FOREWORD

PART I

GENERAL OVERVIEW OF THE CONSOLIDATED SCHOOL DISTRICT OF AIKEN COUNTY

BOARD OF EDUCATION

The Aiken County Board of Education has full authority as regards to the policies, budgets, etc., and during the 1999 legislative session, the Aiken County Legislative Delegation gave the Board fiscal autonomy to determine the millage necessary for the operations of the school district.

The School District of Aiken County is legally constituted by the provisions of the State Constitution, the State statutes relating to education as well as court interpretations and powers implied under school laws. Considering these guides, it is general policy of the County Board of Education to operate schools to serve the entire School District by meeting the educational needs of all its citizens as far as possible.

Members of the Board adopting the 2016-17 budget are shown below.

Board Member	Years on Board	Occupation
Rosemary English, Vice Chairman	18	Retired - Educator/Administrator
Tad Barber	4	Real Estate Broker
Jeremy Mace	2	Business Owner
Levi Green	10	Retired - Human Resources at SRS
Richard Hazen	8	Banker/Financial Planner
John Wesley Hightower	10	Training Manager at SRS
Keith Liner	8	Engineer at SRS
Ronnie West	4	Business Owner
Cecil Atchley	2	Retired - Educator/Administrator

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135-DAY AVERAGE DAILY MEMBERSHIP

(Grades K5 12 by (E)7954(E)v3<12 0 612 792112 792112 792112 6Kby (

SUMMARY AND COMPARISON OF THE 135-DAY AVERAGE DAILY MEMBERSHIP FOR THE PAST TWO YEARS

Grade Level	School Year 2014-15	School Year 2014-15	Increase/ (Decrease)
Kindergarten	1,833	1,761	(72)
First Grade	1,986	1,951	(35)
Second Grade	1,998	1,927	(71)
Third Grade	1,928	1,973	45
Fourth Grade	1,823	1,883	60
Fifth Grade	1,776	1,810	34
Sixth Grade	1,862	1,777	(85)
Seventh Grade	1,907	1,885	(22)
Eight Grade	1,931	1,920	(11)
Ninth Grade	2,010	2,086	76
Tenth Grade	1,768	1,785	17
Eleventh Grade	1,606	1,599	(7)
Twelfth Grade	1,431	1,487	56
Total	23,859	23,844	(15)

ENROLLMENT TRENDS

The following table shows the grades K5 - 12 pupil enrollment at the 135th day over the past ten years. The Administration expects a slight increase in enrollment for 2016-17.

School Year	Counts
2015-16	23,844
2014-15	23,859
2013-14	23,784
2012-13	23,783
2011-12	23,785
2010-11	23,631
2009-10	23,713
2008-09	23,763
2007-08	23,899

PERSONNEL

The number of School District employees for 2015-16 are reflected below (note – the totals exclude substitutes and temporary employees):

	Counts
Elementary Teachers	927
Secondary Teachers	385
Other Classroom Teachers	221
Guidance Counselors	63
Psychologists	25
Media Specialists	41
Other Instructional Professionals	60
Instructional Aides	505
Other Non-Instructional Professionals	100
Principals	38
Assistant Principals	55
Secretaries/Clerical Staff	187
Food Service Workers	171
Skilled Crafts	55
Custodians	189
Other (including bus drivers)	147
Directors	10
District Administrators	10
Total	3,189

Based on May 2016 payroll records

ASSESSED VALUATION

The assessed value of all taxable real and personal property in the School District for the last five fiscal years is shown in the following table:

MILLAGE LEVIED

The following table includes current and the prior nine years' millage levied for School Operations and School Bond Debt Service.

Fiscal Year Ended June 30,	Operations	Bond Debt Service	Total
2016-17			
Aiken County	137.3	26.0 *	163.3
Saluda County	137.3	26.0 *	163.3
2015-16			
Aiken County	141.6	29.0 **	170.6
Saluda County	141.6	29.0 **	170.6
2014-15			
Aiken County	141.6	29.0	170.6
Saluda County	141.6	29.0	170.6
2013-14			
Aiken County	141.6	29.0	170.6
Saluda County	141.6	29.0	170.6
2012-13			
Aiken County	135.8	31.5	167.3
Saluda County	135.8	31.5	167.3
2011-12			
Aiken County	131.6	31.5	163.1
Saluda County	131.6	31.5	163.1
2010-11			
Aiken County	137.5	23.5	161.0
Saluda County	137.5	23.3	160.8
2009-10			
Aiken County	137.5	27.0	

Aiken's operating, debt service, and total millage rates are lower than the State average in each of those categories. [*Based on the most recent data compiled by the SC Department of Education*]

*adjusted for rollback for reassessment; also prior to property tax relief resulting from 1% Education Capital Improvement Sales Tax (2.7 mills property tax relief will be applied to tax bills for Aiken County residents in 2016-17)
**prior to property tax relief

PART II

THE EDUCATIONAL PLAN OF AIKEN COUNTY PUBLIC SCHOOLS

MISSION AND OBJECTIVES

The District's mission was developed by a group of stakeholders including citizens, district administrators, and others and were adopted by the Board of Education and is as follows:

> **Mission:** The mission of Aiken County Public Schools, the emerging premier school district, is to cultivate future-ready students to serve our evolving community and world through an innovative, literacy-focused school system distinguished by:
>
> rigorous, personalized learning opportunities
> highly effective, service-driven professionals; and
> mutually beneficial partnerships.

The District's objectives are that:

> Each student will acquire the knowledge, skills, and dispositions to pursue learning throughout life.
> Each student will complete high school prepared to thrive in college, career, and life.
> Each student will be a productive citizen while making meaningful contributions to society. Each student will display strength of character and make decisions with integrity and compassion.

EDUCATIONAL PROGRAMS

The elementary level of the Aiken County Schools has nineteen elementary schools, nine middle schools and one combined elementary/middle schools. The District also has one combined middle/high school (at Ridge Spring-Monetta), formed in 2014-15. Teachers at elementary and middle schools play a significant role in students' educations since pupils develop their basic attitudes about learning in their early school years. During these formative years, boys and girls learn the basic skills they must have as tools with which to attack and solve more difficult problems and to attain further knowledge at the high school level. The District also has two charter schools serving elementary and middle school students.

At the secondary level, there are seven high schools (including the combination middle/high noted above) and one career center. Subject matter and instruction at the secondary level focus upon continued growth in knowledge, in the ability to see issues clearly, and guidance into fields of study useful and necessary to productive citizens. The high school programs include general education, college preparatory, and career technology courses. The District also has one charter school serving high school students.

The Special Education Program provides educational and related services to all handicapped students from age 3 to 21 years of age. Students are provided services through itinerant, resource, and self-contained models.

The elementary and secondary programs, including charter schools, served 23,844 students in grades K-12 during 2015-16 (based upon the 135th day counts). Special Education served approximately 2,800 students. More than 3,000 students participated in gifted & talented programs. Approximately 600 high school students were served at the Aiken County Career and Technology Center. Nearly 60% of students qualified for free and reduced lunch, for whom the District receives state and federal assistance.

In addition, the District served approximately 580 students in its full-day four-year-old kindergarten program during 2015-16.

In addition to the above services, the Adult Education Program prepares students for the State High School Equivalent Examination, offers courses leading to a high school diploma, and provides courses in basic educational subjects. The Adult Education Program served approximately 1,000 students during 2015-16. The Adult Vocational Program trains persons for jobs and offers the opportunity for employees to improve their skills.

BOOKS, SUPPLIES AND EQUIPMENT

The State Textbook Commission supplies free textbooks for grades one through twelve. It is the policy of the Aiken County Board of Education to allocate funds for other educational supplies. Instructional supply accounts allow expenditures of $17.19 for each student in grade kindergarten through twelve.

PART III

THE BUDGET PROCESS

OVERVIEW OF THE 2016-17 BUDGET

The Board approved the 2016-17 budget at its June 28, 2016 Board meeting. As outlined on the previous page, the

PART IV

FUND TYPES AND RELATED INFORMATION

GENERAL INFORMATION

GENERAL FUND FUND #1

The General Fund, also referred to as the “operating fund”, is the basic budgetary fund of the School District. It is used to record all operating revenue and expenditures that are not required to be accounted for under an alternate fund type.

The General Fund is the largest fund of the District and accounts for nearly 70% of the budget.

SOURCES OF REVENUE
GENERAL FUND FUND #1

ANTICIPATED REVENUE
GENERAL FUND FUND #1

EXPENDITURES BY FUNCTION
GENERAL FUND FUND #1

"Function" describes the types of activities or purposes for which services or materials are acquired. The following pie chart shows General Fund expenditures broken down by various functions. Instruction reflects activities dealing directly with the teacher of students or activities related to teacher-student interaction. Instructional support reflects activities associated with instruction, though not directly. These include guidance, library/media, extracurricular, curriculum development, professional development, and costs of therapists, psychologists, attendance workers and similar support positions. Operations reflect costs associated with the general operations and maintenance of the District. These activities include transportation, food service, building upkeep, and finance. Leadership reflects costs associated with the

EXPENDITURES BY FUNCTION
GENERAL FUND FUND #1

Description	Function	Amount	Percent of Total
School Security	258	777,752	0.42%
Internal Auditing	259	71,956	0.04%
Planning/Research/Development/Evaluation	262	147,415	0.08%
Information Services	263	289,394	0.16%
Staff Services	264	832,176	0.45%
Data Processing Services	266	2,871,547	1.55%
Pupil Activities Services	271	1,228,961	0.66%
Custody/Care of Children	350	125,945	0.07%
Payments to Other Governments	412	86,000	0.05%
Payments to Charter Schools	416	3,838,012	2.07%
Transfers to Other Funds	426	115,000	0.06%
Total Expenditures		$ 185,009,746	100.00%

EXPENDITURES BY OBJECT
GENERAL FUND FUND #1

Description	Object		Amount	Percent of Total
Salaries	110-115, 140	$	119,376,876	64.52%
Temporary Salaries (i.e., substitutes)	120		1,070,868	0.58%
Overtime Salaries	130		645,000	0.35%
Fringe Benefits and Payroll Taxes	210 - 230		44,044,042	23.81%
Unemployment Compensation	260		65,000	0.04%
Workers Compensation	270		1,135,000	0.61%
Purchased Services - Instruction	311, 312		232,474	0.13%
Purchased Services - Security	313		298,200	0.16%
Management Services	315		28,000	0.02%
Data Processing Services	316		108,374	0.06%
Audit Fees	318		95,000	0.05%
Attorney/Legal Fees	319		147,953	0.08%
Water/Sewerage/Garbage	321		704,272	0.38%
Repair/Maintenance Services	323		746,535	0.40%
Property Insurance	324		1,024,701	0.55%
Rentals/Other Property Services	325, 329		27,487	0.01%

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SPECIAL REVENUE FUND
FUND #2, FUND #8 AND FUND #9

Revenue in the Special Revenue Fund is designated for specific purposes. Total revenue includes a combination of federal, state, and local allocations, donations and grants. Fund #2 reflects federal special revenue dollars. Fund #3 and Fund #9 allocations and grants are passed from the State Department of Education to the District. Fund #8 grants are funds sent de4ollars. Fund #D19(t)8(h)10(e8)-6929

ANTICIPATED REVENUE BY SUBFUND
SPECIAL REVENUE FUND FUNDS #2, #8, AND #9

Project/Program	Amount	Percent of Total
Fund 2 - Federal		
Title I	$ 7,376,351	36.46%
Individuals with Disabilities Act (IDEA)	4,628,556	22.88%
Preschool Handicapped	181,471	0.90%
Vocational Education	396,041	1.96%
Neglected and Delinquent	43,975	0.22%
Title I Focus Schools	254,000	1.26%
Adult Education - Federal	202,968	1.00%
Title III	113,484	0.56%
Improving Teacher Quality	903,550	4.47%
Total Fund 2 - Federal	14,100,396	69.70%
Fund 8 - Local		
NJROTC	388,284	1.92%
Twelve Month Agriculture	24,788	0.12%
Medicaid Program	500,000	2.47%
Total Fund 8 - Local	913,072	4.51%
Fund 9 - State Funds		
CDEP	2,669,994	13.20%
Technology	778,810	3.85%
Summer Reading Program	214,629	1.06%
EEDA Career Specialists	707,205	3.50%
Student Health and Fitness - Physical Education	180,622	0.89%
Student Health and Fitness - Nurses	649,614	3.21%
Adult Education Supplement Nutrition	14,449	0.07%
Total Fund 9 - State	5,215,323	25.78%
Total Special Revenue Fund	$ 20,228,791	100.00%

DESCRIPTION OF ANTICIPATED REVENUE SOURCE AND CRITERIA ON WHICH IT IS BASED
SPECIAL REVENUE FUND FUNDS #2, #8 AND #9

1. Title I
An entitlement for educationally disadvantaged students. Reimbursement on basis of funds actually spent.

$ 7,376,351

2. Program for Individuals with Disabilities Act (IDEA)
Federal financial assistance to local school systems to help provide free and appropriate education to all handicapped students.

4,628,556

3. Preschool Handicapped
Federal financial assistance to local school districts to help meet the special educational needs of preschool age handicapped students.

181,471

4. Vocational Education - Federal
These funds are to support various vocational education programs within the school district.

396,041

5. Neglected and Delinquent
These funds are provided by Title I, Part D to improve educational services for neglected and delinquent children and youth in local and State institutions.

43,975

6. Title I Focus Schools
These are Title I schools in South Carolina that the SC Department of Education has identified as having the largest achievement gaps in subgroup performance or low achievement subgroups. Additional funds are provided to close those gaps.

254,000

7. Adult Education – Federal
Funds to provide academic services to adults who want a basic education.

202,968

8. Title III
Funds provided to aid students who have limited knowledge of the English language in developing to attain proficiency in English.

113,484

9. Improving Teacher Quality
Funds provided to place major emphasis on teacher quality as a factor in improving student achievement, in conjunction with the No Child Left Behind Act of 2001.

903,550

EDUCATION IMPROVEMENT ACT (EIA) FUND FUND #3

A one-cent state sales tax was created as part of Education Improvement Act legislation in 1984 to provide additional funds to raise student performance by increasing academic standards; strengthen the teaching and testing of basic skills; elevate the teaching profession, improve leadership, management, and fiscal efficiency; implement quality controls and reward productivity; create more effective partnerships among schools, parents, community, and business; and provide school buildings that are conducive to improved student learning. Like the Special Revenue Fund discussed in previous pages, revenue in the EIA Fund are designated for specific purposes.

DESCRIPTION OF ANTICIPATED REVENUE - SOURCE AND CRITERIA ON WHICH IT IS BASED
EDUCATION IMPROVEMENT ACT (EIA) FUND FUND #3

1. ADEPT
Funds to support the system for assisting, developing, and evaluating teachers.
$ 21,759

2. Arts in Education
Grants funded under the Arts Education Curriculum are intended to support efforts to develop arts curricula balanced in production/performance and the study of aesthetics, cultural heritage and art criticism.
24,000

3. Professional Development
Funds formerly provided in separate allocations for critical teaching needs and a portion of professional development on standards are now combined into one allocation.
131,933

4. Technology Professional Development
Funds designated for use as professional development for classroom technologies.
130,651

5. Formative Assessment
A Statewide adoption list of formative assessments for grades one through nine has been created that aligns with English/Language Arts and Mathematics standards. State funding can be used to purchase approved products.
118,000

6. CATE Equipment
Funds provided to support the local implementation of the South Carolina Educational Technology Plan, district technology, district strategic, school renewal plans, and local implementation of teacher technology proficiency programs.
234,762

7. Refurbishment of Science Kits
Funds appropriated for the purchase of textbooks and other instructional materials may be used for reimbursing school districts to offse(orns)-3(e)9(0 g0 G[( )] TJETQq0.00000912 0 612 792 reW* nQ EMC /P

supplement shall be added to the annual pay of the teacher for the period of time that the national certificate is valid. This is a flow-through allocation from the State.

694,892

9. District Teacher of the Year Award

Each school district Teacher of the Year receives an award of $1,000. This is a flow-through allocation from the State.

1,000

10. At Risk Student Learning

Funds will be allocated to school districts based on 2 factors: (1) the poverty index of the district as documented on the most recent district report card, which measures student eligibility for the free or reduced price lunch program and Medicaid; and (2) the number of students not in poverty or eligible for Medicaid but who fail to meet state standards on state standards-based assessments in either reading or mathematics.

2,710,335

11. Teacher Salary and Fringe Supplements

School districts are required to maintain local salary supplements per teacher, no less than their prior year's level. Teacher pay raises, through adjustments in the State's minimum salary schedule, shall be provided only to teachers who demonstrate minimum knowledge proficiency by meeting at least one of the set criteria. The purpose of the fringe supplement is to defray costs of additional employee benefits resulting from required teacher salary increases.

Salary	4,439,312
Fringe	570,558

12. Adult Education

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including wor0 Gs4tac liter55(ac)-2(y)11( )]

17. Reading Coaches
For 2016-17, the State will fund a full-time reading coach, up to $62,730.

1,317,330

DEBT SERVICE FUND FUND #4

The District annually issues general obligation bonds to fund projects in its Five Year Facilities Plan. The Debt Service Fund is used to account for transactions related to the repayments of bond principal and bond interest. The Debt Service Fund is also utilized to account for repayments of bond principal and interest on the Series 2016A bonds ($75,000,000) which were issued in conjunction with the 1% Education Capital Improvement Sales & Use Tax.

ESTIMATED BUDGET
DEBT SERVICE FUND FUND #4

The Series 2016B bond issuance occurred subsequent to approval of the budget; therefore, bond principal and interest payments originally approved were based on estimated amounts.

DESCRIPTION OF ANTICIPATED REVENUE/EXPENDITURES
SOURCE AND CRITERIA ON WHICH IT IS BASED
DEBT SERVICE FUND FUND #4

REVENUE

1. Property Taxes
   Revenue res

SCHOOL BUILDING FUND FUND #5

The District annually issues general obligation bonds to fund projects in its Five Year Facilities Plan. The School Building Fund is used to account for those construction and cyclic maintenance projects.

By law, the District can issue and have outstanding debt equaling 8% of total assessed values of property located within the District.

ESTIMATED BUDGET
SCHOOL BUILDING FUND FUND #5

		Amount	Percent of Total
Revenue			
Proceeds from General Obligation Bonds	$	18,000,000	94.24%
Bond Premium Amount		1,000,000	5.24%
Interest on Investments		100,000	0.52%
Total Revenue	$	19,100,000	100.00%
Expenditures			
Various projects (current and future)	$	19,100,000	100.00%
Total Expenditures	$	19,100,000	100.00%

SCHOOL FOOD SERVICE FUND
FUND #6

The School Food Service Fund operates as an enterprise fund (i.e., similar to a business). School food service operations are not subsidized by other District funds. Revenue is comprised of local and federal funds. Local revenue is comprised largely of meal fees charged to students and parents.

DESCRIPTION OF ANTICIPATED REVENUE
SOURCE AND CRITERIA ON WHICH IT IS BASED
SCHOOL FOOD SERVICE FUND FUND #6

1. Student Breakfast and Lunch Meals:
Funds resulting from the sale of breakfast and lunch to students. Lunch is $2.30

EXPENSES BY OBJECT
SCHOOL FOOD SERVICE FUND FUND #6

Source/Category		Amount	Percent of Total
Regular Salaries	$	2,992,987	31.00%
Temporary Salaries		136,405	1.41%
Fringe Benefits and Payroll Taxes		657,171	6.81%
Maintenance Repairs		10,000	0.10%
Travel		17,000	0.18%
Telephone		6,200	0.06%
Technology		20,000	0.21%
Printing and Binding		15,000	0.16%
Purchased Services		2,500	0.03%
Supplies		450,000	4.66%
Food		4,744,082	49.14%
Expendable Equipment			0.00%
Non-Expendable Equipment			0.00%
Dues/Fees		4,000	0.04%
Sales Taxes		6,000	0.06%
Indirect Costs		592,996	6.14%
Total Expenses	$	9,654,341	100.00%

PART V

ESTIMATED AVERAGE SALARIES AND SUMMARY

ESTIMATED

FORMULA

1000 - 1249	2.0
750 - 999	1.5
500 - 749	1.0
<500	0.5

J. ADM > 720 = 0.5 Guidance Clerk

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

ADM	FTE or Minutes Daily	
800 or more	1.0	300
640 - 799	0.8	240
480 - 639	0.6	180
320 - 479	0.4	120
Less than 320	0.2	60

Note: Total allocations for art, music, and P.E. will be rounded to the nearest .50 FTE.

FORMULA FOR STAFFING SCHOOLS
2016 2017

GRADES 6 8

A.

PUPIL-TEACHER RATIOS			
GRADES			**ADM<300**
6-8	28.5	27.5	24.5

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

B. Each School = 1.0 Principal

C. ADM < 600 = 1.0 Assistant Principal
ADM 600 – 750 = 1.5 Assistant Principal
ADM 750 – 999 = 2.0 Assistant Principal
ADM 1000 – 1249 = 2.5 Assistant Principal

D. ADM < 1199 = 1.0 Media Specialist
ADM ≥1200 = 2.0 Media Specialist

E. ADM 0 – 249 = 0.5 Media Aide
ADM ≥ 250 = 1.0 Media Aide

F. ADM <500 = 1.0 Secretary/Bookkeeper
ADM 500 – 649 = 1.5 Secretary/Bookkeeper
ADM 650 – 749 = 2.0 Secretary/Bookkeeper
ADM 750 – 999 = 3.0 Secretary/Bookkeeper
ADM 1000 – 1249 = 3.5 Secretary/Bookkeeper

G. Each School = 1.0 Attendance Aide

H. ADM < 300 = 1.0 Guidance Counselor
ADM 301 – 600 = 2.0 Guidance Counselors/Career Specialist
ADM 601 – 900 = 3.0 Guidance Counselors/Career Specialist
ADM 901 – 1200 = 4.0 Guidance Counselors/Career Specialist
ADM 1200 – 1500 = 5.0 Guidance Counselors/Career Specialist

Note: A student-to-guidance ratio of no more than 300:1, on a per

FORMULA FOR STAFFING SCHOOLS
2016 2017

GRADES 9 12

A.

reflected above, those additional allocations would also be considered for meeting the 300:1 ratio.

I.	Each school	= 1.0 Registrar (Guidance Office)
J.	ADM > 400	= 1.0 Guidance Clerk

OTHER STAFFING INFORMATION
2016 2017

1. Southern Association and Defined Minimum Program standards will be met or exceeded for all schools where relevant.

2. A full-time principal will be provided for each school regardless of size.

3. A half-time secretary will be provided for transportation at each high school and special programs.

4. Custodians will be provided according to the following formula:

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11. Contract lengths by position and by school level, based on full-

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

13. 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.

14. 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.

15. 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).

16. 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).

17. One in-school suspension supervisor will be provided at each middle school.

18. East Aiken School of the Arts is allocated one teacher each for drama and dance.

19. Jackson Middle and New Ellenton Middle are allocated an additional teacher allocation each for its STEM and STEAM programs. The schools will also split the services of a STEM/STEAM instructional coach.

20. Middle schools will be assigned one career specialist. Due to size, Kennedy Middle will be assigned two career specialists.

21. A school's total teacher FTE will be rounded to the nearest .50 FTE to aide with staffing and budgeting east.

22. Teacher allocation must be utilized for teaching positions and can no longer be converted for other uses and in exchange for other positions.