

## BOARD AGENDA ITEM

May 26, 2026

### ***SUBJECT:***

2026 – 2027 Budget – Second/Final 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 was held during the May 12, 2026, Board meeting.

### ***ADMINISTRATIVE CONSIDERATION:***

The Second/Final Reading of the Superintendent's proposed budget is presented for Board discussion and consideration. The State has yet to finalize its budget, so estimated amounts are presented based on legislative discussions and SC Department of Education information to date. 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 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 (\$1,200,000) 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;
- increase in insurance premiums for property & liability and workers compensation based on the updated quote received from the SC School Boards Insurance Trust in May 2026;
- 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. This funding plan is re-evaluated annually.

The proposed budget totals \$306,448,327. Budgets for the Special Revenue Fund, EIA Fund, Debt Service Fund, and Capital Projects Fund are also presented for Board review.

***RECOMMENDATION:***

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

***ATTACHMENTS:***

1. 2026 – 2027 Budget – Second/Final Reading (summary)
2. 2026 – 2027 General Fund Expenditures Budget – by location & object– Second/Final Reading
3. 2026 – 2027 General Fund Expenditures Budget – by object– Second/Final Reading
4. 2026 – 2027 General Fund Revenue – First Reading
5. 2026 – 2027 Salary Schedule
6. 2026 – 2027 Staffing formulas

***PREPARED BY:***

Corey J. Murphy  
M. O. Traxler III



**AIKEN COUNTY**  
PUBLIC SCHOOLS

**2026 – 2027 BUDGET**  
*FINAL/SECOND READING*

**TUESDAY, MAY 26, 2026**

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

	<u>2025 - 2026 Budget</u>	<u>2026 - 2027 Budget - Final Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
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>	<u>106,920,358</u>	<u>117,786,572</u>	<u>6,866,214</u>	<u>6.42%</u>
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>	<u>154,638,503</u>	<u>158,772,966</u>	<u>4,134,463</u>	<u>2.67%</u>
Transfers and Non-Revenue Items:				
Transfer From Fund #3 ( State Aid to Classrooms - EIA) 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 <sup>(4)</sup>	2,596,982	100.00%
Indirect Costs - Fund #2 and Fund #6	700,000	700,000	-	0.00%
<b>Total Transfers and Non-Revenue Items</b>	<u>27,373,067</u>	<u>29,888,789</u>	<u>6,515,722</u>	<u>23.80%</u>
<b>Total - General Fund Revenue</b>	<u>288,931,928</u>	<u>306,448,327</u>	<u>17,516,399</u>	<u>6.06%</u>
Fund balance dollars used	1,007,000 <sup>(5)</sup>	-	(1,007,000)	-100.00%
<b>Total - General Fund Revenue and Fund Balance Usage</b>	<u>\$ 289,938,928</u>	<u>\$ 306,448,327</u>	<u>\$ 16,509,399</u>	<u>5.69%</u>

(1) increase 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

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

	2025 - 2026 Budget	2026 - 2027 Budget - Final Reading	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 180,129,116	\$ 188,839,905	\$ 8,710,789 <sup>(1)</sup>	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 <sup>(2)</sup>	5.64%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,738,627	2,186,435	447,808 <sup>(10)</sup>	25.76%
Purchased Services - Instructional	2,978,501	3,483,501	505,000 <sup>(3)</sup>	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 <sup>(4)</sup>	30.41%
Property/Liability Insurance	1,560,966	1,641,934	80,968 <sup>(10)</sup>	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%
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%
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>

**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**

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

	<u>2025 - 2026 Budget*</u>	<u>2026 - 2027 Budget - Final Reading*</u>	<u>Increase/ (Decrease)</u>
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	-
	<u>23,851,622</u>	<u>25,179,620</u>	<u>1,327,998</u>
Total Education Improvement Act Fund	<u>\$ 23,851,622</u>	<u>\$ 25,179,620</u>	<u>\$ 1,327,998</u>

*\*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>Final 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
<b>Total Revenue</b>	<b>\$ 29,484,250</b>	<b>\$ 31,400,000</b>	<b>\$ 4,673,150</b>	<b>\$ 65,557,400</b>
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
<b>Total Expenditures</b>	<b>\$ 29,651,983</b>	<b>\$ 31,400,000</b>	<b>4,673,150</b>	<b>\$ 65,204,300</b>

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**

	<b>2026 - 2027 Budget - Final Reading</b>
<b>Revenue:</b>	
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>
 <b>Expenditures:</b>	
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  
 EXPENDITURES 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	250,972.00
115000 CLERICAL/AIDE SALARIES	74,973.00
210000 INSURANCE	11,729.00
220000 RETIREMENT	80,378.00
230000 SOCIAL SECURITY	23,794.00
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  
 EXPENDITURES 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	503,885.00
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	105,610.00
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	1,006,686.00
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 Retirmnt	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

EXPENDITURES 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	500.00
332000 TRAVEL	1,500.00
410000 SUPPLIES, GENERAL	1,000.00
412000 OFFICE SUPPLIES	2,500.00
014 ATTORNEY'S OFFICE	150,656.00
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  
 EXPENDITURES 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	2,186,435.00
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	310,682.00
324000 PROPERTY INSURANCE	1,641,934.00
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	8,490,260.00
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

FY 2026 - 2027

EXPENDITURES 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	3,690,683.00
130000 OVERTIME SALARIES	50,000.00
210000 INSURANCE	512,079.00
220000 RETIREMENT	910,122.00
230000 SOCIAL SECURITY	269,420.00
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  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
032 MAINTENANCE DEPARTMENT	8,773,081.10
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

Aiken County School District

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EXPENDITURES SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<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	172,276.00
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	4,787,273.00
110000 REGULAR SALARIES	190,281.00
115000 CLERICAL/AIDE SALARIES	69,053.00

Aiken County School District

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EXPENDITURES SUMMARY BY LOCATION & OBJECT

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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	2,363,408.00
115000 CLERICAL/AIDE SALARIES	232,034.00
130000 OVERTIME SALARIES	
210000 INSURANCE	294,492.00
220000 RETIREMENT	640,035.00
230000 SOCIAL SECURITY	190,292.00
312000 PURCH SERV/INSTR PROGRAMS	2,590.00
326000 EQUIPMENT REPAIRS	14,958.00

Aiken County School District

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	76,299.00
345000 PURCH SERVICES-TECHNOLOGY	744,709.00
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	5,270,547.00
110000 REGULAR SALARIES	134,677.00
130000 OVERTIME SALARIES	80,000.00
210000 INSURANCE	18,419.00
220000 RETIREMENT	52,939.00
230000 SOCIAL SECURITY	15,671.00
326000 EQUIPMENT REPAIRS	3,300.00
332000 TRAVEL	4,000.00
410000 SUPPLIES, GENERAL	3,750.00
412000 OFFICE SUPPLIES	3,000.00
052 SOAR	315,756.00
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

Aiken County School District

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EXPENDITURES SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
340000 TELEPHONE	353.00
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	441,672.00
130000 OVERTIME SALARIES	105,000.00
210000 INSURANCE	73,646.00
220000 RETIREMENT	134,809.00
230000 SOCIAL SECURITY	39,907.00
311000 PURCH SERV/INSTRUCTION	5,000.00
332000 TRAVEL	35,000.00
412000 OFFICE SUPPLIES	7,484.00
055 HOMEBOUND DEPARTMENT	842,518.00
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

Aiken County School District

FY 2026 - 2027

EXPENDITURES SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
445000 TECHNOLOGY SUPPLIES	21,000.00
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	2,532,989.00
115000 CLERICAL/AIDE SALARIES	46,290.00
130000 OVERTIME SALARIES	80,000.00
210000 INSURANCE	349,668.00
220000 RETIREMENT	655,778.00
230000 SOCIAL SECURITY	194,127.00
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	4,180,951.00
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

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 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	1,180.00
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

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 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
332000 TRAVEL	2,008.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

FY 2026 - 2027

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	6,233.00
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	2,231,473.00
220000 RETIREMENT	550,281.00
230000 SOCIAL SECURITY	162,897.00
311000 PURCH SERV/INSTRUCTION	
312000 PURCH SERV/INSTR PROGRAMS	65,000.00
395000 Other Prof/Tech Svcs	115,000.00
410000 SUPPLIES, GENERAL	30,000.00
099 DISTRICTWIDE	3,154,651.00
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	6,965,580.00
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	2,018,978.00
230000 SOCIAL SECURITY	610,573.00
313000 PURCH SERV/STUDENT SERVIC	134,300.00
321000 WATER/SEWERAGE	102,135.80

Aiken County School District

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EXPENDITURES SUMMARY BY LOCATION & OBJECT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
326000 EQUIPMENT REPAIRS	9,804.00
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	12,835,357.25
110000 REGULAR SALARIES	2,610,892.00
111000 PRINCIPAL/ASST PRIN SAL	338,228.00
115000 CLERICAL/AIDE SALARIES	387,038.00
210000 INSURANCE	378,468.00
220000 RETIREMENT	823,950.00
230000 SOCIAL SECURITY	243,912.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
418000 HEALTH SUPPLIES	32.00
431000 LIBRARY SUPPLIES	3,263.00
470000 ENERGY	154,655.00
102 SCHOFIELD MIDDLE SCHOOL	5,005,665.94
110000 REGULAR SALARIES	2,908,086.00
111000 PRINCIPAL/ASST PRIN SAL	316,076.00
115000 CLERICAL/AIDE SALARIES	355,484.00
210000 INSURANCE	530,032.00
220000 RETIREMENT	882,736.00
230000 SOCIAL SECURITY	261,314.00
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	5,469,580.99
110000 REGULAR SALARIES	2,308,718.00
111000 PRINCIPAL/ASST PRIN SAL	209,818.00
115000 CLERICAL/AIDE SALARIES	379,389.00
210000 INSURANCE	460,417.00
220000 RETIREMENT	714,625.00
230000 SOCIAL SECURITY	211,548.00
321000 WATER/SEWERAGE	46,103.38

Aiken County School District  
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FY 2026 - 2027

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
326000 EQUIPMENT REPAIRS	4,080.00
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	4,456,031.38
110000 REGULAR SALARIES	3,302,085.00
111000 PRINCIPAL/ASST PRIN SAL	287,034.00
115000 CLERICAL/AIDE SALARIES	574,138.00
210000 INSURANCE	627,337.00
220000 RETIREMENT	1,033,375.00
230000 SOCIAL SECURITY	303,919.00
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	6,316,083.25
110000 REGULAR SALARIES	2,321,932.00

Aiken County School District  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
111000 PRINCIPAL/ASST PRIN SAL	288,822.00
115000 CLERICAL/AIDE SALARIES	400,520.00
210000 INSURANCE	484,517.00
220000 RETIREMENT	737,039.00
230000 SOCIAL SECURITY	219,821.00
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 OAK WOOD/WINDSOR ELEM	4,602,889.73
110000 REGULAR SALARIES	2,744,495.00
111000 PRINCIPAL/ASST PRIN SAL	303,158.00
115000 CLERICAL/AIDE SALARIES	493,635.00
210000 INSURANCE	589,518.00
220000 RETIREMENT	878,013.00
230000 SOCIAL SECURITY	258,144.00
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

Aiken County School District  
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 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	488.00
418000 HEALTH SUPPLIES	49.00
431000 LIBRARY SUPPLIES	5,080.00
470000 ENERGY	62,637.00
115 EAST AIKEN SCHOOL OF ARTS	5,393,554.75
110000 REGULAR SALARIES	2,448,070.00
111000 PRINCIPAL/ASST PRIN SAL	322,018.00
115000 CLERICAL/AIDE SALARIES	311,598.00
210000 INSURANCE	357,365.00
220000 RETIREMENT	760,442.00
230000 SOCIAL SECURITY	224,963.00
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	4,713,715.73
110000 REGULAR SALARIES	7,163,991.00
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	2,120,099.00

Aiken County School District  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	647,378.00
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	13,001,782.48
110000 REGULAR SALARIES	2,488,554.00
111000 PRINCIPAL/ASST PRIN SAL	281,598.00
115000 CLERICAL/AIDE SALARIES	474,975.00
210000 INSURANCE	576,923.00
220000 RETIREMENT	800,244.00
230000 SOCIAL SECURITY	236,893.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
418000 HEALTH SUPPLIES	44.00
431000 LIBRARY SUPPLIES	4,524.00
470000 ENERGY	181,380.00
126 AIKEN ELEMENTARY SCHOOL	5,093,221.41
110000 REGULAR SALARIES	2,830,516.00
111000 PRINCIPAL/ASST PRIN SAL	303,513.00
115000 CLERICAL/AIDE SALARIES	496,413.00
120000 TEMPORARY SALARIES	
210000 INSURANCE	551,451.00
220000 RETIREMENT	895,264.00
230000 SOCIAL SECURITY	265,020.00
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	5,540,663.66
321000 WATER/SEWERAGE	
128 AIKEN MIDDLE SCHOOL	
110000 REGULAR SALARIES	2,244,201.00
111000 PRINCIPAL/ASST PRIN SAL	313,298.00
115000 CLERICAL/AIDE SALARIES	493,540.00
210000 INSURANCE	371,793.00
220000 RETIREMENT	752,384.00

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	222,725.00
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	4,558,830.15
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	8,227,064.00
111000 PRINCIPAL/ASST PRIN SAL	652,996.00
115000 CLERICAL/AIDE SALARIES	651,995.00
130000 OVERTIME SALARIES	30,724.12
210000 INSURANCE	1,283,214.00
220000 RETIREMENT	2,381,087.00
230000 SOCIAL SECURITY	715,627.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
339000 OTHER TRANSPORTATION	11,736.00
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	14,910,318.28
110000 REGULAR SALARIES	2,476,005.00
111000 PRINCIPAL/ASST PRIN SAL	344,891.00
115000 CLERICAL/AIDE SALARIES	312,908.00
210000 INSURANCE	422,596.00
220000 RETIREMENT	772,793.00
230000 SOCIAL SECURITY	228,779.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
470000 ENERGY	160,751.00
203 NORTH AUGUSTA MIDDLE SCH	4,772,554.33
110000 REGULAR SALARIES	2,557,625.00
111000 PRINCIPAL/ASST PRIN SAL	327,903.00
115000 CLERICAL/AIDE SALARIES	325,571.00
210000 INSURANCE	470,755.00
220000 RETIREMENT	795,278.00
230000 SOCIAL SECURITY	234,421.00
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	4,973,438.65
110000 REGULAR SALARIES	2,560,433.00
111000 PRINCIPAL/ASST PRIN SAL	299,273.00
115000 CLERICAL/AIDE SALARIES	502,801.00
210000 INSURANCE	528,414.00
220000 RETIREMENT	831,639.00
230000 SOCIAL SECURITY	247,199.00
321000 WATER/SEWERAGE	28,286.27

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
326000 EQUIPMENT REPAIRS	5,377.00
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	5,156,897.27
110000 REGULAR SALARIES	3,538,767.00
111000 PRINCIPAL/ASST PRIN SAL	285,635.00
115000 CLERICAL/AIDE SALARIES	638,590.00
210000 INSURANCE	627,069.00
220000 RETIREMENT	1,100,571.00
230000 SOCIAL SECURITY	325,797.00
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	6,761,830.24
110000 REGULAR SALARIES	3,042,038.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
111000 PRINCIPAL/ASST PRIN SAL	289,581.00
115000 CLERICAL/AIDE SALARIES	526,627.00
210000 INSURANCE	528,656.00
220000 RETIREMENT	951,441.00
230000 SOCIAL SECURITY	281,652.00
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	5,853,411.67
110000 REGULAR SALARIES	3,184,814.00
111000 PRINCIPAL/ASST PRIN SAL	319,263.00
115000 CLERICAL/AIDE SALARIES	450,252.00
210000 INSURANCE	620,070.00
220000 RETIREMENT	975,133.00
230000 SOCIAL SECURITY	288,664.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	588.00
418000 HEALTH SUPPLIES	59.00
431000 LIBRARY SUPPLIES	6,127.00
470000 ENERGY	179,649.00
215 MOSSY CREEK ELEMENTARY	6,074,540.73
110000 REGULAR SALARIES	3,091,604.00
111000 PRINCIPAL/ASST PRIN SAL	305,071.00
115000 CLERICAL/AIDE SALARIES	369,098.00
210000 INSURANCE	452,671.00
220000 RETIREMENT	928,634.00
230000 SOCIAL SECURITY	274,900.00
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	5,685,956.00
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

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

FY 2026 - 2027

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
470000 ENERGY	7,478.00
300 AREA 3 OFFICE	11,773.00
110000 REGULAR SALARIES	2,406,479.00
111000 PRINCIPAL/ASST PRIN SAL	303,698.00
115000 CLERICAL/AIDE SALARIES	366,423.00
210000 INSURANCE	364,305.00
220000 RETIREMENT	758,685.00
230000 SOCIAL SECURITY	224,592.00
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	4,616,817.83
110000 REGULAR SALARIES	2,863,577.00
111000 PRINCIPAL/ASST PRIN SAL	321,717.00
115000 CLERICAL/AIDE SALARIES	205,602.00
210000 INSURANCE	312,639.00
220000 RETIREMENT	836,192.00
230000 SOCIAL SECURITY	247,536.00
321000 WATER/SEWERAGE	24,372.04
326000 EQUIPMENT REPAIRS	5,424.00
332000 TRAVEL	1,997.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
340000 TELEPHONE	18,246.00
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	4,993,460.04
110000 REGULAR SALARIES	676,568.00
111000 PRINCIPAL/ASST PRIN SAL	
115000 CLERICAL/AIDE SALARIES	177,231.00
210000 INSURANCE	285,631.00
220000 RETIREMENT	210,547.00
230000 SOCIAL SECURITY	116,446.00
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	1,888,564.55
110000 REGULAR SALARIES	2,589,768.00
111000 PRINCIPAL/ASST PRIN SAL	331,417.00
115000 CLERICAL/AIDE SALARIES	510,667.00
210000 INSURANCE	453,277.00
220000 RETIREMENT	846,291.00
230000 SOCIAL SECURITY	250,525.00

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
321000 WATER/SEWERAGE	23,209.79
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	5,156,841.79
110000 REGULAR SALARIES	3,356,528.00
111000 PRINCIPAL/ASST PRIN SAL	283,871.00
115000 CLERICAL/AIDE SALARIES	578,453.00
210000 INSURANCE	622,032.00
220000 RETIREMENT	1,040,365.00
230000 SOCIAL SECURITY	307,975.00
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	6,366,867.11

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	1,760,279.00
111000 PRINCIPAL/ASST PRIN SAL	207,090.00
115000 CLERICAL/AIDE SALARIES	277,722.00
120000 TEMPORARY SALARIES	27,551.00
210000 INSURANCE	341,975.00
220000 RETIREMENT	560,431.00
230000 SOCIAL SECURITY	165,902.00
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	3,452,733.33
110000 REGULAR SALARIES	1,946,866.00
111000 PRINCIPAL/ASST PRIN SAL	209,179.00
115000 CLERICAL/AIDE SALARIES	402,847.00
210000 INSURANCE	385,417.00
220000 RETIREMENT	631,020.00
230000 SOCIAL SECURITY	186,829.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411000 INSTRUCTIONAL SUPPLIES	5,918.00
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	3,858,717.36
110000 REGULAR SALARIES	2,054,895.00
111000 PRINCIPAL/ASST PRIN SAL	215,035.00
115000 CLERICAL/AIDE SALARIES	480,517.00
210000 INSURANCE	463,791.00
220000 RETIREMENT	678,257.00
230000 SOCIAL SECURITY	200,782.00
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	4,199,878.14
110000 REGULAR SALARIES	2,066,773.00
111000 PRINCIPAL/ASST PRIN SAL	227,044.00
115000 CLERICAL/AIDE SALARIES	328,672.00
210000 INSURANCE	313,395.00
220000 RETIREMENT	646,702.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	191,442.00
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	3,921,765.38
110000 REGULAR SALARIES	7,765,439.00
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	2,296,087.00
230000 SOCIAL SECURITY	695,915.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411260 VOCATIONAL SUPPLIES	3,861.00
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	14,091,299.73
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	4,106,760.00
111000 PRINCIPAL/ASST PRIN SAL	399,564.00
115000 CLERICAL/AIDE SALARIES	514,910.00
130000 OVERTIME SALARIES	39,168.53
210000 INSURANCE	630,062.00
220000 RETIREMENT	1,246,282.00
230000 SOCIAL SECURITY	376,501.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411000 INSTRUCTIONAL SUPPLIES	16,088.00
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	7,820,452.84
110000 REGULAR SALARIES	2,981,895.00
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	947,576.00
230000 SOCIAL SECURITY	288,066.00
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

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
402 WAGENER SALLEY HIGH	5,967,363.07
110000 REGULAR SALARIES	1,532,041.00
111000 PRINCIPAL/ASST PRIN SAL	235,914.00
115000 CLERICAL/AIDE SALARIES	258,425.00
210000 INSURANCE	244,537.00
220000 RETIREMENT	499,702.00
230000 SOCIAL SECURITY	147,925.00
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	2,993,062.63
110000 REGULAR SALARIES	2,229,865.00
111000 PRINCIPAL/ASST PRIN SAL	196,782.00
115000 CLERICAL/AIDE SALARIES	392,805.00
210000 INSURANCE	398,366.00
220000 RETIREMENT	695,274.00
230000 SOCIAL SECURITY	205,820.00
321000 WATER/SEWERAGE	10,909.38
326000 EQUIPMENT REPAIRS	4,155.00
332000 TRAVEL	2,390.00
340000 TELEPHONE	3,641.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
410000 SUPPLIES, GENERAL	2,605.00
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	4,158,582.38
110000 REGULAR SALARIES	2,322,131.00
111000 PRINCIPAL/ASST PRIN SAL	310,266.00
115000 CLERICAL/AIDE SALARIES	369,206.00
210000 INSURANCE	501,486.00
220000 RETIREMENT	740,204.00
230000 SOCIAL SECURITY	212,479.00
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	4,493,753.99
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

Aiken County School District

FY 2026 - 2027

EXPENDITURES SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	183.00
332000 TRAVEL	500.00
340000 TELEPHONE	667.00
412000 OFFICE SUPPLIES	200.00
500 AREA 5 OFFICE	4,666.00
110000 REGULAR SALARIES	4,484,535.00
111000 PRINCIPAL/ASST PRIN SAL	395,105.00
115000 CLERICAL/AIDE SALARIES	491,125.00
130000 OVERTIME SALARIES	36,557.29
210000 INSURANCE	591,678.00
220000 RETIREMENT	1,366,173.00
230000 SOCIAL SECURITY	417,416.00
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	8,199,864.02
110000 REGULAR SALARIES	1,832,409.00
111000 PRINCIPAL/ASST PRIN SAL	217,623.00
115000 CLERICAL/AIDE SALARIES	195,082.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
210000 INSURANCE	276,921.00
220000 RETIREMENT	553,641.00
230000 SOCIAL SECURITY	163,892.00
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	3,351,954.17
110000 REGULAR SALARIES	1,735,123.00
111000 PRINCIPAL/ASST PRIN SAL	211,431.00
115000 CLERICAL/AIDE SALARIES	335,150.00
210000 INSURANCE	400,480.00
220000 RETIREMENT	562,667.00
230000 SOCIAL SECURITY	166,563.00
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

Aiken County School District

FY 2026 - 2027

EXPENDITURES SUMMARY BY LOCATION & OBJECT

26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
412000 OFFICE SUPPLIES	301.00
418000 HEALTH SUPPLIES	30.00
431000 LIBRARY SUPPLIES	3,133.00
470000 ENERGY	85,423.00
503 GREENDALE ELEMENTARY	3,542,950.40
110000 REGULAR SALARIES	1,891,645.00
111000 PRINCIPAL/ASST PRIN SAL	227,314.00
115000 CLERICAL/AIDE SALARIES	227,163.00
210000 INSURANCE	244,977.00
220000 RETIREMENT	578,548.00
230000 SOCIAL SECURITY	171,266.00
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	3,414,228.22
110000 REGULAR SALARIES	2,887,387.00
111000 PRINCIPAL/ASST PRIN SAL	287,014.00
115000 CLERICAL/AIDE SALARIES	455,481.00
210000 INSURANCE	456,562.00
220000 RETIREMENT	895,126.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
230000 SOCIAL SECURITY	264,982.00
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	5,331,530.30
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	527,379.00
115000 CLERICAL/AIDE SALARIES	202,756.00
210000 INSURANCE	73,369.00
220000 RETIREMENT	180,051.00
230000 SOCIAL SECURITY	53,299.00
326000 EQUIPMENT REPAIRS	2,000.00
332000 TRAVEL	2,500.00
410000 SUPPLIES, GENERAL	7,000.00

Aiken County School District  
 EXPENDITURES SUMMARY BY LOCATION & OBJECT  
 26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411000 INSTRUCTIONAL SUPPLIES	3,000.00
412000 OFFICE SUPPLIES	4,000.00
418000 HEALTH SUPPLIES	
606 XSEL PROGRAM	1,055,354.00
110000 REGULAR SALARIES	2,207,499.00
115000 CLERICAL/AIDE SALARIES	380,880.00
130000 OVERTIME SALARIES	94,459.53
210000 INSURANCE	368,617.00
220000 RETIREMENT	730,094.00
230000 SOCIAL SECURITY	241,742.00
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	4,187,087.26
110000 REGULAR SALARIES	683,453.00
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	234,277.00
230000 SOCIAL SECURITY	69,352.00
311000 PURCH SERV/INSTRUCTION	175,000.00
325000 RENTALS	58,618.00

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
326000 EQUIPMENT REPAIRS	1,664.00
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	1,655,275.00
110000 REGULAR SALARIES	1,288,963.00
210000 INSURANCE	166,618.00
220000 RETIREMENT	322,033.00
230000 SOCIAL SECURITY	93,460.00
321000 WATER/SEWERAGE	
326000 EQUIPMENT REPAIRS	
332000 TRAVEL	
410000 SUPPLIES, GENERAL	
411000 INSTRUCTIONAL SUPPLIES	3,400.00
412000 OFFICE SUPPLIES	
805 Aiken Innovate	1,874,474.00
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

FY 2026 - 2027

Aiken County School District  
EXPENDITURES SUMMARY BY LOCATION & OBJECT  
26-27 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
321000 WATER/SEWERAGE	20,760.70
340000 TELEPHONE	7,507.00
470000 ENERGY	44,449.00
815 Six Points Learning Center	90,880.70
321000 WATER/SEWERAGE	14,592.12
817 FREEDMAN	14,592.12
TOTALS:	306,448,327.44

FY 2026 - 2027

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

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	154,434,561.00
111000 PRINCIPAL/ASST PRIN SAL	12,666,752.00
115000 CLERICAL/AIDE SALARIES	20,917,121.00
120000 TEMPORARY SALARIES	37,551.00
130000 OVERTIME SALARIES	854,940.44
140000 TERMINAL LEAVE	425,000.00
180000 Head of Org Unit Salaries	358,920.00
210000 INSURANCE	25,554,693.00
220000 RETIREMENT	46,989,123.00
230000 SOCIAL SECURITY	14,105,234.00
260000 UNEMPLOYMENT COMPENSATION	33,000.00
270000 WORKMEN'S COMPENSATION	2,186,435.00
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	3,244,411.00
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	310,682.00
318000 AUDIT FEES	140,000.00
319000 ATTORNEY/LLEGAL FEES	175,000.00
321000 WATER/SEWERAGE	1,200,000.00
323000 REPAIR/MAINTENANCE SERVCS	1,629,677.00
324000 PROPERTY INSURANCE	1,641,934.00
325000 RENTALS	112,118.00
326000 EQUIPMENT REPAIRS	360,018.00

FY 2026 - 2027

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

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
329000 OTHER PROPERTY SERVICES	2,475.00
331000 STUDENT TRANSPORTATION	50,000.00
332000 TRAVEL	527,164.00
339000 OTHER TRANSPORTATION	55,833.00
340000 TELEPHONE	414,380.00
345000 PURCH SERVICES-TECHNOLOGY	1,681,486.00
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	446,940.00
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	158,568.00
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

FY 2026 - 2027

Aiken County School District  
EXPENDITURES 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:	306,448,327.44

FY 2026 - 2027

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

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
001110 AIKEN CO AD VALOREM TAX	101,341,572.00
001111 SALUDA CO AD VALOREM TAX	1,800,000.00
001140 AIKEN CO DELINQUENT TAX	3,050,000.00
001141 SALUDA CO DELINQUENT TAX	50,000.00
001280 PAYMENT IN LIEU OF TAXES	8,700,000.00
001310 Reg Day School Tuition	45,000.00
001510 Interest on Investments	2,500,000.00
001999 OTHER LOCAL SOURCES	300,000.00
003103 STATE AID TO CLASSROOMS	102,181,384.00
003160 SCHOOL BUS DRIVER SALARY	2,795,310.00
003162 TRANSP WORKERS' COMP	100,594.00
003181 RETIREE INSURANCE	9,285,793.00
003810 Tax relief ; Tier 1	8,147,500.00
003820 Homestead Exemp. (Tier 2)	2,659,778.00
003825 Tax relief ( Tier 3)	32,309,189.00
003993 PEBA ON-BEHALF PAYMENT	1,293,418.00
005230 TRANSFER FROM EIA	29,188,789.00
005280 TRANSFER - INDIRECT COST	700,000.00
TOTALS:	306,448,327.00

Property tax revenue reflects a 5.0 mill increase for 2026 - 2027.



**AIKEN COUNTY**  
PUBLIC SCHOOLS

**SALARY SCHEDULE**

**2026 – 2027**

ADOPTED 5/26/2026

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## Teacher Scales - 190 Day Contracts School Year 2026 - 2027

Salary Step	Prior Yrs Exp	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
E0	0	\$ 54,067	\$ 55,244	\$ 59,342	\$ 62,765	\$ 67,531
E1	1	\$ 54,067	\$ 55,244	\$ 59,342	\$ 62,765	\$ 67,531
E2	2	\$ 54,067	\$ 55,244	\$ 59,342	\$ 62,765	\$ 67,531
E3	3	\$ 54,067	\$ 55,244	\$ 59,342	\$ 62,765	\$ 67,531
4	4	\$ 54,725	\$ 55,884	\$ 59,834	\$ 63,403	\$ 68,497
5	5	\$ 55,755	\$ 56,916	\$ 60,980	\$ 64,548	\$ 70,026
6	6	\$ 56,825	\$ 57,983	\$ 62,125	\$ 65,693	\$ 71,551
7	7	\$ 57,857	\$ 59,014	\$ 63,270	\$ 66,839	\$ 73,080
8	8	\$ 58,926	\$ 60,084	\$ 64,417	\$ 67,982	\$ 74,606
9	9	\$ 59,956	\$ 61,115	\$ 65,562	\$ 69,130	\$ 76,135
10	10	\$ 61,023	\$ 62,183	\$ 66,708	\$ 70,276	\$ 77,661
11	11	\$ 62,058	\$ 63,213	\$ 67,852	\$ 71,421	\$ 79,190
12	12	\$ 63,125	\$ 64,285	\$ 68,997	\$ 72,565	\$ 80,717
13	13	\$ 64,156	\$ 65,314	\$ 70,142	\$ 73,712	\$ 82,243
14	14	\$ 65,226	\$ 66,385	\$ 71,290	\$ 74,856	\$ 83,771
15	15	\$ 66,256	\$ 67,416	\$ 72,434	\$ 76,003	\$ 85,297
16	16	\$ 67,327	\$ 68,483	\$ 73,580	\$ 77,149	\$ 86,825
17	17	\$ 68,356	\$ 69,516	\$ 74,726	\$ 78,293	\$ 88,354
18	18	\$ 68,914	\$ 70,094	\$ 75,361	\$ 78,964	\$ 89,126
19	19	\$ 69,478	\$ 70,675	\$ 75,994	\$ 79,640	\$ 89,906
20	20	\$ 70,047	\$ 71,264	\$ 76,640	\$ 80,324	\$ 90,696
21	21	\$ 70,623	\$ 71,858	\$ 77,291	\$ 81,014	\$ 91,493
22	22	\$ 71,791	\$ 73,066	\$ 78,613	\$ 82,415	\$ 93,110
23	23	\$ 72,977	\$ 74,293	\$ 79,955	\$ 83,838	\$ 94,753
24	24	\$ 74,186	\$ 75,543	\$ 81,323	\$ 85,289	\$ 96,427
25	25	\$ 75,419	\$ 76,818	\$ 82,719	\$ 86,770	\$ 98,134
26	26	\$ 76,677	\$ 78,119	\$ 84,143	\$ 88,279	\$ 99,876
27	27	\$ 77,980	\$ 79,466	\$ 85,616	\$ 89,840	\$ 101,674
28	28	\$ 79,375	\$ 80,905	\$ 87,183	\$ 91,497	\$ 103,572

Note: Teachers who are awaiting their South Carolina teacher certificate will be classified as “pending South Carolina certification” and will be paid based on a flat annual rate of \$43,888 (for 190 days). Once the South Carolina teacher certificate is received, the teacher’s salary will be adjusted to the appropriate level based on the above salary schedule and retroactive to the effective date of the certificate.

Beginning in 2025 – 2026, the State of South Carolina no longer recognizes Bachelors + 18. This scale will be maintained by ACPSD only to grandfather continuing employees from 2024 – 2025. There will be no new additions to Bachelors + 18 in 2026 – 2027.

**Teacher Scales - Daily Rates**  
**School Year 2026 - 2027**

Salary Step	Prior Yrs Exp	Class 3 Bachelors Degree	Class 2 Bachelors Degree +18	Class 1 Masters Degree	Class 7 Masters Degree + 30 Hours	Class 8 Doctorate Degree
E0	0	\$ 284.56	\$ 290.76	\$ 312.33	\$ 330.34	\$ 355.43
E1	1	\$ 284.56	\$ 290.76	\$ 312.33	\$ 330.34	\$ 355.43
E2	2	\$ 284.56	\$ 290.76	\$ 312.33	\$ 330.34	\$ 355.43
E3	3	\$ 284.56	\$ 290.76	\$ 312.33	\$ 330.34	\$ 355.43
4	4	\$ 288.03	\$ 294.13	\$ 314.92	\$ 333.70	\$ 360.51
5	5	\$ 293.45	\$ 299.56	\$ 320.95	\$ 339.73	\$ 368.56
6	6	\$ 299.08	\$ 305.17	\$ 326.97	\$ 345.75	\$ 376.58
7	7	\$ 304.51	\$ 310.60	\$ 333.00	\$ 351.78	\$ 384.63
8	8	\$ 310.14	\$ 316.23	\$ 339.04	\$ 357.80	\$ 392.66
9	9	\$ 315.56	\$ 321.66	\$ 345.06	\$ 363.84	\$ 400.71
10	10	\$ 321.17	\$ 327.28	\$ 351.09	\$ 369.87	\$ 408.74
11	11	\$ 326.62	\$ 332.70	\$ 357.12	\$ 375.90	\$ 416.79
12	12	\$ 332.24	\$ 338.34	\$ 363.14	\$ 381.92	\$ 424.83
13	13	\$ 337.66	\$ 343.76	\$ 369.17	\$ 387.96	\$ 432.86
14	14	\$ 343.29	\$ 349.39	\$ 375.21	\$ 393.98	\$ 440.90
15	15	\$ 348.72	\$ 354.82	\$ 381.23	\$ 400.02	\$ 448.93
16	16	\$ 354.35	\$ 360.44	\$ 387.26	\$ 406.05	\$ 456.97
17	17	\$ 359.77	\$ 365.87	\$ 393.29	\$ 412.07	\$ 465.02
18	18	\$ 362.71	\$ 368.92	\$ 396.64	\$ 415.60	\$ 469.08
19	19	\$ 365.67	\$ 371.97	\$ 399.97	\$ 419.16	\$ 473.19
20	20	\$ 368.67	\$ 375.07	\$ 403.37	\$ 422.76	\$ 477.35
21	21	\$ 371.70	\$ 378.20	\$ 406.79	\$ 426.39	\$ 481.54
22	22	\$ 377.85	\$ 384.56	\$ 413.75	\$ 433.76	\$ 490.05
23	23	\$ 384.09	\$ 391.02	\$ 420.82	\$ 441.25	\$ 498.70
24	24	\$ 390.45	\$ 397.59	\$ 428.02	\$ 448.89	\$ 507.51
25	25	\$ 396.94	\$ 404.31	\$ 435.36	\$ 456.68	\$ 516.49
26	26	\$ 403.56	\$ 411.15	\$ 442.86	\$ 464.63	\$ 525.66
27	27	\$ 410.42	\$ 418.24	\$ 450.61	\$ 472.84	\$ 535.13
28	28	\$ 417.76	\$ 425.82	\$ 458.86	\$ 481.56	\$ 545.12

# JROTC Instructor Scales

## School Year 2026 - 2027

Reflects Annual (12 month) Salary Amounts

Step	E-6/7	E-8	E-9	W-3	W-4	0-3	0-4	0-5	0-6
0	\$ 56,098	\$ 60,160	\$ 65,126	\$ 62,053	\$ 67,916	\$ 68,097	\$ 76,856	\$ 85,953	\$ 93,841
1	\$ 57,748	\$ 61,969	\$ 66,128	\$ 63,016	\$ 68,975	\$ 69,161	\$ 78,096	\$ 87,374	\$ 94,708
2	\$ 59,464	\$ 63,854	\$ 67,155	\$ 63,999	\$ 70,057	\$ 70,247	\$ 79,357	\$ 88,821	\$ 95,585
3	\$ 61,243	\$ 65,321	\$ 68,199	\$ 65,003	\$ 71,161	\$ 71,354	\$ 80,648	\$ 90,302	\$ 96,393
4	\$ 63,100	\$ 66,834	\$ 69,264	\$ 66,025	\$ 72,285	\$ 72,484	\$ 81,964	\$ 91,436	\$ 97,290
5	\$ 65,025	\$ 67,875	\$ 70,351	\$ 67,067	\$ 73,432	\$ 73,634	\$ 83,303	\$ 92,580	\$ 98,195
6	\$ 66,530	\$ 68,932	\$ 71,461	\$ 68,131	\$ 74,602	\$ 74,810	\$ 84,671	\$ 93,747	\$ 99,110
7	\$ 68,077	\$ 70,012	\$ 72,590	\$ 69,218	\$ 75,798	\$ 76,006	\$ 86,066	\$ 94,929	\$ 99,954
8	\$ 69,674	\$ 71,116	\$ 73,746	\$ 70,325	\$ 77,016	\$ 77,229	\$ 87,136	\$ 96,129	\$ 100,889
9	\$ 70,770	\$ 72,243	\$ 74,919	\$ 71,454	\$ 78,257	\$ 78,475	\$ 88,217	\$ 97,349	\$ 101,835
10	\$ 71,884	\$ 73,388	\$ 76,122	\$ 72,605	\$ 79,523	\$ 79,748	\$ 89,320	\$ 98,256	\$ 102,705
11	\$ 73,027	\$ 74,557	\$ 77,346	\$ 73,782	\$ 80,818	\$ 81,047	\$ 90,433	\$ 99,171	\$ 103,583
12	\$ 74,189	\$ 75,752	\$ 78,593	\$ 74,979	\$ 82,135	\$ 82,366	\$ 91,569	\$ 100,097	\$ 104,557
13	\$ 75,374	\$ 76,967	\$ 79,869	\$ 76,201	\$ 83,479	\$ 83,719	\$ 92,715	\$ 101,035	\$ 105,545
14	\$ 76,583	\$ 78,209	\$ 81,164	\$ 77,446	\$ 84,849	\$ 85,093	\$ 93,884	\$ 101,984	\$ 106,538
15	\$ 77,819	\$ 79,476	\$ 82,493	\$ 78,717	\$ 86,247	\$ 86,496	\$ 95,067	\$ 102,942	\$ 107,456
16	\$ 79,076	\$ 80,768	\$ 83,844	\$ 80,017	\$ 87,676	\$ 87,929	\$ 96,272	\$ 103,910	\$ 108,474
17	\$ 80,360	\$ 82,083	\$ 85,224	\$ 81,339	\$ 89,131	\$ 89,389	\$ 97,490	\$ 104,889	\$ 109,503
18	\$ 81,668	\$ 83,429	\$ 86,630	\$ 82,689	\$ 90,616	\$ 90,876	\$ 98,730	\$ 105,882	\$ 110,450
19	\$ 83,002	\$ 84,799	\$ 88,065	\$ 84,066	\$ 92,131	\$ 92,397	\$ 99,989	\$ 106,882	\$ 111,406
20	\$ 84,365	\$ 86,197	\$ 89,528	\$ 85,468	\$ 93,673	\$ 93,945	\$ 101,265	\$ 107,894	\$ 112,469
21	\$ 85,059	\$ 86,909	\$ 90,273	\$ 86,185	\$ 94,461	\$ 94,735	\$ 102,129	\$ 108,824	\$ 113,443
22	\$ 86,470	\$ 88,356	\$ 91,788	\$ 87,638	\$ 96,060	\$ 96,339	\$ 103,882	\$ 110,712	\$ 115,424
23	\$ 87,186	\$ 89,090	\$ 92,557	\$ 88,376	\$ 96,872	\$ 97,153	\$ 104,773	\$ 111,671	\$ 116,429
24	\$ 88,631	\$ 90,575	\$ 94,110	\$ 89,867	\$ 98,511	\$ 98,798	\$ 106,571	\$ 113,606	\$ 118,460
25	\$ 90,106	\$ 92,087	\$ 95,694	\$ 91,387	\$ 100,184	\$ 100,476	\$ 108,405	\$ 115,580	\$ 120,532
26	\$ 91,610	\$ 93,631	\$ 97,310	\$ 92,938	\$ 101,890	\$ 102,188	\$ 110,275	\$ 117,593	\$ 122,644
27	\$ 93,179	\$ 95,240	\$ 98,992	\$ 94,551	\$ 103,664	\$ 103,969	\$ 112,217	\$ 119,682	\$ 124,834
28	\$ 94,844	\$ 96,946	\$ 100,774	\$ 96,256	\$ 105,539	\$ 105,850	\$ 114,263	\$ 121,877	\$ 127,132

New employees will be given credit for prior years' teaching experience in a JROTC program or placed at the step in the applicable grade closest to the minimum salary established by the Department of the Navy or Department of the Army, whichever is higher. No employee will earn less than his/her minimum instructor salary amount. Should an instructor be paid at step 28 of his/her respective grade and still not meet the minimum salary requirement, the employee's salary will be adjusted to the minimum required amount.

## **General Information – Salary and Hourly Scales**

- No administrator is authorized to negotiate pay with any employee. The pay of new employees will be based upon the guidelines of the salary schedule and within advertised salary ranges. The Human Resources department shall verify that all job posting salary ranges are consistent with and appropriate for the established schedule.
- Pay level advances are not automatic. Pay level increases will become effective July 1, if approved by the School Board. New employees appointed after December 31 do not qualify for a step on July 1 and are not eligible for pay level increases until the following July. New employees appointed after December 31 will be eligible for cost-of-living adjustments. Employees who are classified as active but had not worked prior to December 31, unless as result of a workers compensation matter, will not qualify for a step.
- Step level pay for employees on the teacher scale will be based on degree and years of experience per the teacher certificate. Any midyear change in degree will be paid retroactive to the effective date of that change. Any mid-year change in years of experience will be retroactive to the start of the school year.
- In accordance with SC Department of Education guidelines, bus drivers' step eligibility is determined by a bus driver performing duties for at least 152 days each year, including summer school or other programming outside of the normal school year.
- In the event of a promotion, the new pay level will be based on service credit placement or the equivalent of a two-step (4.66%) increase, whichever is more beneficial to the employee. This determination will consider base pay only (in other words, no stipends, supplements, or extra duty). Employees promoted after December 31 do not qualify for a step on July 1 and are not eligible for pay level increases until the following July. [Beginning pay (step 5) is used for the HVAC technician position when determining whether a position is a promotion.]
- Step placement for any current employee who moves from a position on a higher hourly/salary pay scale to a position on a lower hourly/salary pay scale will be based on the service credit calculation or the pay step for the departed position, whichever is more beneficial to the employee. [This handling is used for movements from the teacher scale. Also, note the exception related to pay table 130 below.]
- Any move by principal into a director position on pay table 130 will be treated as follows: elementary and middle school as a promotion, high school principals as a lateral move.
- To be competitive, or when an applicant's training, experience and/or other qualifications are substantially above those required for a position, the District Superintendent may submit a request for higher step placement to the School Board for consideration and approval.
- The School Board has delegated authority to the District Superintendent to provide up to two steps without additional School Board approval.

- An employee (non-teacher scale) receiving his/her Doctorate or Masters + 30 degree after initial placement on the salary scale will be credited for the advanced degree, with two steps given for a Doctorate or one step given for a Masters + 30. An individual currently with a Masters + 30 degree and receiving his/her Doctorate will receive a one-step increase.
- Psychologist interns will be paid equal to one half of the psychologist scale step 1.
- Speech positions will be paid as follows:
  - Speech language pathologists with CCC: Will be paid one step above certificate up to Doctorate (example: Masters + 30 degree will be paid at Doctorate, Masters will be paid at Masters + 30)
  - Speech therapists Will be paid based on degree
  - SLP assistants Will be paid on the bachelors scale
- While it is our expectation that all pay be accurate, there will be occasional incorrect payments due to paperwork delays, sudden resignations, errors, etc. Employees who become aware of incorrect pay, whether to their detriment or benefit, should bring those matters to the attention of the Payroll department. Measures will be taken to remedy these matters as soon as reasonably possible. Regardless of the circumstance, the District will make all reasonable efforts to recoup any overpayment.
- Beginning with the 2025 – 2026 school year, the State’s minimum teacher pay scale no longer recognized the Bachelors + 18 degree. The District maintains a Bachelors + 18 scale to grandfather anyone with that degree who was employed by ACPSD as of June 30, 2025. The scale will eventually be eliminated through attrition. Rehired-retiree teachers are not grandfathered and not eligible for bachelors + 18 placement. The scale is closed for new additions.

## Pay Procedures

The initial paycheck for anyone hired, promoted, or returning from leave without pay will bring his or her paycheck current. This paycheck could be larger or smaller than a typical paycheck depending on timing. Pay for the remainder of the year will be on the normal pay schedule.

Generally, pay cycles are:

- 12-month employees July – June
- <12-month employees August – July

Anyone transitioning from a <12-month position to 12-months, at year end, would receive his/her last two paychecks from the preceding year and first two paychecks for the new year during July. Anyone transitioning from a 12-month position to <12-months, at year end, would receive his/her final paycheck of the preceding year on the June 20<sup>th</sup> payroll and the first check of the new year on the August 5<sup>th</sup> payroll; July would be a “gap month” possibly offset by the vacation offset, if any unused vacation days had been accrued as of June 30. Mid-year impacts for changes in pay cycle will vary depending on timing.

## Pay Dates

Employees are paid semi-monthly on the 5<sup>th</sup> and 20<sup>th</sup> with the exception of the months of December and January in order to accommodate the holiday work schedule. The pay date is adjusted when the 5<sup>th</sup> or 20<sup>th</sup> falls on a holiday or weekend.

**Year 2026 - 2027 pay dates are as follow:**

July 2, 2026  
July 20, 2026  
August 5, 2026  
August 20, 2026  
September 4, 2026  
September 18, 2026  
October 5, 2026  
October 20, 2026  
November 5, 2026  
November 20, 2026  
December 3, 2026  
December 10, 2026  
December 17, 2026  
January 20, 2027  
February 5, 2027  
February 19, 2027  
March 5, 2027  
March 19, 2027  
April 1, 2027  
April 20, 2027  
May 5, 2027  
May 20, 2027  
June 3, 2027  
June 17, 2027

## Other Pay Tables

Following the conclusion of a salary study, new pay tables (each with a step range of 1 – 20) have been implemented as shown in subsequent pages.

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
101	BUS MONITOR (180/HOURS VARY)	\$24,461	\$37,856	\$11.94	\$18.48
102	SP ED PERSONAL CARE SUPPORT PROVIDER (181/7.5)	\$25,667	\$39,749	\$12.34	\$19.11
104	COURIER	\$28,309	\$43,826	\$13.61	\$21.07
105	CNP OPERATOR (181/HOURS VARY) CUSTODIAN (260/8)	\$29,723	\$46,010	\$14.29	\$22.12
106	GROUNDS MAINTENANCE WORKER (260/8) WAREHOUSEMAN/DRIVER SP ED BUS MONITOR (180/HOURS VARY)	\$31,210	\$48,318	\$15.01	\$23.23
107	4K AIDE (181/7.5) BEHAVIOR MODIFICATION ROOM AIDE (181/7.5 IF FULL TIME) CHARACTER COACH AIDE (181/7.5) IN-SCHOOL SUSPENSION AIDE (181/7.5) INSTRUCTIONAL AIDE (181/7.5) KINDERGARTEN AIDE (181/7.5) MEDIA AIDE (181/7.5) PARENT INVOLVEMENT AIDE (181/7.5 IF FULL TIME) CARPENTER HELPER HEAD CUSTODIAN (260/8) PLUMBER HELPER	\$32,781	\$50,731	\$15.76	\$24.39

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
108		\$34,410	\$53,266	\$16.55	\$25.61
	SAFETY MONITOR (181/8)				
	STUDENT SERVICE WORKER I (185/8)				
109		\$36,131	\$55,929	\$17.37	\$26.89
	BEHAVIOR TECHNICIAN - XSEL (205/7.5)				
	BLDG & GROUNDS SUPERVISOR				
	GLAZIER				
	MASON				
	PAINTER				
	REGISTRAR				
	ROOFER				
	SCHOOL BOOKKEEPER				
	SECRETARY				
	SPECIAL PROGRAMS SECRETARY				
	STADIUM MAINTENANCE WORKER				
	GUIDANCE CLERK (181/8)				
110		\$37,937	\$58,726	\$18.24	\$28.23
	ACCOUNTING ASSOCIATE				
	ACCOUNTS PAYABLE ASSOCIATE				
	AUTISM SERVICE AIDE I (181/7.5)				
	MATERIALS CENTER CLERK				
	MEALS BENEFIT CLERK (205/8)				
	PROCUREMENT CLERK				
	STUDENT INFORMATION CLERK (205/8)				
	SP ED CLERK (185/8)				
	CNP MANAGER (185/8)				
	DATA ENTRY ASSOCIATE				
	DISPATCHER/SECRETARY				
	FEDERAL PROGRAMS BOOKKEEPER				
	FOREIGN LANGUAGE INTERPRETER (185/8)				
	INVENTORY CONTROL ASSOCIATE				
	PREVENTATIVE MAINTENANCE MECHANIC				
	RECEPTIONIST (DISTRICT OFFICE ONLY)				
	REIMBURSEMENT CLAIMS ASSOCIATE				

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
110	SIGN LANGUAGE FACILITATOR I (181/7.5) SP ED AIDE (181/7.5) EARLY LEARNING SP ED AIDE (181/7.5) SPECIAL PROGRAMS BOOKKEEPER	\$37,937	\$58,726	\$18.24	\$28.23
111	AUTO MECHANIC HR ASSOCIATE LEVEL BOOKKEEPER PAYROLL ASSOCIATE POWERSCHOOL ASSOCIATE	\$39,834	\$61,662	\$19.15	\$29.65
112	ADMINISTRATIVE ASSISTANT TO CHIEF AUTISM SERVICE AIDE II (181/8) BUS DRIVER (180/HOURS VARY) CARPENTER HOME VISITOR (190/8) HVAC TECHNICIAN (STARTING STEP - STEP 5) LOCKSMITH MATERIALS EXPEDITOR PLUMBER SP ED JOB COACH NEXT BRIDGE JOB COACH REFRIGERATION MECHANIC SPED ED BEHAVIOR SUPPORT LEAD (181/8) STUDENT SERVICE WORKER II (185/8)	\$41,826	\$64,745	\$20.10	\$31.13
113	COMPUTER TECHNICIAN ELECTRICIAN ELECTRONICS TECHNICIAN SP ED BUS DRIVER (180/HOURS VARY) COMMUNICATIONS PROFESSIONAL	\$43,917	\$67,983	\$21.12	\$32.68

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
114	CUSTODIAL NIGHT SHIFT FIELD SUPERVISOR	\$46,803	\$72,453	\$22.50	\$34.83
115	CNP FIELD SUPERVISOR	\$49,144	\$76,075	\$23.63	\$36.57
116	TRANSPORTATION SUPERVISOR	\$51,601	\$79,879	\$24.81	\$38.40
117	GENERAL FOREMAN MAINTENANCE OFFICE MANAGER MATERIALS CENTER MANAGER DATA SUPPORT MANAGER (ACCOUNTABILITY) SECURITY MANAGER	\$54,181	\$83,872	\$26.05	\$40.32
118	PAYROLL MANAGER ADMINISTRATIVE ASSISTANT TO BOARD/SUPERINTENDENT	\$56,890	\$88,066	\$27.35	\$42.34
119	BEHAVIOR & TRANSITION SPECIALIST INTERNAL AUDITOR NETWORK TECHNICIAN TECHNOLOGY SPECIALIST TELECOMMUNICATIONS SPECIALIST SPECIAL REVENUE ACCOUNTANT BUDGET SPECIALIST HRIS SPECIALIST WEBMASTER/VIDEOGRAPHER	\$59,735	\$92,469	\$28.72	\$44.46
120	CAREER SPECIALIST (190/8) ATTENDANCE SUPERVISOR (190/8) PROCUREMENT SUPERVISOR	\$62,722	\$97,093	\$30.15	\$46.68

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
121	SP ED INTERPRETER SIGN LANGUAGE FACILITATOR II CLASSIFIED RECRUITING & STAFF SPECIALIST SUPERVISOR OF ACCOUNTING SYSTEM SUPERVISOR OF PAYROLL SERVICES	\$65,857	\$101,948	\$31.66	\$49.01
122	NURSE RN (185/8) FLOAT NURSE RN (190/8) ATHLETIC TRAINER (260 DAYS) LICENSED SOCIAL WORKER (210/8)	\$69,150	\$107,045	\$33.25	\$51.46
124	COLLEGE & CAREER NAVIGATOR (210/8) CERTIFICATION & EVALUATION COORDINATOR CNP COORDINATOR DISTRICT TESTING COORDINATOR ED TECH COORDINATOR TEACHING & LEARNING COORDINATOR FACILITIES CONSTRUCTION COORDINATOR HR COORDINATOR IPS COORDINATOR PROFESSIONAL DEVELOPMENT COORDINATOR SOCIAL SERVICES COORDINATOR STUDENT INFO SYSTEMS COORDINATOR VIRTUAL LEARNING COORDINATOR NURSING SERVICES COORDINATOR ALL OTHER COORDINATORS HEARING OFFICER LEAD ATTENDANCE SUPERVISOR SP ED COORDINATOR SPECIAL PROGRAMS COUNSELOR TECHNOLOGY ADMINISTRATOR ASSISTANT DIRECTOR OF TRANSPORTATION ASSISTANT DIRECTOR OF MAINTENANCE (2)	\$76,239	\$118,017	\$36.65	\$56.74

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
125	ASSISTANT PRINCIPAL - 210 DAYS (NOT PRORATED) ASSISTANT DIRECTOR OF BUSINESS SERVICES	\$80,050	\$123,918	\$38.49	\$58.69
126	BEHAVIOR INTERVENTIONIST BEHAVIOR SPECIALIST OCCUPATIONAL THERAPIST/PHYSICAL THERAPIST	\$84,053	\$130,114	\$40.41	\$62.55
127	ASSISTANT PRINCIPAL - 220 DAYS (NOT PRORATED) ATHLETICS ADMINISTRATOR ASSISTANT DIRECTOR OF FACILITIES CONSTRUCTION	\$88,255	\$136,619	\$42.43	\$65.68
128	SCHOOL PSYCHOLOGIST	\$92,668	\$143,451	\$44.55	\$68.97
129	DIRECTOR OF ADULT EDUCATION DIRECTOR OF PROCUREMENT DIRECTOR OF SECURITY & EMERGENCY MANAGEMENT DIRECTOR OF TRANSPORTATION DIRECTOR OF ELEMENTARY BEHAVIOR ANALYSIS DIRECTOR OF MLL DIRECTOR OF SOAR DIRECTOR OF ELEMENTARY TEACHING & LEARNING DIRECTOR OF SECONDARY TEACHING & LEARNING DIRECTOR OF COUNSELING SERVICES DIRECTOR OF TECHNOLOGY (2) DIRECTOR OF SPECIAL EDUCATION (3)	\$97,302	\$150,623	\$46.78	\$72.41
130	DIRECTOR OF ACCOUNTABILITY & ASSESSMENT DIRECTOR OF ADMINISTRATIVE SERVICES DIRECTOR OF BUSINESS SERVICES DIRECTOR OF FEDERAL PROGRAMS	\$102,167	\$158,154	\$49.12	\$76.04

TABLE	TITLE	ANNUAL MINIMUM	ANNUAL MAXIMUM	HOURLY MINIMUM	HOURLY MAXIMUM
130	DIRECTOR OF MAINTENANCE & OPERATIONS <u>DIRECTOR OF ELEMENTARY BEHAVIOR ANALYSIS (XSEL)</u> DIRECTOR OF HUMAN RESOURCES PRINCIPAL - ELEMENTARY SCHOOLS	\$102,167	\$158,154	\$49.12	\$76.04
131	PRINCIPAL - MIDDLE SCHOOLS	\$107,275	\$166,062	\$51.57	\$79.84
133	PRINCIPAL - HIGH SCHOOLS PRINCIPAL - ACCTC	\$118,271	\$183,084	\$56.86	\$88.02
135	ASSISTANT SUPERINTENDENT - SPECIAL EDUCATION ASSISTANT SUPERINTENDENT - ELEMENTARY (2) ASSISTANT SUPERINTENDENT - MIDDLE ASSISTANT SUPERINTENDENT - HIGH EXECUTIVE DIRECTOR OF TECHNOLOGY EXECUTIVE DIRECTOR OF CTE EXECUTIVE DIRECTOR OF COMMUNICATIONS EXECUTIVE DIRECTOR OF FACILITIES CONSTRUCTION EXECUTIVE DIRECTOR OF STUDENT SERVICES	\$130,394	\$201,850	\$62.69	\$97.04
138	CHIEF FINANCIAL OFFICER CHIEF OFFICER OF INSTRUCTION CHIEF OFFICER OF OPERATIONS CHIEF OFFICER OF ADMINISTRATION & HR	\$150,947	\$233,667	\$72.57	\$112.34

**Note: The annual minimum and annual maximum reflect pay based on 12 months/8 hours. Actual pay would be prorated for any position or employee working fewer days and/or hours. Assistants principals are not prorated unless someone is employed at less than 1.0 FTE.**

## Pay Steps & Annual Pay

TABLE	1	2	3	4	5	6	7	8	9	10	TABLE
101	\$ 24,828	\$ 25,398	\$ 25,989	\$ 26,601	\$ 27,213	\$ 27,847	\$ 28,480	\$ 29,156	\$ 29,831	\$ 30,528	101
102	\$ 26,052	\$ 26,664	\$ 27,277	\$ 27,931	\$ 28,564	\$ 29,240	\$ 29,916	\$ 30,612	\$ 31,309	\$ 32,048	102
104	\$ 28,734	\$ 29,409	\$ 30,085	\$ 30,781	\$ 31,500	\$ 32,238	\$ 32,977	\$ 33,758	\$ 34,539	\$ 35,341	104
105	\$ 30,169	\$ 30,886	\$ 31,584	\$ 32,323	\$ 33,083	\$ 33,863	\$ 34,624	\$ 35,426	\$ 36,270	\$ 37,094	105
106	\$ 31,668	\$ 32,428	\$ 33,167	\$ 33,948	\$ 34,729	\$ 35,531	\$ 36,376	\$ 37,200	\$ 38,086	\$ 38,973	106
107	\$ 33,273	\$ 34,033	\$ 34,835	\$ 35,637	\$ 36,481	\$ 37,305	\$ 38,170	\$ 39,079	\$ 39,986	\$ 40,915	107
108	\$ 34,940	\$ 35,742	\$ 36,587	\$ 37,411	\$ 38,276	\$ 39,184	\$ 40,091	\$ 41,020	\$ 41,992	\$ 42,963	108
109	\$ 36,672	\$ 37,537	\$ 38,381	\$ 39,290	\$ 40,197	\$ 41,126	\$ 42,098	\$ 43,068	\$ 44,081	\$ 45,095	109
110	\$ 38,508	\$ 39,417	\$ 40,324	\$ 41,253	\$ 42,224	\$ 43,195	\$ 44,208	\$ 45,222	\$ 46,298	\$ 47,354	110
111	\$ 40,429	\$ 41,358	\$ 42,330	\$ 43,322	\$ 44,335	\$ 45,348	\$ 46,425	\$ 47,502	\$ 48,600	\$ 49,719	111
112	\$ 42,435	\$ 43,448	\$ 44,462	\$ 45,475	\$ 46,531	\$ 47,629	\$ 48,747	\$ 49,867	\$ 51,028	\$ 52,210	112
113	\$ 44,589	\$ 45,602	\$ 46,658	\$ 47,776	\$ 48,874	\$ 50,014	\$ 51,175	\$ 52,358	\$ 53,562	\$ 54,807	113
114	\$ 46,804	\$ 47,892	\$ 49,007	\$ 50,147	\$ 51,313	\$ 52,507	\$ 53,729	\$ 54,978	\$ 56,258	\$ 57,567	114
115	\$ 49,145	\$ 50,288	\$ 51,458	\$ 52,654	\$ 53,879	\$ 55,132	\$ 56,416	\$ 57,728	\$ 59,071	\$ 60,445	115
116	\$ 51,602	\$ 52,802	\$ 54,029	\$ 55,288	\$ 56,573	\$ 57,889	\$ 59,236	\$ 60,615	\$ 62,023	\$ 63,468	116
117	\$ 54,181	\$ 55,441	\$ 56,731	\$ 58,051	\$ 59,402	\$ 60,784	\$ 62,198	\$ 63,645	\$ 65,125	\$ 66,641	117
118	\$ 56,890	\$ 58,214	\$ 59,568	\$ 60,954	\$ 62,372	\$ 63,823	\$ 65,308	\$ 66,826	\$ 68,382	\$ 69,973	118
119	\$ 59,735	\$ 61,124	\$ 62,547	\$ 64,002	\$ 65,490	\$ 67,014	\$ 68,573	\$ 70,167	\$ 71,801	\$ 73,472	119
120	\$ 62,722	\$ 64,180	\$ 65,674	\$ 67,202	\$ 68,765	\$ 70,364	\$ 72,002	\$ 73,678	\$ 75,391	\$ 77,145	120
121	\$ 65,857	\$ 67,390	\$ 68,957	\$ 70,562	\$ 72,204	\$ 73,884	\$ 75,602	\$ 77,360	\$ 79,161	\$ 81,003	121
122	\$ 69,151	\$ 70,759	\$ 72,406	\$ 74,090	\$ 75,814	\$ 77,577	\$ 79,382	\$ 81,228	\$ 83,118	\$ 85,053	122
124	\$ 76,239	\$ 78,013	\$ 79,827	\$ 81,684	\$ 83,584	\$ 85,529	\$ 87,519	\$ 89,554	\$ 91,638	\$ 93,770	124
125	\$ 80,050	\$ 81,913	\$ 83,818	\$ 85,768	\$ 87,764	\$ 89,806	\$ 91,895	\$ 94,033	\$ 96,220	\$ 98,459	125
126	\$ 84,053	\$ 86,009	\$ 88,010	\$ 90,057	\$ 92,152	\$ 94,295	\$ 96,489	\$ 98,735	\$ 101,031	\$ 103,382	126
127	\$ 88,255	\$ 90,309	\$ 92,410	\$ 94,560	\$ 96,759	\$ 99,011	\$ 101,314	\$ 103,671	\$ 106,083	\$ 108,550	127
128	\$ 92,668	\$ 94,824	\$ 97,030	\$ 99,288	\$ 101,597	\$ 103,961	\$ 106,380	\$ 108,855	\$ 111,387	\$ 113,978	128
129	\$ 97,302	\$ 99,565	\$ 101,882	\$ 104,252	\$ 106,677	\$ 109,159	\$ 111,699	\$ 114,297	\$ 116,956	\$ 119,677	129
130	\$ 102,167	\$ 104,543	\$ 106,976	\$ 109,465	\$ 112,010	\$ 114,617	\$ 117,283	\$ 120,012	\$ 122,805	\$ 125,662	130
131	\$ 107,275	\$ 109,771	\$ 112,325	\$ 114,939	\$ 117,611	\$ 120,347	\$ 123,148	\$ 126,012	\$ 128,944	\$ 131,944	131
133	\$ 118,272	\$ 121,023	\$ 123,839	\$ 126,720	\$ 129,667	\$ 132,684	\$ 135,770	\$ 138,929	\$ 142,161	\$ 145,468	133
135	\$ 130,394	\$ 133,427	\$ 136,532	\$ 139,708	\$ 142,957	\$ 146,284	\$ 149,687	\$ 153,170	\$ 156,732	\$ 160,379	135
138	\$ 150,947	\$ 154,459	\$ 158,053	\$ 161,730	\$ 165,492	\$ 169,342	\$ 173,281	\$ 177,313	\$ 181,438	\$ 185,659	138

Note: Steps do not equal years of experience. The above amounts represent pay based on 12 months/8 hours and would be prorated when necessary.

## Pay Steps & Annual Pay

TABLE	11	12	13	14	15	16	17	18	19	20	TABLE
101	\$ 31,224	\$ 31,963	\$ 32,702	\$ 33,484	\$ 34,244	\$ 35,046	\$ 35,848	\$ 36,714	\$ 37,558	\$ 38,423	101
102	\$ 32,787	\$ 33,568	\$ 34,350	\$ 35,151	\$ 35,953	\$ 36,798	\$ 37,664	\$ 38,529	\$ 39,437	\$ 40,345	102
104	\$ 36,164	\$ 36,989	\$ 37,875	\$ 38,741	\$ 39,648	\$ 40,578	\$ 41,506	\$ 42,478	\$ 43,469	\$ 44,483	104
105	\$ 37,980	\$ 38,846	\$ 39,753	\$ 40,683	\$ 41,633	\$ 42,583	\$ 43,596	\$ 44,609	\$ 45,645	\$ 46,700	105
106	\$ 39,859	\$ 40,809	\$ 41,759	\$ 42,709	\$ 43,702	\$ 44,736	\$ 45,770	\$ 46,826	\$ 47,924	\$ 49,043	106
107	\$ 41,865	\$ 42,836	\$ 43,829	\$ 44,863	\$ 45,897	\$ 46,953	\$ 48,051	\$ 49,191	\$ 50,331	\$ 51,492	107
108	\$ 43,955	\$ 44,990	\$ 46,024	\$ 47,101	\$ 48,178	\$ 49,297	\$ 50,479	\$ 51,640	\$ 52,843	\$ 54,068	108
109	\$ 46,151	\$ 47,228	\$ 48,325	\$ 49,445	\$ 50,606	\$ 51,787	\$ 52,991	\$ 54,215	\$ 55,482	\$ 56,770	109
110	\$ 48,452	\$ 49,592	\$ 50,732	\$ 51,936	\$ 53,139	\$ 54,363	\$ 55,630	\$ 56,939	\$ 58,248	\$ 59,599	110
111	\$ 50,880	\$ 52,062	\$ 53,286	\$ 54,532	\$ 55,799	\$ 57,087	\$ 58,417	\$ 59,768	\$ 61,162	\$ 62,597	111
112	\$ 53,413	\$ 54,680	\$ 55,947	\$ 57,256	\$ 58,586	\$ 59,937	\$ 61,330	\$ 62,766	\$ 64,223	\$ 65,721	112
113	\$ 56,115	\$ 57,425	\$ 58,754	\$ 60,106	\$ 61,520	\$ 62,956	\$ 64,413	\$ 65,891	\$ 67,432	\$ 68,994	113
114	\$ 58,906	\$ 60,277	\$ 61,680	\$ 63,114	\$ 64,582	\$ 66,085	\$ 67,621	\$ 69,196	\$ 70,805	\$ 72,453	114
115	\$ 61,851	\$ 63,290	\$ 64,762	\$ 66,269	\$ 67,811	\$ 69,388	\$ 71,003	\$ 72,655	\$ 74,346	\$ 76,075	115
116	\$ 64,945	\$ 66,455	\$ 68,001	\$ 69,583	\$ 71,202	\$ 72,859	\$ 74,553	\$ 76,287	\$ 78,063	\$ 79,879	116
117	\$ 68,192	\$ 69,777	\$ 71,401	\$ 73,063	\$ 74,762	\$ 76,501	\$ 78,282	\$ 80,102	\$ 81,965	\$ 83,872	117
118	\$ 71,601	\$ 73,267	\$ 74,971	\$ 76,715	\$ 78,500	\$ 80,326	\$ 82,195	\$ 84,107	\$ 86,064	\$ 88,066	118
119	\$ 75,181	\$ 76,930	\$ 78,719	\$ 80,550	\$ 82,425	\$ 84,343	\$ 86,304	\$ 88,312	\$ 90,366	\$ 92,470	119
120	\$ 78,941	\$ 80,777	\$ 82,656	\$ 84,579	\$ 86,547	\$ 88,560	\$ 90,619	\$ 92,728	\$ 94,885	\$ 97,093	120
121	\$ 82,886	\$ 84,814	\$ 86,789	\$ 88,807	\$ 90,874	\$ 92,988	\$ 95,150	\$ 97,365	\$ 99,629	\$ 101,948	121
122	\$ 87,031	\$ 89,056	\$ 91,128	\$ 93,248	\$ 95,417	\$ 97,637	\$ 99,908	\$ 102,233	\$ 104,611	\$ 107,045	122
124	\$ 95,951	\$ 98,184	\$ 100,469	\$ 102,806	\$ 105,198	\$ 107,645	\$ 110,149	\$ 112,712	\$ 115,334	\$ 118,017	124
125	\$ 100,749	\$ 103,094	\$ 105,492	\$ 107,945	\$ 110,457	\$ 113,026	\$ 115,657	\$ 118,347	\$ 121,101	\$ 123,918	125
126	\$ 105,787	\$ 108,248	\$ 110,766	\$ 113,343	\$ 115,980	\$ 118,678	\$ 121,440	\$ 124,265	\$ 127,155	\$ 130,114	126
127	\$ 111,076	\$ 113,661	\$ 116,305	\$ 119,010	\$ 121,780	\$ 124,612	\$ 127,511	\$ 130,477	\$ 133,513	\$ 136,619	127
128	\$ 116,630	\$ 119,343	\$ 122,120	\$ 124,961	\$ 127,869	\$ 130,843	\$ 133,887	\$ 137,003	\$ 140,190	\$ 143,451	128
129	\$ 122,462	\$ 125,311	\$ 128,226	\$ 131,209	\$ 134,262	\$ 137,385	\$ 140,582	\$ 143,852	\$ 147,199	\$ 150,623	129
130	\$ 128,585	\$ 131,576	\$ 134,638	\$ 137,770	\$ 140,974	\$ 144,255	\$ 147,610	\$ 151,044	\$ 154,558	\$ 158,154	130
131	\$ 135,013	\$ 138,155	\$ 141,369	\$ 144,659	\$ 148,024	\$ 151,466	\$ 154,992	\$ 158,597	\$ 162,286	\$ 166,062	131
133	\$ 148,853	\$ 152,316	\$ 155,859	\$ 159,485	\$ 163,196	\$ 166,993	\$ 170,877	\$ 174,853	\$ 178,921	\$ 183,084	133
135	\$ 164,110	\$ 167,929	\$ 171,835	\$ 175,833	\$ 179,924	\$ 184,110	\$ 188,392	\$ 192,776	\$ 197,259	\$ 201,850	135
138	\$ 189,979	\$ 194,398	\$ 198,921	\$ 203,548	\$ 208,284	\$ 213,129	\$ 218,088	\$ 223,162	\$ 228,354	\$ 233,666	138

Note: Steps do not equal years of experience. The above amounts represent pay based on 12 months/8 hours and would be prorated when necessary.

## Pay Steps & Hourly Rates

	1	2	3	4	5	6	7	8	9	10	TABLE
101	\$ 11.94	\$ 12.21	\$ 12.50	\$ 12.79	\$ 13.09	\$ 13.39	\$ 13.70	\$ 14.02	\$ 14.35	\$ 14.68	101
102	\$ 12.53	\$ 12.82	\$ 13.12	\$ 13.43	\$ 13.74	\$ 14.06	\$ 14.39	\$ 14.72	\$ 15.06	\$ 15.41	102
104	\$ 13.82	\$ 14.14	\$ 14.47	\$ 14.80	\$ 15.15	\$ 15.50	\$ 15.86	\$ 16.23	\$ 16.61	\$ 16.99	104
105	\$ 14.51	\$ 14.85	\$ 15.19	\$ 15.54	\$ 15.91	\$ 16.28	\$ 16.65	\$ 17.04	\$ 17.44	\$ 17.84	105
106	\$ 15.23	\$ 15.59	\$ 15.95	\$ 16.32	\$ 16.70	\$ 17.09	\$ 17.49	\$ 17.89	\$ 18.31	\$ 18.74	106
107	\$ 16.00	\$ 16.37	\$ 16.75	\$ 17.14	\$ 17.54	\$ 17.94	\$ 18.36	\$ 18.79	\$ 19.22	\$ 19.67	107
108	\$ 16.80	\$ 17.19	\$ 17.59	\$ 17.99	\$ 18.41	\$ 18.84	\$ 19.28	\$ 19.73	\$ 20.19	\$ 20.66	108
109	\$ 17.63	\$ 18.05	\$ 18.46	\$ 18.89	\$ 19.33	\$ 19.78	\$ 20.24	\$ 20.71	\$ 21.20	\$ 21.69	109
110	\$ 18.52	\$ 18.95	\$ 19.39	\$ 19.84	\$ 20.30	\$ 20.77	\$ 21.26	\$ 21.75	\$ 22.26	\$ 22.76	110
111	\$ 19.44	\$ 19.89	\$ 20.36	\$ 20.83	\$ 21.32	\$ 21.81	\$ 22.32	\$ 22.83	\$ 23.36	\$ 23.90	111
112	\$ 20.40	\$ 20.89	\$ 21.38	\$ 21.87	\$ 22.38	\$ 22.89	\$ 23.43	\$ 23.97	\$ 24.53	\$ 25.10	112
113	\$ 21.44	\$ 21.93	\$ 22.44	\$ 22.96	\$ 23.49	\$ 24.04	\$ 24.60	\$ 25.17	\$ 25.75	\$ 26.35	113
114	\$ 22.50	\$ 23.02	\$ 23.56	\$ 24.11	\$ 24.67	\$ 25.24	\$ 25.83	\$ 26.43	\$ 27.05	\$ 27.68	114
115	\$ 23.63	\$ 24.18	\$ 24.74	\$ 25.31	\$ 25.90	\$ 26.51	\$ 27.12	\$ 27.75	\$ 28.40	\$ 29.06	115
116	\$ 24.81	\$ 25.39	\$ 25.98	\$ 26.58	\$ 27.20	\$ 27.83	\$ 28.48	\$ 29.14	\$ 29.82	\$ 30.51	116
117	\$ 26.05	\$ 26.65	\$ 27.27	\$ 27.91	\$ 28.56	\$ 29.22	\$ 29.90	\$ 30.60	\$ 31.31	\$ 32.04	117
118	\$ 27.35	\$ 27.99	\$ 28.64	\$ 29.30	\$ 29.99	\$ 30.68	\$ 31.40	\$ 32.13	\$ 32.88	\$ 33.64	118
119	\$ 28.72	\$ 29.39	\$ 30.07	\$ 30.77	\$ 31.49	\$ 32.22	\$ 32.97	\$ 33.73	\$ 34.52	\$ 35.32	119
120	\$ 30.15	\$ 30.86	\$ 31.57	\$ 32.31	\$ 33.06	\$ 33.83	\$ 34.62	\$ 35.42	\$ 36.25	\$ 37.09	120
121	\$ 31.66	\$ 32.40	\$ 33.15	\$ 33.92	\$ 34.71	\$ 35.52	\$ 36.35	\$ 37.19	\$ 38.06	\$ 38.94	121
122	\$ 33.25	\$ 34.02	\$ 34.81	\$ 35.62	\$ 36.45	\$ 37.30	\$ 38.16	\$ 39.05	\$ 39.96	\$ 40.89	122
124	\$ 36.65	\$ 37.51	\$ 38.38	\$ 39.27	\$ 40.18	\$ 41.12	\$ 42.08	\$ 43.06	\$ 44.06	\$ 45.08	124
125	\$ 38.49	\$ 39.38	\$ 40.30	\$ 41.23	\$ 42.19	\$ 43.18	\$ 44.18	\$ 45.21	\$ 46.26	\$ 47.34	125
126	\$ 40.41	\$ 41.35	\$ 42.31	\$ 43.30	\$ 44.30	\$ 45.33	\$ 46.39	\$ 47.47	\$ 48.57	\$ 49.70	126
127	\$ 42.43	\$ 43.42	\$ 44.43	\$ 45.46	\$ 46.52	\$ 47.60	\$ 48.71	\$ 49.84	\$ 51.00	\$ 52.19	127
128	\$ 44.55	\$ 45.59	\$ 46.65	\$ 47.73	\$ 48.84	\$ 49.98	\$ 51.14	\$ 52.33	\$ 53.55	\$ 54.80	128
129	\$ 46.78	\$ 47.87	\$ 48.98	\$ 50.12	\$ 51.29	\$ 52.48	\$ 53.70	\$ 54.95	\$ 56.23	\$ 57.54	129
130	\$ 49.12	\$ 50.26	\$ 51.43	\$ 52.63	\$ 53.85	\$ 55.10	\$ 56.39	\$ 57.70	\$ 59.04	\$ 60.41	130
131	\$ 51.57	\$ 52.77	\$ 54.00	\$ 55.26	\$ 56.54	\$ 57.86	\$ 59.21	\$ 60.58	\$ 61.99	\$ 63.43	131
133	\$ 56.86	\$ 58.18	\$ 59.54	\$ 60.92	\$ 62.34	\$ 63.79	\$ 65.27	\$ 66.79	\$ 68.35	\$ 69.94	133
135	\$ 62.69	\$ 64.15	\$ 65.64	\$ 67.17	\$ 68.73	\$ 70.33	\$ 71.96	\$ 73.64	\$ 75.35	\$ 77.11	135
138	\$ 72.57	\$ 74.26	\$ 75.99	\$ 77.75	\$ 79.56	\$ 81.41	\$ 83.31	\$ 85.25	\$ 87.23	\$ 89.26	138

Note: Steps do not equal years of experience.

## Pay Steps & Hourly Rates

	11	12	13	14	15	16	17	18	19	20	TABLE
101	\$ 15.02	\$ 15.37	\$ 15.73	\$ 16.10	\$ 16.47	\$ 16.85	\$ 17.24	\$ 17.65	\$ 18.06	\$ 18.48	101
102	\$ 15.77	\$ 16.14	\$ 16.52	\$ 16.90	\$ 17.29	\$ 17.70	\$ 18.11	\$ 18.53	\$ 18.96	\$ 19.40	102
104	\$ 17.39	\$ 17.79	\$ 18.21	\$ 18.63	\$ 19.07	\$ 19.51	\$ 19.96	\$ 20.43	\$ 20.90	\$ 21.39	104
105	\$ 18.26	\$ 18.68	\$ 19.12	\$ 19.56	\$ 20.02	\$ 20.48	\$ 20.96	\$ 21.45	\$ 21.95	\$ 22.45	105
106	\$ 19.17	\$ 19.62	\$ 20.08	\$ 20.54	\$ 21.02	\$ 21.51	\$ 22.01	\$ 22.51	\$ 23.04	\$ 23.57	106
107	\$ 20.13	\$ 20.60	\$ 21.08	\$ 21.57	\$ 22.07	\$ 22.57	\$ 23.10	\$ 23.64	\$ 24.19	\$ 24.75	107
108	\$ 21.14	\$ 21.63	\$ 22.13	\$ 22.65	\$ 23.16	\$ 23.70	\$ 24.26	\$ 24.82	\$ 25.40	\$ 25.99	108
109	\$ 22.19	\$ 22.70	\$ 23.23	\$ 23.77	\$ 24.32	\$ 24.89	\$ 25.47	\$ 26.06	\$ 26.67	\$ 27.29	109
110	\$ 23.29	\$ 23.84	\$ 24.39	\$ 24.96	\$ 25.54	\$ 26.13	\$ 26.74	\$ 27.37	\$ 28.00	\$ 28.65	110
111	\$ 24.46	\$ 25.03	\$ 25.61	\$ 26.21	\$ 26.82	\$ 27.44	\$ 28.08	\$ 28.73	\$ 29.40	\$ 30.09	111
112	\$ 25.68	\$ 26.28	\$ 26.89	\$ 27.52	\$ 28.16	\$ 28.81	\$ 29.48	\$ 30.17	\$ 30.87	\$ 31.59	112
113	\$ 26.97	\$ 27.60	\$ 28.24	\$ 28.89	\$ 29.57	\$ 30.26	\$ 30.96	\$ 31.68	\$ 32.42	\$ 33.17	113
114	\$ 28.32	\$ 28.98	\$ 29.65	\$ 30.34	\$ 31.05	\$ 31.77	\$ 32.51	\$ 33.27	\$ 34.04	\$ 34.83	114
115	\$ 29.74	\$ 30.43	\$ 31.14	\$ 31.86	\$ 32.60	\$ 33.36	\$ 34.14	\$ 34.93	\$ 35.74	\$ 36.57	115
116	\$ 31.22	\$ 31.95	\$ 32.69	\$ 33.45	\$ 34.23	\$ 35.03	\$ 35.84	\$ 36.68	\$ 37.53	\$ 38.40	116
117	\$ 32.78	\$ 33.55	\$ 34.33	\$ 35.13	\$ 35.94	\$ 36.78	\$ 37.64	\$ 38.51	\$ 39.41	\$ 40.32	117
118	\$ 34.42	\$ 35.22	\$ 36.04	\$ 36.88	\$ 37.74	\$ 38.62	\$ 39.52	\$ 40.44	\$ 41.38	\$ 42.34	118
119	\$ 36.14	\$ 36.99	\$ 37.85	\$ 38.73	\$ 39.63	\$ 40.55	\$ 41.49	\$ 42.46	\$ 43.45	\$ 44.46	119
120	\$ 37.95	\$ 38.83	\$ 39.74	\$ 40.66	\$ 41.61	\$ 42.58	\$ 43.57	\$ 44.58	\$ 45.62	\$ 46.68	120
121	\$ 39.85	\$ 40.78	\$ 41.73	\$ 42.70	\$ 43.69	\$ 44.71	\$ 45.75	\$ 46.81	\$ 47.90	\$ 49.01	121
122	\$ 41.84	\$ 42.82	\$ 43.81	\$ 44.83	\$ 45.87	\$ 46.94	\$ 48.03	\$ 49.15	\$ 50.29	\$ 51.46	122
124	\$ 46.13	\$ 47.20	\$ 48.30	\$ 49.43	\$ 50.58	\$ 51.75	\$ 52.96	\$ 54.19	\$ 55.45	\$ 56.74	124
125	\$ 48.44	\$ 49.56	\$ 50.72	\$ 51.90	\$ 53.10	\$ 54.34	\$ 55.60	\$ 56.90	\$ 58.22	\$ 59.58	125
126	\$ 50.86	\$ 52.04	\$ 53.25	\$ 54.49	\$ 55.76	\$ 57.06	\$ 58.38	\$ 59.74	\$ 61.13	\$ 62.55	126
127	\$ 53.40	\$ 54.64	\$ 55.92	\$ 57.22	\$ 58.55	\$ 59.91	\$ 61.30	\$ 62.73	\$ 64.19	\$ 65.68	127
128	\$ 56.07	\$ 57.38	\$ 58.71	\$ 60.08	\$ 61.48	\$ 62.91	\$ 64.37	\$ 65.87	\$ 67.40	\$ 68.97	128
129	\$ 58.88	\$ 60.25	\$ 61.65	\$ 63.08	\$ 64.55	\$ 66.05	\$ 67.59	\$ 69.16	\$ 70.77	\$ 72.41	129
130	\$ 61.82	\$ 63.26	\$ 64.73	\$ 66.24	\$ 67.78	\$ 69.35	\$ 70.97	\$ 72.62	\$ 74.31	\$ 76.04	130
131	\$ 64.91	\$ 66.42	\$ 67.97	\$ 69.55	\$ 71.17	\$ 72.82	\$ 74.52	\$ 76.25	\$ 78.02	\$ 79.84	131
133	\$ 71.56	\$ 73.23	\$ 74.93	\$ 76.68	\$ 78.46	\$ 80.29	\$ 82.15	\$ 84.06	\$ 86.02	\$ 88.02	133
135	\$ 78.90	\$ 80.73	\$ 82.61	\$ 84.53	\$ 86.50	\$ 88.51	\$ 90.57	\$ 92.68	\$ 94.84	\$ 97.04	135
138	\$ 91.34	\$ 93.46	\$ 95.63	\$ 97.86	\$ 100.14	\$ 102.47	\$ 104.85	\$ 107.29	\$ 109.79	\$ 112.34	138

Note: Steps do not equal years of experience.

## **Service Credit (For Employees Not Paid from Teacher/NJROTC Scales)**

- A salary computation worksheet will be utilized to determine an employee's placement on the pay scale upon consideration of service credit and advanced degrees. [See salary computation worksheets in subsequent pages.] Salary computations and placements on pay scales will be approved by the Chief Financial Officer and Chief of Human Resources & Administration, or designees.
- Prior work experience will be considered as follow:
  - Years' experience in positions that are equal to or higher than the current position will be considered the "same" and will be calculated at a factor of 1.00.
  - Years' experience in positions that are not equal to or higher than the current position but are considered preparatory for the current position will be consider "similar." Those years will be calculated at a factor of less than 1.00.
  - Years' experience in positions that are not equal to or higher than the current position and are not deemed preparatory for the current position will not be considered for service credit.
- Any employee wishing to request re-evaluation of his/her service credit computation must submit that request to the Human Resources department within six months of the service credit effective date. Only information currently in the employee's personnel file (application, resume, work history with the district, etc.) will be considered for re-evaluation. The district will not consider information not provided or available at the time of hire.
  - Note: The District used a consistent methodology, regardless of position, for determining placement of existing employees on the new pay tables for 2025 – 2026. The conversion did not evaluate or re-evaluate service credit, unless someone changed positions, and is therefore not subject to employee re-evaluation requests.
- Any employee who left employment with ACPSD or who changes positions within the District and is re-employed in the same original position (not specific to location) within one year of his/her original separation will be placed at his/her exiting pay step when more beneficial than placement based on the service credit calculation. Step placement for anyone re-employed in a different position or re-employed one year or more after his/her original separation will be based on the service credit calculation.

## Aiken County Public Schools Salary Computation Worksheet

Note: This computation is used for Chief Officers, Assistant Superintendents, Executive Directors, Principals and Directors only. Alternate worksheets will be used for other positions.

Effective Date: \_\_\_\_\_ Scale: \_\_\_\_\_  
 Name: \_\_\_\_\_ Location: \_\_\_\_\_  
 Position: \_\_\_\_\_ Contract Days/Hours: \_\_\_\_\_

### SERVICE CREDIT CALCULATION

	<u>Points</u>
Experience:	
Number of years "same" job experience (times 1.0 factor)	_____ x 1.0 = _____
Number of years "similar" job experience (times 0.5 factor)	_____ x 0.5 = _____
Education:	
Doctorate = 4 points /Masters + 30 = 3 points <i>Doctorate or M+30, not both.</i>	= _____
Total points	= _____

### SALARY CALCULATION

Minimum salary amount for position (i.e. starting step for scale)	\$ _____
Total points from above (move decimal two places to left)	x 1. _____
Calculated salary	\$ _____

Note: The calculated salary will be used to determine an employee's placement on the pay scale. The employee will be placed at the step closest (up or down) to the calculated salary amount.

Placement on salary scale: Step \_\_\_\_\_ /Annual salary \$ \_\_\_\_\_

### APPROVAL/AUTHORIZATION

\_\_\_\_\_  
Human Resources Signature

\_\_\_\_\_  
Business Services Signature

## Aiken County Public Schools Salary Computation Worksheet

Note: This computation is used for all positions excluding Chief Officers, Assistant Superintendents, Executive Directors, Principals and Directors.

Effective Date: \_\_\_\_\_ Scale: \_\_\_\_\_

Name: \_\_\_\_\_ Location: \_\_\_\_\_

Position: \_\_\_\_\_ Contract Days/Hours: \_\_\_\_\_

### SERVICE CREDIT CALCULATION

	<u>Points</u>
Experience:	
Number of years "same" job experience (times 1.0 factor)	_____ x 1.00 = _____
Number of years "similar" job experience (times 0.25 factor)	_____ x 0.25 = _____
Education:	
Doctorate = 4 points /Masters + 30 = 3 points/NBC teacher = 1 points	= _____
<i>Note: National Board Certified <u>only</u> counted if losing NBC supplement as result of this new position. Doctorate or M+30, not both.</i>	
Total points	= _____

### SALARY CALCULATION

Minimum salary amount for position (i.e. starting step for scale)	\$ _____
Total points from above (move decimal two places to left)	x 1. _____
Calculated salary	\$ _____

Note: The calculated salary will be used to determine an employee's placement on the pay scale. The employee will be placed at the step closest (up or down) to the calculated salary amount.

Placement on salary scale: Step \_\_\_\_\_ /Annual salary \$ \_\_\_\_\_

### APPROVAL/AUTHORIZATION

\_\_\_\_\_  
Human Resources Signature

\_\_\_\_\_  
Business Services Signature

## Other Compensation

- 1. Adult Education**  
Adult Education instructors are paid \$36 per hour of instruction. Adult Education aides are paid \$17 per hour.
- 2. Alternative Program**  
Teachers not employed under a regular contract are paid \$36 per hour of instruction.
- 3. Aiken County Virtual Academy (ACVA)**  
ACVA teachers are paid at a rate of \$100 per student, per session. Session pay will be capped at \$3,000.
- 4. Certified Tutors**  
Certified tutors are paid \$36 per hour.
- 5. Homebound Instruction**  
Teachers of homebound students are paid \$36 per hour.
- 6. Nurses**  
Nurses working summer hours are paid at the rate of \$35 per hour.
- 7. Special Education**  
Extra duty rates for Special Education employees are as follow:
  - Education Interpreters - \$34 per hour
  - Occupational Therapists/Physical Therapists/Psychologists - \$38 per hour
  - Speech Pathologist - \$38 per hour
  - Special Ed Bus Monitor - \$16 per hour
- 8. Summer Program/After School**  
Teachers are paid \$36 per hour. Lead teachers are paid \$38 per hour. Instructional aides are paid \$17 per hour for summer school or afterschool work.
- 9. Child Nutrition Program**  
Child Nutrition Program managers are paid \$20 per hour, and Child Nutrition Program operators are paid \$15.50 per hour for summer work.
- 10. Activity Bus Drivers**  
School bus drivers, including PRN drivers, with regular school bus duties will be paid at normal bus hourly rates. All others (including former school bus drivers who are no longer actively driving regular or substitute routes) are paid a rate of \$21 per hour.
- 11. Traffic Control Worker**  
Employed traffic control workers are paid a rate of \$27 per hour.

**12. Extra Class Stipend**

Employees approved to teach an extra class will be paid a per-semester stipend of \$2,500. The stipend will be pro-rated if the employee works less than the full semester. Payments will be made at the end of the semester.

*Note: Any justifiable exceptions require approval by Superintendent's Cabinet and, if necessary, the School Board.*

*The rates described above become effective July 1, 2026. Activities performed prior to July 1, 2026, will be paid at rates approved in the 2025 - 2026 salary schedule.*

**Curriculum, Instruction and Other Supplements  
School Year 2026 - 2027**

Supplement	Slots	Amount
<b>Lead Counselor (One for Elementary, Middle, High, Early College)*</b>	4	\$ 2,055
<b>Curriculum/Instructional Associate*</b>	5	\$ 2,055
<b>Department Head (Secondary)</b> Allocated 1 to 300 ADM, Max. 5, Min. 2	32	\$ 955
<b>Team/Grade Level Chair or Special Instruction (Elementary/Middle)</b> Allocated 2 Positions ADM 0 to 449 Allocated 4 Positions ADM 450 to 699 Allocated 6 Positions ADM 700+ and up	110	\$ 955
<b>School Level Title I Facilitator</b>		\$ 610
<b>School Level Communications Liaison</b>	43	\$ 1,139
<b>High School Assistant Principal (extra duty - excludes ASA)</b>	23	\$ 2,000
<b>Middle School Assistant Principal (extra duty)</b>	19	\$ 1,000
<b>Office Manager - Brookhaven*</b>	1	\$ 5,000
<b>Virtual Learning Lead Instructor*</b>	1	\$ 7,500
<b>Aiken Innovate 504 Coordinator</b>	1	\$ 2,500
<b>Lead Foreman*</b>	1	\$ 5,477
<b>Lead Curriculum Technology Specialist*</b>	1	\$ 5,477
<b>Lead Technology Specialist*</b>	4	\$ 5,477

\*assigned at the District level

## Extracurricular Supplements School Year 2026 - 2027

Supplement	Slots	Amount
<b>Student Council Sponsor</b>		
Secondary	8	\$ 1,111
Middle	12	\$ 684
<b>Academic Team Coach</b>		
District	2	\$ 1,743
Secondary (Eight Contests [8] Minimum 6 + 1 + County Tournament)	8	\$ 1,096
Middle (Nine Contests [9] Minimum)	12	\$ 684
<b>Mathematics Team Coach</b>		
Secondary (Six [6] Contests Minimum)	12	\$ 684
<b>Yearbook Sponsor (Hardcover with Layout)</b>		
Secondary	8	\$ 1,371
Middle	12	\$ 684
<b>Class Sponsor (Secondary):</b>		
Junior/Senior (1 per grade)	16	\$ 877
Freshman/Sophomore (1 per grade)	16	\$ 294
<b>Drama (Secondary):</b>		
Three Acts (3) Minimum	7	\$ 1,096
<b>Debate Team (Secondary):</b>		
Six Contests (6) Minimum	8	\$ 1,644
<b>School Newspaper Sponsor (Secondary/Middle):</b>		
Seven (7) Issues Minimum		
Secondary without Class Period	7	\$ 1,164
Middle School without Class Period Only	12	\$ 410
<b>Band Director</b>		
Secondary (12 After-school Performances)	7	\$ 8,496
Middle (10 After-school Performances)	11	\$ 3,391
<b>Assistant Band Director</b>		
Secondary	29	\$ 3,426
<i>Minimum of 1 per school with additional assistant band supplements based on marching band participation. Allocations will be 1 assistant for 50 or fewer; 2 assistants for 51 - 75; 3 assistants for 76 - 100; 4 assistants for 101 - 125; and 5 assistants for greater than 125.</i>		
<b>Orchestra (Paul Knox Middle and North Augusta Middle)</b>	2	\$ 274
<b>Glee Club/Chorus</b>		
Secondary	7	\$ 1,541
Middle	12	\$ 274
North Augusta Middle only (afterschool)		\$ 2,000
<b>Robotics</b>	8	\$ 957

## Athletic Supplements School Year 2026 - 2027

Athletics	**Years' Experience			Slots
	0 to 4	5 to 9	10 or more	
<b>Athletic Director (*release time)</b>				
Class AAAA Schools - 2 Periods*	\$ 11,387	\$ 13,456	\$ 15,526	1
<i>High schools are transitioning from an athletic director supplement to an athletic administrator position. Only one high school still utilizes an AD supplement.</i>				
Middle Schools - 0 Period*	\$ 4,992	\$ 6,099	\$ 7,208	11
<b>Assistant Athletic Director</b>				
Secondary				
Class 4A & 3A Schools	\$ 5,693	\$ 6,728	\$ 7,763	4
Class 2A & 1A Schools	\$ 4,659	\$ 5,693	\$ 6,728	3
<b>Football</b>				
4A/3A Varsity Head Coach (Min. 6 meets)	\$ 11,387	\$ 13,456	\$ 15,526	4
2A/1A Varsity Head Coach (Min. 8 games)	\$ 9,314	\$ 11,387	\$ 13,456	3
*** Assistant Football Coach	\$ 5,323	\$ 6,210	\$ 7,098	50
Middle Head Coach (Min. 6 games)	\$ 4,992	\$ 6,099	\$ 7,208	11
Middle Assistant Coach (Min. 6 games)	\$ 2,773	\$ 3,235	\$ 3,696	11
<b>Basketball</b>				
Varsity Head Coach (Min. 16 games)	\$ 6,210	\$ 7,246	\$ 8,281	14
Varsity Assistant Coach (Min. 16 games)	\$ 3,416	\$ 3,985	\$ 4,554	14
Junior Varsity Coach (Min. 12 games)	\$ 2,662	\$ 3,104	\$ 3,548	14
Middle Head Coach (Min. 12 games)	\$ 3,328	\$ 3,881	\$ 4,435	22
<b>Baseball</b>				
Varsity Head Coach (Min. 12 games)	\$ 4,140	\$ 4,659	\$ 5,175	7
Varsity Assistant Coach (Min. 12 games)	\$ 2,277	\$ 2,562	\$ 2,846	7
Junior Varsity Coach (Min. 9 games)	\$ 1,773	\$ 2,129	\$ 2,484	7
<b>Softball</b>				
Varsity Head Coach (Min. 8 games)	\$ 4,140	\$ 4,659	\$ 5,175	7
Varsity Assistant Coach (Min. 8 games)	\$ 2,277	\$ 2,562	\$ 2,846	7
Junior Varsity Coach (Min. 6 games)	\$ 1,773	\$ 2,129	\$ 2,484	7
<b>Wrestling</b>				
Varsity Head Coach (Min. 16 meets)	\$ 4,140	\$ 4,659	\$ 5,175	7
<b>Volleyball</b>				
Varsity Head Coach (Min. 8 games)	\$ 3,519	\$ 3,726	\$ 3,933	7
Junior Varsity Coach (Min. 6 games)	\$ 1,773	\$ 2,129	\$ 2,484	7
Middle Head Coach (Min. 6 games)	\$ 2,107	\$ 2,217	\$ 2,330	11
<b>Track</b>				
4A/3A Varsity Head Coach (Min. 6 meets)	\$ 3,519	\$ 3,726	\$ 3,933	10
2A/1A Varsity Head Coach (Min. 6 meets)	\$ 2,898	\$ 3,106	\$ 3,313	4
<b>Tennis</b>				
Varsity Head Coach (Min. 6 matches)	\$ 2,279	\$ 2,484	\$ 2,693	14
<b>Golf</b>				
Varsity Head Coach (Min. 6 matches)	\$ 2,279	\$ 2,484	\$ 2,693	14
Middle Head Coach (Min. 5)	\$ 1,174	\$ 1,280	\$ 1,387	11

## Athletic Supplements School Year 2026 - 2027

Athletics	**Years' Experience			Slots
	0 to 4	5 to 9	10 or more	
<b>Lacrosse (AHS only for 2026 - 2027)</b>				
Varsity Head Coach (Min. 8 games)	\$ 4,140	\$ 4,659	\$ 5,175	2
<b>Cross Country</b>				
Varsity Head Coach (Min. 6 meets)	\$ 2,279	\$ 2,484	\$ 2,693	7
<b>Soccer</b>				
Varsity Head Coach (Min. 8 games)	\$ 4,140	\$ 4,659	\$ 5,175	14
Junior Varsity Coach (Min. 6 games)	\$ 1,773	\$ 2,129	\$ 2,484	14
<b>Swimming</b>				
Varsity Head Coach (Min. 6 meets)	\$ 2,279	\$ 2,484	\$ 2,693	7
<b>Weight Program</b>				
Class 4A & 3A Schools	\$ 4,966	\$ 4,966	\$ 4,966	5
Class 2A & 1A Schools	\$ 4,140	\$ 4,140	\$ 4,140	2
<b>Cheerleading</b>				
Varsity Head Coach	\$ 3,519	\$ 3,726	\$ 3,933	7
Junior Varsity Coach	\$ 1,419	\$ 1,596	\$ 1,773	7
Middle Schools	\$ 1,885	\$ 1,997	\$ 2,107	11

\*Each high school AD in a teacher position is allocated two periods of release time for athletics.

\*\* (1) Years Experience: counted as years in that position in or out of the district.

(a) Principals may use every two years of high school assistant football coaching experience to count as one of head coaching experience when hiring new head football coaches.  
Football is the only sport where this ratio principle may be used.

(b) It is the responsibility of all coaches to have their years experience validated with letters from every school system they were employed as coaches.

(2) Supplements are for positions for these teams only. They cannot be used for additional coaches in other sports, nor to increase any current supplement.

\*\*\*ASSISTANT FOOTBALL SLOTS:

AAAA	8	AA	6
AAA	7	A	6

Note: Assistant Coach responsibilities to be declared by Head Coach.

If a school has a "B" football team, an additional assistant coach is added.

Supplements for "B" team head coaches are paid at assistant coach amounts.

**Playoffs:**

Playoff supplements will be paid at a rate equaling one-tenth of a coach's regular supplement for each week in the playoffs.

If junior varsity or lower level coaches are "called up" for the playoffs, schools must compensate those coaches using local funds; call-ups' playoff compensation will be determined in the same manner as described above.

## Supplement Guidelines and Procedures

No person may be paid more than three supplements without the approval of the Assistant Superintendent for that respective level.

No person may receive more than one supplement identified with a given program except for athletic directors who also serve as head coaches. No person may be paid for head and assistant supplements for the same sport or receive dual supplements when programs are combined, such as boys and girls tennis.

Head football coaches for middle schools are encouraged to serve as assistants to the high school program prior to their respective program start-up dates.

Head coaches and athletic directors must meet the requirements for these positions as set forth by the South Carolina High School League.

Supplements are for a set number of positions for each school. Unused coaching supplements from one sport **CANNOT** be used for additional coaches in other sports. Unused coaching supplements **CANNOT** be used to increase any other current supplement. Supplements cannot be transferred to any feeder school program or position.

Assistant principals and above are not eligible for curriculum and instruction, extracurricular or athletic supplements. Assistant Principals are only eligible for extra duty pay when "off contract" (typically covering mid-summer). [Note: The middle school and high school assistant principal stipend is an exception to these guidelines.].

Supplements may be divided 50-50 between two individuals when both agree to share responsibilities and upon the Assistant Superintendent's approval. A statement signed by each person is required to be on file.

Non-employees (employees with no other position in the District) may be hired for supplemental positions, preferably coaching positions. Their hours will be limited such that they make at least hourly minimum wage over the course of the season as defined by the U.S. Department of Labor. The maximum number of hours will be determined by dividing the respective supplement by the minimum wage rate. In addition, no non-employee may work more than 40 hours during a seven-day period.

An hours limit will be established, utilizing a blended hourly rate, and provided to schools by Human Resources for any nonexempt employee who coaches. Schools must maintain timesheets as documentation of coaching hours worked by a nonexempt employee. Any hours in excess of the established limit, and thus in excess of the supplement amount, will be covered by schools from local school funds.

Supplement payments will be included in semi-monthly paychecks. One exception: nonemployee coaches earning less than \$1,500 will be paid in two semi-annual installments.

## Standard Contract Lengths by Position School Year 2026 - 2027

### Elementary Schools

Assistant Principal	210 days
Guidance 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	205 days/8 hours
Guidance Clerk (half only, if qualify)	181 days/4 hours

### Middle Schools

Assistant Principal	220 days for first 210 days for second
Guidance Counselor	195 days for first 190 days for second
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	205 days/8 hours
Guidance Clerk	181 days/8 hours

### High Schools

Assistant Principals	220 days for first 210 days for second and each additional
Athletic Administrator	12 months
Athletic Trainer	12 months
Director of Counseling Services	225 days
Guidance Counselors	200 days
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
Secretary/Bookkeeper with ADM < 1000	12 months for first 200 days for second 181 days for each additional
Attendance Clerk	205 days/8 hours
Registrar	12 months
Guidance Clerk	181 days/8 hours



**AIKEN** COUNTY  
PUBLIC SCHOOLS

# **STAFFING FORMULAS**

**2026 - 2027  
SECOND/FINAL READING  
MAY 26, 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 <450 = 1.0 Assistant Principal  
ADM >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:**

The Administration has been granted flexibility on elementary class sizes, when necessary. The flexibility generally provides a range of plus two students above PTR. 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 <450<br>ADM ≥450   | = 1.0 Assistant Principal<br>= 2.0 Assistant Principals   |
| D.  | ADM < 1199<br>ADM ≥1200  | = 1.0 Media Specialist<br>= 2.0 Media Specialist  |
| E.  | Each School  | = 1.0 Media Aide  |
| F.  | ADM <500<br>ADM 500 – 649<br>ADM 650 – 749<br>ADM 750 – 999<br>ADM 1000 – 1249                                     | = 1.0 Secretary/Bookkeeper<br>= 1.5 Secretary/Bookkeeper<br>= 2.0 Secretary/Bookkeeper<br>= 3.0 Secretary/Bookkeeper<br>= 3.5 Secretary/Bookkeeper                      |
| G.  | Each School  | = 1.0 Student Information Clerk   |
| H.  | ADM < 300<br>ADM 301 – 600<br>ADM 601 – 900<br>ADM 901 – 1200<br>ADM 1200 – 1500                                   | = 1.0 Counselor<br>= 2.0 Counselors/Career Specialist<br>= 3.0 Counselors/Career Specialist<br>= 4.0 Counselors/Career Specialist<br>= 5.0 Counselors/Career Specialist |
| <p>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.</p> |  |   |
| I.  | ADM < 400<br>ADM 400 – 500<br>ADM > 500  | = 0.5 Guidance Clerk<br>= 1.0 Guidance Clerk<br>= 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 ≥ 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	12 months for first 200 days for second 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
Athletic Administrator	12 months
Athletic Trainer	12 months
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 each additional
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.



# 2026 – 2027 BUDGET FINAL READING

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AIKEN COUNTY PUBLIC SCHOOL DISTRICT    MAY 26, 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

# 2026 – 2027 FINAL 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 FINAL 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 FINAL 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

	2025 - 2026	2026 - 2027	Increase/ (Decrease)	Percent Change
	Budget	Budget - Final Reading		
<b>Local:</b>				
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>
<b>State:</b>				
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 - EIA) 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	27,373,067	29,888,789	6,515,722	23.80%	
Total - General Fund Revenue	288,931,928	306,448,327	17,516,399	6.06%	
Fund balance dollars used	1,007,000 (5)	-	(1,007,000)	-100.00%	
Total - General Fund Revenue and Fund Balance Usage	\$ 289,938,928	\$ 306,448,327	\$ 16,509,399	5.69%	

- (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 FUND EXPENDITURES

	2026 - 2027		Increase/ (Decrease)	Percent Change
	2025 - 2026 Budget	Budget - Final Reading		
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 (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    \$ 306,448,327    \$ 16,509,399      5.69%

- (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

