



AIKEN COUNTY
PUBLIC SCHOOLS

2020 – 2021 BUDGET FIRST READING

AIKEN COUNTY PUBLIC SCHOOL DISTRICT

MAY 12, 2020

BUDGET PACKET

- Summary version of budget - First Reading
- General Fund expenditures by object
- General Fund expenditures by location by object
- Staffing formulas

TYPICAL “MUST” ITEMS

- Teacher step + COLA
 - History of applying same to non-teachers
- State retirement
- State health
- Charter school allocations
- Items pre-approved by the Board

CLASSROOM TEACHER STAFFING

- General Fund allocations resulting from school allocation meetings

Level	2019 – 2020 Teacher Allocation	2020 – 2021 Teacher Allocation	Change
Elementary	618.90	623.90	5.00
Middle	258.75	262.25	3.50
High	<u>382.00</u>	<u>388.40</u>	<u>6.40</u>
Total	1,259.65	1,274.55	14.90

GENERAL FUND EXPENDITURES

- No step increase/no COLA
- Salaries budget increased due to:
 - New teacher allocations
 - XSEL program
 - Exhausted CERDEP carryover
- Aiken Scholars juniors at USCA
- School resource officer funding
- Annual cost of new transportation GIS
- Elementary fine arts funding
- Only one charter school remaining under District sponsorship

GENERAL FUND EXPENDITURES

	2019 - 2020 Budget	2020 - 2021 Budget First Reading	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 125,693,378	\$ 127,666,229	\$ 1,972,851 (1)	1.57%
Overtime/Extra Duty Salaries	838,181	847,681	9,500	1.13%
Fringe Benefits and Payroll Taxes	53,664,941	54,082,536	417,595 (2)	0.78%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,542,206	1,600,000	57,794 (3)	3.75%
Purchased Services - Instructional	2,258,711	2,378,711	120,000 (4)	5.31%
Purchased Services - Security	343,998	533,330	189,332 (5)	55.04%
Management Services	27,000	27,000	-	0.00%
Data Processing Services	217,629	217,629	-	0.00%
Audit Fees	85,000	85,000	-	0.00%
Legal Fees	225,000	100,000	(125,000) (6)	-55.56%
Water, Sewer And Garbage	734,272	834,272	100,000 (7)	13.62%
Repairs/Maintenance Services	1,096,675	1,421,675	325,000 (8)	29.64%
Property/Liability Insurance	1,170,574	1,270,574	100,000 (3)	8.54%
Rentals	72,512	78,280	5,768	7.95%
Equipment Repairs	312,835	314,989	2,154	0.69%
Other Property Services	2,475	2,475	-	0.00%
Student Transportation	75,000	75,000	-	0.00%
Travel	368,770	359,422	(9,348)	-2.53%
Athletics Transportation	56,396	56,187	(209)	-0.37%
Telephone	239,380	264,380	25,000	10.44%

GENERAL FUND EXPENDITURES

	2019 - 2020 Budget	2020 - 2021 Budget First Reading	Increase/ (Decrease)	Percent Change
Purchased Services - Technology	1,257,931	1,395,487	137,556 ⁽⁹⁾	10.94%
Advertising	23,472	13,472	(10,000)	-42.60%
Printing and Binding	47,405	47,405	-	0.00%
Purchased Services - Other	344,338	344,338	-	0.00%
Supplies - General	342,202	347,906	5,704	1.67%
Supplies - Recruitment/Retention	25,000	25,000	-	100.00%
Supplies - Instructional	848,108	987,308	139,200 ⁽¹⁰⁾	16.41%
Supplies - Vocational	47,901	47,901	-	0.00%
Supplies - Robotics	9,000	9,000	-	0.00%
Supplies - STEM/STEAM Instructional Materials	5,000	5,000	-	0.00%
Supplies - Office and Postage	150,977	160,551	9,574	6.34%
Supplies - Janitorial	409,519	409,519	-	0.00%
Supplies - Maintenance	22,438	22,438	-	0.00%
Supplies - Maintenance Repairs	613,518	613,518	-	0.00%
Supplies - Tools	24,143	24,143	-	0.00%
Supplies - Gasoline/Lubricants	140,024	140,024	-	0.00%
Supplies - Vehicle Repairs	60,000	60,000	-	0.00%
Supplies - Electronic Repairs	45,000	45,000	-	0.00%
Supplies - Landscaping	100,000	100,000	-	0.00%
Supplies - Uniforms	60,000	60,000	-	0.00%

GENERAL FUND EXPENDITURES

	2019 - 2020 Budget	2020 - 2021 Budget First Reading	Increase/ (Decrease)	Percent Change
Supplies - Health	22,182	22,293	111	0.50%
Supplies - Library	214,350	215,756	1,406	0.66%
Supplies - Technology	842,296	846,644	4,348	0.52%
Energy	4,362,932	4,004,355	(358,577) ⁽¹¹⁾	-8.22%
Debt Service	1,132,648	1,491,225	358,577 ⁽¹²⁾	100.00%
Equipment	18,900	18,900	-	0.00%
Technology and Software	87,700	87,700	-	0.00%
Vehicles	300,000	-	(300,000) ⁽¹³⁾	100.00%
Dues and Fees	88,000	108,600	20,600	23.41%
Transfer to Other Funds - Activity Funds	95,000	95,000	-	0.00%
Transfer to Other Governments	86,000	86,000	-	0.00%
Payments to Charter Schools	4,517,407	660,973	(3,856,434) ⁽¹⁴⁾	-85.37%
Amount to Balance	-	1,426,052	1,426,052	100.00%
Total - General Fund Expenditures	\$ 205,401,324	\$ 206,169,878	\$ 768,554	0.37%

GENERAL FUND EXPENDITURES

Footnotes (contributors to significant budget changes or changes of note):

- (1) no step, no COLA, updated for new school staffing allocations, changes in employees, new XSEL program, unavailability of CERDEP carryover available to cover 4K salaries/fringe, reduction of estimate for terminal leave, increase in SPED MOE, etc.
- (2) used 21.81% for retirement resulting from increase suspended for 2020 - 2021; estimated January 1, 2020 health insurance increase
- (3) 2020 - 2021 estimate pending SCSBIT quote (typically receive mid-May)
- (4) reflects estimated USCA tuition for rising Aiken Scholars juniors
- (5) change reflects District's portion of costs for four new SROs
- (6) increased in 2019 - 2020 based on possibility of in-house counsel; adjusted based on continuation of outside representation
- (7) based on trend of higher 2019 - 2020 costs
- (8) shifted \$300,000 vehicles budget (both within the maintenance department budget); added \$25,000 to Transportation budget
- (9) primarily annual cost of new bus GIS system
- (10) increase reflects elementary level fine arts funding (third and final phase, by level)
- (11) reflects shift of funds from utilities (utility savings) to fund the ABM project; utility savings
- (12) debt service scheduled for December 1, 2020 and June 1, 2021
- (13) 2019 - 2020 was non-recurring; shifted to Maintenance Department repairs & maintenance budget (shift within department)
- (14) removal of Horse Creek Academy, which joined Erskine Charter School District beginning in 2020 - 2021

GENERAL FUND REVENUE

- No increase in school operating millage
- Conservative property tax revenue estimates
- Reductions in various State allocations due to loss of enrollment tied to charter school
- Flexed At-Risk funds to cover cost of XSEL program

GENERAL FUND REVENUE

	<u>2019 - 2020 Budget</u>	<u>2020 - 2021 Budget First Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Local:				
Levies For Current Operations (no tax increase)	\$ 58,486,403	\$ 59,656,131	\$ 1,169,728	2.00%
Delinquent Taxes - Operations	2,350,000	2,350,000	-	0.00%
Payment In Lieu Of Taxes	6,300,000	6,300,000	-	0.00%
Tuition - Out of District/Out of State/Age Requirements	15,000	15,000	-	0.00%
Interest On Investments	500,000	500,000	-	0.00%
Other Local	50,000	50,000	-	0.00%
Total Local Revenue	<u>67,701,403</u>	<u>68,871,131</u>	<u>1,169,728</u>	1.73%
State:				
State Aid to Classrooms - EFA Formula	58,587,798	56,929,814	(1,657,984) (1)	-2.83%
State Aid to Classrooms - Fringe Formula + Retiree Insurance	32,202,232	32,929,793	727,561 (2)	2.26%
State Aid to Classrooms - Teacher Salary	4,541,707	4,431,892	(109,815) (1)	-2.42%
Retirement Credit	1,293,418	1,293,418	-	0.00%
Tier 1 - Property Tax Relief	8,147,500	8,147,500	-	0.00%
Tier 2 - Homestead Exemption	2,659,778	2,659,778	-	0.00%
Tier 3A - Act 388	20,990,516	20,990,516	-	0.00%
Tier 3B - Saluda	90,000	90,000	-	0.00%
School Bus Drivers	1,714,173	1,776,822	62,649	3.65%
Total State Revenue	<u>125,685,415</u>	<u>129,249,534</u>	<u>(977,588)</u>	-0.78%

GENERAL FUND REVENUE

	<u>2019 - 2020 Budget</u>	<u>2020 - 2021 Budget First Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - TSS + TSS Fringe	6,591,790	6,561,736	(30,054) (1)	-0.46%
Transfer from Funds #3 and Fund #9 - Flex Available Prior Year Carryover Allocations	181,009	787,477 (3)	606,468	100.00%
Indirect Costs - Fund #2 and Fund #6	<u>700,000</u>	<u>700,000</u>	<u>-</u>	0.00%
Total Transfers and Non-Revenue Items	<u>12,014,506</u>	<u>8,049,213</u>	<u>576,414</u>	4.80%
Total - General Fund Revenue	<u>\$ 205,401,324</u>	<u>\$ 206,169,878</u>	<u>\$ 768,554</u>	0.37%

Footnotes:

(1) anticipated reductions resulting from decrease in charter school enrollment/WPUs

(2) anticipated reductions from from decrease in charter school enrollment/WPUs, netted against 2019 - 2020 estimates exceeding budget

(3) funds flexed from fund 338 to cover cost of XSEL program

BUDGET OVERVIEW

• General Fund	\$ 206,169,878
• Special Revenue Funds	\$ 28,284,648
• Education Improvement Act (EIA) Fund	\$ 12,614,834
• Debt Service Fund	\$ 39,895,900
• Capital Projects Fund	\$ 37,078,968
• School Food Service Fund	\$ <u>9,445,856</u>
Total	\$ 333,490,084

NEXT STEPS

- Advertise for and conduct the budget hearing
- Prepare for the second reading/final version of the budget
- Update the salary schedule for 2020 – 2021
- Continue to track the State budget process
 - Including beyond this fiscal year end

QUESTIONS & COMMENTS
