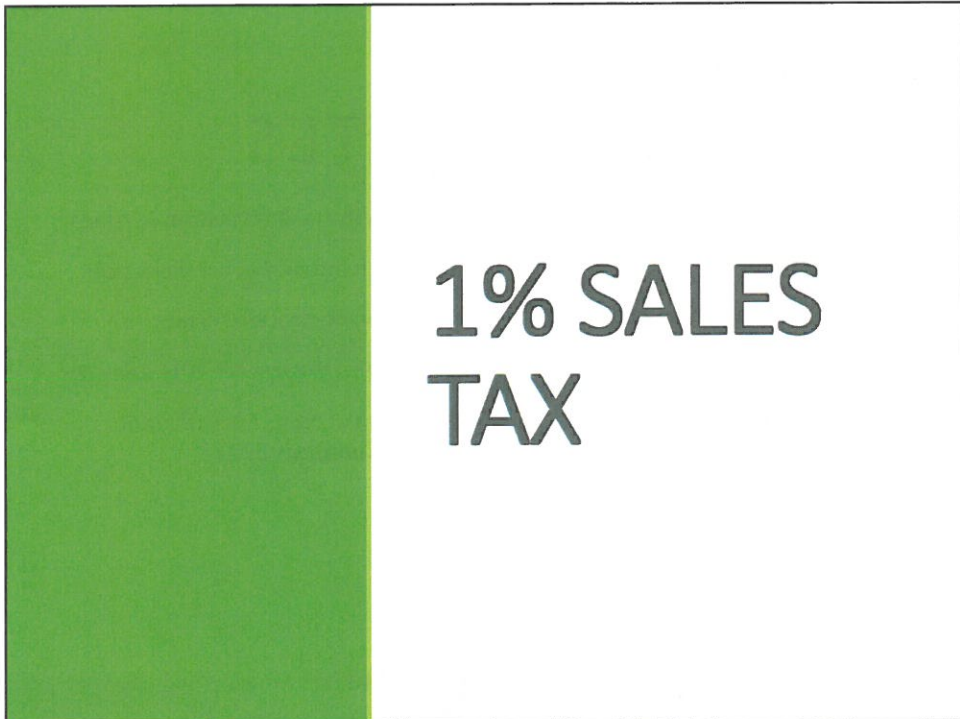


2024 – 2025 1% AND BUDGET WORK STUDY

AIKEN COUNTY PUBLIC SCHOOL DISTRICT APRIL 16, 2024

1



1% SALES TAX

2

TIMELINE & PROPOSED DATES

- November 28, 2023 Special called meeting; kicked-off discussions; joined by bond attorney & bond financial advisor
- April 16, 2024 Work study/projects discussion
- May & June 2024 Community input on projects
- June 11, 2024 Board decision on projects
- July 16, 2024 Regular meeting – adopt resolution ordering referendum
- By noon on August 15, 2024 Bond attorney to provided certified copy of resolution to Elections Office

TIMELINE & PROPOSED DATES

- August – October 2024 Education efforts, information sessions
- November 5, 2024 Sales tax referendum/general election
- With approximately 3 days Certification of election results
- February 28, 2025 End of original November 2014 sales tax
- March 1, 2025 New sales tax commences (if voters renew in November 2024)

FUNDING

- Received estimated 1% education capital improvement sales tax from SC Revenue and Fiscal Affairs Office in November 2023
- 10% for property tax relief
- 90% for projects
 - 90% of the 90% can be bonded
 - Possible bonding of (up to) \$285 million
 - Single or multiple issuances within 5 years
 - Used in combination with “paygo” (directly from sales tax collections)
- Could work in combination with 8% funding (annual issuance, Five Year Plan)

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PROJECTS

Based on discussions to date:

- | | |
|---|--|
| <ul style="list-style-type: none"> • South Aiken High • Silver Bluff High • Midland Valley High • North Augusta Middle • LBC Middle • Area 5 Middle Schools • Gloverville Elementary • Kennedy Middle | <ul style="list-style-type: none"> • Paul Knox Middle kitchen & cafeteria • Jefferson Elementary • Security <p>Scope changes, site prep, and timing can all impact initial cost estimates.</p> <p><i>Cost estimates will be provided during or before work study.</i></p> |
|---|--|

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24-25 BUDGET

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STATE TIMELINE

January 9 - 11	Start of Legislative Session
February 20 - 22	House Ways & Means budget
March 11 - 14	Full House budget
April 9 - 11	Senate Finance Committee budget
April 23 - 25	Full Senate budget
April 30 - May 2	Budget Conference Committee
May 7 - 9	Committee Report/Budget to Governor
June 18 - 20 (<i>possibly</i>)	Budget Conference Report, if past May deadline
June 26 - 28 (<i>possibly</i>)	Governor's vetoes

AIKEN COUNTY PUBLIC SCHOOL DISTRICT Budget Work Study | April 16, 2024 8

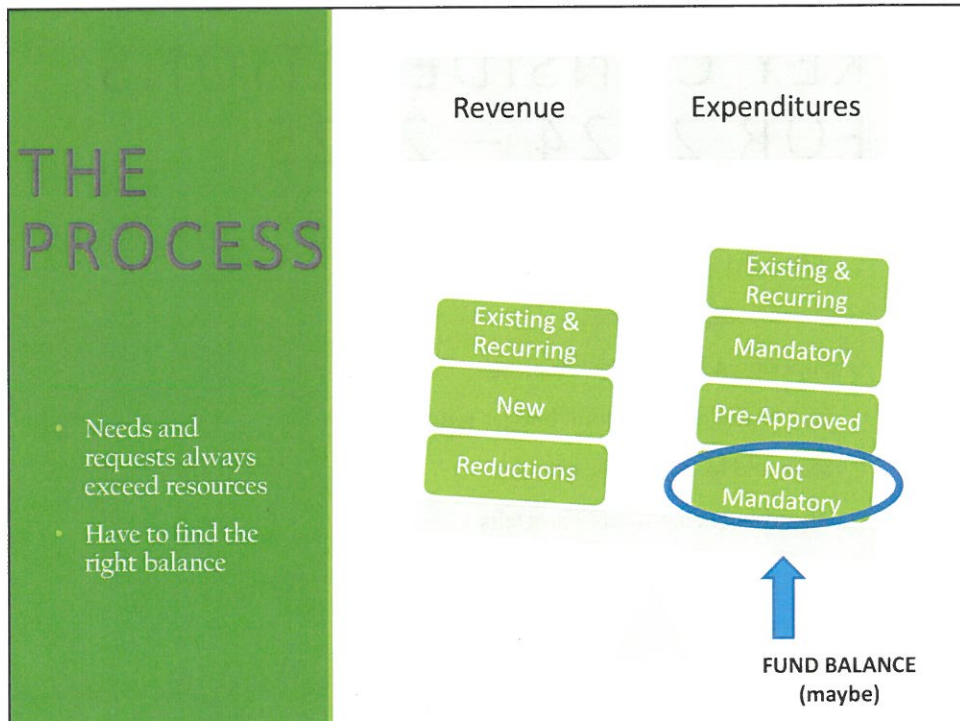
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OUR BUDGET CALENDAR

Since December	Various internal preps
March 12	Board budget priorities shared in regular meeting
April 16	Budget work study
April 23	First Reading
By April 29	Budget advertisement
May 14	Budget hearing
May 28	Second/Final Reading

- Calendar allows for revision/additions as needed
- Latest for an original budget approval is June 11

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KEY CONSIDERATIONS FOR 2024 – 2025

- Must items – State level
 - Step increase for teachers & “teacher-like” positions
 - Teacher scale increase
 - Bus driver step and COLA
 - State retirement increase
 - State health increase
- Step increase for non-teachers*
- COLA for non-teachers
- Unavoidable or necessary budget increases
- Loss of ESSER (9/30/2024)

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KEY CONSIDERATIONS FOR 2024 – 2025

Continued:

- Advanced-approval budget items
- Board budget priorities
- Superintendent budget priorities
- School and departmental budget requests
- State and local revenue changes
- Absorbing other funds' shortfalls

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MINIMUM TEACHER SCALE – HOUSE

FY 2025 State Minimum Salary Schedule-Draft

Years	CLASS 8	CLASS 7	CLASS 1	CLASS 2	CLASS 3	YEARS	CLASS 8	CLASS 7	CLASS 1	CLASS 2	CLASS 3
MASTERS			BACHELORS			MASTERS			BACHELORS		
DR	DEGREE	MASTERS	DEGREE	BACHELORS	DR	DEGREE	MASTERS	DEGREE	BACHELORS	DR	DEGREE
YRS	DEGREE	+30 HRS	DEGREE	+18 HRS	DEGREE	YRS	DEGREE	+30 HRS	DEGREE	+18 HRS	DEGREE
EXP						EXP					
0	55,000	52,500	51,000	47,500	47,000	14	68,250	61,000	58,750	54,500	54,000
1	55,500	52,750	51,250	47,750	47,250	15	69,500	62,000	59,500	55,000	54,500
2	56,000	53,000	51,500	48,000	47,500	16	70,750	63,000	60,250	55,500	55,000
3	56,500	53,250	51,750	48,250	47,750	17	72,000	64,000	61,000	56,000	55,500
4	57,000	53,500	52,000	48,500	48,000	18	72,500	64,500	61,750	56,500	56,000
5	57,500	54,000	53,000	49,500	49,000	19	73,000	65,000	62,750	57,500	57,000
6	58,000	54,500	53,500	50,000	49,500	20	73,750	65,500	63,250	58,000	57,500
7	59,000	55,000	54,000	50,500	50,000	21	74,500	66,000	63,750	58,500	58,000
8	60,500	55,500	54,500	51,000	50,500	22	75,250	66,500	64,250	59,000	58,500
9	62,000	56,000	55,000	51,500	51,000	23	75,750	67,000	64,750	59,500	59,000
10	63,250	57,000	56,000	52,500	52,000	24	76,000	67,500	65,250	60,000	59,500
11	64,500	58,000	56,500	53,000	52,500	25	76,250	68,000	65,750	60,500	60,000
12	65,750	59,000	57,250	53,500	53,000	26	76,500	68,500	66,250	61,000	60,500
13	67,000	60,000	58,000	54,000	53,500	27	76,750	68,750	66,500	61,250	60,750
						28+	77,000	69,000	66,750	61,500	61,000

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MINIMUM TEACHER SCALE – HOUSE

- Highlights:
 - Bachelor/step 0 salary = \$47,000
 - Now tops out at step 28, previously at step 23
 - Historically, same % increase or fixed amount increase per cell
 - Emphasis on those lower degree levels
 - Change in step 0, by degree:

	Bach	Bach+18	Mast	Mast+30	Doct
24-25	\$47,000	\$47,500	\$51,000	\$52,500	\$55,000
23-24	\$42,500	\$44,076	\$47,576	\$51,076	\$54,576
Change	\$4,500	\$3,424	\$3,424	\$1,424	\$424

- Note the tightened range from Bachelors to Doctorate

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MINIMUM TEACHER SCALE

- Excerpt from House proviso 1.3 (State Aid to Classrooms):

School districts are required to meet the statewide minimum salary schedule in the current fiscal year and are required to provide the annual step increase pursuant to Section 59-20-50. No school district is required to increase teacher salaries above the amount necessary to meet the statewide minimum salary schedule as prescribed in this act.

- Our first steps – see how we compare:
 - Determine where State minimum is not met
 - Evaluate competitiveness
- Also mindful of teacher-like positions paid off separate scales – JROTC, OT/PT, psychologist, and nurse

Aiken Current Teacher Scale vs. House FY 25 Minimum Scale

Salary Step	Class 3 Bachelors Degree	Amount Above or (Below) House Min.	Class 2 Bachelors Degree -18	Amount Above or (Below) House Min.	Class 1 Masters Degree	Amount Above or (Below) House Min.	Class 7 Masters Degree + 30 Hours	Amount Above or (Below) House Min.	Class 8 Doctorate Degree	Amount Above or (Below) House Min.
0	\$ 45,817	(1,183)	\$ 47,744	244	\$ 52,092	1,092	\$ 55,765	3,265	\$ 60,781	5,781
1	\$ 45,817	(1,433)	\$ 47,744	(6)	\$ 52,092	842	\$ 55,765	3,015	\$ 60,781	5,281
2	\$ 45,817	(1,683)	\$ 47,744	(236)	\$ 52,092	592	\$ 55,765	2,765	\$ 60,781	4,781
3	\$ 45,817	(1,933)	\$ 47,744	(506)	\$ 52,092	342	\$ 55,765	2,515	\$ 60,781	4,281
4	\$ 46,475	(1,525)	\$ 48,384	(116)	\$ 52,584	584	\$ 56,403	2,903	\$ 61,747	4,747
5	\$ 47,505	(1,495)	\$ 49,416	(84)	\$ 53,730	730	\$ 57,548	3,548	\$ 62,776	5,776
6	\$ 48,375	(925)	\$ 50,483	483	\$ 54,875	1,375	\$ 58,693	4,193	\$ 64,801	6,801
7	\$ 49,607	(393)	\$ 51,514	1,014	\$ 56,020	2,020	\$ 59,836	4,836	\$ 66,330	7,330
8	\$ 50,676	176	\$ 52,584	1,584	\$ 57,167	2,667	\$ 60,982	5,482	\$ 67,856	7,356
9	\$ 51,706	706	\$ 53,615	2,115	\$ 58,312	3,312	\$ 62,130	6,130	\$ 69,385	7,385
10	\$ 52,773	773	\$ 54,683	2,183	\$ 59,458	3,458	\$ 63,276	6,276	\$ 70,911	7,661
11	\$ 53,808	1,308	\$ 55,713	2,713	\$ 60,602	4,102	\$ 64,421	6,421	\$ 72,440	7,940
12	\$ 54,875	1,875	\$ 56,785	3,285	\$ 61,747	4,497	\$ 65,565	6,565	\$ 73,987	8,217
13	\$ 55,906	2,406	\$ 57,814	3,814	\$ 62,892	4,892	\$ 66,712	6,712	\$ 75,493	8,493
14	\$ 56,916	2,976	\$ 58,885	4,385	\$ 64,040	5,290	\$ 67,856	6,856	\$ 77,021	8,771
15	\$ 58,006	3,506	\$ 59,916	4,916	\$ 65,184	6,184	\$ 69,003	7,003	\$ 78,547	9,047
16	\$ 59,077	4,077	\$ 60,983	5,483	\$ 66,330	6,080	\$ 70,149	7,149	\$ 80,075	9,325
17	\$ 60,106	4,606	\$ 62,016	6,016	\$ 67,476	6,476	\$ 71,293	7,293	\$ 81,604	9,604
18	\$ 60,664	4,664	\$ 62,394	6,094	\$ 68,111	6,361	\$ 71,964	7,464	\$ 83,376	9,876
19	\$ 61,228	4,228	\$ 63,175	5,675	\$ 68,744	5,994	\$ 72,640	7,640	\$ 83,156	10,156
20	\$ 61,797	4,297	\$ 63,764	5,764	\$ 69,390	6,140	\$ 73,324	7,824	\$ 83,946	10,196
21	\$ 62,373	4,373	\$ 64,358	5,858	\$ 70,041	6,291	\$ 74,014	8,014	\$ 84,743	10,243
22	\$ 63,341	5,041	\$ 65,366	6,566	\$ 71,363	7,113	\$ 75,415	8,915	\$ 86,360	11,110
23	\$ 64,727	5,727	\$ 66,793	7,293	\$ 72,705	7,955	\$ 76,838	9,838	\$ 88,003	12,233
24	\$ 65,936	6,436	\$ 68,043	8,043	\$ 74,073	8,823	\$ 78,289	10,789	\$ 89,677	13,677
25	\$ 67,169	7,169	\$ 69,318	8,818	\$ 75,469	9,719	\$ 79,770	11,770	\$ 91,384	15,134
26	\$ 68,427	7,927	\$ 70,619	9,619	\$ 76,893	10,643	\$ 81,279	12,779	\$ 93,126	16,626
27	\$ 69,730	8,980	\$ 71,966	10,716	\$ 78,366	11,866	\$ 82,840	14,090	\$ 94,924	18,174
28	\$ 71,125	10,125	\$ 73,405	11,905	\$ 79,933	13,183	\$ 84,497	15,497	\$ 96,822	19,822

HOW DOES ACPSD COMPARE?

- Aiken's rank among 73 districts' 23 – 24 teacher scales
- ACPSD current tops out at step 28

Salary Step	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
0	18	15	11	12	6
1	21	21	13	15	11
2	24	24	19	19	12
3	32	33	22	20	19
4	24	23	17	16	17
5	15	16	12	12	10
6	13	14	10	11	8
7	12	12	10	10	6
8	11	11	9	9	6
9	11	10	9	8	6
10	11	10	9	8	6
11	10	10	9	8	6
12	10	9	8	7	6
13	10	9	8	7	6
14	9	9	8	7	6
15	9	9	8	7	6
16	9	9	7	7	6
17	9	8	7	7	6
18	9	8	7	7	6
19	11	10	8	8	6
20	10	10	9	8	8
21	10	10	9	9	8
22	9	9	9	9	8
23	8	8	8	7	7
24	8	8	7	7	7
25	8	7	7	6	5
26	7	6	6	6	5
27	5	5	4	5	3
28	5	5	4	5	3
29	5	5	4	5	5
30	6	6	5	5	5

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ACPSD TEACHER SCALE

- Except for some early bachelors & bachelors+18 cells, current teacher scale meets minimum requirements
 - Discretion to focus on competitiveness
- Focused on three among endless possible COLA scenarios:
 - 4% increase
 - \$2,475 per cell increase
 - Varying increases by degree (similar to the State's handling)
- Total cost was comparable for all three

AIKEN COUNTY PUBLIC SCHOOL DISTRICT
Budget Work Study | April 16, 2024
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SCENARIO #1

- Applied 4% COLA to all cells
- Estimated salary only cost = \$4,173,000

Salary Step	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
0	1.38%	4.53%	6.23%	10.47%	14.93%
1	0.85%	3.99%	5.71%	9.94%	13.90%
2	0.32%	3.45%	5.20%	9.43%	12.88%
3	0.00%	2.91%	4.69%	8.91%	11.88%
4	0.70%	3.75%	5.17%	9.64%	12.66%
5	0.83%	3.82%	5.43%	10.83%	14.45%
6	2.06%	5.00%	6.67%	12.00%	16.19%
7	3.18%	6.09%	7.89%	13.14%	16.92%
8	4.36%	7.23%	9.09%	14.27%	16.65%
9	5.44%	8.27%	10.26%	15.38%	16.39%
10	5.55%	8.32%	10.42%	15.45%	16.60%
11	6.59%	9.32%	11.55%	15.51%	16.80%
12	7.68%	10.39%	12.17%	15.57%	17.00%
13	8.68%	11.35%	12.77%	15.63%	17.18%
14	9.73%	12.37%	13.36%	15.69%	17.37%
15	10.69%	13.30%	14.90%	15.75%	17.54%
16	11.71%	14.27%	14.49%	15.80%	17.71%
17	12.63%	15.17%	15.04%	15.85%	17.87%
18	12.66%	15.22%	14.71%	16.03%	18.17%
19	11.71%	14.26%	13.93%	16.22%	18.47%
20	11.77%	14.34%	14.10%	16.42%	18.38%
21	11.84%	14.41%	14.26%	16.63%	18.30%
22	12.96%	15.57%	15.51%	17.94%	19.35%
23	14.10%	16.75%	16.78%	19.27%	20.82%
24	15.25%	17.94%	18.06%	20.62%	22.72%
25	16.43%	19.16%	19.37%	22.00%	24.64%
26	17.63%	20.40%	20.71%	23.40%	26.60%
27	19.37%	22.20%	22.56%	25.31%	28.63%
28	21.26%	24.13%	24.54%	27.36%	30.77%

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SCENARIO #2

- Applied \$2,475 to all cells
- Estimated salary only cost = \$4,081,000

Salary Step	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
0	2.80%	5.78%	7.04%	10.98%	15.06%
1	2.26%	5.22%	6.52%	10.45%	14.02%
2	1.72%	4.68%	6.00%	9.93%	13.00%
3	1.19%	4.13%	5.49%	9.42%	12.00%
4	2.03%	4.92%	5.93%	10.10%	12.71%
5	2.05%	4.88%	6.09%	11.20%	14.39%
6	3.18%	5.97%	7.24%	12.28%	16.04%
7	4.21%	6.96%	8.37%	13.34%	16.66%
8	5.30%	8.01%	9.48%	14.38%	16.29%
9	6.29%	8.96%	10.57%	15.41%	15.94%
10	6.29%	8.92%	10.64%	15.40%	16.06%
11	7.25%	9.84%	11.68%	15.38%	16.19%
12	8.25%	10.81%	12.22%	15.36%	16.30%
13	9.17%	11.69%	12.74%	15.35%	16.41%
14	10.14%	12.63%	13.26%	15.34%	16.51%
15	11.02%	13.48%	14.72%	15.33%	16.61%
16	11.96%	14.38%	14.24%	15.32%	16.71%
17	12.80%	15.21%	14.71%	15.30%	16.81%
18	12.79%	15.21%	14.35%	15.45%	17.07%
19	11.80%	14.22%	13.54%	15.60%	17.34%
20	11.82%	14.25%	13.66%	15.76%	17.21%
21	11.85%	14.29%	13.79%	15.93%	17.10%
22	12.89%	15.37%	14.96%	17.17%	18.09%
23	13.94%	16.46%	16.15%	18.41%	19.48%
24	15.02%	17.57%	17.35%	19.69%	21.29%
25	16.12%	18.71%	18.58%	20.99%	23.13%
26	17.23%	19.87%	19.84%	22.31%	25.00%
27	18.90%	21.58%	21.60%	24.13%	26.94%
28	20.70%	23.42%	23.50%	26.08%	28.99%

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SCENARIO #3

- Applied \$3,250 to Bach, \$2,500 to Bach+18, \$2,250 to Mast, \$2,000 to Mast+30, \$1,750 to Doct
- Similar to State's handling of min scale
- Estimated salary only cost = \$4,036,000
- Focused on this scenario for First Reading preps

Salary Step	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
0	4.40%	5.78%	6.55%	10.03%	13.69%
1	3.85%	5.22%	6.03%	9.51%	12.67%
2	3.30%	4.68%	5.52%	8.99%	11.66%
3	2.76%	4.13%	5.01%	8.48%	10.67%
4	3.59%	4.92%	5.45%	9.16%	11.40%
5	3.58%	4.88%	5.62%	10.27%	13.09%
6	4.70%	5.97%	6.78%	11.36%	14.74%
7	5.71%	6.96%	7.91%	12.43%	15.39%
8	6.78%	8.01%	9.02%	13.48%	15.05%
9	7.76%	8.96%	10.11%	14.52%	14.73%
10	7.74%	8.92%	10.19%	14.52%	14.88%
11	8.68%	9.84%	11.24%	14.52%	15.02%
12	9.67%	10.81%	11.79%	14.52%	15.16%
13	10.57%	11.69%	12.31%	14.52%	15.29%
14	11.53%	12.63%	12.83%	14.52%	15.42%
15	12.40%	13.48%	14.29%	14.52%	15.54%
16	13.32%	14.38%	13.83%	14.52%	15.65%
17	14.15%	15.21%	14.30%	14.52%	15.77%
18	14.13%	15.21%	13.94%	14.67%	16.04%
19	13.12%	14.22%	13.14%	14.83%	16.31%
20	13.13%	14.25%	13.26%	15.00%	16.20%
21	13.14%	14.29%	13.40%	15.17%	16.10%
22	14.17%	15.37%	14.57%	16.41%	17.09%
23	15.22%	16.46%	15.76%	17.67%	18.49%
24	16.28%	17.57%	16.97%	18.95%	20.30%
25	17.37%	18.71%	18.20%	20.25%	22.14%
26	18.47%	19.87%	19.46%	21.58%	24.02%
27	20.13%	21.58%	21.23%	23.40%	25.96%
28	21.93%	23.42%	23.12%	25.36%	28.02%

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BUS DRIVER PAY

- Current version State budget - 1.5% (?) increase to bus minimum pay scale
 - ACPSD complies with a 1% (?) COLA
- Unlike teacher scale, districts must increase even if exceed State minimum
- Bus drivers also receive step, if eligible
 - Eligibility based on driving a minimum number of driving days
- Aiken scale steps 0 - 26
- Also at State level: discussions of lifting retirement cap

Step	State Minimum Hourly Bus Scale 23-24	Required Increase in Hourly Rate for 24 - 25
0	\$ 11.40	\$ 0.17
1	\$ 11.42	\$ 0.17
2	\$ 11.44	\$ 0.17
3	\$ 11.47	\$ 0.17
4	\$ 11.68	\$ 0.18
5	\$ 11.84	\$ 0.18
6	\$ 12.03	\$ 0.18
7	\$ 12.24	\$ 0.18
8	\$ 12.46	\$ 0.19
9	\$ 12.67	\$ 0.19
10	\$ 12.87	\$ 0.19
11	\$ 13.09	\$ 0.20
12	\$ 13.31	\$ 0.20
13	\$ 13.52	\$ 0.20
14	\$ 13.73	\$ 0.21
15	\$ 13.95	\$ 0.21
16	\$ 14.20	\$ 0.21
17	\$ 14.44	\$ 0.22
18	\$ 14.68	\$ 0.22
19	\$ 14.94	\$ 0.22
20	\$ 15.18	\$ 0.23
21	\$ 15.43	\$ 0.23
22+	\$ 15.69	\$ 0.24

AIKEN COUNTY PUBLIC SCHOOL DISTRICT Budget Work Study | April 16, 2024

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STATE RETIREMENT



- FY 24 was the last year of the mandate one percentage point increase. Budgeted for a slight increase in FY 25.

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STATE HEALTH

- Like retirement, District has no control over change in State health
- New rates become effective January 1 each year
- Told to plan for a 11.80% rate increase for 2024 – 2025
 - Equivalent of a 5.90% rate increase during first year
 - Will receive the full impact of the 11.80% increase in 2025 – 2026
- Costs also impacted with additional hires and employees' insurance elections

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SCHOOL BOARD BUDGET PRIORITIES

- Several high priorities were named during March 12, 2024, regular meeting:
 - Continued focus on early childhood education
 - SOAR program
 - Plan received approval on March 26
 - Included in FY 25 budget
 - Athletic trainers
 - Funding request submitted for Board consideration in advance of final budget approval
 - Employee salaries/compensation study
 - Mental health

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ELEMENTARY PUPIL- TEACHER RATIOS

- | | |
|--|-----------------------------------|
| • 4K program | 20 to 1 (capped at 20); plus aide |
| • Kindergarten | 25 to 1; plus aide |
| • 1 st grade | 16 to 1 |
| • 2 nd through 5 th grades | 23 to 1 |
- Overview of class sizes is presented in subsequent pages
 - Based on student projections and current allocations
 - Projections = best estimate based on current and historical data
 - Will monitor through the first two weeks of school and make necessary changes to meet cap
 - Will continue to monitor for growth throughout year

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CLASSROOM CAP – KINDERGARTEN

- Allocations based on student projections/ 25:1 ratio

Lever	23.33	Jefferson	18.25
Millbrook	24.00	Byrd	20.20
Oakwood-Windsor	20.67	Clearwater	24.00
East Aiken	19.75	Gloverville	17.33
Chukker Creek	22.25	Warrenville	19.67
Aiken Elem	22.67	Graniteville	20.00
North Aiken	24.00	RS-M Elem	21.67
Belvedere	22.75	Busbee	22.00
Hammond Hill	19.40	Greendale	21.50
North Augusta Elem	20.00	Redcliffe	21.25
Mossy Creek	20.00		

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CLASSROOM CAP – 1ST GRADE

- Allocations based on student projections/ 16:1 ratio

Lever	14.60	Jefferson	14.80
Millbrook	15.00	Byrd	15.86
Oakwood-Windsor	13.80	Clearwater	15.25
East Aiken	14.33	Gloverville	12.75
Chukker Creek	13.86	Warrenville	15.00
Aiken Elem	13.40	Graniteville	14.20
North Aiken	12.20	RS-M Elem	16.00
Belvedere	14.71	Busbee	14.00
Hammond Hill	14.29	Greendale	12.67
North Augusta Elem	14.86	Redcliffe	14.17
Mossy Creek	15.50		

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CLASSROOM CAP – 2ND GRADE

- Allocations based on student projections/ 23:1 ratio

Lever	17.50	Jefferson	17.00
Millbrook	22.60	Byrd	22.17
Oakwood-Windsor	19.50	Clearwater	18.00
East Aiken	20.00	Gloverville	19.67
Chukker Creek	19.00	Warrenville	17.75
Aiken Elem	20.75	Graniteville	19.00
North Aiken	18.00	RS-M Elem	18.00
Belvedere	18.40	Busbee	17.50
Hammond Hill	19.17	Greendale	22.00
North Augusta Elem	20.67	Redcliffe	19.80
Mossy Creek	20.60		

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CLASSROOM CAP – 3RD GRADE

- Allocations based on student projections/ 23:1 ratio

Lever	20.00	Jefferson	22.00
Millbrook	21.67	Byrd	20.00
Oakwood-Windsor	21.00	Clearwater	14.33
East Aiken	18.00	Gloverville	17.00
Chukker Creek	22.20	Warrenville	23.00
Aiken Elem	20.00	Graniteville	19.33
North Aiken	18.25	RS-M Elem	19.33
Belvedere	19.00	Busbee	17.75
Hammond Hill	20.60	Greendale	15.67
North Augusta Elem	21.80	Redcliffe	22.00
Mossy Creek	19.67		

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CLASSROOM CAP – 4TH GRADE

- Allocations based on student projections/ 23:1 ratio

Lever	17.50	Jefferson	21.00
Millbrook	20.50	Byrd	21.60
Oakwood-Windsor	22.00	Clearwater	17.00
East Aiken	21.80	Gloverville	19.33
Chukker Creek	22.20	Warrenville	20.67
Aiken Elem	17.50	Graniteville	18.75
North Aiken	19.67	RS-M Elem	20.33
Belvedere	22.00	Busbee	20.00
Hammond Hill	20.17	Greendale	14.00
North Augusta Elem	21.20	Redcliffe	19.80
Mossy Creek	21.17		

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CLASSROOM CAP – 5TH GRADE

- Allocations based on student projections/ 23:1 ratio

Lever	17.25	Jefferson	20.20
Millbrook	19.83	Byrd	18.20
Oakwood-Windsor	22.33	Clearwater	19.67
East Aiken	17.50	Gloverville	17.67
Chukker Creek	20.00	Warrenville	21.67
Aiken Elem	21.00	Graniteville	19.25
North Aiken	20.33	RS-M Elem	22.00
Belvedere	19.80	Busbee	17.75
Hammond Hill	19.67	Greendale	18.33
North Augusta Elem	21.00	Redcliffe	21.80
Mossy Creek	21.17		

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A LOOK AT THE “BASE” BUDGET...

Expenditures:

- Step increase for all eligible employees
- Teacher and teacher-like COLA using scenario 3
- 1% (?) bus driver scale increase to comply with State requirements
- State health and retirement increases
- Updated school staffing allocations
- Increased utilities budgets (energy/water/sewer) by \$1.1 million
- Increased SRO budget by \$350K
- Increased custodial supplies by \$150K

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A LOOK AT THE “BASE” BUDGET...

Expenditures - Continued:

- \$45K increase for the new website
- \$1.8 million CERDEP shortfall (about \$450K more than last year)
- \$990K literacy coach shortfall (about \$100K more than last year)
 - Funding re-purposed for “instructional coaches” in FY 25
- Shift of 9 ESSER-funded positions
- Budget for recently-approved SOAR program
- \$94,250 increase in ABM project debt service
- Estimated increase in property liability insurance

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A LOOK AT THE "BASE" BUDGET...

Expenditures - Continued:

- Budgeted for employment of in-house attorney, reduced budget for external attorney services
- Budgeted for employment of athletic trainers, pending Board approval of Administration's request
 - Removed amounts budgeted for contracted trainer services
- Budgeted for addition of lawn crew positions in maintenance dept
 - Removed amounts budget for contracted Areas 1 and 3 lawn maintenance
- Removal FY 24 one-time items

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FUND #1 - GENERAL FUND
FOR THE 2024 - 2025 SCHOOL YEAR
EXPENDITURES BUDGET
FIRST READING
DRAFT PENDING 4/16/24 DISCUSSION

	2023 - 2024 Budget	2024 - 2025 Budget - First Reading	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 151,482,837	\$ 158,739,879	\$ 7,257,042 (1)	4.79%
Extra Duty and Overtime Salaries	3,016,315	1,655,224	(1,361,091) (2)	-45.12%
Fringe Benefits and Payroll Taxes	69,359,072	74,456,855	5,097,783 (3)	7.35%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,629,056	1,656,389	27,333 (4)	1.68%
Purchased Services - Instructional	2,614,335	3,563,901	949,566 (5)	36.32%
Purchased Services - SRO	546,141	895,191	349,050 (6)	63.91%
Management Services	27,000	27,000	-	0.00%
Data Processing Services	217,629	217,629	-	0.00%
Audit Fees	125,500	125,500	-	0.00%
Legal Fees	175,000	50,000	(125,000) (7)	-71.43%
Water, Sewer And Garbage	844,085	1,050,000	205,915 (8)	24.40%
Repairs/Maintenance Services	1,572,887	1,218,677	(354,210) (9)	-22.52%
Property/Liability Insurance	1,561,168	1,636,168	75,000 (5)	4.80%
Rentals	81,618	87,118	5,500	6.74%
Equipment Repairs	348,879	362,005	13,126	3.76%
Other Property Services	2,475	2,475	-	0.00%
Student Transportation	75,000	75,000	-	0.00%
Travel	439,832	511,982	72,150	16.40%
Athletics Transportation	56,166	56,271	105	0.19%

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	2023 - 2024 Budget	2024 - 2025 Budget - First Reading	Increase/ (Decrease)	Percent Change
Telephone	414,380	414,380	-	0.00%
Purchased Services - Technology	1,818,869	1,590,679	(228,190)	-12.55%
Advertising	13,472	13,522	50	0.37%
Printing and Binding	48,131	51,131	3,000	6.23%
Purchased Services - Other	1,441,023	450,212	(990,811) (10)	-68.76%
Supplies - General	376,470	449,706	73,236	19.45%
Supplies - Recruitment/Retention	20,000	20,000	-	0.00%
Supplies - Instructional	1,063,432	1,212,265	148,833 (11)	14.00%
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	161,321	165,202	3,881	2.41%
Supplies - Custodial	515,899	665,899	150,000 (12)	29.08%
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%
Supplies - Health	22,230	22,202	(28)	-0.13%
Supplies - Library	217,860	215,071	(2,789)	-1.28%
Supplies - Technology	471,696	473,696	2,000	0.42%

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	2023 - 2024 Budget	2024 - 2025 Budget - First Reading	Increase/ (Decrease)	Percent Change
Energy	4,650,000	5,550,000	900,000 (8)	19.35%
Equipment	18,900	18,900	-	0.00%
Technology and Software	47,700	45,700	(2,000)	-4.19%
Debt Service	2,061,475	2,155,725	94,250 (13)	4.57%
Dues and Fees	121,850	123,910	2,060	1.69%
Transfer to Other Funds - Activity Funds	77,000	37,000	(40,000)	-51.95%
Payments to Other Governments & Entities	86,000	88,000	2,000	2.33%
Total - General Fund Expenditures	\$ 248,982,727	\$ 261,310,488	\$ 12,327,761	4.95%

- (1) step increase for all eligible employees, teacher, teacher-like and bus driver COLAs; shift of former-ESSER funded positions; absorption of CERDEP and literacy coach funding shortfalls; budget for in-house attorney; budget for in-house athletic trainers
- (2) removed FY 24 \$1,000 retention bonus
- (3) reflects rise in employer health insurance premiums and employer retirement contributions
- (4) estimated increase pending SCSBIT quote (typically a mid-May notification)
- (5) budgeted for Aiken Tech early college and virtual courses at MVHS, RSMHS, WSHS, and SBHS (ATC had used ESSER to cover); reclassification of a portion of IDEA MOE that had been included under salaries/fringe in prior year
- (6) reflects additions of 2nd SROs at AHS, NAHS, MVHS and increased costs per SRO from all law enforcement agencies
- (7) reduced in anticipation of in-house attorney; will still incur some external attorney costs
- (8) increased utilities budgets for water, sewer, energy based on trend
- (9) reduction reflects removal of budget for lawn maintenance (in exchange for additional maintenance positions)
- (10) removed \$694K excess line item included in the original FY 24 budget (where original revenue exceeded original expenditures) plus elimination of contracted athletic trainers
- (11) largely reflective of \$125,000 increase in testing supplies
- (12) increased budget based on prior two years' budget amendments, increased costs for products
- (13) increased based on ABM project debt service schedule

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REVENUE & FUNDING OPTIONS

Draft expenditures increased \$12.3 million, pending discussion. Funding increases include:

- Additional State funding – State Aid to Classrooms, Act 388, retiree insurance, bus driver
 - State revenue typically gives the biggest boost
 - Not as strong this year, based on House version
- Property tax revenue from growth in tax base
- Payment in lieu of taxes
- Interest/investment earnings
- Other

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STATE REVENUE PROJECTIONS - HOUSE

FY 25 House Ways Mean

DISTRICT : AIKEN 01		DISTRICT NUMBER: 0201			
Rev Code	Revenue Title	FY 2023-2024 CURRENT ALLOCATION	FY 2024-2025 PROJECTION	DIFFERENCE	
3135/3535	READING COACHES	\$ 1,076,857.20	\$ 1,130,490.06	\$	53,832.86
3181	RETIREE INSURANCE	\$ 7,801,871.37	\$ 8,445,521.33	\$	643,849.96
3529	CAREER AND TECHNOLOGY EDUCATION	\$ 614,446.46	\$ 493,559.99	\$	(120,886.47)
3103**	STATE TO AID CLASSROOMS-GF	\$ 92,763,205.97	\$ 98,152,742.41	\$	5,389,536.44
3503	STATE TO AID CLASSROOMS-EIA	\$ 19,020,295.45	\$ 19,586,541.36	\$	566,245.91
TOTALS FOR PROJECTIONS		\$ 121,276,276.45	\$ 127,808,855.16	\$	6,532,578.71

*Calculations based on imputed indices for 2024-2025
**Calculation includes fringe

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FY 24 Senate Finance Projections						FY 24 Final Projections	
DISTRICT : AIKEN 01		DISTRICT NUMBER: 0201					
Rev Code	Revenue Title	FY 2022-2023 CURRENT ALLOCATION	FY 2023-2024 PROJECTION	DIFFERENCE	FY 2023-2024 PROJECTION	DIFFERENCE	
3116	EEDA CAREER SPECIALIST	\$ 943,075.78	\$ -	\$ (943,075.78)	\$ -	\$ (943,075.78)	
3127	STUDENT HEALTH & FITNESS	\$ 162,075.39	\$ -	\$ (162,075.39)	\$ -	\$ (162,075.39)	
3136/3535	READING COACHES	\$ 1,012,487.87	\$ 1,128,947.82	\$ 116,459.95	\$ 1,128,947.82	\$ 116,459.95	
3138/3536	STUDENT HEALTH & FITNESS-NURSE	\$ 856,874.54	\$ -	\$ (856,874.54)	\$ -	\$ (856,874.54)	
3181	RETIREE INSURANCE	\$ 6,936,608.86	\$ 7,932,818.47	\$ 996,209.61	\$ 7,932,818.47	\$ 996,209.61	
3529	CAREER AND TECHNOLOGY EDUCATION	\$ 486,822.86	\$ 614,448.46	\$ 127,625.60	\$ 614,448.46	\$ 127,625.60	
3103*	STATE TO AID CLASSROOMS-GF	\$ 91,319,247.18	\$ 97,427,565.05	\$ 6,108,317.87	\$ 96,682,977.58	\$ 5,363,730.40	
3503	STATE TO AID CLASSROOMS-EIA	\$ 15,804,128.96	\$ 19,499,324.15	\$ 3,695,195.19	\$ 19,636,971.32	\$ 4,032,842.36	
TOTALS FOR PROJECTIONS		\$ 117,521,321.44	\$ 126,603,101.95	\$ 9,081,780.51	\$ 126,196,161.65	\$ 8,674,840.21	

*Calculations based on imputed indices for 2023-2024
**Calculation includes fringe

	ACPSD Original 23-24 Budget; Based on 4/24/23 Senate Finance Projections	Updated SCDE 23-24 Final Projections - Published 7/26/23	Current 23-24 Allocation, Adjusted for 45th day ADM, pending 135th day adjustments	24-25 House Ways & Means Budget Projections
State Aid to Classrooms - General	\$ 97,427,565	\$ 96,682,977	\$ 92,763,206	\$ 98,152,742
State Aid to Classrooms - EIA	19,499,324	19,836,971	19,020,295	19,586,541
Retiree Insurance	7,932,818	7,932,818	7,801,671	8,445,521
Total	124,859,707	124,452,766	119,585,172	126,184,804

Net **1,325,097**

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FUND #1 - GENERAL FUND FOR THE 2023 - 2024 SCHOOL YEAR REVENUE BUDGET FIRST READING DRAFT PENDING 4/16/24 DISCUSSION				
	2023 - 2024 Budget	2024 - 2025 Budget - First Reading	Increase/ (Decrease)	Percent Change
Local:				
Levies For Current Operations	\$ 72,083,844	\$ 75,556,965	\$ 3,473,121 (1)	4.82%
Delinquent Taxes - Operations	2,800,000	2,850,000	50,000	1.79%
Payment/Fee In Lieu Of Taxes	7,150,000	7,850,000	700,000	9.79%
Tuition - Out of District/Out of State/Age Requirements	35,000	45,000	10,000	28.57%
Interest On Investments	1,750,000	1,900,000	150,000	8.57%
Other Local - Miscellaneous	150,000	300,000	150,000	100.00%
Total Local Revenue	83,968,844	88,501,965	4,533,121	5.40%
State:				
State Aid to Classrooms - State General Fund	92,763,206	98,152,742 (2)	5,389,536	5.81%
School Bus Drivers	2,753,269	2,853,478	100,209	3.64%
Retiree Insurance	7,801,671	8,445,521 (2)	643,850	8.25%
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	27,544,637	29,434,379 (3)	1,889,742	6.86%
Tier 3B - Saluda	40,000	15,000	(25,000)	-62.50%
Retirement Credit	1,293,418	1,293,418	-	0.00%
Total State Revenue	143,003,479	151,001,816	7,998,337	5.59%

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	2023 - 2024 Budget	2024 - 2025 Budget - First Reading	Increase/ (Decrease)	Percent Change
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - State Aid to Classrooms - EIA	19,020,295	19,586,541 ⁽²⁾	566,246	2.98%
Other Transfers from Funds #3 and Fund #9	-	780,000 ⁽⁴⁾	780,000	100.00%
Indirect Costs - Fund #2 and Fund #6	2,990,109	700,000	(2,290,109) ⁽⁵⁾	-76.59%
Total Transfers and Non-Revenue Items	22,010,404	21,066,541	(943,863)	-4.29%
Total - General Fund Revenue	\$ 248,982,727	\$ 260,570,322	\$ 11,587,595	4.65%

(1) increased revenue results from growth in tax base only; does not reflect a millage rate increase
 (2) based on House version of budget, most recent allocations received to date
 (3) estimated 2024 - 2025 allocation per SC Office of Revenue & Fiscal Affairs
 (4) estimated State grant revenue
 (5) decrease the result of loss of ESSER

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IN SUMMARY

- Draft estimates in preceding pages reflect net shortfall of \$740K
 - Includes “must” items and other unavoidable increases
 - Considers vacancies & historical impact on budget
 - Relatively small increase in State funding, more aggressive local estimates
 - Does not include a COLA for non-teachers at this time (excluding State-required bus driver increase)
 - No step added to the top of the teacher scale
 - Does not include funding for FY 25 intersession
 - Does not address most school/department/program budget requests

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OTHER BUDGET REQUESTS

- Schools/departments/programs submitted budget requests through end of January; those not currently in budget:
 - Non-teacher COLA
 - Additional step on teacher scale
 - Increase in days for student information clerks
 - Funding for intersession
 - Additional counselor, AP allocations at elementary level
 - High school athletic directors to administrative position
 - Various school support staff additions
 - AHS fine arts staffing/support
 - 5 FTE increase in multilingual teachers
 - Various school requests
 - Various departmental staff additions and/or reclassifications
 - Various pay-related adjustments
 - Additional funding for technology licenses
 - Various non-personnel departmental increases
 - Additional athletic & extracurricular supplements
 - One-time requests: school furniture replacements, contract for capital asset inventory, bus camera system replacement

Over \$11.5 million in budget requests (not including compensation study)

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OPTIONS

- Options to address the budget shortfall:
 - Watch State budget for additional revenue
 - *Senate Finance version reportedly decreased State Aid to Classrooms funding by \$30 million*
 - Adjust expenditure estimates (plan for more unfilled vacancies)
 - Adjust teacher pay scale proposal
 - Remove athletic trainer positions
- Utilize fund balance to provide non-recurring bonuses for non-teachers due to current absence of COLA
 - Could pay based on a % or based on a fixed amount (or some combination); paid near end of each quarter or semi-annually
- Utilize fund balance to address one-time requests to extent possible

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FUND BALANCE

- Board policy: goal to have three months' reserves (unassigned fund balance)
- Have a practice of addressing one-time costs; avoid using for recurring costs
- Three months' reserves on *possible* \$261.3 million General Fund budget = \$65.3 million
- Unassigned fund balance at 6/30/23 = \$69.9 million
 - Do not anticipate much change in fund balance from FY 24 operations
 - Approximately \$4.6 million above the three months' mark

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NEXT STEPS

- Update First Reading based on April 16 discussions and present balanced budget on April 23
- Run any requested scenarios for future/further consideration
- Continue to track State budget process
- Explore possible programmatic changes to reduce expenditures and fund priorities/requests
- Continue to update budget for changes of significance
- Plan for May budget hearing
- Plan for Second/Final Reading

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