

# 2026 – 2027 BUDGET THIRD READING

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AIKEN COUNTY PUBLIC SCHOOL DISTRICT    JUNE 2, 2026

# BUDGET PACKET

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- Summary budget
- General Fund budget:
  - Expenditures budget by location
  - Expenditures budget by object
  - Revenue budget
- 2026 – 2027 Salary schedule
- Staffing formulas

Note: Budget estimates remain unchanged from the Second Reading presented at the May 26, 2026, School Board meeting.

# 2026 – 2027 THIRD READING HIGHLIGHTS

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- \$2,500 teacher scale increase + step
- Non-teacher experience credit (CTE teachers)
- 1.5% increase in non-teacher scales (finalizes salary study implementation) + step
  - No cost-of-living adjustment
- No increases by State for employer retirement or health
- Employing of athletic trainers, thus reducing budgets for contracted services
- \$1,200,000 for energy, \$50,000 for water/sewer
- \$500,000 increase in maintenance department budget
- Budgeted for a 5% increase in contracted substitute rates
- Included intersession as a recurring cost at \$750,000

# 2026 – 2027 THIRD READING HIGHLIGHTS

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Cont'd

- 6 additional special education resource teachers\*
- Pay scale upgrade for special education next bridge job coach
- 3 professional development days for special education aides
- High school success coach funding
- Funding for AVID at middle schools
- 2 elementary assistant principals (Oakwood-Windsor and Busbee)\*
- 2 maintenance positions (HVAC technician and plumber)
- 2 middle school CTE teachers (Leavelle McCampbell and Paul Knox)\*
- Creation of data manager position in Accountability/Assessment

# 2026 – 2027 THIRD READING HIGHLIGHTS

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Cont'd

- Funding an additional classified staffing specialist in HR
- Creation of an assistant director position in Finance
- XSEL reorganization\*
- 5.0 mill tax increase to 159.2 mills (pending rollback for reassessment on the 154.2), plus growth in tax base
- Updated State revenue estimates, through Senate version of budget
  - State still working to finalize its budget
- No use of fund balance
- Proposed First Reading = \$306,448,327 pending discussion
  - Represents a 5.69% increase over prior year

# HIGH PRIORITY ITEMS IN THE BUDGET

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• Special Education – 6 FTE resource teachers	\$570,000
• Special Education – job coach upgrade	28,000
• Special Education – professional development days	160,000
• High – success coach funding	230,000
• Middle – AVID	240,000
• Elementary – assistant principals – 2 FTE	260,000
• Maintenance positions – 2 FTE	155,000
• CTE – 2 FTE at middle schools	190,000
• Accountability – data manager position	90,000
• HR – 2 <sup>nd</sup> classified staffing specialist	100,000
• Finance – assistant director	120,000

# GENERAL FUND REVENUE

	2026 - 2027			
	2025 - 2026 Budget	Budget - Third Reading	Increase/ (Decrease)	Percent Change
Local:				
Levies For Current Operations	\$ 96,575,358	\$ 103,141,572	\$ 6,566,214 <sup>(1)</sup>	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%
<b>Total Local Revenue</b>	<b>106,920,358</b>	<b>117,786,572</b>	<b>6,866,214</b>	<b>6.42%</b>
State:				
State Aid to Classrooms - State General Fund	95,890,007	101,761,142 <sup>(2)</sup>	5,871,135	6.12%
Health Insurance	3,513,426	420,242 <sup>(2)</sup>	(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 <sup>(2)</sup>	(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 <sup>(3)</sup>	1,370,259	4.43%
Retirement Credit	1,293,418	1,293,418	-	0.00%
<b>Total State Revenue</b>	<b>154,638,503</b>	<b>158,772,966</b>	<b>4,134,463</b>	<b>2.67%</b>

# GENERAL FUND REVENUE

Transfers and Non-Revenue Items:				
Transfer From Fund #3 ( State Aid to Classrooms - ELA) and Fund #8	9,173,067	13,091,807	3,918,740	42.72%
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>29,888,789</u>	<u>6,515,722</u>	<u>23.80%</u>
Total - General Fund Revenue	288,931,928	306,448,327	17,516,399	6.06%
Fund balance dollars used	<u>1,007,000 (5)</u>	<u>-</u>	<u>(1,007,000)</u>	<u>-100.00%</u>
Total - General Fund Revenue and Fund Balance Use	<u>\$ 289,938,928</u>	<u>\$ 306,448,327</u>	<u>\$ 16,509,399</u>	<u>5.69%</u>

- (1) increased revenue results from growth in tax base in combination with a proposed 5.0 mill tax increase
- (2) based on Senate 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

# GENERAL FUNDS EXPENDITURES

	2025 - 2026		2026 - 2027		Percent Change
	Budget	Budget - Third Reading	Increase/ (Decrease)	Percent Change	
Regular Salaries	\$ 180,129,116	\$ 188,839,905	\$ 8,710,789	(1)	4.84%
Extra Duty and Overtime Salaries	733,690	854,940	121,250		16.53%
Fringe Benefits and Payroll Taxes	82,175,437	86,808,148	4,632,711	(2)	5.64%
Unemployment Compensation	33,000	33,000	-		0.00%
Workers Compensation Insurance	1,738,627	2,186,435	447,808	(10)	25.76%
Purchased Services - Instructional	2,978,501	3,483,501	505,000	(3)	16.95%
Purchased Services - SRO	895,191	990,274	95,083		10.62%
Management Services	27,000	27,000	-		0.00%
Data Processing Services	217,629	310,682	93,053		42.76%
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	1,641,934	80,968	(10)	5.19%
Rentals	102,118	112,118	10,000		9.79%
Equipment Repairs	363,503	360,018	(3,485)		-0.96%
Other Property Services	2,475	2,475	-		0.00%
Student Transportation	50,000	50,000	-		0.00%
Travel	515,226	531,664	16,438		3.19%
Athletics Transportation	56,141	55,833	(308)		-0.55%
Telephone	414,380	414,380	-		0.00%

# GENERAL FUND EXPENDITURES

Purchased Services - Technology	1,515,287	1,681,486	166,199 <sup>(5)</sup>	10.97%
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) <sup>(6)</sup>	-25.31%
Supplies - General	444,590	446,940	2,350	0.53%
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	173,068	11,986	7.44%
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 <sup>(7)</sup>	16.30%
Supplies - Tools	24,143	24,143	-	0.00%
Supplies - Gasoline/Lubricants	140,024	190,024	50,000 <sup>(7)</sup>	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 <sup>(8)</sup>	21.62%

# GENERAL FUND EXPENDITURES

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 <sup>(9)</sup>	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%
<b>Total - General Fund Expenditures</b>	<b>\$ 289,938,928</b>	<b>\$ 306,448,327</b>	<b>\$ 16,509,399</b>	<b>5.69%</b>

(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

(10) per May 2026 SCSBIT quote

# NEXT STEPS

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- State has not finalized its budget
  - Continue to monitor the State budget process
- Amend budget, if necessary, based on final State budget
- Rollover to new fiscal year (late June)
- Post final budget on website

