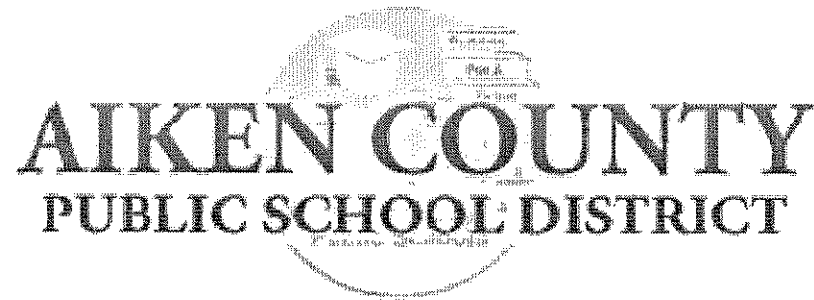


AIKEN COUNTY PUBLIC SCHOOLS



Budget Work Study

February 19, 2013

WE WILL DISCUSS...

- Budget calendar overview
- Other Funds
 - Special Revenue
 - EIA
 - Debt Service
 - School Building
 - School Food Service
- Budget input to date
- Other Considerations

2013-14 BUDGET CALENDAR

- December 18 Budget 101
- December Student projections
- January 15 Budget workshop
- January-March Receive/evaluate budget input
- February 19 Budget workshop
- March 19 Budget workshop
- April 9 Budget workshop, if necessary
- April 16 Preliminary budget

2013-14 BUDGET CALENDAR

- April 30 Budget workshop, if necessary
- May 14 Tentative budget
- By May 27 Budget advertisement
- June 4 Special called meeting for public input
- June 11 Public hearing for budget
- June 11 Public hearing for millage
- June 25 Adoption of 2013-14 budget
- November Budget narrative posted online

SPECIAL REVENUE FUND

- Funds 2, 8, and 9
- Revenue received from Federal, State, and local sources for specific purposes
- Various subfunds
 - 200s range are Federal
 - 800s range are local
 - 900s range are State
- Claims and reimbursements
- Little flexibility
- Allocations to charter schools, where applicable

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
201	Title I	\$ 7,042,031	\$ 1,503,515	\$ 8,545,546
203	IDEA	3,724,758	394,927	4,119,685
205	IDEA – Preschool	202,560	59,471	262,031

- 201 – to ensure low income students have equal opportunity for high quality education
- 203 – to serve children with disabilities
 - also \$18.8 million MOE in Fund 1 + EIA allocation
- 205 – for preschool-aged special needs students (ages 3, 4, 5)

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
207	Vocational Education	\$ 413,417	\$ -	\$ 413,417
221	Neglected/Delinquent	33,037	26,784	59,821
224	21 st Century Grant	170,000	8,713	178,713
235	Migrant Education	62,464	74,012	136,476

- 207 – Perkins money; supports various vocations programs
- 221 – to improve educational services for children in local and State institutions for the neglected & delinquent
- 224 – to establish community learning centers (North Aiken)
- 235 – supports a program for children of migrant farmers

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
237	School Improvement	\$ 706,774	\$ 527,813	\$ 1,234,587
240	SC School Climate	100,000	70,207	170,207
243	Adult Education	158,225	-	158,225

- 237 – using to address priority and focus schools
- 240 – grant to identify and implement effective, research-based interventions with ultimate goal of improving learning environments and reducing detrimental behavior
- 243 – to provide academic services to adults who want a basic education

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
256	McKinney Homeless	\$ 60,000	\$ -	\$ 60,000
264	Language Instruction	143,607	46,088	189,694
267	Improv. Teacher Qual.	968,712	41,248	1,009,960

- 256 – to address educational and related needs of homeless students
- 264 – to aid students who have limited knowledge of English language in becoming proficient (Title III)
- 267 – funds for preparing, training, and recruiting highly-qualified teachers; can be used for teacher salaries in certain situations such as class size reduction (Title II)

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
812	NJROTC	\$ 393,089	\$ -	\$ 393,089
821	12 Month Agriculture	42,625	-	42,625

- Individual 800 level funds are used to account for variety of donations for a specific location (one for each school) or for a specific purpose (ex. graduation)
- 812 – Federal government reimburses for half of JROTC instructors’ salaries
- 821 – Funding for additional cost of placing agriculture teachers on 12 month contracts

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
928	Career Specialists	\$ 543,099	\$ -	\$ 543,099
930	IDEA Contingency	1,117,668	-	1,117,668
936	SHF – Nurses Grant	660,833	-	660,833

- 928 – salary and fringe for career specialists to meet 300:1 ratio
 - Also use subfund 394; approximate \$30,000 shortfall
- 930 – to offset State’s 20% IDEA penalty
- 936 – salary and fringe for elementary nurses
 - Shortfall of approximately \$240,000

SPECIAL REVENUE FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
937	SHF – Physical Ed	\$ 190,378	\$ -	\$ 190,378
960	Lottery – Grades K-5	829,621	647,440	1,477,061
967	Lottery – Grades 6-8	60,105	5,800	65,905
990	First Steps	95,425	-	95,425

- 937 – to meet PE standards
- 960 and 967 – can be used in a number of ways with ultimate goals of improving student performance and teacher skills
 - Used for 26 reading interventionists
- 990 – one 4K class at North Aiken

EIA FUND

- “Education Improvement Act”
- State revenue received for specific purposes
- Generated by one cent sales tax
- Numerous subfunds
- Generally no claims or reimbursements
- Generally monthly allocations
- Flexibility with most allocations
- Carryover for 2nd year with most allocations
 - Would revert to the State if unspent

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
302	ADEPT	\$ 24,607	\$ 24,137	\$ 48,744
309	Arts in Education	26,600	4,462	31,062
311	Prof. Development	137,199	87,168	224,367
318	Formative Assessment	113,127	-	113,127

- 302 – funds to support system for assisting, developing, and evaluating teachers
- 309 – grants funded under the arts education curriculum
- 311 – funds for PD for instructional personnel
- 318 – funds to purchase formative assessment products

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
325	CATE Equipment	\$ 188,954	\$ 72,408	\$ 261,362
326	Science Kits	122,389	-	122,389
332	Natl. Board Certified	805,875	-	805,875
333	Teacher of the Year	1,077	-	1,077

- 325 – equipment for career & technology education training
- 326 – funds for K-8 science kit refurbishments (100% flexed)
- 332 – salary supplement to NBC teachers (no flexibility)
- 333 – award to district T.O.Y. (no flexibility)

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
338	At-Risk Funding	\$ 4,639,015	\$ 2,174,729	\$ 6,813,744

- Supports students at risk of school failure
- \$1.9 million for alternative education
- \$1.6 million for Federal programs
 - 4K (\$760,000), IPS coordinators (\$215,000), Freedman Parenting (\$215,000), Ed Tech (\$125,000), partial HR position (\$40,000), and technology (\$210,000)
- \$400,000 – comprehensive remediation
- Remainder – flexibility and charter schools

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
340	Early Childhood	\$ 721,894	\$ -	\$ 721,894
344	High Achiev. Students	789,769	21,454	811,233

- 340 – supports 4K program
 - Approximate annual shortfall of \$900,000 (not including any classes funded with Title I or First Steps)
 - Fund 338 + Fund 1 used for shortfall
- 344 – support gifted and talented programs
 - Approximate annual shortfall of \$1,100,000
 - Fund 1 used for shortfall

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
350	Teach. Salary Increase	\$ 2,403,316	\$ -	\$ 2,403,316
351	TSI – State Support	1,591,781	-	1,591,781
355	TSI – Fringe	516,352	-	516,352
356	Adult Education	301,865	73,403	378,268

- 350 – assists District with teacher salaries (no flexibility)
- 351 – new for 2012-13; to assists district in providing 2% COLA plus step to teachers (no flexibility)
- 355 – assists District with teacher fringe (no flexibility)
- 356 – funding for the adult education program

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
358	Reading	\$ 109,463	\$ 107,599	\$ 217,062
377	Teacher Supplies	416,000	-	416,000
378	HSTW/MMGW	124,340	30,201	154,541

- 358 – funds for teaching teachers how to teach reading at all levels and across all content areas
- 377 – flow-through monies to cover \$250 teacher supply checks (no flexibility)
- 378 – High Schools That Work/Making Middle Grades Work funding for high and middle school reform initiatives

EIA FUND

Fund	Fund Name	Allocations		
		2012-13	Carryover	Total
385	Aid – Special Ed	\$ 841,912	\$ -	\$ 841,912
392	Work-Based Learning	93,370	50,536	143,907
394	EEDA Supplemental	149,616	-	149,616
397	Aid to Districts	241,559	-	241,559

- 385 – assists District in meeting needs of students with disabilities (no flexibility)
- 392 – funds to assist with and provide PD in career guidance
- 394 – funding for career specialists (also subfund 928)
- 397 – assists District in funding programs (100% flexed)

DEBT SERVICE FUND

Fund	Budget
400	\$ 17,867,624

- No subfunds
- Used to account for payment of bond principal and bond interest and costs of annual bond issuance
- Five year payoff on bonds
- Revenue from levy of debt service millage
 - 31.5 for 2012-13
- Funds cannot be used for operations of the District

SCHOOL BUILDING FUND

Fund	Budget
500s	\$ 19,100,000

- Projects approved in the District's Five Year Facilities Plan
- Subfunds used to account for various projects
- Projects funded with bond proceeds
- Estimated 2013-14 bond proceeds = \$17.5 million
 - 2012-13 reflects bond proceeds + bond premium
- Funds cannot be used for operations of the District

SCHOOL FOOD SERVICE FUND

Fund	Budget
600	\$ 9,273,721

- No subfunds
- Used to account for SFS operations
 - Salaries, food costs, etc.
- Approximately 75% of operations funded through Federal which much of the remainder through meal fees
- Funds cannot be used for operations of District

BUDGET INPUT

- Input to date has been summarized below
- Reflects a combination of budget requests & budget suggestions
- Has not been prioritized by the Administration and is presented in no specific order
 - Pay increases for employees
 - Increase substitute teacher pay
 - Pay increases for SFS managers
 - Increase coaches supplements
 - Restore playoff supplements
 - Pay drivers for travel to athletic events
 - Provide funds for law enforcement and ambulances at games

BUDGET INPUT

- Input continued
 - Restore athletic matching funds
 - Increase transportation supervisors' contracts from 210 days to 12 months
 - Hire an additional homebound teacher to accommodate growing homebound population
 - Provide additional funds for technology
 - Allow students to bring devices from home for classroom use
 - Utilize an alternate, less expensive operating systems
 - Ensure sufficient technology funding to handle Common Core and Smarter Balanced testing

BUDGET INPUT

- Input continued
 - Hire a technician to service LCDs
 - Fund computer literacy and keyboarding classes at elementary schools
 - Provide equal staffing at schools, regardless of size
 - Spend more on curriculum that supports Common Core
 - Provide a full time ESOL teacher at each school
 - Provide additional funding for instructional supplies
 - Look at alternative printing options
 - Provide additional funding for professional development

BUDGET INPUT

- Input continued
 - Move from the desktop version of STAR early literacy to the web-based version for kindergartners
 - Provide additional exploratory allocations at New Ellenton and Jackson
 - Provide additional exploratory allocations for Area 4 schools
 - Provide additional allocation for a drama teacher at Greendale
 - Provide additional funding for library books
 - Provide additional allocation for art at all schools.
 - Lower pupil-teacher ratios

BUDGET INPUT

- Input continued
 - Provide additional allocation for a drama teacher at East Aiken
 - Provide an aide in every elementary classroom, if possible, or at least every grade
 - Create 4K classes at JD Lever and Aiken El
 - Provide elementary schools with more reading interventionists
 - Increase high schools' vocational supplies allocations by 5%
 - Allocate additional guidance allocation and three interventionists for North Aiken

BUDGET INPUT

- Input continued
 - Utilize webinars for meetings to save on travel costs and time away from schools
 - Allow the courier to handle more paperwork
 - Revert to more self-contained classes
 - Additional funding to address priority and focus schools
- Budget input is still be received on an almost daily basis
- Budget input can be submitted in a number of ways including entry at the link on the District's home page

OTHER CONSIDERATIONS

- In addition to input items listed in previous pages
 - Districts will most likely be required to pay step increases to teachers
 - Employer portions of retirement are sure to increase for 2013-14
 - Employer portions of health insurance premiums are likely to increase for 2013-14
 - Additional funds will be needed to maintain the current number of reading interventionists
 - Federal budget cuts and/or sequestration will affect Federal allocations

OTHER CONSIDERATIONS

- Other considerations continued
 - Federal dollars will be insufficient to fund the additional 1st grade teacher at the nine highest poverty schools
 - Changes in base student cost and other State allocations are not known at this time
 - Charter schools allocations increase in proportion to the District's allocations
 - Final payment on the energy equipment lease was made in 2012-13
 - Will there be any changes in security?
 - Property/liability + workers comp premiums known in May

QUESTIONS AND COMMENTS