

BOARD AGENDA ITEM

April 15, 2014

SUBJECT:

2014 – 2015 Preliminary Budget

BACKGROUND INFORMATION:

In its 2014 – 2015 budget calendar, the Board scheduled presentations of the preliminary budget for April 15, 2014, the tentative budget for May 13, 2014, and the final budget for June 24, 2014.

To date, the Board has conducted five budget work studies as part of its preparation of the 2014 – 2015 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 2014 – 2015 general appropriations bill. General Fund revenue reflects a higher Education Finance Act (EFA) allocation in comparison to 2013 – 2014. The increase is due in part to the proposed increase in base student cost (BSC) from \$2,101 to \$2,120 as well as changes in student weightings under the Governor's Education plan, a plan that has received House approval to date. The Tier 3/Act 388 allocation reflects the projected increase as provided by the State. Current property tax revenues reflect an increase for growth.

General Fund expenditures reflect a step increase for teachers, 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. General Fund expenditures reflect the shift of gifted & talented expenditures and a portion of At-Risk expenditures from the Education Improvement Act (EIA) Fund to the General Fund. These shifts result from incorporation of the Governor's Education plan into the District's budget. The expenditures budget reflects realignments in the Maintenance and Educational Technology departments as well as various other adjustments based on review of trends and budget discussions.

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.

No changes in operating or debt service millage rates, currently 141.6 and 29.0 mills, respectively, are proposed as part of the preliminary version of the budget, pending Board discussion.

No increase in School Food Service meal fees are proposed as part of the preliminary budget.

RECOMMENDATION:

Approve the 2014 – 2015 Preliminary Budget with any changes resulting from Board discussion

ATTACHMENTS:

1. 2014 – 2015 Preliminary Budget (summary)
2. 2014 – 2015 General Fund Preliminary Budget by object (summary)
3. 2014 – 2015 General Fund Preliminary 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
2014-2015**

APRIL 15, 2014

**FUND #1 - OPERATIONS
FOR THE 2014 - 2015 SCHOOL YEAR
REVENUE BUDGET**

	<u>2013 - 2014 Budget</u>	<u>2014 - 2015 Preliminary Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Local:				
Levies For Current Operations	\$ 48,138,697	\$ 48,860,778	\$ 722,080	1.50%
Delinquent Taxes - Operations	2,675,000	2,900,000	225,000	8.41%
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%
Total Local Revenue	<u>56,933,697</u>	<u>57,880,778</u>	<u>947,080</u>	1.66%
State:				
Education Finance Act (EFA)	46,394,670	50,688,440	4,293,770	9.25%
Fringe Benefits	25,200,986	25,200,986	-	0.00%
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	17,163,475	17,766,855	603,380	3.52%
Tier 3B - Saluda	140,000	140,000	-	0.00%
School Bus Drivers	1,090,629	1,090,629	-	0.00%
Other State	17,000	17,000	-	0.00%
Total State Revenue	<u>100,814,038</u>	<u>105,711,188</u>	<u>4,897,150</u>	4.86%
Federal:				
P. L. 874-Impact Aid	90,000	90,000	-	0.00%
Total Federal Revenue	<u>90,000</u>	<u>90,000</u>	<u>-</u>	0.00%
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - TSS + TSS Fringe	4,157,629	4,157,629	-	0.00%
Transfer from Funds #3 and Fund #9 - Flex Available Prior Year Carryover Allocations	356,101	781,554	425,453	119.48%
Transfer from Funds #3 and Fund #9 - Flex Available Current Year Allocations	347,494	-	(347,494)	-100.00%
Indirect Costs - Fund #2 and Fund #6	700,000	700,000	-	0.00%
Total Transfers and Non-Revenue Items	<u>5,561,224</u>	<u>5,639,183</u>	<u>77,959</u>	1.40%
Total - General Fund Revenue	163,398,959	169,321,149	5,922,190	3.62%
Fund balance dollars used	790,000	-	(790,000)	-100.00%
Total - General Fund Revenue and Fund Balance Usage	<u>\$ 164,188,959</u>	<u>\$ 169,321,149</u>	<u>\$ 5,132,190</u>	3.13%

**FUND #1 - OPERATIONS
FOR THE 2014 - 2015 SCHOOL YEAR
EXPENDITURES BUDGET**

	2013-14 Budget	2014-15 Preliminary Budget	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 107,848,945	\$ 111,424,625	\$ 3,575,680	3.32%
One-time 1% bonus	790,000	-	(790,000)	-100.00%
Temporary Salaries	1,175,000	1,175,000	-	0.00%
Overtime Salaries	385,000	385,000	-	0.00%
Fringe Benefits and Payroll Taxes	37,396,136	40,442,947	3,046,811	8.15%
Unemployment Compensation	135,000	125,000	(10,000)	-7.41%
Workers Compensation Insurance	1,044,584	1,092,388	47,804	4.58%
Purchased Services - Instructional	1,287,221	577,570	(709,651)	-55.13%
Purchased Services - Security	298,500	298,500	-	0.00%
Management Services	92,000	54,000	(38,000)	-41.30%
Data Processing Services	298,021	108,374	(189,647)	-63.64%
Audit fees	79,000	80,000	1,000	1.27%
Legal and Audit Fees	66,500	66,500	-	0.00%
Water, Sewer And Garbage	645,000	655,137	10,137	1.57%
Maintenance Services	509,318	540,015	30,697	6.03%
Property/Liability Insurance	932,970	952,970	20,000	2.14%
Rentals	16,386	18,386	2,000	12.21%
Equipment Repairs	163,014	159,227	(3,787)	-2.32%
Other Property Services	2,116	2,116	-	0.00%
Student Transportation	39,545	39,545	-	0.00%
Travel	248,444	248,707	263	0.11%
Telephone	390,000	390,000	-	0.00%
Purchased Services - Technology	373,172	370,487	(2,685)	-0.72%
Advertising	9,972	9,972	-	0.00%
Printing and Binding	11,365	17,365	6,000	52.79%
Purchased Services - Other	92,293	107,293	15,000	16.25%
Supplies - General	257,372	235,866	(21,506)	-8.36%
Supplies - Instructional	618,239	602,844	(15,395)	-2.49%
Supplies - Vocational	47,901	47,901	-	0.00%
Supplies - Robotics	9,000	9,000	-	0.00%
Supplies - Office and Postage	115,077	122,678	7,601	6.61%
Supplies - Janitorial	253,470	243,557	(9,913)	-3.91%
Supplies - Maintenance	-	7,500	7,500	100.00%
Supplies - Maintenance Repairs	499,500	499,500	-	0.00%
Supplies - Tools	11,340	24,354	13,014	114.76%
Supplies - Gasoline/Lubricants	157,817	157,817	-	0.00%
Supplies - Vehicle Repairs	40,500	40,500	-	0.00%
Supplies - Electronic Repairs	18,000	18,000	-	0.00%
Supplies - Health	22,272	22,218	(54)	-0.24%
Supplies - Psychological Tests	9,900	-	(9,900)	-100.00%
Supplies - Library	218,599	219,439	840	0.38%
Supplies - Technology	545,304	542,304	(3,000)	-0.55%
Energy	4,492,654	4,542,654	50,000	1.11%
Installment on SC Energy Loan (year 4 of 4)	36,532	36,532	-	0.00%
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	72,380	56,050	(16,330)	-22.56%
Transfer to Other Funds - Activity Funds	124,000	124,000	-	0.00%
Transfer to Other Governments	86,000	86,000	-	0.00%
Payments to Charter Schools	2,057,000	2,174,711	117,711	5.72%
Total - General Fund	\$ 164,188,959	\$ 169,321,149	\$ 5,132,190	3.13%

**FUNDS #2, #8 AND #9 - SPECIAL REVENUE
FOR THE 2014 - 2015 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	<u>2013 - 2014 Budget*</u>	<u>2014 - 2015 Preliminary Budget*</u>	<u>Increase/ (Decrease)</u>
Federal Funds:			
Title I	\$ 6,863,521	\$ 6,863,521	\$ -
Individuals with Disabilities Act (IDEA)	4,537,429	4,537,429	-
Preschool Handicapped	183,379	183,379	-
Vocational Education/Perkins	397,510	397,510	-
Neglected and Delinquent	24,089	24,089	-
21st Century Grant (3 years)	127,500	-	(127,500)
Migrant Education	30,000	30,000	-
School Climate Initiative Grant	100,000	100,000	-
Adult Education - Federal	163,212	163,212	-
McKinney Homeless Grant	60,000	60,000	-
Title III	128,175	128,175	-
Title II - Improving Teacher Quality	<u>910,888</u>	<u>910,888</u>	<u>-</u>
Total Federal Funds	<u>13,525,703</u>	<u>13,398,203</u>	<u>(127,500)</u>
Local Funds:			
NJROTC	393,089	393,089	-
Twelve Month Agriculture	43,447	43,447	-
Medicaid Program	<u>490,000</u>	<u>490,000</u>	<u>-</u>
Total Local Funds	<u>926,536</u>	<u>926,536</u>	<u>-</u>
State Funds:			
Reading coaches	-	1,160,505	1,160,505
Technology	-	832,418	832,418
Summer Reading Program	38,729	38,729	-
EEDA Career Specialists	692,716	692,716	-
Student Health and Fitness - Nurses	649,459	649,459	-
Student Health and Fitness - Physical Education	188,613	184,308	(4,305)
Adult Education Supplemental Nutrition	27,796	27,796	-
K-5 Enhancement Funds	766,733	770,819	4,086
6-8 Enhancement	<u>60,309</u>	<u>60,309</u>	<u>-</u>
Total State Funds	<u>2,424,355</u>	<u>4,417,059</u>	<u>1,992,704</u>
Total Special Revenue Funds	<u>\$ 16,876,594</u>	<u>\$ 18,741,798</u>	<u>\$ 1,865,204</u>

*Reflects current allocations only; no carryovers

**FUND #3 - EDUCATION IMPROVEMENT ACT
FOR THE 2014 -2015 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	2013 - 2014 Budget*	2014 - 2015 Preliminary Budget*	Increase/ (Decrease)
ADEPT	\$ 20,274	\$ 20,274	\$ -
Technology Support	45,778	-	-
Arts in Education	12,000	12,000	-
Professional Development	135,894	134,571	(1,323)
CATE Equipment	188,561	188,561	-
Refurbishment of Science Kits	101,522	101,522	-
National Board Certified Teachers (Pass Through)	746,426	746,426	-
District Teacher of the Year Award (Pass Through)	1,077	1,077	-
At Risk Student Learning	4,685,973	2,726,035	(1,959,938)
Early Childhood Program (4K)	779,074	779,074	-
Academically/Artistically Advanced Students	728,537	-	(728,537)
Teacher Salary Supplement (TSS)	3,694,685	3,694,685	-
TSS Fringe	462,944	462,944	-
Adult Education	295,099	295,099	-
Reading	108,382	107,308	(1,074)
Teacher Supplies (Pass Through)	451,000	451,000	-
High Schools That Work	124,340	124,340	-
Aid to Districts - Special Education	240,407	240,407	-
School-to-Work Transition Act	89,825	89,825	-
Aid to Districts	673,501	666,953	(6,548)
Total Education Improvement Act Fund	\$ 13,585,299	\$ 10,842,101	\$ (2,697,420)

*Reflects current allocations only; no carryovers

**FUND #4 - DEBT SERVICE
FOR THE 2014 - 2015 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	<u>2013 - 2014 Budget</u>	<u>2014 - 2015 Preliminary Budget</u>	<u>Increase/ (Decrease)</u>
Revenue:			
Levies for Debt Service - Current and Delinquent	\$ 16,498,518	\$ 17,623,877	\$ 1,125,359
Interest Income	<u>50,000</u>	<u>25,000</u>	<u>(25,000)</u>
Total Revenue	<u>\$ 16,548,518</u>	<u>\$ 17,648,877</u>	<u>\$ 1,100,359</u>
Expenditures:			
Principal payments			
2009 Issue	\$ 3,130,000	\$ -	\$ (3,130,000)
2010 Issue	2,790,000	2,855,000	65,000
2011 Issue	2,660,000	2,740,000	80,000
2012 Issue	2,730,000	2,855,000	125,000
2013 Issue	3,690,000	3,210,000	(480,000)
2014 Issue	-	4,000,000	4,000,000
Interest Payments			
2009 Issue	125,200	-	(125,200)
2010 Issue	127,500	85,650	(41,850)
2011 Issue	246,600	166,800	(79,800)
2012 Issue	560,200	451,000	(109,200)
2013 Issue	463,450	658,400	194,950
2014 Issue	-	500,000	500,000
Issuance Costs and Other Fees	<u>125,568</u>	<u>127,027</u>	<u>1,459</u>
Total Expenditures	<u>\$ 16,648,518</u>	<u>\$ 17,648,877</u>	<u>\$ 1,000,359</u>

**FUND #5 - SCHOOL BUILDING
FOR THE 2014 - 2015 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET**

	<u>2014 - 2015 Preliminary Budget</u>
Revenue:	
General Obligation Bonds, Series 2014	\$ 17,500,000
Interest on Investments	<u>100,000</u>
Total Revenue	<u>\$ 17,600,000</u>
Expenditures:	
Projects Approved in the Five Year Facilities Plan	<u>\$ 17,600,000</u>
Total Expenditures	<u>\$ 17,600,000</u>

**FUND #6 - SCHOOL FOOD SERVICE
FOR THE 2014 - 2015 SCHOOL YEAR
REVENUE AND EXPENSES BUDGET**

	2013 - 2014 Budget	2014 - 2015 Preliminary Budget	Increase/ (Decrease)
Revenue:			
Lunch - Students	\$ 837,727	\$ 759,352	\$ (78,375)
Special Sales - Students	222,011	238,544	16,533
Breakfast - Students	57,333	46,381	(10,952)
Lunch - Adults	72,237	74,856	2,619
Special Sales - Adults	19,269	17,414	(1,855)
Breakfast - Adults	1,336	566	(770)
Interest on Investments	7,408	5,052	(2,356)
USDA Reimbursement - Lunch	5,428,673	5,237,900	(190,773)
USDA Reimbursement - Breakfast	2,004,083	1,947,129	(56,954)
Other Income	9,753	20,776	11,023
Use of carryover	626,227	661,108	34,881
Total Revenue	\$ 9,286,057	\$ 9,009,078	\$ (276,979)
Expenses:			
Regular Salaries	\$ 2,743,171	\$ 2,762,096	\$ 18,925
Temporary Salaries	67,538	134,505	66,967
Fringe Benefits	369,890	418,055	48,165
Staff Services	2,000	2,000	-
Maintenance Repairs	15,000	15,000	-
Travel	22,000	32,000	10,000
Telephone	5,700	6,200	500
Technology	165,000	40,000	(125,000)
Advertising	150	150	-
Printing and Binding	26,500	21,000	(5,500)
Purchased Services	6,500	16,500	10,000
Supplies	498,329	480,820	(17,509)
Food	4,658,153	4,501,432	(156,721)
Expendable Equipment	40,500	40,500	-
Non-Expendable Equipment	216,000	100,000	(116,000)
Dues/Fees	1,500	7,000	5,500
Sales Taxes	5,085	5,456	371
Indirect Costs	442,041	425,364	(16,677)
Other Expenses	1,000	1,000	-
Total Expenses	\$ 9,286,057	\$ 9,009,078	\$ (276,979)

Aiken County School District
 EXPENDITURE BUDGET VERSION REPORT
 FOR PRELIMINARY 14-15 BUDGET - TEACHER STEP ONLY

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110000 REGULAR SALARIES	97,379,422.50
111000 PRINCIPAL/ASST PRIN SAL	6,329,308.00
115000 CLERICAL/AIDE SALARIES	7,515,893.97
120000 TEMPORARY SALARIES	1,175,000.00
130000 OVERTIME SALARIES	385,000.00
140000 TERMINAL LEAVE	200,000.00
210000 INSURANCE	14,556,195.00
220000 RETIREMENT	17,607,496.00
230000 SOCIAL SECURITY	8,279,255.91
260000 UNEMPLOYMENT COMPENSATION	125,000.00
270000 WORKMEN'S COMPENSATION	1,092,388.00
311000 PURCH SERV/INSTRUCTION	506,512.00
312000 PURCH SERV/INSTR PROGRAMS	67,590.00
313000 PURCH SERV/STUDENT SERVIC	301,968.00
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 SERVC	540,015.00
324000 PROPERTY INSURANCE	952,970.00
325000 RENTALS	18,386.00
326000 EQUIPMENT REPAIRS	159,227.40
329000 OTHER PROPERTY SERVICES	2,116.00
331000 STUDENT TRANSPORTATION	39,545.00
332000 TRAVEL	248,707.09
340000 TELEPHONE	390,000.00

Aiken County School District
 EXPENDITURE BUDGET VERSION REPORT
 FOR PRELIMINARY 14-15 BUDGET - TEACHER STEP ONLY

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
345000 PURCH SERVICES-TECHNOLOGY	370,487.00
350000 ADVERTISING	9,972.00
360000 PRINTING & BINDING	17,365.00
390000 OTHER PURCHASED SERVICES	72,234.00
395000 Other Prof/Tech Svcs	17,300.00
399000 MISC. PURCHASED SERVICES	17,759.00
410000 SUPPLIES, GENERAL	235,865.60
411000 INSTRUCTIONAL SUPPLIES	602,843.80
411260 VOCATIONAL SUPPLIES	47,901.00
411300 ROBOTICS SUPPLIES	9,000.00
412000 OFFICE SUPPLIES	121,678.34
412100 POSTAGE	1,000.00
415000 JANITORIAL SUPPLIES	243,557.00
416000 MAINTENANCE SUPPLIES	7,500.00
416100 MAINTENANCE REPAIRS	499,500.00
416200 TOOLS	24,354.00
416300 GASOLINE/LUBRICANTS	157,817.00
416400 VEHICLE REPAIRS	40,500.00
416500 ELECTRONIC REPAIRS	18,000.00
418000 HEALTH SUPPLIES	22,218.42
431000 LIBRARY SUPPLIES	219,439.44
445000 TECHNOLOGY SUPPLIES	542,304.00
470000 ENERGY	4,542,654.00
520110 CONSTR CONT - UTILITIES	36,532.00
540000 EQUIPMENT	18,900.00
545000 TECHNOLOGY AND SOFTWARE	47,700.00
550000 VEHICLES	75,000.00
620000 INTEREST EXPENSE	25,000.00

Aiken County School District
EXPENDITURE BUDGET VERSION REPORT
FOR PRELIMINARY 14-15 BUDGET - TEACHER STEP ONLY

FY 2014 - 2015

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
640000 DUES AND FEES	<u>56,050.00</u>
710000 FUND MODIFICATION	<u>124,000.00</u>
720000 TRANSITS	<u>2,260,711.00</u>
TOTALS:	<u>169,321,149.47</u>

Aiken County School District
 FUND 1 EXPENDITURES - SUMMARY BY LOCATION/OBJECT

FY 2014 - 2015

FOR PRELIMINARY 14-15 BUDGET - TEACHER STEP ONLY

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>PRELIMINARY</u>
110000 REGULAR SALARIES	107,614.00
115000 CLERICAL/AIDE SALARIES	41,124.00
130000 OVERTIME SALARIES	2,000.00
140000 TERMINAL LEAVE	200,000.00
210000 INSURANCE	4,401.00
220000 RETIREMENT	23,119.00
230000 SOCIAL SECURITY	13,758.00
318000 AUDIT FEES	80,000.00
319000 ATTORNEY/LEGAL FEES	60,000.00
319100 LITIGATION SUPPORT	5,000.00
326000 EQUIPMENT REPAIRS	3,721.00
332000 TRAVEL	18,773.00
360000 PRINTING & BINDING	7,500.00
390000 OTHER PURCHASED SERVICES	27,226.00
410000 SUPPLIES, GENERAL	1,392.00
412000 OFFICE SUPPLIES	4,681.00
640000 DUES AND FEES	30,000.00
710000 FUND MODIFICATION	<u>124,000.00</u>
001 BOARD OF EDUCATION	754,309.00
110000 REGULAR SALARIES	171,178.00
115000 CLERICAL/AIDE SALARIES	38,765.00
210000 INSURANCE	16,496.00
220000 RETIREMENT	33,591.00
230000 SOCIAL SECURITY	15,431.00
326000 EQUIPMENT REPAIRS	293.00
332000 TRAVEL	5,021.00
350000 ADVERTISING	2,000.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	3,443.00
640000 DUES AND FEES	<u>1,700.00</u>
010 OFFICE OF SUPERINTENDENT	288,614.00

110000 REGULAR SALARIES	114,547.00
115000 CLERICAL/AIDE SALARIES	60,306.00
210000 INSURANCE	14,537.00
220000 RETIREMENT	27,976.00
230000 SOCIAL SECURITY	12,852.00
315000 MANAGEMENT SERVICES	26,000.00
326000 EQUIPMENT REPAIRS	585.00
332000 TRAVEL	2,512.00
360000 PRINTING & BINDING	2,360.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	<u>2,034.00</u>
011 OFFICE OF DEPUTY SUPT	264,405.00
110000 REGULAR SALARIES	197,946.00
115000 CLERICAL/AIDE SALARIES	41,525.00
210000 INSURANCE	8,586.00
220000 RETIREMENT	38,315.00
230000 SOCIAL SECURITY	17,601.00
326000 EQUIPMENT REPAIRS	894.00
332000 TRAVEL	4,122.00
399000 MISC. PURCHASED SERVICES	17,759.00
410000 SUPPLIES, GENERAL	1,253.00
411000 INSTRUCTIONAL SUPPLIES	58,000.00
412000 OFFICE SUPPLIES	3,547.00
412100 POSTAGE	<u>1,000.00</u>
012 OFFC OF ASSOC SUPT ADMIN	390,548.00
110000 REGULAR SALARIES	246,533.00
115000 CLERICAL/AIDE SALARIES	17,900.00
210000 INSURANCE	31,019.00
220000 RETIREMENT	42,309.00
230000 SOCIAL SECURITY	19,436.00
313000 PURCH SERV/STUDENT SERVIC	3,468.00
332000 TRAVEL	4,205.00
395000 Other Prof/Tech Svcs	5,000.00
418000 HEALTH SUPPLIES	<u>20,100.00</u>
013 HEALTH/NURSING SERVICES	389,970.00
110000 REGULAR SALARIES	101,974.00

115000 CLERICAL/AIDE SALARIES	33,712.00
210000 INSURANCE	8,514.00
220000 RETIREMENT	21,710.00
230000 SOCIAL SECURITY	9,973.00
319000 ATTORNEY/LEGAL FEES	1,500.00
326000 EQUIPMENT REPAIRS	293.00
332000 TRAVEL	1,508.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	<u>2,512.00</u>
014 ATTORNEY'S OFFICE	182,392.00
110000 REGULAR SALARIES	258,937.00
115000 CLERICAL/AIDE SALARIES	46,821.00
210000 INSURANCE	29,434.00
220000 RETIREMENT	48,921.00
230000 SOCIAL SECURITY	22,473.00
260000 UNEMPLOYMENT COMPENSATION	125,000.00
270000 WORKMEN'S COMPENSATION	1,092,388.00
315000 MANAGEMENT SERVICES	28,000.00
316000 DATA PROCESSING SERVICES	108,374.00
324000 PROPERTY INSURANCE	952,970.00
326000 EQUIPMENT REPAIRS	9,009.00
332000 TRAVEL	6,373.00
350000 ADVERTISING	800.00
390000 OTHER PURCHASED SERVICES	4,418.00
395000 Other Prof/Tech Svcs	4,800.00
410000 SUPPLIES, GENERAL	1,735.00
412000 OFFICE SUPPLIES	17,285.00
620000 INTEREST EXPENSE	<u>25,000.00</u>
020 DIV OF BUSINESS SERVICES	2,782,738.00
110000 REGULAR SALARIES	50,979.00
115000 CLERICAL/AIDE SALARIES	173,556.00
210000 INSURANCE	35,938.00
220000 RETIREMENT	35,926.00
230000 SOCIAL SECURITY	16,503.00
326000 EQUIPMENT REPAIRS	270.00

332000 TRAVEL	1,605.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	<u>1,307.00</u>
021 FINANCIAL MANAGEMENT	316,780.00
110000 REGULAR SALARIES	979,654.00
115000 CLERICAL/AIDE SALARIES	27,661.00
210000 INSURANCE	114,288.00
220000 RETIREMENT	161,170.00
230000 SOCIAL SECURITY	74,038.00
311000 PURCH SERV/INSTRUCTION	16,758.00
323000 REPAIR/MAINTENANCE SERVCS	68,940.00
326000 EQUIPMENT REPAIRS	2,700.00
332000 TRAVEL	18,086.00
345000 PURCH SERVICES-TECHNOLOGY	338,647.00
410000 SUPPLIES, GENERAL	10,192.00
412000 OFFICE SUPPLIES	10,340.00
445000 TECHNOLOGY SUPPLIES	<u>531,954.00</u>
022 EDUCATIONAL TECHNOLOGY	2,354,428.00
321000 WATER/SEWERAGE	5,128.00
340000 TELEPHONE	108,534.00
520110 CONSTR CONT - UTILITIES	<u>36,532.00</u>
023 ENERGY MANAGEMENT	150,194.00
110000 REGULAR SALARIES	67,205.00
210000 INSURANCE	288.00
220000 RETIREMENT	10,753.00
230000 SOCIAL SECURITY	4,940.00
329000 OTHER PROPERTY SERVICES	2,116.00
410000 SUPPLIES, GENERAL	7,522.00
445000 TECHNOLOGY SUPPLIES	<u>6,000.00</u>
024 COMPUTER SERVICES	98,824.00
323000 REPAIR/MAINTENANCE SERVCS	20,000.00
332000 TRAVEL	<u>243.00</u>
026 V-TEL	20,243.00
110000 REGULAR SALARIES	1,925,751.00
130000 OVERTIME SALARIES	40,000.00
210000 INSURANCE	287,603.00

220000 RETIREMENT	320,920.00
230000 SOCIAL SECURITY	144,483.00
323000 REPAIR/MAINTENANCE SERVCS	394,998.00
326000 EQUIPMENT REPAIRS	540.00
332000 TRAVEL	1,004.00
395000 Other Prof/Tech Svcs	7,500.00
410000 SUPPLIES, GENERAL	2,962.00
412000 OFFICE SUPPLIES	5,000.00
415000 JANITORIAL SUPPLIES	1,500.00
416000 MAINTENANCE SUPPLIES	7,500.00
416100 MAINTENANCE REPAIRS	499,500.00
416200 TOOLS	24,354.00
416300 GASOLINE/LUBRICANTS	157,817.00
416400 VEHICLE REPAIRS	40,500.00
416500 ELECTRONIC REPAIRS	18,000.00
550000 VEHICLES	<u>75,000.00</u>
032 MAINTENANCE DEPARTMENT	3,954,932.00
110000 REGULAR SALARIES	131,171.00
115000 CLERICAL/AIDE SALARIES	32,445.00
210000 INSURANCE	14,947.00
220000 RETIREMENT	26,179.00
230000 SOCIAL SECURITY	12,027.00
323000 REPAIR/MAINTENANCE SERVCS	697.00
325000 RENTALS	1,386.00
332000 TRAVEL	1,019.00
412000 OFFICE SUPPLIES	<u>4,593.00</u>
033 FACILITIES CONSTRUCTION	224,464.00
110000 REGULAR SALARIES	330,818.00
115000 CLERICAL/AIDE SALARIES	32,445.00
210000 INSURANCE	56,259.00
220000 RETIREMENT	58,122.00
230000 SOCIAL SECURITY	26,700.00
323000 REPAIR/MAINTENANCE SERVCS	360.00
326000 EQUIPMENT REPAIRS	1,089.00
332000 TRAVEL	602.00

350000 ADVERTISING	770.00
360000 PRINTING & BINDING	720.00
410000 SUPPLIES, GENERAL	1,059.00
412000 OFFICE SUPPLIES	<u>2,903.00</u>
034 PURCHASING DEPT.	511,847.00
110000 REGULAR SALARIES	80,008.00
115000 CLERICAL/AIDE SALARIES	33,134.00
130000 OVERTIME SALARIES	343,000.00
210000 INSURANCE	212,505.00
220000 RETIREMENT	68,193.00
230000 SOCIAL SECURITY	33,526.00
323000 REPAIR/MAINTENANCE SERVCS	30,000.00
326000 EQUIPMENT REPAIRS	9,000.00
331000 STUDENT TRANSPORTATION	39,545.00
332000 TRAVEL	1,060.00
340000 TELEPHONE	30,959.00
360000 PRINTING & BINDING	810.00
390000 OTHER PURCHASED SERVICES	30,240.00
410000 SUPPLIES, GENERAL	697.00
412000 OFFICE SUPPLIES	502.00
415000 JANITORIAL SUPPLIES	1,000.00
470000 ENERGY	<u>6,059.00</u>
036 TRANSPORTATION	920,238.00
110000 REGULAR SALARIES	172,282.00
115000 CLERICAL/AIDE SALARIES	217,167.00
210000 INSURANCE	44,814.00
220000 RETIREMENT	62,312.00
230000 SOCIAL SECURITY	28,625.00
326000 EQUIPMENT REPAIRS	3,987.00
332000 TRAVEL	5,659.00
345000 PURCH SERVICES-TECHNOLOGY	30,440.00
350000 ADVERTISING	5,952.00
360000 PRINTING & BINDING	5,975.00
390000 OTHER PURCHASED SERVICES	10,350.00
410000 SUPPLIES, GENERAL	11,284.00
412000 OFFICE SUPPLIES	7,426.00

445000 TECHNOLOGY SUPPLIES	250.00
545000 TECHNOLOGY AND SOFTWARE	<u>250.00</u>
039 HUMAN RESOURCES	606,773.00
110000 REGULAR SALARIES	162,022.00
115000 CLERICAL/AIDE SALARIES	49,788.00
210000 INSURANCE	31,616.00
220000 RETIREMENT	33,890.00
230000 SOCIAL SECURITY	15,568.00
326000 EQUIPMENT REPAIRS	720.00
332000 TRAVEL	18,062.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	1,554.00
720000 TRANSITS	<u>86,000.00</u>
040 STUDENT PERSONNEL	399,916.00
210000 INSURANCE	<u>778,708.00</u>
041 SCHOOL FOOD SERVICE	778,708.00
110000 REGULAR SALARIES	741,558.00
115000 CLERICAL/AIDE SALARIES	35,805.00
210000 INSURANCE	69,863.00
220000 RETIREMENT	124,378.00
230000 SOCIAL SECURITY	52,015.00
311000 PURCH SERV/INSTRUCTION	28,532.00
312000 PURCH SERV/INSTR PROGRAMS	2,590.00
326000 EQUIPMENT REPAIRS	7,247.00
332000 TRAVEL	16,760.00
410000 SUPPLIES, GENERAL	12,883.00
411000 INSTRUCTIONAL SUPPLIES	98,295.00
412000 OFFICE SUPPLIES	4,102.00
445000 TECHNOLOGY SUPPLIES	500.00
545000 TECHNOLOGY AND SOFTWARE	2,000.00
640000 DUES AND FEES	<u>300.00</u>
050 INSTRUCTIONAL SERVICES	1,196,828.00
110000 REGULAR SALARIES	81,379.00
115000 CLERICAL/AIDE SALARIES	56,545.00
210000 INSURANCE	16,671.00
220000 RETIREMENT	17,902.00

230000 SOCIAL SECURITY	10,138.00
326000 EQUIPMENT REPAIRS	1,008.00
332000 TRAVEL	1,886.00
350000 ADVERTISING	450.00
410000 SUPPLIES, GENERAL	7,053.00
411000 INSTRUCTIONAL SUPPLIES	9,000.00
412000 OFFICE SUPPLIES	<u>1,675.00</u>
053 ADULT EDUCATION	203,707.00
110000 REGULAR SALARIES	384,545.00
115000 CLERICAL/AIDE SALARIES	112,067.00
210000 INSURANCE	48,421.00
220000 RETIREMENT	79,458.00
230000 SOCIAL SECURITY	36,501.00
326000 EQUIPMENT REPAIRS	4,632.00
332000 TRAVEL	17,416.00
410000 SUPPLIES, GENERAL	2,228.00
412000 OFFICE SUPPLIES	<u>6,484.00</u>
054 INSTR SERVICES - ACADEMIC	691,752.00
110000 REGULAR SALARIES	766,736.00
115000 CLERICAL/AIDE SALARIES	17,900.00
210000 INSURANCE	56,509.00
220000 RETIREMENT	125,542.00
230000 SOCIAL SECURITY	57,671.00
311000 PURCH SERV/INSTRUCTION	40,500.00
332000 TRAVEL	41,701.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	<u>8,569.00</u>
055 HOMEBOUND DEPARTMENT	1,115,824.00
110000 REGULAR SALARIES	15,436,028.00
210000 INSURANCE	2,287,368.00
220000 RETIREMENT	2,399,933.00
230000 SOCIAL SECURITY	1,115,014.00
411000 INSTRUCTIONAL SUPPLIES	<u>3,729.00</u>
058 SPECIAL EDUCATION	21,242,072.00
110000 REGULAR SALARIES	766,261.00

115000 CLERICAL/AIDE SALARIES	56,545.00
210000 INSURANCE	111,955.00
220000 RETIREMENT	131,648.00
230000 SOCIAL SECURITY	60,476.00
311000 PURCH SERV/INSTRUCTION	257,341.00
332000 TRAVEL	12,000.00
640000 DUES AND FEES	<u>24,050.00</u>
060 FEDERAL PROGRAMS	1,420,276.00
115000 CLERICAL/AIDE SALARIES	96,089.00
120000 TEMPORARY SALARIES	10,000.00
210000 INSURANCE	14,947.00
220000 RETIREMENT	15,374.00
230000 SOCIAL SECURITY	7,798.00
326000 EQUIPMENT REPAIRS	5,310.00
332000 TRAVEL	491.00
410000 SUPPLIES, GENERAL	696.00
412000 OFFICE SUPPLIES	<u>1,180.00</u>
061 INSTRUCTIONAL MATERIAL CR	151,885.00
110000 REGULAR SALARIES	60,637.00
210000 INSURANCE	4,257.00
220000 RETIREMENT	9,702.00
230000 SOCIAL SECURITY	4,456.00
326000 EQUIPMENT REPAIRS	1,395.00
332000 TRAVEL	1,004.00
412000 OFFICE SUPPLIES	<u>1,396.00</u>
064 INFORMATION SERVICES	82,847.00
323000 REPAIR/MAINTENANCE SERVCS	900.00
071 VOCATIONAL-CAREER/TECHNL	900.00
323000 REPAIR/MAINTENANCE SERVCS	450.00
410000 SUPPLIES, GENERAL	<u>778.00</u>
072 VOCATIONAL-PLACEMENT	1,228.00
115000 CLERICAL/AIDE SALARIES	57,338.00
210000 INSURANCE	144.00
220000 RETIREMENT	9,174.00
230000 SOCIAL SECURITY	4,214.00
323000 REPAIR/MAINTENANCE SERVCS	450.00

332000 TRAVEL	2,008.00
411000 INSTRUCTIONAL SUPPLIES	<u>1,349.00</u>
073 VOCATIONAL-EDUC ADMINISTR	74,677.00
411000 INSTRUCTIONAL SUPPLIES	<u>5,859.00</u>
074 VOCATIONAL-SPEC POPULATN	5,859.00
411000 INSTRUCTIONAL SUPPLIES	<u>513.00</u>
075 VOCATIONAL-STAFF DEVELOPT	513.00
332000 TRAVEL	<u>502.00</u>
076 VOCATIONAL-GUIDANCE	502.00
323000 REPAIR/MAINTENANCE SERVCS	4,500.00
411000 INSTRUCTIONAL SUPPLIES	<u>2,655.00</u>
077 VOCATIONAL-CONSUM/HOMEMKG	7,155.00
323000 REPAIR/MAINTENANCE SERVCS	11,340.00
345000 PURCH SERVICES-TECHNOLOGY	1,400.00
410000 SUPPLIES, GENERAL	7,687.00
445000 TECHNOLOGY SUPPLIES	3,600.00
540000 EQUIPMENT	18,900.00
545000 TECHNOLOGY AND SOFTWARE	<u>45,450.00</u>
078 VOCATIONAL-BUSINESS	88,377.00
110000 REGULAR SALARIES	56,133.00
210000 INSURANCE	8,514.00
220000 RETIREMENT	8,981.00
230000 SOCIAL SECURITY	4,126.00
321000 WATER/SEWERAGE	4,154.00
323000 REPAIR/MAINTENANCE SERVCS	7,380.00
325000 RENTALS	17,000.00
340000 TELEPHONE	12,821.00
410000 SUPPLIES, GENERAL	724.00
412000 OFFICE SUPPLIES	6,233.00
415000 JANITORIAL SUPPLIES	5,201.00
470000 ENERGY	<u>80,624.00</u>
090 ACDO BROOKHAVEN	211,891.00
321000 WATER/SEWERAGE	2,660.00
470000 ENERGY	<u>61,789.00</u>
091 ACOC EDGEFIELD	64,449.00

312000 PURCH SERV/INSTR PROGRAMS	<u>65,000.00</u>
099 DISTRICTWIDE	65,000.00
110000 REGULAR SALARIES	3,150.00
115000 CLERICAL/AIDE SALARIES	28,751.00
210000 INSURANCE	6,434.00
220000 RETIREMENT	4,905.00
230000 SOCIAL SECURITY	2,354.00
326000 EQUIPMENT REPAIRS	289.00
332000 TRAVEL	1,838.00
340000 TELEPHONE	1,930.00
410000 SUPPLIES, GENERAL	139.00
412000 OFFICE SUPPLIES	<u>405.00</u>
100 AREA 1 OFFICE	50,195.00
110000 REGULAR SALARIES	4,907,052.00
111000 PRINCIPAL/ASST PRIN SAL	347,913.00
115000 CLERICAL/AIDE SALARIES	298,336.00
120000 TEMPORARY SALARIES	38,056.00
210000 INSURANCE	649,504.00
220000 RETIREMENT	838,041.00
230000 SOCIAL SECURITY	410,963.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	58,651.00
326000 EQUIPMENT REPAIRS	7,857.00
332000 TRAVEL	1,722.00
340000 TELEPHONE	7,205.00
410000 SUPPLIES, GENERAL	9,169.20
411000 INSTRUCTIONAL SUPPLIES	26,301.85
411260 VOCATIONAL SUPPLIES	6,759.00
411300 ROBOTICS SUPPLIES	9,000.00
412000 OFFICE SUPPLIES	1,714.95
415000 JANITORIAL SUPPLIES	13,822.50
418000 HEALTH SUPPLIES	130.95
431000 LIBRARY SUPPLIES	13,821.57
470000 ENERGY	<u>327,416.00</u>
101 AIKEN HIGH SCHOOL	8,008,936.02
110000 REGULAR SALARIES	1,748,572.00

111000 PRINCIPAL/ASST PRIN SAL	188,127.00
115000 CLERICAL/AIDE SALARIES	106,547.00
120000 TEMPORARY SALARIES	28,911.00
210000 INSURANCE	233,639.00
220000 RETIREMENT	326,506.00
230000 SOCIAL SECURITY	152,544.00
321000 WATER/SEWERAGE	18,143.00
326000 EQUIPMENT REPAIRS	3,263.40
332000 TRAVEL	1,114.00
340000 TELEPHONE	3,627.00
410000 SUPPLIES, GENERAL	4,348.08
411000 INSTRUCTIONAL SUPPLIES	12,192.49
412000 OFFICE SUPPLIES	585.09
415000 JANITORIAL SUPPLIES	6,431.50
418000 HEALTH SUPPLIES	60.93
431000 LIBRARY SUPPLIES	6,062.58
470000 ENERGY	<u>124,803.00</u>
102 SCHOFIELD MIDDLE SCHOOL	2,965,477.07
110000 REGULAR SALARIES	2,449,975.00
111000 PRINCIPAL/ASST PRIN SAL	187,582.00
115000 CLERICAL/AIDE SALARIES	116,396.00
120000 TEMPORARY SALARIES	35,280.00
210000 INSURANCE	270,209.00
220000 RETIREMENT	440,185.00
230000 SOCIAL SECURITY	205,045.00
321000 WATER/SEWERAGE	16,187.00
326000 EQUIPMENT REPAIRS	4,597.20
332000 TRAVEL	1,037.00
340000 TELEPHONE	6,306.00
410000 SUPPLIES, GENERAL	6,091.20
411000 INSTRUCTIONAL SUPPLIES	17,357.60
412000 OFFICE SUPPLIES	827.02
415000 JANITORIAL SUPPLIES	9,101.00
418000 HEALTH SUPPLIES	86.22
431000 LIBRARY SUPPLIES	8,676.72
470000 ENERGY	<u>123,514.00</u>

104 KENNEDY MIDDLE SCHOOL	3,898,452.96
110000 REGULAR SALARIES	1,565,815.00
111000 PRINCIPAL/ASST PRIN SAL	119,130.00
115000 CLERICAL/AIDE SALARIES	122,273.00
120000 TEMPORARY SALARIES	18,957.00
210000 INSURANCE	245,343.00
220000 RETIREMENT	289,154.00
230000 SOCIAL SECURITY	134,224.00
321000 WATER/SEWERAGE	11,940.00
326000 EQUIPMENT REPAIRS	1,872.00
332000 TRAVEL	1,263.00
340000 TELEPHONE	3,191.00
410000 SUPPLIES, GENERAL	3,343.68
411000 INSTRUCTIONAL SUPPLIES	9,444.04
412000 OFFICE SUPPLIES	421.20
415000 JANITORIAL SUPPLIES	4,940.00
418000 HEALTH SUPPLIES	46.80
431000 LIBRARY SUPPLIES	5,608.35
470000 ENERGY	<u>69,113.00</u>
107 JD LEVER ELEMENTARY SCH	2,606,079.07
110000 REGULAR SALARIES	1,896,963.00
111000 PRINCIPAL/ASST PRIN SAL	143,722.00
115000 CLERICAL/AIDE SALARIES	163,046.00
120000 TEMPORARY SALARIES	15,573.00
210000 INSURANCE	263,875.00
220000 RETIREMENT	352,596.00
230000 SOCIAL SECURITY	163,344.00
321000 WATER/SEWERAGE	16,688.00
326000 EQUIPMENT REPAIRS	2,174.40
332000 TRAVEL	1,036.00
340000 TELEPHONE	2,301.00
410000 SUPPLIES, GENERAL	3,907.44
411000 INSTRUCTIONAL SUPPLIES	10,729.57
412000 OFFICE SUPPLIES	489.24
415000 JANITORIAL SUPPLIES	5,738.00

418000 HEALTH SUPPLIES	54.36
431000 LIBRARY SUPPLIES	5,487.84
470000 ENERGY	<u>83,111.00</u>
110 MILLBROOK ELEMENTARY	3,130,835.85
110000 REGULAR SALARIES	1,279,832.00
111000 PRINCIPAL/ASST PRIN SAL	113,051.00
115000 CLERICAL/AIDE SALARIES	124,781.00
120000 TEMPORARY SALARIES	20,132.00
210000 INSURANCE	185,742.00
220000 RETIREMENT	242,826.00
230000 SOCIAL SECURITY	113,206.00
321000 WATER/SEWERAGE	9,032.00
326000 EQUIPMENT REPAIRS	1,479.60
332000 TRAVEL	1,259.00
340000 TELEPHONE	2,507.00
410000 SUPPLIES, GENERAL	2,630.88
411000 INSTRUCTIONAL SUPPLIES	7,401.14
412000 OFFICE SUPPLIES	332.91
415000 JANITORIAL SUPPLIES	3,904.50
418000 HEALTH SUPPLIES	36.99
431000 LIBRARY SUPPLIES	3,911.94
470000 ENERGY	<u>77,119.00</u>
114 OAKWOOD/WINDSOR ELEM	2,189,184.96
110000 REGULAR SALARIES	1,706,053.00
111000 PRINCIPAL/ASST PRIN SAL	150,706.00
115000 CLERICAL/AIDE SALARIES	151,186.67
120000 TEMPORARY SALARIES	17,213.00
210000 INSURANCE	233,256.00
220000 RETIREMENT	321,271.00
230000 SOCIAL SECURITY	149,060.00
321000 WATER/SEWERAGE	17,500.00
326000 EQUIPMENT REPAIRS	2,120.40
332000 TRAVEL	1,111.00
340000 TELEPHONE	6,187.00
410000 SUPPLIES, GENERAL	3,713.04
411000 INSTRUCTIONAL SUPPLIES	10,537.87

412000 OFFICE SUPPLIES	477.09
415000 JANITORIAL SUPPLIES	5,595.50
418000 HEALTH SUPPLIES	53.01
431000 LIBRARY SUPPLIES	5,015.07
470000 ENERGY	<u>63,021.00</u>
115 EAST AIKEN SCHOOL OF ARTS	2,844,076.65
110000 REGULAR SALARIES	4,136,919.00
111000 PRINCIPAL/ASST PRIN SAL	351,129.00
115000 CLERICAL/AIDE SALARIES	203,189.00
120000 TEMPORARY SALARIES	37,932.00
210000 INSURANCE	580,825.00
220000 RETIREMENT	748,184.00
230000 SOCIAL SECURITY	347,593.00
311000 PURCH SERV/INSTRUCTION	26,016.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	39,560.00
326000 EQUIPMENT REPAIRS	7,948.80
332000 TRAVEL	1,035.00
340000 TELEPHONE	13,397.00
410000 SUPPLIES, GENERAL	9,305.28
411000 INSTRUCTIONAL SUPPLIES	26,360.84
411260 VOCATIONAL SUPPLIES	2,835.00
412000 OFFICE SUPPLIES	1,310.08
415000 JANITORIAL SUPPLIES	13,984.00
418000 HEALTH SUPPLIES	132.48
431000 LIBRARY SUPPLIES	14,220.18
470000 ENERGY	<u>243,421.00</u>
124 SOUTH AIKEN HIGH SCHOOL	6,840,796.66
110000 REGULAR SALARIES	2,235,279.00
111000 PRINCIPAL/ASST PRIN SAL	153,380.00
115000 CLERICAL/AIDE SALARIES	186,929.00
120000 TEMPORARY SALARIES	31,337.00
210000 INSURANCE	332,200.00
220000 RETIREMENT	412,094.00
230000 SOCIAL SECURITY	191,608.00
321000 WATER/SEWERAGE	19,180.00

326000 EQUIPMENT REPAIRS	2,876.40
332000 TRAVEL	1,104.00
340000 TELEPHONE	7,656.00
410000 SUPPLIES, GENERAL	5,177.52
411000 INSTRUCTIONAL SUPPLIES	14,294.81
412000 OFFICE SUPPLIES	647.19
415000 JANITORIAL SUPPLIES	7,590.50
418000 HEALTH SUPPLIES	71.91
431000 LIBRARY SUPPLIES	7,416.00
470000 ENERGY	<u>94,395.00</u>
126 AIKEN ELEMENTARY SCHOOL	3,703,236.33
110000 REGULAR SALARIES	2,390,657.00
111000 PRINCIPAL/ASST PRIN SAL	147,215.00
115000 CLERICAL/AIDE SALARIES	191,189.00
120000 TEMPORARY SALARIES	38,666.00
210000 INSURANCE	273,335.00
220000 RETIREMENT	436,651.00
230000 SOCIAL SECURITY	203,425.00
321000 WATER/SEWERAGE	22,807.00
326000 EQUIPMENT REPAIRS	2,977.20
332000 TRAVEL	1,039.00
340000 TELEPHONE	2,562.00
410000 SUPPLIES, GENERAL	5,320.08
411000 INSTRUCTIONAL SUPPLIES	14,663.99
412000 OFFICE SUPPLIES	669.87
415000 JANITORIAL SUPPLIES	7,856.50
418000 HEALTH SUPPLIES	74.43
431000 LIBRARY SUPPLIES	7,758.99
470000 ENERGY	<u>77,669.00</u>
127 CHUKKER CREEK ELEMENTARY	3,824,536.06
110000 REGULAR SALARIES	1,471,456.00
111000 PRINCIPAL/ASST PRIN SAL	153,267.00
115000 CLERICAL/AIDE SALARIES	115,458.00
120000 TEMPORARY SALARIES	20,703.00
210000 INSURANCE	238,552.00

220000 RETIREMENT	278,050.00
230000 SOCIAL SECURITY	129,426.00
321000 WATER/SEWERAGE	17,602.00
326000 EQUIPMENT REPAIRS	2,737.80
332000 TRAVEL	1,175.00
340000 TELEPHONE	3,102.00
410000 SUPPLIES, GENERAL	3,641.76
411000 INSTRUCTIONAL SUPPLIES	10,532.78
412000 OFFICE SUPPLIES	497.38
415000 JANITORIAL SUPPLIES	5,491.00
418000 HEALTH SUPPLIES	52.02
431000 LIBRARY SUPPLIES	5,450.76
470000 ENERGY	<u>173,626.00</u>
128 AIKEN MIDDLE SCHOOL	2,630,820.50
110000 REGULAR SALARIES	1,710,450.00
111000 PRINCIPAL/ASST PRIN SAL	172,485.00
115000 CLERICAL/AIDE SALARIES	127,934.00
120000 TEMPORARY SALARIES	40,529.00
210000 INSURANCE	254,412.00
220000 RETIREMENT	321,739.00
230000 SOCIAL SECURITY	150,999.00
321000 WATER/SEWERAGE	17,394.00
326000 EQUIPMENT REPAIRS	1,562.40
332000 TRAVEL	1,175.00
340000 TELEPHONE	2,179.00
410000 SUPPLIES, GENERAL	2,792.88
411000 INSTRUCTIONAL SUPPLIES	7,806.89
412000 OFFICE SUPPLIES	351.54
415000 JANITORIAL SUPPLIES	4,123.00
418000 HEALTH SUPPLIES	39.06
431000 LIBRARY SUPPLIES	4,273.47
470000 ENERGY	<u>72,730.00</u>
129 NORTH AIKEN ELEMENTARY	2,892,975.24
110000 REGULAR SALARIES	3,150.00
115000 CLERICAL/AIDE SALARIES	29,396.00
210000 INSURANCE	10,280.00

220000 RETIREMENT	4,703.00
230000 SOCIAL SECURITY	2,402.00
326000 EQUIPMENT REPAIRS	289.00
332000 TRAVEL	1,838.00
340000 TELEPHONE	1,930.00
410000 SUPPLIES, GENERAL	139.00
412000 OFFICE SUPPLIES	615.00
470000 ENERGY	<u>1,094.00</u>
200 AREA 2 OFFICE	55,836.00
110000 REGULAR SALARIES	4,429,710.00
111000 PRINCIPAL/ASST PRIN SAL	316,607.00
115000 CLERICAL/AIDE SALARIES	260,632.00
120000 TEMPORARY SALARIES	59,185.00
210000 INSURANCE	571,196.00
220000 RETIREMENT	773,481.00
230000 SOCIAL SECURITY	372,351.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	29,978.00
326000 EQUIPMENT REPAIRS	7,932.60
332000 TRAVEL	1,686.00
340000 TELEPHONE	10,923.00
410000 SUPPLIES, GENERAL	9,337.68
411000 INSTRUCTIONAL SUPPLIES	26,375.79
411260 VOCATIONAL SUPPLIES	6,438.00
412000 OFFICE SUPPLIES	1,307.41
415000 JANITORIAL SUPPLIES	13,955.50
418000 HEALTH SUPPLIES	132.21
431000 LIBRARY SUPPLIES	14,220.18
470000 ENERGY	<u>364,440.00</u>
202 NORTH AUGUSTA HIGH SCHOOL	7,305,388.37
110000 REGULAR SALARIES	1,740,497.00
111000 PRINCIPAL/ASST PRIN SAL	183,612.00
115000 CLERICAL/AIDE SALARIES	113,387.00
120000 TEMPORARY SALARIES	48,968.00
210000 INSURANCE	212,944.00
220000 RETIREMENT	325,592.00

230000 SOCIAL SECURITY	153,355.00
321000 WATER/SEWERAGE	12,338.00
326000 EQUIPMENT REPAIRS	3,240.00
332000 TRAVEL	1,465.00
340000 TELEPHONE	5,858.00
410000 SUPPLIES, GENERAL	4,367.52
411000 INSTRUCTIONAL SUPPLIES	12,182.06
412000 OFFICE SUPPLIES	582.10
415000 JANITORIAL SUPPLIES	6,403.00
418000 HEALTH SUPPLIES	60.66
431000 LIBRARY SUPPLIES	5,895.72
470000 ENERGY	<u>137,043.00</u>
203 NORTH AUGUSTA MIDDLE SCH	2,967,790.06
110000 REGULAR SALARIES	1,724,137.00
111000 PRINCIPAL/ASST PRIN SAL	199,211.00
115000 CLERICAL/AIDE SALARIES	107,728.00
120000 TEMPORARY SALARIES	19,840.00
210000 INSURANCE	228,054.00
220000 RETIREMENT	324,520.00
230000 SOCIAL SECURITY	150,741.00
321000 WATER/SEWERAGE	10,440.00
326000 EQUIPMENT REPAIRS	3,261.60
332000 TRAVEL	1,548.00
340000 TELEPHONE	3,448.00
410000 SUPPLIES, GENERAL	4,309.20
411000 INSTRUCTIONAL SUPPLIES	12,209.35
412000 OFFICE SUPPLIES	583.71
415000 JANITORIAL SUPPLIES	6,412.50
418000 HEALTH SUPPLIES	60.75
431000 LIBRARY SUPPLIES	5,914.26
470000 ENERGY	<u>108,468.00</u>
204 PAUL KNOX MIDDLE SCHOOL	2,910,886.37
110000 REGULAR SALARIES	1,713,213.00
111000 PRINCIPAL/ASST PRIN SAL	145,070.00
115000 CLERICAL/AIDE SALARIES	161,577.50

120000 TEMPORARY SALARIES	27,202.00
210000 INSURANCE	253,912.00
220000 RETIREMENT	323,178.00
230000 SOCIAL SECURITY	150,642.00
321000 WATER/SEWERAGE	14,466.00
326000 EQUIPMENT REPAIRS	2,088.00
332000 TRAVEL	1,448.00
340000 TELEPHONE	4,071.00
410000 SUPPLIES, GENERAL	3,693.60
411000 INSTRUCTIONAL SUPPLIES	10,206.30
412000 OFFICE SUPPLIES	469.80
415000 JANITORIAL SUPPLIES	5,510.00
418000 HEALTH SUPPLIES	52.20
431000 LIBRARY SUPPLIES	5,274.63
470000 ENERGY	<u>60,448.00</u>
205 BELVEDERE ELEMENTARY	2,882,522.03
110000 REGULAR SALARIES	2,256,406.00
111000 PRINCIPAL/ASST PRIN SAL	148,018.00
115000 CLERICAL/AIDE SALARIES	224,696.50
120000 TEMPORARY SALARIES	22,427.00
210000 INSURANCE	303,048.00
220000 RETIREMENT	420,661.00
230000 SOCIAL SECURITY	195,087.00
321000 WATER/SEWERAGE	11,162.00
326000 EQUIPMENT REPAIRS	2,800.80
332000 TRAVEL	1,526.00
340000 TELEPHONE	6,431.00
410000 SUPPLIES, GENERAL	5,041.44
411000 INSTRUCTIONAL SUPPLIES	13,810.82
412000 OFFICE SUPPLIES	630.18
415000 JANITORIAL SUPPLIES	7,391.00
418000 HEALTH SUPPLIES	70.02
431000 LIBRARY SUPPLIES	6,822.72
470000 ENERGY	<u>101,675.00</u>
208 HAMMOND HILL ELEMENTARY	3,727,704.48
110000 REGULAR SALARIES	1,867,745.00

111000 PRINCIPAL/ASST PRIN SAL	152,054.00
115000 CLERICAL/AIDE SALARIES	167,646.00
120000 TEMPORARY SALARIES	34,974.00
210000 INSURANCE	256,263.00
220000 RETIREMENT	349,990.00
230000 SOCIAL SECURITY	163,579.00
321000 WATER/SEWERAGE	24,733.00
326000 EQUIPMENT REPAIRS	2,174.40
332000 TRAVEL	1,492.00
340000 TELEPHONE	7,191.00
410000 SUPPLIES, GENERAL	3,849.12
411000 INSTRUCTIONAL SUPPLIES	10,843.86
412000 OFFICE SUPPLIES	489.24
415000 JANITORIAL SUPPLIES	5,738.00
418000 HEALTH SUPPLIES	54.36
431000 LIBRARY SUPPLIES	6,201.63
470000 ENERGY	<u>100,684.00</u>
214 NORTH AUGUSTA ELEMENTARY	3,155,701.61
110000 REGULAR SALARIES	2,007,916.00
111000 PRINCIPAL/ASST PRIN SAL	145,070.00
115000 CLERICAL/AIDE SALARIES	195,915.00
120000 TEMPORARY SALARIES	45,252.00
210000 INSURANCE	261,453.00
220000 RETIREMENT	375,825.00
230000 SOCIAL SECURITY	176,188.00
321000 WATER/SEWERAGE	11,138.00
326000 EQUIPMENT REPAIRS	2,451.60
332000 TRAVEL	1,525.00
340000 TELEPHONE	3,682.00
410000 SUPPLIES, GENERAL	4,348.08
411000 INSTRUCTIONAL SUPPLIES	11,959.49
412000 OFFICE SUPPLIES	551.61
415000 JANITORIAL SUPPLIES	6,469.50
418000 HEALTH SUPPLIES	61.29
431000 LIBRARY SUPPLIES	5,988.42
470000 ENERGY	<u>130,235.00</u>

215 MOSSY CREEK ELEMENTARY	3,386,028.99
110000 REGULAR SALARIES	3,150.00
115000 CLERICAL/AIDE SALARIES	34,403.00
210000 INSURANCE	4,257.00
220000 RETIREMENT	5,504.00
230000 SOCIAL SECURITY	2,770.00
326000 EQUIPMENT REPAIRS	289.00
332000 TRAVEL	1,088.00
340000 TELEPHONE	1,930.00
410000 SUPPLIES, GENERAL	139.00
412000 OFFICE SUPPLIES	<u>405.00</u>
300 AREA 3 OFFICE	53,935.00
110000 REGULAR SALARIES	1,475,576.00
111000 PRINCIPAL/ASST PRIN SAL	184,847.00
115000 CLERICAL/AIDE SALARIES	97,244.00
120000 TEMPORARY SALARIES	35,983.00
210000 INSURANCE	264,854.00
220000 RETIREMENT	280,828.00
230000 SOCIAL SECURITY	129,189.00
321000 WATER/SEWERAGE	5,896.00
326000 EQUIPMENT REPAIRS	2,831.40
332000 TRAVEL	1,337.00
340000 TELEPHONE	1,849.00
410000 SUPPLIES, GENERAL	3,764.88
411000 INSTRUCTIONAL SUPPLIES	10,483.39
412000 OFFICE SUPPLIES	510.64
415000 JANITORIAL SUPPLIES	5,624.00
418000 HEALTH SUPPLIES	53.28
431000 LIBRARY SUPPLIES	5,070.69
470000 ENERGY	<u>100,157.00</u>
301 LBC MIDDLE SCHOOL	2,606,098.28
110000 REGULAR SALARIES	1,330,754.00
111000 PRINCIPAL/ASST PRIN SAL	150,571.00
115000 CLERICAL/AIDE SALARIES	110,978.00
120000 TEMPORARY SALARIES	26,114.00

210000 INSURANCE	181,523.00
220000 RETIREMENT	254,420.00
230000 SOCIAL SECURITY	118,953.00
321000 WATER/SEWERAGE	9,397.00
326000 EQUIPMENT REPAIRS	2,574.00
332000 TRAVEL	1,247.00
340000 TELEPHONE	8,749.00
410000 SUPPLIES, GENERAL	3,473.28
411000 INSTRUCTIONAL SUPPLIES	9,501.84
412000 OFFICE SUPPLIES	462.80
415000 JANITORIAL SUPPLIES	5,092.00
418000 HEALTH SUPPLIES	48.24
431000 LIBRARY SUPPLIES	4,375.44
470000 ENERGY	<u>93,990.00</u>
302 LEAVELLE MCCAMPBELL MID	2,312,223.60
110000 REGULAR SALARIES	881,309.00
111000 PRINCIPAL/ASST PRIN SAL	152,921.00
115000 CLERICAL/AIDE SALARIES	48,583.00
120000 TEMPORARY SALARIES	6,324.00
210000 INSURANCE	126,445.00
220000 RETIREMENT	173,248.00
230000 SOCIAL SECURITY	80,052.00
321000 WATER/SEWERAGE	7,833.00
332000 TRAVEL	2,008.00
340000 TELEPHONE	3,678.00
411000 INSTRUCTIONAL SUPPLIES	270.00
411260 VOCATIONAL SUPPLIES	13,437.00
415000 JANITORIAL SUPPLIES	4,400.00
470000 ENERGY	<u>62,468.00</u>
303 AIKEN COUNTY CAREER CTR	1,562,976.00
110000 REGULAR SALARIES	1,528,060.00
111000 PRINCIPAL/ASST PRIN SAL	112,702.00
115000 CLERICAL/AIDE SALARIES	143,308.00
120000 TEMPORARY SALARIES	26,705.00
210000 INSURANCE	251,800.00
220000 RETIREMENT	285,450.00

230000 SOCIAL SECURITY	133,289.00
321000 WATER/SEWERAGE	16,223.00
326000 EQUIPMENT REPAIRS	1,742.40
332000 TRAVEL	1,351.00
340000 TELEPHONE	1,868.00
410000 SUPPLIES, GENERAL	3,090.96
411000 INSTRUCTIONAL SUPPLIES	8,920.63
412000 OFFICE SUPPLIES	392.04
415000 JANITORIAL SUPPLIES	4,598.00
418000 HEALTH SUPPLIES	43.56
431000 LIBRARY SUPPLIES	4,477.41
470000 ENERGY	<u>72,238.00</u>
304 JEFFERSON ELEMENTARY	2,596,259.00
110000 REGULAR SALARIES	2,070,113.00
111000 PRINCIPAL/ASST PRIN SAL	162,871.00
115000 CLERICAL/AIDE SALARIES	235,156.80
120000 TEMPORARY SALARIES	26,019.00
210000 INSURANCE	303,964.00
220000 RETIREMENT	394,903.00
230000 SOCIAL SECURITY	184,440.00
321000 WATER/SEWERAGE	21,462.00
326000 EQUIPMENT REPAIRS	2,671.20
332000 TRAVEL	1,315.00
340000 TELEPHONE	3,557.00
410000 SUPPLIES, GENERAL	4,808.16
411000 INSTRUCTIONAL SUPPLIES	13,152.98
412000 OFFICE SUPPLIES	601.02
415000 JANITORIAL SUPPLIES	7,049.00
418000 HEALTH SUPPLIES	66.78
431000 LIBRARY SUPPLIES	6,451.92
470000 ENERGY	<u>114,445.00</u>
307 BYRD ELEMENTARY SCHOOL	3,553,046.86
110000 REGULAR SALARIES	1,364,999.00
111000 PRINCIPAL/ASST PRIN SAL	111,704.00
115000 CLERICAL/AIDE SALARIES	138,509.00
120000 TEMPORARY SALARIES	10,185.00

210000 INSURANCE	173,604.00
220000 RETIREMENT	258,433.00
230000 SOCIAL SECURITY	119,627.00
321000 WATER/SEWERAGE	9,901.00
326000 EQUIPMENT REPAIRS	1,555.20
332000 TRAVEL	1,395.00
340000 TELEPHONE	1,450.00
410000 SUPPLIES, GENERAL	2,792.88
411000 INSTRUCTIONAL SUPPLIES	7,608.89
412000 OFFICE SUPPLIES	349.92
415000 JANITORIAL SUPPLIES	4,104.00
418000 HEALTH SUPPLIES	38.88
431000 LIBRARY SUPPLIES	3,717.27
470000 ENERGY	<u>54,309.00</u>
308 CLEARWATER ELEMENTARY	2,264,283.04
110000 REGULAR SALARIES	936,230.00
111000 PRINCIPAL/ASST PRIN SAL	110,232.00
115000 CLERICAL/AIDE SALARIES	123,574.00
120000 TEMPORARY SALARIES	23,832.00
210000 INSURANCE	141,884.00
220000 RETIREMENT	187,205.00
230000 SOCIAL SECURITY	87,941.00
321000 WATER/SEWERAGE	4,090.00
326000 EQUIPMENT REPAIRS	932.40
332000 TRAVEL	1,218.00
340000 TELEPHONE	3,527.00
410000 SUPPLIES, GENERAL	1,665.36
411000 INSTRUCTIONAL SUPPLIES	4,530.83
412000 OFFICE SUPPLIES	209.79
415000 JANITORIAL SUPPLIES	2,460.50
418000 HEALTH SUPPLIES	23.31
431000 LIBRARY SUPPLIES	2,920.05
470000 ENERGY	<u>52,202.00</u>
309 GLOVERVILLE ELEMENTARY	1,684,677.24
110000 REGULAR SALARIES	1,323,776.00

111000 PRINCIPAL/ASST PRIN SAL	113,409.00
115000 CLERICAL/AIDE SALARIES	113,789.00
120000 TEMPORARY SALARIES	19,659.00
210000 INSURANCE	168,035.00
220000 RETIREMENT	248,156.00
230000 SOCIAL SECURITY	115,528.00
321000 WATER/SEWERAGE	3,718.00
326000 EQUIPMENT REPAIRS	1,533.60
332000 TRAVEL	1,133.00
340000 TELEPHONE	5,833.00
410000 SUPPLIES, GENERAL	2,702.16
411000 INSTRUCTIONAL SUPPLIES	7,648.23
412000 OFFICE SUPPLIES	345.06
415000 JANITORIAL SUPPLIES	4,047.00
418000 HEALTH SUPPLIES	38.34
431000 LIBRARY SUPPLIES	4,115.88
470000 ENERGY	<u>72,861.00</u>
312 WARRENVILLE ELEMENTARY	2,206,327.27
110000 REGULAR SALARIES	3,934,294.00
111000 PRINCIPAL/ASST PRIN SAL	293,949.00
115000 CLERICAL/AIDE SALARIES	260,388.00
120000 TEMPORARY SALARIES	48,333.00
210000 INSURANCE	498,013.00
220000 RETIREMENT	712,201.00
230000 SOCIAL SECURITY	333,464.00
311000 PURCH SERV/INSTRUCTION	78,315.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	41,282.00
326000 EQUIPMENT REPAIRS	6,841.80
332000 TRAVEL	2,070.00
340000 TELEPHONE	8,556.00
410000 SUPPLIES, GENERAL	8,035.20
411000 INSTRUCTIONAL SUPPLIES	23,040.60
411260 VOCATIONAL SUPPLIES	3,861.00
412000 OFFICE SUPPLIES	1,337.63
415000 JANITORIAL SUPPLIES	12,036.50

418000 HEALTH SUPPLIES	114.03
431000 LIBRARY SUPPLIES	11,151.81
470000 ENERGY	<u>202,569.00</u>
318 MIDLAND VALLEY HIGH SCH	6,515,352.57
110000 REGULAR SALARIES	21,007.00
115000 CLERICAL/AIDE SALARIES	13,578.00
210000 INSURANCE	4,257.00
220000 RETIREMENT	5,533.00
230000 SOCIAL SECURITY	2,545.00
321000 WATER/SEWERAGE	3,858.00
340000 TELEPHONE	1,508.00
415000 JANITORIAL SUPPLIES	2,525.00
470000 ENERGY	<u>55,593.00</u>
395 BYRD LEARNING CENTER	110,404.00
110000 REGULAR SALARIES	3,150.00
115000 CLERICAL/AIDE SALARIES	26,387.00
210000 INSURANCE	8,248.00
220000 RETIREMENT	4,222.00
230000 SOCIAL SECURITY	2,180.00
326000 EQUIPMENT REPAIRS	289.00
332000 TRAVEL	1,088.00
340000 TELEPHONE	1,930.00
410000 SUPPLIES, GENERAL	139.00
412000 OFFICE SUPPLIES	405.00
470000 ENERGY	<u>502.00</u>
400 AREA 4 OFFICE	48,540.00
110000 REGULAR SALARIES	2,170,195.00
111000 PRINCIPAL/ASST PRIN SAL	223,868.00
115000 CLERICAL/AIDE SALARIES	226,272.00
120000 TEMPORARY SALARIES	55,793.00
210000 INSURANCE	272,444.00
220000 RETIREMENT	406,379.00
230000 SOCIAL SECURITY	196,819.00
311000 PURCH SERV/INSTRUCTION	16,517.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	17,425.00

326000 EQUIPMENT REPAIRS	1,285.20
332000 TRAVEL	1,744.09
340000 TELEPHONE	7,187.00
410000 SUPPLIES, GENERAL	1,542.24
411000 INSTRUCTIONAL SUPPLIES	4,266.22
411260 VOCATIONAL SUPPLIES	3,582.00
412000 OFFICE SUPPLIES	211.82
415000 JANITORIAL SUPPLIES	2,261.00
418000 HEALTH SUPPLIES	21.42
431000 LIBRARY SUPPLIES	2,326.77
470000 ENERGY	<u>98,602.00</u>
401 RIDGE SPRING MONETTA HIGH	3,744,241.76
110000 REGULAR SALARIES	1,913,284.50
111000 PRINCIPAL/ASST PRIN SAL	162,157.00
115000 CLERICAL/AIDE SALARIES	143,721.00
120000 TEMPORARY SALARIES	49,045.00
210000 INSURANCE	246,079.00
220000 RETIREMENT	335,577.00
230000 SOCIAL SECURITY	165,418.00
311000 PURCH SERV/INSTRUCTION	16,517.00
313000 PURCH SERV/STUDENT SERVIC	55,500.00
321000 WATER/SEWERAGE	15,287.00
326000 EQUIPMENT REPAIRS	1,501.20
332000 TRAVEL	2,743.00
340000 TELEPHONE	13,211.00
410000 SUPPLIES, GENERAL	1,684.80
411000 INSTRUCTIONAL SUPPLIES	5,053.40
411260 VOCATIONAL SUPPLIES	7,821.00
412000 OFFICE SUPPLIES	247.42
415000 JANITORIAL SUPPLIES	2,641.00
418000 HEALTH SUPPLIES	25.02
431000 LIBRARY SUPPLIES	2,827.35
470000 ENERGY	<u>137,841.00</u>
402 WAGENER SALLEY HIGH	3,278,181.69
110000 REGULAR SALARIES	2,341,208.00
111000 PRINCIPAL/ASST PRIN SAL	230,729.00

115000 CLERICAL/AIDE SALARIES	216,426.00
120000 TEMPORARY SALARIES	46,843.00
210000 INSURANCE	285,303.00
220000 RETIREMENT	445,781.00
230000 SOCIAL SECURITY	208,649.00
321000 WATER/SEWERAGE	12,605.00
326000 EQUIPMENT REPAIRS	2,894.40
332000 TRAVEL	1,655.00
340000 TELEPHONE	12,851.00
410000 SUPPLIES, GENERAL	4,633.20
411000 INSTRUCTIONAL SUPPLIES	13,455.85
412000 OFFICE SUPPLIES	807.29
415000 JANITORIAL SUPPLIES	6,849.50
418000 HEALTH SUPPLIES	64.89
431000 LIBRARY SUPPLIES	6,850.53
470000 ENERGY	<u>131,692.00</u>
403 BUSBEE/CORBETT ELEM/MIDD	3,969,297.66
110000 REGULAR SALARIES	1,312,060.00
111000 PRINCIPAL/ASST PRIN SAL	152,799.00
115000 CLERICAL/AIDE SALARIES	149,615.00
120000 TEMPORARY SALARIES	27,111.00
210000 INSURANCE	236,455.00
220000 RETIREMENT	258,315.00
230000 SOCIAL SECURITY	120,885.00
321000 WATER/SEWERAGE	15,460.00
326000 EQUIPMENT REPAIRS	2,349.00
332000 TRAVEL	2,390.00
340000 TELEPHONE	7,903.00
410000 SUPPLIES, GENERAL	3,846.12
411000 INSTRUCTIONAL SUPPLIES	10,939.86
412000 OFFICE SUPPLIES	701.15
415000 JANITORIAL SUPPLIES	5,652.50
418000 HEALTH SUPPLIES	53.55
431000 LIBRARY SUPPLIES	5,441.49
470000 ENERGY	<u>98,255.00</u>

405 RS-M ELEM/MIDDLE SCHOOL	2,410,231.67
110000 REGULAR SALARIES	3,150.00
115000 CLERICAL/AIDE SALARIES	22,972.00
210000 INSURANCE	144.00
220000 RETIREMENT	3,676.00
230000 SOCIAL SECURITY	1,929.00
326000 EQUIPMENT REPAIRS	289.00
332000 TRAVEL	1,088.00
340000 TELEPHONE	1,930.00
410000 SUPPLIES, GENERAL	139.00
412000 OFFICE SUPPLIES	405.00
470000 ENERGY	<u>2,710.00</u>
500 AREA 5 OFFICE	38,432.00
110000 REGULAR SALARIES	2,572,574.00
111000 PRINCIPAL/ASST PRIN SAL	157,555.00
115000 CLERICAL/AIDE SALARIES	177,371.00
120000 TEMPORARY SALARIES	40,718.00
210000 INSURANCE	344,125.00
220000 RETIREMENT	446,762.00
230000 SOCIAL SECURITY	216,227.00
311000 PURCH SERV/INSTRUCTION	26,016.00
313000 PURCH SERV/STUDENT SERVIC	35,500.00
321000 WATER/SEWERAGE	34,631.00
326000 EQUIPMENT REPAIRS	3,407.40
332000 TRAVEL	2,411.00
340000 TELEPHONE	16,083.00
410000 SUPPLIES, GENERAL	4,017.60
411000 INSTRUCTIONAL SUPPLIES	11,395.80
411260 VOCATIONAL SUPPLIES	3,168.00
412000 OFFICE SUPPLIES	771.59
415000 JANITORIAL SUPPLIES	5,994.50
418000 HEALTH SUPPLIES	56.79
431000 LIBRARY SUPPLIES	6,229.44
470000 ENERGY	<u>152,293.00</u>
501 SILVER BLUFF HIGH SCHOOL	4,257,307.00
110000 REGULAR SALARIES	799,583.00

111000 PRINCIPAL/ASST PRIN SAL	114,547.00
115000 CLERICAL/AIDE SALARIES	66,658.00
120000 TEMPORARY SALARIES	18,889.00
210000 INSURANCE	102,817.00
220000 RETIREMENT	156,599.00
230000 SOCIAL SECURITY	73,476.00
321000 WATER/SEWERAGE	8,631.00
326000 EQUIPMENT REPAIRS	923.40
332000 TRAVEL	1,173.00
340000 TELEPHONE	2,724.00
410000 SUPPLIES, GENERAL	1,231.20
411000 INSTRUCTIONAL SUPPLIES	3,467.10
412000 OFFICE SUPPLIES	164.54
415000 JANITORIAL SUPPLIES	1,805.00
418000 HEALTH SUPPLIES	17.10
431000 LIBRARY SUPPLIES	2,196.99
470000 ENERGY	<u>61,197.00</u>
502 NEW ELLENTON MIDDLE	1,416,099.33
110000 REGULAR SALARIES	1,146,270.00
111000 PRINCIPAL/ASST PRIN SAL	114,547.00
115000 CLERICAL/AIDE SALARIES	112,958.00
120000 TEMPORARY SALARIES	27,079.00
210000 INSURANCE	185,579.00
220000 RETIREMENT	219,804.00
230000 SOCIAL SECURITY	103,134.00
321000 WATER/SEWERAGE	10,798.00
326000 EQUIPMENT REPAIRS	1,288.80
332000 TRAVEL	1,169.00
340000 TELEPHONE	3,104.00
410000 SUPPLIES, GENERAL	2,280.96
411000 INSTRUCTIONAL SUPPLIES	6,390.88
412000 OFFICE SUPPLIES	289.98
415000 JANITORIAL SUPPLIES	3,401.00
418000 HEALTH SUPPLIES	32.22
431000 LIBRARY SUPPLIES	3,244.50

470000 ENERGY	<u>46,488.00</u>
503 GREENDALE ELEMENTARY	1,987,858.34
110000 REGULAR SALARIES	991,793.00
111000 PRINCIPAL/ASST PRIN SAL	118,032.00
115000 CLERICAL/AIDE SALARIES	93,768.00
120000 TEMPORARY SALARIES	22,447.00
210000 INSURANCE	121,380.00
220000 RETIREMENT	192,194.00
230000 SOCIAL SECURITY	90,114.00
321000 WATER/SEWERAGE	5,351.00
326000 EQUIPMENT REPAIRS	1,512.00
332000 TRAVEL	1,433.00
340000 TELEPHONE	9,512.00
410000 SUPPLIES, GENERAL	2,041.20
411000 INSTRUCTIONAL SUPPLIES	5,690.85
412000 OFFICE SUPPLIES	271.95
415000 JANITORIAL SUPPLIES	2,992.50
418000 HEALTH SUPPLIES	28.35
431000 LIBRARY SUPPLIES	3,188.88
470000 ENERGY	<u>76,164.00</u>
509 JACKSON MIDDLE SCHOOL	1,737,913.73
110000 REGULAR SALARIES	2,053,191.00
111000 PRINCIPAL/ASST PRIN SAL	144,519.00
115000 CLERICAL/AIDE SALARIES	225,442.50
120000 TEMPORARY SALARIES	49,784.00
210000 INSURANCE	333,016.00
220000 RETIREMENT	387,705.00
230000 SOCIAL SECURITY	182,078.00
321000 WATER/SEWERAGE	8,664.00
326000 EQUIPMENT REPAIRS	2,480.40
332000 TRAVEL	1,361.00
340000 TELEPHONE	9,194.00
410000 SUPPLIES, GENERAL	4,464.72
411000 INSTRUCTIONAL SUPPLIES	12,414.91
412000 OFFICE SUPPLIES	558.09
415000 JANITORIAL SUPPLIES	6,545.50

418000 HEALTH SUPPLIES	62.01
431000 LIBRARY SUPPLIES	6,831.99
470000 ENERGY	<u>93,122.00</u>
510 REDCLIFFE ELEMENTARY SCH	3,521,434.12
110000 REGULAR SALARIES	21,007.00
115000 CLERICAL/AIDE SALARIES	259,161.00
120000 TEMPORARY SALARIES	3,000.00
210000 INSURANCE	47,936.00
220000 RETIREMENT	41,824.00
230000 SOCIAL SECURITY	31,912.91
321000 WATER/SEWERAGE	5,180.00
332000 TRAVEL	1,500.00
340000 TELEPHONE	2,002.00
410000 SUPPLIES, GENERAL	5,000.00
470000 ENERGY	<u>24,304.00</u>
601 FREEDMAN PARENTING CENTER	442,826.91
332000 TRAVEL	1,600.00
410000 SUPPLIES, GENERAL	4,400.00
415000 JANITORIAL SUPPLIES	<u>1,000.00</u>
602 CRESCENT CITY	7,000.00
470000 ENERGY	<u>660.00</u>
603 PARENTING PGM-PINECREST	660.00
110000 REGULAR SALARIES	545,846.00
210000 INSURANCE	80,955.00
220000 RETIREMENT	57,127.00
230000 SOCIAL SECURITY	40,120.00
313000 PURCH SERV/STUDENT SERVIC	30,000.00
321000 WATER/SEWERAGE	6,564.00
326000 EQUIPMENT REPAIRS	1,350.00
332000 TRAVEL	1,132.00
340000 TELEPHONE	1,606.00
412000 OFFICE SUPPLIES	1,507.00
415000 JANITORIAL SUPPLIES	1,600.00
470000 ENERGY	<u>55,495.00</u>
801 PINECREST	823,302.00
340000 TELEPHONE	260.00

410000 SUPPLIES, GENERAL	987.00
415000 JANITORIAL SUPPLIES	<u>2,720.00</u>
817 FREEDMAN	3,967.00
720000 TRANSITS	<u>1,290,692.00</u>
818 MIDLAND VALLE PREP CHARTE	1,290,692.00
720000 TRANSITS	<u>584,413.00</u>
819 LLOYD KENNEDY CHARTER	584,413.00
720000 TRANSITS	<u>299,606.00</u>
820 AIKEN PERFORMING ARTA AC	299,606.00
TOTALS:	<u>169,321,149.47</u>

MATRIX OF 2014 - 2015 BUDGET CONSIDERATIONS

Consideration	Estimated Cost	"Must", no choice		Discretionary		Non-recurring		Recurring (Likely)		Instructional/ Instructional support (based on Insite categories)		Non-Instructional		Combination of Instructional and Non-Instructional	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
LEVEL 1															
Step increase for non-teachers (including fringe)	\$ 735,688	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Create position for a science curriculum specialist	\$ 80,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Fund 2 additional ESOL teachers through Fund 1	\$ 140,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increase all supplements (per 1% increase)	\$ 16,400	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Revise formula for high school assistant principal allocation	\$ 175,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Revise formula for middle school assistant principal allocation	\$ 40,813	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increase substitute teacher pay (based on \$2 per day increase)	\$ 43,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Fund HR position for tracking of ACA compliance	\$ 40,565	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Freshman Academy funding at AHS	\$ 195,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increase bus driver pay by 2%	\$ 71,790	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Subtotal - Level 1	\$ 1,538,256														
LEVEL 2															
Half reading coach at 7 schools	\$ 200,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Restore frozen teacher step	\$ 1,100,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Restore playoff supplements	\$ 55,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

MATRIX OF 2014 - 2015 BUDGET CONSIDERATIONS

Consideration	Estimated Cost	"Must", no choice		Discretionary		Non-recurring		Recurring (Likely)		Instructional/ Instructional support (based on Insite categories)		Non-instructional		Combination of Instructional and Non-Instructional		
		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Fund additional teachers for exploratory at small middle and high schools <i>Estimate 1 FTE for each for Area 4 schools and Area 5 middles</i>	\$ 360,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Fund 1 teacher for drama at East Aiken Elementary	\$ 60,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Fund 1 teacher for dance at East Aiken Elementary	\$ 60,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Discretionary substitute budget for schools	\$ 48,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Full-time guidance counselor at each elementary	\$ 180,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Increase transportation supervisors from 210 days to 12 months	\$ 67,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Minimum of one full-time assistant principal at all elementary schools	\$ 282,315	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Minimum of one full-time assistant principal at all middle schools	\$ 83,850	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Subtotal - Level 2	\$ 2,496,165	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
LEVEL 3																
Provide additional funding for janitorial supplies (est. \$2 per pupil)	\$ 49,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Provide additional funding for copier supplies (est. \$2 per pupil)	\$ 49,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Provide additional funding for library supplies (est. \$2 per pupil)	\$ 49,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Lower pupil-teacher ratios (based on 14-15 projections):		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Grades 9-12 PTR by 2 would require additional 18 FTE	\$ 1,080,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Grades 8 PTR by 2 would require additional 6 FTE	\$ 360,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Grade 7 PTR by 1 would require additional 4 FTE	\$ 240,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Grade 6 PTR by 2 would require additional 6 FTE	\$ 360,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Grade 5 PTR by 1 would require no FTE	\$ -	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

MATRIX OF 2014 - 2015 BUDGET CONSIDERATIONS

Consideration	Estimated Cost	Support (based on Insite categories)					
		"Must", no choice	Discretionary	Non-recurring	Recurring (Likely)	Instructional/Non-instructional	Non-instructional
Grade 4 PTR by 1 would require no FTE	\$ -	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grade 3 PTR by 3 would require 6 FTE	\$ 360,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grade 2 PTR by 2 would require 10 FTE	\$ 600,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grade 1 PTR by 2 would require 3 FTE	\$ 180,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grade K PTR by 3 would require 10 FTE (and 10 classroom aides)	\$ 840,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Subtotal	\$ 4,020,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Additional school resource officers (year 1)	\$ 2,000,000	<input checked="" type="checkbox"/>		some (yr 1)	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Guidance clerk allocation for five high schools currently without	\$ 127,245				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Foreign language teacher at LMMS	\$ 60,000	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Epi-pen supply at schools	\$ 20,000	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Subtotal - Level 3	\$ 6,374,245	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grand Total	\$ 9,970,711	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FOCUS AREAS FOR 2014-15:

- 1 - facilities
- 2 - morale
- 3 - professional development
- 4 - succession planning
- 5 - district goals

ADDITIONAL INFORMATION ON BUDGET REQUESTS

DISCRETIONARY – LEVEL 1

Step increase for non-teachers

Non-teachers have not received a step increase since 2007-08. This results in situations where an employee hired as long as five or six years ago into his/her position and someone new to the District and hired today for the same position would have the same salary. The District provided cost of living adjustments as follows: 2008-09 = 3.85%, 2011-12 = 1%, and 2012-13 = 2%. The District provided a 1% bonus, non-recurring, for 2013-14. Non-teachers were furloughed for 10 days in 2009-10. Increases in health insurance premiums and employee retirement contributions have all but negated the COLAs for many employees. Providing a step is the highest recommended priority among level 1 items.

Science curriculum specialist

The District does not currently have a curriculum specialist for science. This would be a 210 day position.

Additional ESOL positions

The District's student to teacher ratio for ESOL is 115:1. The SCDE recommends that the ratio be 60:1.

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.

HS assistant principal formula

If allocated 1 FTE per 400 students with .5 FTE increments available, the allocations for AHS (3.17), SAHS (3.34), and NAHS (3.34) would increase to 3.5 FTE, MVHS would increase from 2.0 to 3.0 FTE, and SBHS would increase from 1.0 to 1.5 FTE. RSMHS and WSHS would remain at 1.0 FTE.

MS assistant principal formula

If revised the formula to provide an additional .50 FTE at 750 students, the Kennedy Middle allocation would increase from 1.5 FTE to 2.0 FTE. No other middle school would be affected.

Substitute pay

The District experiences significant turnover in the substitute pool each year. Daily substitute teacher pay has remained unchanged since 2009-10. The requested increase is from \$58 per day to \$60 per day for high school diplomas/some college experience, an increase from \$63 to \$65 for four year college degree, and an increase from \$68 to \$70 for a certified teacher to provide more competitive pay.

New position in Human Resources

A significant amount of time will be spent ensuring compliance with Affordable Care Act guidelines and related duties.

Freshman Academy at Aiken High

An allocation of 2.0 FTE teachers and 1.0 FTE guidance counselor has been requested for AHS for the operation of a freshman academy.

Bus driver pay increase

An increase is requested to help attract and retain bus drivers.

DISCRETIONARY – LEVEL 2**Reading coaches**

Seven schools would be eligible for only a .5 FTE reading coach under the Governor's education plan. Aiken El, Chukker Creek, Millbrook, Hammond Hill, North Augusta El, Belvedere, and Warrentville would be allocated only a .5 FTE unless the District funds the other half.

Frozen teacher step

No teacher step was given in 2010-11. The cost to restore the step for those eligible teachers plus related fringe is estimated.

Playoff supplements

Playoff supplements were last paid in 2008-09. Annual costs would vary based on the number of teams making the playoffs and how far they advance. A coach currently receives the same supplement regardless of whether he/she advances to the postseason.

Additional exploratory at small middle and high schools

With smaller enrollment resulting in low teacher allocations, small middle and high schools have difficulty scheduling classes and offering exploratory options for their students. Area 4 middle and high schools and Area 5 middle schools would net an increase in allocation.

East Aiken School of the Arts

Requests have been made for one drama teacher and one dance teacher for the School of the Arts. The school is currently allocated a total of 3.0 FTE for art, music and PE (which includes the District funding an additional .7 FTE above the formula).

Discretionary substitute budget

Subs that provide coverage on professional development days are funded with local school dollars if other funds such as Title II, etc. are not available. Estimates are based on \$2,000 for schools with greater than 800 students and \$1,000 for all other schools.

Full-time guidance counselor at each elementary school

Elementary schools qualify for at least 1 FTE guidance counselor with enrollment of 500 or more. Six schools currently have only a .5 FTE guidance counselor. Elementary guidance counselors have 190 day contracts.

Transportation supervisors increase from 210 day to 12 month contracts

The request is made because 12 to 15 buses being used during summer school, current contract lengths only allow three weeks for beginning of school preparations, it would improve efficiencies in the department, and it would allow time to study/prepare bus routes.

Minimum of one full-time assistant principal per elementary school, regardless of size

Elementary schools receive a 1.0 FTE assistant principal allocation with enrollment of 600 or more students. Seven schools currently qualify for .5 FTE – Lever, Oakwood-Windsor, Warrentville, Gloverville, Jefferson, Clearwater, and Greendale.

Minimum of one full-time assistant principal per middle school, regardless of size

Middle schools receive a 1.0 FTE assistant principal allocation with enrollment of 500 or more students. Two schools currently qualify for .5 FTE – Jackson and New Ellenton.

DISCRETIONARY – LEVEL 3

Supplies budgets

Increases to janitorial, copier and library supplies budgets have been requested. Schools oftentimes use local funds to supplement the purchase of janitorial and copier supplies. With changes in snack food guidelines, schools anticipate a drop in local revenue that will be available for supplies purchases.

Pupil-teacher ratios

PTRs for all grades increased nearly five years ago and have remained due to budget constraints. Decreasing PTRs to previous levels would require approximately 63 FTE based on 2014-15 student projections.

School resource officer for all schools

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

Guidance clerk at each high school

This is requested for assistance with data entry and related duties. Only two high schools – RSMHS and WSHS – are allocated a guidance clerk (each have .5 FTE guidance counselor). The estimate is based on providing each of the remaining five high schools with a 7 hour, 181 day guidance clerk.

Foreign Language at Leavelle-McCampbell Middle

Requests were received for additional teacher allocation which would allow the school to offer foreign language.

Epi-pens

Supplying each school with epi-pens would cost an estimated \$20,000 annually. Epi-pens expire after one year; this would be a recurring cost as supplies would be replaced annually.

PRELIMINARY FORMULA FOR STAFFING SCHOOLS
2014 – 2015

GRADES K – 5

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

B.

PUPIL-TEACHER RATIOS		
GRADES	ADM≥400	ADM<400
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 = 1.0 Principal
ADM > 1,100 = 0.5 Assistant Principal

D. ADM ≥ 600 = 1.0 Curriculum Coordinator
ADM < 600 = 0.5 Curriculum Coordinator/Instructional Specialist

E. ADM < 265 = 0.5 Media Specialist
ADM 265 – 1199 = 1.0 Media Specialist
ADM ≥ 1200 = 2.0 Media Specialists

F. ADM < 660 = 0.5 Library Technical Assistant
ADM ≥ 660 = 1.0 Library Technical Assistant

G. ADM < 500 = 1.5 Secretary/Clerk/Bookkeeper**
ADM 500 - 649 = 2.0 Secretary/Clerk/Bookkeeper
ADM 650 - 749 = 2.5 Secretary/Clerk/Bookkeeper
ADM 750 - 999 = 3.5 Secretary/Clerk/Bookkeeper
ADM 1000 - 1249 = 4.0 Secretary/Clerk/Bookkeeper
Each 400 ADM > 1249 = 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
2014 – 2015**

GRADES 6 – 8

A.

PUPIL-TEACHER RATIOS			
GRADES	ADM\geq500	500>ADM\geq300	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 = .5 Assistant Principal
 ADM 500 – 999 = 1.0 Assistant Principal
 ADM 1000 – 1249 = 2.0 Assistant Principals
 Each 100 \geq 1249 = .17 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 400 ADM >1249 = 1.0 Secretary/Clerk
- H. Each 250 ADM >1249 = 1.0 Media Specialist, Guidance, or Assistant Principal

**OTHER STAFFING INFORMATION
2014 – 2015**

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. An assistant principal allocation will be provided for the Aiken High annex.
4. A full-time secretary will be provided for each school or annex regardless of size.
5. A half-time secretary will be provided for transportation at each high school and special programs.
6. 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.
7. 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
8. One in-school suspension supervisor will be provided at each high school.
9. A total of four vocational teacher allocations are provided for Area 4 high schools.
10. One V-tel aide allocation each is provided for Ridge Spring-Monetta High and Wagener-Salley High.
11. Four additional teachers are provided at North Aiken Elementary.
12. The following teacher allocations are provided for high school seven period schedule:

Aiken High – 2.5
North Augusta High – 2.5
Silver Bluff High – 1.5
Ridge Spring-Monetta Middle/High – 1.0

South Aiken High – 2.5
Midland Valley High – 2.0
Wagener-Salley High – 1.0
13. Safety monitor allocations are provided as follow:

Aiken High (includes annex) – 3.0
North Augusta High – 2.0
Silver Bluff High – 2.0
Ridge Spring-Monetta Middle/High – 2.0

South Aiken High – 2.0
Midland Valley High – 2.0
Wagener-Salley High – 1.0
14. Busbee-Corbett Elementary/Middle is provided one teacher for remediation.

15. Ridge Spring-Monetta Middle/High is provided one teacher for reading.

16. 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	12 months
Guidance Counselors	200 days for first 190 days for each additional
Media Specialists	195 days
Teachers	190 days
Secretaries/Clerks/Bookkeepers	12 months for first 200 days for second 181 days for each additional

17. 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.

18. If available, middle schools can use teacher allocation to increase its half-time attendance aide to full-time status.

19. An aide will be provided to each middle school with a synergistic lab.

20. 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.

21. 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.
22. 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).
23. 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).
24. One in-school suspension supervisor will be provided at each middle school.
25. High schools are allowed to use unused guidance allocation and/or up to .50 FTE in unused teacher allocation to increase their assistant principal allocations. 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.

**EEDA PLAN
2014 – 2015**

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.