



BUDGET WORK STUDY

2014-15

MARCH 18, 2014

BUDGET CALENDAR – DISTRICT

- October 15 Budget work study
- October 29 Budget work study
- November 19 Budget work study
- December 17 Budget work study
- March 18 Budget work study
- April 15 Preliminary budget

BUDGET CALENDAR – DISTRICT

- May 13 Tentative budget
- June 3 Special called meeting for budget input
- June 10 Public hearing on budget and for raising millage, if necessary
- June 24 Final budget approval
- Other dates added as necessary

BUDGET ORDER – STATE LEVEL

- Governor's budget January 13
- House Ways & Means February 17-19
- Full House March 11-13
- Senate Finance April 8-10
- Full Senate May 6-8
- Back to House to amend
- Conference Committee
- Budget to Governor for approval
- Governor's vetoes taken up by legislature

GOVERNOR'S PLAN

- Reading Coaches
- Technology
- EFA Weightings

READING COACHES

- New for 2014-15
- State would fund 1 FTE per elementary school for those scoring 20% or greater not met
- State would fund .50 FTE per elementary school for those scoring less than 20% not met
- Local match required to receive the .50 FTE allocations
 - W&M required local 1:1 match
 - House amended language to state that districts may use existing local funds currently used for reading assistance as local match
- Districts can opt out if could not match – some or all schools

READING COACHES

Qualifying for 1 FTE

- East Aiken
- J.D. Lever
- North Aiken
- Oakwood-Windsor
- Mossy Creek
- Byrd
- Clearwater
- Jefferson
- Gloverville
- Busbee-Corbett
- RSM Elem.
- Greendale
- Redcliffe
- MVP
- LKCS

Qualifying for .50 FTE

- Aiken Elem.
- Chukker Creek
- Millbrook
- Belvedere
- Hammond Hill
- North Augusta Elem.
- Warrentonville

READING COACHES

- Districts would receive the lesser of \$62,730 or actual salary/fringe for schools with 1 FTE
- Districts would receive the lesser of \$31,365 or half of actual salary/fringe for schools with .50 FTE
- To have full-time at the 7 schools eligible for .50 FTE would cost an estimated \$200,000
- Will have met match requirement based on amended House language

TECHNOLOGY

- New for 2014-15
- \$29.2 million from lottery funds
- Non-recurring
- Estimated Aiken allocation totals \$832,418
- To be used for broadband expansion, 1:1 computing and related
- Also, \$12 million for digital instructional materials
- Funds would not be flexible
- Unspent funds would carryover

EFA WEIGHTINGS

Current weightings

• Kindergarten	1.30
• Primary	1.24
• Elementary	1.00
• High School	1.25
• Homebound	2.10
• Special Ed (varies based on classification)	1.74 – 2.57
• Vocational	1.29

Proposed, New weightings

• Kindergarten, Primary, Elementary, High School, and Homebound	1.00
• Special Ed	same
• Vocational	1.20
• New add-ons:	
• G/T	.15
• Academic Assistance	.15
• Poverty	.20
• Young Adult Ed	.20
• ESOL	.20

EFA WEIGHTINGS

- Aiken's weighted pupil units (WPU) would increase by an estimated 2,420
- Projected 2014-15 EFA current weightings vs. new weightings
 - Estimated \$3,923,799 additional dollars
 - Total allocation \$50,422,385
 - Based on Board of Economic Advisors' (BEA) WPU estimates and the 2013-14 ITA, so will change for more up-to-date info
- High Achieving Students allocation would go away
- Approximately 42% of At-Risk allocation would go away
- Net increase (EFA + EIA) of \$1,339,240 using BSC of \$2,120*

**should be \$2,742 for 2014-15*

REVENUE PROJECTIONS – THRU HOUSE W&M VERSION OF PROCESS

SOURCE	2013-14	2014-15	DIFFERENCE
EFA	\$ 46,394,670	\$ 50,422,385	\$ 4,027,715
FRINGE/RETIREMENT	25,200,986	25,200,986	-
P.E. – SH&F	188,613	184,308	-4,305
AT-RISK	4,685,973	2,726,034	-1,959,938
HIGH ACHIEVING (G/T)	728,537	-	-728,537
TSS	3,694,685	3,694,685	-
TSS FRINGE	462,944	462,944	-
AID TO DISTRICTS	673,501	666,953	-6,548
ACT 388 (<i>not a W&M item</i>)	17,163,475	17,766,855	603,380

REVENUE PROJECTIONS – THRU HOUSE W&M VERSION OF PROCESS

SOURCE	2013-14	2014-15	DIFFERENCE
Professional Development	\$ 135,894	\$134,571	-1,323
Reading	462,944	462,944	-
Aid to Districts – Spec Ed*	721,221	721,221	-
<i>*13-14 still to be finalized by SCDE (\$240,407); expect 14-15 to be comparable to 13-14</i>			
Technology	-	832,418	832,418
Reading Coaches	-	1,160,505	1,160,505
K-5 Lottery**	770,819	770,819	-
<i>**will be paid as grant in 14-15; no flexibility</i>			

CHANGES – G/T TO EFA

- Subfund 344, High Achieving Students, no longer used
- Items previously accounted for in 344 would move to Fund 1
 - \$634,324 in salaries and fringe for G/T-academic
 - \$140,000 for G/T-artistic (Gateway)
- Recall that Fund 1 was already picking up a near \$1.2 million shortfall in G/T funding

CHANGES – AT-RISK TO EFA

2013-14 At-Risk Budget

• Alternative program	\$ 2,090,082
• Federal programs	429,093
• Comprehensive remediation	400,000
• 4K program	786,799
• Parenting program	217,264
• Technology specialists	129,555
• Charter schools	77,517
• Available for flex or carryover	555,663
• Total	4,685,973

Possibilities for 2014-15

- 338 budget is expected to decrease \$1,959,938.
Have options such as:
 - Alternative program \$ 2,090,082
 - Federal programs 429,093
 - Charter school 44,960
 - Technology specialist 129,555
 - Move remainder to Fund 1
- OR
- Other combinations
- OR
- Use carryover to extent possible to keep in 338

PROPERTY TAX

- Current operating millage = 141.6 mills
 - Estimated increase from growth = \$750,000
- Estimated increase available = 5.7 mills
 - Includes estimated cap plus prior year carryover
 - Still awaiting official cap notification
 - Would provide an estimated \$2 million if increase to the maximum

HOW AIKEN COMPARES

BASED ON 2011-12 RATES - OPERATING MILLAGE BY DISTRICT

1	LEXINGTON #4	319.72	30	CHESTER	179.20	59	ANDERSON #4	148.40
2	HAMPTON #2	296.00	31	GREENWOOD #51	178.10	60	FLORENCE #4	147.10
3	CLARENDON #3	271.20	32	FLORENCE #1	177.50	61	SPARTANBURG #6	146.90
4	RICHLAND #2	269.40	33	CHESTERFIELD	177.06	62	LEXINGTON #2	146.46
5	LEXINGTON #1	259.90	34	ABBEVILLE	176.70	63	ORANGEBURG #4	146.00
6	BAMBERG #2	258.90	35	MARION #1	176.00	64	YORK #3	141.40
7	BAMBERG #1	257.80	36	MARION #2	176.00	65	LANCASTER	140.00
8	ALLENDALE	256.00	37	BARNWELL #45	173.00	66	BERKELEY	137.90
9	LEXINGTON #3	253.02	38	BARNWELL #29	171.60	67	LEE	132.00
10	FLORENCE #5	237.60	39	ANDERSON #2	170.70	68	WILLIAMSBURG	132.00
11	RICHLAND #1	236.70	40	DARLINGTON	168.68	69	AIKEN	131.60
12	DORCHESTER #4	226.70	41	DORCHESTER #2	168.60	70	CALHOUN	129.00
13	LEXINGTON #5	221.90	42	ORANGEBURG #3	168.00	71	SALUDA	127.40
14	SPARTANBURG #3	219.20	43	CHEROKEE	166.90	72	McCORMICK	126.70
15	SPARTANBURG #5	217.30	44	DILLON #3	166.50	73	CLARENDON #2	121.00
16	SPARTANBURG #4	212.60	45	JASPER	165.25	74	HORRY	120.20
17	MARION #7	209.00	46	YORK #1	164.60	75	GREENVILLE	120.00
18	FAIRFIELD	203.10	47	LAURENS #55	164.50	76	UNION	119.90
19	HAMPTON #1	196.00	48	LAURENS #56	164.50	77	CLARENDON #1	117.80
20	EDGEFIELD	194.73	49	SPARTANBURG #2	163.30	78	OCONEE	110.10
21	ORANGEBURG #5	194.30	50	BARNWELL #19	162.10	79	PICKENS	108.00
22	SPARTANBURG #1	191.20	51	DILLON #4	160.75	80	GEORGETOWN	104.90
23	FLORENCE #3	188.20	52	ANDERSON #5	158.90	81	COLLETON	101.83
24	NEWBERRY	186.80	53	YORK #2	157.00	82	CHARLESTON	100.50
25	GREENWOOD #52	186.50	54	ANDERSON #1	156.10	83	BEAUFORT	90.30
26	MARLBORO	185.28	55	KERSHAW	153.40			
27	GREENWOOD #50	182.80	56	SUMTER	151.00			
28	FLORENCE #2	180.90	57	ANDERSON #3	150.00			
29	SPARTANBURG #7	180.00	58	YORK #4	148.90			
								rate info per SCDE

EXPENDITURES/MATRIX

Required/Non-Discretionary

- Teacher step
- Employer retirement contribution %
- Employer health insurance premiums
- Charter schools allocations from Fund 1 (based on SCDE formula)

Options/Discretionary

- Step increase or COLA for non-teachers
- Pupil-teacher ratios
- Revised formula for middle and high assistant principals
- Reinstate athletic playoff supplements
- Restore frozen teacher step
- Increase supply budgets
- Fund other half of reading coaches (7 schools)
- Etc. - See matrix and related information



QUESTIONS/COMMENTS