

## **BOARD AGENDA ITEM**

**April 21, 2015**

### ***SUBJECT:***

2015 – 2016 Preliminary Budget

### ***BACKGROUND INFORMATION:***

In its 2015– 2016 budget calendar, the Board scheduled presentations of the preliminary budget for April 21, 2015, the tentative budget for May 12, 2015, and the final budget for June 23, 2015.

To date, the Board has also conducted two budget work studies as part of its preparation of the 2015 – 2016 budget.

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

The preliminary budget version is presented for Board discussion. Many estimates are based on the SC House of Representatives version of the 2015 – 2016 general appropriations bill. General Fund revenue reflects a higher Education Finance Act (EFA) allocation in comparison to 2014 – 2015, based on estimates provided by the South Carolina Department of Education. The increase is due in part to the proposed increase in base student cost (BSC) from \$2,120 to \$2,220. The Tier 3/Act 388 allocation reflects the projected increase as provided by the State. Current property tax revenues reflect an increase from growth based on recent assessed values. Operating millage remains unchanged in the preliminary version of the budget at 141.6 mills.

General Fund expenditures reflect a step increase for all employees. The budget also reflects an increase in health insurance premiums, an increase in retirement contributions, and an increase in charter schools' allocations – all adjustments over which the District has no discretion.

Budgets for the Special Revenue Fund, EIA Fund, Debt Service Fund, Capital Projects Fund, and School Food Service Fund are also presented for Board review.

### ***RECOMMENDATION:***

Approve the 2015 – 2016 preliminary version of the budget with any changes resulting from Board discussion

### ***ATTACHMENTS:***

1. 2015 – 2016 Tentative Budget (summary)

2. 2015 – 2016 General Fund Preliminary Expenditures Budget by object (summary)
3. 2015 – 2016 General Fund Preliminary Expenditures Budget by location (summary by object)
4. Matrix of budget considerations
5. Matrix narrative
6. Staffing formulas

***PREPARED BY:***

M. O. Traxler III

**AIKEN COUNTY PUBLIC  
SCHOOLS**

**PRELIMINARY BUDGET  
2015 – 2016**

**APRIL 21, 2015**

Preliminary budgets for the following funds are presented in subsequent pages:

- General Fund
- Special Revenue Fund
- Education Improvement Act (EIA) Fund
- Debt Service Fund
- School Building Fund
- School Food Service Fund

Highlights and other items of significance in this version of the budget include:

**General Fund:**

- Operating millage remaining unchanged at 141.6 mills
- Base student cost (BSC) at \$2,220 – a \$100 increase (EFA allocation)
- Increases in fringe benefits (revenue) and Act 388 allocations
- Step increases for all employees
- Increase for fringe benefits and payroll tax expenditures resulting from anticipated employer rate increases for retirement and health insurance
- Removal of one-time costs approved for 2014 – 2015 (resulting in significant reductions in line items for equipment repairs, general supplies and janitorial supplies)
- Reduction in the purchased services-technology budget to offset additional personnel costs results from the Technology proposal
- Implementation of the lawn maintenance proposal (no net cost effect)
- Increase in energy budget based on trend
- Increase in payments to charter schools due largely to growth in enrollment

**Other Funds:**

- Loss of lottery funds (Special Revenue Fund)
- Removal of anticipated one-time allocations and grants that have or will near their end and adjustments to various Federal and State allocations based on current information (Special Revenue and EIA Funds)
- Debt service millage remaining unchanged at 29.0 mills (Debt Service Fund)
- Inclusion of sales tax proceeds (Debt Service Fund)
- Identification that bond premiums will be earmarked for athletics facilities (School Building Fund)
- *Currently* reflects no increase in meal fees, but evaluation is on-going to determine whether an increase may be required (Food Service Fund)

**FUND #1 - OPERATIONS  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE BUDGET**

	<b>2014 - 2015 Budget</b>	<b>2015 - 2016 Preliminary Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Local:				
Levies For Current Operations (no tax increase)	\$ 48,860,778	\$ 51,319,188	\$ 2,458,410	5.03%
Delinquent Taxes - Operations	3,200,000	3,200,000	-	0.00%
Payment In Lieu Of Taxes	6,000,000	6,000,000	-	0.00%
Tuition - Out of District/Out of State/Age Requirements	20,000	20,000	-	0.00%
Interest On Investments	50,000	50,000	-	0.00%
Other Local	50,000	50,000	-	0.00%
<b>Total Local Revenue</b>	<b>58,180,778</b>	<b>60,639,188</b>	<b>2,458,410</b>	<b>4.23%</b>
State:				
Education Finance Act (EFA)	50,892,253	53,278,646	2,386,393	4.69%
Fringe Benefits	25,329,739	26,975,334	1,645,595	6.50%
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	17,766,855	18,434,730	667,875	3.76%
Tier 3B - Saluda	140,000	140,000	-	0.00%
School Bus Drivers	1,090,629	1,090,140	(489)	-0.04%
<b>Total State Revenue</b>	<b>106,026,754</b>	<b>110,726,128</b>	<b>4,699,374</b>	<b>4.43%</b>
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - TSS + TSS Fringe	4,141,859	4,326,763	184,904	4.46%
Transfer from Funds #3 and Fund #9 - Flex Available Prior Year Carryover Allocations	862,239	-	(862,239)	-100.00%
Indirect Costs - Fund #2 and Fund #6	700,000	700,000	-	0.00%
<b>Total Transfers and Non-Revenue Items</b>	<b>5,704,098</b>	<b>5,026,763</b>	<b>(677,335)</b>	<b>-11.87%</b>
<b>Total - General Fund Revenue</b>	<b>169,911,630</b>	<b>176,392,079</b>	<b>6,480,449</b>	<b>3.81%</b>
Fund balance dollars used/(Fund balance estimated increase)	446,000	(3,210,566)	(3,656,566)	-819.86%
<b>Total - General Fund Revenue and Fund Balance Usage</b>	<b>\$ 170,357,630</b>	<b>\$ 173,181,513</b>	<b>\$ 2,823,883</b>	<b>1.66%</b>

**FUND #1 - OPERATIONS  
FOR THE 2015 - 2016 SCHOOL YEAR  
EXPENDITURES BUDGET**

	<b>2014-15 Budget*</b>	<b>2015-16 Preliminary Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Regular Salaries	\$ 111,853,855	\$ 113,055,894	\$ 1,202,039	1.07%
Temporary Salaries	1,218,000	1,043,000	(175,000)	-14.37%
Overtime Salaries	385,000	405,000	20,000	5.19%
Fringe Benefits and Payroll Taxes	40,564,029	41,089,935	525,906	1.30%
Unemployment Compensation	125,000	125,000	-	0.00%
Workers Compensation Insurance	1,093,178	1,093,178	-	0.00%
Purchased Services - Instructional	580,596	580,596	-	0.00%
Purchased Services - Security	298,500	298,200	(300)	-0.10%
Management Services	54,000	54,000	-	0.00%
Data Processing Services	108,374	108,374	-	0.00%
Audit fees	80,000	80,000	-	0.00%
Legal and Audit Fees	66,500	66,500	-	0.00%
Water, Sewer And Garbage	655,137	655,137	-	0.00%
Maintenance Services	540,015	540,015	-	0.00%
Property/Liability Insurance	952,970	972,029	19,059	2.00%
Rentals	18,386	18,386	-	0.00%
Equipment Repairs	253,379	161,076	(92,303)	-36.43%
Other Property Services	2,116	2,116	-	0.00%
Student Transportation	39,545	39,545	-	0.00%
Travel	248,707	253,711	5,004	2.01%
Athletics Transportation	50,000	50,000	-	0.00%
Telephone	390,000	390,000	-	0.00%
Purchased Services - Technology	370,487	151,752	(218,735)	-59.04%
Advertising	9,972	9,972	-	0.00%
Printing and Binding	17,365	18,865	1,500	8.64%
Purchased Services - Other	107,443	117,443	10,000	9.31%
Supplies - General	486,765	243,577	(243,188)	-49.96%
Supplies - Instructional	602,844	586,235	(16,609)	-2.76%
Supplies - Vocational	47,901	47,901	-	0.00%
Supplies - Robotics	9,000	9,000	-	0.00%
Supplies - Office and Postage	122,678	123,069	391	0.32%
Supplies - Janitorial	337,709	249,314	(88,395)	-26.17%
Supplies - Maintenance	7,500	7,500	-	100.00%
Supplies - Maintenance Repairs	499,500	499,500	-	0.00%
Supplies - Tools	24,354	24,354	-	0.00%
Supplies - Gasoline/Lubricants	157,817	172,385	14,568	9.23%
Supplies - Vehicle Repairs	40,500	40,500	-	0.00%
Supplies - Electronic Repairs	18,000	18,000	-	0.00%
Supplies - Health	22,218	22,269	51	0.23%
Supplies - Library	219,439	217,844	(1,595)	-0.73%
Supplies - Technology	542,304	542,304	-	0.00%
Energy	4,542,654	5,100,000	557,346	12.27%
Installment on SC Energy Loan	36,532	-	(36,532)	-100.00%
Equipment	18,900	18,900	-	0.00%
Technology and Software	47,700	47,700	-	0.00%
Vehicles	75,000	75,000	-	0.00%
Interest	25,000	25,000	-	0.00%
Dues and Fees	56,050	56,050	-	0.00%
Transfer to Other Funds - Activity Funds	74,000	74,000	-	0.00%
Transfer to Other Governments	86,000	86,000	-	0.00%
Payments to Charter Schools	2,174,711	3,515,387	1,340,676	61.65%
<b>Total - General Fund</b>	<b>\$ 170,357,630</b>	<b>\$ 173,181,513</b>	<b>\$ 2,823,883</b>	<b>1.66%</b>

\*reflects shift of all Four Year Old Kindergarten (4K) expenditures from Fund 1

**FUNDS #2, #8 AND #9 - SPECIAL REVENUE  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE AND EXPENDITURES BUDGET**

	<b>2014 - 2015 Budget*</b>	<b>2015 - 2016 Preliminary Budget*</b>	<b>Increase/ (Decrease)</b>
Federal Funds:			
Title I	\$ 6,870,228	\$ 6,526,717	\$ (343,511)
Individuals with Disabilities Act (IDEA)	4,667,391	4,667,391	-
Preschool Handicapped	182,532	182,532	-
Vocational Education/Perkins	397,510	397,510	-
Neglected and Delinquent	31,411	31,411	-
21st Century Grant (3 years)	92,105	-	(92,105)
Migrant Education	35,000	20,000	(15,000)
School Climate Initiative Grant	100,000	-	(100,000)
Adult Education - Federal	202,247	202,247	-
Title III	115,649	125,000	9,351
Title II - Improving Teacher Quality	908,939	900,000	(8,939)
Total Federal Funds	<u>13,603,012</u>	<u>13,052,808</u>	<u>(550,204)</u>
Local Funds:			
NJROTC	393,089	393,089	-
Twelve Month Agriculture	39,746	39,746	-
Medicaid Program	490,000	490,000	-
Total Local Funds	<u>922,835</u>	<u>922,835</u>	<u>-</u>
State Funds:			
Technology Professional Development (likely one-time)	132,287	-	(132,287)
Child Development Education Program (CDEP)	1,771,560	1,771,560	-
CDEP Start-Up Costs & Supplies	200,000	-	(200,000)
Summer Reading Program	115,848	115,848	-
EEDA Career Specialists	635,775	635,775	-
Reading coaches	1,160,505	1,160,505	-
Student Health and Fitness - Nurses	707,758	649,459	(58,299)
Student Health and Fitness - Physical Education	185,203	182,163	(3,040)
Adult Education Supplemental Nutrition (SNAPP)	11,356	11,356	-
K-5 Enhancement Funds (Lottery)	778,619	-	(778,619)
Technology Initiative	832,418	784,856	(47,562)
Digital Instructional Materials	397,008	-	(397,008)
6-8 Enhancement (Lottery)	63,222	-	(63,222)
Total State Funds	<u>6,991,559</u>	<u>5,311,522</u>	<u>(1,680,037)</u>
Total Special Revenue Funds	<u>\$ 21,517,406</u>	<u>\$ 19,287,165</u>	<u>\$ (2,230,241)</u>

\*Reflects current allocations only; no carryovers

**FUND #3 - EDUCATION IMPROVEMENT ACT  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE AND EXPENDITURES BUDGET**

	<b>2014 - 2015 Budget*</b>	<b>2015 - 2016 Preliminary Budget*</b>	<b>Increase/ (Decrease)</b>
ADEPT	\$ 20,274	\$ 20,274	\$ -
Arts in Education	15,500	15,500	-
Professional Development	134,508	133,450	(1,058)
Formative Assessment	116,049	116,049	-
CATE Equipment	190,721	190,721	-
Refurbishment of Science Kits	100,464	100,464	-
National Board Certified Teachers (Pass Through)	713,501	713,501	-
District Teacher of the Year Award (Pass Through)	1,077	1,077	-
At Risk Student Learning	2,701,125	2,678,944	(22,181)
Teacher Salary Supplement (TSS)	3,698,088	3,698,088	-
TSS Fringe	443,771	628,675	184,904
Adult Education	324,975	324,975	-
Reading	107,275	106,388	(887)
Teacher Supplies (Pass Through)**	407,000	447,700	40,700
High Schools That Work	118,557	118,557	-
School-to-Work Transition Act	88,213	88,213	-
EEDA Professional Development	42,931	-	(42,931)
Aid to Districts	817,505	811,061	(6,444)
<b>Total Education Improvement Act Fund</b>	<b>\$ 10,041,534</b>	<b>\$ 10,193,637</b>	<b>\$ 152,103</b>

\*Reflects current allocations only; no carryovers

\*\*State only funded \$250 of \$275 in 2014 - 2015; budgeted for 2015 - 2016 at \$275



**FUND #4 - DEBT SERVICE  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE AND EXPENDITURES BUDGET**

	<u>2014 - 2015 Budget</u>	<u>2015 - 2016 Preliminary Budget</u>	<u>Increase/ (Decrease)</u>
Revenue:			
Levies for debt service	\$ 16,846,565	\$ -	\$ (16,846,565)
Levies for debt service + 10% of prior year sales tax	-	18,572,365	18,572,365
Sales tax - current year collection*	2,605,353	16,262,888	13,657,535
Interest Income	<u>25,000</u>	<u>50,000</u>	<u>25,000</u>
Total Revenue	<u>\$ 19,476,918</u>	<u>\$ 34,885,253</u>	<u>\$ 15,408,335</u>
Expenditures:			
Principal payments			
2010 Issue	\$ 2,855,000	\$ -	\$ (2,855,000)
2011 Issue	2,740,000	2,820,000	80,000
2012 Issue	2,855,000	3,005,000	150,000
2013 Issue	3,210,000	3,360,000	150,000
2014 Issue	3,255,000	3,265,000	10,000
2015 Issue (est)	-	4,000,000	4,000,000
Interest Payments			
2010 Issue	85,650	-	(85,650)
2011 Issue	166,800	84,600	(82,200)
2012 Issue	451,000	308,250	(142,750)
2013 Issue	658,400	530,000	(128,400)
2014 Issue	470,850	625,650	154,800
2015 Issue (est)	-	500,000	500,000
Issuance Costs and Other Fees	123,865	123,865	-
Sales Tax at 90% (for projects)***	<u>2,344,818</u>	<u>14,636,599</u>	<u>12,291,782</u>
Total Expenditures	19,216,383	33,258,964	14,042,582
Carryover for relief of subsequent year's property tax**	<u>260,535</u>	<u>1,626,289</u>	<u>1,365,754</u>
Total Expenditures plus Carryover	<u>\$ 19,476,918</u>	<u>\$ 34,885,253</u>	<u>\$ 15,408,335</u>

\*Voters approved the Education Capital Improvement Sales Tax in November 2014. Collection of the tax commenced on March 1, 2015. Revenue estimates reflect projected collections for the year as provided by the South Carolina Revenue & Fiscal Affairs Office. Sales tax collections were approved for 10 years.

\*\*As approved, 10% of the sales tax collections must be utilized for property tax relief (i.e., reduction in debt service millage). This amount reflects the estimated relief to be applied to the subsequent year's debt service and equates 10% of estimated collections for the current year.

\*\*\*Also as approved by voters, the remaining 90% of sales tax collections will be used for construction, renovations, and additions at five schools. Those projects will be accomplished through (1) the issuance of bonds, up to \$125 million, to be repaid with sales tax proceeds, (2) on a "pay as you go basis" with costs of projects paid directly from sales tax collections without the issuance of bonds, or (3) some combination of items (1) and (2).

**FUND #5 - SCHOOL BUILDING  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE AND EXPENDITURES BUDGET**

	<b><u>2015 - 2016 Preliminary Budget</u></b>
Revenue:	
General Obligation Bonds, Series 2015	\$ 18,000,000
Bond premium amount (estimated)	1,000,000
Interest on Investments	<u>100,000</u>
Total Revenue	<u>\$ 19,100,000</u>
Expenditures:	
Projects approved in the Five Year Facilities Plan and the Athletics Facilities Funding Plan (excludes sales tax related projects)	<u>\$ 19,100,000</u>
Total Expenditures	<u>\$ 19,100,000</u>

**Note:**

Based upon the Board's decision at its March 31, 2015 special called meeting, bond premiums have been earmarked to address identified athletics facilities needs.

**FUND #6 - SCHOOL FOOD SERVICE  
FOR THE 2015 - 2016 SCHOOL YEAR  
REVENUE AND EXPENSES BUDGET**

	<u>2014 - 2015 Budget</u>	<u>2015 - 2016 Preliminary Budget</u>	<u>Increase/ (Decrease)</u>
Revenue:			
Lunch - Students	\$ 772,019	\$ 791,652	\$ 19,633
Special Sales - Students	238,544	271,478	32,934
Breakfast - Students	47,308	40,705	(6,603)
Lunch - Adults	76,354	77,755	1,401
Special Sales - Adults	17,414	16,778	(636)
Breakfast - Adults	566	730	164
Interest on Investments	10,286	8,000	(2,286)
USDA Reimbursement - Lunch	5,237,900	5,508,500	270,600
USDA Reimbursement - Breakfast	1,947,129	2,046,475	99,346
Other Income	20,776	25,000	4,224
Use of carryover	<u>677,180</u>	<u>560,965</u>	<u>(116,215)</u>
Total Revenue	\$ <u>9,045,476</u>	\$ <u>9,348,038</u>	\$ <u>302,562</u>
Expenses:			
Regular Salaries	\$ 2,507,164	\$ 2,673,512	\$ 166,348
Temporary Salaries	20,208	136,405	116,197
Fringe Benefits	379,835	590,083	210,248
Staff Services	50,000	-	(50,000)
Maintenance Repairs	15,000	10,000	(5,000)
Travel	32,000	17,000	(15,000)
Telephone	6,200	6,200	-
Technology	40,000	28,065	(11,935)
Advertising	150	-	(150)
Printing and Binding	21,000	15,000	(6,000)
Purchased Services	382,453	137,500	(244,953)
Supplies	489,046	450,000	(39,046)
Food	4,501,432	4,628,373	126,941
Expendable Equipment	40,500	40,500	-
Non-Expendable Equipment	100,000	100,000	-
Dues/Fees	7,000	400	(6,600)
Sales Taxes	5,456	6,000	544
Indirect Costs	447,032	509,000	61,968
Other Expenses	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Expenses	\$ <u>9,045,476</u>	\$ <u>9,348,038</u>	\$ <u>302,562</u>

FY 2015 - 2016

Aiken County School District  
EXPENDITURE BUDGET VERSION REPORT  
2015-16 WHAT IF

ACCOUNT NUMBER/DESCRIPTION	APPROVED	
110000 REGULAR SALARIES	98,694,472.00	①
111000 PRINCIPAL/ASST PRIN SAL	6,481,185.00	
115000 CLERICAL/AIDE SALARIES	7,430,237.00	
120000 TEMPORARY SALARIES	1,043,000.00	
130000 OVERTIME SALARIES	405,000.00	
140000 TERMINAL LEAVE	450,000.00	①
210000 INSURANCE	14,373,774.00	
220000 RETIREMENT	18,400,333.00	
230000 SOCIAL SECURITY	8,315,828.00	
260000 UNEMPLOYMENT COMPENSATION	125,000.00	
270000 WORKMEN'S COMPENSATION	1,093,178.00	
311000 PURCH SERV/INSTRUCTION	481,006.00	
312000 PURCH SERV/INSTR PROGRAMS	96,122.00	
313000 PURCH SERV/STUDENT SERVIC	301,668.00	
315000 MANAGEMENT SERVICES	54,000.00	
316000 DATA PROCESSING SERVICES	108,374.00	
318000 AUDIT FEES	80,000.00	
319000 ATTORNEY/LEGAL FEES	61,500.00	
319100 LITIGATION SUPPORT	5,000.00	
321000 WATER/SEWERAGE	655,137.00	
323000 REPAIR/MAINTENANCE SERVCS	540,015.00	
324000 PROPERTY INSURANCE	972,029.00	
325000 RENTALS	18,386.00	
326000 EQUIPMENT REPAIRS	161,076.00	
329000 OTHER PROPERTY SERVICES	2,116.00	
331000 STUDENT TRANSPORTATION	39,545.00	
332000 TRAVEL	253,711.09	
339000 OTHER TRANSPORTATION	50,000.00	

ED = 113,055,894  
SALARIES

\$41,089,935

\$580,596 PURCHASED INSTRUC.  
\$298,200 SECURITY

\$66,500

REFLECTS LOSS OF ONE-TIME MONEY

Aiken County School District  
EXPENDITURE BUDGET VERSION REPORT  
2015-16 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>	
340000 TELEPHONE	390,000.00	
345000 PURCH SERVICES-TECHNOLOGY	151,752.00	
350000 ADVERTISING	9,972.00	
360000 PRINTING & BINDING	18,865.00	
390000 OTHER PURCHASED SERVICES	82,234.00	} \$117,443
395000 Other Prof/Tech Svcs	17,300.00	
399000 MISC. PURCHASED SERVICES	17,909.00	
410000 SUPPLIES, GENERAL	243,577.00	} REFLECTS LOSS OF ONE-TIME FUNDING FOR ATHLETICS
411000 INSTRUCTIONAL SUPPLIES	586,235.00	
411260 VOCATIONAL SUPPLIES	47,901.00	
411300 ROBOTICS SUPPLIES	9,000.00	
412000 OFFICE SUPPLIES	122,069.00	} \$123,069
412100 POSTAGE	1,000.00	
415000 JANITORIAL SUPPLIES	249,314.00	} REFLECTS LOSS OF ONE-TIME FUNDING FOR JANITORIAL
416000 MAINTENANCE SUPPLIES	7,500.00	
416100 MAINTENANCE REPAIRS	499,500.00	
416200 TOOLS	24,354.00	
416300 GASOLINE/LUBRICANTS	172,385.00	
416400 VEHICLE REPAIRS	40,500.00	
416500 ELECTRONIC REPAIRS	18,000.00	
418000 HEALTH SUPPLIES	22,269.00	
431000 LIBRARY SUPPLIES	217,844.00	
445000 TECHNOLOGY SUPPLIES	542,304.00	
470000 ENERGY	5,100,000.00	
540000 EQUIPMENT	18,900.00	
545000 TECHNOLOGY AND SOFTWARE	47,700.00	
550000 VEHICLES	75,000.00	
620000 INTEREST EXPENSE	25,000.00	

FY 2015 - 2016

Aiken County School District  
EXPENDITURE BUDGET VERSION REPORT  
2015-16 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>	
640000 DUES AND FEES	56,050.00	
710000 FUND MODIFICATION	74,000.00	
720000 TRANSITS	3,601,387.00	— \$86,000 OTHER GOVTS
TOTALS:	173,181,513.09	— \$3,515,387 CHARTER SCHOOLS

Aiken County School District  
EXPENDITURE BUDGET VERSION REPORT

BUDGET BY  
LOCATION  $\neq$  OBJECT

FY 2015 - 2016

2015-16 WHAT IF

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>			
110000 REGULAR SALARIES	109,763	INCLUDES	INTERNAL	AUDITOR
115000 CLERICAL/AIDE SALARIES	42,815			
130000 OVERTIME SALARIES	5,000			
140000 TERMINAL LEAVE	450,000	DISTRICT - WING		
210000 INSURANCE	4,534			
220000 RETIREMENT	24,718			
230000 SOCIAL SECURITY	11,836			
318000 AUDIT FEES	80,000			
319000 ATTORNEY/LEGAL FEES	60,000			
319100 LITIGATION SUPPORT	5,000			
326000 EQUIPMENT REPAIRS	3,721			
332000 TRAVEL	24,773			
360000 PRINTING & BINDING	7,500			
390000 OTHER PURCHASED SERVICES	37,226			
410000 SUPPLIES, GENERAL	1,392			
412000 OFFICE SUPPLIES	4,681			
640000 DUES AND FEES	30,000			
710000 FUND MODIFICATION	74,000	TRANSFERS TO PUPIL ACTIVITY		
<b>001 BOARD OF EDUCATION</b>	<b>976,959</b>			
110000 REGULAR SALARIES	200,000			
115000 CLERICAL/AIDE SALARIES	40,345			
210000 INSURANCE	12,906			
220000 RETIREMENT	38,936			
230000 SOCIAL SECURITY	16,752			
326000 EQUIPMENT REPAIRS	293			
332000 TRAVEL	5,021			
410000 SUPPLIES, GENERAL	696			
412000 OFFICE SUPPLIES	3,443			
640000 DUES AND FEES	1,700			
<b>010 OFFICE OF SUPERINTENDENT</b>	<b>320,092</b>			
110000 REGULAR SALARIES	114,547			

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Attachment 3

115000 CLERICAL/AIDE SALARIES	62,331
210000 INSURANCE	15,006
220000 RETIREMENT	28,654
230000 SOCIAL SECURITY	12,328
315000 MANAGEMENT SERVICES	26,000
326000 EQUIPMENT REPAIRS	585
332000 TRAVEL	2,512
360000 PRINTING & BINDING	2,360
410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	2,034

<b>011 OFFICE OF DEPUTY SUPT</b>	<b>267,053</b>
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110000 REGULAR SALARIES	281,410
115000 CLERICAL/AIDE SALARIES	43,261
210000 INSURANCE	8,997
220000 RETIREMENT	39,969
230000 SOCIAL SECURITY	17,079
326000 EQUIPMENT REPAIRS	894
332000 TRAVEL	4,122
399000 MISC. PURCHASED SERVICES	17,759
410000 SUPPLIES, GENERAL	1,253
411000 INSTRUCTIONAL SUPPLIES	58,000
412000 OFFICE SUPPLIES	3,547
412100 POSTAGE	1,000

<b>012 OFFC OF ASSOC SUPT ADMIN</b>	<b>477,291</b>
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110000 REGULAR SALARIES	246,969
115000 CLERICAL/AIDE SALARIES	18,258
210000 INSURANCE	34,066
220000 RETIREMENT	42,967
230000 SOCIAL SECURITY	19,457
313000 PURCH SERV/STUDENT SERVIC	3,468
332000 TRAVEL	4,205
395000 Other Prof/Tech Svcs	5,000
418000 HEALTH SUPPLIES	20,100

<b>013 HEALTH/NURSING SERVICES</b>	<b>394,490</b>
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110000 REGULAR SALARIES	101,974
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115000 CLERICAL/AIDE SALARIES	35,182
210000 INSURANCE	8,782
220000 RETIREMENT	22,219
230000 SOCIAL SECURITY	9,560
319000 ATTORNEY/LEGAL FEES	1,500
326000 EQUIPMENT REPAIRS	293
332000 TRAVEL	1,508
410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	2,512

<b>014 ATTORNEY'S OFFICE</b>	<b>184,226</b>
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110000 REGULAR SALARIES	267,524
115000 CLERICAL/AIDE SALARIES	48,690
210000 INSURANCE	30,376
220000 RETIREMENT	51,227
230000 SOCIAL SECURITY	22,878
260000 UNEMPLOYMENT COMPENSATION	125,000
270000 WORKMEN'S COMPENSATION	1,093,178 <i>DISTRICT - WIDE</i>
315000 MANAGEMENT SERVICES	28,000
316000 DATA PROCESSING SERVICES	108,374
324000 PROPERTY INSURANCE	972,029 <i>DISTRICT - WIDE</i>
326000 EQUIPMENT REPAIRS	9,009
332000 TRAVEL	6,373
350000 ADVERTISING	800
390000 OTHER PURCHASED SERVICES	4,418
395000 Other Prof/Tech Svcs	4,800
410000 SUPPLIES, GENERAL	1,735
412000 OFFICE SUPPLIES	17,285
620000 INTEREST EXPENSE	25,000

<b>020 DIV OF BUSINESS SERVICES</b>	<b>2,816,696</b>
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110000 REGULAR SALARIES	49,903
115000 CLERICAL/AIDE SALARIES	180,581
210000 INSURANCE	34,689
220000 RETIREMENT	37,338
230000 SOCIAL SECURITY	16,868
326000 EQUIPMENT REPAIRS	270
332000 TRAVEL	1,605

410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	1,307
<b>021 FINANCIAL MANAGEMENT</b>	<b>323,257</b>
110000 REGULAR SALARIES	1,216,529
115000 CLERICAL/AIDE SALARIES	28,751
210000 INSURANCE	136,577
220000 RETIREMENT	201,735
230000 SOCIAL SECURITY	91,279
311000 PURCH SERV/INSTRUCTION	16,758
323000 REPAIR/MAINTENANCE SERVCS	68,940
326000 EQUIPMENT REPAIRS	2,700
332000 TRAVEL	18,086
345000 PURCH SERVICES-TECHNOLOGY	119,912
410000 SUPPLIES, GENERAL	10,192
412000 OFFICE SUPPLIES	10,340
445000 TECHNOLOGY SUPPLIES	531,954
<b>022 EDUCATIONAL TECHNOLOGY</b>	<b>2,453,753</b>
321000 WATER/SEWERAGE	5,128
340000 TELEPHONE	108,534
<b>023 ENERGY MANAGEMENT</b>	<b>113,662</b>
110000 REGULAR SALARIES	69,875
210000 INSURANCE	17,564
220000 RETIREMENT	11,320
230000 SOCIAL SECURITY	5,122
329000 OTHER PROPERTY SERVICES	2,116
410000 SUPPLIES, GENERAL	7,522
445000 TECHNOLOGY SUPPLIES	6,000
<b>024 COMPUTER SERVICES</b>	<b>119,519</b>
323000 REPAIR/MAINTENANCE SERVCS	20,000
332000 TRAVEL	243
<b>026 V-TEL</b>	<b>20,243</b>
110000 REGULAR SALARIES	2,129,624
130000 OVERTIME SALARIES	40,000
210000 INSURANCE	327,106
220000 RETIREMENT	344,999

230000 SOCIAL SECURITY	155,115
323000 REPAIR/MAINTENANCE SERVCS	394,998
326000 EQUIPMENT REPAIRS	540
332000 TRAVEL	1,004
395000 Other Prof/Tech Svcs	7,500
410000 SUPPLIES, GENERAL	2,962
412000 OFFICE SUPPLIES	5,000
415000 JANITORIAL SUPPLIES	1,500
416000 MAINTENANCE SUPPLIES	7,500
416100 MAINTENANCE REPAIRS	499,500
416200 TOOLS	24,354
416300 GASOLINE/LUBRICANTS	172,385
416400 VEHICLE REPAIRS	40,500
416500 ELECTRONIC REPAIRS	18,000
550000 VEHICLES	75,000
<b>032 MAINTENANCE DEPARTMENT</b>	<b>4,247,587</b>
110000 REGULAR SALARIES	133,984
115000 CLERICAL/AIDE SALARIES	33,713
210000 INSURANCE	15,422
220000 RETIREMENT	27,167
230000 SOCIAL SECURITY	12,443
323000 REPAIR/MAINTENANCE SERVCS	697
325000 RENTALS	1,386
332000 TRAVEL	1,019
412000 OFFICE SUPPLIES	4,593
<b>033 FACILITIES CONSTRUCTION</b>	<b>230,424</b>
110000 REGULAR SALARIES	341,565
115000 CLERICAL/AIDE SALARIES	28,284
210000 INSURANCE	51,850
220000 RETIREMENT	59,916
230000 SOCIAL SECURITY	26,744
323000 REPAIR/MAINTENANCE SERVCS	360
326000 EQUIPMENT REPAIRS	1,089
332000 TRAVEL	602
350000 ADVERTISING	770

360000 PRINTING & BINDING	720	
410000 SUPPLIES, GENERAL	1,059	
412000 OFFICE SUPPLIES	2,903	
<b>034 PURCHASING DEPT.</b>	<b>515,862</b>	
110000 REGULAR SALARIES	52,056	
115000 CLERICAL/AIDE SALARIES	33,134	
130000 OVERTIME SALARIES	360,000	DISTRICT-WIDE - BUS DRIVERS
210000 INSURANCE	4,391	
220000 RETIREMENT	67,221	
230000 SOCIAL SECURITY	33,716	
323000 REPAIR/MAINTENANCE SERVCS	30,000	
326000 EQUIPMENT REPAIRS	9,000	
331000 STUDENT TRANSPORTATION	39,545	
332000 TRAVEL	1,060	
340000 TELEPHONE	30,959	
360000 PRINTING & BINDING	810	
390000 OTHER PURCHASED SERVICES	30,240	
410000 SUPPLIES, GENERAL	697	
412000 OFFICE SUPPLIES	502	
415000 JANITORIAL SUPPLIES	1,000	
<b>036 TRANSPORTATION</b>	<b>694,331</b>	
110000 REGULAR SALARIES	176,315	
115000 CLERICAL/AIDE SALARIES	250,303	
210000 INSURANCE	48,200	
220000 RETIREMENT	69,112	
230000 SOCIAL SECURITY	31,177	
326000 EQUIPMENT REPAIRS	3,987	
332000 TRAVEL	5,659	
345000 PURCH SERVICES-TECHNOLOGY	30,440	
350000 ADVERTISING	5,952	
360000 PRINTING & BINDING	5,975	
390000 OTHER PURCHASED SERVICES	10,350	
410000 SUPPLIES, GENERAL	11,284	
412000 OFFICE SUPPLIES	7,426	
445000 TECHNOLOGY SUPPLIES	250	
545000 TECHNOLOGY AND SOFTWARE	250	

**039 HUMAN RESOURCES****656,680**

110000 REGULAR SALARIES	164,569
115000 CLERICAL/AIDE SALARIES	51,740
210000 INSURANCE	32,635
220000 RETIREMENT	35,042
230000 SOCIAL SECURITY	15,682
326000 EQUIPMENT REPAIRS	720
332000 TRAVEL	18,062
410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	1,554
720000 TRANSITS	86,000

PAYMENTS TO OTHER DISTRICTS

**040 STUDENT PERSONNEL****406,700**

210000 INSURANCE	778,708
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**041 SCHOOL FOOD SERVICE****778,708**

110000 REGULAR SALARIES	799,770
115000 CLERICAL/AIDE SALARIES	37,274
210000 INSURANCE	82,610
220000 RETIREMENT	148,501
230000 SOCIAL SECURITY	66,476
312000 PURCH SERV/INSTR PROGRAMS	31,122
326000 EQUIPMENT REPAIRS	7,247
332000 TRAVEL	16,760
399000 MISC. PURCHASED SERVICES	150
410000 SUPPLIES, GENERAL	18,783
411000 INSTRUCTIONAL SUPPLIES	98,295
412000 OFFICE SUPPLIES	4,102
445000 TECHNOLOGY SUPPLIES	500
545000 TECHNOLOGY AND SOFTWARE	2,000
640000 DUES AND FEES	300

**050 INSTRUCTIONAL SERVICES****1,313,890**

110000 REGULAR SALARIES	90,692
115000 CLERICAL/AIDE SALARIES	55,945
210000 INSURANCE	8,782
220000 RETIREMENT	23,755
230000 SOCIAL SECURITY	11,227

326000 EQUIPMENT REPAIRS	1,008
332000 TRAVEL	1,886
350000 ADVERTISING	450
410000 SUPPLIES, GENERAL	7,053
411000 INSTRUCTIONAL SUPPLIES	9,000
412000 OFFICE SUPPLIES	1,675

<b>053 ADULT EDUCATION</b>	<b>211,473</b>
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110000 REGULAR SALARIES	392,024
115000 CLERICAL/AIDE SALARIES	116,051
210000 INSURANCE	46,000
220000 RETIREMENT	82,308
230000 SOCIAL SECURITY	36,835
326000 EQUIPMENT REPAIRS	4,632
332000 TRAVEL	17,416
410000 SUPPLIES, GENERAL	2,228
412000 OFFICE SUPPLIES	6,484

<b>054 INSTR SERVICES - ACADEMIC</b>	<b>703,978</b>
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110000 REGULAR SALARIES	945,468
115000 CLERICAL/AIDE SALARIES	18,637
210000 INSURANCE	60,494
220000 RETIREMENT	156,185
230000 SOCIAL SECURITY	70,862
311000 PURCH SERV/INSTRUCTION	40,500
332000 TRAVEL	51,701
410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	8,569

<b>055 HOMEBOUND DEPARTMENT</b>	<b>1,353,112</b>
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110000 REGULAR SALARIES	15,436,028
210000 INSURANCE	2,168,325
220000 RETIREMENT	2,481,190
230000 SOCIAL SECURITY	1,171,673

<b>058 SPECIAL EDUCATION</b>	<b>21,257,216</b>	<i>MAINTENANCE OF EFFORT</i>
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110000 REGULAR SALARIES	953,948
115000 CLERICAL/AIDE SALARIES	63,755
210000 INSURANCE	124,602

220000 RETIREMENT	164,867
230000 SOCIAL SECURITY	74,667
311000 PURCH SERV/INSTRUCTION	257,341
640000 DUES AND FEES	24,050
<b>060 FEDERAL PROGRAMS</b>	<b>1,663,230</b>
115000 CLERICAL/AIDE SALARIES	100,028
210000 INSURANCE	15,422
220000 RETIREMENT	16,205
230000 SOCIAL SECURITY	7,332
326000 EQUIPMENT REPAIRS	5,310
332000 TRAVEL	491
410000 SUPPLIES, GENERAL	696
412000 OFFICE SUPPLIES	1,180
<b>061 INSTRUCTIONAL MATERIAL CR</b>	<b>146,664</b>
110000 REGULAR SALARIES	60,637
210000 INSURANCE	10,615
220000 RETIREMENT	9,823
230000 SOCIAL SECURITY	4,375
326000 EQUIPMENT REPAIRS	1,395
332000 TRAVEL	2,008
350000 ADVERTISING	2,000
360000 PRINTING & BINDING	1,500
412000 OFFICE SUPPLIES	1,396
<b>064 INFORMATION SERVICES</b>	<b>93,749</b>
110000 REGULAR SALARIES	30,269
210000 INSURANCE	3,320
<b>068 CDEP</b>	<b>33,589</b>
323000 REPAIR/MAINTENANCE SERVCS	900
<b>071 VOCATIONAL-CAREER/TECHNL</b>	<b>900</b>
323000 REPAIR/MAINTENANCE SERVCS	450
410000 SUPPLIES, GENERAL	778
<b>072 VOCATIONAL-PLACEMENT</b>	<b>1,228</b>
115000 CLERICAL/AIDE SALARIES	59,675
210000 INSURANCE	143
220000 RETIREMENT	9,667

230000 SOCIAL SECURITY	4,356
323000 REPAIR/MAINTENANCE SERVCS	450
332000 TRAVEL	2,008
411000 INSTRUCTIONAL SUPPLIES	1,349
<b>073 VOCATIONAL-EDUC ADMINISTR</b>	<b>77,648</b>
411000 INSTRUCTIONAL SUPPLIES	513
<b>075 VOCATIONAL-STAFF DEVELOPT</b>	<b>513</b>
332000 TRAVEL	502
<b>076 VOCATIONAL-GUIDANCE</b>	<b>502</b>
323000 REPAIR/MAINTENANCE SERVCS	4,500
411000 INSTRUCTIONAL SUPPLIES	2,655
077 VOCATIONAL-CONSUM/HOMEMKG	7,155
323000 REPAIR/MAINTENANCE SERVCS	11,340
345000 PURCH SERVICES-TECHNOLOGY	1,400
410000 SUPPLIES, GENERAL	7,687
445000 TECHNOLOGY SUPPLIES	3,600
540000 EQUIPMENT	18,900
545000 TECHNOLOGY AND SOFTWARE	45,450
<b>078 VOCATIONAL-BUSINESS</b>	<b>88,377</b>
110000 REGULAR SALARIES	57,157
210000 INSURANCE	8,782
220000 RETIREMENT	9,259
230000 SOCIAL SECURITY	4,081
321000 WATER/SEWERAGE	4,154
323000 REPAIR/MAINTENANCE SERVCS	7,380
325000 RENTALS	17,000
340000 TELEPHONE	12,821
410000 SUPPLIES, GENERAL	724
412000 OFFICE SUPPLIES	6,233
415000 JANITORIAL SUPPLIES	5,201
470000 ENERGY	82,805
<b>090 ACDO BROOKHAVEN</b>	<b>215,597</b>
321000 WATER/SEWERAGE	2,660
470000 ENERGY	50,974
<b>091 ACOC EDGEFIELD</b>	<b>53,634</b>



312000 PURCH SERV/INSTR PROGRAMS	65,000
<b>099 DISTRICTWIDE</b>	<b>65,000</b>
110000 REGULAR SALARIES	3,150
115000 CLERICAL/AIDE SALARIES	29,953
120000 TEMPORARY SALARIES	1,043,000
210000 INSURANCE	6,640
220000 RETIREMENT	4,852
230000 SOCIAL SECURITY	2,329
326000 EQUIPMENT REPAIRS	289
332000 TRAVEL	1,838
340000 TELEPHONE	1,930
410000 SUPPLIES, GENERAL	139
412000 OFFICE SUPPLIES	405
<b>100 AREA 1 OFFICE</b>	<b>1,094,525</b>
110000 REGULAR SALARIES	5,121,687
111000 PRINCIPAL/ASST PRIN SAL	360,109
115000 CLERICAL/AIDE SALARIES	314,335
210000 INSURANCE	649,566
220000 RETIREMENT	903,355
230000 SOCIAL SECURITY	425,259
313000 PURCH SERV/STUDENT SERVIC	35,500
321000 WATER/SEWERAGE	58,651
326000 EQUIPMENT REPAIRS	7,671
332000 TRAVEL	1,722
339000 OTHER TRANSPORTATION	10,452
340000 TELEPHONE	7,205
410000 SUPPLIES, GENERAL	9,205
411000 INSTRUCTIONAL SUPPLIES	25,130
411260 VOCATIONAL SUPPLIES	6,759
411300 ROBOTICS SUPPLIES	6,000
412000 OFFICE SUPPLIES	1,683
415000 JANITORIAL SUPPLIES	13,495
418000 HEALTH SUPPLIES	128
431000 LIBRARY SUPPLIES	13,169
470000 ENERGY	396,189

<b>101 AIKEN HIGH SCHOOL</b>	<b>8,367,270</b>
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110000 REGULAR SALARIES	1,596,186
111000 PRINCIPAL/ASST PRIN SAL	191,523
115000 CLERICAL/AIDE SALARIES	105,857
210000 INSURANCE	255,932
220000 RETIREMENT	311,347
230000 SOCIAL SECURITY	139,032
321000 WATER/SEWERAGE	18,143
326000 EQUIPMENT REPAIRS	2,772
332000 TRAVEL	1,114
340000 TELEPHONE	3,627
410000 SUPPLIES, GENERAL	3,717
411000 INSTRUCTIONAL SUPPLIES	10,343
412000 OFFICE SUPPLIES	496
415000 JANITORIAL SUPPLIES	5,450
418000 HEALTH SUPPLIES	52
431000 LIBRARY SUPPLIES	5,318
470000 ENERGY	131,737

<b>102 SCHOFIELD MIDDLE SCHOOL</b>	<b>2,782,646</b>
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110000 REGULAR SALARIES	2,381,008
111000 PRINCIPAL/ASST PRIN SAL	225,970
115000 CLERICAL/AIDE SALARIES	119,848
210000 INSURANCE	277,311
220000 RETIREMENT	441,746
230000 SOCIAL SECURITY	200,253
321000 WATER/SEWERAGE	16,187
326000 EQUIPMENT REPAIRS	4,305
332000 TRAVEL	1,037
340000 TELEPHONE	6,306
410000 SUPPLIES, GENERAL	5,766
411000 INSTRUCTIONAL SUPPLIES	15,936
412000 OFFICE SUPPLIES	770
415000 JANITORIAL SUPPLIES	8,453
418000 HEALTH SUPPLIES	80
431000 LIBRARY SUPPLIES	8,249
470000 ENERGY	147,850

**104 KENNEDY MIDDLE SCHOOL****3,861,075**

110000 REGULAR SALARIES	1,621,489
111000 PRINCIPAL/ASST PRIN SAL	116,195
115000 CLERICAL/AIDE SALARIES	125,000
210000 INSURANCE	252,005
220000 RETIREMENT	321,754
230000 SOCIAL SECURITY	135,712
321000 WATER/SEWERAGE	11,940
326000 EQUIPMENT REPAIRS	2,103
332000 TRAVEL	1,263
340000 TELEPHONE	3,191
410000 SUPPLIES, GENERAL	3,526
411000 INSTRUCTIONAL SUPPLIES	7,240
412000 OFFICE SUPPLIES	441
415000 JANITORIAL SUPPLIES	5,550
418000 HEALTH SUPPLIES	53
431000 LIBRARY SUPPLIES	5,045
470000 ENERGY	76,335

**107 JD LEVER ELEMENTARY SCH****2,688,842**

110000 REGULAR SALARIES	1,750,672
111000 PRINCIPAL/ASST PRIN SAL	147,802
115000 CLERICAL/AIDE SALARIES	143,917
210000 INSURANCE	249,539
220000 RETIREMENT	330,867
230000 SOCIAL SECURITY	149,445
321000 WATER/SEWERAGE	16,688
326000 EQUIPMENT REPAIRS	2,075
332000 TRAVEL	1,036
340000 TELEPHONE	2,301
410000 SUPPLIES, GENERAL	3,606
411000 INSTRUCTIONAL SUPPLIES	9,930
412000 OFFICE SUPPLIES	467
415000 JANITORIAL SUPPLIES	5,477
418000 HEALTH SUPPLIES	52
431000 LIBRARY SUPPLIES	5,159

470000 ENERGY	92,171
<b>110 MILLBROOK ELEMENTARY</b>	<b>2,911,204</b>
110000 REGULAR SALARIES	1,237,336
111000 PRINCIPAL/ASST PRIN SAL	115,946
115000 CLERICAL/AIDE SALARIES	112,692
210000 INSURANCE	191,214
220000 RETIREMENT	207,487
230000 SOCIAL SECURITY	107,561
321000 WATER/SEWERAGE	9,032
326000 EQUIPMENT REPAIRS	1,575
332000 TRAVEL	1,259
340000 TELEPHONE	2,507
410000 SUPPLIES, GENERAL	2,577
411000 INSTRUCTIONAL SUPPLIES	7,109
412000 OFFICE SUPPLIES	354
415000 JANITORIAL SUPPLIES	4,157
418000 HEALTH SUPPLIES	40
431000 LIBRARY SUPPLIES	3,686
470000 ENERGY	84,304
<b>114 OAKWOOD/WINDSOR ELEM</b>	<b>2,088,836</b>
110000 REGULAR SALARIES	1,794,206
111000 PRINCIPAL/ASST PRIN SAL	152,851
115000 CLERICAL/AIDE SALARIES	143,114
210000 INSURANCE	255,496
220000 RETIREMENT	338,606
230000 SOCIAL SECURITY	153,071
321000 WATER/SEWERAGE	17,500
326000 EQUIPMENT REPAIRS	2,140
332000 TRAVEL	1,111
340000 TELEPHONE	6,187
410000 SUPPLIES, GENERAL	3,722
411000 INSTRUCTIONAL SUPPLIES	10,328
412000 OFFICE SUPPLIES	481
415000 JANITORIAL SUPPLIES	5,647
418000 HEALTH SUPPLIES	54
431000 LIBRARY SUPPLIES	5,325

470000 ENERGY	69,293
<b>115 EAST AIKEN SCHOOL OF ARTS</b>	<b>2,959,132</b>
110000 REGULAR SALARIES	4,113,165
111000 PRINCIPAL/ASST PRIN SAL	355,527
115000 CLERICAL/AIDE SALARIES	215,424
210000 INSURANCE	572,088
220000 RETIREMENT	758,825
230000 SOCIAL SECURITY	342,476
311000 PURCH SERV/INSTRUCTION	26,095
313000 PURCH SERV/STUDENT SERVIC	35,500
321000 WATER/SEWERAGE	39,560
326000 EQUIPMENT REPAIRS	7,778
332000 TRAVEL	1,035
339000 OTHER TRANSPORTATION	10,886
340000 TELEPHONE	13,397
410000 SUPPLIES, GENERAL	9,334
411000 INSTRUCTIONAL SUPPLIES	25,347
411260 VOCATIONAL SUPPLIES	2,835
412000 OFFICE SUPPLIES	1,282
415000 JANITORIAL SUPPLIES	13,684
418000 HEALTH SUPPLIES	130
431000 LIBRARY SUPPLIES	13,353
470000 ENERGY	265,443

<b>124 SOUTH AIKEN HIGH SCHOOL</b>	<b>6,823,164</b>
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110000 REGULAR SALARIES	2,298,469
111000 PRINCIPAL/ASST PRIN SAL	155,719
115000 CLERICAL/AIDE SALARIES	187,940
210000 INSURANCE	313,655
220000 RETIREMENT	428,025
230000 SOCIAL SECURITY	192,849
321000 WATER/SEWERAGE	19,180
326000 EQUIPMENT REPAIRS	2,966
332000 TRAVEL	1,104
340000 TELEPHONE	7,656
410000 SUPPLIES, GENERAL	5,208

411000 INSTRUCTIONAL SUPPLIES	14,377
412000 OFFICE SUPPLIES	667
415000 JANITORIAL SUPPLIES	7,826
418000 HEALTH SUPPLIES	74
431000 LIBRARY SUPPLIES	7,451
470000 ENERGY	88,708

<b>126 AIKEN ELEMENTARY SCHOOL</b>	<b>3,731,874</b>
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110000 REGULAR SALARIES	2,370,506
111000 PRINCIPAL/ASST PRIN SAL	150,357
115000 CLERICAL/AIDE SALARIES	196,347
210000 INSURANCE	318,525
220000 RETIREMENT	440,188
230000 SOCIAL SECURITY	198,479
321000 WATER/SEWERAGE	22,807
326000 EQUIPMENT REPAIRS	2,891
332000 TRAVEL	1,039
340000 TELEPHONE	2,562
410000 SUPPLIES, GENERAL	5,203
411000 INSTRUCTIONAL SUPPLIES	14,239
412000 OFFICE SUPPLIES	650
415000 JANITORIAL SUPPLIES	7,629
418000 HEALTH SUPPLIES	72
431000 LIBRARY SUPPLIES	7,444
470000 ENERGY	90,655

<b>127 CHUKKER CREEK ELEMENTARY</b>	<b>3,829,593</b>
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110000 REGULAR SALARIES	1,447,308
111000 PRINCIPAL/ASST PRIN SAL	157,501
115000 CLERICAL/AIDE SALARIES	114,093
210000 INSURANCE	246,417
220000 RETIREMENT	278,462
230000 SOCIAL SECURITY	125,811
321000 WATER/SEWERAGE	17,602
326000 EQUIPMENT REPAIRS	2,779
332000 TRAVEL	1,175
340000 TELEPHONE	3,102
410000 SUPPLIES, GENERAL	3,709

411000 INSTRUCTIONAL SUPPLIES	10,183
412000 OFFICE SUPPLIES	496
415000 JANITORIAL SUPPLIES	5,438
418000 HEALTH SUPPLIES	52
431000 LIBRARY SUPPLIES	5,306
470000 ENERGY	158,816

<b>128 AIKEN MIDDLE SCHOOL</b>	<b>2,578,250</b>
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110000 REGULAR SALARIES	1,708,249
111000 PRINCIPAL/ASST PRIN SAL	165,832
115000 CLERICAL/AIDE SALARIES	119,494
210000 INSURANCE	235,452
220000 RETIREMENT	322,959
230000 SOCIAL SECURITY	145,486
321000 WATER/SEWERAGE	17,394
326000 EQUIPMENT REPAIRS	1,747
332000 TRAVEL	1,175
340000 TELEPHONE	2,179
410000 SUPPLIES, GENERAL	2,886
411000 INSTRUCTIONAL SUPPLIES	8,025
412000 OFFICE SUPPLIES	393
415000 JANITORIAL SUPPLIES	4,611
418000 HEALTH SUPPLIES	44
431000 LIBRARY SUPPLIES	4,129
470000 ENERGY	85,524

<b>129 NORTH AIKEN ELEMENTARY</b>	<b>2,825,579</b>
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110000 REGULAR SALARIES	3,150
115000 CLERICAL/AIDE SALARIES	30,620
210000 INSURANCE	10,615
220000 RETIREMENT	4,960
230000 SOCIAL SECURITY	2,375
326000 EQUIPMENT REPAIRS	289
332000 TRAVEL	1,838
340000 TELEPHONE	1,930
410000 SUPPLIES, GENERAL	139
412000 OFFICE SUPPLIES	615

470000 ENERGY	1,039
<b>200 AREA 2 OFFICE</b>	<b>57,570</b>
230000 SOCIAL SECURITY	37
201	37
110000 REGULAR SALARIES	4,626,346
111000 PRINCIPAL/ASST PRIN SAL	325,610
115000 CLERICAL/AIDE SALARIES	267,172
210000 INSURANCE	584,454
220000 RETIREMENT	796,062
230000 SOCIAL SECURITY	380,686
313000 PURCH SERV/STUDENT SERVIC	35,500
321000 WATER/SEWERAGE	29,978
326000 EQUIPMENT REPAIRS	8,401
332000 TRAVEL	1,686
339000 OTHER TRANSPORTATION	10,857
340000 TELEPHONE	10,923
410000 SUPPLIES, GENERAL	10,081
411000 INSTRUCTIONAL SUPPLIES	27,494
411260 VOCATIONAL SUPPLIES	6,438
411300 ROBOTICS SUPPLIES	3,000
412000 OFFICE SUPPLIES	1,385
415000 JANITORIAL SUPPLIES	14,780
418000 HEALTH SUPPLIES	140
431000 LIBRARY SUPPLIES	14,422
470000 ENERGY	348,454
<b>202 NORTH AUGUSTA HIGH SCHOOL</b>	<b>7,503,869</b>
110000 REGULAR SALARIES	1,839,568
111000 PRINCIPAL/ASST PRIN SAL	186,019
115000 CLERICAL/AIDE SALARIES	116,338
210000 INSURANCE	230,380
220000 RETIREMENT	346,991
230000 SOCIAL SECURITY	157,877
321000 WATER/SEWERAGE	12,338
326000 EQUIPMENT REPAIRS	3,234
332000 TRAVEL	1,465
340000 TELEPHONE	5,858



410000 SUPPLIES, GENERAL	4,342
411000 INSTRUCTIONAL SUPPLIES	11,969
412000 OFFICE SUPPLIES	579
415000 JANITORIAL SUPPLIES	6,366
418000 HEALTH SUPPLIES	60
431000 LIBRARY SUPPLIES	6,212
470000 ENERGY	143,111

<b>203 NORTH AUGUSTA MIDDLE SCH</b>	<b>3,072,707</b>
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110000 REGULAR SALARIES	1,760,357
111000 PRINCIPAL/ASST PRIN SAL	204,219
115000 CLERICAL/AIDE SALARIES	124,410
210000 INSURANCE	243,157
220000 RETIREMENT	338,416
230000 SOCIAL SECURITY	153,648
321000 WATER/SEWERAGE	10,440
326000 EQUIPMENT REPAIRS	3,131
332000 TRAVEL	1,548
340000 TELEPHONE	3,448
410000 SUPPLIES, GENERAL	4,257
411000 INSTRUCTIONAL SUPPLIES	11,719
412000 OFFICE SUPPLIES	566
415000 JANITORIAL SUPPLIES	6,241
418000 HEALTH SUPPLIES	59
431000 LIBRARY SUPPLIES	6,089
470000 ENERGY	131,656

<b>204 PAUL KNOX MIDDLE SCHOOL</b>	<b>3,003,361</b>
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110000 REGULAR SALARIES	1,670,083
111000 PRINCIPAL/ASST PRIN SAL	149,481
115000 CLERICAL/AIDE SALARIES	151,840
210000 INSURANCE	153,414
220000 RETIREMENT	319,367
230000 SOCIAL SECURITY	144,336
321000 WATER/SEWERAGE	14,466
326000 EQUIPMENT REPAIRS	2,033
332000 TRAVEL	1,448

340000 TELEPHONE	4,071
410000 SUPPLIES, GENERAL	3,529
411000 INSTRUCTIONAL SUPPLIES	9,743
412000 OFFICE SUPPLIES	457
415000 JANITORIAL SUPPLIES	5,364
418000 HEALTH SUPPLIES	51
431000 LIBRARY SUPPLIES	5,049
470000 ENERGY	69,139

<b>205 BELVEDERE ELEMENTARY</b>	<b>2,703,871</b>
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110000 REGULAR SALARIES	2,224,784
111000 PRINCIPAL/ASST PRIN SAL	152,150
115000 CLERICAL/AIDE SALARIES	207,282
210000 INSURANCE	298,407
220000 RETIREMENT	418,642
230000 SOCIAL SECURITY	188,481
321000 WATER/SEWERAGE	11,162
326000 EQUIPMENT REPAIRS	2,810
332000 TRAVEL	1,526
340000 TELEPHONE	6,431
410000 SUPPLIES, GENERAL	4,929
411000 INSTRUCTIONAL SUPPLIES	13,513
412000 OFFICE SUPPLIES	632
415000 JANITORIAL SUPPLIES	7,417
418000 HEALTH SUPPLIES	70
431000 LIBRARY SUPPLIES	7,052
470000 ENERGY	122,908

<b>208 HAMMOND HILL ELEMENTARY</b>	<b>3,668,196</b>
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110000 REGULAR SALARIES	1,798,124
111000 PRINCIPAL/ASST PRIN SAL	153,923
115000 CLERICAL/AIDE SALARIES	155,913
210000 INSURANCE	236,630
220000 RETIREMENT	341,488
230000 SOCIAL SECURITY	156,160
321000 WATER/SEWERAGE	24,733
326000 EQUIPMENT REPAIRS	2,286
332000 TRAVEL	1,492

340000 TELEPHONE	7,191
410000 SUPPLIES, GENERAL	3,985
411000 INSTRUCTIONAL SUPPLIES	11,085
412000 OFFICE SUPPLIES	514
415000 JANITORIAL SUPPLIES	6,032
418000 HEALTH SUPPLIES	57
431000 LIBRARY SUPPLIES	5,700
470000 ENERGY	105,206
214 NORTH AUGUSTA ELEMENTARY	3,010,519
110000 REGULAR SALARIES	2,079,306
111000 PRINCIPAL/ASST PRIN SAL	148,665
115000 CLERICAL/AIDE SALARIES	183,389
210000 INSURANCE	282,806
220000 RETIREMENT	390,641
230000 SOCIAL SECURITY	176,291
321000 WATER/SEWERAGE	11,138
326000 EQUIPMENT REPAIRS	2,770
332000 TRAVEL	1,525
340000 TELEPHONE	3,682
410000 SUPPLIES, GENERAL	4,856
411000 INSTRUCTIONAL SUPPLIES	13,161
412000 OFFICE SUPPLIES	623
415000 JANITORIAL SUPPLIES	7,310
418000 HEALTH SUPPLIES	69
431000 LIBRARY SUPPLIES	6,947
470000 ENERGY	137,615
<b>215 MOSSY CREEK ELEMENTARY</b>	<b>3,450,794</b>
110000 REGULAR SALARIES	3,150
115000 CLERICAL/AIDE SALARIES	35,805
210000 INSURANCE	4,391
220000 RETIREMENT	5,800
230000 SOCIAL SECURITY	2,830
326000 EQUIPMENT REPAIRS	289
332000 TRAVEL	1,088
340000 TELEPHONE	1,930

410000 SUPPLIES, GENERAL	139
412000 OFFICE SUPPLIES	405
470000 ENERGY	6,829
<b>300 AREA 3 OFFICE</b>	<b>62,656</b>
110000 REGULAR SALARIES	1,462,909
111000 PRINCIPAL/ASST PRIN SAL	190,671
115000 CLERICAL/AIDE SALARIES	105,064
210000 INSURANCE	247,764
220000 RETIREMENT	284,900
230000 SOCIAL SECURITY	129,252
321000 WATER/SEWERAGE	5,896
326000 EQUIPMENT REPAIRS	2,833
332000 TRAVEL	1,337
340000 TELEPHONE	1,849
410000 SUPPLIES, GENERAL	3,824
411000 INSTRUCTIONAL SUPPLIES	10,464
412000 OFFICE SUPPLIES	509
415000 JANITORIAL SUPPLIES	5,606
418000 HEALTH SUPPLIES	53
431000 LIBRARY SUPPLIES	5,470
470000 ENERGY	110,865
<b>301 LBC MIDDLE SCHOOL</b>	<b>2,569,266</b>
110000 REGULAR SALARIES	1,430,507
111000 PRINCIPAL/ASST PRIN SAL	157,509
115000 CLERICAL/AIDE SALARIES	115,544
210000 INSURANCE	182,944
220000 RETIREMENT	275,976
230000 SOCIAL SECURITY	125,017
321000 WATER/SEWERAGE	9,397
326000 EQUIPMENT REPAIRS	2,705
332000 TRAVEL	1,247
340000 TELEPHONE	8,749
410000 SUPPLIES, GENERAL	3,617
411000 INSTRUCTIONAL SUPPLIES	9,882
412000 OFFICE SUPPLIES	483
415000 JANITORIAL SUPPLIES	5,302

418000 HEALTH SUPPLIES	50
431000 LIBRARY SUPPLIES	5,174
470000 ENERGY	100,958

<b>302 LEAVELLE MCCAMPBELL MID</b>	<b>2,435,061</b>
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110000 REGULAR SALARIES	853,453
111000 PRINCIPAL/ASST PRIN SAL	153,566
115000 CLERICAL/AIDE SALARIES	50,617
210000 INSURANCE	138,425
220000 RETIREMENT	171,336
230000 SOCIAL SECURITY	82,045
321000 WATER/SEWERAGE	7,833
332000 TRAVEL	2,008
340000 TELEPHONE	3,678
411000 INSTRUCTIONAL SUPPLIES	270
411260 VOCATIONAL SUPPLIES	13,437
415000 JANITORIAL SUPPLIES	5,200
470000 ENERGY	67,826

<b>303 AIKEN COUNTY CAREER CTR</b>	<b>1,549,694</b>
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110000 REGULAR SALARIES	1,502,184
111000 PRINCIPAL/ASST PRIN SAL	115,842
115000 CLERICAL/AIDE SALARIES	130,699
210000 INSURANCE	216,786
220000 RETIREMENT	288,293
230000 SOCIAL SECURITY	128,283
321000 WATER/SEWERAGE	16,223
326000 EQUIPMENT REPAIRS	1,776
332000 TRAVEL	1,351
340000 TELEPHONE	1,868
410000 SUPPLIES, GENERAL	3,067
411000 INSTRUCTIONAL SUPPLIES	8,622
412000 OFFICE SUPPLIES	399
415000 JANITORIAL SUPPLIES	4,686
418000 HEALTH SUPPLIES	45
431000 LIBRARY SUPPLIES	4,387
470000 ENERGY	78,947

<b>304 JEFFERSON ELEMENTARY</b>	<b>2,503,458</b>
110000 REGULAR SALARIES	1,965,328
111000 PRINCIPAL/ASST PRIN SAL	164,965
115000 CLERICAL/AIDE SALARIES	224,516
210000 INSURANCE	325,763
220000 RETIREMENT	472,478
230000 SOCIAL SECURITY	172,404
321000 WATER/SEWERAGE	21,462
326000 EQUIPMENT REPAIRS	2,762
332000 TRAVEL	1,315
340000 TELEPHONE	3,557
410000 SUPPLIES, GENERAL	4,842
411000 INSTRUCTIONAL SUPPLIES	13,212
412000 OFFICE SUPPLIES	621
415000 JANITORIAL SUPPLIES	7,288
418000 HEALTH SUPPLIES	69
431000 LIBRARY SUPPLIES	6,926
470000 ENERGY	143,655
<b>307 BYRD ELEMENTARY SCHOOL</b>	<b>3,531,163</b>
110000 REGULAR SALARIES	1,380,505
111000 PRINCIPAL/ASST PRIN SAL	116,195
115000 CLERICAL/AIDE SALARIES	134,783
210000 INSURANCE	190,919
220000 RETIREMENT	264,300
230000 SOCIAL SECURITY	119,301
321000 WATER/SEWERAGE	9,901
326000 EQUIPMENT REPAIRS	1,720
332000 TRAVEL	1,395
340000 TELEPHONE	1,450
410000 SUPPLIES, GENERAL	2,966
411000 INSTRUCTIONAL SUPPLIES	8,042
412000 OFFICE SUPPLIES	387
415000 JANITORIAL SUPPLIES	4,540
418000 HEALTH SUPPLIES	43
431000 LIBRARY SUPPLIES	4,245
470000 ENERGY	63,056

<b>308 CLEARWATER ELEMENTARY</b>	<b>2,303,748</b>
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110000 REGULAR SALARIES	869,318
111000 PRINCIPAL/ASST PRIN SAL	112,191
115000 CLERICAL/AIDE SALARIES	87,134
210000 INSURANCE	117,476
220000 RETIREMENT	173,119
230000 SOCIAL SECURITY	78,299
321000 WATER/SEWERAGE	4,090
326000 EQUIPMENT REPAIRS	1,074
332000 TRAVEL	1,218
340000 TELEPHONE	3,527
410000 SUPPLIES, GENERAL	1,674
411000 INSTRUCTIONAL SUPPLIES	4,553
412000 OFFICE SUPPLIES	241
415000 JANITORIAL SUPPLIES	2,834
418000 HEALTH SUPPLIES	27
431000 LIBRARY SUPPLIES	2,394
470000 ENERGY	64,126

<b>309 GLOVERVILLE ELEMENTARY</b>	<b>1,523,295</b>
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110000 REGULAR SALARIES	1,295,916
111000 PRINCIPAL/ASST PRIN SAL	116,529
115000 CLERICAL/AIDE SALARIES	102,881
210000 INSURANCE	173,836
220000 RETIREMENT	245,482
230000 SOCIAL SECURITY	110,601
321000 WATER/SEWERAGE	3,718
326000 EQUIPMENT REPAIRS	1,676
332000 TRAVEL	1,133
340000 TELEPHONE	5,833
410000 SUPPLIES, GENERAL	2,888
411000 INSTRUCTIONAL SUPPLIES	7,934
412000 OFFICE SUPPLIES	377
415000 JANITORIAL SUPPLIES	4,423
418000 HEALTH SUPPLIES	42
431000 LIBRARY SUPPLIES	4,131

470000 ENERGY	79,523
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<b>312 WARRENVILLE ELEMENTARY</b>	<b>2,156,923</b>
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110000 REGULAR SALARIES	4,042,226
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111000 PRINCIPAL/ASST PRIN SAL	299,996
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115000 CLERICAL/AIDE SALARIES	285,011
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210000 INSURANCE	500,125
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220000 RETIREMENT	726,023
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230000 SOCIAL SECURITY	339,078
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311000 PURCH SERV/INSTRUCTION	79,178
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313000 PURCH SERV/STUDENT SERVIC	35,500
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321000 WATER/SEWERAGE	41,282
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326000 EQUIPMENT REPAIRS	7,156
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332000 TRAVEL	2,070
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339000 OTHER TRANSPORTATION	9,179
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340000 TELEPHONE	8,556
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410000 SUPPLIES, GENERAL	8,414
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411000 INSTRUCTIONAL SUPPLIES`	22,898
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411260 VOCATIONAL SUPPLIES	3,861
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412000 OFFICE SUPPLIES	1,366
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415000 JANITORIAL SUPPLIES	12,335
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418000 HEALTH SUPPLIES	117
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431000 LIBRARY SUPPLIES	12,037
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470000 ENERGY	206,715
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<b>318 MIDLAND VALLEY HIGH SCH</b>	<b>6,643,123</b>
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110000 REGULAR SALARIES	21,830
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210000 INSURANCE	4,391
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220000 RETIREMENT	35,536
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230000 SOCIAL SECURITY	1,573
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321000 WATER/SEWERAGE	3,858
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340000 TELEPHONE	1,508
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415000 JANITORIAL SUPPLIES	2,525
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470000 ENERGY	100,295
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<b>395 BYRD LEARNING CENTER</b>	<b>171,516</b>
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110000 REGULAR SALARIES	3,150
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115000 CLERICAL/AIDE SALARIES	27,388
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210000 INSURANCE	8,515
220000 RETIREMENT	4,437
230000 SOCIAL SECURITY	2,150
326000 EQUIPMENT REPAIRS	289
332000 TRAVEL	1,088
340000 TELEPHONE	1,930
410000 SUPPLIES, GENERAL	139
412000 OFFICE SUPPLIES	405
470000 ENERGY	543

<b>400 AREA 4 OFFICE</b>	<b>50,034</b>
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110000 REGULAR SALARIES	2,193,326
111000 PRINCIPAL/ASST PRIN SAL	225,181
115000 CLERICAL/AIDE SALARIES	236,215
210000 INSURANCE	428,423
220000 RETIREMENT	413,706
230000 SOCIAL SECURITY	194,376
311000 PURCH SERV/INSTRUCTION	16,517
313000 PURCH SERV/STUDENT SERVIC	35,500
321000 WATER/SEWERAGE	17,425
326000 EQUIPMENT REPAIRS	2,213
332000 TRAVEL	1,744
339000 OTHER TRANSPORTATION	1,760
340000 TELEPHONE	7,187
410000 SUPPLIES, GENERAL	2,787
411000 INSTRUCTIONAL SUPPLIES	7,541
411260 VOCATIONAL SUPPLIES	3,582
412000 OFFICE SUPPLIES	378
415000 JANITORIAL SUPPLIES	4,087
418000 HEALTH SUPPLIES	39
431000 LIBRARY SUPPLIES	3,988
470000 ENERGY	156,332

<b>401 RSM MIDDLE/HIGH</b>	<b>3,952,307</b>
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110000 REGULAR SALARIES	1,996,797
111000 PRINCIPAL/ASST PRIN SAL	161,417
115000 CLERICAL/AIDE SALARIES	141,463
210000 INSURANCE	144,755

220000 RETIREMENT	354,730
230000 SOCIAL SECURITY	168,128
311000 PURCH SERV/INSTRUCTION	16,517
313000 PURCH SERV/STUDENT SERVIC	55,200
321000 WATER/SEWERAGE	15,287
326000 EQUIPMENT REPAIRS	1,589
332000 TRAVEL	2,743
339000 OTHER TRANSPORTATION	2,096
340000 TELEPHONE	13,211
410000 SUPPLIES, GENERAL	1,906
411000 INSTRUCTIONAL SUPPLIES	5,289
411260 VOCATIONAL SUPPLIES	7,821
412000 OFFICE SUPPLIES	262
415000 JANITORIAL SUPPLIES	2,795
418000 HEALTH SUPPLIES	26
431000 LIBRARY SUPPLIES	2,727
470000 ENERGY	168,967
<b>402 WAGENER SALLEY HIGH</b>	<b>3,263,726</b>
110000 REGULAR SALARIES	2,356,923
111000 PRINCIPAL/ASST PRIN SAL	237,034
115000 CLERICAL/AIDE SALARIES	202,165
210000 INSURANCE	316,811
220000 RETIREMENT	652,461
230000 SOCIAL SECURITY	204,794
321000 WATER/SEWERAGE	12,605
326000 EQUIPMENT REPAIRS	2,857
332000 TRAVEL	1,655
340000 TELEPHONE	12,851
410000 SUPPLIES, GENERAL	4,604
411000 INSTRUCTIONAL SUPPLIES	12,877
412000 OFFICE SUPPLIES	831
415000 JANITORIAL SUPPLIES	7,129
418000 HEALTH SUPPLIES	68
431000 LIBRARY SUPPLIES	6,585
470000 ENERGY	144,604

**403 BUSBEE/CORBETT ELEM/MIDD****4,176,854**

110000 REGULAR SALARIES	1,259,654
111000 PRINCIPAL/ASST PRIN SAL	117,011
115000 CLERICAL/AIDE SALARIES	134,074
210000 INSURANCE	212,021
220000 RETIREMENT	244,993
230000 SOCIAL SECURITY	113,314
321000 WATER/SEWERAGE	15,460
326000 EQUIPMENT REPAIRS	1,555
332000 TRAVEL	2,390
340000 TELEPHONE	7,903
410000 SUPPLIES, GENERAL	2,799
411000 INSTRUCTIONAL SUPPLIES	8,039
412000 OFFICE SUPPLIES	592
415000 JANITORIAL SUPPLIES	4,484
418000 HEALTH SUPPLIES	43
431000 LIBRARY SUPPLIES	4,005
470000 ENERGY	102,170

**405 RS-M ELEMENTARY SCHOOL****2,230,507**

110000 REGULAR SALARIES	3,150
115000 CLERICAL/AIDE SALARIES	23,932
210000 INSURANCE	143
220000 RETIREMENT	3,877
230000 SOCIAL SECURITY	1,909
326000 EQUIPMENT REPAIRS	289
332000 TRAVEL	1,088
340000 TELEPHONE	1,930
410000 SUPPLIES, GENERAL	139
412000 OFFICE SUPPLIES	405
470000 ENERGY	2,415

**500 AREA 5 OFFICE****39,277**

110000 REGULAR SALARIES	2,644,304
111000 PRINCIPAL/ASST PRIN SAL	194,461
115000 CLERICAL/AIDE SALARIES	199,789
210000 INSURANCE	351,077

220000 RETIREMENT	473,205
230000 SOCIAL SECURITY	223,095
311000 PURCH SERV/INSTRUCTION	28,100
313000 PURCH SERV/STUDENT SERVIC	35,500
321000 WATER/SEWERAGE	34,631
326000 EQUIPMENT REPAIRS	3,650
332000 TRAVEL	2,411
339000 OTHER TRANSPORTATION	4,769
340000 TELEPHONE	16,083
410000 SUPPLIES, GENERAL	4,380
411000 INSTRUCTIONAL SUPPLIES	12,004
411260 VOCATIONAL SUPPLIES	3,168
412000 OFFICE SUPPLIES	812
415000 JANITORIAL SUPPLIES	6,421
418000 HEALTH SUPPLIES	61
431000 LIBRARY SUPPLIES	6,266
470000 ENERGY	183,982

<b>501 SILVER BLUFF HIGH SCHOOL</b>	<b>4,428,169</b>
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110000 REGULAR SALARIES	768,283
111000 PRINCIPAL/ASST PRIN SAL	117,690
115000 CLERICAL/AIDE SALARIES	69,446
210000 INSURANCE	91,315
220000 RETIREMENT	154,906
230000 SOCIAL SECURITY	70,024
321000 WATER/SEWERAGE	8,631
326000 EQUIPMENT REPAIRS	833
332000 TRAVEL	1,173
340000 TELEPHONE	2,724
410000 SUPPLIES, GENERAL	1,144
411000 INSTRUCTIONAL SUPPLIES	3,207
412000 OFFICE SUPPLIES	152
415000 JANITORIAL SUPPLIES	1,677
418000 HEALTH SUPPLIES	16
431000 LIBRARY SUPPLIES	1,637
470000 ENERGY	58,558

<b>502 NEW ELLENTON MIDDLE</b>	<b>1,351,416</b>
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110000 REGULAR SALARIES	1,086,588
111000 PRINCIPAL/ASST PRIN SAL	117,690
115000 CLERICAL/AIDE SALARIES	102,411
210000 INSURANCE	182,122
220000 RETIREMENT	211,681
230000 SOCIAL SECURITY	95,612
321000 WATER/SEWERAGE	10,798
326000 EQUIPMENT REPAIRS	1,539
332000 TRAVEL	1,169
340000 TELEPHONE	3,104
410000 SUPPLIES, GENERAL	2,382
411000 INSTRUCTIONAL SUPPLIES	6,573
412000 OFFICE SUPPLIES	347
415000 JANITORIAL SUPPLIES	4,062
418000 HEALTH SUPPLIES	38
431000 LIBRARY SUPPLIES	3,408
470000 ENERGY	107,645

**503 GREENDALE ELEMENTARY 1,937,169**

110000 REGULAR SALARIES	1,025,618
111000 PRINCIPAL/ASST PRIN SAL	120,177
115000 CLERICAL/AIDE SALARIES	97,217
210000 INSURANCE	120,908
220000 RETIREMENT	201,365
230000 SOCIAL SECURITY	90,933
321000 WATER/SEWERAGE	5,351
326000 EQUIPMENT REPAIRS	1,566
332000 TRAVEL	1,433
340000 TELEPHONE	9,512
410000 SUPPLIES, GENERAL	2,092
411000 INSTRUCTIONAL SUPPLIES	5,825
412000 OFFICE SUPPLIES	280
415000 JANITORIAL SUPPLIES	3,067
418000 HEALTH SUPPLIES	29
431000 LIBRARY SUPPLIES	2,992
470000 ENERGY	83,029

<b>509 JACKSON MIDDLE SCHOOL</b>	<b>1,771,394</b>
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110000 REGULAR SALARIES	2,064,105
111000 PRINCIPAL/ASST PRIN SAL	147,661
115000 CLERICAL/AIDE SALARIES	222,484
210000 INSURANCE	333,565
220000 RETIREMENT	393,840
230000 SOCIAL SECURITY	177,310
321000 WATER/SEWERAGE	8,664
326000 EQUIPMENT REPAIRS	2,617
332000 TRAVEL	1,361
340000 TELEPHONE	9,194
410000 SUPPLIES, GENERAL	4,450
411000 INSTRUCTIONAL SUPPLIES	12,320
412000 OFFICE SUPPLIES	588
415000 JANITORIAL SUPPLIES	6,905
418000 HEALTH SUPPLIES	66
431000 LIBRARY SUPPLIES	6,367
470000 ENERGY	110,526

<b>510 REDCLIFFE ELEMENTARY SCH</b>	<b>3,502,023</b>
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110000 REGULAR SALARIES	29,690
115000 CLERICAL/AIDE SALARIES	187,868
210000 INSURANCE	8,925
220000 RETIREMENT	31,946
230000 SOCIAL SECURITY	16,133
321000 WATER/SEWERAGE	5,180
332000 TRAVEL	1,500
340000 TELEPHONE	2,002
410000 SUPPLIES, GENERAL	5,000
470000 ENERGY	28,512

<b>601 FREEDMAN PARENTING CENTER</b>	<b>316,756</b>
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470000 ENERGY	1,703
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<b>603 PARENTING PGM-PINECREST</b>	<b>1,703</b>
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110000 REGULAR SALARIES	567,809
210000 INSURANCE	117,767
220000 RETIREMENT	66,603

230000 SOCIAL SECURITY	41,793
313000 PURCH SERV/STUDENT SERVIC	30,000
321000 WATER/SEWERAGE	6,564
326000 EQUIPMENT REPAIRS	1,350
332000 TRAVEL	1,132
340000 TELEPHONE	1,606
412000 OFFICE SUPPLIES	1,507
415000 JANITORIAL SUPPLIES	1,600
470000 ENERGY	48,287
<b>801 PINECREST</b>	<b>886,018</b>
340000 TELEPHONE	260
410000 SUPPLIES, GENERAL	987
415000 JANITORIAL SUPPLIES	2,720
<b>817 FREEDMAN</b>	<b>3,967</b>
720000 TRANSITS	2,409,900
<b>818 MIDLAND VALLE PREP CHARTE</b>	<b>2,409,900</b>
720000 TRANSITS	741,272
<b>819 LLOYD KENNEDY CHARTER</b>	<b>741,272</b>
720000 TRANSITS	364,215
<b>820 AIKEN PERFORMING ARTA AC</b>	<b>364,215</b>
<b>TOTALS:</b>	<b>173,181,513</b>

## 2015-16 BUDGET REQUESTS

NOTE: THE ADMINISTRATION REVIEWED, EVALUATED, AND RAN COST ESTIMATES FOR ALL BUDGET INPUT. "MUST" ITEMS ARE REQUIRED. OTHER ITEMS CAN BE ADDED TO THE BUDGET AT THE DISTRICT'S DISCRETION. LEVEL 1 ITEMS ARE CONSIDERED HIGHER PRIORITIES THAN LEVEL 2 OR LEVEL 3 ITEMS.

UPDATED THROUGH APRIL 21, 2015

ITEM	EST COST	RECURRING OR ONE-TIME	INSTRUCTION, NON-INSTRUCTION OR BOTH
<b><u>LEVEL 1 PRIORITIES</u></b>			
COST OF LIVING INCREASE (PER 1%)			
TEACHERS - FUND 1	\$ 1,042,200	RECURRING	INSTRUCTION
TEACHERS - OTHER FUNDS	\$ 160,900	RECURRING	INSTRUCTION
NON-TEACHERS - FUND 1	\$ 458,300	RECURRING	BOTH
NON-TEACHERS - OTHER FUNDS	\$ 99,100	RECURRING	BOTH
SUBTOTAL	\$ 1,760,500		
INCREASE ALL SUPPLEMENTS (PER 1%)	\$ 16,500	RECURRING	BOTH
CONTINUATION OF \$4 PER STUDENT INCREASE - JANITORIAL SUPPLIES	\$ 98,000	RECURRING	NON-INSTRUCTION
HR DEPT - ADD ONE COORDINATOR POSITION (12 MONTHS)	\$ 90,000	RECURRING	NON-INSTRUCTION
TECHNOLOGY DEPT - INCREASE TECHNOLOGY BUDGET	\$ 337,961	RECURRING	BOTH
TECHNOLOGY DEPT - INCREASE TECHNOLOGY BUDGET (2015-16 ONLY)	\$ 296,369	ONE-TIME	BOTH
CREATE POSITION FOR POWERSCHOOL ASSISTANT	\$ 42,000	RECURRING	NON-INSTRUCTION
ADULT ED - FUNDING FOR MATERIALS FOR TASC	\$ 8,375	ONE-TIME	INSTRUCTION
ELEMENTARY SCHOOLS - REVISING FORMULA TO PROVIDE FULL TIME AP AT 500 STUDENTS	\$ 128,700	RECURRING	NON-INSTRUCTION
MIDDLE SCHOOLS - MINIMUM 1 FTE ATTENDANCE AIDE, REGARDLESS OF SIZE	\$ 136,500	RECURRING	NON-INSTRUCTION
FUNDING FOR STEM/STEAM PROGRAMS AT JACKSON MIDDLE AND NEW ELLENTON MIDDLE:			
ADD 2 TEACHERS FOR EXPLORATORY (1 AT EACH SCHOOL)	\$ 120,000	RECURRING	INSTRUCTION
ADD 1 STEM/STEAM INSTRUCTIONAL COACH (SPLIT BETWEEN SCHOOLS)	\$ 80,000	RECURRING	INSTRUCTION
TECHNOLOGY - YOGA THINK PADS (AT \$680/EACH)			
50 YOGAS AT JACKSON MIDDLE	\$ 34,000	ONE-TIME	INSTRUCTION
70 YOGAS AT NEW ELLENTON MIDDLE	\$ 47,600	ONE-TIME	INSTRUCTION
FURNITURE - TABLES, CHAIRS, AND SMARTBOARD PROJECTORS	\$ 35,000	ONE-TIME	INSTRUCTION
BRANDING/MARKETING	\$ 2,000	ONE-TIME	INSTRUCTION
EDUCATIONAL MATERIALS	\$ 5,000	RECURRING	INSTRUCTION
	\$ 323,600		
ADDITIONAL FUNDING FOR DISCRETIONARY SUBSTITUTES BUDGET	\$ 25,000	RECURRING	INSTRUCTION
PROVIDING EQUIVALENT FUNDS TO SCHOOLS FOR UNUSED ATHLETICS SUPPLEMENTS	\$ -	RECURRING	NON-INSTRUCTION
TOTAL - ESTIMATED COST OF LEVEL 1 PRIORITIES	\$ 3,263,505		

### **LEVEL 2 PRIORITIES**

RESTORE FROZEN TEACHER STEP (approximate)	\$ 1,100,000	RECURRING	INSTRUCTION
CONTINUATION OF \$4 PER STUDENT INCREASE - COPIER SUPPLIES	\$ 98,000	RECURRING	INSTRUCTION
EXPANSION OF VIRTUAL LEARNING	\$ 100,000	RECURRING	INSTRUCTION
ADD 2 ESOL TEACHERS	\$ 120,000	RECURRING	INSTRUCTION
TRANSPORTATION DEPT. - INCREASE TRANS SUPS FROM 210 DAYS TO 12 MONTHS	\$ 69,370	RECURRING	NON-INSTRUCTION
TRANSPORTATION DEPT. - INCREASE PAY FOR BUS DRIVERS AND BUS MONITORS (PER 2%)	\$ 75,000	RECURRING	NON-INSTRUCTION
ELEMENTARY SCHOOLS - MINIMUM 1 FTE ATTENDANCE AIDE, REGARDLESS OF SIZE	\$ 210,200	RECURRING	NON-INSTRUCTION



ELEMENTARY SCHOOLS - 12 MONTH SECRETARY AT EACH ELEMENTARY SCHOOL	\$ 97,800	RECURRING	NON-INSTRUCTION
ELEMENTARY SCHOOLS - MINIMUM 1 FTE GUIDANCE COUNSELOR, REGARDLESS OF SIZE	\$ 208,100	RECURRING	INSTRUCTION
MIDDLE SCHOOLS - ADDITIONAL TEACHER ALLOCATION FOR EXPLORATORY/FOREIGN LANG	\$ 660,000	RECURRING	INSTRUCTION
HIGH SCHOOLS - FUND A FRESHMAN ACADEMY AT SOUTH AIKEN HIGH	\$ 195,000	RECURRING	INSTRUCTION
TECHNOLOGY UPGRADE IN BOARD ROOM	\$ 20,000	ONE-TIME	NON-INSTRUCTION
TOTAL - ESTIMATED COST OF LEVEL 2 PRIORITIES	\$ 2,953,470		

### **LEVEL 3 PRIORITIES**

INCREASE LIBRARY SUPPLIES (EST. \$2 PER STUDENT)	\$ 49,000	ONE-TIME	INSTRUCTION
SCHOOL RESOURCE OFFICERS AT MORE SCHOOLS	\$ 2,000,000	RECURRING	NON-INSTRUCTION
SMALLER CLASSES (DROP PTRs TO PRIOR LEVELS):			
KINDERGARTEN (DROP PTR BY 3) - 7 TEACHERS	\$ 420,000	RECURRING	INSTRUCTION
1ST GRADE (DROP PTR BY 2) - 9 TEACHERS (**TITLE II/SUPPLANTING)	\$ 540,000	RECURRING	INSTRUCTION
2ND GRADE (DROP PTR BY 3) - 5 TEACHERS	\$ 300,000	RECURRING	INSTRUCTION
3RD GRADE (DROP PTR BY 3) - 8 TEACHERS	\$ 480,000	RECURRING	INSTRUCTION
4TH GRADE (DROP PTR BY 1) - 1 TEACHER	\$ 60,000	RECURRING	INSTRUCTION
5TH GRADE (DROP PTR BY 1) - 1 TEACHER	\$ 60,000	RECURRING	INSTRUCTION
6TH GRADE (2) - 6 TEACHERS	\$ 360,000	RECURRING	INSTRUCTION
7TH GRADE (1) - 7 TEACHERS	\$ 420,000	RECURRING	INSTRUCTION
8TH GRADE (2) - 6 TEACHERS	\$ 360,000	RECURRING	INSTRUCTION
HIGH SCHOOL GRADES (2) - 18 TEACHERS	\$ 1,080,000	RECURRING	INSTRUCTION
SUBTOTAL	\$ 4,080,000		
SCHOOL LEVEL BUDGETS FOR FURNITURE REPLACEMENT	\$ 200,000	ONE-TIME	BOTH
HIRE SECRETARY OR AIDE FOR TRIBUNAL PROCESS	\$ 31,400	RECURRING	NON-INSTRUCTION
FUNDS FOR GUIDANCE RESOURCE LIBRARY (BROOKHAVEN)	\$ 2,500	ONE-TIME	INSTRUCTION
ALLOCATE ADDITIONAL GUIDANCE COUNSELORS TO SCHOOLS BASED ON POVERTY	\$ 700,000	RECURRING	INSTRUCTION
FUNDING FOR DISTRICT TO SUPPLEMENT THE TEACHER SUPPLY MONEY	\$ 80,000	ONE-TIME	INSTRUCTION
MAINTENANCE DEPT. - HIRE 1 ELECTRICIAN	\$ 47,500	RECURRING	NON-INSTRUCTION
MAINTENANCE DEPT. - INCREASE ELECTRONICS REPAIR BY TO \$45,000	\$ 27,000	RECURRING	NON-INSTRUCTION
MAINTENANCE DEPT. - INCREASE VEHICLE BUDGET TO \$200,000 (TO REPLACE 7 VANS)	\$ 125,000	ONE-TIME	NON-INSTRUCTION
TRANSPORTATION DEPT. - CREATE BUDGET FOR CAMERA MAINTENANCE/REPLACEMENT	\$ 5,000	RECURRING	NON-INSTRUCTION
TRANSPORTATION DEPT. - INCREASE PHONE BUDGET	\$ 5,000	RECURRING	NON-INSTRUCTION
TRANSPORATION DEPT. - INCREASE PRINTING BUDGET	\$ 2,500	RECURRING	NON-INSTRUCTION
TRANSPORTATION DEPT. - INCREASE SUPPLIES BUDGET	\$ 2,500	RECURRING	NON-INSTRUCTION
CONTINUE EQUIPMENT FUNDING FOR HIGH SCHOOL ATHLETICS	\$ 100,000	ONE-TIME	NON-INSTRUCTION
REINSTATE PLAYOFF SUPPLEMENTS	\$ 55,000	RECURRING	NON-INSTRUCTION
REINSTATE ATHLETIC MATCHING FUNDS	\$ 25,000	RECURRING	NON-INSTRUCTION
INCREASE BAND MATCHING FUNDS	\$ 25,000	RECURRING	NON-INSTRUCTION
PROVIDE ONE-TIME BAND MONIES (SIMILAR TO ATHLETICS IN 2014-15)	\$ 100,000	ONE-TIME	NON-INSTRUCTION
INCREASE BUDGETS FOR HEALTH SUPPLIES AT SCHOOLS	\$ 49,000	RECURRING	NON-INSTRUCTION
FULL-TIME NURSES AT EACH MIDDLE SCHOOLS	\$ 281,647	RECURRING	NON-INSTRUCTION
FULL-TIME NURSES AT HIGH SCHOOLS	\$ 197,153	RECURRING	NON-INSTRUCTION

ELEMENTARY SCHOOLS - MINIMUM OF 1 FTE EACH FOR ART, MUSIC AND PE	\$ 630,000	RECURRING	INSTRUCTION
ELEMENTARY SCHOOLS - FUNDING FOR CLASSROOM LIBRARY OF BOOKS (EST \$2 PER PUPIL)	\$ 22,300	RECURRING	INSTRUCTION
ELEMENTARY SCHOOLS - FUNDING FOR ART SUPPLIES (EST \$2 PER PUPIL)	\$ 22,300	RECURRING	INSTRUCTION
ELEMENTARY SCHOOLS - FUND 1 FTE IN-SCHOOL SUSPENSION SUPERVISOR PER SCHOOL	\$ 528,500	RECURRING	NON-INSTRUCTION
ELEMENTARY SCHOOLS - FUND 1 FTE COMPUTER TEACHER PER SCHOOL	\$ 1,200,000	RECURRING	INSTRUCTION
MIDDLE SCHOOLS - MINIMUM 1 FTE ASSISTANT PRINCIPAL, REGARDLESS OF SIZE	\$ 88,100	RECURRING	NON-INSTRUCTION
MIDDLE SCHOOLS - SAFETY MONITORS IN EACH, REGARDLESS OF SIZE	\$ 266,500	RECURRING	NON-INSTRUCTION
MIDDLE SCHOOL - ADDITIONAL GUIDANCE ALLOCATION IF REVISED CURRENT FORMULA FROM 1 FTE < 750 TO 1 FTE < 500 AND 1.15 FTE FROM 500 TO 749	\$ 175,000	RECURRING	INSTRUCTION
MIDDLE SCHOOLS - REVISE FORMULA FOR GUIDANCE CLERK	\$ 122,400	RECURRING	INSTRUCTION
MIDDLE SCHOOLS - FUNDING FOR ART SUPPLIES (EST \$2 PER PUPIL)	\$ 10,800	RECURRING	INSTRUCTION
HIGH SCHOOLS - ADDITIONAL TEACHER ALLOCATION FOR ADVANCED PLACEMENT	\$ 420,000	RECURRING	INSTRUCTION
HIGH SCHOOLS - ADDITIONAL TEACHERS FOR SMALL SCHOOL EXPLORATORY	\$ 120,000	RECURRING	INSTRUCTION
HIGH SCHOOLS - FUND 1 FTE GUIDANCE CLERK, REGARDLESS OF SIZE	\$ 142,400	RECURRING	INSTRUCTION
TECHNOLOGY DEPT - INCREASE TECHNOLOGY BUDGET (2015-16 ONLY)	\$ 212,932	ONE-TIME	BOTH
SUPPORT FOR TEACHERS TO IMPROVE STUDENT ACHIEVEMENT <b>[NEW; ADDED 3-17-15]</b>	<u>\$ 500,000</u>	RECURRING	INSTRUCTION
TOTAL - ESTIMATED COST OF LEVEL 3 PRIORITIES	<u>\$ 12,651,432</u>		
GRAND TOTAL	<u><u>\$ 18,868,407</u></u>		

## **ADDITIONAL INFORMATION ON BUDGET REQUESTS**

**April 21, 2015**

### **LEVEL 1 PRIORITIES**

#### **Step increase for non-teachers**

~~Since 2007-08, non-teachers have received only one step increase (2014-15). While not a “must” (in terms of being required by the State or some other body), the Administration considers a step/pay increase for non-teachers to be of equal importance to the step increase for teachers.~~

#### **Cost of living increase**

The cost of a COLA, per 1%, is shown. This would also ensure that employees at the top of their respective pay scales (plus teachers at the bottom 3 steps) receive a pay increase.

**[Note: Effective July 1, 2015, employees’ contribution rate to the SC Retirement System will increase from 8.00% to 8.16%. Employees could face higher health costs as well (either through rising premiums, co-pays, and/or deductibles). Employees not receiving pay increases would see a decrease in take-home pay.]**

#### **Supplements**

No supplements – academic, extracurricular, or athletic – have increased since 2008-09. The recommendation is to increase supplements at the same rate of any COLA.

#### **Janitorial supplies**

The Board approved a \$4 per pupil increase for janitorial supplies for 2014-15 only. Schools have requested that the increase be recurring to provide sufficient funding for janitorial supplies, toilet paper, paper towels, etc.

#### **New HR coordinator position**

This position would be responsible for overseeing the development and implementation of the District’s plan for recruiting and staffing a diverse workforce at each location. The 12-month position would be called Human Resources Program Coordinator for Recruiting & Staffing and would be paid at Pay Table B07 of the Administrative Pay Scale (same pay table for the two other HR coordinators).

#### **Increase technology budget (Non-salary items)**

The Technology Department requested additional budget dollars for necessary recurring and necessary non-recurring costs. Additional budget dollars for recurring items would cover costs of various software items; office, general, and data supplies; travel; contracted and support services; and professional development. Additional budget dollars for non-recurring items would cover anti-virus software and one-time equipment purchases/upgrades.

#### **Create powerschool assistant position**

This position would assist the Educational Technology Coordinator who manages Powerschool and would serve as the backup on the Powerschool system when the Coordinator is out of the building or if an unexpected, emergency situation arose. The accuracy of data in Powerschool directly affects funding. This 12-month position would be paid at Pay Table A13 of the Classified Employee Scale.

**Adult education – testing materials**

One-time instructor and student testing materials for the new High School Equivalency Assessment (TASC) are requested.

**Revised formula for assistant principals at elementary schools**

The current formula for elementary schools provides a full-time assistant principal (210 days/8 hours) at 600 students. Schools with fewer than 600 students are provided with a half-time assistant principal (210 days/4 hours). Decreasing the threshold from 600 to 500 students would provide three more schools with a full-time assistant principal – Lever, Jefferson, Clearwater.

**Full-time attendance aides at middle schools, regardless of size**

All middle schools are currently allocated a half-time attendance aide (185 days/3.5 hours) [based upon the current formula which provides a full-time attendance aide at 1,000 students]. These employees are responsible for data entry into Powerschool, which ultimately affects funding. The District funded full-time attendance aides for all high schools, regardless of size, beginning in 2012-13.

**STEM/STEAM programs**

Creation of STEM and STEAM programs at Jackson Middle and New Ellenton Middle are proposed. The proposal requests one additional teacher for each school as well as funding for additional technology, supplies and materials.

**Additional funding for schools' discretionary substitute budgets**

Substitute teachers that provide coverage on professional development days are funded with local school dollars if other funds such as Title II, etc. are not available. During 2014-15, the Board approved \$25,000 to provide schools with a "discretionary" substitute budget to reimburse these local costs. It is requested that the allocation for discretionary substitute dollars be increased to \$50,000.

**Providing Unused Athletics Supplements to All Schools**

The District currently pays Area 4 high schools for any unused athletics supplements. Athletic directors have requested that this option be made available to all schools. Unused supplement payments would be based on the lowest level of experience for a respective sport.

**LEVEL 2 PRIORITIES****Frozen teacher step**

No teacher step was given in 2010-11. This has resulted in the pay step for a long-time teacher lagging his/her number of years' experience by one year. The cost to restore the step for those eligible teachers plus related fringe is estimated.

**Copier supplies**

The Board approved a \$4 per pupil increase for copier supplies for 2014-15 only. Schools have requested that the increase be recurring.

**Expansion of virtual learning program**

The additional funding would allow the District to offer additional sections of virtual learning each semester (estimated up to 30 sections per semester).

**Additional ESOL (“English for Speakers of Other Languages”) positions**

The population of ESOL students continues to grow. Even with two additional ESOL teacher positions (from 13 to 15) that were added for 2014-15, the District’s student to teacher ratio for ESOL is approximately 100:1. The SCDE recommends that the ratio be 60:1.

**Transportation supervisors increase from 210 day to 12 month contracts**

Current contract lengths only allow three weeks for beginning-of-school preparations. Increasing the number of days would improve efficiencies in the department, allow sufficient time to study/prepare bus routes and allow time to work with and oversee summer school routes.

**Increase bus driver and bus monitor pay**

The Board approved a 2% increase in the bus driver pay scale for 2014-15 (which resulted in bus drivers receiving a 2% pay increase in addition to the step increase). There have been noticeable improvements in attracting and retaining bus drivers as result of the increase. The request for 2015-16 is to increase bus driver pay an additional 2% as well as adjust bus monitor pay by a like percentage.

**Full-time attendance aides at elementary schools, regardless of size**

All elementary schools are currently allocated a half-time attendance aide (185 days/3.5 hours) [based upon the current formula which provides a full-time attendance aide at 1,000 students]. These employees are responsible for data entry into Powerschool, which ultimately affects funding. The District funded full-time attendance aides for all high schools, regardless of size, beginning in 2012-13.

**12-month secretary at all elementary schools**

Middle and high schools are allocated 12-month secretaries; elementary schools are not. The cost to provide each elementary school with a 12-month secretary is shown.

**Full-time guidance counselors at elementary schools, regardless of size**

Elementary schools qualify for a full-time guidance counselor (190 days) with enrollment of 500 or more. Six schools currently fall below that mark and have only a .5 FTE guidance counselor (190 days/4 hours).

**Additional teacher allocation at middle schools**

Middle schools have requested additional teacher allocation in order to offer more exploratory and/or foreign language options. The estimate is based upon one additional teacher allocation per school.

**Technology Upgrade – Board Room**

These funds would be used to upgrade audio and video equipment in the Board Room.

**Creation of Freshmen Academy at South Aiken High**

SAHS wishes to establish a Freshman Academy. Based on drop in enrollment, the school is currently slated to lose two teachers from its total allocation (2014-15 vs. 2015-16). As part of its proposal, the school requests funding for an additional guidance counselor and that the two teacher positions, that would otherwise be lost, be retained for the Freshman Academy. SAHS and RSM High are the only two high schools in the District without a Freshman Academy.

**LEVEL 3 PRIORITIES****Increase library supplies**

Schools have requested an increase in budgets for library supplies. The estimate is based upon \$2 per pupil.

**School resource officer for all schools**

Providing schools with a school resource officer coverage and equipment could cost an estimated \$110,000 per SRO.

**Lower pupil-teacher ratios (PTRs)**

PTRs increased six years ago and have remained at higher levels due to budget constraints. Decreasing PTRs to previous levels would require approximately 68 FTE based on 2015-16 student projections. The estimate number of FTE to adjust grades individually is presented in the matrix. [Note: The Administration projects that Title II dollars can be used to fund seven or eight additional 1<sup>st</sup> grade teachers, thus lowering class sizes at higher poverty schools. If this plan is implemented, the District could not fund teachers at remaining schools with Fund 1 dollars without supplanting. In other words, the District could choose to fund additional 1<sup>st</sup> grade allocation for all schools from Fund 1 (thus foregoing use of the Title II dollars) or the District could utilize Title II dollars to fund the additional seven or eight teachers at the schools that are most in need.]

**Furniture budgets for schools**

Schools have requested the creation of furniture replacement budgets to allow to periodic replacement of desks, chairs, tables, etc. The estimate was based on approximately \$5,000 per school.

**Secretary for tribunal process**

Available staff has been used to assist in the tribunal process. A request has been made to fund a position that is dedicated specifically for the tribunal process. The estimate is based on a 181 days/8 hour secretary position.

**Funds for guidance library at Brookhaven**

These funds would be used to create a reference/resource library for the District's guidance counselors, to be maintained at Brookhaven.

**Additional guidance counselor allocation to high poverty schools**

High poverty schools, compared to lower poverty counterparts, typically deal with more family issues such as DSS, divorce, lost jobs, hunger, clothing, etc. A request was made to provide additional allocation based on needs of students. Guidance counselor allocations are currently based on the number of students only. The estimate is based on funding 10 additional guidance counselor positions (190 days).

**District to add funds to teacher supply checks**

The request was made for the District to supplement the amount that the State funds for teacher supply checks. The estimate is based on an additional \$50 per eligible employee. [Note: For 2014-15, the District supplemented the amount funded by the State to keep teacher supply checks at \$275. The State only funded teacher supply checks at \$250.]

**Fund additional electrician for maintenance department**

The maintenance department is now performing all installation of cabling and smart board and requests funding for an additional electrician (12 months). Performing the services in-house saves an estimated \$1,000 per installation.

**Increase electronic repairs budget – maintenance department**

The maintenance department requests an increase in its electronic repairs budget in order to repair and maintain the District's aged electrical systems.

**Increase vehicles budget – maintenance department**

The maintenance department requests an increase in its vehicles replacement budget from \$75,000 to \$200,000. Additional funds would be used to replace seven work vans. Funds would assist the department in maintaining a newer fleet and save on repair costs. [Note: The vehicle budget was decreased from \$125,000 to \$75,000 in 2011-12, and has remained, because of budget cuts.]

**Increase supplies budgets – transportation department**

The transportation department requests increases in its budgets for general supplies, printing supplies, and for the purchase and maintenance of phones as well as creation of a budget for the purchase and maintenance of bus cameras.

**Athletics equipment**

High school athletic directors have asked for continuation of funding for athletics equipment. The one-time funds allocated for 2014-15 were beneficial for addressing equipment replacement and addressing safety needs.

**Playoff supplements**

Playoff supplements were last paid in 2008-09. Annual costs would vary based upon the number of teams making the playoffs and how far those teams advance. A coach currently receives the same supplement whether his/her team makes the postseason or not and regardless of how far the team advances in the playoffs.

**Reinstate athletics matching funds**

The District stopped funding athletics matching funds in the early 2000s. Cost estimates are based on matching up to \$2,000 per high school and \$1,000 per middle schools (the same amounts as the current band matching funds).

**Increase band matching funds**

Bands have requested that matching funds be increased from \$2,000 to \$4,000 for high schools and from \$1,000 to \$2,000 for middle schools. Band matching funds were reduced by half in 2009-10 as result of budget cuts.

**Provide one-time band monies**

Bands have requested that one-time funds be allocated for repair and replacement of instruments, purchase of new uniforms, etc. Funds would be similar to one-time monies allocated for athletics for 2014-15 and would be allocated based on school enrollment.

**Increase budgets for health supplies**

Schools have requested an increase in their budgets for health supplies. The estimate is based on a \$2 increase per pupil.

**Full-time nurses at all schools**

The State of SC provides funding for full-time nurses at elementary schools. Similar funds are not made available for middle and high schools. Middle and high schools currently receive only partial coverage, as the District bears all salary and fringe costs for those positions.

**1 FTE each for art, music and PE at elementary schools**

Elementary schools' art, music and PE allocations are based on student enrollment. Small schools receive fractions of teacher allocation based upon the current formula. To fund schools with a minimum of one teacher each for art, music and PE would require 10.5 additional teachers.

**Funding for classroom libraries at elementary schools**

Elementary schools have requested funds that would be used to purchase books for a “classroom library.” The estimate is based on \$2 per pupil.

**Funding for art supplies**

Elementary and middle schools have requested additional funds for the purchase of art supplies. Estimates for elementary and middle schools are provided and based on \$2 per pupil at each level.

**In-school suspension (ISS) supervisors at elementary schools**

Elementary schools have requested funding for one ISS supervisor per school. This proposal would create 20 new positions. Currently, the District funds ISS supervisors for all middle and high schools.

**Fund computer teachers at elementary schools**

Elementary schools have requested allocation of a computer teacher for each school. This proposal would create 20 new positions.

**Full-time assistant principals at middle schools, regardless of size**

Middle schools are allocated a full-time principal at 500 students, with schools falling short of that mark receiving a half allocation. Jackson and New Ellenton are allocated half-time assistant principals based on the current formula.

**Safety monitors at each middle school**

Two schools are currently allocated safety monitors (Aiken Middle and RSM Middle). Nine schools are currently not allocated a safety monitor.

**Revise formula for guidance counselor at middle schools**

Middle schools are currently allocated at least one guidance counselor, with a second allocation gained at 750 students (only Kennedy meets the 750 requirement). Revising the formula to provide 1.5 guidance counselors at 500 students (and still increasing to two counselors at 750 students), would provide five schools with an additional half allocation – Aiken Middle, Paul Knox, North Augusta Middle, LBC, and Leavelle-McCampbell.

**Revise formula for guidance clerk at middle schools**

Currently, middle schools with 400 to 600 students are allocated one guidance clerk (181 days/7 hours). Per formula, schools lose the guidance clerk allocation in exchange for a half assistant principal allocation at 600 students. Schools have asked that the formula be revised to provide the half assistant principal at 600 students without the loss of the guidance clerk position. Five schools would be affected by this change and receive a guidance clerk allocation – Kennedy, Schofield, Paul Knox, North Augusta Middle and LBC.

**Additional teacher allocation for Advanced Placement classes**

High schools have requested additional allocation for AP classes. The estimate is based on one additional teacher per high school.

**Additional teacher at small high schools**

With lower enrollment resulting in fewer teachers, small high schools have difficulty scheduling and offering as many class options as larger high schools. Additional allocation has been requested. The estimate is based on one additional teacher each for RSM High and Wagener-Salley High.



**Fund a guidance clerk at all high schools, regardless of size**

Currently, only RSM High and Wagener-Salley High are allocated a guidance clerk. The other five high schools receive no guidance clerk (181 days/7 hours) allocation.

**Increase technology budget**

The Technology Department requested additional budget dollars for non-recurring costs. Funds would be used for new website setup; replacing TV-based broadcast systems as schools with digital broadcast systems; upgrades in the training lab at Brookhaven; and inventory management system/anti-theft system. [Note: Non-recurring items that were considered a necessity were presented among level 1 priorities.]

**Support for teachers to improve student achievement**

This item was added for consideration at the March 17, 2015 budget work study.

# **SCHOOL STAFFING FORMULAS**

**2015-16**  
***PRELIMINARY***

# **FORMULAS FOR STAFFING SCHOOLS 2015 – 2016**

## **GRADES K – 5**

A. Four-Year-Old Program ADM; 20 = Regular teacher plus one aide.

B.

<b>PUPIL-TEACHER RATIOS</b>		
<b>GRADES</b>	<b>ADM<math>\geq</math>400</b>	<b>ADM&lt;400</b>
K*	25.0	25.0
1	18.0	18.0
2-3	23.0	21.0
4-5	25.5	25.5

\* Allocation also includes one aide per class.

(Grades 1 – 5 ADM / ADM factor) x 1.1 = Regular teachers for grades 1 – 5 including Art, Music, and P.E.

All support personnel will be calculated using child development program and kindergarten students as 1.

- |    |  |  |
|----|--|--|
| C. | Each school<br>ADM >1,100  | = 1.0 Principal<br>= 0.5 Assistant Principal   |
| D. | ADM $\geq$ 600<br>ADM <600   | = 1.0 Curriculum Coordinator<br>= 0.5 Curriculum Coordinator/Instructional Specialist  |
| E. | ADM <265<br>ADM 265 – 1199<br>ADM $\geq$ 1200  | = 0.5 Media Specialist<br>= 1.0 Media Specialist<br>= 2.0 Media Specialists  |
| F. | ADM <660<br>ADM $\geq$ 660   | = 0.5 Library Technical Assistant<br>= 1.0 Library Technical Assistant   |
| G. | ADM <500<br>ADM 500 - 649<br>ADM 650 - 749<br>ADM 750 - 999<br>ADM 1000 - 1249<br>Each 400 ADM >1249 | = 1.5 Secretary/Clerk/Bookkeeper**<br>= 2.0 Secretary/Clerk/Bookkeeper<br>= 2.5 Secretary/Clerk/Bookkeeper<br>= 3.5 Secretary/Clerk/Bookkeeper<br>= 4.0 Secretary/Clerk/Bookkeeper<br>= 1.0 Secretary/Clerk/Bookkeeper |

\*\*One full-time secretary at each elementary school and annex regardless of school size.

H. Defined Program Ratio for Guidance

<u>ADM</u>	<u>FTE</u>
≥1500	3.0
1250 - 1499	2.5
1000 - 1249	2.0
750 - 999	1.5
500 - 749	1.0
<500	.5

I. Defined Program Ratio for Art, Music & P.E.

<u>ADM</u>	<u>FTE or Minutes Daily</u>	
800 or more	1.0	300
640 - 799	.8	240
480 - 639	.6	180
320 - 479	.4	120
Less than 320	.2	60

# **FORMULA FOR STAFFING SCHOOLS** **2015 – 2016**

## **GRADES 6 – 8**

A.

GRADES	PUPIL-TEACHER RATIOS		
	ADM $\geq$ 500	500>ADM $\geq$ 300	ADM<300
6	28.5	27.5	24.5
7	27.5	26.5	23.5
8	29.5	28.5	24.5

(Grades 6 – 8 ADM / ADM factor) x 1.2 = Regular teachers for grades 6 – 8 including Art, Music and P.E.

- B.     ADM <750                      = 1.0 Guidance  
           ADM 750 – 999               = 2.0 Guidance  
           ADM 1000 – 1249            = 2.5 Guidance  
           ADM  $\geq$ 1250                   = 3.0 Guidance
- C.     ADM <250                      = 0.67 Media Specialist  
           ADM 250 – 1199              = 1.0 Media Specialist  
           ADM  $\geq$ 1200                   = 2.0 Media Specialists
- D.     ADM 0 – 249                    = 0.5 Library Technical Assistant  
           ADM  $\geq$  250                    = 1.0 Library Technical Assistant
- E.     ADM < 500                      = 0.5 Assistant Principal  
           ADM 500 – 749               = 1.0 Assistant Principal  
           ADM 750 – 999               = 1.5 Assistant Principals  
           ADM 1000 – 1249            = 2.0 Assistant Principals
- F.     Each School                    = 1.0 Principal
- G.     ADM <500                      = 1.0 Secretary/Clerk  
           500 – 649                      = 1.5 Secretary/Clerks  
           650 – 749                      = 2.0 Secretary/Clerks  
           750 – 999                      = 3.0 Secretary/Clerks  
           1000 – 1249                   = 3.5 Secretary/Clerks  
           Each 400 ADM >1249       = 1.0 Secretary/Clerk

# **FORMULA FOR STAFFING SCHOOLS** **2015 – 2016**

## **GRADES 9 – 12**

A.

PUPIL-TEACHER RATIOS			
GRADES	ADM $\geq$ 800	800>ADM $\geq$ 600	ADM<600
9-12	31.5	30.0	28.5

- B.    ADM  $\leq$ 650                                = 1.0 Guidance  
        ADM 651 – 749                        = 1.2 Guidance  
        ADM 750 – 999                        = 2.0 Guidance  
        ADM 1000 – 1249                      = 2.5 Guidance  
        Each 100 ADM > 1249                = 0.17 Guidance
- C.    ADM <300                                = 0.67 Media Specialist  
        ADM 300 – 999                        = 1.0 Media Specialist  
        ADM  $\geq$ 1,000                            = 2.0 Media Specialists
- D.    ADM  $\geq$  750                                = 1.0 Library Technical Assistant  
        ADM < 750                                = 0.5 Library Technical Assistant
- E.    ADM < 599                                = 1.0 Assistant Principal  
        ADM 600 – 799                        = 1.5 Assistant Principals  
        ADM 800 – 999                        = 2.0 Assistant Principals  
        ADM 1000 – 1199                      = 2.5 Assistant Principals  
        ADM 1200 – 1399                      = 3.0 Assistant Principals  
        ADM 1400 – 1599                      = 3.5 Assistant Principals  
        Each 200 ADM > 1600                = 0.5 Assistant Principal
- F.    Each school                                = 1.0 Principal
- G.    ADM <500                                = 1.0 Secretary/Clerk  
        500 – 649                                = 1.5 Secretary/Clerks  
        650 – 749                                = 2.0 Secretary/Clerks  
        750 – 999                                = 3.0 Secretary/Clerks  
        1000 – 1249                              = 3.5 Secretary/Clerks  
        Each 200 ADM >1249                = 0.5 Secretary/Clerk

**OTHER STAFFING INFORMATION**  
**2015 – 2016**

1. Southern Association and 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 half-time secretary will be provided for transportation at each high school and special programs.
4. Any elementary school or middle school with greater than 1,000 students and all high schools will be provided a full-time attendance aide. Elementary and middle schools with fewer than 1,000 students will be provided a half-time attendance aide.
5. Custodians will be provided according to the following formula:  
  
FTE - Total Square Feet / 20,000 square feet  
1.0 FTE = 1 twelve-month position (2,080 hours)  
Fractions of 1.0 FTE = that same fraction of 2,080 hours
6. One in-school suspension supervisor will be provided at each high school.
7. A total of four vocational teacher allocations are provided for Area 4 high schools.
8. One V-tel aide allocation each is provided for Ridge Spring-Monetta High and Wagener-Salley High.
9. Four additional teachers are provided at North Aiken Elementary.
10. The following teacher allocations are provided for high school seven period schedule:  

Aiken High – 2.5	South Aiken High – 2.5
North Augusta High – 2.5	Midland Valley High – 2.0
Silver Bluff High – 1.5	Wagener-Salley High – 1.0
Ridge Spring-Monetta Middle/High – 1.0	
11. Safety monitor allocations are provided as follow:  

Aiken High (includes annex) – 3.0	South Aiken High – 2.0
North Augusta High – 2.0	Midland Valley High – 2.0
Silver Bluff High – 2.0	Wagener-Salley High – 1.0
Ridge Spring-Monetta Middle/High – 2.0	Aiken Middle – 1.0
12. Busbee-Corbett Elementary/Middle is provided one teacher for remediation.
13. Ridge Spring-Monetta Middle/High is provided one teacher for reading.

14. Contract lengths by position and by school level, are as follow:

**ELEMENTARY**

Assistant Principals	210 days
Guidance Counselors	190 days
Media Specialists	195 days
Teachers	190 days
Secretaries/Clerks/Bookkeepers	220 days for first 200 days for second 181 days for each additional

**MIDDLE**

Assistant Principals	220 days for first – schools with ADM > 400 210 days for first – schools with ADM < 400 210 days for second
Guidance Counselors	195 days for first 190 days for second
Media Specialists	195 days
Teachers	190 days
Secretaries/Clerks/Bookkeepers	12 months for first 200 days for second 181 days for each additional

**HIGH**

Assistant Principals	220 days for first 210 days for second 200 days for each additional
Registrars	240 days
Guidance Counselors	200 days for first 190 days for each additional
Media Specialists	195 days
Teachers	190 days
Secretaries/Clerks/Bookkeepers	ADM > 1,000: 12 months for first 12 months for second 200 days for third 181 days for each additional  ADM < 1,000 12 months for first 200 days for second 181 days for each additional

15. If available, high schools can use up to 1.0 FTE from its teacher allocation for clerical staff. High schools may also use unused teacher allocation for a study hall supervisor.
16. If available, middle schools can use teacher allocation to increase its half-time attendance aide to full-time status.
17. An aide will be provided to each middle school with a synergistic lab.



18. In addition to those provided by the pupil-teacher formula, each middle school receives additional teacher allocation towards high school credit. Each school's allocation is based on its proportion of projected enrollment for the upcoming year compared to the total projected enrollment for all middle schools for the upcoming year.
19. In addition to those provided by the pupil-teacher formula, each high school receives additional teacher allocation for the 24 unit requirement. Each school's allocation is based on its proportion of projected enrollment for the upcoming year compared to the total projected enrollment for all high schools for the upcoming year.
20. Busbee-Corbett Elementary/Middle, a grades K through 8 school, is allocated one principal and two assistant principal positions (unless qualifying for additional assistant principal positions based on enrollment).
21. Ridge Spring-Monetta Middle/High, a grades 6 through 12 school beginning in 2014 - 2015, is allocated one principal and two assistant principal positions (unless qualifying for additional assistant principal positions based on enrollment).
22. One in-school suspension supervisor will be provided at each middle school.
23. High schools are allowed to use unused guidance allocation and/or in unused teacher allocation to increase their assistant principal allocations by up to .50 FTE. Use of the guidance allocation cannot have an adverse effect on the 300:1 student to guidance ratio. Use of teacher allocation should not result in class sizes or teachers' daily load of students exceeding State maximums.
26. Principals must receive academic officer approval before using unused teacher allocation for other positions as noted above. After receiving academic officer approval, principals must notify the Comptroller annually of the teacher allocation conversion via e-mail or in writing.
27. Registrars, CATE agriculture teachers, and the model school assistant principal will all work the same schedule under the 240 day calendar.
28. East Aiken School of the Arts is allocated one teacher for drama and one teacher for dance.

**EEDA PLAN  
2015 – 2016**

**ELEMENTARY**

Guidance Clerks:

ADM < 720	= 0 Guidance Clerks
ADM 720 or more	= 0.5 Guidance Clerk

**MIDDLE**

Guidance Clerks:

ADM < 400	= 0.5 Guidance Clerk
ADM 401 – 600	= 1.0 Guidance Clerk
ADM > 600	= 0 Guidance Clerks

Assistant Principal:

ADM < 601	= 0 Additional Principal
ADM > 600	= 0.5 Additional Principal

Note: One assistant principal at middle schools with ADM > 400 to be given an eleven month (220 day) contract.

**HIGH**

Guidance Clerks:

ADM < 401	= 1.0 Guidance Clerk
ADM > 400	= 0 Guidance Clerks

Note: One assistant principal at each high school to be given an eleven month (220 day) contract.