
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
2012-2013	23,783

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:

<u>Fiscal Year</u>	<u>Assessed Value</u>
2022	\$ 882,185,925
2021	808,845,942
2020	787,260,579
2019	747,891,946
2018	733,456,879

Source: Aiken County Auditor; Saluda County Auditor

MILLAGE LEVIED

The following table includes current and the prior nine

PART II –

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

MISSION AND OBJECTIVES

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 2021– 2022. 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

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 2022 – 2023 budget.

December 2021 – January 2022	Complete enrollment projections for 2022 – 2023 and provide to Cabinet and schools for feedback
January 2022	Request and receive budget input, suggestions, and budget requests
January 2022 and subsequent	Evaluate budget requests and input; review 2021 – 2022 expenditures to date and project annual amounts

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'

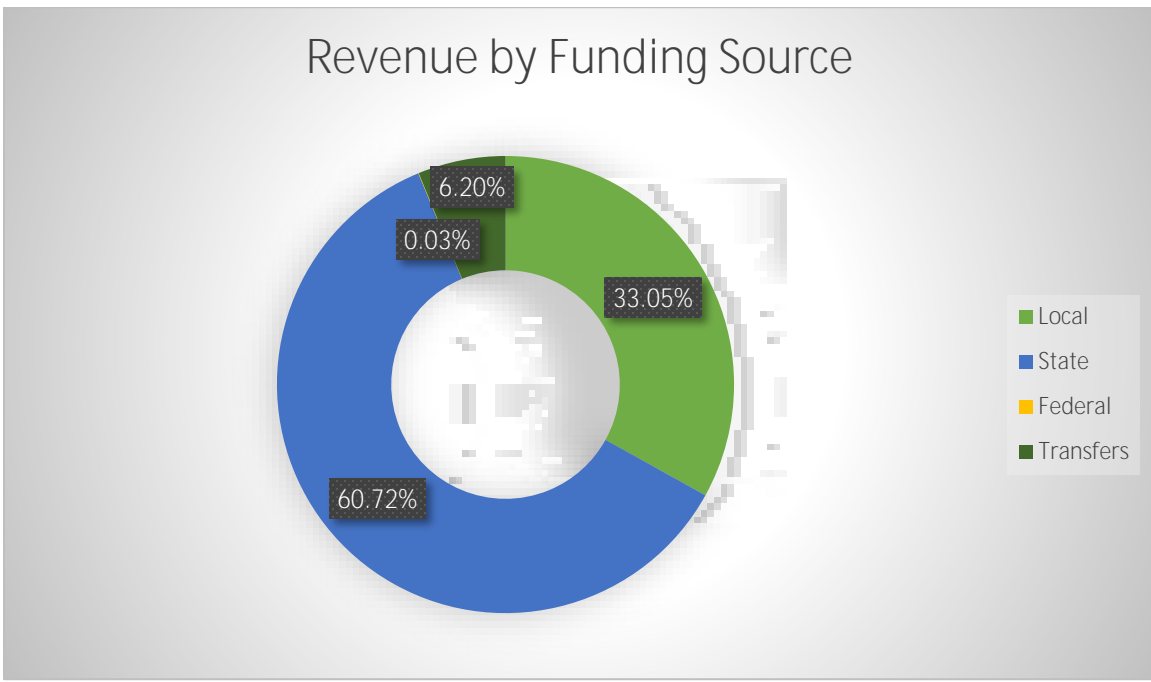
GENERAL FUND – FUND #1

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

Local	\$ 75,085,000	33.05%
State	137,910,877	60.72%
Federal	70,000	0.03%
Transfers	<u>14,094,837</u>	<u>6.20%</u>
 Total	 <u>\$ 227,160,714</u>	 <u>100.00%</u>



ANTICIPATED REVENUE
GENERAL FUND – FUND #1

	2021-22		2022-23		Change
	Budget		Budget		
Local Revenue					
Levies for Current Operations	\$ 64,165,917	\$	65,500,000	\$	1,334,083
Delinquent Taxes - Operations	2,500,000		2,500,000		-
Payment in Lieu of Taxes	6,500,000		6,750,000		250,000
Tuition - Out of District/Out of State	10,000		35,000		25,000
Interest on Investments	250,000		150,000		(100,000)
Miscellaneous Income	50,000		150,000		100,000
 Total Local Revenue	 73,475,917		 75,085,000		 1,609,083
State Revenue					
State Aid to Classrooms	86,878,812		92,319,028		5,440,216
Retiree Insurance	6,111,219		7,048,865		

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.

\$ 65,500,000

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

9.	<u>Retirement Credit</u> 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.	<u>State Property Tax Relief (Tiers 1, 2, and 3)</u> 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.	<table border="0" style="margin-left: auto;"> <tr> <td style="padding-right: 10px;">Tier 1</td> <td style="text-align: right;">8,147,500</td> </tr> <tr> <td>Tier 2</td> <td style="text-align: right;">2,659,778</td> </tr> <tr> <td>Tier 3a</td> <td style="text-align: right;">24,142,288</td> </tr> <tr> <td>Tier 3b</td> <td style="text-align: right;">50,000</td> </tr> </table>	Tier 1	8,147,500	Tier 2	2,659,778	Tier 3a	24,142,288	Tier 3b	50,000
Tier 1	8,147,500									
Tier 2	2,659,778									
Tier 3a	24,142,288									
Tier 3b	50,000									
11.	<u>School Bus Drivers' Salaries</u> This is partial compensation for school bus driver salaries and benefits paid to the District by the state of South Carolina.	2,250,000								
12.	<u>Transfers from Fund #3</u> This is the EIA portion of State Aid to Classrooms.	11,427,352								
12.	<u>Transfers from Fund #3 and Fund #9 – Flexed State Allocations</u> Under budget provisos for 2022 – 2023, 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.	1,967,485								
13.	<u>Indirect Costs from Fund #2 – Special Revenue and Fund #6 – School Food Service</u> 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		\$ <u>227,160,714</u>								

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, pay

EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

High School	114	31,696,274	13.95%
Vocational - High School	115	4,138,409	1.82%
Educable Mentally Handicapped	121	2,113,449	0.93%
Trainable Mentally Handicapped	122	1,366,883	0.60%

EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

Description	Function	Amount	Percent of Total
School Security	258	1,542,080	0.68%
Internal Auditing	259	93,959	0.04%
Police (100) 14734 4658011			

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EXPENDITURES BY OBJECT
GENERAL FUND – FUND #1

“Object” refers to the services or good

EXPENDITURES BY OBJECT
GENERAL FUND – FUND #1

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

<u>Project/Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Fund 2 - Federal		
Title I	\$ 8,324,692	37.05%
Individuals with Disabilities Act (IDEA)	4,878,531	21.71%
Preschool Handicapped	194,450	0.87%
Vocational Education	380,605	1.69%
Title IV	654,500	2.91%
Neglected and Delinquent	26,957	0.12%
Adult Education - Federal	286,337	1.27%
Title III - Language Instruction	140,626	0.63%
Title II - Improving Teacher Quality	948,167	4.22%
	<hr/>	<hr/>
Total Fund 2 - Federal	15,834,865	70.48%
Fund 8 - Local		
NJROTC	430,139	1.91%
Twelve Month Agriculture	29,960	0.13%
Medicaid Program	500,000	2.23%
	<hr/>	<hr/>
Total Fund 8 - Local	960,099	4.27%
Fund 9 - State Funds		
CERDEP	2,592,000	11.54%
EEDA Career Specialists	943,060	4.20%
Reading Coaches	1,174,690	5.23%
Student Health and Fitness - Nurses	801,696	3.57%
Student Health and Fitness - Physical Education	161,934	0.72%
	<hr/>	<hr/>
Total Fund 9 - State	5,673,380	25.25%
	<hr/>	<hr/>
Total Special Revenue Fund	\$ 22,468,344	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.

4,878,531

3. Preschool Handicapped
Federal financial assistance to local school districts to help meet the special educational needs of preschool age handicapped students.

194,450

4. Vocational Education - Federal

10. NJROTC

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:

Percent of

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.
\$ 11,427,352

2. ADEPT

7. 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.

625,745

8. Summer Reading

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 2022 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>	Percent of Total
Revenue		
Property Taxes	\$ 26,494,650	61.58%
Sales Tax Proceeds - Debt Service	16,530,250	38.42%
 Total Revenue	 \$ 43,024,900	 100.00%
 Expenditures		
Bond Principal Repayments		
2016A Issue	8,090,000	18.80%
2018A Issue	5,485,000	12.75%
2018B Issue	4,105,000	9.54%
2019A Issue	3,360,000	7.81%
2019B Issue	2,035,000	4.73%
2020 Issue	3,815,000	8.87%
2021 Issue	3,295,000	7.66%
2022 Issue (est)	4,000,000	9.30%
 Bond Interest		
2016A Issue	1,821,500	4.23%
2018A Issue	1,133,750	2.64%
2018B Issue	205,250	0.48%
2019A Issue	3,713,150	8.63%
2019B Issue	208,500	0.48%
2020 Issue	611,750	1.42%
2021 Issue	711,000	1.65%
2022 Issue (est)	300,000	0.70%
 Issuance Costs and Other Fees	 135,000	 0.31%
 Total Expenditures	 \$ 43,024,900	 100.00%

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

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	48.67%
Bond Premium Amount	1,000,000	2.63%
Interest on Investments	50,000	0.13%
Sales Tax Proceeds	<u>18,464,980</u>	<u>48.57%</u>
 Total Revenue	 \$ <u><u>38,014,980</u></u>	 <u><u>100.00%</u></u>
Expenditures		
Various projects (current and future)	\$ <u>38,014,980</u>	<u>100.00%</u>
 Total Expenditures	 \$ <u><u>38,014,980</u></u>	 <u><u>100.00%</u></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 2022 – 2023 sales tax collections.	18,464,980
	TOTAL REVENUE – SCHOOL BUILDING FUND	\$ <u>38,014,980</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.]	\$ 18,500,000
	TOTAL EXPENDITURES – SCHOOL BUILDING FUND	\$ <u>38,014,980</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

Source/Category	Amount	Percent of Total
Local		
Lunch - Students	\$ 767,855	7.81%
Special Sales - Students	119,646	1.22%
Breakfast - Students	86,952	0.88%
Lunch - Adults	76,500	0.78%
Special Sales - Adults	17,457	0.18%
Breakfast - Adults	1,020	0.01%
Other Income	220,850	2.24%
Use of Carryover	876,093	8.91%
 Total Local	 2,166,373	 22.02%
Federal		
USDA Reimbursements - Lunch	5,818,255	59.14%
USDA Reimbursements - Breakfast	1,852,867	18.83%
 Total Federal	 7,671,122	 77.98%
 Total	 \$ 9,837,495	 100.00%

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

1.

EXPENSES BY OBJECT
SCHOOL FOOD SERVICE FUND – FUND #6

<u>Source/Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Regular Salaries	\$ 3,635,995	36.96%
Fringe Benefits and Payroll Taxes	730,000	7.42%
Maintenance Repairs	10,000	0.10%
Travel	20,000	0.20%
Printing and Binding	5,000	0.05%
Purchased Services	82,500	0.84%
Supplies	461,500	4.69%
Food	4,700,000	47.78%
Equipment	50,000	0.51%
Dues/Fees	5,000	0.05%
Sales Taxes	7,500	0.08%
Indirect Costs	<u>130,000</u>	<u>1.32%</u>
 Total Expenses	 \$ <u><u>9,837,495</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 2022 – 2023 average salaries for the positions listed below are:

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 2022 – 2023 School District Budget approved by the Aiken County Board of Education is shown below:

Fund 1 - General Fund (Operations)	\$ 227,160,714
Fund 2 - Special Revenue Fund	22,468,344
Fund 3 - Education Improvement Act Fund	14,011,299
Fund 4 - Debt Service Fund	43,024,900
Fund 5 - School Building Fund	38,014,980
Fund 6 - School Food Service Fund	<u>9,897,495</u>
TOTAL	\$ <u>354,517,732</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.

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

- | | | |
|----|---------------|----------------------|
| H. | ADM < 400 | = 0.5 Guidance Clerk |
| | ADM 400 – 600 | = 1.0 Guidance Clerk |
| | ADM > 600 | = No Guidance Clerk |

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 | |

**OTHER STAFFING INFORMATION
2022 – 2023**

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 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	South Aiken High – 3.0
North Augusta High – 3.0	Midland Valley High – 3.0
Silver Bluff High – 2.0	Wagener-Salley High – 1.0
Ridge Spring-Monetta High – 1.0	

Middle Schools

Each middle school – 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

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.