



AIKEN COUNTY

PUBLIC SCHOOLS

2021 – 2022 BUDGET ***SECOND READING***

TUESDAY, MAY 25, 2021

**FUND #1 - GENERAL FUND
FOR THE 2021 - 2022 SCHOOL YEAR
REVENUE BUDGET
SECOND READING**

	2020 - 2021 Budget	2021 - 2022 Budget - Second Reading	Increase/ (Decrease)	Percent Change
Local:				
Levies For Current Operations	\$ 62,297,007	\$ 64,165,917	\$ 1,868,910 ⁽¹⁾	3.00%
Delinquent Taxes - Operations	2,350,000	2,500,000	150,000	6.38%
Payment In Lieu Of Taxes	6,300,000	6,500,000	200,000	3.17%
Tuition - Out of District/Out of State/Age Requirements	15,000	10,000	(5,000)	-33.33%
Interest On Investments	500,000	250,000	(250,000)	-50.00%
Other Local	50,000	50,000	-	0.00%
Total Local Revenue	71,512,007	73,475,917	1,963,910	2.75%
State:				
State Aid to Classrooms - EFA Formula	54,929,814	54,188,301	(741,513) ⁽²⁾	-1.35%
State Aid to Classrooms - Fringe Formula + Retiree Insurance	32,929,793	32,313,334	(616,459) ⁽²⁾	-1.87%
State Aid to Classrooms - Teacher Salary	4,431,892	6,488,396	2,056,504 ⁽²⁾	46.40%
Retirement Credit	1,293,418	1,293,418	-	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	21,684,934	22,226,833	541,899 ⁽³⁾	2.50%
Tier 3B - Saluda	90,000	70,000	(20,000)	-22.22%
School Bus Drivers	1,776,822	2,182,135	405,313	22.81%
Total State Revenue	127,943,952	129,569,695	1,625,743	1.27%
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - TSS + TSS Fringe	6,561,736	6,306,084	(255,652) ⁽²⁾	-3.90%
Transfer from Funds #3 and Fund #9 - Flex				
Available Current and Prior Year Carryover Allocations	787,477	1,770,195 ⁽⁴⁾	982,718	100.00%
Indirect Costs - Fund #2 and Fund #6	700,000	700,000	-	0.00%
Total Transfers and Non-Revenue Items	8,049,213	8,776,279	727,066	9.03%
Total - General Fund Revenue	\$ 207,505,172	\$ 211,821,891	\$ 4,316,720	2.08%

Footnotes:

Year 2020 - 2021 budget reflects budget adjustments approved at the October 27, 2020, Board meeting.

(1) estimate based on growth in tax base only; does not reflect a millage rate increase

(2) per Senate version of budget

(3) estimated 2020 - 2021 allocation per SC Office of Revenue & Fiscal Affairs

(4) funds flexed from fund 338 to cover cost of XSEL program + flexed EIA funds (Aid to Districts) to balance budget

**FUND #1 - GENERAL FUND
FOR THE 2021 - 2022 SCHOOL YEAR
EXPENDITURES BUDGET
SECOND READING**

	2020 - 2021 Budget	2021 - 2022 Budget - Second Reading	Increase/ (Decrease)	Percent Change
Regular Salaries	\$ 127,982,212	\$ 131,826,793	\$ 3,844,581 (1)	3.00%
Overtime/Extra Duty Salaries	2,772,094	872,780	(1,899,314) (2)	-68.52%
Fringe Benefits and Payroll Taxes	54,436,650	56,358,738	1,922,088 (3)	3.53%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,542,038	1,542,038	- (4)	0.00%
Purchased Services - Instructional	2,378,711	2,666,961	288,250 (5)	12.12%
Purchased Services - Security	533,330	597,863	64,533 (6)	12.10%
Management Services	27,000	87,000	60,000 (7)	222.22%
Data Processing Services	217,629	217,629	-	0.00%
Audit Fees	85,000	85,000	-	0.00%
Legal Fees	100,000	100,000	-	0.00%
Water, Sewer And Garbage	834,272	834,272	-	0.00%
Repairs/Maintenance Services	1,641,875	1,641,875	-	0.00%
Property/Liability Insurance	1,170,572	1,229,101	58,529 (8)	5.00%
Rentals	78,280	76,768	(1,512)	-1.93%
Equipment Repairs	314,989	327,574	12,585	4.00%
Other Property Services	2,475	2,475	-	0.00%
Student Transportation	75,000	75,000	-	0.00%
Travel	359,422	360,201	779	0.22%
Athletics Transportation	56,187	56,403	216	0.38%
Telephone	264,380	414,380	150,000 (9)	56.74%
Purchased Services - Technology	1,395,487	1,707,051	311,564 (10)	22.33%
Advertising	13,472	13,472	-	0.00%
Printing and Binding	47,405	47,405	-	0.00%
Purchased Services - Other	344,338	271,304	(73,034) (11)	-21.21%
Supplies - General	347,906	356,978	9,072	2.61%
Supplies - Recruitment/Retention	25,000	20,000	(5,000)	100.00%
Supplies - Instructional	987,308	992,415	5,107	0.52%
Supplies - Vocational	47,901	47,901	-	0.00%
Supplies - Robotics	9,000	9,000	-	0.00%
Supplies - STEM/STEAM Instructional Materials	5,000	5,000	-	0.00%
Supplies - Office and Postage	165,551	156,138	(9,413)	-5.69%
Supplies - Custodial	509,519	409,519	(100,000) (12)	-19.63%
Supplies - Maintenance	22,438	22,438	-	0.00%
Supplies - Maintenance Repairs	613,518	613,518	-	0.00%
Supplies - Tools	24,143	24,143	-	0.00%
Supplies - Gasoline/Lubricants	140,024	140,024	-	0.00%
Supplies - Vehicle Repairs	60,000	60,000	-	0.00%
Supplies - Electronic Repairs	45,000	45,000	-	0.00%
Supplies - Landscaping	100,000	100,000	-	0.00%
Supplies - Uniforms	60,000	60,000	-	0.00%
Supplies - Health	22,293	22,107	(186)	-0.83%
Supplies - Library	215,756	204,858	(10,898)	-5.05%
Supplies - Technology	846,644	441,294	(405,350) (13)	-47.88%
Energy	4,004,355	4,400,000	395,645 (14)	9.88%
Debt Service	1,491,225	1,886,225	395,000 (15)	100.00%
Equipment	18,900	18,900	-	0.00%
Technology and Software	87,700	47,700	(40,000) (16)	-45.61%
Dues and Fees	108,600	112,650	4,050	3.73%
Transfer to Other Funds - Activity Funds	95,000	95,000	-	0.00%
Transfer to Other Governments	86,000	86,000	-	0.00%

**FUND #1 - GENERAL FUND
FOR THE 2021 - 2022 SCHOOL YEAR
EXPENDITURES BUDGET
SECOND READING**

	2020 - 2021 Budget	2021 - 2022 Budget - Second Reading	Increase/ (Decrease)	Percent Change
Payments to Charter Schools	660,973	-	(660,973) ⁽¹⁷⁾	-100.00%
Total - General Fund Expenditures	\$ 207,505,572	\$ 211,821,891	\$ 4,316,319	2.08%

- (1) step increase for all eligible employees + \$1,000 to each cell on the teacher scale (Senate version); includes creation of a 26th step on the teacher scale; reflects 5% bus driver pay increase (Senate version)
- (2) decrease reflects removal of Christmas & loyalty bonus (midyear 2020 - 2021 change), additional instructional stipend for dual role or extra section teachers, and removal of temporary increase in maintenance overtime Covid-related cleanings
- (3) budgeted retirement at 23%; increase from First Reading reflects impacts of salary increase and PEBA issues a new estimate for the health insurance increase (changed health from 0.8% estimated increase at 1/1/2022 to 2.6%)
- (4) email correspondence dated 3/24/2021 indicated a one-time "rebate" had been approved by the SCSBIT Board. Each member district's allocation is still to be determined; awaiting 2021 - 2022 quote
- (5) largely reflects reduction of early college budget; budgeted two years' in 2020 - 2021 due to delayed FY 2020 billings; added ATC contracted services for SBHS; *added \$300,000 for anticipate sub service increases*
- (6) mostly due to cost of school resource officer splitting time between NAMS/PKMS + updated ACSD SRO agreement
- (7) change reflects funds budgeted for demographics study
- (8) estimated 5% increase; 2021 - 2022 SCSBIT quote expected in mid-May
- (9) this is an account that we have been under-budgeting. Increased budget to align better with actual. Includes cellphones in addition to the phone system and telephone lines required for E911, elevators, etc.
- (10) shift within the Ed Tech department of \$400,000 from "supplies - technology" to this line. That increase is netted against a slight increase in the budget for the transportation GIS and a decrease in Instructional Services' budget for conclusion of certain installment payments.
- (11) decreased Instructional Services' budget based on trend/need, plus reduced budget for District-funded athletic gate security based on two years' activity (aligning budget with actual); added \$12,000 to fund contracted HR exit interviews and \$13,140 for monthly fees to broadcast Board meetings
- (12) increased custodial supplies midyear to address Covid. Funds have been allocated in the ESSER II spending plan for supplies and PPE, prompting the reduction to prior levels.
- (13) reflects shift of \$400,000 to technology purchased services. See item (10) above.
- (14) increased budget in anticipation of higher costs due to longer air system run times, the addition of HEPA filtration systems, the expansion of after school and summer school programs, and normal usage rate increases.
- (15) increased for debt service due December 1 and June 1; ABM project
- (16) reflects removal of one-time funds allocated for Aiken Scholars
- (17) District will not sponsor a charter in 2021 - 2022 and will no longer provide flowthrough funds

**FUNDS #2, #8 AND #9 - SPECIAL REVENUE
FOR THE 2021 - 2022 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET
SECOND READING**

	2020 - 2021 Budget*	2021 - 2022 Budget - Second Reading	Increase/ (Decrease)
Federal Funds:			
Title I	\$ 8,419,027	\$ 8,323,356	\$ (95,671)
Individuals with Disabilities Act (IDEA)	4,885,499	4,885,499	-
Preschool Handicapped	198,141	198,141	-
Vocational Education/Perkins	402,977	402,977	-
Title IV	631,600	631,600	-
Neglected and Delinquent	39,606	39,606	-
Title I TSI Funds	458,832	458,832	-
Adult Education - Federal	265,499	265,499	-
Title III - Language Instruction	134,609	134,609	-
Title II - Improving Teacher Quality	995,403	946,998	(48,405)
ESSER I	6,671,792	-	(6,671,792)
Coronavirus Relief Funds (CRF)	2,532,020	-	(2,532,020)
ESSER II	28,203,447 ⁽¹⁾	-	(28,203,447)
ESSER III	-	63,340,935 ⁽²⁾	63,340,935
Total Federal Funds	<u>53,838,452</u>	<u>79,628,052</u>	<u>25,789,600</u>
Other/Local Funds:			
NJROTC	417,973	417,973	-
Twelve Month Agriculture	33,965	33,965	-
Medicaid Program	500,000	500,000	-
Total Local Funds	<u>951,938</u>	<u>951,938</u>	<u>-</u>
State Funds:			
Child Early Reading Development and Education Program(CERDEP) (4K program)	1,426,000	1,426,000	-
EEDA Career Specialists	943,060	943,060	-
Reading Coaches	1,069,340	848,521	(220,819)
Student Health and Fitness - Nurses	605,098	605,098	-
Student Health and Fitness - Physical Education	164,119	161,505	(2,614)
Total State Funds	<u>4,207,617</u>	<u>3,984,184</u>	<u>(223,433)</u>
Total Special Revenue Funds	<u>\$ 58,998,007</u>	<u>\$ 84,564,174</u>	<u>\$ 25,566,167</u>

**Reflects current allocations only; no carryovers*

Footnotes:

(1) Original spending plan approved at March 27, 2021, Board meeting. Funds must be spent by September 30, 2023.

(2) Announced in May 2021. Initial guidance requires original plans to SCDE by August 24, 2021. Funds must be spent by

**FUND #3 - EDUCATION IMPROVEMENT ACT
FOR THE 2021 - 2022 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET
SECOND READING**

	2020 - 2021 Budget*	2021 - 2022 Budget - Second Reading	Increase/ (Decrease)
ADEPT	\$ 26,807	\$ 26,807	\$ -
Arts in Education	33,200	33,200	-
College/Career Ready Assessments	112,251	112,251	-
Refurbishment of Science Kits	77,944	77,944	-
Industry Certificates	73,220	73,220	-
Career and Technology Education	479,100	454,938	(24,162)
National Board Certified Teachers (Pass Through to Teachers)	412,330	412,330	-
District Teacher of the Year Award (Pass Through to TOY)	1,077	1,077	-
At Risk Student Learning	2,502,714	2,447,733	(54,981)
Teacher Salary Supplement (TSS)	5,258,978	5,091,439	(167,539)
TSS Fringe	1,146,940	1,263,273	116,333
Adult Education	621,981	621,981	-
Summer Reading	167,327	167,327	-
Teacher Supplies (Pass Through to Teachers)	461,175	461,175 (1)	-
EEDA Supplies & Materials	19,228	19,228	-
Aid to Districts	741,964	1,313,917 (2)	571,953
Total Education Improvement Act Fund	\$ 12,136,236	\$ 12,577,840	\$ 441,604

**Reflects current allocations only; no carryovers*

Footnotes:

(1) Budgeted for an additional \$25 (as in the recent past) in the General Fund, increasing checks from \$275 to \$300.

(2) Approximately \$590,000 higher than First Reading/House version due to non-recurring funds.

**FUND #4 - DEBT SERVICE
FOR THE 2021 - 2022 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET
SECOND READING**

	2021 - 2022 Budget - Second Reading			
	Annual 8% G.O. Bond Issuances	Sales Tax-Related G.O. Bond Issuance	\$90 Million Referendum	Total
Revenue:				
Levies for Debt Service/Sales Tax	\$ 16,689,450	\$ 16,190,500	\$ 9,635,150	\$ 42,515,100
Total Revenue	<u>\$ 16,689,450</u>	<u>\$ 16,190,500</u>	<u>\$ 9,635,150</u>	<u>\$ 42,515,100</u>
Expenditures:				
Principal payments				
Series 2016A	\$ -	\$ 7,245,000	\$ -	\$ 7,245,000
Series 2017A	1,680,000	-	-	1,680,000
Series 2018A	-	5,360,000	-	5,360,000
Series 2018B	3,905,000	-	-	3,905,000
Series 2019A	-	-	5,640,000	5,640,000
Series 2019B	1,935,000	-	-	1,935,000
Series 2020	3,095,000	-	-	3,095,000
Series 2021 (est)	4,000,000	-	-	4,000,000
Interest Payments				
Series 2015	-	-	-	-
Series 2016A	-	2,183,750	-	2,183,750
Series 2017A	67,200	-	-	67,200
Series 2018A	-	1,401,750	-	1,401,750
Series 2018B	400,500	-	-	400,500
Series 2019A	-	-	3,995,150	3,995,150
Series 2019B	305,250	-	-	305,250
Series 2020	766,500	-	-	766,500
Series 2021 (est)	400,000	-	-	400,000
Issuance Costs and Other Fees	135,000	-	-	135,000
Total Expenditures	<u>\$ 16,689,450</u>	<u>\$ 16,190,500</u>	<u>\$ 9,635,150</u>	<u>\$ 42,515,100</u>

Footnotes:

The 8% general obligation bonds are paid-off over five years. The Series 2016A and 2018A general obligation bonds are to be serviced entirely by sales tax collections.

The \$90 million bonds approved by referendum are serviced over 20 years.

**FUND #5 - SCHOOL BUILDING
FOR THE 2021 - 2022 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET
SECOND READING**

	2021 - 2022 Budget - <u>Second Reading</u>
Revenue:	
General Obligation Bonds, Series 2019B (8% bonds)	\$ 18,500,000
Bond premium amount (estimated)	1,000,000
Interest on Investments (8%)	50,000
Sales Tax Proceeds*	<u>17,862,133</u>
Total Revenue and Other Financing Sources	<u>\$ 37,412,133</u>
Expenditures:	
Projects approved in the Five Year Facilities Plan and the Athletics Facilities Funding Plan (excludes sales tax related projects)	\$ 19,550,000
Projects - sales tax funded	<u>17,862,133</u>
Total Expenditures	<u>\$ 37,412,133</u>

**reflects 90% of estimated 2021 - 2022 sales tax collection (10% earmarked for property tax relief)*

Footnotes:

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 2021 - 2022 SCHOOL YEAR
REVENUE AND EXPENDITURES BUDGET
SECOND READING**

	2021 - 2022 Budget - <u>Second Reading</u>
Revenue:	
Lunch - Students	\$ 767,855
Special Sales - Students	119,646
Breakfast - Students	86,952
Lunch - Adults	76,500
Special Sales - Adults	17,457
Breakfast - Adults	1,020
USDA Reimbursement - Lunch/After School	5,818,255
USDA Reimbursement - Breakfast	1,852,867
Other Income	220,850
Use of carryover	<u>935,826</u>
Total Revenue	<u>\$ 9,897,228</u>
Expenses:	
Regular Salaries	\$ 3,428,420
Fringe Benefits	970,000
Maintenance Repairs	10,000
Travel	19,000
Printing and Binding	15,000
Purchased Services	22,500
Supplies	461,500
Food	4,700,000
Equipment	51,250
Vehicles	57,058
Dues/Fees	5,000
Sales Taxes	7,500
Indirect Costs	150,000
Other Expenses	<u></u>
Total Expenses	<u>\$ 9,897,228</u>