


General Fund Revenue:

Increase in property tax revenue from growth in tax base only;
operating millage remained at 134.2

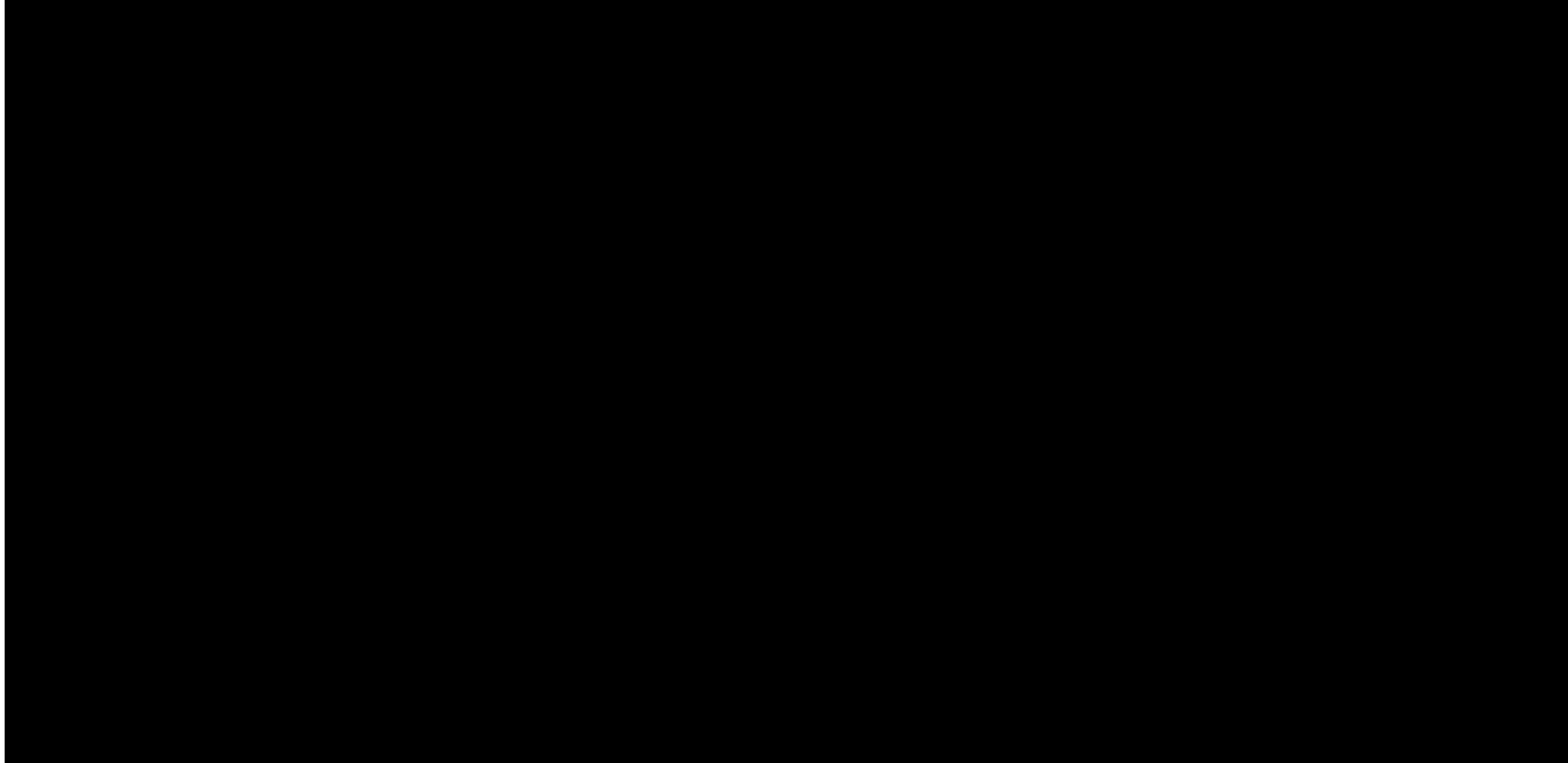
Increase payment in lieu of tax revenue based on recent history

Additional State Aid to Classrooms – State General Fund and State

**FUND #1 - GENERAL FUND
FOR THE 2023 - 2024 SCHOOL YEAR
REVENUE BUDGET
FIRST READING**

2023 - 2024

		2022		2023		2024		Budget	
Line Item	Amount	Amount	Amount	Amount	Rate	Description	Amount	Rate	Description
30,000	2,500,000	-	-	0.00%		Delinquent Taxes - Operations	2,500,000		
50,000	7,150,000	400,000	400,000	5.93%		Payment/Fee In Lieu Of Taxes	6,750,000		



General Fund Expenditures:

Step increase for all eligible employees

\$2,500 per cell increase on teacher, JROTC, nurse, OT/PT and psychologist pay scale

Increase in bus driver pay scale as required by State (as of 4/11/2023)

- 1% COLA for other groups of employees

State retirement increase (24.81% employer contributions)

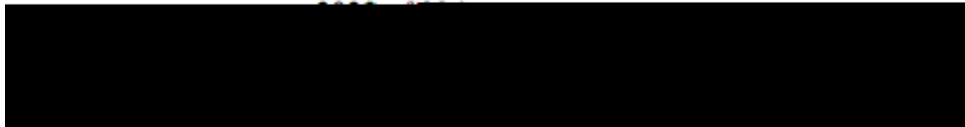
State health increase (3.70% employer increase, effective 1/1/2024)

Shifts of expenditures from "rolled-up" /eliminated State funds

Changes in school staffing allocations, including elementary caps and block scheduling

Positions to meet new unencumbered time requirements





Supplies - General		383,630		376,220		(7,410)		-1.93%
0.00% Supplies - Vocational				47,901		47,901		-
0.00% Supplies - Robotics				9,000		9,000		-
0.00% Supplies - STEAM/STEM/Immersive/Professional Materials				5,000		5,000		-
160,821	(895)	-0.55%	Supplies - Office and Postage			161,716		
515,899	106,380	25.98%	Supplies - Custodial			409,519		
22,438		0.00%	Supplies - Maintenance			22,438		
0.00%			Supplies - Maintenance Repairs	613,518		613,518		-
0.00%			Supplies - Tools	24,142		24,142		-
140,024	-	0.00%	Supplies - Gasoline/Lubricants			140,024		
60,000		0.00%	Supplies - Vehicle Repairs			60,000		
	45,000							0.00% Supplies - Electronic Repairs
	100,000							0.00% Supplies - Landscaping
	60,000							0.00% Supplies - Uniforms
	216,478			217,860		1,382		0.64% Supplies - Library
		0.00%	Energy			4,650,000		4,650,000
		0.00%	Equipment			18,900		18,900
90,000 (6)	4.57%		Debt Service			1,971,475		2,061,475
3,500	3.11%		Dues and Fees			112,650		116,150
Governments				86,000		86,000		-
								0.00% Transfer to Other
and Expenditures				\$ 229,717,087		\$ 244,820,927		\$ 15,103,840
								6.57% Total - General En

9.12	11.40	\$ 2.28	0	
9.14	11.43	\$ 2.29	1	
9.16	11.45	\$ 2.29	2	
9.18	11.48	\$ 2.30	3	
9.20	11.51	\$ 2.31	4	
9.22	11.54	\$ 2.32	5	
9.24	11.57	\$ 2.33	6	
9.26	11.60	\$ 2.34	7	
9.28	11.63	\$ 2.35	8	
9.30	11.66	\$ 2.36	9	10.39
9.32	11.69	\$ 2.37	10	11.02
9.34	11.72	\$ 2.38	11	11.65
9.36	11.75	\$ 2.39	12	12.28
9.38	11.78	\$ 2.40	13	12.91
9.40	11.81	\$ 2.41	14	13.54
9.42	11.84	\$ 2.42	15	14.17
9.44	11.87	\$ 2.43	16	14.80
9.46	11.90	\$ 2.44	17	15.43
9.48	11.93	\$ 2.45	18	16.06
9.50	11.96	\$ 2.46	19	16.69
9.52	11.99	\$ 2.47	20	17.32
9.54	12.02	\$ 2.48	21	17.95
9.56	12.05	\$ 2.49	22	18.58
9.58	12.08	\$ 2.50	23	19.21
9.60	12.11	\$ 2.51	24	19.84
9.62	12.14	\$ 2.52	25	20.47

Based on 4/17/2023 guidance, must apply 25% increase to State minimum scale

Still has a retention component, but simplifies vs. the "20% + \$2,500" handling discussed on 4/11/2023

Unlike teacher scale, must increase even if exceed State minimum

Bus drivers also receive step, if eligible

Eligibility based on driving a minimum amount of days per year

Aiken scale – 0 through 25 steps

Item	2022	2023	%	2022	2023	%	2022	2023	%	2022	2023	%
...	18.07	2.20	14.09%	17.27	19.67	2.20	18.29%	2	10.27
...	2.44	12.29%	17.39	19.74	2.44	14.10%	19.20	20.74	...	...	...
...	10.10	19.40%	19.30	20.90	1.60	14.19%	...	...	...	...	...
...	11	19.01	21.71	2.70	14.22%	20.01	22.71	2.70	13.5	...	...
...	2.81	14.24%	20.73	23.54	2.81	13.56%	13	19.73	22.54	...	...
...	2.96	14.24%	21.10	23.06	2.96	13.57%	14	20.10	23.06	...	...
...	23.40	2.92	14.23%	21.48	24.40	2.92	13.38%	15	20.48	...	...
...	23.84	2.98	14.29%	21.86	24.84	2.98	13.63%	16	20.86	...	...
...	25.78	3.10	13.67%	18	21.68	24.78	3.10	14.30%	22.68	...	...
...	14.33%	23.94	27.23	3.29	13.73%	21	22.94	26.23	3.2	...	...
...	24	24.21	27.56	3.35	13.83%	25.21	28.56	3.35	13.3	...	...

Option for districts to build indirect cost into ARP ESSER spending plan

Aiken's original plan included indirect cost

Aiken's ARP ESSER allocation = \$63,386,401; 20% for learning loss

Indirect cost removed with in subsequent amendment – May 10, 2022

Could add back with another plan revision:

Propose amendment

Allow for public comment, if any

Board approves amendment

Plan amendment submitted to SC Department of Education

January 17	Budget work study
April 11	Budget work study
April 18	First Reading
By April 24	Budget advertisement
May 9	Budget hearing
May 23	Second Reading

Dates can be added or revised as needed

Latest for an original budget approval is June 13

