

BOARD AGENDA ITEM

April 21, 2026

SUBJECT:

2026 – 2027 Budget – First Reading

BACKGROUND INFORMATION:

In its 2026 – 2027 budget calendar, the Board scheduled presentations of the First Reading of the budget for April 21, 2026, and the Second & Final Reading for May 26, 2026. A budget hearing is scheduled during the May 12, 2026, Board meeting.

ADMINISTRATIVE CONSIDERATION:

The First Reading of the Superintendent’s proposed budget is presented for Board discussion and consideration. Key components of the General Fund budget proposal include:

- a \$2,500 increase per cell on the teacher pay scale, plus a step;
- a 1.5% increase of non-teacher scales to complete implementation of previous year’s salary study recommendations;
- a step increase for eligible non-teachers;
- no separate cost of living adjustment (COLA) for non-teachers;
- no State health premium increase, however, the annual budget increased due to receiving the full year impact of the rate increase that went into effect January 1, 2026;
- no increase in State employer retirement rates, however, the annual budget increased due to rising salaries;
- increased utilities budgets for energy (\$1,250,000) and water/sewer (\$50,000);
- absorption of CERDEP and literacy/instructional coach State funding shortfalls;
- increased debt service related to the ABM project;
- the employment of athletic trainers at each of the District’s seven traditional high schools, previously roles that were contracted;
- a \$500,000 increase in the maintenance budget due to rises in the cost to maintain the District’s facilities;
- inclusion of intersession as a recurring expense item after previously being treated as a one-time expenditure that was funded through use of fund balance;
- inclusion of the Administration’s highest priority budget items which include funding six additional special education resource teachers; upgrading the pay scale of the “new bridge job coach” (previously titled “project search job coach”); three professional development days for special education aides; success coach funding for all high schools; \$20,000 each to fund AVID for middle schools; two additional elementary assistant principals (at Busbee and Oakwood-Windsor) based on a

formula revision that qualifies schools of > 450 students; two CTE teachers at middle schools (Leavelle-McCampbell and Paul Knox); funding for two additional maintenance positions; funding for a second classified staffing specialist; creation of a data manager position in Accountability; and creation of an assistant director for Business Services (Finance).

A 5.0 mill tax increase, as previously discussed, is reflected in revenue estimates. This increase is a key component of the salary study funding plan and our effort to ensure sustainability. There are plans for two more years of 5.0 mill increases in 2027 – 2028 and 2028 – 2029.

The First Reading of the General Fund budget totals \$305,605,977, pending Board discussion. Budgets for the Special Revenue Fund, EIA Fund, Debt Service Fund, and Capital Projects Fund are also presented for Board review.

RECOMMENDATION:

Approve the First Reading of the 2026 – 2027 budget with any changes resulting from Board discussion.

ATTACHMENTS:

1. 2026 – 2027 Budget – First Reading (summary)
2. 2026 – 2027 General Fund Expenditures Budget – by object – First Reading
3. 2026 – 2027 General Fund Revenue – First Reading
4. Staffing formulas

PREPARED BY:

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AIKEN COUNTY
PUBLIC SCHOOLS

2026 – 2027 BUDGET
FIRST READING

TUESDAY, APRIL 21, 2026

**FUND #1 - GENERAL FUND
FOR THE 2026 - 2027 SCHOOL YEAR
REVENUE BUDGET**

	<u>2025 - 2026 Budget</u>	<u>2026 - 2027 Budget - First Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Local:				
Levies For Current Operations	\$ 96,575,358	\$ 103,141,572	\$ 6,566,214 ⁽¹⁾	6.80%
Delinquent Taxes - Operations	3,000,000	3,100,000	100,000	3.33%
Payment/Fee In Lieu Of Taxes	8,500,000	8,700,000	200,000	2.35%
Tuition - Out of District/Out of State/Age Requirements	45,000	45,000	-	0.00%
Interest On Investments	2,500,000	2,500,000	-	0.00%
Other Local - Miscellaneous	300,000	300,000	-	0.00%
Total Local Revenue	<u>106,920,358</u>	<u>117,786,572</u>	<u>6,866,214</u>	6.42%
State:				
State Aid to Classrooms - State General Fund	95,890,007	101,761,142 ⁽²⁾	5,871,135	6.12%
Health Insurance	3,513,426	420,242 ⁽²⁾	(3,093,184)	100.00%
School Bus Drivers	2,886,831	2,895,904	9,073	0.31%
Retiree Insurance	9,308,613	9,285,793 ⁽²⁾	(22,820)	-0.25%
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	30,938,930	32,309,189 ⁽³⁾	1,370,259	4.43%
Retirement Credit	1,293,418	1,293,418	-	0.00%
Total State Revenue	<u>154,638,503</u>	<u>158,772,966</u>	<u>4,134,463</u>	2.67%
Transfers and Non-Revenue Items:				
Transfer From Fund #3 (State Aid to Classrooms - EIA) and Fund #8	9,173,067	12,249,457	3,076,390	33.54%
Other Transfers: EIA Fund Carryover	13,500,000	16,096,982 ⁽⁴⁾	2,596,982	100.00%
Indirect Costs - Fund #2 and Fund #6	700,000	700,000	-	0.00%
Total Transfers and Non-Revenue Items	<u>27,373,067</u>	<u>29,046,439</u>	<u>5,673,372</u>	20.73%
Total - General Fund Revenue	288,931,928	305,605,977	16,674,049	5.77%
Fund balance dollars used	1,007,000 ⁽⁵⁾	-	(1,007,000)	-100.00%
Total - General Fund Revenue and Fund Balance Usage	<u>\$ 289,938,928</u>	<u>\$ 305,605,977</u>	<u>\$ 15,667,049</u>	5.40%

(1) increased revenue results from growth in tax base in combination with a proposed 5.0 mill tax increase

(2) based on Senate Finance version of budget, most recent allocations received to date

(3) estimated 2026 - 2027 allocation per SC Office of Revenue & Fiscal Affairs

(4) anticipated EIA State Aid to Classrooms carryover from 2025 - 2026

(5) to cover cost 2025 - 2026 intersession; built into the budget without use of fund balance in 2026 - 2027

**FUND #1 - GENERAL FUND
FOR THE 2026 - 2027 SCHOOL YEAR
EXPENDITURES BUDGET**

	2025 - 2026 Budget	2026 - 2027 Budget - First Reading	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 180,129,116	\$ 188,667,418	\$ 8,538,302 (1)	4.74%
Extra Duty and Overtime Salaries	733,690	854,940	121,250	16.53%
Fringe Benefits and Payroll Taxes	82,175,437	86,642,738	4,467,301 (2)	5.44%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,738,627	1,788,627	50,000	2.88%
Purchased Services - Instructional	2,978,501	3,513,501	535,000 (3)	17.96%
Purchased Services - SRO	895,191	990,274	95,083	10.62%
Management Services	27,000	27,000	-	0.00%
Data Processing Services	217,629	217,629	-	0.00%
Audit Fees	125,500	140,000	14,500	11.55%
Legal Fees	175,000	175,000	-	0.00%
Water, Sewer And Garbage	1,150,000	1,200,000	50,000	4.35%
Repairs/Maintenance Services	1,249,677	1,629,677	380,000 (4)	30.41%
Property/Liability Insurance	1,560,966	1,610,966	50,000	3.20%
Rentals	102,118	112,118	10,000	9.79%
Equipment Repairs	363,503	358,018	(5,485)	-1.51%
Other Property Services	2,475	2,475	-	0.00%
Student Transportation	50,000	50,000	-	0.00%
Travel	515,226	530,164	14,938	2.90%
Athletics Transportation	56,141	55,833	(308)	-0.55%
Telephone	414,380	414,380	-	0.00%
Purchased Services - Technology	1,515,287	1,675,862	160,575 (5)	10.60%
Advertising	13,522	20,522	7,000	51.77%
Printing and Binding	28,131	28,131	-	0.00%
Purchased Services - Other	1,178,808	880,436	(298,372) (6)	-25.31%
Supplies - General	444,590	445,940	1,350	0.30%
Supplies - Recruitment/Retention	20,000	20,000	-	0.00%
Supplies - Instructional	1,217,164	1,222,433	5,269	0.43%
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	161,082	170,568	9,486	5.89%
Supplies - Custodial	665,899	665,899	-	0.00%
Supplies - Maintenance	22,438	22,438	-	0.00%
Supplies - Maintenance Repairs	613,518	713,518	100,000 (7)	16.30%
Supplies - Tools	24,143	24,143	-	0.00%
Supplies - Gasoline/Lubricants	140,024	190,024	50,000 (7)	35.71%
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	22,195	22,127	(68)	-0.31%
Supplies - Library	214,118	208,695	(5,423)	-2.53%
Supplies - Technology	494,696	494,696	-	0.00%
Energy	5,550,000	6,750,001	1,200,001 (8)	21.62%
Equipment	43,900	43,900	-	0.00%
Technology and Software	45,700	45,700	-	0.00%
Debt Service	2,253,725	2,359,975	106,250 (9)	4.71%
Dues and Fees	124,910	135,310	10,400	8.33%
Transfer to Other Funds - Activity Funds	37,000	37,000	-	0.00%
Payments to Other Governments & Entities	88,000	88,000	-	0.00%
Total - General Fund Expenditures	\$ 289,938,928	\$ 305,605,977	\$ 15,667,049	5.40%

**FUND #1 - GENERAL FUND
FOR THE 2026 - 2027 SCHOOL YEAR
EXPENDITURES BUDGET**

- (1) reflects \$2,500 increase per teacher cell plus a step for all eligible teachers, a 1.5% increase in non-teacher scales to conclude salary study implementation, funding a 2nd assistant principal at two elementary schools, funding two CTE teachers at the middle level, additional special education positions to lower class sizes, two maintenance positions, creation of an assistant finance director, creation of an accountability data manager, funding for a 2nd classified staffing specialist, professional development days for special education aides, success coach funding at all high schools, employment of athletic trainers at all traditional high schools (previously contracted), school staffing updates from changes in student projections and as result of allocation meetings, and various other changes and updates.
- (2) the increase is the result of the full year impact of January 1, 2026, health insurance increases and due to increased salaries. There was no increase in employer retirement rates or employer health insurance premiums.
- (3) reflects increase in budget for contracted substitutes
- (4) includes \$350,000 for maintenance to cover increasing costs of repairs plus \$30,000 for activity bus repairs under transportation
- (5) includes a \$130,000 for technology operating expenses due to the rise in various technology costs, softwares, services
- (6) reflects removal of contracted athletic trainers
- (7) increased budgets due to increasing costs of maintenance, including fuel for maintenance grounds and travel to sites
- (8) increased utility costs due to trend of rising costs plus to account for additional square footage
- (9) scheduled principal and interest on ABM project for FY 2027

**FUNDS #2, #8 AND #9 - SPECIAL REVENUE
FOR THE 2026 - 2027 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

		2025 - 2026 Budget*	2026 - 2027 Budget - First Reading*	Increase/ (Decrease)
Federal Funds:	Subfund			
Title I	201	\$ 9,930,408	\$ 9,930,408	\$ -
Individuals with Disabilities Act (IDEA)	203	5,366,310	5,366,310	-
Preschool Handicapped	205	190,428	190,428	-
Perkins	207	420,020	420,020	-
Title IV	210	760,907	760,907	-
Neglected and Delinquent	221	21,541	21,541	-
Title I - TSI	237	499,659	499,659	-
CSI - Federal	239	98,000	-	(98,000)
Adult Education - Federal	243	427,235	427,235	-
Title III - Language Instruction	264	126,060	126,060	-
Title III - Immigration	264	46,155	46,155	-
Title II - Improving Teacher Quality	267	1,043,649	1,043,649	-
Stronger Connection	271	75,000	-	(75,000)
NJROTC	812	516,156	526,479	10,323
Twelve Month Agriculture	821	67,814	68,492	678
Medicaid Program	822	500,000	500,000	-
School Food Service Operations	600	13,450,000	13,988,000	538,000
Child Early Reading Development and Education Program (CERDEP) (4K program)	924	3,223,200	3,125,527 (1)	(97,673)
Reading Coaches	935	1,124,346	1,124,346	-
Total Special Revenue Funds		<u>\$ 37,886,888</u>	<u>\$ 38,165,217</u>	<u>\$ 278,329</u>

**Reflects current allocations only; no carryovers*

**FUND #3 - EDUCATION IMPROVEMENT ACT
FOR THE 2026 - 2027 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	2025 - 2026 Budget*	2026 - 2027 Budget - First Reading*	Increase/ (Decrease)
ADEPT	\$ 25,236	\$ 25,236	\$ -
State Aid to Classrooms - EIA	20,596,982	19,544,468	(1,052,514)
Arts in Education	22,600	22,600	-
Formative Assessment	93,563	93,563	-
Refurbishment of Science Kits	74,843	74,843	-
Industry Certificates	86,081	86,081	-
Career and Technology Education	667,505	3,044,417	2,376,912
National Board Certified Teachers (Pass Through to Teachers)	305,793	305,793	-
District Teacher of the Year Award (Pass Through to TOY)	1,077	1,077	-
Adult Education	606,577	606,577	-
Summer Reading	599,362	599,362	-
Teacher Supplies (Pass Through to Teachers)	696,400	700,000 ⁽¹⁾	3,600
EEDA Supplies & Materials	75,603	75,603	-
Total Education Improvement Act Fund	\$ 23,851,622	\$ 25,179,620	\$ 1,327,998

**Reflects current allocations only; no carryovers*

(1) Teacher supply checks expected to be \$400 for 2026 - 2027

**FUND #4 - DEBT SERVICE
FOR THE 2026 - 2027 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	<u>Second Reading</u>			<u>Total</u>
	<u>Annual 8% G.O. Bond Issuances</u>	<u>Sales Tax-Related G.O. Bond Issuance</u>	<u>\$90 Million Referendum</u>	
Revenue:				
Levies for Debt Service/Sales Tax	\$ 29,484,250	\$ 31,400,000	\$ 4,673,150	\$ 65,557,400
Total Revenue	\$ 29,484,250	\$ 31,400,000	\$ 4,673,150	\$ 65,557,400
Expenditures:				
Principal payments				
Series 2026A	\$ -	\$ 21,400,000	\$ -	\$ 21,400,000
Series 2019A	-	-	1,620,000	1,620,000
Series 2022	3,705,000	-	-	3,705,000
Series 2023	3,230,000	-	-	3,230,000
Series 2024	910,000	-	-	910,000
Series 2025	810,000	-	-	810,000
Series 2026B (est)	19,475,000	-	-	19,475,000
Interest Payments				
Series 2026A	-	10,000,000	-	10,000,000
Series 2019A	-	-	3,053,150	3,053,150
Series 2022	185,250	-	-	185,250
Series 2023	331,250	-	-	331,250
Series 2024	143,500	-	-	143,500
Series 2025	166,150	-	-	166,150
Series 2026 (est)	520,833	-	-	520,833
Issuance Costs and Other Fees	175,000	-	-	175,000
Total Expenditures	\$ 29,651,983	\$ 31,400,000	\$ 4,673,150	\$ 65,204,300

Note:

The 8% general obligation bonds are paid-off over five years. The Series 2026A general obligation bonds are serviced by November 2024 (phase II) sales tax collections. The \$90 million bonds approved by referendum are serviced over 20 years.

**FUND #5 - SCHOOL BUILDING
FOR THE 2026 - 2027 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	2026 - 2027 Budget - First Reading
Revenue:	
General Obligation Bonds, Series 2026 (8% bonds)	\$ 25,000,000
Bond premium amount (earmarked for athletics)	750,000
Interest on Investments (8% bonds)	1,000,000
Sales Tax Proceeds*	<u>30,600,000</u>
 Total Revenue and Other Financing Sources	 \$ <u><u>57,350,000</u></u>
 Expenditures:	
Projects approved in the Five Year Facilities Plan and the Athletics Facilities Funding Plan (excludes sales tax related projects), plus interest as supplemental funding	\$ 26,750,000
Projects - sales tax funded	<u>30,600,000</u>
 Total Expenditures	 \$ <u><u>57,350,000</u></u>

**reflects 90% of estimated 2026 - 2027 sales tax collection (10% earmarked for property tax relief)*

Aiken County School District
GENERAL FUND - SUMMARY BY OBJECT
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	154,418,223.00
111000 PRINCIPAL/ASST PRIN SAL	12,461,681.00
115000 CLERICAL/AIDE SALARIES	20,993,594.00
120000 TEMPORARY SALARIES	10,000.00
130000 OVERTIME SALARIES	854,940.44
140000 TERMINAL LEAVE	425,000.00
180000 Head of Org Unit Salaries	358,920.00
210000 INSURANCE	25,540,400.00
220000 RETIREMENT	46,908,708.00
230000 SOCIAL SECURITY	14,034,532.00
260000 UNEMPLOYMENT COMPENSATION	33,000.00
270000 WORKMEN'S COMPENSATION	1,788,627.00
281000 Head of Org Unit Ins	29,987.00
282000 Head of Org Unit Retirmnt	88,510.00
283000 Head of Org SS	26,201.00
290000 OTHER EMPLOYEE BENEFITS	14,400.00
311000 PURCH SERV/INSTRUCTION	3,274,411.00
312000 PURCH SERV/INSTR PROGRAMS	239,090.00
313000 PURCH SERV/STUDENT SERVIC	993,742.00
315000 MANAGEMENT SERVICES	27,000.00
316000 DATA PROCESSING SERVICES	217,629.00
318000 AUDIT FEES	140,000.00
319000 ATTORNEY/LEGAL FEES	175,000.00
321000 WATER/SEWERAGE	1,200,000.00
323000 REPAIR/MAINTENANCE SERVCS	1,629,677.00
324000 PROPERTY INSURANCE	1,610,966.00
325000 RENTALS	112,118.00
326000 EQUIPMENT REPAIRS	358,018.00

Aiken County School District
GENERAL FUND - SUMMARY BY OBJECT
26-27 WHAT IF

FY 2026 - 2027

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
329000 OTHER PROPERTY SERVICES	2,475.00
331000 STUDENT TRANSPORTATION	50,000.00
332000 TRAVEL	525,664.00
339000 OTHER TRANSPORTATION	55,833.00
340000 TELEPHONE	414,380.00
345000 PURCH SERVICES-TECHNOLOGY	1,675,862.00
350000 ADVERTISING	20,522.00
360000 PRINTING & BINDING	28,131.00
380000 Head of Org Unit Travel	4,500.00
390000 OTHER PURCHASED SERVICES	215,016.00
395000 Other Prof/Tech Svcs	368,720.00
399000 MISC. PURCHASED SERVICES	293,232.00
410000 SUPPLIES, GENERAL	445,940.00
410100 RECR./RETENTION SUPPLIES	20,000.00
410101 AHS Cambridge	18,000.00
411000 INSTRUCTIONAL SUPPLIES	944,433.00
411260 VOCATIONAL SUPPLIES	47,901.00
411300 ROBOTICS SUPPLIES	9,000.00
411400 STEAM/STEM INSTRUC. SUPPL	5,000.00
411500 Art Supplies	185,000.00
412000 OFFICE SUPPLIES	156,068.00
412100 POSTAGE	2,000.00
415000 JANITORIAL SUPPLIES	665,899.00
416000 MAINTENANCE SUPPLIES	22,438.00
416100 MAINTENANCE REPAIRS	713,518.00
416200 TOOLS	24,143.00
416300 GASOLINE/LUBRICANTS	190,024.00
416400 VEHICLE REPAIRS	60,000.00

Aiken County School District
GENERAL FUND - SUMMARY BY OBJECT
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
416500 ELECTRONIC REPAIRS	45,000.00
416600 LANDSCAPING SUPPLIES	100,000.00
416700 UNIFORMS	60,000.00
418000 HEALTH SUPPLIES	22,127.00
420000 TEXTBOOKS	75,000.00
431000 LIBRARY SUPPLIES	208,695.00
445000 TECHNOLOGY SUPPLIES	494,696.00
460000 FOOD	12,500.00
470000 ENERGY	6,750,001.00
540000 EQUIPMENT	43,900.00
545000 TECHNOLOGY AND SOFTWARE	45,700.00
610000 REDEMPTION OF PRINCIPAL	1,025,000.00
620000 INTEREST EXPENSE	1,334,975.00
640000 DUES AND FEES	133,310.00
660000 STUDENT ACTIVITY	2,000.00
690000 OTHER OBJECTS	2,000.00
710000 FUND MODIFICATION	37,000.00
720000 TRANSITS	86,000.00
TOTALS:	305,605,977.44

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	673,522.00
115000 CLERICAL/AIDE SALARIES	26,493.00
130000 OVERTIME SALARIES	
140000 TERMINAL LEAVE	425,000.00
210000 INSURANCE	162.00
220000 RETIREMENT	277,429.00
230000 SOCIAL SECURITY	82,126.00
318000 AUDIT FEES	140,000.00
319000 ATTORNEY/LEGAL FEES	175,000.00
326000 EQUIPMENT REPAIRS	3,721.00
332000 TRAVEL	25,546.00
345000 PURCH SERVICES-TECHNOLOGY	9,200.00
360000 PRINTING & BINDING	5,000.00
390000 OTHER PURCHASED SERVICES	21,986.00
410000 SUPPLIES, GENERAL	1,696.00
412000 OFFICE SUPPLIES	4,098.00
640000 DUES AND FEES	52,260.00
710000 FUND MODIFICATION	37,000.00
001 BOARD OF EDUCATION	1,960,239.00
110000 REGULAR SALARIES	251,472.00
115000 CLERICAL/AIDE SALARIES	74,973.00
210000 INSURANCE	11,729.00
220000 RETIREMENT	80,501.00
230000 SOCIAL SECURITY	23,830.00
290000 OTHER EMPLOYEE BENEFITS	14,400.00
326000 EQUIPMENT REPAIRS	1,000.00
332000 TRAVEL	9,000.00
410000 SUPPLIES, GENERAL	1,996.00
412000 OFFICE SUPPLIES	5,143.00
460000 FOOD	12,500.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
640000 DUES AND FEES	16,000.00
690000 OTHER OBJECTS	2,000.00
010 OFFICE OF SUPERINTENDENT	504,544.00
110000 REGULAR SALARIES	515,962.00
115000 CLERICAL/AIDE SALARIES	93,059.00
210000 INSURANCE	42,270.00
220000 RETIREMENT	115,733.00
230000 SOCIAL SECURITY	34,259.00
326000 EQUIPMENT REPAIRS	1,085.00
332000 TRAVEL	11,012.00
345000 PURCH SERVICES-TECHNOLOGY	101,947.00
360000 PRINTING & BINDING	1,000.00
390000 OTHER PURCHASED SERVICES	25,000.00
399000 MISC. PURCHASED SERVICES	55,000.00
410000 SUPPLIES, GENERAL	1,696.00
412000 OFFICE SUPPLIES	5,000.00
011 CHIEF OFFICER OPERATIONS	1,003,023.00
110000 REGULAR SALARIES	128,586.00
115000 CLERICAL/AIDE SALARIES	88,621.00
180000 Head of Org Unit Salaries	160,000.00
210000 INSURANCE	25,878.00
220000 RETIREMENT	53,564.00
230000 SOCIAL SECURITY	15,856.00
281000 Head of Org Unit Ins	11,568.00
282000 Head of Org Unit Retirmt	39,456.00
283000 Head of Org SS	11,680.00
326000 EQUIPMENT REPAIRS	579.00
332000 TRAVEL	8,171.00
345000 PURCH SERVICES-TECHNOLOGY	1,500.00
360000 PRINTING & BINDING	2,500.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
399000 MISC. PURCHASED SERVICES	15,000.00
410000 SUPPLIES, GENERAL	2,696.00
412000 OFFICE SUPPLIES	3,926.00
412100 POSTAGE	2,000.00
640000 DUES AND FEES	1,250.00
012 DIVISION OF ADMIN	572,831.00
110000 REGULAR SALARIES	156,194.00
210000 INSURANCE	36,837.00
220000 RETIREMENT	38,517.00
230000 SOCIAL SECURITY	11,402.00
313000 PURCH SERV/STUDENT SERVIC	3,468.00
332000 TRAVEL	4,205.00
395000 Other Prof/Tech Svcs	5,000.00
418000 HEALTH SUPPLIES	20,100.00
445000 TECHNOLOGY SUPPLIES	3,150.00
013 HEALTH/NURSING SERVICES	278,873.00
110000 REGULAR SALARIES	110,000.00
220000 RETIREMENT	27,126.00
230000 SOCIAL SECURITY	8,030.00
326000 EQUIPMENT REPAIRS	
332000 TRAVEL	
410000 SUPPLIES, GENERAL	
412000 OFFICE SUPPLIES	
014 ATTORNEY'S OFFICE	145,156.00
110000 REGULAR SALARIES	647,683.00
115000 CLERICAL/AIDE SALARIES	411,041.00
130000 OVERTIME SALARIES	2,500.00
180000 Head of Org Unit Salaries	198,920.00
210000 INSURANCE	171,134.00
220000 RETIREMENT	261,698.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	77,469.00
260000 UNEMPLOYMENT COMPENSATION	33,000.00
270000 WORKMEN'S COMPENSATION	1,788,627.00
281000 Head of Org Unit Ins	18,419.00
282000 Head of Org Unit Retirmt	49,054.00
283000 Head of Org SS	14,521.00
315000 MANAGEMENT SERVICES	27,000.00
316000 DATA PROCESSING SERVICES	217,629.00
324000 PROPERTY INSURANCE	1,610,966.00
326000 EQUIPMENT REPAIRS	5,000.00
329000 OTHER PROPERTY SERVICES	2,475.00
332000 TRAVEL	8,757.00
350000 ADVERTISING	800.00
380000 Head of Org Unit Travel	4,500.00
395000 Other Prof/Tech Svcs	7,500.00
399000 MISC. PURCHASED SERVICES	9,218.00
410000 SUPPLIES, GENERAL	15,453.00
412000 OFFICE SUPPLIES	21,092.00
610000 REDEMPTION OF PRINCIPAL	1,025,000.00
620000 INTEREST EXPENSE	1,334,975.00
640000 DUES AND FEES	4,000.00
020 DIV OF BUSINESS SERVICES	7,968,431.00
110000 REGULAR SALARIES	2,883,997.00
115000 CLERICAL/AIDE SALARIES	50,595.00
210000 INSURANCE	341,401.00
220000 RETIREMENT	723,670.00
230000 SOCIAL SECURITY	214,225.00
323000 REPAIR/MAINTENANCE SERVCS	10,000.00
326000 EQUIPMENT REPAIRS	25,000.00
332000 TRAVEL	20,000.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
340000 TELEPHONE	86,467.00
345000 PURCH SERVICES-TECHNOLOGY	234,266.00
410000 SUPPLIES, GENERAL	10,192.00
412000 OFFICE SUPPLIES	10,340.00
445000 TECHNOLOGY SUPPLIES	448,446.00
022 EDUCATIONAL TECHNOLOGY	5,058,599.00
321000 WATER/SEWERAGE	
340000 TELEPHONE	72,575.00
023 ENERGY MANAGEMENT	72,575.00
110000 REGULAR SALARIES	3,828,113.00
130000 OVERTIME SALARIES	50,000.00
210000 INSURANCE	512,079.00
220000 RETIREMENT	938,039.00
230000 SOCIAL SECURITY	284,933.00
321000 WATER/SEWERAGE	10,289.10
323000 REPAIR/MAINTENANCE SERVCS	1,401,840.00
326000 EQUIPMENT REPAIRS	40,063.00
332000 TRAVEL	3,459.00
395000 Other Prof/Tech Svcs	1,220.00
410000 SUPPLIES, GENERAL	702.00
412000 OFFICE SUPPLIES	2,182.00
415000 JANITORIAL SUPPLIES	665,899.00
416000 MAINTENANCE SUPPLIES	22,438.00
416100 MAINTENANCE REPAIRS	713,518.00
416200 TOOLS	24,143.00
416300 GASOLINE/LUBRICANTS	190,024.00
416400 VEHICLE REPAIRS	60,000.00
416500 ELECTRONIC REPAIRS	45,000.00
416600 LANDSCAPING SUPPLIES	100,000.00
416700 UNIFORMS	60,000.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
032 MAINTENANCE DEPARTMENT	8,953,941.10
110000 REGULAR SALARIES	321,429.00
115000 CLERICAL/AIDE SALARIES	56,771.00
210000 INSURANCE	46,212.00
220000 RETIREMENT	93,264.00
230000 SOCIAL SECURITY	27,609.00
323000 REPAIR/MAINTENANCE SERVCS	1,197.00
332000 TRAVEL	1,019.00
412000 OFFICE SUPPLIES	6,593.00
033 FACILITIES CONSTRUCTION	554,094.00
110000 REGULAR SALARIES	429,584.00
115000 CLERICAL/AIDE SALARIES	41,258.00
210000 INSURANCE	87,738.00
220000 RETIREMENT	116,110.00
230000 SOCIAL SECURITY	34,371.00
326000 EQUIPMENT REPAIRS	5,000.00
332000 TRAVEL	3,602.00
350000 ADVERTISING	1,770.00
360000 PRINTING & BINDING	846.00
390000 OTHER PURCHASED SERVICES	1,000.00
410000 SUPPLIES, GENERAL	3,019.00
412000 OFFICE SUPPLIES	2,903.00
034 PROCUREMENT DEPT	727,201.00
110000 REGULAR SALARIES	242,578.00
115000 CLERICAL/AIDE SALARIES	56,771.00
210000 INSURANCE	27,291.00
220000 RETIREMENT	73,819.00
230000 SOCIAL SECURITY	21,852.00
323000 REPAIR/MAINTENANCE SERVCS	190,000.00
326000 EQUIPMENT REPAIRS	10,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
331000 STUDENT TRANSPORTATION	50,000.00
332000 TRAVEL	7,356.00
340000 TELEPHONE	70,000.00
360000 PRINTING & BINDING	7,810.00
390000 OTHER PURCHASED SERVICES	22,240.00
410000 SUPPLIES, GENERAL	5,697.00
412000 OFFICE SUPPLIES	502.00
036 TRANSPORTATION	785,916.00
110000 REGULAR SALARIES	790,506.00
115000 CLERICAL/AIDE SALARIES	359,220.00
120000 TEMPORARY SALARIES	10,000.00
210000 INSURANCE	150,121.00
220000 RETIREMENT	285,988.00
230000 SOCIAL SECURITY	84,660.00
311000 PURCH SERV/INSTRUCTION	2,735,000.00
326000 EQUIPMENT REPAIRS	3,987.00
332000 TRAVEL	14,159.00
345000 PURCH SERVICES-TECHNOLOGY	176,137.00
350000 ADVERTISING	5,952.00
360000 PRINTING & BINDING	5,975.00
390000 OTHER PURCHASED SERVICES	44,790.00
399000 MISC. PURCHASED SERVICES	60,929.00
410000 SUPPLIES, GENERAL	28,784.00
410100 RECR./RETENTION SUPPLIES	20,000.00
412000 OFFICE SUPPLIES	14,426.00
445000 TECHNOLOGY SUPPLIES	250.00
545000 TECHNOLOGY AND SOFTWARE	250.00
039 HUMAN RESOURCES	4,791,134.00
110000 REGULAR SALARIES	190,281.00
115000 CLERICAL/AIDE SALARIES	69,053.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
210000 INSURANCE	45,703.00
220000 RETIREMENT	63,951.00
230000 SOCIAL SECURITY	18,931.00
326000 EQUIPMENT REPAIRS	720.00
332000 TRAVEL	13,714.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	1,554.00
720000 TRANSITS	86,000.00
040 STUDENT PERSONNEL	490,603.00
210000 INSURANCE	100,000.00
220000 RETIREMENT	100,000.00
230000 SOCIAL SECURITY	50,000.00
041 CHILD NUTRITION PROGRAM	250,000.00
110000 REGULAR SALARIES	165,568.00
115000 CLERICAL/AIDE SALARIES	40,197.00
210000 INSURANCE	7,063.00
220000 RETIREMENT	50,741.00
230000 SOCIAL SECURITY	15,021.00
332000 TRAVEL	3,000.00
410000 SUPPLIES, GENERAL	750.00
412000 OFFICE SUPPLIES	1,500.00
042 OFFICE OF HEARING OFFICER	283,840.00
110000 REGULAR SALARIES	2,367,625.00
115000 CLERICAL/AIDE SALARIES	232,034.00
130000 OVERTIME SALARIES	
210000 INSURANCE	294,492.00
220000 RETIREMENT	641,075.00
230000 SOCIAL SECURITY	190,600.00
312000 PURCH SERV/INSTR PROGRAMS	2,590.00
326000 EQUIPMENT REPAIRS	14,958.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	76,299.00
345000 PURCH SERVICES-TECHNOLOGY	738,887.00
390000 OTHER PURCHASED SERVICES	100,000.00
395000 Other Prof/Tech Svcs	240,000.00
399000 MISC. PURCHASED SERVICES	150.00
410000 SUPPLIES, GENERAL	19,168.00
411000 INSTRUCTIONAL SUPPLIES	275,600.00
412000 OFFICE SUPPLIES	15,512.00
445000 TECHNOLOGY SUPPLIES	2,500.00
640000 DUES AND FEES	58,800.00
050 DIVISION OF INSTRUCTION	5,270,290.00
110000 REGULAR SALARIES	167,177.00
130000 OVERTIME SALARIES	80,000.00
210000 INSURANCE	18,419.00
220000 RETIREMENT	31,441.00
230000 SOCIAL SECURITY	9,308.00
332000 TRAVEL	2,500.00
410000 SUPPLIES, GENERAL	2,500.00
412000 OFFICE SUPPLIES	2,500.00
052 SOAR	313,845.00
110000 REGULAR SALARIES	128,359.00
115000 CLERICAL/AIDE SALARIES	97,821.00
130000 OVERTIME SALARIES	
210000 INSURANCE	32,036.00
220000 RETIREMENT	35,353.00
230000 SOCIAL SECURITY	10,465.00
321000 WATER/SEWERAGE	935.35
326000 EQUIPMENT REPAIRS	1,008.00
332000 TRAVEL	1,886.00
340000 TELEPHONE	353.00

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
410000 SUPPLIES, GENERAL	7,053.00
411000 INSTRUCTIONAL SUPPLIES	9,000.00
412000 OFFICE SUPPLIES	1,675.00
053 ADULT ED CENTER	325,944.35
110000 REGULAR SALARIES	444,277.00
130000 OVERTIME SALARIES	105,000.00
210000 INSURANCE	73,646.00
220000 RETIREMENT	135,452.00
230000 SOCIAL SECURITY	40,097.00
311000 PURCH SERV/INSTRUCTION	5,000.00
332000 TRAVEL	35,000.00
412000 OFFICE SUPPLIES	7,484.00
055 HOMEBOUND DEPARTMENT	845,956.00
110000 REGULAR SALARIES	7,439,320.00
115000 CLERICAL/AIDE SALARIES	1,425,180.00
130000 OVERTIME SALARIES	121,250.00
210000 INSURANCE	1,254,111.00
220000 RETIREMENT	2,215,836.00
230000 SOCIAL SECURITY	655,943.00
311000 PURCH SERV/INSTRUCTION	89,600.00
312000 PURCH SERV/INSTR PROGRAMS	100,000.00
323000 REPAIR/MAINTENANCE SERVCS	9,000.00
326000 EQUIPMENT REPAIRS	15,000.00
332000 TRAVEL	81,750.00
345000 PURCH SERVICES-TECHNOLOGY	202,525.00
399000 MISC. PURCHASED SERVICES	112,735.00
410000 SUPPLIES, GENERAL	49,600.00
411000 INSTRUCTIONAL SUPPLIES	38,790.00
412000 OFFICE SUPPLIES	2,000.00
445000 TECHNOLOGY SUPPLIES	21,000.00

Aiken County School District

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
540000 EQUIPMENT	25,000.00
640000 DUES AND FEES	1,000.00
660000 STUDENT ACTIVITY	2,000.00
058 SPECIAL EDUCATION	13,861,640.00
410000 SUPPLIES, GENERAL	1,500.00
059 TEACHER FORUM	1,500.00
110000 REGULAR SALARIES	2,546,489.00
115000 CLERICAL/AIDE SALARIES	46,290.00
130000 OVERTIME SALARIES	80,000.00
210000 INSURANCE	349,668.00
220000 RETIREMENT	659,107.00
230000 SOCIAL SECURITY	195,112.00
311000 PURCH SERV/INSTRUCTION	8,902.00
312000 PURCH SERV/INSTR PROGRAMS	71,500.00
325000 RENTALS	3,500.00
326000 EQUIPMENT REPAIRS	1,000.00
332000 TRAVEL	73,000.00
345000 PURCH SERVICES-TECHNOLOGY	40,000.00
410000 SUPPLIES, GENERAL	87,197.00
411000 INSTRUCTIONAL SUPPLIES	32,000.00
445000 TECHNOLOGY SUPPLIES	5,000.00
060 FEDERAL PROGRAMS	4,198,765.00
110000 REGULAR SALARIES	65,125.00
115000 CLERICAL/AIDE SALARIES	165,924.00
210000 INSURANCE	44,106.00
220000 RETIREMENT	56,976.00
230000 SOCIAL SECURITY	16,867.00
326000 EQUIPMENT REPAIRS	5,310.00
332000 TRAVEL	491.00
412000 OFFICE SUPPLIES	1,180.00

Aiken County School District

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
061 INSTRUCTIONAL MATERIAL CR	355,979.00
110000 REGULAR SALARIES	343,461.00
115000 CLERICAL/AIDE SALARIES	
210000 INSURANCE	25,375.00
220000 RETIREMENT	84,697.00
230000 SOCIAL SECURITY	25,073.00
326000 EQUIPMENT REPAIRS	2,500.00
332000 TRAVEL	8,000.00
345000 PURCH SERVICES-TECHNOLOGY	170,000.00
350000 ADVERTISING	12,000.00
360000 PRINTING & BINDING	5,000.00
395000 Other Prof/Tech Svcs	
412000 OFFICE SUPPLIES	3,196.00
064 INFORMATION SERVICES	679,302.00
110000 REGULAR SALARIES	172,348.00
210000 INSURANCE	11,568.00
220000 RETIREMENT	42,501.00
230000 SOCIAL SECURITY	12,581.00
332000 TRAVEL	2,500.00
410000 SUPPLIES, GENERAL	8,000.00
412000 OFFICE SUPPLIES	2,500.00
065 DISTRICT SECURITY	251,998.00
411000 INSTRUCTIONAL SUPPLIES	6,000.00
068 4K / CDEP	6,000.00
323000 REPAIR/MAINTENANCE SERVCS	900.00
071 VOCATIONAL-CAREER/TECHNL	900.00
323000 REPAIR/MAINTENANCE SERVCS	450.00
072 VOCATIONAL-PLACEMENT	450.00
323000 REPAIR/MAINTENANCE SERVCS	450.00
332000 TRAVEL	2,008.00

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
073 VOCATIONAL-EDUC ADMINISTR	2,458.00
411000 INSTRUCTIONAL SUPPLIES	513.00
075 VOCATIONAL-STAFF DEVELOPT	513.00
332000 TRAVEL	502.00
076 VOCATIONAL-GUIDANCE	502.00
323000 REPAIR/MAINTENANCE SERVCS	4,500.00
411000 INSTRUCTIONAL SUPPLIES	2,655.00
077 VOCATIONAL-CONSUM/HOMEMKG	7,155.00
323000 REPAIR/MAINTENANCE SERVCS	11,340.00
345000 PURCH SERVICES-TECHNOLOGY	1,400.00
410000 SUPPLIES, GENERAL	7,687.00
445000 TECHNOLOGY SUPPLIES	3,600.00
540000 EQUIPMENT	18,900.00
545000 TECHNOLOGY AND SOFTWARE	45,450.00
078 VOCATIONAL-CATE	88,377.00
110000 REGULAR SALARIES	53,044.00
210000 INSURANCE	83.00
220000 RETIREMENT	13,081.00
230000 SOCIAL SECURITY	3,872.00
332000 TRAVEL	2,000.00
081 Athletic Director, District Wide	72,080.00
110000 REGULAR SALARIES	71,058.00
210000 INSURANCE	13,645.00
220000 RETIREMENT	17,523.00
230000 SOCIAL SECURITY	5,187.00
321000 WATER/SEWERAGE	9,663.37
325000 RENTALS	50,000.00
340000 TELEPHONE	1,037.00
410000 SUPPLIES, GENERAL	724.00
412000 OFFICE SUPPLIES	6,233.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
470000 ENERGY	61,019.00
090 ACDO BROOKHAVEN	236,089.37
321000 WATER/SEWERAGE	5,592.72
470000 ENERGY	55,575.00
091 OPERATIONS CENTER	61,167.72
110000 REGULAR SALARIES	1,385,266.00
220000 RETIREMENT	341,607.00
230000 SOCIAL SECURITY	101,125.00
311000 PURCH SERV/INSTRUCTION	30,000.00
312000 PURCH SERV/INSTR PROGRAMS	65,000.00
395000 Other Prof/Tech Svcs	115,000.00
410000 SUPPLIES, GENERAL	30,000.00
099 DISTRICTWIDE	2,067,998.00
110000 REGULAR SALARIES	2,500.00
220000 RETIREMENT	616.00
230000 SOCIAL SECURITY	183.00
332000 TRAVEL	500.00
340000 TELEPHONE	296.00
412000 OFFICE SUPPLIES	200.00
100 AREA 1 OFFICE	4,295.00
110000 REGULAR SALARIES	7,031,925.00
111000 PRINCIPAL/ASST PRIN SAL	571,800.00
115000 CLERICAL/AIDE SALARIES	601,478.00
130000 OVERTIME SALARIES	33,263.45
210000 INSURANCE	1,104,817.00
220000 RETIREMENT	2,035,333.00
230000 SOCIAL SECURITY	615,416.00
313000 PURCH SERV/STUDENT SERVIC	134,300.00
321000 WATER/SEWERAGE	102,135.80
326000 EQUIPMENT REPAIRS	9,804.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	6,886.00
339000 OTHER TRANSPORTATION	7,777.00
340000 TELEPHONE	19,691.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	6,759.00
410101 AHS Cambridge	18,000.00
411000 INSTRUCTIONAL SUPPLIES	43,497.00
411260 VOCATIONAL SUPPLIES	6,759.00
411300 ROBOTICS SUPPLIES	6,000.00
412000 OFFICE SUPPLIES	1,138.00
418000 HEALTH SUPPLIES	94.00
431000 LIBRARY SUPPLIES	9,669.00
470000 ENERGY	556,358.00
101 AIKEN HIGH SCHOOL	12,922,900.25
110000 REGULAR SALARIES	2,577,504.00
111000 PRINCIPAL/ASST PRIN SAL	338,228.00
115000 CLERICAL/AIDE SALARIES	387,038.00
210000 INSURANCE	378,468.00
220000 RETIREMENT	814,460.00
230000 SOCIAL SECURITY	241,104.00
321000 WATER/SEWERAGE	39,882.94
326000 EQUIPMENT REPAIRS	3,309.00
332000 TRAVEL	1,864.00
340000 TELEPHONE	1,155.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	2,281.00
411000 INSTRUCTIONAL SUPPLIES	6,366.00
411500 Art Supplies	7,057.00
412000 OFFICE SUPPLIES	313.00
418000 HEALTH SUPPLIES	32.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
431000 LIBRARY SUPPLIES	3,263.00
470000 ENERGY	154,655.00
102 SCHOFIELD MIDDLE SCHOOL	4,959,979.94
110000 REGULAR SALARIES	2,943,218.00
111000 PRINCIPAL/ASST PRIN SAL	316,076.00
115000 CLERICAL/AIDE SALARIES	355,484.00
210000 INSURANCE	530,032.00
220000 RETIREMENT	891,398.00
230000 SOCIAL SECURITY	263,878.00
321000 WATER/SEWERAGE	35,162.99
326000 EQUIPMENT REPAIRS	5,649.00
332000 TRAVEL	1,787.00
340000 TELEPHONE	711.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,894.00
411000 INSTRUCTIONAL SUPPLIES	10,709.00
411500 Art Supplies	12,048.00
412000 OFFICE SUPPLIES	535.00
418000 HEALTH SUPPLIES	54.00
431000 LIBRARY SUPPLIES	5,571.00
470000 ENERGY	136,732.00
104 KENNEDY MIDDLE SCHOOL	5,515,938.99
110000 REGULAR SALARIES	2,267,294.00
111000 PRINCIPAL/ASST PRIN SAL	209,818.00
115000 CLERICAL/AIDE SALARIES	379,389.00
210000 INSURANCE	460,417.00
220000 RETIREMENT	704,407.00
230000 SOCIAL SECURITY	208,525.00
321000 WATER/SEWERAGE	46,103.38
326000 EQUIPMENT REPAIRS	4,080.00

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26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	2,013.00
340000 TELEPHONE	622.00
410000 SUPPLIES, GENERAL	2,552.00
411000 INSTRUCTIONAL SUPPLIES	7,172.00
411500 Art Supplies	3,368.00
412000 OFFICE SUPPLIES	386.00
418000 HEALTH SUPPLIES	39.00
431000 LIBRARY SUPPLIES	4,023.00
470000 ENERGY	101,158.00
107 JD LEVER ELEMENTARY SCH	4,401,366.38
110000 REGULAR SALARIES	3,332,606.00
111000 PRINCIPAL/ASST PRIN SAL	287,034.00
115000 CLERICAL/AIDE SALARIES	583,937.00
210000 INSURANCE	627,337.00
220000 RETIREMENT	1,043,314.00
230000 SOCIAL SECURITY	306,861.00
321000 WATER/SEWERAGE	36,407.25
326000 EQUIPMENT REPAIRS	6,383.00
332000 TRAVEL	1,786.00
340000 TELEPHONE	1,459.00
410000 SUPPLIES, GENERAL	4,270.00
411000 INSTRUCTIONAL SUPPLIES	11,971.00
411500 Art Supplies	5,268.00
412000 OFFICE SUPPLIES	604.00
418000 HEALTH SUPPLIES	61.00
431000 LIBRARY SUPPLIES	6,294.00
470000 ENERGY	113,692.00
110 MILLBROOK ELEMENTARY	6,369,284.25
110000 REGULAR SALARIES	2,331,249.00
111000 PRINCIPAL/ASST PRIN SAL	293,979.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
115000 CLERICAL/AIDE SALARIES	402,090.00
210000 INSURANCE	484,517.00
220000 RETIREMENT	741,005.00
230000 SOCIAL SECURITY	220,995.00
321000 WATER/SEWERAGE	19,203.73
326000 EQUIPMENT REPAIRS	4,239.00
332000 TRAVEL	2,009.00
340000 TELEPHONE	1,265.00
410000 SUPPLIES, GENERAL	2,664.00
411000 INSTRUCTIONAL SUPPLIES	8,104.00
411500 Art Supplies	3,498.00
412000 OFFICE SUPPLIES	401.00
418000 HEALTH SUPPLIES	41.00
431000 LIBRARY SUPPLIES	4,181.00
470000 ENERGY	104,633.00
114 OAKWOOD/WINDSOR ELEM	4,624,073.73
110000 REGULAR SALARIES	2,749,661.00
111000 PRINCIPAL/ASST PRIN SAL	303,158.00
115000 CLERICAL/AIDE SALARIES	490,133.00
210000 INSURANCE	589,518.00
220000 RETIREMENT	879,673.00
230000 SOCIAL SECURITY	258,634.00
321000 WATER/SEWERAGE	33,172.75
326000 EQUIPMENT REPAIRS	5,151.00
332000 TRAVEL	1,861.00
340000 TELEPHONE	741.00
410000 SUPPLIES, GENERAL	3,421.00
411000 INSTRUCTIONAL SUPPLIES	9,741.00
411500 Art Supplies	4,250.00
412000 OFFICE SUPPLIES	488.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
418000 HEALTH SUPPLIES	49.00
431000 LIBRARY SUPPLIES	5,080.00
470000 ENERGY	62,637.00
115 EAST AIKEN SCHOOL OF ARTS	5,397,368.75
110000 REGULAR SALARIES	2,510,356.00
111000 PRINCIPAL/ASST PRIN SAL	322,018.00
115000 CLERICAL/AIDE SALARIES	317,330.00
210000 INSURANCE	357,365.00
220000 RETIREMENT	777,213.00
230000 SOCIAL SECURITY	229,928.00
313000 PURCH SERV/STUDENT SERVIC	62,300.00
321000 WATER/SEWERAGE	32,493.73
326000 EQUIPMENT REPAIRS	4,644.00
332000 TRAVEL	1,925.00
340000 TELEPHONE	1,007.00
410000 SUPPLIES, GENERAL	3,201.00
411000 INSTRUCTIONAL SUPPLIES	8,492.00
411500 Art Supplies	9,903.00
412000 OFFICE SUPPLIES	440.00
418000 HEALTH SUPPLIES	44.00
431000 LIBRARY SUPPLIES	4,579.00
470000 ENERGY	160,231.00
118 AIKEN INTERMEDIATE SCHOOL	4,803,469.73
110000 REGULAR SALARIES	7,154,039.00
111000 PRINCIPAL/ASST PRIN SAL	600,818.00
115000 CLERICAL/AIDE SALARIES	599,484.00
130000 OVERTIME SALARIES	42,697.78
210000 INSURANCE	1,291,220.00
220000 RETIREMENT	2,117,642.00
230000 SOCIAL SECURITY	646,651.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
313000 PURCH SERV/STUDENT SERVIC	62,300.00
321000 WATER/SEWERAGE	76,293.70
326000 EQUIPMENT REPAIRS	12,117.00
332000 TRAVEL	1,785.00
339000 OTHER TRANSPORTATION	9,611.00
340000 TELEPHONE	1,105.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	8,353.00
411000 INSTRUCTIONAL SUPPLIES	53,529.00
411260 VOCATIONAL SUPPLIES	2,835.00
412000 OFFICE SUPPLIES	1,357.00
418000 HEALTH SUPPLIES	116.00
431000 LIBRARY SUPPLIES	11,949.00
470000 ENERGY	294,744.00
124 SOUTH AIKEN HIGH SCHOOL	12,988,646.48
110000 REGULAR SALARIES	2,518,102.00
111000 PRINCIPAL/ASST PRIN SAL	281,598.00
115000 CLERICAL/AIDE SALARIES	476,011.00
210000 INSURANCE	576,923.00
220000 RETIREMENT	807,783.00
230000 SOCIAL SECURITY	239,126.00
321000 WATER/SEWERAGE	24,582.41
326000 EQUIPMENT REPAIRS	4,587.00
332000 TRAVEL	1,854.00
340000 TELEPHONE	1,179.00
410000 SUPPLIES, GENERAL	2,773.00
411000 INSTRUCTIONAL SUPPLIES	8,891.00
411500 Art Supplies	3,786.00
412000 OFFICE SUPPLIES	434.00
418000 HEALTH SUPPLIES	44.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
431000 LIBRARY SUPPLIES	4,524.00
470000 ENERGY	181,380.00
126 AIKEN ELEMENTARY SCHOOL	5,133,577.41
110000 REGULAR SALARIES	2,829,015.00
111000 PRINCIPAL/ASST PRIN SAL	297,244.00
115000 CLERICAL/AIDE SALARIES	496,413.00
120000 TEMPORARY SALARIES	
210000 INSURANCE	551,451.00
220000 RETIREMENT	900,139.00
230000 SOCIAL SECURITY	266,464.00
321000 WATER/SEWERAGE	50,530.66
326000 EQUIPMENT REPAIRS	5,236.00
332000 TRAVEL	1,789.00
340000 TELEPHONE	889.00
410000 SUPPLIES, GENERAL	3,479.00
411000 INSTRUCTIONAL SUPPLIES	9,883.00
411500 Art Supplies	4,320.00
412000 OFFICE SUPPLIES	496.00
418000 HEALTH SUPPLIES	50.00
431000 LIBRARY SUPPLIES	5,163.00
470000 ENERGY	116,651.00
127 CHUKKER CREEK ELEMENTARY	5,539,212.66
321000 WATER/SEWERAGE	
128 AIKEN MIDDLE SCHOOL	
110000 REGULAR SALARIES	2,318,085.00
111000 PRINCIPAL/ASST PRIN SAL	313,298.00
115000 CLERICAL/AIDE SALARIES	493,540.00
210000 INSURANCE	371,793.00
220000 RETIREMENT	770,601.00
230000 SOCIAL SECURITY	228,118.00

Aiken County School District

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
321000 WATER/SEWERAGE	42,181.15
326000 EQUIPMENT REPAIRS	4,371.00
332000 TRAVEL	1,925.00
340000 TELEPHONE	741.00
410000 SUPPLIES, GENERAL	2,753.00
411000 INSTRUCTIONAL SUPPLIES	8,403.00
411500 Art Supplies	3,608.00
412000 OFFICE SUPPLIES	414.00
418000 HEALTH SUPPLIES	42.00
431000 LIBRARY SUPPLIES	4,311.00
470000 ENERGY	92,140.00
129 NORTH AIKEN ELEMENTARY	4,656,324.15
110000 REGULAR SALARIES	2,500.00
220000 RETIREMENT	616.00
230000 SOCIAL SECURITY	183.00
332000 TRAVEL	500.00
412000 OFFICE SUPPLIES	410.00
200 AREA 2 OFFICE	4,209.00
110000 REGULAR SALARIES	8,301,773.00
111000 PRINCIPAL/ASST PRIN SAL	607,996.00
115000 CLERICAL/AIDE SALARIES	651,995.00
130000 OVERTIME SALARIES	30,724.12
210000 INSURANCE	1,275,714.00
220000 RETIREMENT	2,388,410.00
230000 SOCIAL SECURITY	717,795.00
313000 PURCH SERV/STUDENT SERVIC	151,740.00
321000 WATER/SEWERAGE	53,900.16
326000 EQUIPMENT REPAIRS	14,796.00
332000 TRAVEL	2,436.00
339000 OTHER TRANSPORTATION	11,736.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
340000 TELEPHONE	16,166.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	10,200.00
411000 INSTRUCTIONAL SUPPLIES	65,384.00
411260 VOCATIONAL SUPPLIES	6,438.00
411300 ROBOTICS SUPPLIES	3,000.00
412000 OFFICE SUPPLIES	1,401.00
418000 HEALTH SUPPLIES	142.00
431000 LIBRARY SUPPLIES	14,591.00
470000 ENERGY	615,681.00
202 NORTH AUGUSTA HIGH SCHOOL	14,942,018.28
110000 REGULAR SALARIES	2,442,529.00
111000 PRINCIPAL/ASST PRIN SAL	344,891.00
115000 CLERICAL/AIDE SALARIES	335,125.00
210000 INSURANCE	422,596.00
220000 RETIREMENT	770,015.00
230000 SOCIAL SECURITY	227,946.00
313000 PURCH SERV/STUDENT SERVIC	
321000 WATER/SEWERAGE	18,031.33
326000 EQUIPMENT REPAIRS	4,362.00
332000 TRAVEL	2,215.00
340000 TELEPHONE	926.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,007.00
411000 INSTRUCTIONAL SUPPLIES	8,232.00
411500 Art Supplies	9,302.00
412000 OFFICE SUPPLIES	413.00
418000 HEALTH SUPPLIES	42.00
431000 LIBRARY SUPPLIES	4,301.00
470000 ENERGY	160,751.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
203 NORTH AUGUSTA MIDDLE SCH	4,757,684.33
110000 REGULAR SALARIES	2,639,244.00
111000 PRINCIPAL/ASST PRIN SAL	327,903.00
115000 CLERICAL/AIDE SALARIES	325,571.00
210000 INSURANCE	470,755.00
220000 RETIREMENT	815,402.00
230000 SOCIAL SECURITY	240,371.00
313000 PURCH SERV/STUDENT SERVIC	75,870.00
321000 WATER/SEWERAGE	15,087.65
326000 EQUIPMENT REPAIRS	5,405.00
332000 TRAVEL	2,298.00
340000 TELEPHONE	978.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,726.00
411000 INSTRUCTIONAL SUPPLIES	10,177.00
411500 Art Supplies	11,527.00
412000 OFFICE SUPPLIES	512.00
418000 HEALTH SUPPLIES	52.00
431000 LIBRARY SUPPLIES	5,330.00
445000 TECHNOLOGY SUPPLIES	250.00
470000 ENERGY	127,673.00
204 PAUL KNOX MIDDLE SCHOOL	5,081,131.65
110000 REGULAR SALARIES	2,624,605.00
111000 PRINCIPAL/ASST PRIN SAL	299,273.00
115000 CLERICAL/AIDE SALARIES	476,473.00
210000 INSURANCE	528,414.00
220000 RETIREMENT	835,098.00
230000 SOCIAL SECURITY	248,224.00
321000 WATER/SEWERAGE	28,286.27
326000 EQUIPMENT REPAIRS	5,377.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	2,198.00
340000 TELEPHONE	5,910.00
410000 SUPPLIES, GENERAL	3,447.00
411000 INSTRUCTIONAL SUPPLIES	10,107.00
411500 Art Supplies	4,438.00
412000 OFFICE SUPPLIES	509.00
418000 HEALTH SUPPLIES	51.00
431000 LIBRARY SUPPLIES	5,302.00
470000 ENERGY	121,513.00
205 BELVEDERE ELEMENTARY	5,199,225.27
110000 REGULAR SALARIES	3,660,613.00
111000 PRINCIPAL/ASST PRIN SAL	285,635.00
115000 CLERICAL/AIDE SALARIES	636,193.00
210000 INSURANCE	627,069.00
220000 RETIREMENT	1,130,023.00
230000 SOCIAL SECURITY	334,517.00
321000 WATER/SEWERAGE	38,044.24
326000 EQUIPMENT REPAIRS	6,721.00
332000 TRAVEL	2,276.00
340000 TELEPHONE	2,863.00
410000 SUPPLIES, GENERAL	4,504.00
411000 INSTRUCTIONAL SUPPLIES	12,563.00
411500 Art Supplies	5,546.00
412000 OFFICE SUPPLIES	636.00
418000 HEALTH SUPPLIES	64.00
431000 LIBRARY SUPPLIES	6,628.00
470000 ENERGY	165,556.00
208 HAMMOND HILL ELEMENTARY	6,919,451.24
110000 REGULAR SALARIES	3,006,301.00
111000 PRINCIPAL/ASST PRIN SAL	289,581.00

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
115000 CLERICAL/AIDE SALARIES	525,555.00
210000 INSURANCE	528,656.00
220000 RETIREMENT	942,360.00
230000 SOCIAL SECURITY	278,964.00
321000 WATER/SEWERAGE	23,353.67
326000 EQUIPMENT REPAIRS	5,555.00
332000 TRAVEL	2,242.00
340000 TELEPHONE	1,498.00
410000 SUPPLIES, GENERAL	3,700.00
411000 INSTRUCTIONAL SUPPLIES	10,449.00
411500 Art Supplies	4,584.00
412000 OFFICE SUPPLIES	526.00
418000 HEALTH SUPPLIES	53.00
431000 LIBRARY SUPPLIES	5,479.00
470000 ENERGY	175,977.00
214 NORTH AUGUSTA ELEMENTARY	5,804,833.67
110000 REGULAR SALARIES	3,167,597.00
111000 PRINCIPAL/ASST PRIN SAL	190,554.00
115000 CLERICAL/AIDE SALARIES	452,953.00
210000 INSURANCE	620,070.00
220000 RETIREMENT	939,810.00
230000 SOCIAL SECURITY	278,210.00
321000 WATER/SEWERAGE	18,736.73
326000 EQUIPMENT REPAIRS	6,213.00
332000 TRAVEL	2,275.00
340000 TELEPHONE	2,070.00
410000 SUPPLIES, GENERAL	4,025.00
411000 INSTRUCTIONAL SUPPLIES	11,474.00
411500 Art Supplies	5,128.00
412000 OFFICE SUPPLIES	588.00

Aiken County School District

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
418000 HEALTH SUPPLIES	59.00
431000 LIBRARY SUPPLIES	6,127.00
470000 ENERGY	179,649.00
215 MOSSY CREEK ELEMENTARY	5,885,538.73
110000 REGULAR SALARIES	3,118,335.00
111000 PRINCIPAL/ASST PRIN SAL	305,071.00
115000 CLERICAL/AIDE SALARIES	369,098.00
210000 INSURANCE	452,671.00
220000 RETIREMENT	927,669.00
230000 SOCIAL SECURITY	274,615.00
321000 WATER/SEWERAGE	
326000 EQUIPMENT REPAIRS	5,104.00
332000 TRAVEL	2,275.00
340000 TELEPHONE	5,024.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,519.00
411000 INSTRUCTIONAL SUPPLIES	9,334.00
411500 Art Supplies	10,886.00
412000 OFFICE SUPPLIES	483.00
418000 HEALTH SUPPLIES	49.00
431000 LIBRARY SUPPLIES	5,034.00
470000 ENERGY	219,270.00
217 HIGHLAND SPRINGS MIDDLE	5,711,437.00
110000 REGULAR SALARIES	2,500.00
220000 RETIREMENT	616.00
230000 SOCIAL SECURITY	183.00
332000 TRAVEL	500.00
340000 TELEPHONE	296.00
412000 OFFICE SUPPLIES	200.00
470000 ENERGY	7,478.00

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GENERAL FUND - SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
300 AREA 3 OFFICE	11,773.00
110000 REGULAR SALARIES	2,419,240.00
111000 PRINCIPAL/ASST PRIN SAL	317,218.00
115000 CLERICAL/AIDE SALARIES	391,925.00
210000 INSURANCE	364,305.00
220000 RETIREMENT	771,454.00
230000 SOCIAL SECURITY	228,371.00
321000 WATER/SEWERAGE	17,499.83
326000 EQUIPMENT REPAIRS	4,719.00
332000 TRAVEL	2,087.00
340000 TELEPHONE	889.00
399000 MISC. PURCHASED SERVICES	10,200.00
410000 SUPPLIES, GENERAL	3,253.00
411000 INSTRUCTIONAL SUPPLIES	8,904.00
411500 Art Supplies	10,064.00
412000 OFFICE SUPPLIES	447.00
418000 HEALTH SUPPLIES	45.00
431000 LIBRARY SUPPLIES	4,654.00
470000 ENERGY	129,874.00
301 LBC MIDDLE SCHOOL	4,685,148.83
110000 REGULAR SALARIES	2,914,407.00
111000 PRINCIPAL/ASST PRIN SAL	321,717.00
115000 CLERICAL/AIDE SALARIES	205,602.00
210000 INSURANCE	312,639.00
220000 RETIREMENT	848,725.00
230000 SOCIAL SECURITY	251,247.00
321000 WATER/SEWERAGE	24,372.04
326000 EQUIPMENT REPAIRS	5,424.00
332000 TRAVEL	1,997.00
340000 TELEPHONE	18,246.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,739.00
411000 INSTRUCTIONAL SUPPLIES	10,216.00
411500 Art Supplies	11,567.00
412000 OFFICE SUPPLIES	514.00
418000 HEALTH SUPPLIES	52.00
431000 LIBRARY SUPPLIES	5,349.00
470000 ENERGY	121,721.00
302 LEAVELLE MCCAMPBELL MID	5,060,534.04
110000 REGULAR SALARIES	677,130.00
111000 PRINCIPAL/ASST PRIN SAL	
115000 CLERICAL/AIDE SALARIES	177,231.00
210000 INSURANCE	285,631.00
220000 RETIREMENT	210,685.00
230000 SOCIAL SECURITY	116,487.00
311000 PURCH SERV/INSTRUCTION	90,909.00
321000 WATER/SEWERAGE	14,958.55
332000 TRAVEL	1,504.00
340000 TELEPHONE	666.00
411000 INSTRUCTIONAL SUPPLIES	270.00
411260 VOCATIONAL SUPPLIES	13,437.00
470000 ENERGY	300,397.00
303 AIKEN COUNTY CAREER CTR	1,889,305.55
110000 REGULAR SALARIES	2,656,515.00
111000 PRINCIPAL/ASST PRIN SAL	331,417.00
115000 CLERICAL/AIDE SALARIES	510,667.00
210000 INSURANCE	453,277.00
220000 RETIREMENT	862,748.00
230000 SOCIAL SECURITY	255,397.00
321000 WATER/SEWERAGE	23,209.79

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
326000 EQUIPMENT REPAIRS	5,433.00
332000 TRAVEL	2,101.00
340000 TELEPHONE	889.00
410000 SUPPLIES, GENERAL	3,486.00
411000 INSTRUCTIONAL SUPPLIES	10,219.00
411500 Art Supplies	4,484.00
412000 OFFICE SUPPLIES	514.00
418000 HEALTH SUPPLIES	52.00
431000 LIBRARY SUPPLIES	5,358.00
470000 ENERGY	119,151.00
304 JEFFERSON ELEMENTARY	5,244,917.79
110000 REGULAR SALARIES	3,223,619.00
111000 PRINCIPAL/ASST PRIN SAL	283,871.00
115000 CLERICAL/AIDE SALARIES	578,969.00
210000 INSURANCE	622,032.00
220000 RETIREMENT	1,007,715.00
230000 SOCIAL SECURITY	298,310.00
321000 WATER/SEWERAGE	33,691.11
326000 EQUIPMENT REPAIRS	6,693.00
332000 TRAVEL	2,065.00
340000 TELEPHONE	889.00
410000 SUPPLIES, GENERAL	4,355.00
411000 INSTRUCTIONAL SUPPLIES	12,672.00
411500 Art Supplies	5,522.00
412000 OFFICE SUPPLIES	634.00
418000 HEALTH SUPPLIES	64.00
431000 LIBRARY SUPPLIES	6,600.00
470000 ENERGY	104,458.00
307 BYRD ELEMENTARY SCHOOL	6,192,159.11
110000 REGULAR SALARIES	1,769,292.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
111000 PRINCIPAL/ASST PRIN SAL	207,090.00
115000 CLERICAL/AIDE SALARIES	277,722.00
120000 TEMPORARY SALARIES	
210000 INSURANCE	341,975.00
220000 RETIREMENT	562,651.00
230000 SOCIAL SECURITY	166,558.00
321000 WATER/SEWERAGE	10,673.33
326000 EQUIPMENT REPAIRS	2,989.00
332000 TRAVEL	2,145.00
340000 TELEPHONE	815.00
410000 SUPPLIES, GENERAL	1,931.00
411000 INSTRUCTIONAL SUPPLIES	6,075.00
411500 Art Supplies	2,466.00
412000 OFFICE SUPPLIES	283.00
418000 HEALTH SUPPLIES	29.00
431000 LIBRARY SUPPLIES	2,948.00
470000 ENERGY	81,429.00
308 CLEARWATER ELEMENTARY	3,437,071.33
110000 REGULAR SALARIES	1,958,129.00
111000 PRINCIPAL/ASST PRIN SAL	209,179.00
115000 CLERICAL/AIDE SALARIES	402,847.00
210000 INSURANCE	385,417.00
220000 RETIREMENT	633,796.00
230000 SOCIAL SECURITY	187,622.00
321000 WATER/SEWERAGE	12,804.36
326000 EQUIPMENT REPAIRS	3,205.00
332000 TRAVEL	1,968.00
340000 TELEPHONE	592.00
410000 SUPPLIES, GENERAL	2,080.00
411000 INSTRUCTIONAL SUPPLIES	5,918.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411500 Art Supplies	2,646.00
412000 OFFICE SUPPLIES	303.00
418000 HEALTH SUPPLIES	31.00
431000 LIBRARY SUPPLIES	3,161.00
470000 ENERGY	63,851.00
309 GLOVERVILLE ELEMENTARY	3,873,549.36
110000 REGULAR SALARIES	2,071,591.00
111000 PRINCIPAL/ASST PRIN SAL	230,035.00
115000 CLERICAL/AIDE SALARIES	480,517.00
210000 INSURANCE	463,791.00
220000 RETIREMENT	686,071.00
230000 SOCIAL SECURITY	203,096.00
321000 WATER/SEWERAGE	9,344.14
326000 EQUIPMENT REPAIRS	3,619.00
332000 TRAVEL	1,883.00
340000 TELEPHONE	1,037.00
410000 SUPPLIES, GENERAL	2,366.00
411000 INSTRUCTIONAL SUPPLIES	6,841.00
411500 Art Supplies	2,986.00
412000 OFFICE SUPPLIES	343.00
418000 HEALTH SUPPLIES	35.00
431000 LIBRARY SUPPLIES	3,569.00
470000 ENERGY	74,578.00
312 WARRENVILLE ELEMENTARY	4,241,702.14
110000 REGULAR SALARIES	2,093,956.00
111000 PRINCIPAL/ASST PRIN SAL	227,044.00
115000 CLERICAL/AIDE SALARIES	328,672.00
210000 INSURANCE	313,395.00
220000 RETIREMENT	653,403.00
230000 SOCIAL SECURITY	193,425.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
321000 WATER/SEWERAGE	9,353.38
326000 EQUIPMENT REPAIRS	4,155.00
332000 TRAVEL	2,000.00
340000 TELEPHONE	2,370.00
410000 SUPPLIES, GENERAL	2,734.00
411000 INSTRUCTIONAL SUPPLIES	7,655.00
411500 Art Supplies	3,428.00
412000 OFFICE SUPPLIES	393.00
418000 HEALTH SUPPLIES	40.00
431000 LIBRARY SUPPLIES	4,097.00
470000 ENERGY	111,512.00
315 GRANITEVILLE ELEMENTARY	3,957,632.38
110000 REGULAR SALARIES	7,821,094.00
111000 PRINCIPAL/ASST PRIN SAL	631,798.00
115000 CLERICAL/AIDE SALARIES	624,603.00
130000 OVERTIME SALARIES	86,280.00
210000 INSURANCE	1,125,796.00
220000 RETIREMENT	2,309,811.00
230000 SOCIAL SECURITY	658,191.00
311000 PURCH SERV/INSTRUCTION	100,000.00
313000 PURCH SERV/STUDENT SERVIC	185,732.00
321000 WATER/SEWERAGE	19,632.73
326000 EQUIPMENT REPAIRS	14,664.00
332000 TRAVEL	2,070.00
339000 OTHER TRANSPORTATION	11,631.00
340000 TELEPHONE	18,978.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	10,109.00
411000 INSTRUCTIONAL SUPPLIES	64,223.00
411260 VOCATIONAL SUPPLIES	3,861.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	1,598.00
418000 HEALTH SUPPLIES	140.00
431000 LIBRARY SUPPLIES	14,461.00
470000 ENERGY	418,282.00
318 MIDLAND VALLEY HIGH SCH	14,122,954.73
321000 WATER/SEWERAGE	5,661.60
395 Aiken County Adult Education Center	5,661.60
110000 REGULAR SALARIES	2,500.00
220000 RETIREMENT	616.00
230000 SOCIAL SECURITY	183.00
332000 TRAVEL	500.00
412000 OFFICE SUPPLIES	200.00
400 AREA 4 OFFICE	3,999.00
110000 REGULAR SALARIES	4,073,469.00
111000 PRINCIPAL/ASST PRIN SAL	344,026.00
115000 CLERICAL/AIDE SALARIES	514,910.00
130000 OVERTIME SALARIES	39,168.53
210000 INSURANCE	630,062.00
220000 RETIREMENT	1,224,374.00
230000 SOCIAL SECURITY	389,844.00
311000 PURCH SERV/INSTRUCTION	20,000.00
313000 PURCH SERV/STUDENT SERVIC	92,866.00
321000 WATER/SEWERAGE	28,091.31
326000 EQUIPMENT REPAIRS	4,775.00
332000 TRAVEL	2,994.00
339000 OTHER TRANSPORTATION	5,000.00
340000 TELEPHONE	3,602.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	3,292.00
411000 INSTRUCTIONAL SUPPLIES	16,088.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411260 VOCATIONAL SUPPLIES	3,582.00
411500 Art Supplies	4,350.00
412000 OFFICE SUPPLIES	662.00
418000 HEALTH SUPPLIES	46.00
431000 LIBRARY SUPPLIES	4,709.00
470000 ENERGY	314,148.00
401 RSM MIDDLE/HIGH	7,723,058.84
110000 REGULAR SALARIES	3,017,852.00
111000 PRINCIPAL/ASST PRIN SAL	305,663.00
115000 CLERICAL/AIDE SALARIES	384,421.00
130000 OVERTIME SALARIES	51,039.75
210000 INSURANCE	473,941.00
220000 RETIREMENT	953,977.00
230000 SOCIAL SECURITY	257,798.00
311000 PURCH SERV/INSTRUCTION	20,000.00
313000 PURCH SERV/STUDENT SERVIC	70,000.00
321000 WATER/SEWERAGE	43,444.32
326000 EQUIPMENT REPAIRS	2,698.00
332000 TRAVEL	2,388.00
339000 OTHER TRANSPORTATION	5,000.00
340000 TELEPHONE	2,453.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	1,860.00
411000 INSTRUCTIONAL SUPPLIES	12,036.00
411260 VOCATIONAL SUPPLIES	7,821.00
412000 OFFICE SUPPLIES	255.00
418000 HEALTH SUPPLIES	26.00
431000 LIBRARY SUPPLIES	2,660.00
470000 ENERGY	364,120.00
402 WAGENER SALLEY HIGH	5,979,453.07

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	1,489,590.00
111000 PRINCIPAL/ASST PRIN SAL	235,914.00
115000 CLERICAL/AIDE SALARIES	273,377.00
210000 INSURANCE	244,537.00
220000 RETIREMENT	492,919.00
230000 SOCIAL SECURITY	145,918.00
321000 WATER/SEWERAGE	18,294.63
326000 EQUIPMENT REPAIRS	2,040.00
332000 TRAVEL	2,405.00
340000 TELEPHONE	3,959.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	1,406.00
411000 INSTRUCTIONAL SUPPLIES	4,239.00
411500 Art Supplies	4,350.00
412000 OFFICE SUPPLIES	403.00
418000 HEALTH SUPPLIES	20.00
431000 LIBRARY SUPPLIES	2,012.00
470000 ENERGY	32,390.00
403 CORBETT MIDDLE SCHOOL	2,956,773.63
110000 REGULAR SALARIES	2,242,124.00
111000 PRINCIPAL/ASST PRIN SAL	196,782.00
115000 CLERICAL/AIDE SALARIES	392,805.00
210000 INSURANCE	398,366.00
220000 RETIREMENT	698,294.00
230000 SOCIAL SECURITY	206,714.00
321000 WATER/SEWERAGE	10,909.38
326000 EQUIPMENT REPAIRS	4,155.00
332000 TRAVEL	2,390.00
340000 TELEPHONE	3,641.00
410000 SUPPLIES, GENERAL	2,605.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411000 INSTRUCTIONAL SUPPLIES	8,012.00
411500 Art Supplies	3,428.00
412000 OFFICE SUPPLIES	393.00
418000 HEALTH SUPPLIES	40.00
431000 LIBRARY SUPPLIES	4,097.00
470000 ENERGY	
405 RS-M ELEMENTARY SCHOOL	4,174,755.38
110000 REGULAR SALARIES	2,355,366.00
111000 PRINCIPAL/ASST PRIN SAL	310,266.00
115000 CLERICAL/AIDE SALARIES	369,206.00
210000 INSURANCE	501,486.00
220000 RETIREMENT	748,398.00
230000 SOCIAL SECURITY	214,906.00
321000 WATER/SEWERAGE	8,932.99
326000 EQUIPMENT REPAIRS	4,230.00
332000 TRAVEL	2,390.00
340000 TELEPHONE	3,346.00
410000 SUPPLIES, GENERAL	2,787.00
411000 INSTRUCTIONAL SUPPLIES	8,192.00
411500 Art Supplies	3,490.00
412000 OFFICE SUPPLIES	401.00
418000 HEALTH SUPPLIES	41.00
431000 LIBRARY SUPPLIES	4,172.00
408 BUSBEE ELEMENTARY SCHOOL	4,537,609.99
321000 WATER/SEWERAGE	
340000 TELEPHONE	3,519.00
410 RSM MIDDLE SCHOOL	3,519.00
110000 REGULAR SALARIES	2,500.00
220000 RETIREMENT	616.00
230000 SOCIAL SECURITY	183.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	500.00
340000 TELEPHONE	667.00
412000 OFFICE SUPPLIES	200.00
500 AREA 5 OFFICE	4,666.00
110000 REGULAR SALARIES	4,574,886.00
111000 PRINCIPAL/ASST PRIN SAL	391,873.00
115000 CLERICAL/AIDE SALARIES	491,125.00
130000 OVERTIME SALARIES	36,557.29
210000 INSURANCE	591,678.00
220000 RETIREMENT	1,387,655.00
230000 SOCIAL SECURITY	423,776.00
313000 PURCH SERV/STUDENT SERVIC	92,866.00
321000 WATER/SEWERAGE	53,139.73
326000 EQUIPMENT REPAIRS	6,401.00
332000 TRAVEL	2,056.00
339000 OTHER TRANSPORTATION	5,078.00
340000 TELEPHONE	27,063.00
399000 MISC. PURCHASED SERVICES	
410000 SUPPLIES, GENERAL	4,413.00
411000 INSTRUCTIONAL SUPPLIES	28,035.00
411260 VOCATIONAL SUPPLIES	3,168.00
412000 OFFICE SUPPLIES	816.00
418000 HEALTH SUPPLIES	61.00
431000 LIBRARY SUPPLIES	6,313.00
470000 ENERGY	187,865.00
501 SILVER BLUFF HIGH SCHOOL	8,314,825.02
110000 REGULAR SALARIES	1,849,121.00
111000 PRINCIPAL/ASST PRIN SAL	217,623.00
115000 CLERICAL/AIDE SALARIES	195,082.00
210000 INSURANCE	276,921.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
220000 RETIREMENT	557,761.00
230000 SOCIAL SECURITY	165,113.00
321000 WATER/SEWERAGE	3,720.17
326000 EQUIPMENT REPAIRS	2,529.00
332000 TRAVEL	1,923.00
340000 TELEPHONE	889.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	1,743.00
411000 INSTRUCTIONAL SUPPLIES	4,737.00
411400 STEAM/STEM INSTRUC. SUPPL	2,500.00
411500 Art Supplies	5,393.00
412000 OFFICE SUPPLIES	239.00
418000 HEALTH SUPPLIES	24.00
431000 LIBRARY SUPPLIES	2,494.00
470000 ENERGY	83,195.00
502 NEW ELLENTON MIDDLE	3,374,007.17
110000 REGULAR SALARIES	1,644,569.00
111000 PRINCIPAL/ASST PRIN SAL	211,431.00
115000 CLERICAL/AIDE SALARIES	340,891.00
210000 INSURANCE	400,480.00
220000 RETIREMENT	541,747.00
230000 SOCIAL SECURITY	160,372.00
321000 WATER/SEWERAGE	25,893.40
326000 EQUIPMENT REPAIRS	3,177.00
332000 TRAVEL	1,919.00
340000 TELEPHONE	1,111.00
410000 SUPPLIES, GENERAL	2,061.00
411000 INSTRUCTIONAL SUPPLIES	5,866.00
411500 Art Supplies	2,622.00
412000 OFFICE SUPPLIES	301.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
418000 HEALTH SUPPLIES	30.00
431000 LIBRARY SUPPLIES	3,133.00
470000 ENERGY	85,423.00
503 GREENDALE ELEMENTARY	3,431,026.40
110000 REGULAR SALARIES	1,991,269.00
111000 PRINCIPAL/ASST PRIN SAL	227,314.00
115000 CLERICAL/AIDE SALARIES	227,163.00
210000 INSURANCE	244,977.00
220000 RETIREMENT	603,114.00
230000 SOCIAL SECURITY	178,538.00
321000 WATER/SEWERAGE	8,170.22
326000 EQUIPMENT REPAIRS	2,604.00
332000 TRAVEL	2,183.00
340000 TELEPHONE	1,647.00
399000 MISC. PURCHASED SERVICES	3,000.00
410000 SUPPLIES, GENERAL	1,795.00
411000 INSTRUCTIONAL SUPPLIES	4,973.00
411400 STEAM/STEM INSTRUC. SUPPL	2,500.00
411500 Art Supplies	5,553.00
412000 OFFICE SUPPLIES	247.00
418000 HEALTH SUPPLIES	25.00
431000 LIBRARY SUPPLIES	2,568.00
470000 ENERGY	38,050.00
509 JACKSON MIDDLE SCHOOL	3,545,690.22
110000 REGULAR SALARIES	2,868,821.00
111000 PRINCIPAL/ASST PRIN SAL	287,014.00
115000 CLERICAL/AIDE SALARIES	485,372.00
210000 INSURANCE	456,562.00
220000 RETIREMENT	897,917.00
230000 SOCIAL SECURITY	265,808.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
321000 WATER/SEWERAGE	13,652.30
326000 EQUIPMENT REPAIRS	5,010.00
332000 TRAVEL	2,111.00
340000 TELEPHONE	7,441.00
410000 SUPPLIES, GENERAL	3,194.00
411000 INSTRUCTIONAL SUPPLIES	9,539.00
411500 Art Supplies	4,134.00
412000 OFFICE SUPPLIES	474.00
418000 HEALTH SUPPLIES	48.00
431000 LIBRARY SUPPLIES	4,941.00
470000 ENERGY	34,434.00
510 REDCLIFFE ELEMENTARY SCH	5,346,472.30
110000 REGULAR SALARIES	16,927.00
220000 RETIREMENT	4,174.00
230000 SOCIAL SECURITY	1,236.00
321000 WATER/SEWERAGE	1,191.02
340000 TELEPHONE	3,868.00
470000 ENERGY	27,347.00
601 FREEDMAN EARLY LEARNING C	54,743.02
470000 ENERGY	1,713.00
603 PARENTING PGM-PINECREST	1,713.00
110000 REGULAR SALARIES	438,772.00
115000 CLERICAL/AIDE SALARIES	192,871.00
210000 INSURANCE	66,576.00
220000 RETIREMENT	155,763.00
230000 SOCIAL SECURITY	46,109.00
326000 EQUIPMENT REPAIRS	2,000.00
332000 TRAVEL	2,500.00
410000 SUPPLIES, GENERAL	7,000.00
411000 INSTRUCTIONAL SUPPLIES	3,000.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	4,000.00
418000 HEALTH SUPPLIES	
606 XSEL PROGRAM	918,591.00
110000 REGULAR SALARIES	2,206,614.00
115000 CLERICAL/AIDE SALARIES	380,880.00
130000 OVERTIME SALARIES	94,459.53
210000 INSURANCE	368,617.00
220000 RETIREMENT	729,875.00
230000 SOCIAL SECURITY	241,679.00
313000 PURCH SERV/STUDENT SERVIC	62,300.00
321000 WATER/SEWERAGE	7,935.73
326000 EQUIPMENT REPAIRS	5,000.00
332000 TRAVEL	10,000.00
340000 TELEPHONE	889.00
410000 SUPPLIES, GENERAL	8,000.00
411000 INSTRUCTIONAL SUPPLIES	7,000.00
412000 OFFICE SUPPLIES	5,710.00
445000 TECHNOLOGY SUPPLIES	10,500.00
470000 ENERGY	46,461.00
801 CIL AT PINECREST	4,185,920.26
110000 REGULAR SALARIES	687,045.00
111000 PRINCIPAL/ASST PRIN SAL	188,433.00
115000 CLERICAL/AIDE SALARIES	76,145.00
130000 OVERTIME SALARIES	2,000.00
210000 INSURANCE	78,751.00
220000 RETIREMENT	235,161.00
230000 SOCIAL SECURITY	69,614.00
311000 PURCH SERV/INSTRUCTION	175,000.00
325000 RENTALS	58,618.00
326000 EQUIPMENT REPAIRS	1,664.00

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	1,950.00
340000 TELEPHONE	383.00
410000 SUPPLIES, GENERAL	1,147.00
411000 INSTRUCTIONAL SUPPLIES	7,287.00
412000 OFFICE SUPPLIES	1,815.00
420000 TEXTBOOKS	75,000.00
802 AIKEN SCHOLARS ACADEMY	1,660,013.00
110000 REGULAR SALARIES	1,284,322.00
210000 INSURANCE	166,618.00
220000 RETIREMENT	320,886.00
230000 SOCIAL SECURITY	93,122.00
321000 WATER/SEWERAGE	
326000 EQUIPMENT REPAIRS	1,800.00
332000 TRAVEL	1,500.00
410000 SUPPLIES, GENERAL	1,250.00
411000 INSTRUCTIONAL SUPPLIES	3,400.00
412000 OFFICE SUPPLIES	500.00
805 Aiken Innovate	1,873,398.00
230000 SOCIAL SECURITY	5,529.00
811 ALTERNATIVE PROG - AREA 1	5,529.00
230000 SOCIAL SECURITY	4,751.00
812 ALTERNATIVE PROG - AREA 2	4,751.00
230000 SOCIAL SECURITY	5,028.00
813 ALTERNATIVE PROG - AREA 3	5,028.00
230000 SOCIAL SECURITY	676.00
814 ALTERNATIVE PROG - AREA 4	676.00
110000 REGULAR SALARIES	16,928.00
220000 RETIREMENT	
230000 SOCIAL SECURITY	1,236.00
321000 WATER/SEWERAGE	20,760.70

Aiken County School District

FY 2026 - 2027

GENERAL FUND - SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
340000 TELEPHONE	<u>7,507.00</u>
470000 ENERGY	<u>44,449.00</u>
815 Six Points Learning Center	<u>90,880.70</u>
321000 WATER/SEWERAGE	<u>14,592.12</u>
817 FREEDMAN	<u>14,592.12</u>
TOTALS:	<u>305,605,977.44</u>

STAFFING FORMULAS

**2026 - 2027
FIRST READING
APRIL 21, 2026**

**FORMULAS FOR STAFFING SCHOOLS
2026 - 2027**

GRADES K – 5

A.

<u>GRADES</u>	<u>PUPIL - TEACHER RATIOS</u>
K*	25.0
1	16.0
2-5	23.0

* Allocation also includes one aide per class.

- B. CERDEP/4K Program =Teacher plus one Aide
per 20 student classroom
- C. Each school = 1.0 Principal
- D. ADM < 500 450 = 1.0 Assistant Principal
ADM > 500 450 = 2.0 Assistant Principal
- E. Each school = 1.0 Media Specialist
- F. Each school = 1.0 Media Aide
- G. ADM < 500 = 1.5 Secretary/Bookkeeper
ADM 500 - 649 = 2.0 Secretary/Bookkeeper
ADM 650 - 749 = 2.5 Secretary/Bookkeeper
ADM 750 - 999 = 3.5 Secretary/Bookkeeper
- H. Each school = 1.0 Student Information Clerk
- I. Defined Program Ratio for Counselor:
- | | |
|-------------|-----|
| ADM | FTE |
| ≥ 1500 | 3.0 |
| 1250 - 1499 | 2.5 |
| 1000 - 1249 | 2.0 |
| 750 - 999 | 1.5 |
| < 750 | 1.0 |
- J. ADM > 720 = 0.5 Guidance Clerk

K. Defined Program Ratio for Art, Music & P.E.

ADM	FTE
≥700	4.0
600 - 699	3.5
500 - 599	3.0
< 500	2.5

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 instructional aide (to assist in meeting 30-minute unencumbered time compliance)

Note:

Beginning in 2023 – 2024, the District adopted a cap on elementary class sizes. Any grade at any school whose classes averaged more than the cap received an additional class/teacher to lower the class average to desired levels. Class averages were monitored through the first two weeks of school with automatic additions in the number of classes if class averages required. Beyond the first two weeks of school, the Administration monitored and only added classes when absolutely necessary. Schools could exceed the cap by reasonable amounts to limit disruptions.

In 2025 – 2026 and continuing thereafter, the Administration has been granted flexibility on elementary class sizes, when necessary. This allows some discretion when class sizes exceed the cap by a minimal amount and after consideration of a school’s specific situation.

**FORMULA FOR STAFFING SCHOOLS
2026 – 2027**

GRADES 6 – 8

- A. Pupil-teacher ratios based on class sizes of 25:1 for preliminary planning pending allocation meeting discussions.
 - B. Each School = 1.0 Principal
 - C. ADM < 500 = 1.0 Assistant Principal
ADM ≥ 500 = 2.0 Assistant Principals
 - D. ADM < 1199 = 1.0 Media Specialist
ADM ≥ 1200 = 2.0 Media Specialist
 - E. Each School = 1.0 Media Aide
 - F. ADM < 500 = 1.0 Secretary/Bookkeeper
ADM 500 – 649 = 1.5 Secretary/Bookkeeper
ADM 650 – 749 = 2.0 Secretary/Bookkeeper
ADM 750 – 999 = 3.0 Secretary/Bookkeeper
ADM 1000 – 1249 = 3.5 Secretary/Bookkeeper
 - G. Each School = 1.0 Student Information Clerk
 - H. ADM < 300 = 1.0 Counselor
ADM 301 – 600 = 2.0 Counselors/Career Specialist
ADM 601 – 900 = 3.0 Counselors/Career Specialist
ADM 901 – 1200 = 4.0 Counselors/Career Specialist
ADM 1200 – 1500 = 5.0 Counselors/Career Specialist
- Note: A student-to-guidance ratio of no more than 300:1, on a per school basis, will be attained through the staffing of guidance counselors, and in some instances, in combination with career specialists.
- I. ADM < 400 = 0.5 Guidance Clerk
ADM 400 – 500 = 1.0 Guidance Clerk
ADM > 500 = No Guidance Clerk
 - J. Each school = 1.0 safety monitor

FORMULA FOR STAFFING SCHOOLS 2026 – 2027

GRADES 9 – 12

- A. Pupil-teacher ratios based on class sizes of 25:1 for preliminary planning pending allocation meeting discussions.
- B. Each school = 1.0 Principal
- C. ADM < 500 = 1.0 Assistant Principal
 ADM 500 – 1000 = 2.0 Assistant Principals
 ADM 1000 – 1300 = 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 \geq 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 < 300 = 1.0 Counselor
 ADM 301 – 600 = 2.0 Counselor
 ADM 601 – 900 = 3.0 Counselor
 ADM 901 – 1200 = 4.0 Counselor
 ADM 1200 – 1500 = 5.0 Counselor
 ADM 1500 – 1800 = 6.0 Counselor
- Note: A student-to-guidance ratio of no more than 300:1, on a per school basis, will be attained. The above allocations include each school’s Director of Counseling Services position. The allocations do not reflect additional guidance allocations that may be provided to a school for its Freshman Academy. While allocations for a Freshman Academy are not reflected above, those additional allocations would also be considered for meeting the 300:1 ratio.
- I. Each school = 1.0 Registrar (Guidance Office)
- J. ADM > 400 = 1.0 Guidance Clerk
- K. ADM > 500 = 1.0 Career Specialist

OTHER STAFFING INFORMATION
2026 – 2027

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 generally be provided according to the following formula:

FTE - Total Square Feet / 25,000 square feet/1.0 FTE = 1 twelve-month/8-hour 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 at the high school level:

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 Middle-High –1.0	

7. Contract lengths by position and by school level, based on full-time equivalents, are shown below. The standard workday 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	<u>205</u> days
Guidance Clerk (half only, if qualify)	181 days/4 hours
Safety Monitor	181 days/8 hours

MIDDLE

Principal	12 months
Assistant Principal	220 days for first 210 days for second and each additional
Counselor	195 days for first 190 days for second
Media Specialist	195 days
Media Aide	181 days/7.5 hours
Student Information Clerk	<u>205</u> days

Secretary/Bookkeeper 200 days for second	12 months for first 181 days for each additional
Guidance Clerk	181 days
Safety Monitor	181 days/8 hours

HIGH

Principal	12 months
Assistant Principals	220 days for first 210 days for second and each additional
<u>Athletic Administrator</u>	<u>12 months</u>
<u>Athletic Trainer</u>	<u>12 months</u>
Lead Counselor	225 days
Counselor	200 days for all
Media Specialist	195 days
Media Aide	181 days/7.5 hours
Secretary/Bookkeeper with ADM > 1000	12 months for first 12 months for second 200 days for third 181 days for fourth
Secretary/Bookkeeper with ADM < 1000	12 months for first 200 days for second 181 days for each additional
Attendance Clerk	<u>205</u> days
Registrar	12 months
Guidance Clerk	181 days
Safety Monitor	181 days/8 hours

8. East Aiken School of the Arts is allocated one teacher each for drama and dance.
9. Aiken Scholars Academy will be staffed with one principal, a half 220-day assistant principal, one 12-month secretary, one 200-day secretary, and a 225-day director of counseling service.
10. North Aiken Elementary is allocated a second assistant principal position in exchange for the elimination of a vacated instructional coach “special allocation” funded by the District, beginning in 2025 – 2026.
11. 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 staffing 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, during the first two weeks of the school year, and thereafter, as needed, to determine if staffing revisions are required.