

BUDGET NARRATIVE

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FOREWORD

The Board of Trustees of the Consolidated School District of Aiken County, South Carolina approved the

PART I –

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

BOARD OF EDUCATION

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

Elementary	Counts	Middle	Counts
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	5,157
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

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	<u>1,459</u>
Oakwood-Windsor Elementary	383		
Aiken Intermediate	470	Total Area 3	<u>5,233</u>
Kennedy Middle	642		
Schofield Middle	404	Area 4	
Aiken High	1,178	Cyril B. Busbee Elementary	435
Aiken Scholars Academy	180	Ridge Spring-Monetta Elementary	334
South Aiken High	<u>1,355</u>	A.L. Corbett Middle	206
		Ridge Spring-Monetta Middle	199
Total Area 1	<u>7,787</u>	Ridge Spring-Monetta High	267
		Wagener-Salley High	<u>255</u>
Area 2		Total Area 4	<u>1,696</u>
Belvedere Elementary	583		
Hammond Hill Elementary	651	Area 5	
Mossy Creek Elementary	623	Greendale Elementary	286
North Augusta Elementary	661	Redcliffe Elementary	577
North Augusta Middle	612	Jackson Middle	374
Paul Knox Middle	683	New Ellenton Middle	282
North Augusta High	<u>1,709</u>	Silver Bluff High	<u>705</u>
		Total Area 5	<u>2,224</u>
Total Area 2	<u>5,522</u>		
Area 3		District Total	<u><u>22,462</u></u>
Byrd Elementary	617		
Clearwater Elementary	331		
Gloverville Elementary	298		

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>
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

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–

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

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

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.

ANTICIPATED REVENUE
GENERAL FUND – FUND #1

	2022-23 Budget	2023-24 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	1,643,835	27,544,637	2,900,802
Tier 3B - \$2.5 Million Exception (Saluda)	50,000	40,000	(10,000)
School Bus Drivers	1,826	2,853,478	666,652
Total State Revenue	101,590,006	147,899,194	11,521,678
Federal Revenue			
Impact Aid		-	(70,000)
Total Federal Revenue		-	(70,000)
Transfers			
Transfer from Fund #3 - Education Funding		19,499,324	3,853,391
Transfer from Fund #3 and Fund #9 - Flex		-	(1,838,638)
Transfer - Indirect Costs		2,990,109	2,290,109
Total Transfers	18,184,000	22,489,433	4,304,862
Total General Fund Revenue	\$ 229,717,086	\$ 248,982,727	\$ 19,265,640

DESCRIPTION OF ANTICIPATED REVENUE –
SOURCE AND CRITERIA ON WHICH IT IS BASED

EXPENDITURES BY FU

EXPENDITURES BY FUNCTION
GENERAL FUND – FUND #1

Percent

EXPENDITURES BY OBJECT
GENERAL FUND

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%

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%

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

1. Title I

- 10. School Food Service Operations
 Funds for operations of school nutrition program.
 10,329,338
- 11. NJROTC
 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. Twelve Month Agriculture
 Funds for additional cost of placing agriculture teachers on 12-month contracts.
 39,608
- 13. Medicaid Program
 The district is a qualified provider of services to Medicaid patients and receives reimbursement.
 500,000
- 14. Child Development Education Program (CDEP)
 Funding full-day early childhood education for at-risk children who are four-years-old.
 3,029,400
- 15. Reading Coaches
 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 –

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

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

Project/Program	Amount	Percent of Total
Education Funding - EIA	\$ 19,187,191	87.50%
ADEPT	26,817	0.12%

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.

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

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>	 100.00%

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

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

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 – 000000912 0 612 792 reW*nBT/F2 1104 Tf1 0 0nM1erk

- | | | |
|----|---|---|
| I. | ADM < 400
ADM 400 – 500
ADM > 500 | = 0.5 Guidance Clerk
= 1.0 Guidance Clerk
= 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
ADM 600 – 1000
ADM 1001 – 1299
ADM 1300 – 1600
Each 300 ADM > 1600 | = 1.0 Assistant Principal
= 2.0 Assistant Principals
= 3.0 Assistant Principals
= 4.0 Assistant Principals
= Additional 1.0 |

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

