

AIKEN COUNTY PUBLIC SCHOOLS



AIKEN COUNTY
PUBLIC SCHOOL DISTRICT

Budget Work Study

March 19, 2013

WE WILL DISCUSS...

- Budget calendar overview
- House projections
 - Education Finance Act (EFA) allocation
- Budget input
- Funding options

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

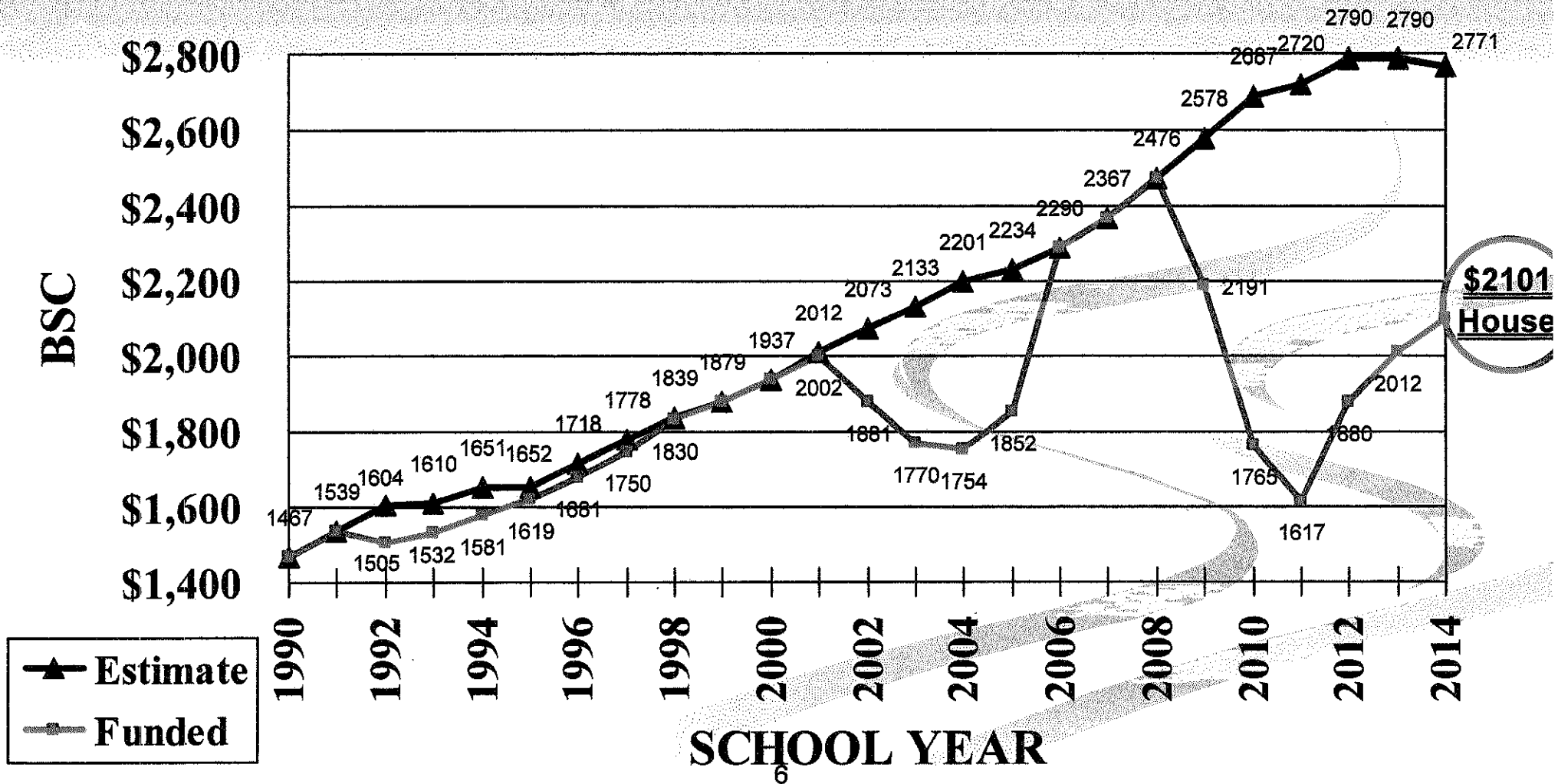
- April 30 Budget workshop, if necessary
- May 14 Tentative budget
- By May 27 Budget advertisement
- June 4 Special called meeting for public input
- June 11 Public hearing for budget
- June 11 Public hearing for millage
- June 25 Adoption of 2013-14 budget
- November Budget narrative posted online

HOUSE PROJECTIONS

- House approved its budget version on Wednesday, March 13
- Largely mirrored House Ways & Means in regard to K-12
- BSC up from \$2,012 to \$2,101
- Little change in other allocations
- Next steps – Senate

HOUSE PROJECTIONS – EFA

BSC - ESTIMATE VS. FUNDED



HOUSE PROJECTIONS – EFA

- EFA is determined by BSC, WPU, and ITA:

	New Formula	Old Formula
Base student cost	\$ 2,101	\$ 2,101
Weighted pupil units	x <u>29,476</u>	x <u>29,476</u>
Total EFA – State and local	\$ 61,929,076	\$ 61,929,076
Aiken Portion:		
Statewide weighted pupil units	873,604	873,604
Base student cost	\$ 2,101	\$ 2,101
Index for taxpayer ability (imputed - new)	.02790	.02659
Factor	x <u>.30</u>	x <u>.30</u>
Total Aiken	- <u>15,362,353</u>	- <u>14,641,321</u>
State Portion:	46,566,723	47,287,755

FY 14 Ways and Means
Projections

DISTRICT : AIKEN 01

DISTRICT NUMBER: 0201

Rev Code	Revenue Title	FY 2012-2013 CURRENT ALLOCATION	FY 2013-2014 PROJECTION	DIFFERENCE
3127	STUDENT HEALTH & FITNESS	\$ 190,377.51	\$ 188,783.63	\$(1,593.88)
3180	EMPLOYER CONTRIBUTIONS (FRINGE)	\$ 20,115,476.00	\$ 20,241,437.00	\$ 125,961.00
3181	RETIREE INSURANCE	\$ 4,315,899.00	\$ 4,315,899.00	-
3300	EDUCATION FINANCE ACT*	\$ 45,472,852.25	\$ 46,566,723.00	\$ 1,093,870.75
3511	PROFESSIONAL DEVELOPMENT	\$ 137,198.71	\$ 136,236.79	\$(961.92)
3538	AT RISK STUDENT LEARNING	\$ 4,639,014.53	\$ 4,663,207.33	\$ 24,192.80
3544	HIGH ACHIEVING STUDENTS	\$ 789,768.74	\$ 789,768.74	-
3550	TEACHER SALARY SUPPLEMENT	\$ 2,403,316.00	\$ 3,995,097.30	\$ 1,591,781.30
3551	TEACHER SALARY SUPPORT STATE SHARE	\$ 1,591,781.30	\$ -	\$(1,591,781.30)
3555	TSS FRINGE	\$ 516,352.44	\$ 516,352.44	-
3558	READING	\$ 109,462.56	\$ 108,643.57	\$(818.99)
3585	AID TO DISTRICTS - SPEC ED	\$ 841,912.00	\$ 864,468.00	\$ 22,556.00
3597	AID TO DISTRICTS	\$ 241,559.00	\$ 239,969.00	\$(1,590.00)
3610	K-5 ENHANCEMENT	\$ 829,620.70	\$ 823,456.81	\$(6,163.89)
TOTALS FOR PROJECTIONS		\$ 82,194,590.76	\$ 83,450,042.61	\$ 1,255,451.86

* Imputed index is used for projection

BUDGET INPUT

- Budget input has been discussed/considered by Cabinet
- Matrix segregates items as discretionary or non-discretionary; recurring or non-recurring; and instructional, non-instructional, or a combination
- Level 1 represents Cabinet's highest priorities of the discretionary items, based on information to date
- Estimated costs for each

MATRIX OF 2013 - 2014 BUDGET CONSIDERATIONS

Consideration	Estimated Cost	Board Request - Focus Activities 2013-14	"Must", no choice	Discretionary	Non-recurring	Recurring (Likely)	Instruction/ Instructional support (based on Insite categories)	Non-instructional	Combination of Instructional and Non-Instructional
REQUIRED - NOT AT DISTRICT'S DISCRETION									
Step increase for teachers (including fringe)	\$ 945,000		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Cost-of-living adjustment for teachers [No change in teacher scale expected] <i>Note: A COLA adjustment in the teacher scale would cost an estimated \$1,025,340 (salary and fringe) per 1% increase.</i>	\$ -		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Increase in employer portion of retirement (non-teachers)	\$ 285,000		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Increase in health insurance premiums	\$ 340,000		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Increase charter school allocations per State formula	\$ 82,000		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal - non-discretionary	\$ 1,652,000								
LEVEL 1 PRIORITIES - DISCRETIONARY									
Salary increase for non-teachers PLUS teachers at steps 0, 1, 2 and 22 who would not receive additional pay with required step increase (per 1% increase)	\$ 790,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Step increase for non-teachers	\$ 662,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Funding for Model School Concept at North Aiken Elementary									
5 day supplements for all teachers	\$ 71,000	1		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
5 supplements for teacher leaders (\$775 each)	\$ 3,875	1		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Full-time, 12 month assistant principal	\$ 55,000	1		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal	\$ 129,875								
Create position for a science curriculum specialist	\$ 80,000	3,4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Increase all supplements (per 1% increase)	\$ 16,400			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Pay for drivers for high school athletic events	\$ 50,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

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Consideration	Estimated Cost								
		Board Request - Focus Activities 2013-14	"Must", no choice	Discretionary	Non-recurring	Recurring (Likely)	Instruction/Instructional support (based on Insite categories)	Non-instructional	Combination of Instructional and Non-Instructional
Pay for ambulances and law enforcement at athletic events	\$ 50,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Revise formula for high school assistant principal allocation	\$ 250,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Hire an additional homebound teacher (200 day)	\$ 71,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Fund 2 additional ESOL teachers through Fund 1	\$ 140,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Fund 8 reading interventionist positions through Fund 1	\$ 540,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Educational materials for bullying/gang prevention program	\$ 11,000			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Funding for EOCT (end of course test) materials/supplies/equipment	\$ 167,000			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Funding for Freshmen Academies at remaining 3 high schools									
Aiken High - 4 teachers, 1 guidance	\$ 335,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
South Aiken High - 2 teachers	\$ 130,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Ridge Spring-Monetta High - 3 teachers	\$ 195,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal	\$ 660,000								
Fund 2 teachers and increase the operating budget at CIL	\$ 210,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal - level 1	\$ 3,827,275								
LEVEL 2 PRIORITIES - DISCRETIONARY									
Increase substitute teacher pay (based on \$2 per day increase) <i>Last increased in 2009-10 with changes in minimum wage.</i>	\$ 43,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Restore playoff supplements	\$ 55,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Increase transportation supervisors from 210 day to 12 month	\$ 67,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

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Fund additional teachers for exploratory at small middle schools	\$ 120,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Fund 1 teacher for drama at East Aiken Elementary	\$ 60,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Fund additional 1.8 FTE teachers for CATE thru Fund 1	\$ 108,000	2,4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Restore frozen teacher step	\$ 1,147,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Revise formula for middle school assistant principal allocation	\$ 42,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal - level 2	\$ 1,642,000								
LEVEL 3 PRIORITIES - DISCRETIONARY									
Increase SFS managers salaries by 4% thru SFS Fund (not a Fund 1 request)	\$ 34,400			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Increase bus driver pay by 2%	\$ 50,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Restore athletic matching funds	\$ 25,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Provide additional funding for instructional supplies (est. \$2 per pupil)	\$ 49,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Provide additional funding for library supplies (est. \$2 per pupil)	\$ 49,000			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Fund 1 teacher for drama at Greendale Elementary	\$ 60,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Additional allocation for art, music and PE at all elementary schools.	\$ 900,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Lower pupil-teacher ratios:									
Grades 9-12 PTR by 2 would require additional 18 FTE	\$ 1,080,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grades 8 PTR by 2 would require additional 5.5 FTE	\$ 330,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 7 PTR by 1 would require additional 7 FTE	\$ 420,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 6 PTR by 2 would require additional 6.5 FTE	\$ 390,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 5 PTR by 1 would require 1 FTE	\$ 60,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

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Grade 4 PTR by 1 would require 5 FTE	\$ 300,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 3 PTR by 3 would require 7 FTE	\$ 420,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 2 PTR by 3 would require 6 FTE	\$ 360,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade 1 PTR by 2 would require 8 FTE	\$ 480,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grade K PTR by 3 would require 7 FTE	\$ 420,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal	\$ 4,260,000								
Create 4K classes at JD Lever and Aiken Elementary	\$ 170,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Provide an aide for every elementary grade	\$ 2,500,000	4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Increase high schools' vocational supplies budgets by 5%	\$ 2,400	2		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Fund a safety monitor at Kennedy Middle	\$ 27,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Fund academic coach at Kennedy Middle	\$ 78,000			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Additional school resource officers (year 1)	\$ 2,000,000			<input checked="" type="checkbox"/>	some (yr 1)	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Pilot engineering/technology/robotics classes at elementary & middle schools	\$ 130,000	2,4		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Subtotal - level 3	\$ 10,284,800								
Grand total of above	\$ 17,406,075								

Focus Areas for 2013-14

- 1 - support for priority and focus schools
- 2 - continued emphasis on CATE
- 3 - professional development, in general, at all levels as well as professional development related to Common Core
- 4 - resource allocations/pupil-teacher ratios
- 5 - improve communications
- 6 - continue to address technology and facility needs

FUNDING OPTIONS

- Funding options include:

Increase in EFA allocation – State	\$ 1,093,871
Increase in fringe benefits allocation – State	125,961
Increase in Act 388 allocation - State	706,461
Lease payment coming off of books	324,564
Growth in tax base - operating millage	<u>473,240</u>
Total	\$ 2,724,097

- Cap on operating millage not known at this time



QUESTIONS AND COMMENTS