



AIKEN COUNTY
PUBLIC SCHOOLS

2020 – 2021 BUDGET SECOND/FINAL READING

AIKEN COUNTY PUBLIC SCHOOL DISTRICT JUNE 9, 2020

BUDGET PACKET

- Summary version of budget - Second/Final Reading
- General Fund expenditures by object
- General Fund expenditures by location by object
- General Fund revenue
- Staffing formulas
- 2020 – 2021 Salary Schedule

TYPICAL “MUST” ITEMS

- Teacher step + COLA
 - History of applying same to non-teachers
- State retirement
- State health
- Charter school allocations
- Items pre-approved by the Board

GENERAL FUND EXPENDITURES

Recap of First Reading

- No step increase/no COLA
- Salaries and fringe benefits budgets increased due to new teacher allocations, XSEL program, and exhaustion of CERDEP carryover
- Aiken Scholars juniors at USCA
- School resource officer funding
- Annual cost of new transportation GIS
- Elementary fine arts funding
- Only one charter school remaining under District sponsorship

GENERAL FUND EXPENDITURES

Changes from First Reading, reflected in Second Reading

- Re-purposed vacant coordinator position to fund two technology positions
- Increased employer retirement contribution by .25% (insurance surcharge component)
- Updated budgets for workers compensation and property/liability insurance
- Included lawn maintenance costs added midyear 2019 – 2020 (excluded from First Reading in error)
- Difference between General Fund revenue and expenditures budget reflected on line item “increase to fund balance”

GENERAL FUND EXPENDITURES

	<u>2019 - 2020</u> <u>Budget</u>	<u>2020 - 2021</u> <u>Budget</u> <u>Final Reading</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Regular Salaries	\$ 125,693,378	\$ 127,691,136	\$ 1,997,758 (1)	1.59%
Overtime/Extra Duty Salaries	838,181	847,681	9,500	1.13%
Fringe Benefits and Payroll Taxes	53,664,941	54,370,450	705,509 (2)	1.31%
Unemployment Compensation	33,000	33,000	-	0.00%
Workers Compensation Insurance	1,542,206	1,542,038	(168) (3)	-0.01%
Purchased Services - Instructional	2,258,711	2,378,711	120,000 (4)	5.31%
Purchased Services - Security	343,998	533,330	189,332 (5)	55.04%
Management Services	27,000	27,000	-	0.00%
Data Processing Services	217,629	217,629	-	0.00%
Audit Fees	85,000	85,000	-	0.00%
Legal Fees	225,000	100,000	(125,000) (6)	-55.56%
Water, Sewer And Garbage	734,272	834,272	100,000 (7)	13.62%
Repairs/Maintenance Services	1,096,675	1,641,875	545,200 (8)	49.71%
Property/Liability Insurance	1,170,574	1,170,572	(2) (3)	0.00%
Rentals	72,512	78,280	5,768	7.95%
Equipment Repairs	312,835	314,989	2,154	0.69%
Other Property Services	2,475	2,475	-	0.00%
Student Transportation	75,000	75,000	-	0.00%
Travel	368,770	359,422	(9,348)	-2.53%
Athletics Transportation	56,396	56,187	(209)	-0.37%
Telephone	239,380	264,380	25,000	10.44%

GENERAL FUND EXPENDITURES

	<u>2019 - 2020 Budget</u>	<u>2020 - 2021 Budget Final Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Purchased Services - Technology	1,257,931	1,395,487	137,556 ⁽⁹⁾	10.94%
Advertising	23,472	13,472	(10,000)	-42.60%
Printing and Binding	47,405	47,405	-	0.00%
Purchased Services - Other	344,338	344,338	-	0.00%
Supplies - General	342,202	347,906	5,704	1.67%
Supplies - Recruitment/Retention	25,000	25,000	-	100.00%
Supplies - Instructional	848,108	987,308	139,200 ⁽¹⁰⁾	16.41%
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	150,977	<i>165,551</i>	<i>14,574</i>	9.65%
Supplies - Janitorial	409,519	409,519	-	0.00%
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%

GENERAL FUND EXPENDITURES

	<u>2019 - 2020 Budget</u>	<u>2020 - 2021 Budget Final Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Supplies - Health	22,182	22,293	111	0.50%
Supplies - Library	214,350	215,756	1,406	0.66%
Supplies - Technology	842,296	846,644	4,348	0.52%
Energy	4,362,932	4,004,355	(358,577) ⁽¹¹⁾	-8.22%
Debt Service	1,132,648	1,491,225	358,577 ⁽¹²⁾	100.00%
Equipment	18,900	18,900	-	0.00%
Technology and Software	87,700	87,700	-	0.00%
Vehicles	300,000	-	(300,000) ⁽¹³⁾	100.00%
Dues and Fees	88,000	108,600	20,600	23.41%
Transfer to Other Funds - Activity Funds	95,000	95,000	-	0.00%
Transfer to Other Governments	86,000	86,000	-	0.00%
Payments to Charter Schools	4,517,407	660,973	(3,856,434) ⁽¹⁴⁾	-85.37%
Increase to Fund Balance	-	1,045,995	1,045,995 ⁽¹⁵⁾	100.00%
Total - General Fund Expenditures	\$ 205,401,324	\$ 206,169,878	\$ 768,554	0.37%

GENERAL FUND EXPENDITURES

Footnotes (contributors to significant budget changes or changes of note):

- (1) no step, no COLA, updated for new school staffing allocations, changes in employees, new XSEL program, unavailability of CERDEP carryover available to cover 4K salaries/fringe, reduction of estimate for terminal leave, increase in SPED MOE, etc.; change from First Reading reflected elimination of a coordinator position that was re-purposed, with a slight increase, into two new technology positions due to the planned increase in number of devices (for remote learning)
- (2) used 21.81% for retirement resulting from increase suspended for 2020 - 2021 for First Reading; estimated January 1, 2020 health insurance increase; Second Reading reflects increase of employer retirement contribution by .25%
- (3) per 2020 - 2021 SCSBIT quote received subsequent to First Reading
- (4) reflects estimated USCA tuition for rising Aiken Scholars juniors
- (5) change reflects District's portion of costs for four new SROs
- (6) increased in 2019 - 2020 based on possibility of in-house counsel; adjusted based on continuation of outside representation
- (7) based on trend of higher 2019 - 2020 costs
- (8) shifted \$300,000 vehicles budget (both within the maintenance department budget); added \$25,000 to Transportation budget; included contracted lawn service for one attendance area, excluded in error in the First Reading
- (9) primarily annual cost of new bus GIS system
- (10) increase reflects elementary level fine arts funding (third and final phase, by level)
- (11) reflects shift of funds from utilities (utility savings) to fund the ABM project; utility savings
- (12) debt service scheduled for December 1, 2020 and June 1, 2021
- (13) 2019 - 2020 was non-recurring; shifted to Maintenance Department repairs & maintenance budget (shift within department)
- (14) removal of Horse Creek Academy, which joined Erskine Charter School District beginning in 2020 - 2021
- (15) this amount balances the budget. It could be utilized as an increase to fund balance, as stands, or could be utilized in other manners once the State finalized its budget

GENERAL FUND REVENUE

- No increase in school operating millage
 - No increase since 2013 – 2014 school year
- Conservative property tax revenue estimates
- Reductions in various State allocations due to loss of enrollment tied to charter school
- Flexed At-Risk funds to cover cost of XSEL program

GENERAL FUND REVENUE

	2019 - 2020 Budget	2020 - 2021 Budget Final Reading	Increase/ (Decrease)	Percent Change
Local:				
Levies For Current Operations (no tax increase)	\$ 58,486,403	\$ 59,656,131	\$ 1,169,728	2.00%
Delinquent Taxes - Operations	2,350,000	2,350,000	-	0.00%
Payment In Lieu Of Taxes	6,300,000	6,300,000	-	0.00%
Tuition - Out of District/Out of State/Age Requirements	15,000	15,000	-	0.00%
Interest On Investments	500,000	500,000	-	0.00%
Other Local	50,000	50,000	-	0.00%
Total Local Revenue	67,701,403	68,871,131	1,169,728	1.73%
State:				
State Aid to Classrooms - EFA Formula	58,587,798	56,929,814	(1,657,984) (1)	-2.83%
State Aid to Classrooms - Fringe Formula + Retiree Insurance	32,202,232	32,929,793	727,561 (2)	2.26%
State Aid to Classrooms - Teacher Salary	4,541,707	4,431,892	(109,815) (1)	-2.42%
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	20,990,516	20,990,516	-	0.00%
Tier 3B - Saluda	90,000	90,000	-	0.00%
School Bus Drivers	1,714,173	1,776,822	62,649	3.65%
Total State Revenue	125,685,415	129,249,534	(977,588)	-0.78%

GENERAL FUND REVENUE

	<u>2019 - 2020 Budget</u>	<u>2020 - 2021 Budget Final Reading</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Transfers and Non-Revenue Items:				
Transfer From Fund #3 - TSS + TSS Fringe	6,591,790	6,561,736	(30,054) (1)	-0.46%
Transfer from Funds #3 and Fund #9 - Flex Available Prior Year Carryover Allocations	181,009	787,477 (3)	606,468	100.00%
Indirect Costs - Fund #2 and Fund #6	<u>700,000</u>	<u>700,000</u>	<u>-</u>	0.00%
Total Transfers and Non-Revenue Items	<u>12,014,506</u>	<u>8,049,213</u>	<u>576,414</u>	4.80%
Total - General Fund Revenue	<u>\$ 205,401,324</u>	<u>\$ 206,169,878</u>	<u>\$ 768,554</u>	0.37%

Footnotes:

(1) anticipated reductions resulting from decrease in charter school enrollment/WPUs

(2) anticipated reductions from from decrease in charter school enrollment/WPUs, netted against 2019 - 2020 estimates exceeding budget

(3) funds flexed from fund 338 to cover cost of XSEL program

BUDGET OVERVIEW

• General Fund	\$ 206,169,878
• Special Revenue Funds	\$ 28,284,648
• Education Improvement Act (EIA) Fund	\$ 12,614,834
• Debt Service Fund	\$ 39,895,900
• Capital Projects Fund	\$ 37,078,968
• School Food Service Fund	\$ <u>9,445,856</u>
Total	\$ 333,490,084

NEXT STEPS

- Post final version of the budget and salary schedule on the District website
- Create and post the detailed budget document
- Continue to track the State budget process through Fall 2020 resumption and its conclusion
 - Bring forward budget amendments for discussion and consideration, as and if necessary

QUESTIONS & COMMENTS
