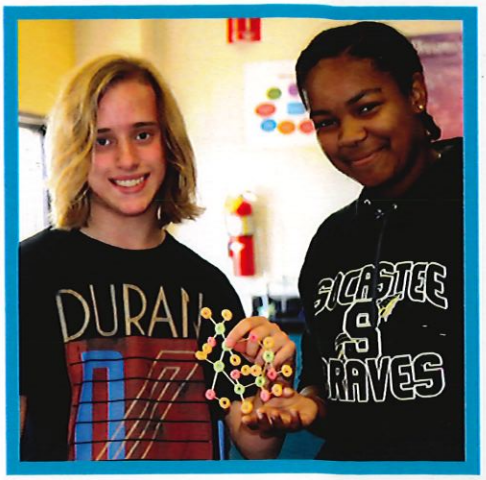
2021-2022 FISCAL YEAR

OFFICIAL BUDGET







335 Four Mile Road,
Conway, South Carolina 29526
www.HorryCountySchools.net

HCS
Horry County Schools

Official Budget

FISCAL YEAR 2021-22

Horry County Schools
Division of Fiscal Services

Conway, South Carolina

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December 4, 2021

To the Honorable Board of Education and Citizens of Horry County, South Carolina:

We present to you the 2021-22 official budget for Horry County Schools, which received final adoption on June 8, 2020. The adopted 2021-22 budget totals $767,094,698. This document completes the fiscal year 2021-22 budget development process which included input from various Superintendent Advisory Cabinets, School Improvement Councils, representatives from the communities it serves, and all organizational levels of the Horry County Schools system.

The official budget is developed within the guidelines set forth by the South Carolina Department of Education and is representative of the District's continuing commitment to provide meaningful financial information to the citizens of the District.

This document has been divided into four main sections:

The Executive Summary Section: includes an executive summary, combined budget statements, and graphs, and a list of the principal officials.

The Organizational Section: includes the organization of the District, the District entity, the Strategic Plan, budget and administrative policies, budget development, and an executive summary of educational improvements.

The Financial Section: includes the financial structure, the individual funds' budget summary, and supporting schedules for all governmental, proprietary and fiduciary fund types.

The Informational Section: includes selective historical, financial, economic, and demographic information generally presented on a multi-year basis for comparative purposes as well as forecasts for individual fund budgets and student enrollments. This section also includes a glossary, which provides an alphabetical listing of terms with definition to facilitate the user's understanding of data contained within the document.

The 2021-22 fiscal year official budget focuses on students, their teachers and the services that are vital to the continuation of improvements in their educational process. Major highlights of this budget, which address several priorities of Horry County Schools Board of Education, include:

- Delivery of sound instructional programs to students;
- Support of initiatives designed to increase student achievement as measured by various assessments;
- Funds to implement individual school plans adopted by the local staff and communities;
- Implementation of specialized programs called for under the Education Accountability Act, Education Improvement Act, Education Lottery Act, No Child Left Behind, and other legislation pertaining to regular, gifted/talented, at-risk, or exceptional students; and
- Provision of alternative education programs to serve students in every area of the district.

The 2021-22 adopted budget is a prudent plan that balances the many needs of our students with the economic realities of our communities. With final adoption of the budget, we wish to express our appreciation to the members of the Board of Education whose guidance provided us direction. We would also like to thank all the staff of Horry County Schools who participated in the budget process and who will play a key role in implementing the services adopted.

Respectfully submitted,

Dr. Rickey A. Maxey
Superintendent of Education

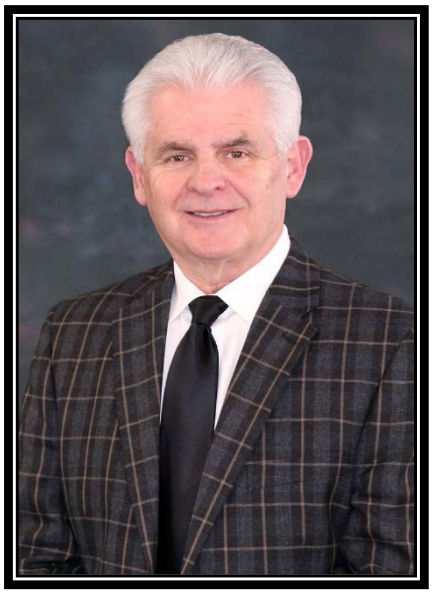
John K. Gardner
Chief Financial Officer



Dr. Rick Maxey, Superintendent of Schools: The Horry County Board of Education appointed Dr. Maxey the Superintendent of Schools in June 2015 after a six-month appointment as the Acting Superintendent. Dr. Maxey has more than 30 years of career experience, to include three years as the District's Deputy Superintendent and other leadership roles in District operations, support services, middle school and secondary education, and special education.

Before he began working as a District administrator, Dr. Maxey was the principal of Conway High School for five years and of Carolina Forest High School for two years. He was an assistant principal and technology coordinator for Loris High School after six years of teaching English at the school. Before working for Horry County Schools, Dr. Maxey was an English instructor at both Presbyterian College and Clemson University.

Dr. Maxey earned master's and doctoral degrees in Educational Leadership from the University of South Carolina. He also holds master's and bachelor's degrees in English from Clemson University. He and his wife, Vencie, are career educators and the parents of two adult sons.



Ken Richardson, Board Chairman – Mr. Richardson was elected Chair of the Horry County Board of Education in a county-wide election in November 2018. After two decades serving on the Board of Directors for Horry Georgetown Technical College, Richardson resigned his state appointment after being elected to be the Chair of the Board of Education. He will continue to expand his passionate commitment to public education, while focusing now on the foundational importance of K-12 teaching and learning. His four-year term ends in 2022. A native of Horry County, Richardson attended Conway schools and became the owner of a successful automobile dealership. He hopes to bring his business experience and understanding of higher education to his new leadership role as Chairman of the Board of Education. Richardson and his wife, Donna, are both longtime Conway residents, and have two adult children and two grandchildren.



W. Russell Freeman, District 1 – Rev. Freeman is the Senior Pastor of Little River United Methodist Church. A native of Hilton Head, he has lived in Horry County for 10 years, the last four in the Little River community. He and his wife, Lia, have three children, a senior and freshmen twins, who attend North Myrtle Beach High School and the Academy for Arts, Science & Technology. Rev. Freeman is actively involved in Scouts BSA, promoting community engagement and leadership development for youth 11-17 years of age. He is a graduate of Wofford College, where he earned a Bachelor of Arts degree in major religions and government. He earned a Master of Divinity degree from Emory University in Atlanta, Georgia.



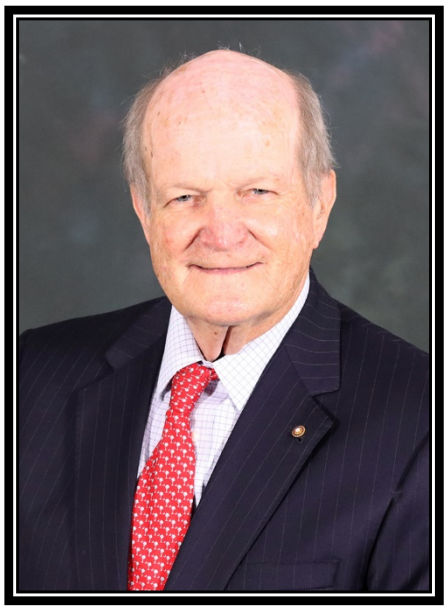
Sherrie Todd, District 2 – Ms. Todd was elected to the School Board in November 2014. She is a life-long resident of Myrtle Beach and a retired Horry County Schools teacher. Todd earned a master's degree in career and technology education from the University of South Carolina and serves on the Book Adoption Committee for the South Carolina Department of Education. Todd also teaches as an adjunct instructor at Horry Georgetown Technical College. She is a small business owner and the president of Hair Heirs, Inc., LLC. She has served four terms on the Board of Trustees for the Horry County Museum. Todd and her husband, Ting, have two adult daughters, one adult son, and six grandchildren.



Ray H. Winters, District 3 – Mr. Winters was elected as a member of the Board of Education in November 2014. He obtained his undergraduate degrees in History and Political Science from the University of South Alabama as well as his Masters from USA in Public Administration in 1994. He received his Juris Doctorate from Loyola University (New Orleans) in 1998. Ray is a licensed attorney in the states of South Carolina and Alabama, as well as the U. S. Tax Court. He is the managing attorney of his own law practice that focuses on real estate, corporate and business transactions, and other basic transactional matters. He and his wife, Tracy, have one daughter, Alyssa.



David Cox, District 4 – Mr. Cox was elected to the Board of Education in November 2008. Mr. Cox is employed by Elliott Realty as a content writer for websites, and a realtor with Better Homes and Gardens Elliot Coastal Living. He is a graduate of the University of South Carolina with a Bachelor of Arts degree in Journalism. He is married with eight children and sixteen grandchildren.



Howard Barnard, District 5 – Howard Barnard was elected to represent District 5 in November of 2020. He is a retired fighter pilot and colonel in the United States Airforce. He has a BBA in Economics from the University of Georgia and an MBA from the University of Oklahoma. He and his wife, Marga, have a son and daughter and five grandchildren.



Helen Smith, District 6 – Mrs. Smith returns to the Horry County Board of Education after 16 years to represent District 6. Smith was the former Chair of the Board of Education from 1996-2002 and represented District 6 from 1982 until a successful, mid-term run for Chair in 1996. Smith is a native of Socastee and a graduate of Socastee High School. She opened her own business at age 22 and after 32 years, she began a new career as a project manager for S. E. Smith Construction Company, Inc., overseeing commercial and residential construction projects. Smith "retired," again, after 12 years of managing building projects. Smith and her husband, Randy, have been married for over 50 years and have three adult children and seven grandchildren.



Janet P. Graham, District 7 – Ms. Graham was appointed to the Board of Education in September 2012 and was elected in November 2014. She is an Area Manager for the Myrtle Beach Area Small Business Development Center (SBDC) at Coastal Carolina University. Ms. Graham received a Bachelor's Degree in Finance from Coastal Carolina University in 2000 and a Master of Business Administration from Winthrop University in 2004. Janet and her husband, Gregory, have three children and nine grandchildren.



Melanie Wellons, District 8 – Mrs. Wellons was appointed to the Horry County Board of Education in April 2021. Ms. Wellons is a graduate of Coastal Carolina University and is the Vice President of Arnold's Pools. Ms. Wellons served five years on the Carolina Forest High School Improvement Council and five years on the Carolina Forest Advisory Board. She and her husband, David T. Wellons, Jr, have two children, Madalyn Wellons and David T. Wellons, III.



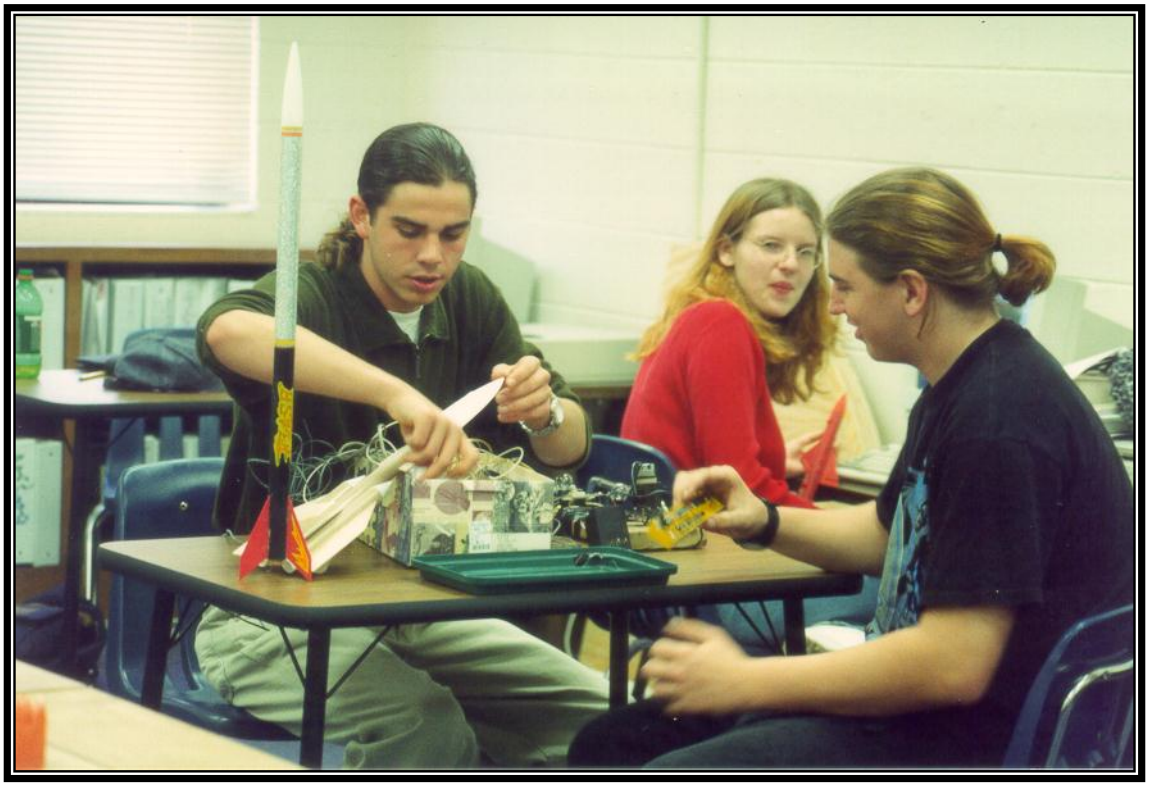
James Edwards, District 9 – Mr. Edwards was elected to the Board of Education in 2020. He is the President/Owner of Inland Associates, INC. where he provides real estate services as a NC & SC General Certified Real Estate Appraiser, a Realtor, and a Real Estate Property Manager. Mr. Edwards is a former instructor of licensing & continuing education classes at Southeastern Community College in Whiteville, NC as well as at Horry Georgetown Technical College in Conway, SC. He has a Bachelor of Science Degree in Business Administration from the University of South Carolina as well as studying Industrial Engineering at North Carolina State University. Mr. Edwards is the past President of the Loris Chamber of Commerce and is currently President of the Loris Historical Society. He is also an active member and treasurer of Dogwood Hill Baptist Church. He and his wife Amy have two daughters and one grandson.



Neil James, District 10 – Mr. James was appointed to the Board of Education in November 2009 and elected to office in 2010, 2014 and again in 2018. He is a professional engineer (PE) and holds Bachelor of Science degrees in Agricultural Engineering and Electrical Engineering from Clemson University, and a Master's degree in Business Administration from Webster University. Mr. James is employed by Santee Cooper. He and his wife, Felicia, have two daughters.



Shanda Allen, District 11 – Mrs. Allen was elected to the Board of Education in 2016. She is the owner and operator of Allen Aviation, Inc., and has served on the Higher Education Commission at Coastal Carolina University. Mrs. Allen is a native to Horry County. She and her husband, Al, have two children.



EXECUTIVE SUMMARY



HIGHLIGHTS

2021-22 Budget $767,094,698

2021-22 Projected Enrollment 45,398

General Fund Tax Millage 118.1 Mills

Debt Service Fund Tax Millage 10.0 Mills

Tax Impact on $100,000 Primary Residence $40.00

Tax Impact on $150,000 Primary Residence $60.00

***Horry County Schools is the third largest and fastest growing among the state's 79 school districts*.** **It is the county's largest employer, with more than 5,000 teachers and support personnel serving more than 45,000 students. With the completion of the Phase III Building Program, HCS will have invested $500 million in school facilities and created two additional attendance areas since 1994.**

Horry County Schools has become one of the fastest improving and strongest performing school districts in the state. The district consistently outperforms the state on all state assessments, tops the national average in mathematics on the SAT, and has the most successful International Baccalaureate program in South Carolina. Horry County Schools has almost twice as many schools as any other district, including one twice its size, earning honors from the Education Oversight Committee for closing the achievement gap for all students.

The Executive Summary is designed to provide a comprehensive overview of Horry County Schools' 2021-20225 budgets for all Governmental, Proprietary and Fiduciary Funds presented in numerical, narrative and graphical form.

This "liftable" Executive Summary includes a brief summary of the budget development process, selective financial data and the tax impact of the budget on the citizens of Horry County.

Summary of the 2021-2022 Comprehensive Budget

The 2021-22 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. This budget incorporates the parameters established by the Board of Education for the 2021-22 fiscal year:

SCHOOL BOARD PRIORITIES

1. The District will comply with all applicable State and/or Federal laws and regulations.
2. Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
3. The District will provide the curriculum programs and instructional support which have been proven to be effective for students.
4. The District must provide the instructional support essential to meet the State and Local accountability goals.
5. The District must provide resources for unfunded mandates.
6. The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
7. The District will identify funding sources for new programs and/or initiatives.

When the 2020-21 budget was developed, the District expected to serve approximately 841 new students. Due to the impact of the COVID-19 pandemic, the District's 2020-21 K-12 45-day average daily membership (ADM) was 42,578. This was 1,024 reduction from the 2019-20 K-12 45-day ADM for a total budgeted reduction of 1,865 students. The proposed budget for 2021-22 anticipates that the students who left in 2020-21 will return when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

On September 23, 2019, the Board of Education approved funding to conduct a comprehensive employee compensation study. On June 1, 2020, the results from the study were presented to the Board of Education. The study reviewed approximately 6,235 positions and 203 job titles within the District. The classification of positions was evaluated with regard to the level of complexity, responsibility, and knowledge to determine proper placement within the new salary structure. In addition, a comparison to relevant markets/competitors was conducted and recommendations were developed for a competitive classification and compensation structure with several corresponding implementation options.

When the 2020-21 comprehensive budget was reviewed by the Board, there was a great deal of uncertainty regarding State funding with the non-passage of the 2020-21 State budget due to the potential impacts of the COVID-19 pandemic. Due to these factors, the implementation of the study was postponed for 2020-21.

Incorporated in the 2021-22 budget is the complete implementation of the study. All employees will receive a compensation increase either through the impact of the study, the application of the STEP increase and/or the $1,000 increase in teacher salaries as mandated by the State.

The District will incur additional operating expenses for the 2021-22 fiscal year. These include increases in employee retirement, longevity increases, and other fixed costs.

The revenue projections incorporated in this document are generally based on the House Ways and Means version of the State budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. We are projecting a 1.5% growth rate for real property in 2021-22 based on anticipated 2020-21 collections.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Revenue and Fiscal Affairs Office, the CPI increased 1.23% and the population increase for the County has not been released by the South Carolina Revenue and Fiscal Affairs Office due to receipt of the 2020 census.

The proposed 2021-22 General Fund budget indicates the utilization of $19.98 million of the unassigned fund balance. The projected fund balance at June 30, 2021, for the General Fund is expected to be $135.8 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2021-22.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.

BUDGET FACTS

Comparing Prior Year with Current Year

	2020-21	2021-22	Change
Comprehensive Budget (total)	**$ 711,857,642**	**$ 767,094,698**	**$ 55,237,056**
General Fund	460,596,649	485,295,102	24,698,453
Special Revenue Fund	38,819,168	71,183,674	32,364,506
EIA Fund	30,275,610	29,976,444	(299,166)
Debt Service Fund	93,199,871	97,599,626	4,399,755
School Building Fund	59,480,963	53,640,271	(5,840,692)
Food Service Fund	22,431,672	21,942,299	(489,373)
Pupil Activity Fund	7,053,709	7,457,282	403,573
Millage required for General Fund	118.1 mills	118.1 mills	No Change
Millage required for Debt Service	10.0 mills	10.0 mills	No Change
Total millage required	128.1 mills	128.1 mills	No Change
K-12 Student enrollment	42,578	44,218	1,640

Our Vision:

To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Our Beliefs:

Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.

We have the obligation to challenge every student to meet higher academic standards than his/her current level.

Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:

- We put service to students above all else.
- We take responsibility for the success of all students.
- We care passionately about our work with children.
- We build strong positive relationships with students, staff, parents, and community.
- We model and promote civility and integrity.

We must also provide support for continuous improvement for students and staff.

Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.

All who share our schools deserve a safe, respectful and nurturing environment.

Partnerships among family, community and school are imperative to students' social and academic success.

Our Strategic Plan:

Horry County Schools Strategic Plan is the blueprint for educational excellence as we pursue the vision of "being a premier world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning." The Plan, developed by school district stakeholders, represents the cumulative efforts from an evolving process that began in 1992. The most recent update of the Strategic Plan was completed during the Spring of 2019. Additionally, each of the district's schools has a strategic plan, identifying building-level performance goals and action plans. Those plans were developed in the same process as the district Strategic Plan – using teams of teachers, parents, students, and community members.

Our Area of Focus:
PURPOSE AND DIRECTION

We will maintain and communicate at all levels a purpose and direction for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

Our Area of Focus:
GOVERNANCE AND LEADERSHIP

We will operate under governance and leadership that promote and support student performance and school/system effectiveness.

Our Area of Focus:
TEACHING AND LEARNING

We will have curriculum, instructional design, and assessment practices that guide and ensure teacher effectiveness and students learning across all grade levels and courses.

Our Area of Focus:
RESOURCES AND SUPPORT SYSTEMS

We will provide the resources and services that support our vision, purpose, and direction to ensure success for all students

Our Area of Focus:
USING RESULTS FOR CONTINUOUS IMPROVEMENT

We will provide a comprehensive assessment system that generates a range of data about student learning and system effectiveness, and we will use results to guide continuous improvements.

Progress in our Performance Goals:

2021 Graduation Rate:

- 82.70 % of students graduated on time (four years of HS or less).

End-Of-Course Testing:

- 61.% of students passed the state Algebra I exam;
- 62.7% of students passed the state Biology I exam;
- 70.6% of students passed the state English I exam;
- 46.0% of students passed the state United States History exam.

2021 College Entrance Exams:

- The average SAT score on Average Evidence-Based Reading and Writing was 1,029.
- The average ACT composite score was 18.1.

Ten Year Accomplishments:

- HCS was awarded system-wide accreditation by AdvancED, yielding an international seal of approval. After an intensive review by a team of education professionals with K-12 and collegiate expertise, individuals throughout the country and around the world can trust that HCS has met high standards for quality, leadership, and innovation. In a separate review, the Academy for Arts, Science, and Technology was awarded the new AdvancED STEM Certification, distinguishing the program as a highly-effective school prioritizing education in science, technology, engineering and math.

- Implemented an equitable salary study, which places teachers at the top of the state and all other employees at the 90th percentile of the market.
- Redrawn attendance lines which added two new attendance areas.
- Established a "livable" wage of no less than $10 per hour for those employees in Grade 15-18.
- Addition of full day kindergarten classes for students at elementary schools.
- Set strategies in motion for improving student performance on the SAT.
- Provided instructional and support services for over 6,000 additional students since 2008.
- Construction and capital improvement projects are made possible by a voter-approved, one-penny sales tax. New additions to the physical plant of HCS bring total facilities to nearly 8,000,000 square feet.

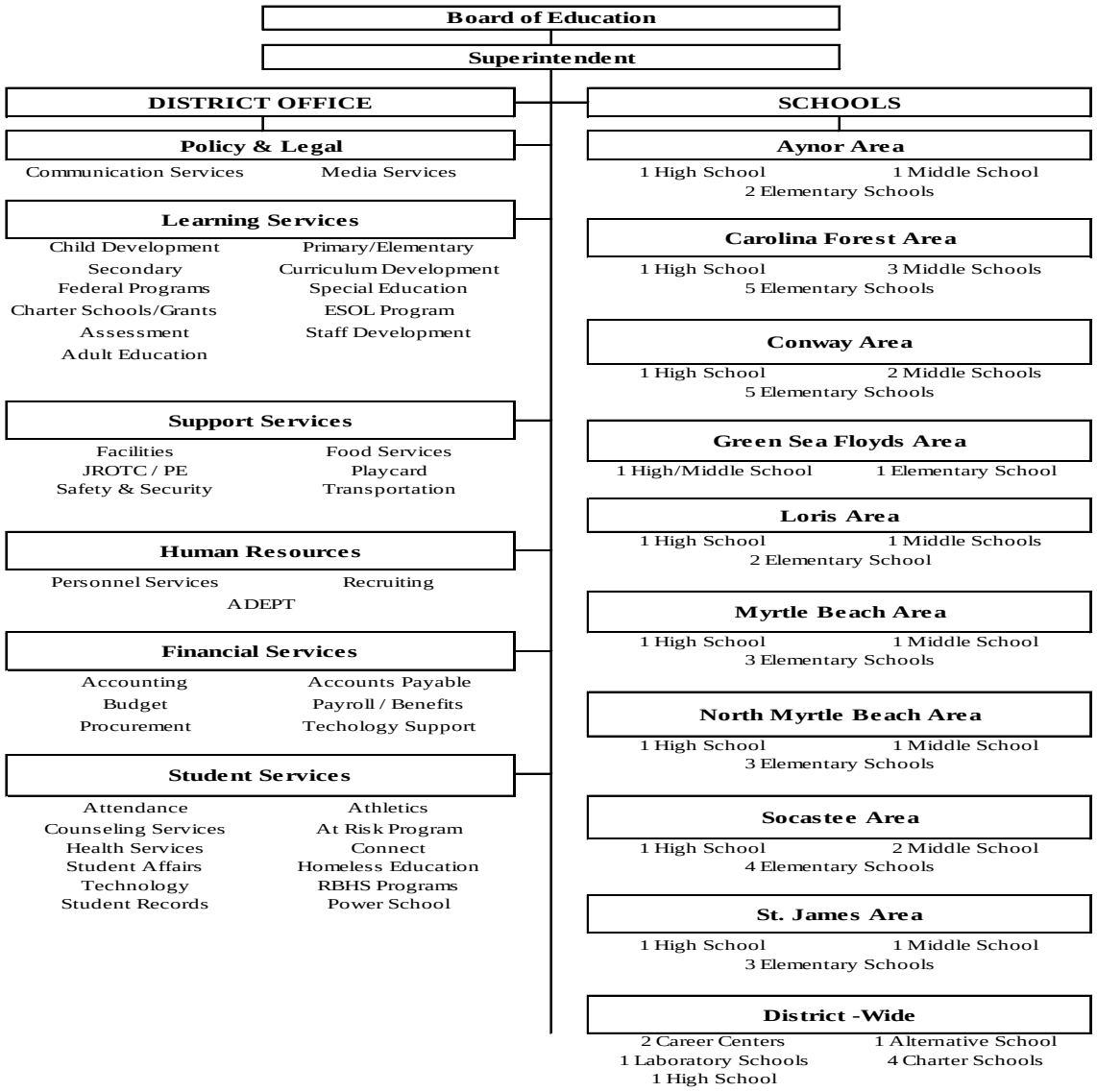
Major Awards:

- 1st district in South Carolina to earn Southern Association of Colleges and Schools (SACS) accreditation.
- The Association of School Business Officials International (ASBO) Meritorious award for Excellence in Financial Reporting for the annual comprehensive financial report.
- 224 HCS teachers hold National Board Certification
- The Association of School Business Officials International (ASBO) Meritorious Budget Award for the comprehensive annual budget.



Organization

Horry County Schools is governed by a twelve-member Board--eleven members, elected for four-year terms from single-member districts, and the chairperson, elected for a four-year term from the county at large. The Board elects a vice-chairperson for a two-year term from the eleven members who are elected from single-member districts. The Board of Education has legal authority for all public schools in Horry County within the framework set by the State Legislature and the State Board of Education. The Board acts to interpret the educational needs of the county and then meets those needs with policies and facilities that stimulate the student and the learning process. The Superintendent of Schools is appointed by the Board to serve as the chief executive officer for the School District. The Superintendent advises the Board on matters concerning management of the schools, as well as administering laws, regulations and policies adopted by the Board.



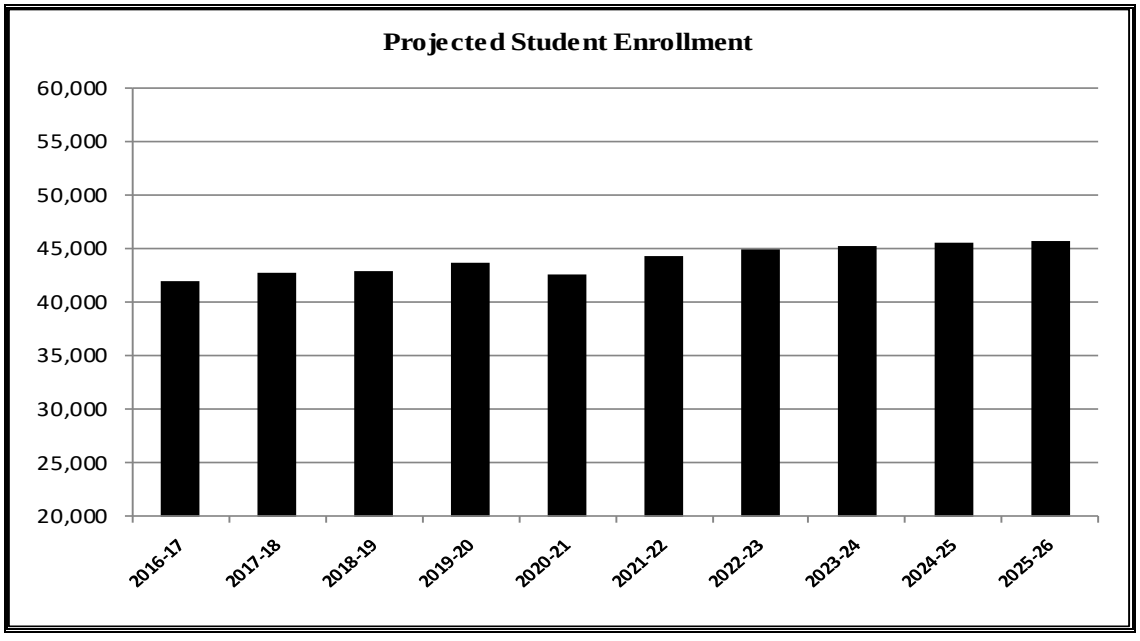
District Growth

Development of the County's predominantly tourist-based economy has been extremely rapid since the early 1980's, and that trend continues today. Most of the County's 40 miles of beaches and areas east of the Intracoastal Waterway have been developed residentially or commercially. However, significant portions of the rural lands west of the Intracoastal Waterway are yet to be developed. Thirty-two percent of the state's hotel and motel rooms are in Horry County while 40 percent of the state's second homes are also located here. According to the U.S. Census Bureau, Horry County was home to a permanent population of 351,029 in the year 2020. Since 2010, Horry County's population has grown by 81,738 permanent residents or 30 percent.

According to the U. S. Census Bureau, Horry County's population in 2020 was approximately 82.9 percent White, 12.9 percent African American, and 4.2 percent Other Race. Of this total, approximately 6.2 percent were of Hispanic origin. For 2020, Horry County Schools' student population consisted of 62.0 percent White, 19 percent African American, and 19 percent Other Race. In 2020, 11 percent of students were of Hispanic origin. According to the 2019 U.S. Census Bureau American Community Survey, the median household income estimate in Horry County was $50,704, compared to the US median estimate of $62,843. Estimate of per capita income in 2019 for Horry County was $28,202, compared to the US per capita income estimate of $34,103.

Enrollment

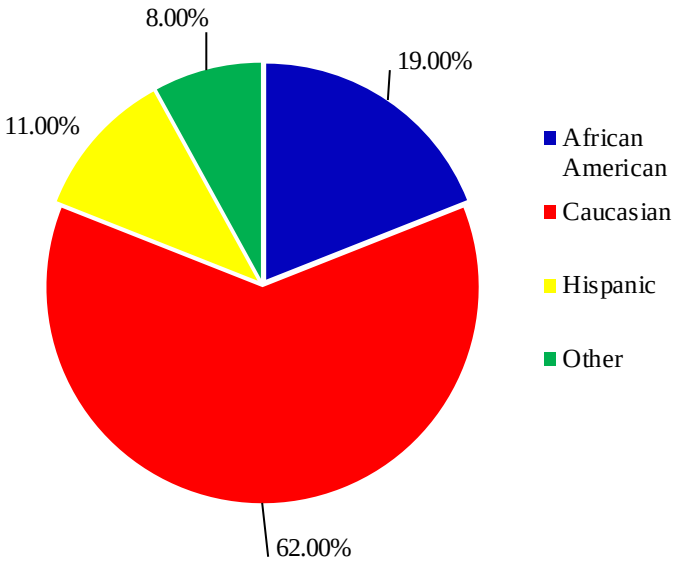
Horry County Schools is the fastest growing, and the 3rd largest overall, among South Carolina's 79 school districts. In the last ten years, Horry County Schools' enrollment has grown by 6,078 students. Looking to the future, the District still anticipates experiencing significant growth. As the graph indicates, the projected enrollment is expected to increase from 41,893 students from fiscal year 2016-17 to 45,664 K-12 students in fiscal year 2025-26.



Average Class Size Comparison

Average Class Size Ratios for Regular Teachers:	
Child Development	20.00 : 2
Kindergarten	25.50 : 2
Primary (1,2.3)	21.50 : 1
Elementary (4,5)	24.50 : 1
Middle (6,7,8)	25.25 : 1
High (9-12) 1 small	21.50 : 1
High (9-12) 8 large	26.50 : 1

Ethnic Distribution



PERSONNEL SUMMARY

The information below is a summary by position of personnel included in the FY 2022 Budget. The total of full-time equivalent positions for Fiscal Year 2022 is 6,407.13 FTEs.

	2017-18	2018-19	2019-20	2020-21	2021-22	Change
Administration						
Superintendent	1.000	1.000	1.000	1.000	1.000	-
Chief Officers	6.000	6.000	5.000	5.000	5.000	-
Staff Attorney	1.000	1.000	1.000	1.000	1.000	-
Exec Directors/Directors/Coordinators	62.000	62.000	67.000	65.000	69.000	**4.000**
Principals	54.000	55.000	54.000	57.000	57.000	-
Assistant Principals	98.500	101.000	102.000	106.000	108.000	**2.000**
Professional Educators						
Guidance Counselors	117.500	127.250	130.000	136.000	148.500	**12.500**
Learning Specialists	22.500	23.500	22.500	22.500	21.500	**(1.000)**
Media Specialists	52.000	52.000	52.000	52.000	52.000	-
Teachers	2,992.163	3,051.913	3,108.500	3,187.250	3,244.130	**56.880**
Other Professional						
Administrative Assistants	7.000	7.000	6.000	6.000	6.000	-
Nurses	70.000	70.350	73.750	73.750	81.000	**7.250**
Psychologists	33.000	33.000	33.000	33.000	33.000	-
Therapists	65.250	65.250	66.500	69.500	71.500	**2.000**
Other Professionals	194.500	213.500	215.000	218.750	221.250	**2.500**
Instructional Support						
Teaching Assistants	790.500	791.500	791.000	769.000	785.000	**16.000**
Office / Clerical						
Clerk/Secretary/Bookkeeper	289.500	292.500	294.500	293.500	298.000	**4.500**
Other Support						
Childcare	24.000	24.000	24.500	14.500	22.000	**7.500**
Custodial	301.250	304.750	311.750	313.250	325.250	**12.000**
Food Service	324.500	317.000	316.500	316.000	315.500	**(0.500)**
Maintenance	53.000	58.000	60.000	61.000	62.000	**1.000**
Transportation	464.500	472.500	472.500	477.500	478.500	**1.000**
Other Support	2.000	3.000	3.000	1.000	1.000	-
Total Positions	**6,025.663**	**6,133.013**	**6,211.000**	**6,279.500**	**6,407.130**	**127.630**

Based on the 2021-22 Personnel Allocation Formulae to follow, the increase in fte is due to the projected student growth as well as the additional programmatic needs that occurred during FY 2021.

2021-2022 Personnel Allocation Formulae
Grades K – 5 Schools

Professional Staff

Personnel Allocation	**Formula**
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 850 = 1.0 FTE @ 210 days BEP ≥ 850 = 2.0 FTE @ 210 days
Guidance Counselor	BEP < 750 = 1.0 FTE @ 190 days BEP ≥ 750 = 2.0 FTE @ 190 days
Instructional/Reading Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Kindergarten Teacher	25.5:1 P/T ratio based on TEP @ 190 days 27.5 **Maximum** Average Class Size
Grades 1, 2 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 **Maximum** Average Class Size
Grade 3 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 **Maximum** Average Class Size
Grade 4 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 **Maximum** Average Class Size
Grade 5 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 **Maximum** Average Class Size
Exploratory Teacher	BEOC 800 - 1099 = 1.0 FTE @ 190 days BEOC ≥ 1100 = 2.0 FTE @ 190 days
Fine Arts Teacher (Art/Music)	2.0 FTE @ 190 days
Physical Education Teacher	BEOC < 800 = 1.0 FTE @ 190 days BEOC ≥ 800 = 2.0 FTE @ 190 days
STEM Teacher	1.0 FTE @ 190 days

2021-2022 Personnel Allocation Formulae
Grades K – 5 Schools (Continued)

Support Staff

Personnel Allocation	**Formula**
ISS Aide	1.0 FTE @ 180 days/7 HPD
Kindergarten Aide	1.0 FTE @ 185 days/7 HPD per kindergarten class
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Secretary I	BEP < 1000 = 1.0 FTE @ 190 days/7.5 HPD BEP ≥ 1000 = 2.0 FTE @ 190 days/7.5 HPD

Rounding Parameters	
0 to .499	Rounds to –0-
.5+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Grades 5 – 6 Schools

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 210 days BEP > 1000 = 3.0 @ 210 days
Guidance Counselor Staffing will be adjusted to maintain an average 300:1 ratio	BEP < 600 = 1.0 @ 205 days BEP > 600 = 1.0 @ 205 days 1.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grade 5 Teachers	24.5:1 P/T ratio based on TEP @ 190 days 26.5 Maximum Average Class Size
Grade 6 Teachers	21.5 Average Class Size: TEP @ 190 days
Fine Arts Teacher (Art/Music)	2.0 FTE @ 190 days
Physical Education Teacher	1.0 FTE @ 190 days

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 205 days/7.5 HPD
Secretary I	BEP ≥ 1000 = 1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 200 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD
ISS Aide	1.0 FTE @ 180 days/7 HPD

Rounding Parameters
K-5 Rounding Parameters apply to 5th Grade
6-8 Rounding Parameters apply to 6th Grade

2021-2022 Personnel Allocation Formulae
Grades 6 - 8 Schools
(Except GSFMS)

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 210 days BEP > 1000 = 3.0 @ 210 days
Guidance Counselor Staffing will be adjusted to maintain an average 300:1 ratio	BEP < 600 = 1.0 @ 205 days BEP > 600 = 1.0 @ 205 days 1.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grades 6, 7, 8 Teachers	25.25 Average Class Size: TEP @ 190 days

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 205 days/7.5 HPD
Secretary I	BEP ≥ 1000 = 1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 200 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to –0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Grades 9 - 12 Schools
(Includes GSFMS)

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 220 days 1000 ≤ BEOC < 1500 = 3.0 @ 220 days 1500 ≤ BEOC < 1750 = 4.0 @ 220 days 1750 ≤ BEOC < 2000 = 5.0 @ 220 days 2000 ≤ BEOC < 2250 = 6.0 @ 220 days
Guidance Counselor *Staffing will be adjusted to maintain an average 300:1 ratio*	BEP 401 – 800 = 1.0 @ 220 days 1.0 @ 195 days BEP 801 – 1200 = 1.0 @ 220 days 1.0 @ 195 days 1.0 @ 190 days BEP 1201 – 1600 = 1.0 @ 220 days 1.0 @ 195 days 2.0 @ 190 days BEP 1601 – 2000 = 1.0 @ 220 days 1.0 @ 195 days 3.0 @ 190 days BEP 2001 – 2400 = 1.0 @ 220 days 1.0 @ 195 days 4.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grades 9, 10, 11, 12 Teachers	26.5 Average Class Size: TEP > 750 @ 190 day 24.5 Average Class Size: 600 < TEP < 750 @ 190 days 23.5 Average Class Size: 500 < TEP < 600 @ 190 days 21.5 Average Class Size: TEP < 500 @ 190 days
Athletic Director	.5 FTE @ 220 days
Athletic Trainer	.5 FTE @ 190 days Schools ≥ 3A = 1.0 FTE @ 220 days
GSF (Grade 6-12) Teachers	21.5 Average Class Size @ 190 days
GSF Instructional Coach	2.0 FTE @ 190 days (High / Middle)

2021-2022 Personnel Allocation Formulae
Grades 9 - 12 Schools
(Includes GSFMS)

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Aide – Instructional	1.0 FTE @ 185 days/7 HPD
Bookkeeper IV	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 220 days/7.5 HPD
High School Registrar	BEP > 1250 = 1.0 @ 240 days/7.5 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Secretary I – Guidance	1.0 FTE @ 190 days/7.5 HPD
Secretary I	BEOC < 1000 = 1.0 FTE @ 190 days/7.5 HPD BEOC 1001 – 1300 = 2.0 FTEs @ 190 days/7.5 HPD BEOC > 1300 = 3.0 FTEs @ 190 days/7.5 HPD
Secretary II	BEOC < 1000 = 1.0 FTE @ 190 days/7.5 HPD BEOC > 1000 = 1.0 FTE @ 240 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

High Schools only:

TEP - Teaching Enrollment Projections (Total Budgeted enrollment less special education self-contained and Connect, Scholars, Early College Students, Academy Students, & Early Dismissals)

Teaching Allocations have been adjusted for the following:
.50 fte Athletic Director at 220 days
1.0 fte for Band Director at 220 days
1.0 fte for Ag Teacher at 246 days
1.0 - 1.50 fte for ROTC Instructors at 246 days
1.0 fte for Head Football Coach 220 days

2021-2022 Personnel Allocation Formulae
Academies

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	2.0 FTE @ 220 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEOC < 1000 = 1.0 FTE @ 190 days BEOC ≥ 1000 = 1.50 FTE @ 190 days
Teachers – Majors	1.0 FTE @ 190 days per approved Major
Teachers – Non-Majors	21.5 : 1 @ 190 days

Support Staff

Personnel Allocation	Formula
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
ISS Aide	1.0 FTE @ 180 days/7.0 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 240 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Early College

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	1.0 FTE @ 210 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEOC < 1000 = 1.0 FTE @ 190 days BEOC ≥ 1000 = 1.50 FTE @ 190 days
Teachers	21.5 Average Class Size @ 190 days

Support Staff

Personnel Allocation	Formula
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary I - Guidance	1.0 FTE @ 190 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Scholars Academy

Professional Staff

Personnel Allocation	Formula
Principal I	1.0 FTE @ 246 days
Guidance Counselor	1.0 FTE @ 210 days
Instructional Coach	.5 FTE @ 190 days
Teachers	21.5 Average Class Size @ 190 days

Support Staff

Personnel Allocation	Formula
Aide – Instructional	1.0 FTE @ 185 days/7 HPD
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
HCS Virtual School

Professional Staff

Personnel Allocation	Formula
Director	1.0 FTE @ 246 days
Assistant Principal	Elementary = BEP < 1000 = 1.0 FTE @ 210 days BEP ≥ 1000 = 2.0 FTE @ 210 days Middle = BEP < 1000 = 1.0 FTE @ 210 days BEP ≥ 1000 = 2.0 FTE @ 210 days High = BEP < 1000 = 1.0 FTE @ 220 days BEP ≥ 1000 = 2.0 FTE @ 220 days
Guidance Counselor	Elementary = BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 2.0 FTE @ 190 days Middle = BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 2.0 FTE @ 190 days High = BEP ≤ 500 = 1.0 FTE @ 190 days 500 < BEP <1000 = 2.0 FTE @ 190 days BEP ≥1000 = 3.0 FTE @ 190 days
Kindergarten Teacher	25:1 P/T ratio based on TEP @ 190 days
Grades 1, 2, 3 Teacher	25:1 P/T ratio based on TEP @ 190 days
Grade 4, 5 Teacher	30:1 P/T ratio based on TEP @ 190 days
Grade 6,7,8 Teacher	25:1 P/T ratio based on TEP @ 190 days
Grade 9,10,11,12 Teacher	30:1 P/T ratio based on TEP @ 190 days
Exploratory Teachers –	1000:2 P/T ratio based on TEP @ 190 days
Fine Arts Teacher (Art/Music) –	1000:1 P/T ratio based on TEP @ 190 days
Physical Education Teacher –	1000:1 P/T ratio based on TEP @ 190 days

Support Staff

Personnel Allocation	Formula
Clerk V – Data Quality	1.0 FTE @ 220 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 240 days/7.5 HPD

Budget Development Process

The Budget Development Process begins in October each year with Planning Services' student population projections. Based on the student enrollment projections and Board approved formulas, Budgetary Services determines final Personnel and Non-Personnel Allocations and Learning Services determine the school allocations for all special funds. Budget Resource Packages are distributed to Executive Officers and school Principals at the Administrative Team meeting, which include the process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of budget packages. Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets. In February, Executive Officers and Principals determine their Personnel Recommendations based on budgeted allocations. Principals develop budget decision packages based on their school's Non-Personnel Allocation. Executive Officers develop budget decision packages based upon needs within their departments. All budget decision packages are entered into our budget development software where they are reviewed and processed by Budgetary Services. This information is then compiled to create the Superintendent's Comprehensive Budget which is presented to the Superintendent and Board of Education for approval in June. Once the budget is approved, amendments are presented to the Board of Education for approval throughout the year.

The Capital Budget Plan was steered by several key Horry County Schools' guidelines and policies, as stated in the following excerpts:

HCS Core Values:

- *We put service to students above all else.*
- *We take responsibility for the success of all students.*
- *We care passionately about our work with students.*
- *We build strong, positive relationships with students, staff, parents, and community.*
- *We model and promote civility and integrity.*

HCS Vision: *Horry County Schools' vision is to be a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high quality teaching and learning.*

Board Governance Policy, Operational Expectations (OE-13) Facilities: *The superintendent shall assure that physical facilities support the accomplishment of the Board's Results policies, are safe, and properly maintained.*

HCS Capital Planning Assumptions / Parameters: *The District will develop a short and long-term facilities plan based upon an ongoing annual needs assessment and establish priorities for new facilities, additions, renovations, and sustainment projects.*

Guided within the framework of these principles, the Plan has endeavored to present projects, which identify and prioritize those of greatest need under each category. This categorized approach will provide the Board with dependable, data-driven recommendations for the highest needs of the District, while also providing the flexibility to collectively examine, discuss, and select projects within the constraints of available resources.

Below is a complete breakdown by fund of our FY 2022 Comprehensive Adopted Budget:

	2021-22 General Fund Adopted Actual	2021-22 Special Revenue Adopted Actual	2021-22 EIA Fund Adopted Budget	2021-22 Debt Service Adopted Budget	2021-22 School Building Adopted Budget	2021-22 Nutrition Services Adopted Budget	2021-22 Pupil Activity Adopted Budget	2021-22 TOTAL Adopted Budget
Revenues:								
Local	$232,211,649	$ 1,748,988	$ -	$ 95,082,838	$ 57,156	$ 3,934,798	$ 7,457,282	$340,492,711
Intergovernmental	120,167	-	-	-	1,694,062	15,500	-	1,829,729
State	215,891,869	3,122,406	29,976,444	1,065,780	-	17,373,203	-	267,429,702
Federal	604,791	66,183,580	-	-	-	-	-	66,788,371
Total Revenues	**$448,828,476**	**$ 71,054,974**	**$ 29,976,444**	**$ 96,148,618**	**$ 1,751,218**	**$ 21,323,501**	**$ 7,457,282**	**$676,540,513**
Expenditures:								
Salaries	$288,539,189	$ 23,528,663	$ 8,169,573	$ -	$ 809,098	$ 7,914,404	$ -	$328,960,927
Employee Benefits	130,521,688	10,327,239	3,240,480	-	307,358	4,421,803	-	148,818,568
Purchased Services	23,479,266	4,705,160	1,000,142	-	1,935,568	172,197	-	31,292,333
Supplies and Materials	28,758,303	11,640,585	4,365,176	-	1,188,081	8,082,721	-	54,034,866
Capital Outlay	2,992,589	15,929,377	231,500	-	44,904,118	445,000	-	64,502,584
Other Objects	1,466,492	559,336	18,000	59,399,626	4,496,048	20,000	7,457,282	73,416,784
Total Expenditures	**$475,757,527**	**$ 66,690,360**	**$ 17,024,871**	**$ 59,399,626**	**$ 53,640,271**	**$ 21,056,125**	**$ 7,457,282**	**$701,026,062**
Excess of Revenue Over (Under) Expenditures	**$ (26,929,051)**	**$ 4,364,614**	**$ 12,951,573**	**$ 36,748,992**	**$ (51,889,053)**	**$ 267,376**	**$ -**	**$ (24,485,549)**
Other Financing Sources (Uses):								
Other Finance Sources	$ 16,479,213	$ 128,700	$ -	$ -	$ 38,200,000	$ 618,798	$ -	$ 55,426,711
Other Finance (Uses)	(9,537,575)	(4,493,314)	(12,951,573)	(38,200,000)	-	(886,174)	-	(66,068,636)
Total Other Financing Sources (Uses)	**$ 6,941,638**	**$ (4,364,614)**	**$ (12,951,573)**	**$ (38,200,000)**	**$ 38,200,000**	**$ (267,376)**	**$ -**	**$ (10,641,925)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (19,987,413)**	**$ -**	**$ -**	**$ (1,451,008)**	**$ (13,689,053)**	**$ -**	**$ -**	**$ (35,127,474)**
Fund Balance, July 1	**135,768,774**	**2,349,377**	**-**	**40,925,643**	**43,192,204**	**4,142,223**	**5,702,862**	**232,081,083**
Fund Balance, June 30	**$115,781,361**	**$ 2,349,377**	**$ -**	**$ 39,474,635**	**$ 29,503,151**	**$ 4,142,223**	**$ 5,702,862**	**$196,953,609**
% Change in fund Balance	**-14.72%**	**0.00%**	**0.00%**	**-3.55%**	**-31.69%**	**0.00%**	**0.00%**	**-15.14%**

General Fund

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The General Fund budget was developed using programmatic goals and funding priorities to allocate a limited amount of available funds.

For fiscal year 2021-22, the proposed budget for the General Fund of the School District is $485,295,102. Approximately 49.9% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 46.4% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3.7% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Local Revenue	$ 221,505,556	**$ 232,211,649**	$ 10,706,093	4.83%
Intergovermental Revenue	115,239	**120,167**	4,928	4.28%
State Revenue	212,918,593	**215,891,869**	2,973,276	1.40%
Federal Revenue	786,488	**604,791**	(181,697)	(23.10%)
Other Financing Sources	14,232,531	**16,479,213**	2,246,682	15.79%
Total Revenues & Other Financing Sources	**$ 449,558,407**	**$ 465,307,689**	**$ 15,749,282**	**3.50%**

General Fund expenditures and other financing uses totaling $460,596,649 for 2020-21 is a $24,698,453 increase over the prior year. The General Fund budget allocates funds into the following major categories:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Instruction	$ 282,781,843	**$ 297,434,116**	$ 14,652,273	5.18%
Supporting Services	168,678,414	**178,289,115**	9,610,701	5.70%
Community Services	32,861	**34,296**	1,435	4.37%
Other Financing Uses	9,103,531	**9,537,575**	434,044	4.77%
Total Expenditures & Other Financing Uses	**$ 460,596,649**	**$ 485,295,102**	**$ 24,698,453**	**5.36%**

The expenditure side of this budget supports salaries and benefits for 3,688 professional positions and 1,774.5 classified positions. 86.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.7% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for Horry County Schools from the General Fund is approximately $10,964, which is a slight increase over the 2020-21 amount of $10,880. This budget will support the education of approximately 44,218 K-12 students.

Major initiatives funded by the proposed budget include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

• Staffing for enrollment changes	($834,064)

Operational Expectation OE-4 Personnel Administration

• Implementation of comprehensive employee compensation study	$9,408,363

Operational Expectation OE-5 Financial Planning

• 2020-21 teacher STEP reinstatement	$4,586,046
• STEP increase	6,108,197
• $1000 increase to teacher salary schedule (includes nurses)	5,806,740
• Increase in employer retirement rate	3,477,473
• Decrease in group health insurance	(1,166,229)
• Increase substitute salaries	1,262,257
• Salary/benefit adjustments from prior year	(6,178,529)

Operational Expectation OE-7 Asset Protection

• Penthouse service contract	$73,080
• Electrical lighting maintenance contract	40,000
• Solar array maintenance contract	64,000

Other

• Increase in property insurance/copier lease	$1,130,262
• Charter school increase	453,150

Special Revenue Fund

The Special Revenue Fund is used to account for federal, state, and/or local special funds earmarked for specific purposes. The Special Revenue Fund budget was developed based upon existing and projected grants. Special Revenue Fund expenditures are limited to the revenue received for each grant and must comply with stringent guidelines of the grant.

For fiscal year 2021-22, the proposed budget for the Special Revenue Fund of the School District is $71,183,674. Approximately 2.4% of the revenue to support this fund is generated locally through after school childcare programs. 4.4% of the revenue is generated from the State in the form of various initiatives including: EEDA career specialists, PEBA and student health and fitness. 93% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, CRRSA (Coronavirus Response and Relief Supplemental Appropriations Act), and other various supplementary programs. The remaining .2% is generated from other financing sources in the form of transfers for athletic support and in-kind services.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Local Revenue	$ 2,474,606	**$ 1,748,988**	$ (725,618)	(29.32%)
State Revenue	3,069,905	**3,122,406**	52,501	1.71%
Federal Revenue	33,145,957	**66,183,580**	33,037,623	99.67%
Other Financing Sources	128,700	**128,700**	-	0.00%
Total Revenues & Other Financing Sources	**$ 38,819,168**	**$ 71,183,674**	**$ 32,364,506**	**83.37%**

A comparison of the adopted 2021-22 budget for expenditures and other financing uses with the 2020-21 budget by major category follows:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Instruction	$ 25,451,311	**$ 36,484,934**	$ 11,033,623	43.35%
Supporting Services	9,424,598	**27,915,018**	18,490,420	196.19%
Community Services	2,512,219	**2,290,408**	(221,811)	(8.83%)
Other Financing Uses	1,431,040	**4,493,314**	3,062,274	213.99%
Total Expenditures & Other Financing Uses	**$ 38,819,168**	**$ 71,183,674**	**$ 32,364,506**	**83.37%**

The expenditure side of this budget supports salaries and benefits for 215.5 professional positions and 172.5 classified positions. 47.6% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 52.4% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General

Fund. Due to the nature of special revenue funds, expenditures (with the exception CRRSA funds) of must supplement NOT supplant the regular education program.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $589,912

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement $229,349
- STEP increase 385,447
- $1000 increase to teacher salary schedule (includes nurses) 287,693
- Increase in employer retirement rate 223,333
- Decrease in group health insurance (301,525)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for students in identified socio/economic areas and/or geographic clusters ($485,784)

Other

- ESSER II funding plan for 2021-22 $32,480,311
- After school childcare programs (693,682)

Education Improvement Act Fund

The Education Improvement Act Fund accounts for state entitlements and must be expended for those designated strategies. These funds are used to expand services offered to K-12 regular day and special needs students. The Education Improvement Act Fund budget is based on projections provided by the South Carolina Department of Education. Expenditures are limited to the revenue received for each strategy and are based upon expenditure plans developed by the schools and central office in conformity with district-wide and school goals, objectives and priorities.

For fiscal year 2021-22, the proposed budget for the Education Improvement Act Fund of the School District is $29,976,444.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
State Revenue	$ 30,275,610	**$ 29,976,444**	$ (299,166)	(0.99%)
Total Revenues & Other Financing Sources	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	**(0.99%)**

A comparison of the adopted 2021-22 budget for expenditures and other financing uses with the 2020-21 budget by major category follows:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	2020-21 To 2021-22 Percent Change
Instruction	$ 14,688,446	**$ 14,275,225**	$ (413,221)	(2.81%)
Supporting Services	2,846,765	**2,749,646**	(97,119)	(3.41%)
Other Financing Uses	12,740,399	**12,951,573**	211,174	1.66%
Total Expenditures & Other Financing Uses	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	**(0.99%)**

The expenditure side of this budget supports salaries and benefits for 86.5 professional positions and 12.5 classified positions. 38.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 43.2% is transferred to the General Fund as EIA teacher salary increase. The remaining 18.7% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $187,308

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement $24,911
- STEP increase 101,976
- $1000 increase to teacher salary schedule (includes nurses) 30,158
- Increase in employer retirement rate 56,797
- Decrease in group health insurance (67,432)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for at-risk students ($433,964)

Other

- National board certification ($269,771)
- Transfer to General Fund for teacher salary/fringe benefit increases 199,186

Debt Service Fund

The Debt Service Fund is established to account for the accumulation of resources general long-term debt principal and interest payments. Revenue for this fund consists primarily of local property taxes. The Debt Service Fund has budgeted revenues and other financing sources totaling $96,148,618.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Local Revenue	$ 86,346,929	**$ 95,082,838**	$ 8,735,909	10.12%
State Revenue	845,266	**1,065,780**	220,514	26.09%
Total Revenues & Other Financing Sources	**$ 87,192,195**	**$ 96,148,618**	**$ 8,956,423**	**10.27%**

Comparative expenditure budgets for the Debt Service Fund are:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Redemption of Principal	$ 47,375,000	**$ 46,130,000**	$ (1,245,000)	(2.63%)
Interest on Bonds	15,615,502	**13,257,352**	(2,358,150)	(15.10%)
Fees for Servicing Bonds	9,369	**12,274**	2,905	31.01%
Other Financing Uses	30,200,000	**38,200,000**	8,000,000	26.49%
Total Expenditures	**$ 93,199,871**	**$ 97,599,626**	**$ 4,399,755**	**4.72%**

For fiscal year 2021-22, the proposed budget for the Debt Service Fund of the School District is $97,599,626. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing ***approved*** Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Legal Debt Limit

The School District's legal debt limit is eight percent (8%) of the projected net assessed valuation for bond purposes, $2,727,191,753.

School Building Fund

The School Building Fund is established to account for resources received from bond funds, state capital entitlement funds, and interest income projections. Expenditure budgets for the fiscal year are based on approved capital projects. Once the Board of Education approves a capital spending project, capital expenditures are budgeted and balances are carried over from year to year until the projects are complete. The School Building Fund has budgeted revenues and other financing sources totaling $39,951,218.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Local Revenue	$ 531,438	**$ 57,156**	$ (474,282)	(89.25%)
Intergovernmental Revenue	1,402,823	**1,694,062**	291,239	20.76%
Other Financing Sources	30,200,000	**38,200,000**	8,000,000	26.49%
Total Revenues & Other Financing Sources	**$ 32,134,261**	**$ 39,951,218**	**$ 7,816,957**	**24.33%**

Comparative expenditure budgets for the School Building Fund are:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Facilities Acquisitions & Construction Services	$ 59,480,963	**$ 53,640,271**	$ (5,840,692)	(9.82%)
Total Expenditures & Other Financing Uses	**$ 59,480,963**	**$ 53,640,271**	**$ (5,840,692)**	**(9.82%)**

For fiscal year 2021-22, the proposed budget for the School Building Fund of the School District is $53,640,271. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2021-22 year. The major initiatives include the major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-13 Facilities

- Construction of SOAR Academy $1,833,863
- Athletic Improvements 3,134,997
- Support Space and Building Modifications 5,181,818
- Sustainment Projects 6,545,455
- Emergency Maintenance Repair 909,091

- Equipment 454,545
- Current Capital Improvement Projects 10,794,387
- Contingency 4,496,048
- Construction Management 1,116,456
- 2021-22 Classroom Technology and Laptop Initiative 3,100,000
- Devices and Infrastructure for the PDL Initiative 6,000,000
- Current Technology Initiatives 6,000,000
- Contingency for Future ERP System Upgrades 4,073,611

Food Service Fund

The Food Service Fund is a proprietary fund used to account for the cafeteria operation of the District. The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement.

For fiscal year 2021-22, the proposed revenues and other financing sources for the Food Service Fund of the School District is $21,942,299.

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Local Revenue	$ 4,650,458	**$ 3,934,798**	$ (715,660)	(15.39%)
State Revenue	15,500	**15,500**	-	-
Federal Revenue	17,158,100	**17,373,203**	215,103	1.25%
Other Financing Sources	607,614	**618,798**	11,184	1.84%
Total Revenues & Other Financing Sources	**$ 22,431,672**	**$ 21,942,299**	**$ (489,373)**	**(2.18%)**

Comparative expenditure budgets for the Food Service Fund are:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Supporting Services	$ 21,562,773	**$ 21,056,125**	$ (506,648)	(2.35%)
Other Financing Uses	868,899	**886,174**	17,275	1.99%
Total Expenses & Other Financing Uses	**$ 22,431,672**	**$ 21,942,299**	**$ (489,373)**	**(2.18%)**

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 321.5 classified positions. 56.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 43.7% is committed to the purchase of

supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2021-22, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Major initiatives funded by the proposed budget include:

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $311,941

Operational Expectation OE-5 Financial Planning

- Net decrease of 2.5 cafeteria workers & change in employee hours ($101,800)
- STEP increase 168,062
- Increase in retirement 100,454
- Decrease in group health insurance (116,567)
- Increase in technology and other purchased services 11,400
- Decrease in food purchases and supplies (732,938)
- Decrease in equipment purchases (147,200)

Increase in indirect cost transfer to General Fund 17,275

Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2021-22, the proposed budget for the Pupil Activity Fund of the School District is $7,457,282.

The Pupil Activity Fund utilizes a centralized accounting system. All clubs or activities within the Pupil Activity Fund are accounted for separately. The budget was developed based on the historical trends within the district.

The comparative financial summary for the Pupil Activity Fund is:

	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Revenue & Other Financing Sources				
Local Revenue	$ 7,053,709	**$ 7,457,282**	$ 403,573	5.72%
Total Revenue & Other Financing Sources	**$ 7,053,709**	**$ 7,457,282**	**$ 403,573**	**5.72%**
Expenditures				
Instruction	$ 63,937	**$ 56,868**	$ (7,069)	(11.06%)
Supporting Services	6,989,772	**7,400,414**	410,642	5.87%
Total Expenditures	**$ 7,053,709**	**$ 7,457,282**	**$ 403,573**	**5.72%**

Budget Forecasts thru FY 2025

General Fund	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 433,614,926	$ 435,325,876	**$ 448,828,476**	$ 466,332,787	$ 484,519,765	$ 503,416,036
Expenditures	416,356,061	451,493,118	**475,757,527**	494,312,071	513,590,241	533,620,261
Other Financing Sources (Uses)	2,693,938	5,129,000	**6,941,638**	7,270,711	7,629,203	8,002,827
Excess Revenues over Expenditures	19,952,803	(11,038,242)	**(19,987,413)**	(20,708,573)	(21,441,273)	(22,201,398)
Fund Balance, July 1	107,716,413	118,047,748	**135,768,774**	115,781,361	95,072,788	73,631,515
Fund Balance, June 30	**$ 127,669,216**	**$ 107,009,506**	**$ 115,781,361**	**$ 95,072,788**	**$ 73,631,515**	**$ 51,430,117**

Special Revenue Fund	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 42,524,901	$ 38,690,468	**$ 71,054,974**	$ 73,826,118	$ 76,705,337	$ 79,696,845
Expenditures	36,866,544	37,388,128	**66,690,360**	69,291,284	71,993,644	74,801,396
Other Financing Sources (Uses)	(6,118,332)	(1,302,340)	**(4,364,614)**	(966,617)	(1,004,315)	(1,043,483)
Excess Revenues over Expenditures	(459,975)	-	-	-	-	-
Fund Balance, July 1	1,482,528	2,349,377	**2,349,377**	2,349,377	2,349,377	2,349,377
Fund Balance, June 30	**$ 1,022,553**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**

Education Improvement Act	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 29,876,287	$ 30,275,610	**$ 29,976,444**	$ 30,938,688	$ 31,931,820	$ 32,956,831
Expenditures	17,535,211	17,535,211	**17,024,871**	17,571,369	18,135,410	18,717,557
Other Financing Sources (Uses)	(12,515,952)	(12,740,399)	**(12,951,573)**	(13,367,318)	(13,796,409)	(14,239,274)
Excess Revenues over Expenditures	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Debt Service	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 91,873,381	$ 87,192,195	**$ 96,148,618**	$ 99,033,077	$ 102,004,069	$ 105,064,191
Expenditures	63,012,289	62,999,871	**59,399,626**	59,396,721	59,021,353	59,077,593
Other Financing Sources (Uses)	(36,200,000)	(30,200,000)	**(38,200,000)**	(30,200,000)	(24,000,000)	(24,000,000)
Excess Revenues over Expenditures	(7,338,908)	(6,007,676)	**(1,451,008)**	9,436,356	18,982,716	21,986,598
Fund Balance, July 1	52,372,119	51,194,249	**40,925,643**	39,474,635	48,910,991	67,893,706
Fund Balance, June 30	**$ 45,033,211**	**$ 45,186,573**	**$ 39,474,635**	**$ 48,910,991**	**$ 67,893,706**	**$ 89,880,304**

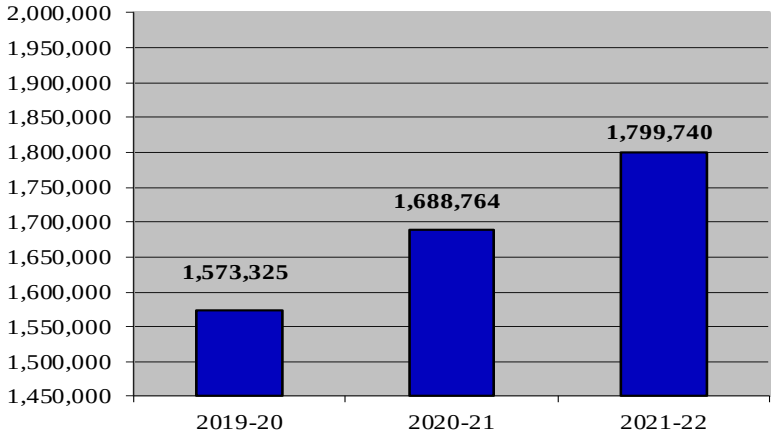
School Building Fund	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 1,463,855	$ 1,934,261	**$ 1,751,218**	$ 1,278,389	$ 933,224	$ 681,254
Expenditures	23,077,833	59,480,963	**53,640,271**	42,482,939	21,045,231	20,515,296
Other Financing Sources (Uses)	38,862,221	30,200,000	**38,200,000**	30,200,000	24,000,000	24,000,000
Excess Revenues over Expenditures	17,248,243	(27,346,702)	**(13,689,053)**	(11,004,550)	3,887,993	4,165,957
Fund Balance, July 1	42,694,558	43,192,204	**43,192,204**	29,503,151	18,498,601	22,386,595
Fund Balance, June 30	**$ 59,942,801**	**$ 15,845,502**	**$ 29,503,151**	**$ 18,498,601**	**$ 22,386,595**	**$ 26,552,552**

Food Service Fund	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 18,858,925	$ 21,824,058	**$ 21,323,501**	$ 22,282,361	$ 23,284,370	$ 24,331,469
Expenditures	20,195,365	21,562,773	**21,056,125**	21,732,027	22,429,625	23,149,616
Other Financing Sources (Uses)	(277,305)	(261,285)	**(267,376)**	(275,959)	(284,817)	(293,960)
Excess Revenues over Expenditures	(1,336,440)	261,285	**267,376**	550,334	854,745	1,181,853
Fund Balance, July 1	6,893,788	4,420,647	**4,142,223**	4,142,223	4,416,599	4,986,527
Fund Balance, June 30	**$ 5,280,043**	**$ 4,420,647**	**$ 4,142,223**	**$ 4,416,599**	**$ 4,986,527**	**$ 5,874,420**

Pupil Activity Fund	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 6,503,702	$ 7,053,709	**$ 7,457,282**	$ 7,733,201	$ 8,019,330	$ 8,316,045
Expenditures	5,685,337	7,053,709	**7,457,282**	7,733,201	8,019,330	8,316,045
Other Financing Sources (Uses)	-	-	-	-	-	-
Excess Revenues over Expenditures	818,365	-	-	-	-	-
Fund Balance, July 1	4,881,641	4,586,973	**5,702,862**	5,702,862	5,702,862	5,702,862
Fund Balance, June 30	**$ 5,700,006**	**$ 4,586,973**	**$ 5,702,862**	**$ 5,702,862**	**$ 5,702,862**	**$ 5,702,862**

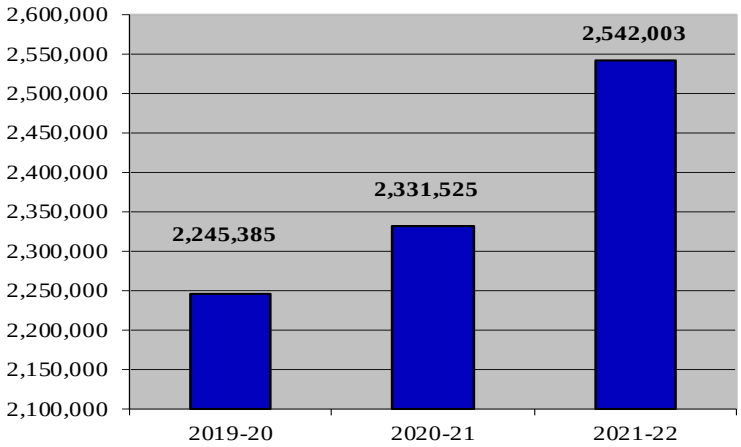
Tax Rate Trends

The District's source of tax revenue is the real, personal and vehicle taxes levied against the citizens. Taxes are 45.48 percent of the total General Fund revenue source and are based on the assessed value of property. Pursuant to Act 388, all owner-occupied real property in the State is exempt from *ad valorem* real property taxes levied for school district operations. The estimated assessed value of a mill for the General Fund is $1,799,740. The General Fund Value of a Mill for the last three years is charted below:



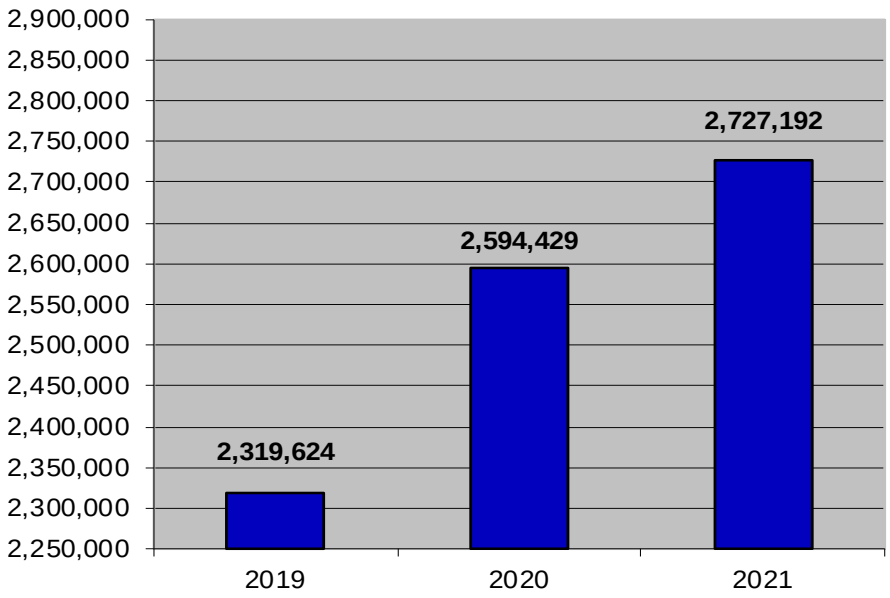
Assessed Value (in thousands)

For the servicing of the District's debt, the estimated assessed value of a mill for all real property, personal property and vehicles as of June 30, 2021 is $2,542,003. The Debt Service Value of a Mill for the last three years is charted below:



Assessed Value (in thousands)

In the County, taxes are collected for County and school purposes as a single tax bill which must be paid in full by the individual taxpayer. Taxes are collected on a calendar year basis. A county is authorized to implement a system of quarterly payments for real property taxes (except for property taxes paid through an escrow account). Real and personal taxes in the County are payable on or before January 15 of each year, with the exception of taxes on motor vehicles. All personal property taxes on motor vehicles are due on or before the last day of the month in which the license tag for motor vehicles expires. If taxes are not paid on or before January 15, a penalty of 3% thereon is added; if not paid by February 1, an additional penalty of 7% is added; if not paid on or before March 16, an additional penalty of 5% thereon is added and such taxes go into execution. Unpaid taxes, both real and personal, constitute a first lien against the property taxed. The County Treasurer is empowered to seize and sell so much of the defaulting taxpayer's estate – real, personal or both – as may be sufficient to satisfy the taxes. The Assessed Value of Real and Personal Property are noted below:



Assessed Value (thousands)

Scholastic Aptitude Test (SAT) Scores

Beginning in March of 2016, a new revised SAT was introduced. Evidence-Based Reading and Writing (ERW) replaced the English/Language Arts and Writing sections of the old SAT. Results from the new SAT are **not** comparable to the former versions of the SAT so we currently have five years of comparison.

Horry County Schools' composite scores for Evidence-based Reading and Writing and Math was 1,029 which is 1 point above the state average of 1,028 and 31 points below the national average of 1,030.

Scholastic Aptitude Test: 2017-2021
Comparison of National, State & Horry County Schools
Math and Evidence-Based Reading & Writing

	2017	2018	2019	2020	2021
Horry County	1101	1095	1044	1033	1029
State	1058	1049	1021	1019	1028
Nation	1060	1064	1039	1030	1060

Horry County High Schools and their composite scores on the SAT are as follows:

School Name	2017	2018	2019	2020	2021
Aynor High	1116	1140	1069	1089	1121
Carolina Forest High	1126	1095	1036	1052	1040
Conway High	1020	1057	953	968	973
Green Sea Floyds High	1037	1080	945	955	922
Loris High	1095	1000	981	981	993
Myrtle Beach High	1049	1062	995	982	973
North Myrtle Beach High	1094	1148	1063	1055	1025
Socastee High	1103	1103	1080	1025	1028
Saint James High	1107	1082	1054	1044	1035
Early College High	-	921	1021	988	982
Scholars Academy	-	-	-	-	1386
Academy of Arts, Science & Technology	1155	1171	1196	1168	1138
Academy for Technology & Academics	971	1001	914	928	902

Source: South Carolina College Board

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Horry County Public Schools

South Carolina

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Horry County Schools, South Carolina for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

HORRY COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

Claire Hertz, SFO
President

David J. Lewis
Executive Director

BOARD OF EDUCATION

Board Chairperson .....Ken Richardson
District 1 Board Member .....W. Russell Freeman
District 2 Board Member .....Sherrie Todd
District 3 Board Member ..... Ray Winters
District 4 Board Member .....David Cox
District 5 Board Member .....Howard Barnard
District 6 Board Member ..... Helen Smith
District 7 Board Member ..... Janet Graham
District 8 Board Member .....Melanie Wellons
District 9 Board Member .....James Edwards
District 10 Board Member, Vice-Chair .....Neil James
District 11 Board Member .....Shanda Allen

ADMINISTRATIVE OFFICIALS

Superintendent .....Dr. Rick Maxey
Chief Academic Officer ..... Boone Myrick
Chief Finance Officer .....John K. Gardner
Chief Human Resources Officer.....Mary J. Anderson
Chief Officer of Student Services..... Velna Allen
Chief Support Services Officer…….....Daryl Brown
Staff Attorney..... Kenny Generette

WEBSITE

Horry County Schools……..… http://www.horrycountyschools.net

HORRY COUNTY COUNCIL

Johnny Gardner.....Chairman
Harold Worley……..... District 1
Bill Howard.....District 2
Dennis DiSabato .....Vice-Chairman, District 3
Gary Loftus .....District 4
Tyler Servant..... District 5
Cam Crawford..... District 6
Orton Bellamy.....District 7
Johnny Vaught ..... District 8
R. Mark Causey .....District 9
Danny Hardee .....District 10
Al Allen.....District 11

SENATE

Greg Hembree.....District 28
Kent M. Williams.....District 30
Ronnie A. Sabb……..….....District 32
Luke A. Rankin.....District 33
Stephen L. Goldfinch.....District 34

HOUSE OF REPRESENTATIVES

Jackie E. Hayes .....District 55
Timothy A. McGinnis.....District 56
Lucas Atkinson .....District 57
Jeffrey E. Johnson .....District 58
Heather Ammons Crawford.....District 68
Carl L. Anderson.....District 103
William H. Bailey .....District 104
Kevin Hardee .....District 105
Russell Fry .....District 106
Thomas C. Brittain, Jr.....District 107



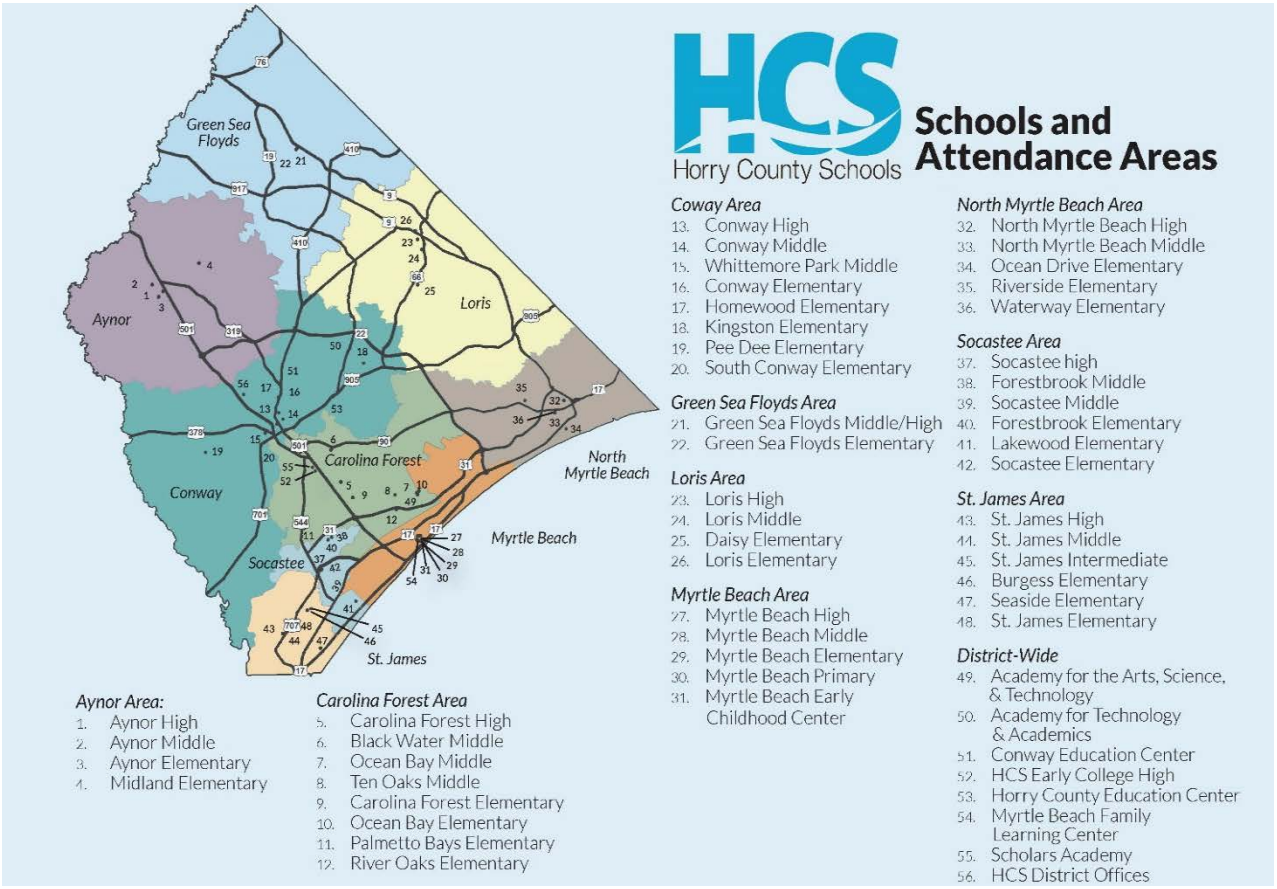


ORGANIZATIONAL

Horry County Schools

The Board of Education

Ken Richardson	Chairman	November 2022
Shanda Allen	District 11	November 2024
Howard Barnard	District 5	November 2024
David Cox	District 4	November 2024
James Edwards	District 9	November 2024
W. Russell Freeman	District 1	November 2022
Janet Graham	District 7	November 2022
Neil James, Vice-Chair	District 10	November 2022
Helen Smith	District 6	November 2022
Sherrie Todd	District 2	November 2022
Melanie Wellons	District 8	November 2022
Ray Winters	District 3	November 2022



The Horry County Board of Education is comprised of twelve members: eleven elected from single-member districts and a chairperson elected countywide. All serve a four-year term.

Horry County Schools is governed by a twelve-member Board - eleven members, elected for four-year terms from single-member districts, and the chairperson, elected for a four-year term from the county at large. The Board elects a vice-chairperson for a two-year term from the eleven members who are elected from single-member districts. The Board of Education has legal authority for all public schools in Horry County within the framework set by the State Legislature and the State Board of Education. The Board acts to interpret the educational needs of the county and then meets those needs with policies and facilities that stimulate the student and the learning process. The Superintendent of Schools is appointed by the Board to serve as the chief executive officer for the School District. The Superintendent advises the Board on matters concerning management of the schools, as well as administering laws, regulations and policies adopted by the Board.

The Board holds regular public meetings on the second and fourth Monday of each month.

The Board of Education meets in regularly scheduled meetings on the second and fourth Monday of each month at 6:00 p.m. Meetings are generally held in the Board Meeting Room located at the District Office. Meetings are held on occasion at different schools throughout the district to make meetings accessible to all communities. If there are changes in meeting place, date, or if additional meetings are called, notice is given through the news media.

Regular and special meetings, as well as committee meetings, are open to the public in accordance with the S. C. Freedom of Information Act. Executive sessions are held as needed for purposes as provided by state law. Notice of all meetings is given to the public in advance through the news media.

The Superintendent of Schools is appointed by the Board to serve as the chief executive officer of the School District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, as well as administering laws, regulations, and policies adopted by the Board. The Superintendent of Schools and his administration team are responsible for the execution of those policies and the day-to-day operation of the schools and the district.

As the leader for teaching and learning for Horry County Schools, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students as well as providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the district, guiding the direction of employees

and ensuring their ongoing professional development. Dr. Rick Maxey, Superintendent of Schools, was appointed by the Board of Education on June 15, 2015. Prior to his appointment as Superintendent, Dr. Maxey was the Deputy Superintendent for more than three years, where he supervised District Operations in the areas of facilities, food services, student affairs, and transportation. Dr. Maxey has a foundation of educational leadership experiences having been HCS' executive director for both middle and secondary schools and he also served as a principal specialist for support services where he supervised the Department of Special Education. Before he began working as a District Administrator, Dr. Maxey was a teacher, assistant principal and principal. Prior to beginning his career in secondary education, Dr. Maxey was an English instructor at both Presbyterian College and Clemson University. Dr. Maxey earned master and doctoral degrees in Educational Leadership from the University of South Carolina, and holds master and bachelor degrees in English from Clemson University.

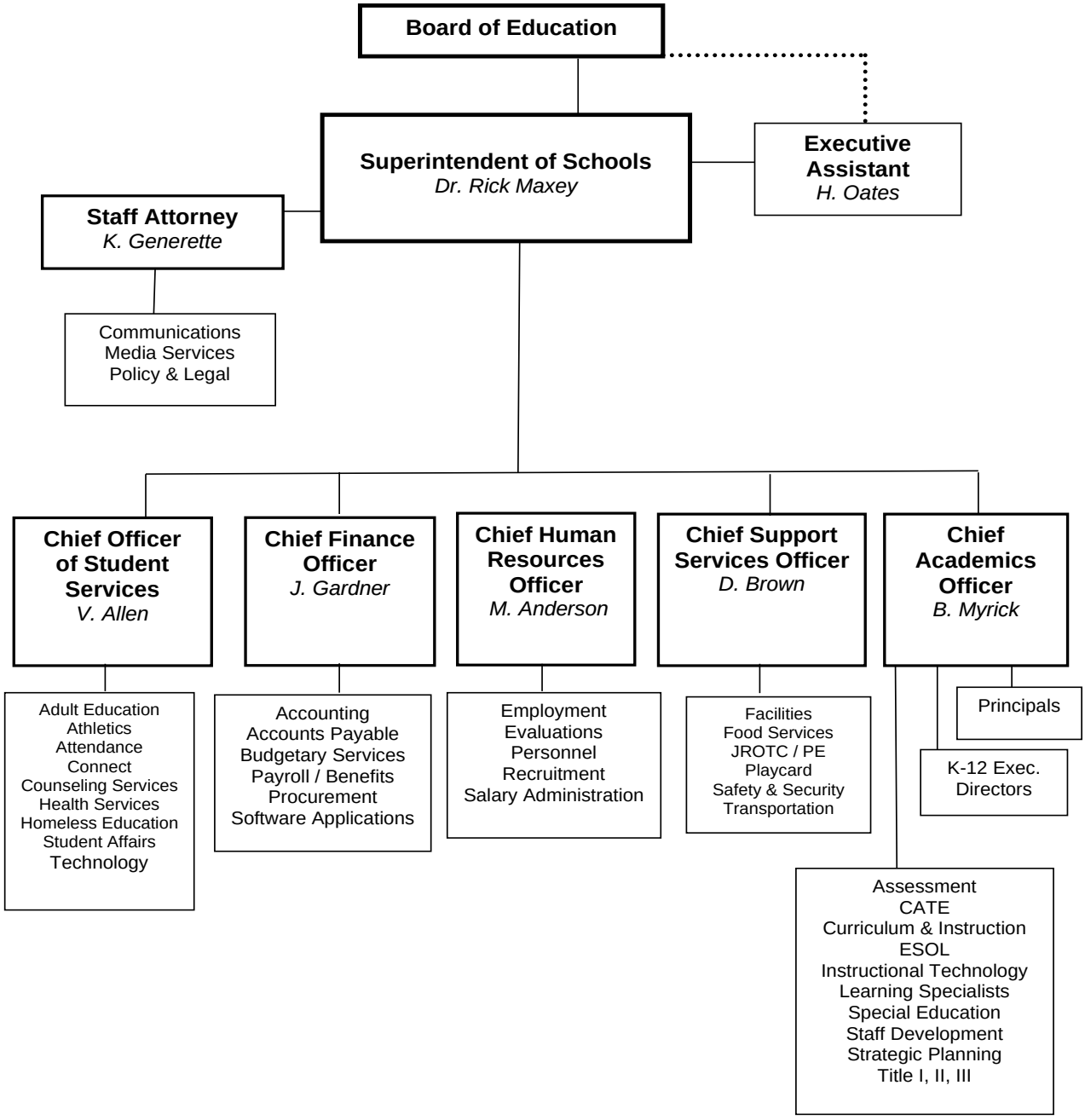
The District's Organization

The Chief Financial Officer of the District, Mr. John K. Gardner is responsible to the Board and Administration for all financial operations. Mr. Gardner has been employed with the school district since May 1996. During his 18 years, he has served in various administrative capacities, including Accounting Officer, Director of Accounting & Budgetary Services and Executive Director of Fiscal Services. Prior to coming to Horry County Schools, Mr. Gardner was employed by Consolidated Coca-Cola. He graduated from Coastal Carolina College with a Bachelor of Science in Business Administration in 1984. Mr. Gardner later earned a Masters of Accountancy from the University of South Carolina in 1989.

All District employees are responsible to the Superintendent and are employed by the Board upon the recommendation of the Superintendent.

The school district is organized such that six Chief Officers are employed: Chief Academic Officer, Chief Financial Officer, Chief Human Resource Officer, Chief Student Services Officer, Chief Support Services Officer and Staff Attorney. These six positions report directly to the Superintendent.
The traditional organizational chart is presented to identify the scope of responsibility within the organization and organizational structure.

Horry County Schools



The District is Legally Autonomous

The legal name of the district is Horry County School District. To distinguish the district entity from the legislative body, which governs the district, the name Horry County Schools is used to describe the district entity.

The boundaries of the district are coterminous with the boundaries of Horry County, South Carolina; however, the school district is an independent entity. The present boundaries of the school district and authority of its Board were established in 1952 by Act No. 754 of the Acts and Joint Resolution of the General Assembly of South Carolina which established a county-wide school district.

The District is Fiscally Independent

The district became fiscally independent on August 31, 1995, which fulfilled Strategy 11 of the district's Strategic Plan. In the order granting summary judgment signed by James E. Lockemy, the Circuit Judge ordered:

The Horry County School Board is legally empowered by Act 239 to determine the necessary millage for the operation of schools of the Horry County School District and the Horry County Auditor shall receive statements of such rates pursuant to S.C. Code Ann. §: 12-39-180 from the Horry County School Board.

District Size and Scope

In 2020, the estimated total population for Horry County was 351,029 persons. This reflects a 78.5 percent increase in population from 2000, when the population was 196,629 persons.

District Size and Scope (continued)

The school district has nine attendance areas: Aynor, Carolina Forest, Conway, Green Sea Floyds, Loris, Myrtle Beach, North Myrtle Beach, Socastee, and St. James. Each area consists of a high school and the elementary and middle schools that feed into it.

Number of Schools:

Primary/Elementary Schools	27
Middle Schools	13
High Schools	10
Career Centers/Laboratory Schools	3
Alternative School	1
Charter School	4
Total	**58**

All schools in the district and the district itself are fully accredited by the South Carolina Department of Education and the Southern Association of Colleges and Schools. Horry County Schools is the third largest of the state's seventy-nine (79) school districts and ranks second in the state in student enrollment growth during the past ten (10) years. For fiscal year 2021-22, the K-12 student enrollment is projected to be 44,218:

Primary/Elementary Schools	19,662
Middle Schools	10,912
High Schools	13,644
Total	**44,218**

The District provides a full range of programs and services for its students. These include elementary and secondary course offerings at the general, vocational and college preparatory levels. A broad range of co-curricular and extra-curricular activities to complement the students' curricular programs are also offered.

Our Vision:

- To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Our Beliefs:

- Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.

- We have the obligation to challenge every student to meet higher academic standards than his/her current level.

- Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:
  - We put service to students above all else.
  - We take responsibility for the success of all students.
  - We care passionately about our work with children.
  - We build strong positive relationships with students, staff, parents, and community.
  - We model and promote civility and integrity.

- We must also provide support for continuous improvement for students and staff.

- Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.

- All who share our schools deserve a safe, respectful and nurturing environment.

- Partnerships among family, community and school are imperative to students' social and academic success.

Our Strategic Plan:

- We will maintain and communicate at all levels a purpose and direction for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

- We will operate under governance and leadership that promote and support student performance and school/system effectiveness.

- We will have curriculum, instructional design, and assessment practices that guide and ensure teacher effectiveness and students learning across all grades and courses.

- We will provide the resources and services that support our vision, purpose, and direction to ensure success for all students.

- We will provide a comprehensive assessment system that generates a range of data about student learning and system effectiveness, and we will use results to guide continuous improvement.

5-Year Performance Goals:

Performance Goal: KINDERGARTEN READING

All kindergarten students will reach benchmark in reading on the end-of-year assessment by 2021.

Measurement: Spring DIBELS Next assessment; percentage of students "on track"

	2016	2017	2018	2019	2020	2021
GOAL:						100.0%
STATUS	94.0%	92.8%	93.3%	91.2%	COVID	

Performance Goal: FIRST GRADE READING

At least 95% of first grade students will reach benchmark in reading on the end-of-year assessment by 2021.

Measurement: Spring DIBELS Next assessment; percentage of students "on track"

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	86.0%	84.2%	81.2%	81.7%	COVID	

Performance Goal: SC READY ELA 3-8

At least 90% of students in grades 3-8 will score "Approaching" or above in ELA by 2021.
Measurement: SC READY ELA (% "Approaching" and above)

	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Average Baseline	83.2%	82.0%	79.3%	82.8%	82.9%	80.4%
2017 Status	80.1%	73.3%	75.0%	76.9%	74.7%	75.2%
2018 Status	83.9%	86.2%	78.4%	78.5%	75.2%	74.2%
2019 Status	81.6%	77.8%	76.1%	77.6%	78.3%	75.2%
2020 Status	COVID	COVID	COVID	COVID	COVID	COVID
2021 Goal	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%

At least 65% of students in grades 3-8 will score "Meets" or above in ELA by 2021.
Measurement: SC READY ELA (% "Meets or Exceeds")

	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Average Baseline	51.6%	52.4%	46.2%	46.7%	49.8%	50.1%
2017 Status	52.9%	43.8%	43.0%	43.1%	38.7%	44.1%
2018 Status	54.6%	49.5%	45.5%	47.4%	47.2%	43.5%
2019 Status	58.9%	59.2%	45.6%	53.3%	52.1%	50.2%
2020 Status	COVID	COVID	COVID	COVID	COVID	COVID
2021 Goal	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

Performance Goal: SC READY Math 3-8

At least 90% of students in grades 3-8 will score "Approaching" or above in Math by 2021.
Measurement: SC READY Math (% "Approaching, Meets or Exceeds")

	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Average Baseline	85.0%	85.0%	83.8%	83.0%	82.3%	76.3%
2017 Status	85.0%	84.1%	81.2%	81.5%	76.9%	75.9%
2018 Status	86.8%	82.1%	82.2%	81.7%	73.7%	74.9%
2019 Goal	86.5%	84.1%	82.9%	80.9%	76.2%	74.0%
2020 Goal	COVID	COVID	COVID	COVID	COVID	COVID
2021 Goal	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%

Performance Goal SC READY Math 3-8

At least 65% of students in grades 3-8 will score "Meets" or above in Math by 2021.

Measurement: SC READY Math (% "Meets or Exceeds")

	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Average Baseline	62.4%	59.3%	54.7%	53.2%	45.2%	38.7%
2017 Status	65.5%	56.5%	52.5%	53.5%	41.8%	43.4%
2018 Status	69.4%	57.8%	59.7%	59.1%	44.3%	45.9%
2019 Status	70.7%	63.2%	57.9%	58.1%	48.1%	45.5%
2020 Status	COVID	COVID	COVID	COVID	COVID	COVID
2021 Goal	73.0%	65.0%	65.0%	65.0%	65.0%	65.0%

Performance Goal: SC PASS SCIENCE

At least 90% of students in grades 4, 6 and 8 will score "Approaches" or above in Science by 2021.

Measurement: SC PASS Science (% "Approaches, Meets, or Exceeds")

	Grade 4	Grade 6	Grade 8
2017 Baseline	84.9%	75.7%	81.0%
2018 Status	85.8%	75.8%	77.8%
2019 Status	83.3%	74.4%	74.5%
2020 Status	COVID	COVID	COVID
2021 Goal	90.0%	90.0%	90.0%

At least 65% of students in grades 4, 6 and 8 will score "Meets" or above in Science by 2021.

Measurement: SC PASS Science (% "Meets or Exceeds")

	Grade 4	Grade 6	Grade 8
2017 Baseline	60.6%	54.3%	60.8%
2018 Status	63.2%	57.9%	56.5%
2019 Status	64.4%	54.2%	56.0%
2020 Status	COVID	COVID	COVID
2021 Goal	65.0%	65.0%	65.0%

Performance Goal: SC PASS SOCIAL STUDIES

At least 90% of students in grades 5 and 7 will score "Met" or above in Social Studies by 2021. Measurement: SC PASS Social Studies (% "Met or Exemplary")

	Grade 5	Grade 7
Average Baseline	80.4%	76.1%
2017 Status	85.5%	71.4%
2018 Status	81.8%	73.0%
2019 Status	80.2%	72.5%
2020 Status	COVID	No longer tested
2021 Goal	90.0%	No longer tested

At least 50% of students in grades 5 and 7 will score "Exemplary" or above in Social Studies by 2021. Measurement: SC PASS Science (% "Exemplary")

	Grade 5	Grade 7
2016 Baseline	45.7%	47.7%
2017 Status	49.5%	46.4%
2018 Status	47.4%	47.7%
2019 Status	45.0%	47.6%
2020 Goal	COVID	No longer tested
2021 Goal	50.0%	No longer tested

Performance Goal: Algebra I End-of-Course Exam

At least 95% of students will pass the state's Algebra I end-of-course test by 2021.
Measurement: State end-of-course test for Algebra I, percent making "A, B, C or D"

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	85.4%	80.5%	79.8%	71.0%	COVID	

At least 70% of students will pass the state's Algebra I end-of-course test with a "C" or higher by 2021. Measurement: State end-of-course test for Algebra I, percent making "A, B, or C"

	2016	2017	2018	2019	2020	2021
GOAL:						70.0%
STATUS	51.6%	51.6%	56.6%	68.4%	COVID	

Performance Goal: English I End-of-Course Exam

At least 95% of students will pass the state's English I end-of-course test by 2021.

Measurement: State end-of-course test for English I, percent making "A, B, C or D"

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	84.6%	81.0%	85.4%	79.2%	COVID	

At least 70% of students will pass the state's English I end-of-course test with a "C" or higher by 2021.

Measurement: State end-of-course test for English I, percent making "A, B, or C"

	2016	2017	2018	2019	2020	2021
GOAL:						70.0%
STATUS	60.0%	60.0%	68.7%	65.6%	COVID	

Performance Goal: Biology I End-of-Course Exam

At least 95% of students will pass the state's Biology I end-of-course test by 2021.

Measurement: State end-of-course test for Biology I, percent making "A, B, C or D"

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	83.8%	81.7%	75.4%	79.6%	COVID	

At least 70% of students will pass the state's Biology I end-of-course test with a "C" or higher by 2021.

Measurement: State end-of-course test for Biology I, percent making "A, B, or C"

	2016	2017	2018	2019	2020	2021
GOAL:						70.0%
STATUS	69.5%	69.5%	57.0%	65.5%	COVID	

Performance Goal: US History End-of-Course Exam

At least 95% of students will pass the state's US History end-of-course test by 2021.
Measurement: State end-of-course test for US History, percent making "A, B, C or D"

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	81.2%	77.6%	80.0%	77.8%	COVID	

At least 70% of students will pass the state's US History end-of-course test with a "C" or higher by 2021.
Measurement: State end-of-course test for US History, percent making "A, B, or C"

	2016	2017	2018	2019	2020	2021
GOAL:						70.0%
STATUS	60.0%	60.0%	61.3%	54.9%	COVID	

Performance Goal: ACT (Seniors)

The ACT Composite mean for high school seniors will improve by at least 0.2 points each year through 221. **Measurement:** The ACT Composite Mean score

	2016	2017	2018	2019	2020	2021
GOAL:						19.4
STATUS	18.7	19.0	18.3	19.0	18.0	

Performance Goal: CAREER READINESS ASSESSMENT

At least 90% of third-year high school students will earn a Silver certificate or higher on the Ready 2 Work Career Assessment by 2021.
Measurement: Percent of students earning Silver, Gold, or Platinum certificate level on Ready 2 Work Career Readiness assessment for third-year high school students.
**ACT WorkKeys assessment results used until Spring 2017*

	2016	2017	2018	2019	2020	2021
GOAL:						90.0%
STATUS	n/a	n/a	66.4%	68.3%	COVID	

Performance Goal: AP / IB

At least 30% of high school students will take an Advanced Placement or International Baccalaureate course by 2021.

Measurement: Percentage of high school students (non-duplicated) who were enrolled in an AP or IB credit course during the most recent school year.

	2016	2017	2018	2019	2020	2021
GOAL:						30.0%
STATUS	22.1%	20.2%	18.4%	18.2%	17.2%	

Performance Goal: SAT

The average SAT composite score for high school seniors will be at or above the national average.

Measurement: SAT Composite mean (Evidence-based reading & writing and math, 1600-point scale)

NOTE: Prior to 2017, SAT was a three-part 2400 point score from critical reading, math, and writing)

	2016	2017	2018	2019	2020	2021
GOAL:						US Avg
STATUS	1537	1101	1095	1044	1033	

Performance Goal: GRADUATION RATE (4 YEAR)

At least 90% of high school students will earn standard high school diplomas within four years or less after entering the ninth grade (i.e., on time) by 2021.

Measurement: 4-Year Graduation Rate by State Accountability formula

	2016	2017	2018	2019	2020	2021
GOAL:						90.0%
STATUS	81.1%	80.4%	82.4%	83.4%	83.5%	

Performance Goal: MAP GROWTH GOALS

At least 75% of students in grades 2-8 will meet Fall-to-Spring growth goals on MAP Reading, Language, and Math.

Measurement: NWEA MAP (Measures of Academic Progress) Fall-to-Spring Growth Goals report

		Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2016	**Reading**	61.0%	53.0%	53.0%	57.0%	50.0%	58.0%	63.0%
Baseline	**Language**	51.0%	48.0%	48.0%	54.0%	49.0%	56.0%	61.0%
	Math	63.0%	55.0%	58.0%	58.0%	49.0%	52.0%	63.0%
2017	**Reading**	64.0%	62.0%	57.0%	59.0%	55.0%	63.0%	62.0%
Status	**Language**	58.0%	56.0%	53.0%	57.0%	61.0%	65.0%	64.0%
	Math	69.0%	70.0%	62.0%	66.0%	58.0%	68.0%	70.0%
2018	**Reading**	61.0%	63.0%	58.0%	61.0%	56.0%	61.0%	65.0%
Status	**Language**	60.0%	59.0%	55.0%	61.0%	59.0%	63.0%	66.0%
	Math	67.0%	67.0%	57.0%	58.0%	56.0%	64.0%	64.0%
2019	**Reading**	67.0%	66.0%	50.0%	53.0%	51.0%	57.0%	58.0%
Status	**Math**	69.0%	74.0%	52.0%	50.0%	54.0%	60.0%	64.0%
2020	**Reading**	COVID	COVID	COVID	COVID	COVID	COVID	COVID
Status	**Math**	COVID	COVID	COVID	COVID	COVID	COVID	COVID
2021	**Reading**	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Goal	**Math**	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%

Performance Goal: GIFTED & TALENTED, SC READY ELA 3-8

At least 95% of academically gifted and talented identified students in grades 3-8 will score "Meets" or above on SC READY ELA by 2021.

Interim Performance Goal: The percentage of academically gifted and talented identified students in grades 3-8 scoring "Meets" or above on SC READY ELA will increase by 2.1 annually.

Subgoal: Gifted and Talented Performance, SC READY ELA 3-8
At Least 55% of academically gifted and talented students in grades 3-8 will score "Exceeds" on SC READY ELA by 2021.

Subgoal Interim Performance: The percentage of academically gifted and talented identified students in grades 3-8 scoring "Exceeds" on SC READY ELA will increase by 2.1 annually.

Data Source: SC READY ELA, percentage of G/T students scoring "Meets" or above and "Exceeds" or above.

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	86.6%	86.6%	90.8%	92.1%	COVID	

	2016	2017	2018	2019	2020	2021
SUBGOAL:						55.0%
STATUS	46.5%	46.5%	59.6%	61.9%	COVID	

Performance Goal: GIFTED & TALENTED, SC READY MATH 3-8

At least 95% of academically gifted and talented identified students in grades 3-8 will score "Meets" or above on SC READY Math by 2021.

Interim Performance Goal: The percentage of academically gifted and talented identified students in grades 3-8 scoring "Meets" or above on SC READY Math will increase by 0.75 annually.

Subgoal: Gifted and Talented Performance, SC READY Math 3-8
At Least 80% of academically gifted and talented students in grades 3-8 will score "Exceeds" on SC READY Math by 2021.

Subgoal Interim Performance: The percentage of academically gifted and talented identified students in grades 3-8 scoring "Exceeds" on SC READY Math will increase by 2.4 annually.

Data Source: SC READY MATH 3-8 percentage students scoring "Meets" or above and "Exceeds" or above, Enrich, PowerSchool

	2016	2017	2018	2019	2020	2021
GOAL:						95.0%
STATUS	92.0%	92.0%	94.3%	94.5%	COVID	

	2016	2017	2018	2019	2020	2021
SUBGOAL:						80.0%
STATUS	70.3%	70.3%	79.0%	77.3%	COVID	

Performance Goal: GIFTED & TALENTED, AP/IB 9-12

At least 90% of gifted and talented identified high school students will be served in advanced courses, including honors, Advanced Placement or International Baccalaureate by 2021.

Interim Performance Goal: The percentage of academically gifted and talented students served in honors, AP or IB at the high school level will increase by 2.4% annually.

Data Source: PowerSchool, GIFT, 135 day EFA Add on Reports, percentage of students enrolled in Honors, Advanced Placement, and International Baccalaureate classes

	2016	2017	2018	2019	2020	2021
GOAL:						96.4%
STATUS	80.6%	80.6%	89.2%	89.6%	94.2%	

Performance Goal: ADVANCED DEGREES

The percentage of teachers with an advanced degree will increase to 70% by 2021.

Measurement: Percentage of teachers with advanced degrees, as reported on annual State Report Card

	2016	2017	2018	2019	2020	2021
GOAL:						70.0%
STATUS	63.6%	64.0%	64.6%	65.0%	65.0%	

Performance Goal: ATTENDANCE

The attendance rate for teachers will be at least 96% each year.

Measurement: Annual attendance rates for teachers on the State Report Card.

	2016	2017	2018	2019	2020	2021
Teachers						
GOAL:						96.0%
STATUS	95.2%	95.4%	95.1%	94.5%	n/a	

Performance Goal: PERCEPTUAL SURVEY

The satisfaction level among parents, students, and teachers about the Learning Environment, Social and Physical Environment, and Home-School Relations will increase each year.

Measurement: Spring State Survey of Parents, Teachers, and Students: percentage who express "agree" or "strongly agree" satisfaction with the statements related to the three broad survey areas.

	2016	2017	2018	2019	2020	2021
Parents						
GOAL:						80.2%
STATUS	89.9%	86.6%	88.8%	89.2%	COVID	
Students						
GOAL:						
STATUS	82.1%	82.9%	81.6%	82.2%	COVID	84.1
Teachers						
GOAL:						
STATUS	91.5%	90.4%	90.6%	91.7%	COVID	92.7

Performance Goal SOCIAL & PHYSICAL ENVIRONMENTS

	2016	2017	2018	2019	2020	2021
Parents						
GOAL:						
STATUS	88.1%	85.9%	85.4%	86.7%	COVID	69.3
Students						
GOAL:						
STATUS	82.3%	86.5%	82.7%	84.8%	COVID	85.9
Teachers						
GOAL:						
STATUS	93.0%	91.7%	91.2%	92.4%	COVID	93.7

Performance Goal HOME / SCHOOL RELATIONS

	2016	2017	2018	2019	2020	2021
Parents						
GOAL:						
STATUS	75.2%	74.0%	74.1%	73.3%	COVID	69.3
Students						
GOAL:						
STATUS	85.6%	84.8%	83.8%	85.3%	COVID	84.3
Teachers						
GOAL:						
STATUS	87.5%	86.0%	87.2%	87.3%	COVID	90.3

The Horry County Board of Education has formulated policies designed to focus the District's attention on **student achievement results**. The Board has established Results policies that clearly delineate what students should know, understand, and be able to do upon exiting Horry County Schools. The Board has also designated performance goals for schools and the District to work toward. These goals are stated in terms of increased student achievement.

The Board's policies fall into four categories:

1. **Governance Culture** - How the Board conducts its business - Definition of the board's own work, the processes it will employ and conditions within which is will accomplish that work.

2. **Board/Superintendent Relations** – Clarifies the relationship between the Board and the Superintendent. This includes the specified authority of the superintendent and the process for monitoring district and superintendent performance.

3. **Operational Expectations** - Statements of the Board's values about operational matters delegated to the Superintendent, including both actions and conditions to be accomplished and those prohibited.

4. **Results –** What Horry County Schools graduates should know, understand, and be able to do.

Board Purpose

The Board of Education of the Horry County Public Schools represents, leads, and serves the organization's owners and holds itself accountable to them by committing to act in their best interests and by ensuring that all board and organizational action is consistent with law and the board's policies.

The board's purpose is to assure that the organization achieves the results described in the board's ***Results*** policies and that it operates according to the values expressed in the board's ***Operational Expectations*** policies.

Beliefs

The board is guided in its decision-making by the following beliefs. We believe that:

- All people have intrinsic worth
- All persons are entitled to respect
- A community will prosper to the degree that its members participate in achieving common interests
- Institutions exist only to meet the needs of people

- Each generation has a moral obligation to serve as reasonable stewards for future generations
- Faith in God as the creator and sustainer of the universe gives meaning and purpose to life
- An understanding of diversity is essential to harmony in an interdependent world
- Family is the primary influence on the quality of human development
- Learning is a life-long process absolutely essential to continuous growth
- Everyone possesses unrealized potential
- High expectations yield better results
- True motivation resides within
- There is no excellence without hard work
- Integrity is essential for community trust and progress

Governing Commitment

The board will: govern lawfully with primary emphasis on **Results** for students; encourage full exploration of diverse viewpoints; focus on governance matters rather than administrative details; observe clear separation of board and superintendent roles; make all official decisions by formal vote of the board; and govern with long-term vision.

1. The board will function as a single unit. The opinions and personal strengths of individual members will be used to the board's best advantage, but the board faithfully will make decisions as a group, by formal vote. No officer, individual, or committee of the board will be permitted to limit the board's performance or prevent the board from fulfilling its commitments.

2. The board is responsible for its own performance, and commits itself to continuous improvement. The board will assure that its members are provided with training and professional support necessary to govern effectively. As a means to assure continuous improvement, the board regularly and systematically will monitor all policies in this section.

3. To ensure that the board's business meetings are conducted with maximum effectiveness and efficiency, members will come to meetings adequately prepared, speak only when recognized, not interrupt each other or engage in side conversations, not repeat what has already been said, nor "play to the audience" or monopolize the discussion, support the Chair's efforts to facilitate an orderly meeting, communicate openly and actively in discussion and dialog to avoid surprises, encourage equal participation of all members, practice respectful body language place emphasis on building consensus among members, or seek the input of the superintendent as issues are discussed and decisions made. Board members' attendance at all meetings and work sessions will be monitored monthly.

4. The board will use a consent agenda as a means to expedite the disposition of routine matters and to dispose of other items of business it chooses not to discuss. All administrative matters delegated to the superintendent that are required to be approved by the board will be acted upon by the board via the consent agenda. Prior to the adoption of the agenda, an item may be moved from the consent agenda for separate discussion and possible action upon request of a single member.

5. After the first full cycle of monitoring, the monitoring of ***Operational Expectations*** policies will be included on the agenda for separate discussion only if superintendent's reports indicate non-compliance, if a member of the board has questions about superintendent's compliance or reasonable interpretation, or if policy content is to be debated. Otherwise, **OE** monitoring reports will be included in the consent agenda.

6. The board will direct the organization through policy. The board's major focus will be on the results expected to be achieved by students, rather than on the strategic choices made by the superintendent and staff to achieve those results.

7. The board, by majority vote, may revise or amend its policies at any time. However, as a customary practice, a proposed policy revision will be discussed at one session of the board prior to being approved at a subsequent board meeting.

8. A record of all board action will be maintained online.

Results

Results 1 - Literacy

Student achievement in literacy will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in literacy will meet or exceed the District Consolidated goals baseline measures for reading and English Language arts. The district will allocate the necessary resources to ensure students can achieve the district goal in literacy.

Results 2 - Numeracy

Student achievement in numeracy will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in numeracy will meet or exceed the District Consolidated goals baseline measures for math. The district will allocate the necessary resources to ensure students can achieve the district goal in numeracy.

Results 3 - Science

Student achievement in science will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in science will meet or exceed the District Consolidated goals baseline measures for science. The district will allocate the necessary resources to ensure students can achieve the district goal in science.

Results 4 – Social Studies

Student achievement in social studies will be measured according to the Strategic Plan Performance Goals and annual results. Overall student performance in social studies will meet or exceed the District Consolidated goals baseline measures for social studies. The district will allocate the necessary resources to ensure students can achieve the district goal in social studies.

Results 5 – Other Academic Disciplines

Each student will have the opportunity to participate in an enriched that includes course offerings such as:

- Digital Learning
- Fine Arts
- Health and Physical Education
- Foreign Language
- Career and Technical Majors

Overall student participation in other academic disciplines will be proved in an annual monitoring report to the board. The district will allocate the necessary resources to ensure students have the opportunity to participate in other academic disciplines.

Results 6 – Personal Success & Citizenship

Each student will be exposed to character development activities and values that contribute to personal and societal success to include the following life skills, lifelong attributes and personal values:

Creativity	Innovation	Critical Thinking
Work Ethic	Collaboration	Teamwork
Communication	Media & Technology	Knowing how to learn
Interpersonal skills	Self-direction	Global Perspective
Perseverance		

Each student will:

Deepen his/her knowledge of and commitment to community-based problem solving and demonstrate knowledge and skills essential for satisfactory participation in a democracy. Evidence that personal success and citizenship opportunities are being given to students will be provided in an annual monitoring report to the board. The district will allocate the necessary resources to ensure students are exposed to activities and values that contribute to personal success and citizenship.

Results 7 – College & Career Readiness

College and career readiness will be measured using on-time graduation rate and composite SAT and ACT scores. The on-time graduation rate will meet or exceed the *District Consolidated Goals* baseline measures. The composite SAT and ACT will meet or exceed the District Consolidated Goals baseline measures. The district will allocate the necessary resources to ensure the students are college and career ready.

Results 8 – Perceptions of Stakeholders

State school survey results will be used to measure perceptions of stakeholders. The percentage of teachers, students, and parent who respond that they are satisfied with their school's learning environment, social and physical environment, and home-school relations will meet or exceed the District Consolidated Goals baseline measures. The district will allocate the necessary resources to strengthen the perception of stakeholders.

Actions Required in Operational Expectation Policies

Many important Board goals are embedded in the *Operational Expectations* policies. Through these policies, the Superintendent is directed to accomplish various tasks. Following are examples of required actions; it is not intended to be an exhaustive list.

Increasing Student Learning

- Base instruction on academic standards that meet or exceed state and/or nationally-recognized model standards.
- Align curriculum with the standards.
- Ensure that the instructional program includes opportunities for students to develop talents and interests in more specialized areas.
- Ensure that the instructional program addresses the different learning styles and needs of students of various backgrounds and abilities and are available to students throughout the district as fairly and equitably as is reasonable.
- Encourage new and innovative programs, carefully monitoring and evaluating the effectiveness of all such programs at least annually.
- Ensure that all instructional programs, including both content and practice, are regularly evaluated and modified as necessary to assure their continuing effectiveness.
- Assure that the district calendar and the time made available during the instructional day assign priority to and best serve the learning needs of students.
- Regularly evaluate materials and textbooks, and maintain a procedure for reviewing such materials upon formal request by a parent or other stakeholder.
- Adequately monitor and control student access to and utilization of electronically distributed information.

Treatment of Stakeholders

The superintendent shall maintain an organizational culture that treats all people, including parents, citizens and staff, with respect, dignity and courtesy.

- Manage information in such ways that confidential information is protected.
- Maintain processes for the effective handling of complaints.
- Maintain an organizational culture that values individual differences of opinion, reasonably includes people in decisions that affect them, provides open and honest communication in all written and interpersonal interaction, focuses on common achievement of the board's Results policies, and maintains an open, responsive and welcoming environment.

Improving Operational Aspects of the District

- Develop continual 5-year plans to deal with personnel, programmatic, fiscal, and facilities needs necessitated by increases in student enrollment.
- Create a comprehensive asset protection plan.
- Present an executive summary annual budget for the board's approval.

The Four Parts of Board Governance

I. Governance Culture

GC-1	Board Purpose
GC-2	Governing Commitments
GC-3	Board Job Descriptions
GC-4	Officers' Roles
GC-5	Board Committees
GC-6	Annual Work Plan
GC-7	Board Members' Code of Conduct
GC-8	Board Member Conflict of Interest
GC-9	Process for Addressing Board Member Violations
GC-10	Governance Cost

II. Board/Superintendent Relationship

B/SR-1	Single Point of Connection
B/SR-2	Single Unit Control
B/SR-3	Staff Accountability
B/SR-4	Authority of the Superintendent
B/SR-5	Superintendent Accountability

III. Operational Expectations

OE-1	Global Operational Expectation
OE-2	Emergency Superintendent Succession
OE-3	Treatment of Stakeholders
OE-4	Personnel Administration
OE-5	Financial Planning
OE-6	Financial Administration
OE-7	Asset Protection
OE-8	Communicating with the Board
OE-9	Communicating with the Public
OE-10	Instructional Program
OE-11	Discipline
OE-12	Learning Environment/Treatment of Students
OE-13	Facilities

IV. Results

R-1	Literacy
R-2	Numeracy
R-3	Science
R-4	Social Studies
R-5	Other Academic Disciplines
R-6	Personal Success and Citizenship
R-7	College and Career Readiness
R-8	Perceptions of Stakeholders

The following budget and administrative policies of the Board of Education guide the preparation and administration of the 2021-22 budget.

Budget Operating Policy

The State Constitution provides that each school district shall prepare and maintain annual budgets with sufficient revenue to meet estimated expenditures for each year. Whenever ordinary expenditures of a school district for any year shall exceed the revenue, the governing body of the school district is required to provide for levying a tax in the ensuing year sufficient, with all other sources of revenue, to pay the deficiency in the preceding year, together with the estimated expenditures for the ensuing year.

State law provides that the fiscal year for school districts begin on July 1 of each year and end on June 30 of the following year. The Board is required to adopt annually a budget for the operation of the School District. The budgets must identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted.

The District employs intense involvement by school principals, staff, and community members in the budget development process. The Board shall expect the Chief Officers and the Executive Directors to work closely with the principals in their respective areas in studying the needs of the schools and in compiling a budget to meet those needs. The principals are expected to confer with teachers in obtaining budgetary requests and information on requirements.

Based upon school enrollments, schools were provided an allocation of funds with each principal making the ultimate decision on the best utilization of these funds. Each principal's decision was made after substantial input from his/her staff and parent advisory groups. Principals must continue to meet all local, state and federal requirements regarding the staffing levels of the school. Each principal has the authority to utilize special funding allocations to employ additional personnel, to contract needed services, or to purchase other supplies or equipment. This process provides each principal with new flexibility regarding budgeting and financial management.

The Superintendent and administration shall submit a preliminary budget to the Board for its consideration on or before April 1 of each year. The Board is required by law to conduct a public hearing to receive input from its citizenry regarding the budget. The hearing must be advertised in the local newspapers at least fifteen (15) days prior to the hearing. The Board shall determine the

Budget Operating Policy (cont'd)

necessary millage and approve the budget for the operation of schools.

The Board expects its administrative staff to operate the school system within the budget established for the particular department or school. In the event that some unusual or extenuating circumstance occurs during the year and the principal overspends the budget for his/her school, that amount will be charged against the budget of that school for the ensuing year. If a surplus exists at the end of the year, this balance shall be carried over, subject to limitations, and added to the budget of that school for the next year. Refer to page 69, Fund Balance and Reserve Policy, for **limitations**.

Capital Projects Budget Policies

- The District will develop and administer a multi-year plan for capital improvements and update it annually.
- The District will budget for major capital projects in accordance with the priorities of the Board of Education.
- The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets.
- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- The District will determine the least costly financing method for all new projects.
- The District will monitor monthly the financial activity of the capital projects in comparison with the budgeted funds to reduce cost overruns.
- The District will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.

Debt Management Policies

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- The District will try to keep the average maturity of general obligation bonds at or below fifteen years.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will maintain communication with bond rating agencies regarding its financial condition and seek to obtain the

Debt Management Policies (Cont'd)

most favorable rating. The district will follow a policy of full disclosure in every financial report and official statement.

- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.
- The District will continually evaluate outstanding debt to determine if refunding of older issues would be more favorable.

Revenue Estimation Policies

- The Chief Financial Officer will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its source and amount.
- The District will set fees and user charges in its proprietary funds at a level that will ensure the program is self-sufficient.

Fund Balance and Reserve Policy

- To maintain and protect the long-term financial capacity of the District, the Board of Education resolved to reserve a minimum maintenance of fund balance in an amount equal to 15% of the previous fiscal year's General Fund expenditure, as advised by the District's bond counsel and financial advisors. Unassigned General Fund fund balance will be appropriated for the ensuing fiscal year budget or utilized as directed by the Horry County Schools' Board of Education.

- The District also reserves General Fund fund balance by an amount sufficient to cover inventory and prepaid expenses. In addition, a reserve for school budget carryover is provided as follows:

  - ★ The schools are currently authorized to "carry-over" unexpended funds from one fiscal year to the next. The "carry-over" funds may not exceed 10% of the non-personnel allocation or $10,000, whichever is less.
    Based on this, each school is to plan to close the fiscal year with a balanced budget.
  - ★ If a school closes the fiscal year with a deficit balance, the deficit will be carried over to the next fiscal year. The school will be required to submit a plan for the elimination of the deficit.
  - ★ The Board must specifically approve any other reserves against fund balance.

Encumbrances

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year-end lapse and are re-appropriated. There is no reserve against fund balance for encumbrances.

Budget Management

The District has an integrated management information system (PeopleSoft 9.2). The financial module, which includes general ledger, accounts payable, procurement, commitment control, and cash receipting was upgraded in May of 2018. The human resources module, which includes payroll, position inventory control system and human resources, was upgraded in July 1, 2010.

Commitment Control (budget management) utilizes appropriations as a measure of control. These appropriations can be designated for a specific funding source, department, program, personnel, and/or other operating expenditures. Appropriations represent total dollar allocations that are comprised of individual organization budgets (individual line item budgets). On all appropriations, the District segregates each appropriation between personnel and non-personnel expenditures. The personnel appropriation is designated for each contracted employee's salary and related fringe benefits. The non-personnel appropriation is designated for all other expenditures.

By utilizing appropriations, the budget center managers have the flexibility to overspend an individual organization budget as long as the total appropriation has sufficient funds. We believe that this will provide an incentive to ensure that all expenditures and transfers are recorded using the appropriate accounting chartfields as opposed to utilizing other organization budgets simply because funds are available. In addition, comparisons of actual expenditures will provide invaluable data for future budget planning.

There are instances where a budget journal must be completed to transfer appropriations. A budget journal would be required if a budget center manager wished to change the approved spending (special revenue funds) or if a budget center manager wished to adjust appropriations between departments.

Initiating a budget journal is the responsibility of each budget center manager/designee. The budget journal must be issued for approval as soon as the administrator becomes aware of a situation that will change the annual total of the approved appropriation.

Budget Management (cont'd)

Deficit appropriations are not permitted. In addition, strict requirements necessitate timely budget journals to permit account expenditure monitoring.

All financial commitments must have approved budgets prior to the issuance of purchase orders, contracts, etc. If an item requires a budget journal, the budget journal must be approved before the financial commitment can be issued.

All budget journals must be approved by the initiator prior to posting in the general ledger. Written justification must be complete and supporting documentation attached before a budget journal is approved.

Procedures Recap by Responsibility

Initiator/Staff Accountants

- Determine need for budget appropriation adjustment.
- Prepare journal using Budget Journal selection from Commitment Control in PeopleSoft
- Attach all supporting documentation to journal
- Email Journal ID to Budget Officer for processing.

Budget Officer

- Reviews for compliance with procedures and verifies accuracy of data. Processes, if approved, which posts the entry in the commitment control system.

Funding for Student Population Changes

The non-personnel allocation to schools was based upon the prior year's 45-day ADM adjusted for projected growth with a weighting factor applied to each student classification to provide for the relative cost differences. To provide adequate funding for student population changes (due to growth or transfers within the district), adjustments will be made based on the current year official 45-day ADM. An increase in student population of greater than or equal to 10 students will result in additional funding being provided based upon the weighted per pupil increase. Conversely a decrease in student population of greater than or equal to 10 students will result in a decrease in the original budget allocation based upon the weighted per pupil decrease.

Funding for Student Population Changes (cont'd)

The following procedures will be used:

- Upon receipt of the official 45-day ADM, the Office of Budgetary Services will calculate the budget allocation adjustments and notify the respective schools and specify the account numbers affected.
- Budget Journal will be posted by the Office of Budgetary Services and the school's budget report will be adjusted accordingly.

Human Capital Management System

Allocations for school and central office personnel are determined based upon Board approved formulae; derived formulae based on historical staffing levels, status quo staffing levels, and programmatic needs. Once the allocations are determined, a unique number, Human Capital Management (HCM) number, is assigned to each allocation which defines all attributes associated with the allocation and provides for the tracking or accounting of the allocation from inception through retirement. Once all allocations are assigned to the respective schools, the principals then begin the process of determining which staff he will recommend to fill each allocation for the ensuing fiscal year. These recommendations are made to the Board who has the authority to hire the employee. The budgetary costs for the salary to include applicable longevity step increase, cost-of-living adjustment (COLA) and all related fringe benefits are determined for each allocation and completes the budgetary process for Personnel costs.

Expenditure Controls

In an effort to control the budgeted line item accounts as approved by the Board, the following expenditure control procedures have been established:

- The District requires that requisitions must be approved prior to any purchase.

- Purchase orders in excess of $1,500 are to be reviewed by the Office of Procurement Services for:
  verification of account code,
  verification of line item funding availability, and compliance with the District's Procurement Code.

- Budget center managers can not exceed their appropriations during the fiscal year.

Expenditure Controls (cont'd)

The Office of Accounting Services is responsible for monitoring expenditures. Comprehensive Financial Reports can be accessed daily by department and site managers on-line through PeopleSoft 9.2. In the event a department appears to be experiencing expenditure problems (exceeds the appropriate allocation limit), the Office of Accounting Services will work with the department to develop a solution. In the event errors are detected in account codes, an expenditure transfer can be made to correct the error.

Accounting, Auditing, & Financial Reporting Policies

- The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principles as established by the Governmental Accounting Standards Board.
- The district will prepare quarterly financial reports comparing actual revenues and expenditures to budgeted amounts.
- An independent, certified public accounting firm will be selected by the Board of Education to perform an annual audit and will publicly issue their opinion on the district's financial statement.
- The district will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials International and the Government Finance Officers Association.

The budget is prepared in accordance with the accounting system and procedures prescribed for school districts by the State of South Carolina, Department of Education, which conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The district's expenditure budget is in compliance with the Finance Analysis Model adopted by the S. C. Department of Education. The Finance Analysis Model, or IN$ITE, was developed by Coopers and Lybrand L. L. P. and the U. S. Chamber of Commerce's Center for Workforce Preparation. This model was developed to enhance education for all children and to provide community leaders and concerned citizens with clear and accurate information on a local school district's spending by location, by program and by grade level. With this information, business leaders, parents and educators can determine if the district's spending reflects the community's education priorities. Through the model, the community can decide if funding levels are appropriate for instruction, support services and operations, as well as school and district leadership. With detailed information, decisions can be made to change the balance of resources to maximize student performance, staff development, educational facilities or any educational need.

The more significant of the government's accounting policies are described below:

The Reporting Entity

The core of the financial reporting entity is the primary government which has a separately elected governing body. In June, 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, The Financial Reporting Entity. As required by generally accepted accounting principles, the financial reporting entity includes both the primary government and all of its component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In turn, component units may have component units. Based on our interpretation of Statement No. 14, the school district is not includable in any other reporting entity nor does it have any component units that are required to be included in its reporting entity.

The District's Fund Structure

All of the financial activity of the District is segregated into various funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and groups its funds into three general types: *Governmental Funds, Proprietary Funds and Fiduciary Funds.*

Resources segregated into the *Governmental Fund* type are those used for the usual governmental services financed by taxes, other local revenue and state and federal aid. Resources segregated into the *Proprietary Fund* type are those used to finance activities similar to those found in the private sector and are usually financed at least

partially from some sort of user charge. Resources segregated into *Fiduciary Funds* are those held by the government as a trustee or agent for some other entity or group.

The District uses five types of *Governmental Funds:* a General Fund; a Special Revenue Fund; an Education Improvement Act Fund; a Debt Service Fund; and a Capital Projects Fund. The District's *Proprietary Fund* is an Enterprise Fund (the Food Service Fund). The district uses three *Fiduciary Funds*: the Pupil Activity Agency Fund; the Deferred Compensation Trust Fund; and the Federal Program Reserve Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the fund's budget presentation in this document. The District does not present budgets for the Deferred Compensation Trust Fund and the Federal Program Reserve Agency Fund.

Governmental Fund Types:

The *General Fund* is the general operating fund of the school district. Revenues are received from federal, state and county government sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by agency (each central office and each school), function and object code (description of the expense). It is the only fund legally required to have an annual budget.

The *Special Revenue and Education Improvement Act Funds* account for specific designated revenues received on the basis of projects approved by various authorizing agencies or state entitlements, which are not budgeted in the General Fund operations. The majority of the funds for approved projects are received pursuant to federal legislation and the Education Improvement Act, a state initiative. The allowable expenditures of the projects are specified in the enabling legislation and related regulations, and may not be used to supplant District expenditures which would otherwise have been made.

The *Debt Service Fund* is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs arising from general obligation bonds. The primary financing source for this fund is property taxes.

The Capital Projects Fund type is called the *School Building Fund* and is used to account for financial resources specifically allocated for the District's construction or purchase of new facilities, purchase of equipment, major repairs or renovations to District facilities and approved state building projects except those financed in the Proprietary Fund.

Proprietary Fund Type:

The District's only Proprietary Fund, the *Food Service Fund*, is used to account for operations of the School Breakfast and Lunch Program, which are financed and operated in a manner similar to private business enterprises, where the intent of the Board of Education is that the costs of providing school lunches on a continuing basis be financed or recovered primarily through user charges, even though the activity is subsidized from other governmental resources.

Fiduciary Fund Types:

The Fiduciary Fund is an expendable trust fund used to account for the assets held by the District in a trustee capacity. The District's Fiduciary Fund Type is the *Pupil Activity Agency Fund.* These funds generally belong to the individual schools or their student bodies and are not available for general use by the District.

The School District's Deferred Compensation Trust Fund, through the South Carolina Deferred Compensation Commission, offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all School District employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The *Federal Program Reserve Agency Fund* was established by the district as a method of funding unemployment benefits to claimants.

Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The district uses a modified accrual basis of budgeting for both Governmental and Proprietary Funds. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

The District adopts an annual budget, which can be amended by the Board throughout the year. Formal budgetary accounting is employed as a management control for all District funds; however, legal budgets are adopted only for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Fund. For each of these funds with a formal, adopted budget, the basis of accounting used to reflect budget and actual revenues and expenditures is accounting principles generally accepted in the United States of America.

All governmental funds and the expendable trust funds (fiduciary funds) are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income and gross receipts are considered "measurable" when received by intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Other major revenues that are determined to be susceptible to accrual include state and federal grants. However, there are some exceptions to this modified accrual basis of accounting. The following describes those exceptions:

Governmental Fund Revenue

The District includes in available revenue only revenue that will be collected in cash within one year following the beginning of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Funds received and not yet earned are reflected as unearned revenues.

Governmental Fund Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except for interest on general long-term debt which

is recognized as expenditure in the year it is due rather than as it accrues.

The District does not depreciate its long-term physical assets used in activities of the governmental funds. Purchase of long-term physical assets are included as budgeted expenditures in the year purchased.

Proprietary Fund

The Food Service (Proprietary) Fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. This fund is utilized to account for all revenues and expenses relative to the operation of cafeteria services at schools. This fund is financed and operated in a manner similar to a private business enterprise in that its costs are financed through user charges. Some federal and state revenues are received in addition to receipts from the sale of meals to students.

Long-term physical assets are depreciated over their expected useful lives.

System of Classifying Revenue and Expenditures

Revenues of the district are classified by fund and source. Revenues are grouped into three sources: *Local, State, and Federal.* Some examples of major revenue sources in each division are: *Local Sources* - property tax and interest on investments; *State Sources* - Education Finance Act and Education Improvement Act; and *Federal Sources* - Title 1 and Public Law 94-142 Education of the Handicapped.

Expenditures are classified by fund, function and object. The function describes the activity being performed for which a service or material object is required. Functions include all activities or actions which are performed to accomplish the objectives of an enterprise. The functions of the school district are divided into six (6) broad categories: Instruction, Supporting Services, Community Services, Debt Service, Facilities Acquisitions and Construction Services and Other Financing Sources (Uses).

Instruction includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of paraprofessionals or classroom assistants of any type which assist in the instructional process.

Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. Services include attendance and social work, guidance, health and psychological.

Community Services include activities concerned with providing community services to students, staff or other community participants.

Debt Service is the activity of servicing the debt of the entity including payments of both principal and interest. Long-term debt service is recorded here.

Facilities Acquisitions and Construction Services include activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of or additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Financing Sources (Uses) include transactions which withdraw assets from one fund and record them in another without recourse and payments to other governmental units.

The following function classifications are utilized by the district in recording expenditures according to requirements of the Finance Analysis Model:

Kindergarten: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and which normally may be achieved during the pre-school years.

Primary: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the school years one through three.

Elementary: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various career clusters, and which normally may be achieved during the school years four through eight.

High: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and the various occupations and/or professions which normally may be achieved in the high school years.

Vocational: Learning experiences concerned with offering training in one or more skilled or semiskilled trades or occupations as a supplement to the high school program.

Career and Technology Education (Vocational) Programs - Middle School: Learning experiences for middle school students with training offered in one or more skilled or semiskilled trades or occupations.

Driver Education Program: Learning experiences concerned with offering training in the safe and efficient operation of a motor vehicle as a supplement to the high school program.

Educable Mentally Handicapped: Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.

Trainable Mentally Handicapped: Instructional activities and training programs for children of legal school age, who have been identified as having the mental capacity below that of those considered educable, to assist them in becoming self-sufficient. Profoundly Mentally Handicapped Children are included in this function.

Orthopedically Handicapped: Instructional activities and programs provided for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent as to require special facilities and instruction methods.

Visually Handicapped: Instructional activities and learning experiences provided for students who have no vision or whose

visual limitations result in educational handicaps.

Hearing Handicapped: Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.

Speech Handicapped: Instructional activities and learning experiences for students with speech and language impediments which interfere with or limit the individual's ability to formulate, express, receive, or interpret oral language.

Learning Disabilities: Instructional activities and learning experiences provided for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.

Emotionally Handicapped: Instructional activities and learning experiences provided for students who demonstrate adequate intellectual potential, but whose learning is impaired by emotional, motivational or social disturbances.

Coordinated Early Intervening Services: These funds are used to address issues of substantial disproportionality. Services provided to students in kindergarten through grade 12 who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment.

Preschool Handicapped Homebased (3- and 4-Year Olds): Instructional activities and learning experiences provided for three- and four-year olds preschool handicapped children in their homes.

Early Childhood Programs: Early childhood development programs for three- and four-year old children who have indicated significant readiness deficiencies.

Gifted and Talented - Academic: Instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas.

Advanced Placement: Instructional activities required to support advanced placement courses in all secondary schools which enroll an adequate number of academically talented students to support the course. Students successfully completing the Advanced Placement requirements receive credit in post secondary public colleges.

Homebound: Instructional activities provided for students who cannot attend school, even with the help of transportation, wherever they may be confined.

Other Special Programs: Instructional activities provided for dropouts, migrants, delinquents, and others who cannot be classified in the preceding service areas.

Autism: Instructional activities and learning experiences for students who have been diagnosed as being autistic.

Primary Summer School: Instructional activities operated outside the regular school term for students in Grades One through Three.

Elementary Summer School: Instructional activities operated outside the regular school term for students in Grades Four through Eight.

High School Summer School: Instructional activities operated outside the regular school

term for students in Grades Nine through Twelve.

Gifted and Talented Summer School: Instructional activities operated outside the regular school term for eligible students identified as gifted and/or talented.

Instruction Beyond Regular Day: Expenditures for instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day.

Adult Education-Basic: Instructional activities concerned with the fundamental tools of learning for adults who have never attended school or whose formal schooling was interrupted and need the knowledge and skills necessary to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens.

Adult Education-Secondary: Instructional activities designed to develop knowledge, skills, appreciation, attitudes, and behavioral characteristics considered necessary for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.

Adult English Literacy: Instructional activities specifically designed for immigrants and other limited English proficient persons that provide an integrated program of services incorporating English literacy with civics education.

Adult Education Remedial: Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in the basic skills areas of reading, writing, and mathematics.

Parenting/Family Literacy: Instructional activities associated with the education of families.

Instructional Pupil Activity: Used to record financial transactions related to school-sponsored pupil and interscholastic activities. Only instructionally oriented activities and purchases are recorded under this function. Examples would include student participation in academic decathlons and foreign language declamation competitions and stipends for non-athletic club sponsors.

Attendance & Social Work: Services and activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

Guidance: Services and activities designed to provide counseling to students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

Health: Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.

Psychological: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student

behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological testing, behavioral evaluation, and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

Exceptional Program Services: Activities which have as their purpose the identification, assessment, and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps.

Career and Technical Education Placement Services: Activities concerned with the placement of CATE students in jobs. Use only in relationship to the vocational education Function 115.

Career Specialist Services: Services and activities designed to assist school counselors and students in identifying and accessing career information, assist students in the exploration of career clusters, assist students with the implementation of the district's student career plan or individual graduation plan.

Improvement of Instruction Services-Curriculum Development: Activities designed to assist instructional staff in preparing curriculum materials, developing the curriculum which stimulate and motivate students.

Library and Media Services: Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individuals in their use of library materials.

Supervision of Special Programs: Activities associated with the overall supervision, coordination, and direction of special programs. These activities include Title 1 Coordinators, Adult Education Coordinators, SSI Coordinators, etc.

Improvement of Instruction Services – In-service and Staff Training: Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, in-service consultant fees, and transportation related to in-service.

Board of Education: Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

Office of the Superintendent: Activities performed by the superintendent and deputy, associate, and assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.

School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities is included.

Fiscal Services: Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving

and disbursing, financial accounting, payroll, inventory control, and managing funds.

Facilities Acquisition and Construction: Activities concerned with the acquisition of fixed assets including land and buildings, remodeling and construction of buildings, additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Operations & Maintenance of Plant: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition.

Student Transportation: Activities concerned with the conveyance of students from home to school as provided by state law.

Food Services: Activities concerned with providing food to students and staff. This service area includes the preparation and serving of regular and incidental meals, breakfasts, lunches, or snacks in connection with school activities and the delivery of food.

Internal Services: Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.

Security: Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services. (Include fire alarms, burglar alarms, metal detectors, security guards, and similar security items.)

Planning: Includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation, and statistics (activities concerned with gathering data) for a school district. (Include activities related to the district's strategic plan and school renewal plans.)

Information Services: Activities concerned with writing, editing, and other preparations necessary to disseminate educational and administrative information to students, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

Staff Services: Activities concerned with maintaining an efficient staff for the school system including such activities as recruiting and placement, staff transfers, and staff accountability.

Technology and Data Processing Services: Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting. Includes supervision of data processing, systems analysis services, programming services and operation services related to scheduling, maintaining, and producing data.

Pupil Service Activities: Expenditures for non-instructional school-sponsored activities. Activities such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related inter-scholastic activities outside the regular instruction program. Coaching supplements would also be charged here.

Enterprise Activities: Self-supporting activities operated by or on behalf of students. These would include various types of activities that are financed and operated in a manner similar to private business where the stated intent is that the costs are financed or recovered primarily through user charges. Examples are school bookstore or canteen.

Trust and Agency Activities: Financial transactions related to funds held by the school district in a trustee capacity or as an agent for student organizations and clubs.

Custody and Care of Children Services: Activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of or directly related to the instructional program and where the attendance of the children is not included in the attendance figures for the school district.

Welfare Services: Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs included stipends for school attendance, salaries paid to students for work performed (whether for the school district or for an outside concern), and for clothing, food, or other personal needs.

Payments to State Department of Education: Reimbursement of unexpended funds for restricted grants, payments for local Medicaid matching funds, and payments made by school districts as adjustments resulting from State Department of Education financial audits.

Payments to Other Governmental Units: Payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district. Also included are payments made to other state agencies such as the State Retirement System for school employees' benefits and reimbursements of unexpended funds for restricted grants passed through the Office of the Governor.

Payments to Public Charter Schools: Payments made by school districts to public charter schools for instructional and support services rendered to students.

Budget Presentation

A presentation of the budgets for all funds of the school district uses the pyramid approach, which first presents in summary form the budget for each respective fund. The revenue projections presented in the Budget Summary are then detailed and described by revenue source. The budgeted expenditures are presented by fund, function and object. The objects are classified by salaries, employee benefits, purchased services, materials / supplies, capital outlay and other.

A three-year comparison of 2019-20 Audited Actual, 2020-21 Approved Budget, and 2021-22 Adopted Budget is presented to assist the reader in understanding significant trends within the District's revenues and expenditures (expenses). Net increases or decreases by amount and percentage are presented for 2020-21 Approved Budget and 2021-22 Adopted Budget for comparative purposes. Since the General Fund is the only legally required budget, an additional presentation of the expenditure budget by object and location is provided. This presentation is shown by individual schools as well as multi-school and central office, which represents expenditures budgeted centrally that impact the individual schools and expenditures of the central office.

Explanations are provided to assist the reader in understanding the budget on a less complex and technical basis.

Major Revenue Sources, Assumptions, and Trends

Local Sources

Local property taxes are the largest single source of revenue for Horry County Schools. As reflected in the *Assessed and Estimated Actual Value of Taxable Property Schedule of the Informational Section*, comparative data regarding assessed values indicate that property values in Horry County have risen consistently during the past five years. Horry County is experiencing the biggest building boom since the early 1980's. Developers see this new building boom as being healthy and substantial because it's being driven by market demands and big business investment rather than external influences such as the tax law changes of the '80's or recovery from a natural disaster. This building boom is the result of a combination of factors including a strong economy, a maturing market place and a fast-growing tourist base. Revenue from local property taxes is reflected in the General Fund and the Debt Service Fund.

State Sources

In 1977, the State of South Carolina passed the Education Finance Act (EFA). This Act was developed through a spirit of cooperation among educational interest and legislative leadership. It was enacted to achieve school finance reform and designed to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a reasonable balance between the portion of the funds to be paid by the state and that of the school district. The Act provided adequacy, equality, and accountability.

To equitably distribute funds to school districts based on pupil needs, cost factors called "weightings" are used to provide for the relative cost difference between various educational programs. The cumulative 135-day average daily membership (ADM) of each school district by program classification determines its monetary entitlement. A major component of the funding formula for EFA is the district's index of taxpaying ability or the district's wealth in assessed value compared to all other districts in the state.

Since Horry County is one of the wealthier counties in the state, the district's share of EFA funds is considerably less than that of neighboring counties. Horry County's index of taxpaying ability has remained reasonably constant during the past several years in relation to other counties in the state and is expected to continue in that manner for the next several years.

The current year's projection is based on the final version of the State Budget Bill adopted by the House of Representatives, the Senate and the Governor of South Carolina.

The second largest single source of state revenue is Property Tax Relief. In 2006, the South Carolina General Assembly passed ACT 388 which eliminated all school operating taxes on owner occupied property. The funding for the tax relief is provided by an additional one percent sales tax and the prior appropriation from the Property Tax Relief Act of 1995. This tax relief is applicable only to the General Fund tax levy for school operations.

The third largest source of state revenue is the State Aid to Classrooms – Fringe Benefits Employer Contributions. In accordance with Section 59-21-160 of the South Carolina Code of Laws, the Department of Education shall allocate 100 percent of the available funds based on the Education Finance Act (EFA) formula. Allocations will be updated at the 45th day of the current school year. Funds are allocated monthly to cover the employer portion of the state retirement, group life insurance, social security, and health insurance for public school employees.

The fourth largest single source of state revenue is the Education Improvement Act (EIA) of 1984. This Act was passed by the State Legislature as a comprehensive education reform plan containing specific programs and strategies for improving public education in the state, as well as the mechanism for the distribution of state funds for its implementation. The Education Improvement Act is funded by revenues generated from a one cent state sales tax. Approximately one-third of the EIA funds are devoted to increasing teacher's salaries to the southeastern average. The remaining funds are specifically used for quality improvement programs such as increasing academic standards, testing of basic skills, reducing high school dropout rates, training for teachers and principals, and emphasizing early childhood education.

To guard against school districts reducing their existing financial effort as a result of the increased level of funding through the EIA, the Act requires that each school district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees. EIA revenues are approved as a part of the State Budget Bill. Projections for 2021-22 are based on the Full House version of the State Budget.

Federal Sources

The largest source of federal revenue for the district is the SC CARES - ESSER II (Elementary and Secondary School Emergency Relief funds). These funds were provided under the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) for the purpose of providing location educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

The second largest single federal revenue source is the Title I Program. These funds are used to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards developed for all children. The district's allocation is based on the number of low-income students residing in the district based on the latest United States Census.

Other major sources of federal revenue include entitlements through Individuals with Disabilities Act (IDEA), Improving Teacher Quality, Vocational Aid, and ROTC.

Other Financing Sources

An explanation of the district's debt limit is discussed on the *Computation of Legal Debt Margin Schedule within the Debt Service - Financial Section*.

The Budget Development Process begins in October each year with Planning Services' student population projections. Based on the student enrollment projections and Board approved formulas, Budgetary Services determines final Personnel and Non-Personnel Allocations and Learning Services determines the school allocations for all special funds. Budget Resource Packages are distributed to Executive Officers and school Principals at the Administrative Team meeting, which include the process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of budget packages. Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets. In February, Executive Officers and Principals determine their Personnel Recommendations based on budgeted allocations. Principals develop budget decision packages based on their school's Non-Personnel Allocation. Executive Officers develop budget decision packages based upon needs within their departments. All budget decision packages are entered into our budget development software where they are reviewed and processed by Budgetary Services. This information is then compiled to create the Superintendent's Comprehensive Budget which is presented to the Superintendent and Board of Education for approval. When the board of Education adopts a budget, it is done at the fund level of budgetary control. Because expenditures may not legally exceed budgeted appropriations, supplemental budget appropriations are made by the Board of Education, when additional revenue is identified and for expenditures exceeding total appropriations within the legal level of control. The district maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrance accounting is used for the General Fund, Special Revenue Fund, and Capital Project Fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities are incurred. Encumbrances lapse at year end, except for the General Fund which is carried forward as assigned fund balance until liquidated.

The following is a detailed outline of our FY 2022 Budget Calendar:

Function	Date(s)	Explanation of Activity
Allocation Determination	**November**	Planning Services begins student projection analysis for FY 2022 budget development
Planning	**November**	Research current trends and/or studies regarding Reallocation of Resources
Allocation Determination	**December**	Planning Services finalizes student projection analysis
Planning	**December**	Planning Services reviews projection methodology for alignment with district's benchmarks for allocation/contingency adjustments.
Budget Development	**December**	Fiscal Services meeting with Budgetary Services to determine budget timeline for 2021-2022.
Budget Development	**December**	2021-2022 Revisions for Allocation Formulae presented to the Board of Education.
Budget Development	**December**	Board Workshop – FY 2022 budget priorities and personnel formulae presented.

Budget Development	**January**	Board approves budget assumptions and priorities and the personnel allocation formula to be used for the 2021-2022 Budget.
Allocation Determination	**January**	Based on student enrollment projections and Board approved formulas, Budgetary Services determines Final FY 2022 Personnel and Non-Personnel Allocations. Learning Services determine school allocations for all special funds.
Budget Development	**January**	Budgetary Services prepares preliminary revenue projections based upon the State Department of Education's proposed budget, the Governor's proposed budget and other local, state and federal agencies' proposed budgets.
Budget Development	**January**	FY 2022 Budget Resource Packet distributed to school Principals which included process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all special allocations and preparation of FY 2022 Budget Packages.
Budget Development	**February**	FY 2022 Budget Resources Packet distributed to Executive Officers which included process, procedure, and calendar for development of personnel recommendations, development of utilization plans for all allocations and preparation of FY 2022 Budget Packages.
Budget Development	**January 30 - February**	Principals determine "FY 2022 Recommendations Concerning Employees" based on budgeted allocations.
Budget Development	**March**	Central Office and School Personnel Recommendations due to District Office.
Budget Development	**March**	School and Central Office General Fund and Special Fund Decision packages due to Budgetary Services
Budget Development	**March - April**	Budgetary Services reviews and edits Decision Packages
Budget Development	**March - April**	Budgetary Services updates revenue projections based on Budget and Control Board's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
Budget Development	**March - April**	Personnel Services reviews all "Recommendations Concerning Employees" for compliance with certification, Adept contract status, and administrative regulations.
Budget Development	**April**	Budgetary Services updates revenue projections based on House Ways and Means Committee's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
Budget Development	**April**	HCS Board of Education approves "FY 2022 Recommendations Concerning Employees" for all Professional personnel for inclusion in FY 2022 Comprehensive Budget.

Budget Development	**April**	Budgetary Services updates revenue projections based on the Senate Finance Committee's proposed budget and other local, state and federal agencies' proposed budgets, as applicable.
BOE Budget Approval Process	**May 3**	Budget Work Session for Board to review the Proposed FY 2022 Superintendent's Comprehensive Budget.
BOE Budget Approval Process	**May**	Public notice regarding hearing on school district FY 2022 Comprehensive Budget submitted to local newspapers for publishing. Notice submitted to the Horry Independent for May 20th publishing & to the Sun News for May 23rd publishing.
BOE Budget Approval Process	**May 3**	HCS Board of Education conducts Budget Workshops and grants preliminary approval on the FY 2022 Comprehensive Budget.
BOE Budget Approval Process	**June 7**	Public hearing on the FY 2022 Comprehensive Budget.
BOE Budget Approval Process	**June 7**	Final Adoption of the FY 2022 Comprehensive Budget by HCS Board of Education.

Budgetary Assumptions and Parameters

The administration will prepare a recommended budget based upon the following *assumptions*:

1. The preliminary estimate of the student population is expected to be approximately 44,218 K-12 students.

2. Certain basic operational costs are expected to increase for the 2021-22 fiscal year including but not limited to insurances and utilities.

3. Employees will be provided a step increase based upon their years of experience and any cost of living adjustment as determined by the State and/or Board.

4. Personnel allocation formulae will be reviewed to address any modifications to the instructional program which would include HCS Virtual.

5. Title I and other special funds will be used to provide additional opportunities to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, proficiency on challenging State academic achievement standards and state academic assessments.

6. Revenue projections will be based upon the most recent version of the State Appropriations Bill.

The administration will prepare a recommended budget that is in compliance the Board of Education's governance policies and the following *parameters*:

1. The District will comply with all applicable State and/or Federal laws and regulations.

2. Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.

3. The District will provide the curriculum programs and instructional support which have been proven to be effective for students.

4. The District must provide the instructional support essential to meet the State and Local accountability goals.

5. The District must provide resources for unfunded mandates.

6. The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.

7. The District will identify funding sources for new programs and/or initiatives.

Capital Projects Budget Planning

As directed by the Board of Education for Horry County Schools, the following information has been prepared for the Board's consideration, and ultimately for their selection, of the capital improvement projects to be implemented over the next five years, hereafter referred to as the "Plan."

Recognizing that the needs of the District typically exceed the available financial resources, the Facilities staff of Horry County Schools prioritized Capital Project ("the Plan") recommendations under multiple project categories.

CAPACITY AND GROWTH



In light of the current and projected capacity concerns, Facilities staff has recently opened discussions with the Board regarding policy for capacity limits on our schools, and to examine what impact student transfers may have on capacity. Horry County Schools' policy regarding a student's ability to transfer to an attendance area in which they do not reside is described in the Student Assignment to Schools section. This policy currently classifies schools into two categories relative to their capacity. Generally, a Category 1 school is where the projected enrollment is at or above 100% of the capacity and will not accept transfers except as otherwise provided by the policy. A Category 2 school will generally accept transfers if the projected enrollment is less than 100% of the capacity, subject to the hardship rules in the policy.

Although there are likely to be schools where student transfers may have a positive benefit to their capacity, due to the forecasted continued steady growth and the large number of schools that are, or will be at or above 100% capacity, Facilities is recommending the Board consider reducing these capacity limits to 95%. Facilities staff believes this will provide better opportunities for advanced planning at high growth schools, thus allowing for better financial forecasting of temporary classrooms or other construction project needs.

The addition of temporary classrooms (modulars) is expected to play a large role in accommodating growth in the coming years due to their relative quick delivery, setup and overall cost. However, it is very important to recognize that the addition of temporary classroom spaces also creates greater pressure on the existing core facilities such as cafeterias, special areas (P.E., art, band, chorus, etc.), available parking, and traffic

congestion on the site. The addition of temporary classrooms has recently seen an increased collateral cost due to emergency access requirements by code officials, discussed in more detail below under "Paving and Grounds." Facilities is recommending the Board consider providing for a total of forty (40) temporary / modular classrooms District-wide over the life of this plan, to include all ancillary costs (furniture, technology, fire and security alarms, fire lanes, etc.). In lieu of identifying individual schools to receive additional classrooms, Facilities and Learning Services staff plans to annually evaluate candidate schools immediately following the release of new allocations each winter. Wherever possible, the goal will be to assure each existing school facility is being utilized to its maximum potential before recommending additional classrooms.



The Plan carefully considers the numerous options for how capacity and growth can be addressed through new schools, additions and renovations, temporary classrooms, and attendance zone changes. All options were contemplated in determining the recommendations, with an overriding goal to of producing a data driven, fiscally responsible approach to the needs of the District.

FACILITIES CONDITION ASSESSMENT:
REPLACEMENT FACILITIES / BUILDING MODIFICATIONS AND SUSTAINMENT

In 2012, as part of the current LTP described above, a Facilities Condition Assessment was conducted by a multi-disciplinary team using visual inspections of the various facilities and equipment, interviews with staff members, and review of existing documents. As a result of this assessment, estimated industry standard sustainment costs were forecasted and each facility was given an overall rating known as the Facility Condition Index, or FCI.

FCI is defined as the ratio of all deferred maintenance costs as compared to the building asset value, or Current Replacement Value (CRV). The FCI provides a range of ratings where "Good" is greater than or equal to 90, "Fair" is between 85 and 90, "Poor" is between 80 and 85, and "Severe" is less than or equal to 80.

The FCI is used as a tool to obtain a high level relative indicator of overall condition which is tracked over time to maximize its benefit. It is a *general indicator* of the constructed asset's condition and the amount of deferred maintenance as a specific point in time, but is not necessarily a *definitive* judgment on a particular facility's overall condition.

The Plan incorporates data from the 2012 Assessment into the Capital Forecast module of the District's SchoolDude software, allowing the Facilities staff to annually update, track, and forecast the FCI of the District's properties including the deferred maintenance costs. Currently this software only contains data for the primary building associated with each property, however, Facilities staff is actively working to incorporate data for athletic facilities, paving, grounds, playgrounds, and other components for added forecasting and reporting ability.

The Plan incorporates the background details of the FCI and the field observation data discussed in the "Maintenance" section below to help guide decisions regarding potential replacement facilities and determination of major renovations, sustainment, and building modification projects.

MAINTENANCE

The 2014 consolidation of several departments into Facilities and the regionalization of the Maintenance Department have both had positive benefits for our District. In addition to the substantial increase in productivity of maintenance work orders, regionalization has granted the District a concentrated, deeper familiarization with our facilities by placing the responsibility of care on a consistent team of individuals. This familiarity has afforded the District valuable feedback from the field regarding the physical condition of a facility and the identification of chronic problem areas (or schools) which warrant more substantial attention.

This feedback obtained from each region's area management team contributed tremendous value in validating data gleaned from the FCI, and influenced the recommended projects and ultimate prioritization of sustainment, building modification, renovation, and replacement schools.

ATHLETICS

Another aspect of the LTP involved assessment of our athletic facilities and playgrounds. Improvements were visually inventoried, evaluated, and assessed through non-destructive measures. The data collected during the field observations was then correlated and compared with other facilities in the District to identify potential deficiencies, inadequacies, and recommended improvements.

In late 2016, Facilities Central Grounds and Maintenance staff performed a follow up assessment of the athletic facilities. The LTP was used as the basis for assessment, updating it for any changes in condition since the original review.

Recommendations for capital improvements to athletics were taken from the findings of this report including the prioritization of projects. In some cases, there may be portions of athletic recommendations that are included as part of a recommended school addition / renovation project. Funding for the athletic portions of these projects is to be assumed as part of the overall capital project and budget.

PAVING AND GROUNDS

Parking lots, driveways, and other paved vehicular improvements were also assessed during the development of the 2012 LTP; however, no additional in-depth assessment of these components has been performed by our staff since that time. It is a goal of Facilities to perform reassessment and include these data into the Capital Forecast module for future planning. At this time, many common issues such as pot holes or damaged pavement edges are routinely documented and addressed through our work order system to assure safety concerns are managed efficiently.



On a more notable scale, much of the District's recent demands on our paved resources stems directly from the enrollment growth, and the correlating increases in the number of students being transported by personal vehicles, or in short, "car riders." According to data collected from our Transportation Department, overall approximately 54% of students in the District do not ride our buses. This includes those that are dropped off by others, walk / bike to school, or drive themselves.

Average of non-bus riding students for each school type are:

High schools:	60%
Middle / intermediate schools:	47%
Elementary / primary schools:	59%

The number of schools in these groups that exceed 50% non-bus riding students are:

Academies:	Four (4)
High schools:	Seven (7)
Middle / Intermediate schools:	Four (4)
Elementary / Primary schools:	Eighteen (18)

Additionally, code-required emergency access improvements ("fire lanes") must now be factored into the cost of temporary classrooms. When temporary classrooms are to be added to a facility, the District must obtain pre-approval from the Office of School Facilities and the local fire marshal, demonstrating compliance with code-required fire lanes. For many of our older schools, fire lanes were not required by the code in effect at the time of construction, and, therefore, placement of new units today requires compliance with the new codes. In some cases this can easily add hundreds of thousands of dollars to the cost of the classroom additions that in earlier years was not a factor.

Enrollment growth at over-capacity facilities has other impacts on the parking infrastructure. The necessary addition of teachers and support staff taxes the available parking for visitors and for special events. In the case of high schools and academies where students are permitted to drive personal vehicles, the impact on available parking can be even greater unless internal limitations are managed by the school in the form of permits or other measures. At some locations, land simply may not be available to add temporary classrooms or to expand parking or car rider driveways. Where these limitations exist, recommendations or lack thereof will have taken these into consideration.

In summary, the projects identified in the Plan were steered by several key Horry County Schools' guidelines and policies, as stated in the following excerpts:

HCS Core Values:

- *We put service to students above all else.*
- *We take responsibility for the success of all students.*
- *We care passionately about our work with students.*
- *We build strong, positive relationships with students, staff, parents, and community.*
- *We model and promote civility and integrity.*

HCS Vision: *Horry County Schools' vision is to be a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high quality teaching and learning.*

Board Governance Policy, Operational Expectations (OE-13) Facilities: *The superintendent shall assure that physical facilities support the accomplishment of the Board's Results policies, are safe, and properly maintained.*

HCS Capital Planning Assumptions / Parameters: *The District will develop a short and long-term facilities plan based upon an ongoing annual needs assessment and establish priorities for new facilities, additions, renovations, and sustainment projects.*

Guided within the framework of these principles, the Plan has endeavored to present projects, which identify and prioritize those of greatest need under each category. This categorized approach will provide the Board with dependable, data-driven recommendations for the highest needs of the District, while also providing the flexibility to collectively examine, discuss, and select projects within the constraints of available resources.



FINANCIAL



GENERAL FUND: $15,749,282

Local Revenue: $10,706,093

Ad Valorem Taxes $11,523,443	• Includes current and delinquent taxes. Projected value of a mill for 2021-22 is $1,799,740.
Penalties on Taxes ($78,828)	• Based on 2019-20 audited revenue.
Revenue in Lieu of Taxes $1,572,696	• Based on 2020-21 projected revenue. This is revenue received from the Multicounty Business Park Fee In lieu of Taxes and a distribution from the Myrtle Beach Airforce Base TIF.
Interest on Investments ($2,251,874)	• Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
Medicaid Reimbursement $186,465	• Based on reimbursement billing for 2019-20. Program includes nursing, RBHS, and other billable services. Total Medicaid revenue reflects the **gross** reimbursement for billable services. The State recoups a 29.92% required match.
Other Local Revenues ($245,809)	• Based on 2019-20 audited revenues.

Intergovernmental Revenue: $4,928

Payments from Other Gov Units $4,928	• Revenue received for services rendered to students from other school districts. Based on 2019-20 audited revenue.

State Revenue: $2,973,276

Restricted Grants $622,222	• Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2019-20 revenue received and the current State allocation.

State Aid to Classrooms – Teacher Salary $5,043,883	• Based on the Senate Finance version of the State budget
State Aid to Classrooms – Fringe Formulae (365,601)	• Based on the Ways and Means version of the State budget.
Retiree Insurance ($27,460)	• Based on the Ways and Means version of the State budget.
State Aid to Classroom – EFA Formula ($3,084,913)	• Based on a 1,852 projected increase in student enrollment and the current base student cost of $2,516 as recommended by the Senate Finance Committee.
Reimbursement for Local Property Tax Relief $451,364	• Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers. Tier I is the previous reimbursement for the first $100,000 of appraised value of owner occupied real property. Tier II is the previous reimbursement on the first $50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption. Tier III is "final reimbursement" to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.

Other State Property Tax Revenue $87,165	Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2019-20 actual collections.
Other State Revenue $246,616	• Based on 2019-20 audited revenue.

Federal Revenue: ($181,697)

Other Federal Revenue ($181,697)	• Reimbursement for ROTC salaries. Based on 2019-20 audited revenue.

Other Financing Sources: $2,246,682

Transfers from Other Funds $42,127	• Based on current State allocations. Includes: EIA teacher's salary increase and fringe transfer.
Transfers/Indirect Cost $2,211,937	• Based on projected Food Service and other Federal program costs.
Other Revenue ($7,382)	• Based on 2019-20 audited revenue.

SPECIAL REVENUE FUND: $32,364,506

Local Revenue ($725,618)

Other Local Revenues ($725,618)	• Includes revenue projections for after-school programs at twenty-three elementary schools.

State Revenue: $52,501

Student Health & Fitness – Nurses ($4,983)	Based on current State allocation.
Other State Revenues $57,484	• Includes First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: $33,037,623

Title I ($493,481)	• Based on the 2020-21 allocation and estimated carryover.
IDEA $771,839	• Based on the 2020-21 allocation and estimated carryover.
SSAE (Student Support and Academic Enrichment) Grant $190,828	• Estimated carryover from 2019-20.
SC CARES ESSER II (Education Stabilization Fund for Elementary and Secondary School Emergency Relief) $32,480,311	• Based on the current State allocation and estimated expenditures for 2021-22.

Other Federal Revenues $88,126	• Includes IDEA Preschool, Vocational Aid, Title III-ESOL, Improving Teacher Quality, and Adult Education.

EDUCATION IMPROVEMENT ACT FUND: ($299,166)

State Revenue: ($299,166)

At Risk Student Learning ($433,964)	• Based on the House Ways and Means version of the State budget plus $1,292,882 projected carryover.
Four-Year-Old Early Childhood ($126,945)	• Based on current State allocation.
Career and Technology Education $36,707	• Based on current State allocation.
National Board Certification ($269,771)	• Based on current National Board Certified Teachers. Horry County School District currently has 246.50 teachers with this designation & will have 228.50 in 2021-22.
Adult Education $537	• Based on current State allocation.
Teacher Salary Increase $203,625	• Based on House Ways and Means version of the State budget.
School Employer's Contributions ($4,439)	• Based on House Ways and Means version of the State budget.

Aid to Districts $432,364	• Based on House Ways and Means version of the State budget plus $855,195 projected carryover.
Other State Revenues ($137,280)	• Includes ADEPT, EIA Reading Coaches, CDEP Program, Summer Reading Program, EEDA Supplies & Materials, and Teacher Supplies. Based on current State allocations.

DEBT SERVICE FUND: $8,956,423

Local Revenue: $8,735,909

Ad Valorem Taxes $1,615,685	• Includes current and delinquent taxes. Projected value of a mill for 2021-22 is $2,542,003.
Penalties on Taxes $27,688	• Based upon 2020-21 projected revenue.
Other Property Tax Revenue $8,104,191	• Based upon projected 2020-21 receipts of the Education Capital Improvement Sales and Use Tax.
Revenue in Lieu of Taxes $90,782	• Based upon 2020-21 projected revenue.
Interest on Investments ($1,102,437)	• Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: $220,514

Homestead Exemption $106,989	• Reimbursement on the first $50,000 assessed value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. Based upon 2020-21 projected revenue.
Manufacturer's Depreciation Reimbursement $1,567	• Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries. Based upon 2020-21 projected revenue.
Other State Property Tax Revenue $111,958	• Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2020-21 projected revenue.

SCHOOL BUILDING FUND: $7,816,957

Local Revenue: ($474,282)

Interest on Investments ($474,282)	• Based upon current investments and cash flow projections.

Intergovernmental Revenue: $291,239

E-Rate Reimbursement $291,239	• Projected E-Rate reimbursement for technology infrastructure upgrades.

Other Financing Sources: $8,000,000

Transfer from Debt Service Fund
$8,000,000
	• In 2021-22, the District plans to transfer proceeds in the amount of $38.2 million from the Education Capital Improvement Sales Tax for:
	  • Construction Management - $1,116,456
	  • Short-term Capital Plan - $37,083,544

FOOD SERVICE FUND: ($489,373)

Local Revenue: ($715,660)

Lunch Sales to Pupils ($39,000)	• Based on current revenue and projected average daily participation.
Special Sales to Pupils ($377,565)	• Based on current revenue and projected average daily participation.
Lunch Sales to Adults ($235,465)	• Based on current revenue and projected average daily participation.
Special Sales to Adults ($18,630)	• Based on current revenue and projected average daily participation.
Other Local Revenue ($45,000)	• Based on current revenue and projected average daily participation.

Federal Revenue: $215,103

School Lunch Program $215,103	• Based on projected USDA reimbursement rates and average daily participation.

Other Financing Sources: $11,184

Transfer from Other Funds $11,184	• Based on projected transfer from General Fund to offset Food Service fringe benefits.

PUPIL ACTIVITY FUND: 403,573

Local Revenue: $403,573

Other Local Revenue $403,573	• Based upon 2020-21 revenue projections. Includes, Admissions, Bookstore Sales, Pupil Activity Membership Dues and Fees, and other Miscellaneous Revenue.

General Fund

For fiscal year 2021-22, the proposed budget for the General Fund of the School District is $485,295,102. Approximately 49.9% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 46.4% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3.7% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

The expenditure side of this budget supports salaries and benefits for 3,688 professional positions and 1,774.5 classified positions. 86.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.7% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for Horry County Schools from the General Fund is approximately $10,964, which is a slight increase over the 2020-21 amount of $10,880. This budget will support the education of approximately 44,218 K-12 students.

Expenditure changes include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

- Staffing for enrollment changes ($834,064)

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $9,408,363

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement $4,586,046
- STEP increase 6,108,197
- $1000 increase to teacher salary schedule (includes nurses) 5,806,740
- Increase in employer retirement rate 3,477,473
- Decrease in group health insurance (1,166,229)
- Increase substitute salaries 1,262,257
- Salary/benefit adjustments from prior year (6,178,529)

Operational Expectation OE-7 Asset Protection

- Penthouse service contract $73,080
- Electrical lighting maintenance contract 40,000
- Solar array maintenance contract 64,000

Other

- Increase in property insurance/copier lease $1,130,262
- Charter school increase 453,150
-

Special Revenue Fund

For fiscal year 2021-22, the proposed budget for the Special Revenue Fund of the School District is $71,183,674. Approximately 2.4% of the revenue to support this fund is generated locally through after school childcare programs. 4.4% of the revenue is generated from the State in the form of various initiatives including: EEDA career specialists, PEBA and student health and fitness. 93% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, CRRSA (Coronavirus Response and Relief Supplemental Appropriations Act), and other various supplementary programs. The remaining .2% is generated from other financing sources in the form of transfers for athletic support and in-kind services.

The expenditure side of this budget supports salaries and benefits for 215.5 professional positions and 172.5 classified positions. 47.6% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 52.4% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures (with the exception CRRSA funds) of must supplement NOT supplant the regular education program.

Expenditure changes include:
Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $589,912

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement $229,349
- STEP increase 385,447
- $1000 increase to teacher salary schedule (includes nurses) 287,693
- Increase in employer retirement rate 223,333
- Decrease in group health insurance (301,525)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for students in identified socio/economic areas and/or geographic clusters ($485,784)

Other

- ESSER II funding plan for 2021-22 $32,480,311
- After school childcare programs (693,682)

Education Improvement Act Fund

For fiscal year 2021-22, the proposed budget for the Education Improvement Act Fund of the School District is $29,976,444.

The expenditure side of this budget supports salaries and benefits for 86.5 professional positions and 12.5 classified positions. 38.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 43.2% is transferred to the General Fund as EIA teacher salary increase. The remaining 18.7% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Expenditure changes include:

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study $187,308

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement $24,911
- STEP increase 101,976
- $1000 increase to teacher salary schedule (includes nurses) 30,158
- Increase in employer retirement rate 56,797
- Decrease in group health insurance (67,432)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for at-risk students ($433,964)

Other

- National board certification ($269,771)
- Transfer to General Fund for teacher salary/fringe benefit increases 199,186

Debt Service Fund

For fiscal year 2021-22, the proposed budget for the Debt Service Fund of the School District is $97,599,626. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing ***approved*** Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The following table shows the principal and interest payments for existing debt.

	Balance 6/30/21	Sept 2021 Payments	March 2022 Payments	Delayed Delivery March 1,2022	Total FY 2022	Balance 6/30/22
$54.965 Refunding 2011A (Ref)	7,940,000					-
Principal		-	7,940,000		7,940,000	
Interest		198,500	198,500		397,000	
$59.455 Refunding 2012A (Ref 2005A)	36,550,000			(33,095,000)		-
Principal		-	3,455,000		3,455,000	
Interest		735,413	735,413		1,470,826	
$110.81 Refunding 2015A (Ref 2006A)	108,005,000					107,785,000
Principal		-	220,000		220,000	
Interest		2,266,663	2,266,663		4,533,326	
$32.97 Refunding 2015B (Ref 2007AB)	17,505,000					11,105,000
Principal		-	6,400,000		6,400,000	
Interest		392,975	392,975		785,950	
$125 Million 2016A (8%)	76,730,000					58,960,000
Principal		-	17,770,000		17,770,000	
Interest		1,918,250	1,918,250		3,836,500	
$72.78 Million 2016B (SOB)	44,675,000					34,330,000
Principal		-	10,345,000		10,345,000	
Interest		1,116,875	1,116,875		2,233,750	
$33.235 Million 2022 (Delayed Delivery)	-			33,235,000		33,235,000
Principal		-	-		-	
Interest		-	-		-	
	291,405,000	6,628,676	52,758,676	140,000	59,387,352	245,415,000

* Blue type represents the bond issues and related debt service for the Short-term Facilities Plan



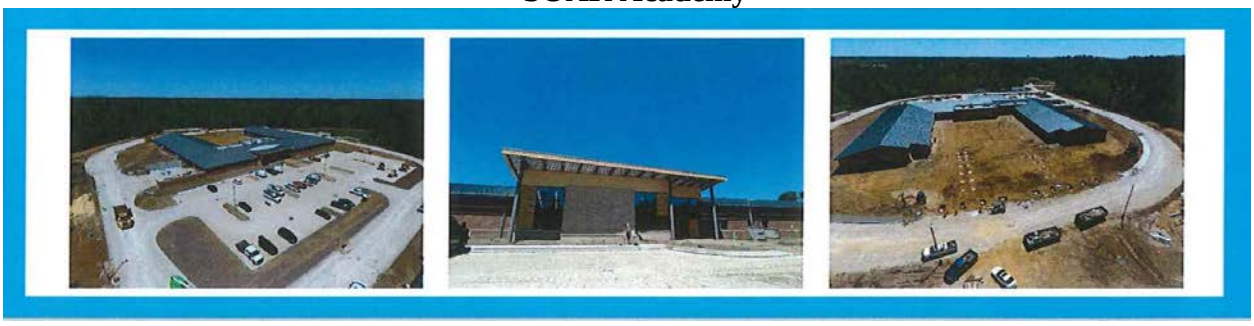
School Building Fund

For fiscal year 2021-22, the proposed budget for the School Building Fund of the School District is $53,640,271. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2021-22 year. The major initiatives include the major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

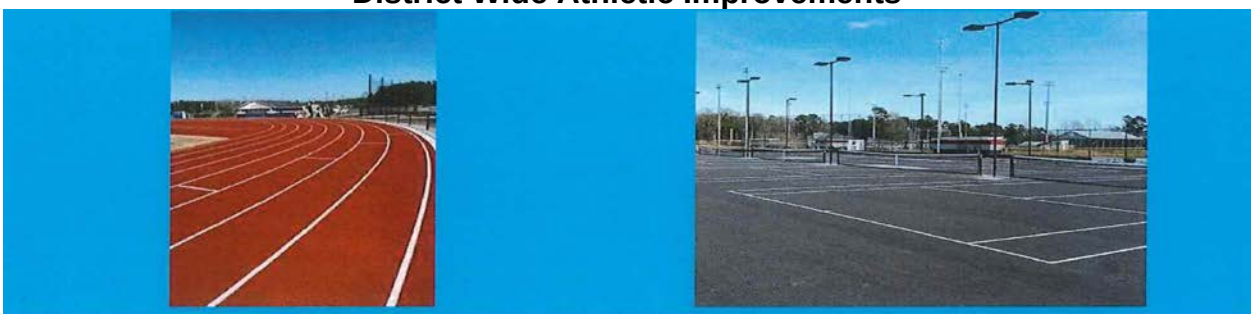
Operational Expectation OE-13 Facilities

• Construction of SOAR Academy	$1,833,863
• Athletic Improvements	3,134,997
• Support Space and Building Modifications	5,181,818
• Sustainment Projects	6,545,455
• Emergency Maintenance Repair	909,091
• Equipment	454,545
• Current Capital Improvement Projects	10,794,387
• Contingency	4,496,048
• Construction Management	1,116,456
• 2021-22 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	6,000,000
• Contingency for Future ERP System Upgrades	4,073,611

SOAR Academy



District Wide Athletic Improvements



Food Service Fund

The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement. For fiscal year 2021-22, the proposed budget for the Food Service Fund of the School District is $21,942,299.

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 321.5 classified positions. 56.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 43.7% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2021-22, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-4 Personnel Administration

• Implementation of comprehensive employee compensation study	$311,941

Operational Expectation OE-5 Financial Planning

• Net decrease of 2.5 cafeteria workers & change in employee hours	($101,800)
• STEP increase	168,062
• Increase in retirement	100,454
• Decrease in group health insurance	(116,567)
• Increase in technology and other purchased services	11,400
• Decrease in food purchases and supplies	(732,938)
• Decrease in equipment purchases	(147,200)
• Increase in indirect cost transfer to General Fund	17,275



Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2021-22, the proposed budget for the Pupil Activity Fund of the School District is $7,457,282.



ALL FUNDS	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 307,528,566	$ 317,488,957	$ 327,835,136	$ 322,562,696	**$ 340,492,711**	$ 352,907,214	$ 365,785,490	$ 379,143,594
Intergovernmental	737,500	1,171,441	1,018,019	1,518,062	**1,814,229**	1,361,519	1,032,488	793,801
State	225,125,145	229,866,443	248,002,317	247,124,874	**250,071,999**	259,607,773	269,508,515	279,788,237
Federal	45,469,384	45,896,297	47,860,505	51,090,545	**84,161,574**	87,548,115	91,071,421	94,737,038
Total Revenues	**$ 578,860,595**	**$ 594,423,138**	**$ 624,715,977**	**$ 622,296,177**	**$ 676,540,513**	**$ 701,424,621**	**$ 727,397,914**	**$ 754,462,670**
Expenditures:								
Salaries	$ 277,976,313	$ 283,819,321	$ 294,919,880	$ 311,201,045	**$ 328,960,927**	$ 341,679,424	$ 354,890,379	$ 368,612,885
Employee Benefits	122,515,709	121,241,787	128,999,813	140,338,618	**148,818,568**	154,569,622	160,543,271	166,748,140
Purchased Services	26,767,670	26,942,992	25,801,720	28,885,681	**31,292,333**	32,504,645	33,763,977	35,072,156
Supplies and Materials	51,773,476	44,983,559	42,073,190	47,414,807	**54,034,866**	56,056,335	58,153,885	60,330,393
Capital Outlay	92,349,029	45,047,700	24,030,801	50,548,433	**64,502,584**	53,764,214	32,761,658	32,683,692
Other Objects	44,394,234	68,882,183	66,903,235	79,125,189	**73,416,784**	73,945,371	74,121,664	74,750,498
Total Expenditures	**$ 615,776,431**	**$ 590,917,542**	**$ 582,728,640**	**$ 657,513,773**	**$ 701,026,062**	**$ 712,519,612**	**$ 714,234,834**	**$ 738,197,764**
Excess of Revenue Over (Under) Expenditures	**$ (36,915,836)**	**$ 3,505,596**	**$ 41,987,337**	**$ (35,217,596)**	**$ (24,485,549)**	**$ (11,094,991)**	**$ 13,163,080**	**$ 16,264,907**
Other Financing Sources (Uses):								
Other Finance Sources	$ 36,795,088	$ 55,089,157	$ 52,814,307	$ 45,168,845	**$ 55,426,711**	$ 48,116,018	$ 42,649,110	$ 43,412,279
Other Finance (Uses)	(52,014,641)	(63,419,133)	(66,369,737)	(54,343,869)	**(66,068,636)**	(55,455,201)	(50,105,448)	(50,986,169)
Total Other Financing Sources (Uses)	**$ (15,219,553)**	**$ (8,329,976)**	**$ (13,555,430)**	**$ (9,175,024)**	**$ (10,641,925)**	**$ (7,339,183)**	**$ (7,456,338)**	**$ (7,573,890)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (52,135,389)**	**$ (4,824,380)**	**$ 28,431,907**	**$ (44,392,620)**	**$ (35,127,474)**	**$ (18,434,175)**	**$ 5,706,742**	**$ 8,691,017**
Fund Balance, July 1	**256,533,668**	**189,865,619**	**216,041,047**	**223,791,198**	**232,081,083**	**196,953,609**	**178,519,434**	**184,226,177**
Fund Balance, June 30	**$ 204,398,279**	**$ 185,041,239**	**$ 244,472,954**	**$ 179,398,578**	**$ 196,953,609**	**$ 178,519,434**	**$ 184,226,177**	**$ 192,917,193**

ALL GOVERNMENTAL FUNDS	2017-19 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 294,870,019	$ 304,513,197	$ 317,824,491	$ 310,858,529	**$ 329,100,631**	$ 341,062,149	$ 353,469,262	$ 366,337,291
Intergovernmental Revenue	737,500	1,171,111	1,018,019	1,518,062	**1,814,229**	1,361,519	1,032,488	793,801
State	225,123,941	229,866,443	248,002,317	247,109,374	250,056,499	259,592,273	269,493,015	279,772,737
Federal	28,208,037	29,190,141	32,508,523	33,932,445	**66,788,371**	69,393,117	72,099,449	74,911,328
Total Revenues	**$ 548,939,497**	**$ 564,740,892**	**$ 599,353,350**	**$ 593,418,410**	**$ 647,759,730**	**$ 671,409,058**	**$ 696,094,214**	**$ 721,815,156**
Expenditures:								
Salaries	$ 270,437,993	$ 276,311,721	$ 287,361,687	$ 303,567,893	**$ 321,046,523**	$ 333,510,967	$ 346,459,716	$ 359,911,597
Employee Benefits	108,864,067	117,320,916	124,945,243	135,986,450	**144,396,765**	150,005,880	155,833,032	161,886,702
Purchased Services	25,890,204	25,917,553	24,925,809	28,724,884	**31,120,136**	32,326,920	33,580,548	34,882,838
Supplies and Materials	39,846,972	32,769,925	31,216,333	38,610,351	**45,952,145**	47,714,159	49,543,925	51,444,053
Capital Outlay	91,911,169	44,837,947	23,663,525	49,956,233	**64,057,584**	53,304,930	32,287,630	32,194,448
Other Objects	40,127,920	64,643,505	64,735,340	72,051,480	**65,939,502**	66,191,528	66,081,029	66,412,464
Total Expenditures	**$ 577,078,325**	**$ 561,801,567**	**$ 556,847,938**	**$ 628,897,291**	**$ 672,512,655**	**$ 683,054,384**	**$ 683,785,879**	**$ 706,732,103**
Excess of Revenue Over (Under) Expenditures	**$ (28,138,828)**	**$ 2,939,325**	**$ 42,505,412**	**$ (35,478,881)**	**$ (24,752,925)**	**$ (11,645,326)**	**$ 12,308,335**	**$ 15,083,053**
Other Financing Sources (Uses):								
Other Financing Sources:	$ 35,839,349	$ 50,958,408	$ 52,157,715	$ 44,561,231	**$ 54,807,913**	$ 47,477,357	$ 41,989,948	$ 42,731,957
Other Financing Uses:	(50,575,331)	(62,491,526)	(65,435,840)	(53,474,970)	**(65,182,462)**	(54,540,581)	(49,161,468)	(50,011,887)
Total Other Financing Sources (Uses)	**$ (14,735,982)**	**$ (11,533,118)**	**$ (13,278,125)**	**$ (8,913,739)**	**$ (10,374,549)**	**$ (7,063,225)**	**$ (7,171,521)**	**$ (7,279,930)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (42,874,810)**	**$ (8,593,793)**	**$ 29,227,287**	**$ (44,392,620)**	**$ (35,127,474)**	**$ (18,708,550)**	**$ 5,136,814**	**$ 7,803,123**
Fund Balance, July 1	**$ 252,312,049**	**$ 200,849,612**	**$ 204,265,618**	**$ 214,783,578**	**$ 222,235,998**	**$ 187,108,524**	**$ 168,399,974**	**$ 173,536,788**
Fund Balance, June 30	**$ 209,437,239**	**$ 192,255,819**	**$ 233,492,905**	**$ 170,390,958**	**$ 187,108,524**	**$ 168,399,974**	**$ 173,536,788**	**$ 181,339,911**

GENERAL FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 204,220,979	$ 211,275,142	$ 222,852,619	**$ 221,505,556**	**$ 232,211,649**	$ 241,267,903	$ 250,677,352	$ 260,453,768
Intergovernmental Revenue	115,969	115,239	120,167	**115,239**	**120,167**	124,854	129,723	134,782
State	187,481,798	192,463,933	210,037,349	**212,918,593**	**215,891,869**	224,311,652	233,059,806	242,149,139
Federal	775,053	786,488	604,791	**786,488**	**604,791**	628,378	652,885	678,347
Total Revenues	**$ 392,593,799**	**$ 404,640,802**	**$ 433,614,926**	**$ 435,325,876**	**$ 448,828,476**	**$ 466,332,787**	**$ 484,519,765**	**$ 503,416,036**
Expenditures:								
Salaries	$ 241,780,671	$ 246,991,007	$ 257,894,636	**$ 273,239,676**	**$ 288,539,189**	$ 299,792,217	$ 311,484,114	$ 323,631,994
Employee Benefits	98,175,885	105,707,585	112,817,326	**123,301,019**	**130,521,688**	135,612,034	140,900,903	146,396,038
Purchased Services	18,099,178	20,054,591	20,208,847	**22,198,700**	**23,479,266**	24,394,957	25,346,361	26,334,869
Supplies and Materials	23,291,008	22,691,356	20,939,957	**28,499,525**	**28,758,303**	29,879,877	31,045,192	32,255,955
Capital Outlay	4,250,266	6,813,359	3,102,193	**3,051,028**	**2,992,589**	3,109,300	3,230,563	3,356,555
Other Objects	1,020,182	1,344,659	1,393,102	**1,203,170**	**1,466,492**	1,523,685	1,583,109	1,644,850
Total Expenditures	**$ 386,617,190**	**$ 403,602,557**	**$ 416,356,061**	**$ 451,493,118**	**$ 475,757,527**	**$ 494,312,071**	**$ 513,590,241**	**$ 533,620,261**
Excess of Revenue Over (Under) Expenditures	**$ 5,976,609**	**$ 1,038,245**	**$ 17,258,865**	**$ (16,167,242)**	**$ (26,929,051)**	**$ (27,979,284)**	**$ (29,070,476)**	**$ (30,204,225)**
Other Financing Sources (Uses):								
Sale of Fixed Assets	$ -	$ -	$ -	**$ 38,163**	**$ 30,781**	$ 15,885	$ 15,885	$ 15,885
Payments to Other Governmental Units	(118,456)	(196,290)	(171,236)	**(219,290)**	**(189,000)**	(189,000)	(189,000)	(189,000)
Medicaid Payments to SDE	(711,073)	(609,383)	(612,453)	**(843,166)**	**(843,166)**	(843,166)	(843,166)	(843,166)
Payments to SDE	-	(11,359)	-	-	-	-	-	-
Transfers from Other Funds	11,094,978	13,101,408	13,252,784	**14,194,368**	**16,448,432**	17,127,752	17,835,128	18,571,719
Transfers to Public Charter Schools	(6,232,827)	(6,487,113)	(6,951,434)	**(7,304,761)**	**(7,757,911)**	(8,078,313)	(8,411,947)	(8,759,360)
Transfers to Other Funds	(1,334,604)	(9,607,611)	(2,823,723)	**(736,314)**	**(747,498)**	(762,448)	(777,697)	(793,251)
Total Other Financing Sources (Uses)	**$ 2,698,018**	**$ (3,810,348)**	**$ 2,693,938**	**$ 5,129,000**	**$ 6,941,638**	**$ 7,270,711**	**$ 7,629,203**	**$ 8,002,827**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ 8,674,627**	**$ (2,772,103)**	**$ 19,952,803**	**$ (11,038,242)**	**$ (19,987,413)**	**$ (20,708,573)**	**$ (21,441,273)**	**$ (22,201,398)**
Fund Balance, July 1	**$ 101,813,890**	**$ 101,813,890**	**$ 107,716,413**	**$ 118,047,748**	**$ 135,768,774**	**$ 115,781,361**	**$ 95,072,788**	**$ 73,631,515**
Fund Balance, June 30	**$ 110,488,517**	**$ 99,041,787**	**$ 127,669,216**	**$ 107,009,506**	**$ 115,781,361**	**$ 95,072,788**	**$ 73,631,515**	**$ 51,430,117**

SPECIAL REVENUE FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 3,926,330	$ 4,117,149	$ 3,383,282	$ 2,474,606	**$ 1,748,988**	$ 1,817,199	$ 1,888,069	$ 1,961,704
State	8,104,463	6,102,602	7,235,847	3,069,905	**3,122,406**	3,244,180	3,370,703	3,502,160
Intergovernmental	-	-	2,040	-	-	-	-	-
Federal	27,432,984	28,403,653	31,903,732	33,145,957	**66,183,580**	68,764,740	71,446,564	74,232,980
Total Revenues	**$ 39,463,777**	**$ 38,623,404**	**$ 42,524,901**	**$ 38,690,468**	**$ 71,054,974**	**$ 73,826,118**	**$ 76,705,337**	**$ 79,696,845**
Expenditures:								
Salaries	$ 19,090,244	$ 19,721,017	$ 19,779,064	$ 20,318,837	**$ 23,528,663**	$ 24,446,281	$ 25,399,686	$ 26,390,274
Employee Benefits	7,420,078	8,119,317	8,394,254	8,799,816	**10,327,239**	10,730,001	11,148,471	11,583,262
Purchased Services	3,578,117	2,271,117	2,360,549	2,508,023	**4,705,160**	4,888,661	5,079,319	5,277,412
Supplies and Materials	4,061,426	2,634,610	4,896,803	4,665,798	**11,640,585**	12,094,568	12,566,256	13,056,340
Capital Outlay	246,234	1,337,234	1,125,288	103,581	**15,929,377**	16,550,623	17,196,097	17,866,745
Other Objects	415,415	378,218	310,586	992,073	**559,336**	581,150	603,815	627,364
Total Expenditures	**$ 34,811,514**	**$ 34,461,513**	**$ 36,866,544**	**$ 37,388,128**	**$ 66,690,360**	**$ 69,291,284**	**$ 71,993,644**	**$ 74,801,396**
Excess of Revenue Over (Under) Expenditures	**$ 4,652,263**	**$ 4,161,891**	**$ 5,658,357**	**$ 1,302,340**	**$ 4,364,614**	**$ 4,534,834**	**$ 4,711,692**	**$ 4,895,448**
Other Financing Sources (Uses):								
Payments to Other Governmental Units	$ (469,693)	$ -	$ -	$ (488,441)	**$ -**	$ -	$ -	$ -
Payments to Public Charter Schools	(3,365,327)	(459,491)	(526,041)	-	**(1,356,053)**	-	-	-
Payments from Nonemployer Contributions	-	(3,275,535)	(4,253,569)	-	-	-	-	-
Transfers from Other Funds	-	-	4,910	128,700	**128,700**	133,719	138,934	144,353
Transfers to Other Funds	-	-	(500,000)	-	-	-	-	-
Transfers to Other Funds-Indirect Cost	(904,243)	(646,686)	(843,632)	(942,599)	**(3,137,261)**	(1,100,336)	(1,143,249)	(1,187,836)
Total Other Financing Sources (Uses)	**$ (4,739,263)**	**$ (4,381,712)**	**$ (6,118,332)**	**$ (1,302,340)**	**$ (4,364,614)**	**$ (966,617)**	**$ (1,004,315)**	**$ (1,043,483)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (87,000)**	**$ (219,821)**	**$ (459,975)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance, July 1	**$ 1,789,349**	**$ 1,789,349**	**$ 1,482,528**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**
Fund Balance, June 30	**$ 1,702,349**	**$ 1,569,528**	**$ 1,022,553**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**	**$ 2,349,377**

EDUCATION IMPROVEMENT ACT FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenue:								
State	$ 28,195,597	$ 30,400,428	$ 29,876,287	$ 30,275,610	**$ 29,976,444**	$ 30,938,688	$ 31,931,820	$ 32,956,831
Total Revenue	**$ 28,195,597**	**$ 30,400,428**	**$ 29,876,287**	**$ 30,275,610**	**$ 29,976,444**	**$ 30,938,688**	**$ 31,931,820**	**$ 32,956,831**
Expenditures:								
Salaries	$ 8,231,181	$ 8,177,223	$ 8,322,060	$ 8,322,060	**$ 8,169,573**	$ 8,431,816	$ 8,702,478	$ 8,981,827
Employee Benefits	2,823,106	2,987,918	3,242,572	3,242,572	**3,240,480**	3,344,499	3,451,858	3,562,662
Purchased Services	2,770,149	2,498,295	1,028,253	1,028,253	**1,000,142**	1,032,247	1,065,382	1,099,580
Supplies and Materials	4,251,159	3,887,225	4,692,826	4,692,826	**4,365,176**	4,505,298	4,649,918	4,799,181
Capital Outlay	182,403	475,939	231,500	231,500	**231,500**	238,931	246,601	254,517
Other Objects	34,007	40,242	18,000	18,000	**18,000**	18,578	19,174	19,790
Total Expenditures	**$ 18,292,005**	**$ 18,066,842**	**$ 17,535,211**	**$ 17,535,211**	**$ 17,024,871**	**$ 17,571,369**	**$ 18,135,410**	**$ 18,717,557**
Excess of Revenue Over (Under) Expenditures	**$ 9,903,592**	**$ 12,333,586**	**$ 12,341,076**	**$ 12,740,399**	**$ 12,951,573**	**$ 13,367,318**	**$ 13,796,409**	**$ 14,239,274**
Other Financing Sources (Uses):								
Payments to Public Charter Schools	$ (525,209)	$ (669,773)	$ (919,668)	$ (357,529)	**$ (526,576)**	$ (543,479)	$ (560,925)	$ (578,930)
Transfers to Other Funds	(9,378,383)	(11,663,813)	(11,596,284)	(12,382,870)	**(12,424,997)**	(12,823,839)	(13,235,485)	(13,660,344)
Total Other Financing Sources (Uses)	**$ (9,903,592)**	**$ (12,333,586)**	**$ (12,515,952)**	**$ (12,740,399)**	**$ (12,951,573)**	**$ (13,367,318)**	**$ (13,796,409)**	**$ (14,239,274)**
Excess Revenue Over (Under) Expenditures and Other Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance, July 1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DEBT SERVICE FUND **Revenue:**	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Local	$ 84,614,861	$ 88,599,143	$ 91,020,547	$ 86,346,929	**$ 95,082,838**	$ 97,935,323	$ 100,873,383	$ 103,899,584
State	967,083	899,480	852,834	845,266	**1,065,780**	1,097,753	1,130,686	1,164,607
Total Revenue	**$ 85,581,944**	**$ 89,498,623**	**$ 91,873,381**	**$ 87,192,195**	**$ 96,148,618**	**$ 99,033,077**	**$ 102,004,069**	**$ 105,064,191**
Expenditures:								
Redemption of Principal	$ 17,815,000	$ 42,895,000	$ 45,070,000	$ 47,375,000	**$ 46,130,000**	$ 46,130,000	$ 48,780,000	$ 51,140,000
Interest on Bonds	20,831,600	19,973,950	17,863,950	15,615,502	**13,257,352**	13,257,352	10,231,984	7,928,224
Fees for Servicing Bonds	9,369	9,369	78,339	9,369	**12,274**	9,369	9,369	9,369
Total Expenditures	**$ 38,655,969**	**$ 62,878,319**	**$ 63,012,289**	**$ 62,999,871**	**$ 59,399,626**	**$ 59,396,721**	**$ 59,021,353**	**$ 59,077,593**
Excess of Revenues Over (Under) Expenditures	**$ 46,925,975**	**$ 26,620,304**	**$ 28,861,092**	**$ 24,192,324**	**$ 36,748,992**	**$ 39,636,356**	**$ 42,982,716**	**$ 45,986,598**
Other Financing Sources (Uses):								
Transfer to School Building Fund	$ (24,300,000)	$ (28,800,000)	$ (36,200,000)	$ (30,200,000)	**$ (38,200,000)**	$ (30,200,000)	$ (24,000,000)	$ (24,000,000)
Total Other Financing Sources (Uses)	**$ (24,300,000)**	**$ (28,800,000)**	**$ (36,200,000)**	**$ (30,200,000)**	**$ (38,200,000)**	**$ (30,200,000)**	**$ (24,000,000)**	**$ (24,000,000)**
Excess Revenue Over (Under) Expenditures and Other Sources (Uses)	**$ 22,625,975**	**$ (2,179,696)**	**$ (7,338,908)**	**$ (6,007,676)**	**$ (1,451,008)**	**$ 9,436,356**	**$ 18,982,716**	**$ 21,986,598**
Fund Balance, July 1	**$ 31,925,840**	**$ 54,551,815**	**$ 52,372,119**	**$ 51,194,249**	**$ 40,925,643**	**$ 39,474,635**	**$ 48,910,991**	**$ 67,893,706**
Fund Balance, June 30	**$ 54,551,815**	**$ 52,372,119**	**$ 45,033,211**	**$ 45,186,573**	**$ 39,474,635**	**$ 48,910,991**	**$ 67,893,706**	**$ 89,880,304**

SCHOOL BUILDING FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 2,107,849	$ 521,763	$ 568,043	$ 531,438	**$ 57,156**	$ 41,724	$ 30,458	$ 22,235
Intergovernmental Revenue	621,531	1,055,872	895,812	1,402,823	**1,694,062**	1,236,665	902,766	659,019
State	375,000	-	-	-	-	-	-	-
Total Revenues	**$ 3,104,380**	**$ 1,577,635**	**$ 1,463,855**	**$ 1,934,261**	**$ 1,751,218**	**$ 1,278,389**	**$ 933,224**	**$ 681,254**
Expenditures:								
Salaries	$ 1,335,897	$ 1,422,474	$ 1,365,927	$ 1,687,320	**$ 809,098**	$ 840,653	$ 873,438	$ 907,502
Employee Benefits	444,998	506,096	491,091	643,043	**307,358**	319,345	331,799	344,740
Purchased Services	1,442,760	1,093,550	1,328,160	2,989,908	**1,935,568**	2,011,055	2,089,486	2,170,976
Supplies and Materials	8,243,379	3,556,734	686,747	752,202	**1,188,081**	1,234,416	1,282,558	1,332,578
Capital Outlay	87,232,266	36,211,415	19,204,544	46,570,124	**44,904,118**	33,406,076	11,614,370	10,716,632
Other Objects	2,347	2,067	1,363	6,838,366	**4,496,048**	4,671,394	4,853,578	5,042,868
Total Expenditures	**$ 98,701,647**	**$ 42,792,336**	**$ 23,077,833**	**$ 59,480,963**	**$ 53,640,271**	**$ 42,482,939**	**$ 21,045,231**	**$ 20,515,296**
Excess of Revenues Over (Under) Expenditures	**$ (95,597,267)**	**$ (41,214,701)**	**$ (21,613,978)**	**$ (57,546,702)**	**$ (51,889,053)**	**$ (41,204,550)**	**$ (20,112,007)**	**$ (19,834,043)**
Other Financing Sources (Uses):								
Proceeds from General Obligation Bonds	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -
Sale of Fixed Assets	5,000	57,000	-	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-	-	-	-
Transfers from Other Funds	24,739,371	37,800,000	38,900,021	30,200,000	**38,200,000**	30,200,000	24,000,000	24,000,000
Transfers to Other Funds	(3,235,516)	(64,472)	(37,800)	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 21,508,855**	**$ 37,792,528**	**$ 38,862,221**	**$ 30,200,000**	**$ 38,200,000**	**$ 30,200,000**	**$ 24,000,000**	**$ 24,000,000**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (74,088,412)**	**$ (3,422,173)**	**$ 17,248,243**	**$ (27,346,702)**	**$ (13,689,053)**	**$ (11,004,550)**	**$ 3,887,993**	**$ 4,165,957**
Fund Balance, July 1	**$ 116,782,970**	**$ 42,694,558**	**$ 42,694,558**	**$ 43,192,204**	**$ 43,192,204**	**$ 29,503,151**	**$ 18,498,601**	**$ 22,386,595**
Fund Balance, June 30	**$ 42,694,558**	**$ 39,272,385**	**$ 59,942,801**	**$ 15,845,502**	**$ 29,503,151**	**$ 18,498,601**	**$ 22,386,595**	**$ 26,552,552**

TOTAL ALL GOVERNMENTAL FUNDS	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 548,939,497	$ 564,740,892	$ 599,353,350	$ 593,418,410	**$ 647,759,730**	$ 671,409,058	$ 696,094,214	$ 721,815,156
Expenditures	577,078,325	561,801,567	556,847,938	628,897,291	**672,512,655**	683,054,384	683,785,879	706,732,103
Other Financing Sources (Uses)	(14,735,982)	(11,533,118)	(13,278,125)	(8,913,739)	**(10,374,549)**	(7,063,225)	(7,171,521)	(7,279,930)
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (42,874,810)**	**$ (8,593,793)**	**$ 29,227,287**	**$ (44,392,620)**	**$ (35,127,474)**	**$ (18,708,550)**	**$ 5,136,814**	**$ 7,803,123**
Fund Balance, July 1	**$ 252,312,049**	**$ 200,849,612**	**$ 204,265,618**	**$ 214,783,578**	**$ 222,235,998**	**$ 187,108,524**	**$ 164,831,756**	**$ 166,261,193**
Fund Balance, June 30	**$ 209,437,239**	**$ 192,255,819**	**$ 233,667,781**	**$ 170,390,958**	**$ 187,108,524**	**$ 164,831,756**	**$ 166,261,193**	**$ 170,212,351**

ALL NON GOVERNMENTAL FUNDS	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 12,658,547	$ 12,975,760	$ 10,010,645	$ 11,704,167	**$ 11,392,080**	$ 11,845,065	$ 12,316,228	$ 12,806,303
Intergovernmental	-	330	-	-	-	-	-	-
State	1,204	-	-	15,500	**15,500**	15,500	15,500	15,500
Federal	17,261,347	16,706,156	15,351,982	17,158,100	**17,373,203**	18,154,997	18,971,972	19,825,711
Total Revenues	**$ 29,921,098**	**$ 29,682,246**	**$ 25,362,627**	**$ 28,877,767**	**$ 28,780,783**	**$ 30,015,562**	**$ 31,303,700**	**$ 32,647,514**
Expenditures:								
Salaries	$ 7,538,320	$ 7,507,600	$ 7,558,193	$ 7,633,152	**$ 7,914,404**	$ 8,168,456	$ 8,430,664	$ 8,701,288
Employee Benefits	13,651,642	3,920,871	4,054,570	4,352,168	**4,421,803**	4,563,743	4,710,239	4,861,438
Purchased Services	877,466	1,025,439	875,911	160,797	**172,197**	177,725	183,429	189,318
Supplies and Materials	11,926,504	12,213,634	10,856,857	8,804,456	**8,082,721**	8,342,176	8,609,960	8,886,340
Capital Outlay	437,860	209,753	367,276	592,200	**445,000**	459,285	474,028	489,244
Other Objects	4,266,314	4,238,678	2,167,895	7,073,709	**7,477,282**	7,753,843	8,040,634	8,338,034
Total Expenditures	**$ 38,698,106**	**$ 29,115,975**	**$ 25,880,702**	**$ 28,616,482**	**$ 28,513,407**	**$ 29,465,228**	**$ 30,448,955**	**$ 31,465,661**
Excess of Revenue Over (Under) Expenditures	**$ (8,777,008)**	**$ 566,271**	**$ (518,075)**	**$ 261,285**	**$ 267,376**	**$ 550,334**	**$ 854,745**	**$ 1,181,853**
Other Financing Sources (Uses):								
Transfers from Other Funds	$ 955,739	$ 4,130,749	$ 656,592	$ 607,614	**$ 618,798**	$ 638,661	$ 659,162	$ 680,322
Payments to Public Charter Schools	(166,607)	(115,255)	(121,029)	-	-	-	-	-
Transfers to Other Funds/Indirect Cost	(1,272,703)	(812,352)	(812,868)	(868,899)	**(886,174)**	(914,620)	(943,979)	(974,281)
Total Other Financing Sources (Uses)	**$ (483,571)**	**$ 3,203,142**	**$ (277,305)**	**$ (261,285)**	**$ (267,376)**	**$ (275,959)**	**$ (284,817)**	**$ (293,960)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (9,260,579)**	**$ 3,769,413**	**$ (795,380)**	**$ -**	**$ -**	**$ 274,376**	**$ 569,928**	**$ 887,894**
Fund Balance, July 1	**4,221,619**	**(10,983,993)**	**11,775,429**	**9,007,620**	**9,845,085**	**9,845,085**	**10,119,461**	**10,689,389**
Fund Balance, June 30	**$ (5,038,960)**	**$ (7,214,580)**	**$ 10,980,049**	**$ 9,007,620**	**$ 9,845,085**	**$ 10,119,461**	**$ 10,689,389**	**$ 11,577,282**

FOOD SERVICE FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues:								
Local	$ 4,246,518	$ 4,229,939	$ 3,506,943	$ 4,650,458	**$ 3,934,798**	$ 4,111,864	$ 4,296,898	$ 4,490,258
State	1,204	-	-	15,500	**15,500**	15,500	15,500	15,500
Federal	17,261,347	16,706,156	15,351,982	17,158,100	**17,373,203**	18,154,997	18,971,972	19,825,711
Total Revenues	**$ 21,509,069**	**$ 20,936,095**	**$ 18,858,925**	**$ 21,824,058**	**$ 21,323,501**	**$ 22,282,361**	**$ 23,284,370**	**$ 24,331,469**
Expenditures:								
Salaries	$ 7,233,127	$ 7,205,359	$ 7,361,756	$ 7,633,152	**$ 7,914,404**	$ 8,168,456	$ 8,430,664	$ 8,701,288
Employee Benefits	13,577,719	3,841,242	3,998,757	4,352,168	**4,421,803**	4,563,743	4,710,239	4,861,438
Purchased Services	93,576	110,822	290,718	160,797	**172,197**	177,725	183,429	189,318
Supplies and Materials	8,974,589	8,950,602	8,332,558	8,804,456	**8,082,721**	8,342,176	8,609,960	8,886,340
Capital Outlay	385,168	121,878	193,266	592,200	**445,000**	459,285	474,028	489,244
Other Objects	25,602	23,339	18,310	20,000	**20,000**	20,642	21,305	21,988
Total Expenditures	**$ 30,289,781**	**$ 20,253,242**	**$ 20,195,365**	**$ 21,562,773**	**$ 21,056,125**	**$ 21,732,027**	**$ 22,429,625**	**$ 23,149,616**
Excess of Revenue Over (Under) Expenditures	**$ (8,780,712)**	**$ 682,853**	**$ (1,336,440)**	**$ 261,285**	**$ 267,376**	**$ 550,334**	**$ 854,745**	**$ 1,181,853**
Other Financing Sources (Uses):								
Transfers from Other Funds	$ 713,671	$ 3,922,522	$ 656,592	$ 607,614	**$ 618,798**	$ 638,661	$ 659,162	$ 680,322
Paymnets to Public Charter Schools	(166,607)	(115,255)	(121,029)	-	-	-	-	-
Transfers to Other Funds/Indirect Cost	(1,272,703)	(812,352)	(812,868)	(868,899)	**(886,174)**	(914,620)	(943,979)	(974,281)
Total Other Financing Sources (Uses)	**$ (725,639)**	**$ 2,994,915**	**$ (277,305)**	**$ (261,285)**	**$ (267,376)**	**$ (275,959)**	**$ (284,817)**	**$ (293,960)**
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (9,506,351)**	**$ 3,677,768**	**$ (1,613,745)**	$ -	**$ -**	**$ 274,376**	**$ 569,928**	**$ 887,894**
Fund Balance, July 1	**118,014**	**(15,333,370)**	**6,893,788**	4,420,647	**4,142,223**	**4,142,223**	**4,416,599**	**4,986,527**
Fund Balance, June 30	**$ (9,388,337)**	**$ (11,655,602)**	**$ 5,280,043**	**$ 4,420,647**	**$ 4,142,223**	**$ 4,416,599**	**$ 4,986,527**	**$ 5,874,420**

PUPIL ACTIVITY FUND	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenue:								
Local	$ 8,412,029	$ 8,745,821	$ 6,503,702	$ 7,053,709	**$ 7,457,282**	$ 7,733,201	$ 8,019,330	$ 8,316,045
Intergovernmental	-	330	-	-	-	-	-	-
Total Revenue	**$ 8,412,029**	**$ 8,746,151**	**$ 6,503,702**	**$ 7,053,709**	**$ 7,457,282**	**$ 7,733,201**	**$ 8,019,330**	**$ 8,316,045**
Expenditures:								
Salaries	$ 305,193	$ 302,241	$ 196,437	$ -	**$ -**	$ -	$ -	$ -
Employee Benefits	73,923	79,629	55,813	-	-	-	-	-
Purchased Services	783,890	914,617	585,193	-	-	-	-	-
Supplies and Materials	2,951,915	3,263,032	2,524,299	-	-	-	-	-
Capital Outlay	52,692	87,875	174,010	-	-	-	-	-
Other Objects	4,240,712	4,215,339	2,149,585	7,053,709	**7,457,282**	7,733,201	8,019,330	8,316,045
Total Expenditures	**$ 8,408,325**	**$ 8,862,733**	**$ 5,685,337**	**$ 7,053,709**	**$ 7,457,282**	**$ 7,733,201**	**$ 8,019,330**	**$ 8,316,045**
Excess of Revenue Over (Under) Expenditures	**$ 3,704**	**$ (116,582)**	**$ 818,365**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources (Uses):								
Transfers from Other Funds	$ 242,068	$ 208,227	$ -	$ -	**$ -**	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 242,068**	**$ 208,227**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenue Over (Under) Expenditures and Other Sources (Uses)	**$ 245,772**	**$ 91,645**	**$ 818,365**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance, July 1	**4,103,605**	**4,349,377**	**4,881,641**	**4,586,973**	**5,702,862**	**5,702,862**	**5,702,862**	**5,702,862**
Fund Balance, June 30	**$ 4,349,377**	**$ 4,441,022**	**$ 5,700,006**	**$ 4,586,973**	**$ 5,702,862**	**$ 5,702,862**	**$ 5,702,862**	**$ 5,702,862**

TOTAL NON-GOVERNMENTAL FUNDS	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	$ 29,921,098	$ 29,682,246	$ 25,362,627	$ 28,877,767	$ 28,780,783	$ 30,015,562	$ 31,303,700	$ 32,647,514
Expenditures	38,698,106	29,115,975	25,880,702	28,616,482	28,513,407	29,465,228	30,448,955	31,465,661
Other Financing Sources (Uses)	(483,571)	3,203,142	(277,305)	(261,285)	(267,376)	(275,959)	(284,817)	(293,960)
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	$ (9,260,579)	$ 3,769,413	$ (795,380)	$ -	$ -	$ 274,376	$ 569,928	$ 887,894
Fund Balance, July 1	$ (5,402,746)	$ 8,027,145	$ 3,267,896	$ 4,586,973	$ 5,702,862	$ 5,977,238	$ 6,272,790	$ 6,590,756
Fund Balance, June 30	$ (5,038,960)	$ (7,214,580)	$ 10,980,049	$ 9,007,620	$ 9,845,085	$ 10,119,461	$ 10,689,389	$ 11,577,282

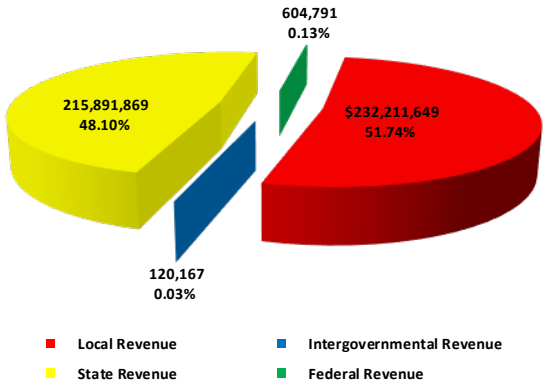
2021-22 HIGHLIGHTS

Total Revenue and Other Financing Sources	**$465,307,689**
Total Expenditures and Other Financing Uses	**$485,295,102**
Average Daily Membership	**44,218***
Per Pupil Expenditures	**$ 10,975**
Tax Millage	**118.1**
Value of a Mill	**$ 1,799,740**

*ADM is for K-12 excludes Child Development

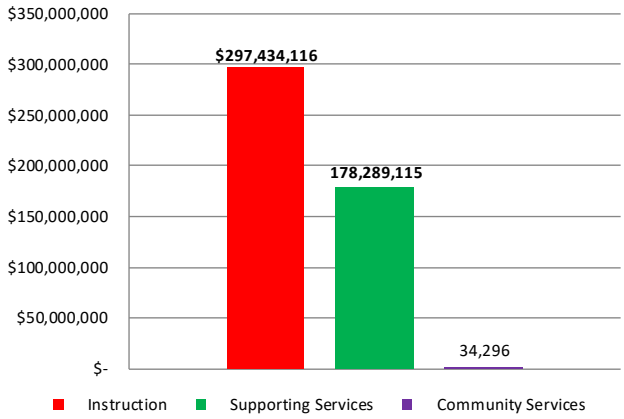
Revenue Sources

(excluding other financing sources)



Expenditures By Object

(excluding other financing uses)



The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and Education Finance Act state funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by federal, state, and local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction, food service operation and the funds held in trust or in agency.

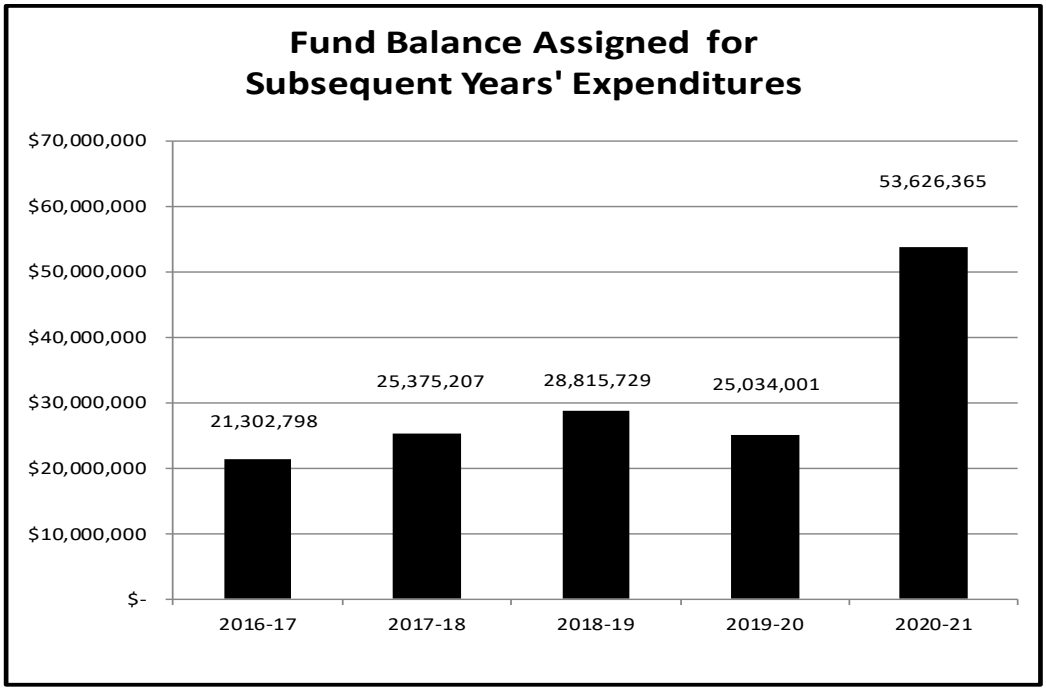
General Fund revenues are subject to appropriation. Year-end unreserved fund balances are not subject to appropriation except as approved by the Board of Education.

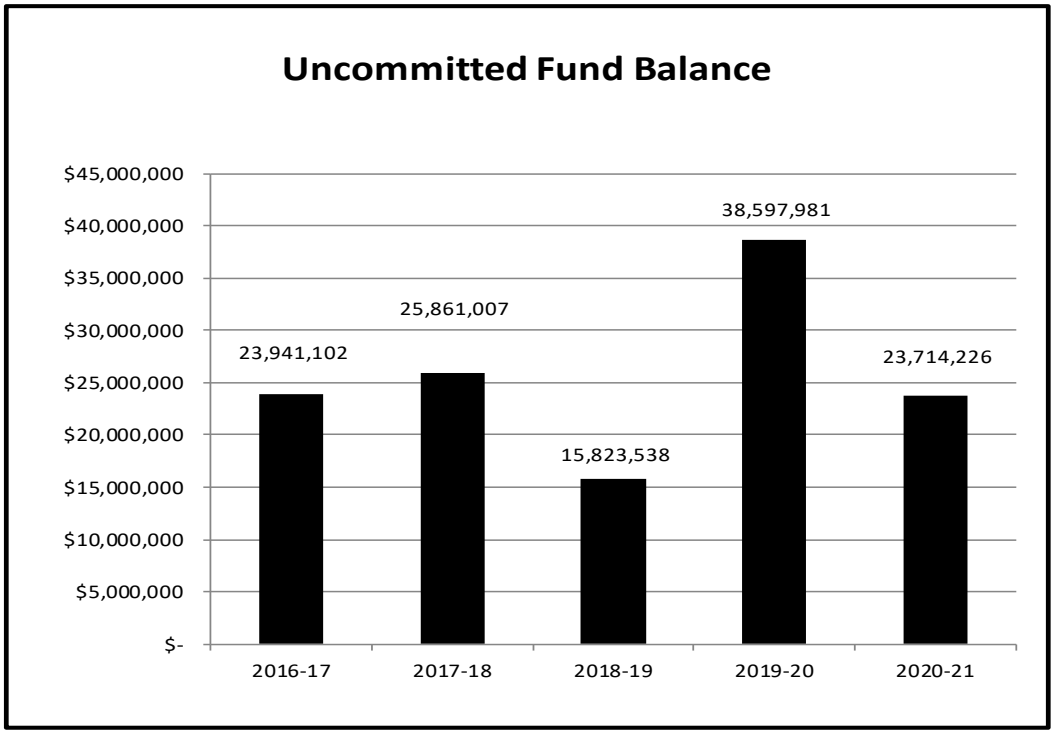
The property tax rate for the General Fund is:

FY2022	118.1 mills	No Increase
FY2021	118.1 mills	No Increase
FY2020	118.1 mills	5.0 mill Decrease
FY2019	123.1 mills	No Increase
FY2018	123.1 mills	No Increase
FY2017	123.1 mills	No Increase
FY2016	123.1 mills	No Increase
FY2015	123.1 mills	2.9 mill Increase
FY2014	120.2 mills	No Increase
FY2013	120.2 mills	No Increase
FY2012	120.2 mills	2.0 mill Increase
*FY2011	118.2 mills	1.1 mill Decrease
FY2010	119.3 mills	4.0 mill Increase

*Pursuant to State of South Carolina Department of Revenue mandates, all South Carolina counties are required to conduct a physical reassessment of real property every five years. The drop in millage rate is a result of that reassessment process.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Revenues:					
Local Revenue	$ 222,852,619	$ 221,505,556	**$ 232,211,649**	$ 10,706,093	4.83%
Intergovernmental Revenue	120,167	115,239	**120,167**	4,928	4.28%
State Revenue	210,037,349	212,918,593	**215,891,869**	2,973,276	1.40%
Federal Revenue	604,791	786,488	**604,791**	(181,697)	(23.10%)
Total Revenues	**$ 433,614,926**	**$ 435,325,876**	**$ 448,828,476**	**$ 13,502,600**	**3.10%**
Expenditures:					
Instruction	$ 262,827,944	$ 282,781,843	**$ 297,434,116**	$ 14,652,273	5.18%
Supporting Services	153,485,466	168,678,414	**178,289,115**	9,610,701	5.70%
Community Services	42,651	32,861	**34,296**	1,435	4.37%
Total Expenditures	**$ 416,356,061**	**$ 451,493,118**	**$ 475,757,527**	**$ 24,264,409**	**5.37%**
Excess of Revenues Over (Under) Expenditure	**$ 17,258,865**	**$ (16,167,242)**	**$ (26,929,051)**	**$ (10,761,809)**	**66.57%**
Other Financing Sources (Uses):					
Sale of Fixed Assets	$ -	$ 38,163	**$ 30,781**	$ (7,382)	(19.34%)
Payments to Other Governmental Units	(171,236)	(219,290)	**(189,000)**	(30,290)	(13.81%)
Medicaid Payments to SDE	(612,453)	(843,166)	**(843,166)**	-	-
Transfers from Other Funds	13,252,784	14,194,368	**16,448,432**	2,254,064	15.88%
Transfers to Public Charter Schools	(6,951,434)	(7,304,761)	**(7,757,911)**	453,150	6.20%
Transfers to Other Funds	(2,823,723)	(736,314)	**(747,498)**	11,184	1.52%
Total Other Financing Sources (Uses)	**$ 2,693,938**	**$ 5,129,000**	**$ 6,941,638**	**$ 2,688,108**	**52.41%**
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses) **	**$ 19,952,803**	**$ (11,038,242)**	**$ (19,987,413)**	**$ (8,949,171)**	(81.07%)
Fund Balance, July 1	**107,716,413**	**118,047,748**	**135,768,774**	**17,721,026**	15.01%
Fund Balance, June 30	**$ 127,669,216**	**$ 107,009,506**	**$ 115,781,361**	**$ 8,771,855**	**8.20%**


Fund Balance Assigned for Subsequent Years' Expenditures
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
21,302,798
25,375,207
28,815,729
25,034,001
53,626,365
2016-17
2017-18
2018-19
2019-20
2020-21


Uncommitted Fund Balance
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
23,941,102
25,861,007
15,823,538
38,597,981
23,714,226
2016-17
2017-18
2018-19
2019-20
2020-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Local					
Ad Valorem Taxes	$ 204,073,208	$ 204,474,445	**$ 215,997,888**	$ 11,523,443.00	5.64%
Penalties and Interest on Taxes	1,862,559	1,941,387	**1,862,559**	(78,828)	(4.06%)
Revenue in Lieu of Taxes	3,430,595	3,038,138	**3,430,595**	392,457	12.92%
MCBP Fee In Lieu	6,429,111	5,486,510	**6,666,749**	1,180,239	21.51%
Tuition from Patrons for Regular Day School	49,675	59,190	**49,675**	(9,515)	(16.08%)
Interest on Investments	2,644,373	2,804,825	**552,951**	(2,251,874)	(80.29%)
Rentals	34,383	42,074	**34,383**	(7,691)	(18.28%)
Refund of Prior Year's Expenditures	207,297	346,457	**207,297**	(139,160)	(40.17%)
Receipt of Insurance Proceeds	680,085	-	-	-	-
Medicaid	3,280,304	3,093,839	**3,280,304**	186,465	6.03%
Contributions and Donations from Private Sources	1,000	-	-	-	-
Revenue from Other Local Sources	160,029	218,691	**129,248**	(89,443)	(40.90%)
Total Local Revenue	**$ 222,852,619**	**$ 221,505,556**	**$ 232,211,649**	**$ 10,706,093**	**4.83%**
Intergovernmental					
Payments from Other Governmental Units	$ 120,167	**$ 115,239**	**$ 120,167**	$ 4,928	4.28%
Total Intergovernmental Revenue	**$ 120,167**	**$ 115,239**	**$ 120,167**	**$ 4,928**	4.28%
State					
Restricted Grants:					
Handicapped Transportation	$ 30,841	$ 36,100	**$ 30,841**	$ (5,259)	(14.57%)
Home Schooling	622	621	**622**	1	0.16%
School Bus Driver Salary	3,683,317	3,070,146	**3,683,317**	613,171	19.97%
EAA Bus Driver	9,332	5,199	**9,332**	4,133	79.50%
Transportation Workers Compensation	191,234	191,234	**201,410**	10,176	5.32%
Fringe Benefits Employer Contributions	39,725,607	39,725,607	**39,360,006**	(365,601)	(0.92%)
Retiree Insurance	12,433,681	12,433,681	**12,406,221**	(27,460)	(0.22%)
State Aid to Classrooms-Teacher Salary Increase	9,115,792	8,440,393	**13,484,276**	5,043,883	59.76%
Other Restricted State Grants	165	-	-	-	-
Education Finance Act	85,839,565	88,434,545	**85,349,632**	(3,084,913)	(3.49%)
Reimbursement for Local Property Tax Relief	50,713,882	52,621,537	**53,072,901**	451,364	0.86%
Homestead Exemption	3,952,008	3,952,008	**3,952,008**	-	-
Merchant's Inventory Tax	820,620	701,824	**820,620**	118,796	16.93%
Manufacturer's Depreciation Reimbursement	286,608	146,917	**286,608**	139,691	95.08%
Other State Property Tax Revenues	584,523	497,358	**584,523**	87,165	17.53%
PEBA On-behalf Payments	2,623,805	2,623,805	**2,623,805**	-	-
Other State Sources	25,747	37,618	**25,747**	(11,871)	(31.56%)
Total State Revenue	**$ 210,037,349**	**$ 212,918,593**	**$ 215,891,869**	**$ 2,973,276**	**1.40%**
Federal					
ROTC	$ 604,791	$ 786,488	**$ 604,791**	$ (181,697)	(23.10%)
Total Federal Revenue	**$ 604,791**	**$ 786,488**	**$ 604,791**	**$ (181,697)**	(23.10%)
Other Financing Sources					
Sale of Fixed Assets	$ -	$ 38,163	**$ 30,781**	$ (7,382)	(19.34%)
Transfers From Other Funds:					
Transfer from Education Improvement Act	11,596,284	12,382,870	**12,424,997**	42,127	0.34%
Transfer from Other Funds/Indirect Cost	1,656,500	1,811,498	**4,023,435**	2,211,937	122.11%
Total Other Financing Sources	**$ 13,252,784**	**$ 14,232,531**	**$ 16,479,213**	**$ 2,246,682**	**15.79%**
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	**$ 446,867,710**	**$ 449,558,407**	**$ 465,307,689**	**$ 15,749,282**	**3.50%**

Ad Valorem Taxes ***$215,997,888***	Current tax levies are the main source of revenue for funding the operation of Horry County Schools. It is based on the assessed valuation of all taxable property within the school district and is collected by the County Treasurer. The projected assessed valuation is $1,828,940,627. The value of one mill is approximately $1,799,740. The total millage required for the general operation of the 2021-22 budget is 118.1.
Penalties and Interest on Taxes ***$1,862,559***	Revenue from the penalties and interest charged on delinquent taxes from the due date of actual payment.
Revenue In Lieu of Taxes ***$3,430,595***	Payments received from the South Carolina Public Service Authority, Loris Industries, Allied Signal Corporation, and AVX Corporation.
Multi County Business Park Fee In Lieu of Taxes ***$6,666,749***	Payments received from the Multi County Business Park.
Tuition – Tuition from Patrons for Regular Day School ***$49,675***	Instructional fees collected from individuals or welfare agencies as tuition for regular day school.
Interest on Investments ***$552,951***	Interest earned from the investment of idle school district revenue, as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the county treasurer.
Rentals ***$34,383***	Revenue received from the rental of property owned by Horry County Schools.
Medicaid Reimbursement ***$3,280,304***	Reimbursement for qualified services provided by Horry County Schools, which includes WRAPS.

Refund of Prior Year's Expenditures ***$207,297***	Money received in the current fiscal year as a refund of an expenditure which occurred in the prior fiscal year.
Other Local Sources ***$129,248***	Other revenue from local sources not listed in the above accounts.
Payments from Other Governmental Units ***$120,167***	Revenues from other governmental agencies as payment for services other than tuition or transportation.
Handicapped Transportation ***$30,841***	Transportation is a state allocation for the purpose of providing transportation to handicapped children in compliance with state regulations. Transportation is provided by the school district through contracts with various individuals or agencies.
Home Schooling ***$622***	Home school instruction is a state allocation to school districts for the supervision and reviewing of the home instruction program.
School Bus Driver Salary ***$3,683,317***	Revenue allocated to school districts as reimbursement of salary expenditures for school bus drivers.
EAA Bus Driver Salary and Fringe ***$9,332***	Revenue allocated to school districts as reimbursement of bus driver salary and fringe costs. These funds are limited in use to costs for transportation services provided to students attending instructional Education Accountability Act (EAA) programs.
Transportation Workers' Compensation ***$201,410***	Revenue allocated to school districts to offset the cost of workers' compensation insurance premiums.
Fringe Benefit Contributions ***$39,360,006***	Fringe benefit contributions are a state reimbursement to school districts for a portion of the cost of matching fringe benefits on district salaries.

Retiree Insurance ***$12,406,221***	Revenue allocated to help finance the cost of premiums for insurance provided to retired employees of a school district.
Reimbursement for Property Local Tax Relief ***$53,072,901***	Reimbursements to school districts from the state for the total school tax revenue loss resulting from the Residential Property Tax Exemption Program established in Section 12-37-251 of the S. C. Code of Laws, 1976, as amended.
Homestead Exemption ***$3,952,008***	Reimbursements to school districts for the loss of school tax revenue as a result of tax exemptions for taxpayers sixty-five (65) and over or those totally and permanently disabled or legally blind.
Merchant's Inventory Tax ***$820,620***	Reimbursement for the loss of school tax revenue due to the property tax exemption granted for inventories of business as established in Section 12-37-450 of the S. C. Code of Laws, 1976, as amended.
State Aid to Classrooms Teacher Salary ***$13,484,276***	Revenue used to assist in covering the cost of State minimum teacher salary teacher increase of 4%.
Manufacturer's Depreciation Reimbursement ***$286,608***	Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries as established in Section 12-37-935 of the S. C. Code of Laws, 1976, as amended.

EFA Category	Weighting	2021 Projected 135-day ADM	2021-22 State Funding
Kindergarten	1.00	2641.70	3,659,204
Primary (Grades 1-3)	1.00	8428.90	11,675,459
Elementary (Grades 4-8)	1.00	15,515.08	21,491,023
High (Grades 9-12)	1.00	6875.38	9,523,570
Educable Mentally Handicapped	1.74	136.44	328,853
Learning Disabilities	1.74	3874.82	9,339,079
Trainable Mentally Handicapped	2.04	117.68	332,538
Emotionally Handicapped	2.04	185.89	525,284
Orthopedically Handicapped	2.04	51.62	145,858
Visually Handicapped	2.57	26.28	93,554
Autism	2.57	657.31	2,339,954
Hearing Handicapped	2.57	69.72	248,195
Speech Handicapped	1.90	1373.17	3,613,936
Homebound	1.00	9.13	12,646
Vocational	1.29	5130.65	9,167,803
Gifted	.15	8508.22	1,767,796
Academic Assistance	.15	11,938.44	2,480,521
Dual Enrollment	.15	938.19	194,935
ESOL	.2	2762.62	765,334
Poverty	.2	27,592.58	7,644,088

Other State Property Tax Revenues
$584,523

Reimbursement to school districts from the Department of Revenue and Taxation for the loss of local school tax revenues which are not included in the above state revenues.

PEBA On-behalf Payments
$2,623,805

Contribution credit received from PEBA based on the 1% increase in retirement paid directly to the Pension Trust Fund.

Other State Sources
$25,747

Other state revenue not listed in the above accounts.

ROTC ***$604,791***	Revenue from other federal sources for the ROTC program.
Sale of Fixed Assets ***$30,781***	The amount of revenue over the book value of the fixed assets sold or the amount of revenue received from recoveries for loss of school property.
Transfer From Other Funds ***$12,424,997***	Transfers from the Education Improvement Act Fund for the salaries and/or fringe benefit costs associated with this fund.
Transfer From Other Funds/Indirect Cost ***$4,023,435***	Transfers for the indirect cost associated with the Federal Projects.

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	$ 9,464,069	$ 9,962,650	**$ 10,536,212**	$ 573,562	5.76%
Employee Benefits	4,540,373	4,776,263	**5,092,519**	316,256	6.621%
Purchased Services	17,033	1,947	**27,965**	26,018	1336.31%
Materials/Supplies	87,607	106,669	**132,165**	25,496	23.90%
TOTAL	$ 14,109,082	$ 14,847,529	**$ 15,788,861**	$ 941,332	6.34%
Primary Programs					
Salaries	$ 30,876,209	$ 32,452,232	**$ 34,178,255**	$ 1,726,023	5.32%
Employee Benefits	13,475,660	13,956,312	**14,859,484**	903,172	6.47%
Purchased Services	561,230	599,475	**598,655**	(820)	(0.14%)
Materials/Supplies	678,651	756,447	**823,611**	67,164	8.88%
Capital Outlay	9,345	3,617	**-**	(3,617)	(100.00%)
Other	1,848	-	**-**	-	-
TOTAL	$ 45,602,943	$ 47,768,083	**$ 50,460,005**	$ 2,691,922	5.64%
Elementary Programs					
Salaries	$ 45,925,925	$ 48,162,178	**$ 49,540,601**	$ 1,378,423	2.86%
Employee Benefits	19,529,393	20,453,621	**21,249,654**	796,033	3.89%
Purchased Services	495,648	439,264	**455,547**	16,283	3.71%
Materials/Supplies	1,444,508	2,316,107	**2,357,532**	41,425	1.79%
Capital Outlay	8,662	22,263	**15,000**	(7,263)	(32.62%)
Other	18,013	11,230	**9,538**	(1,692)	(15.07%)
TOTAL	$ 67,422,149	$ 71,404,663	**$ 73,627,872**	$ 2,223,209	3.11%
High School Programs					
Salaries	$ 38,074,734	$ 41,468,092	**$ 44,273,719**	$ 2,805,627	6.766%
Employee Benefits	15,962,916	17,353,996	**18,730,274**	1,376,278	7.93%
Purchased Services	1,848,283	1,609,868	**1,575,202**	(34,666)	(2.15%)
Materials/Supplies	1,802,761	2,450,986	**2,511,714**	60,728	2.48%
Capital Outlay	35,145	19,752	**15,029**	(4,723)	(23.91%)
Other	57,278	31,670	**30,470**	(1,200)	(3.79%)
TOTAL	$ 57,781,117	$ 62,934,364	**$ 67,136,408**	$ 4,202,044	6.677%
Vocational Programs					
Salaries	$ 3,304,954	$ 2,885,753	**$ 2,929,721**	$ 43,968	1.52%
Employee Benefits	1,370,493	1,195,938	**1,235,793**	39,855	3.33%
Purchased Services	39,137	46,655	**47,034**	379	0.81%
Materials/Supplies	215,197	711,193	**708,526**	(2,667)	(0.38%)
Capital Outlay	14,717	7,935	**-**	(7,935)	(100.00%)
Other	-	1,000	**1,200**	200	20.00%
TOTAL	$ 4,944,498	$ 4,848,474	**$ 4,922,274**	$ 73,800	1.52%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION (continued)					
Drivers Education Programs					
Materials/Supplies	$ 1,020	$ 1,500	**$ 1,000**	$ (500)	(33.33%)
TOTAL	$ 1,020	$ 1,500	**$ 1,000**	$ (500)	(33.33%)
Educable Mentally Handicapped					
Salaries	$ -	$ 6,786	**$ -**	$ (6,786)	(100.00%)
Employee Benefits	-	1,999	**-**	(1,999)	(100.00%)
Materials/Supplies	2,456	4,777	**4,266**	(511)	(10.70%)
TOTAL	$ 2,456	$ 13,562	**$ 4,266**	$ (9,296)	(68.54%)
Trainable Mentally Handicapped					
Salaries	$ 2,674,863	$ 3,044,004	**$ 3,248,272**	$ 204,268	6.71%
Employee Benefits	1,161,915	1,334,291	**1,429,397**	95,106	7.13%
Materials/Supplies	41,870	12,026	**11,103**	(923)	(7.68%)
TOTAL	$ 3,878,648	$ 4,390,321	**$ 4,688,772**	$ 298,451	6.80%
Orthopedically Handicapped					
Salaries	$ 861,156	$ 942,815	**$ 1,021,721**	$ 78,906	8.37%
Employee Benefits	399,234	434,056	**458,495**	24,439	5.63%
Purchased Services	223,125	34,785	**38,785**	4,000	11.50%
Materials/Supplies	30,420	675	**18,403**	17,728	2626.37%
TOTAL	$ 1,513,935	$ 1,412,331	**$ 1,537,404**	$ 125,073	8.86%
Visually Handicapped					
Salaries	$ 68,504	$ 127,730	**$ 150,375**	$ 22,645	17.73%
Employee Benefits	36,308	62,894	**75,930**	13,036	20.73%
Purchased Services	1,996	7,920	**3,920**	(4,000)	(50.51%)
Materials/Supplies	5,872	5,835	**4,072**	(1,763)	(30.21%)
TOTAL	$ 112,680	$ 204,379	**$ 234,297**	$ 29,918	14.64%
Hearing Handicapped					
Salaries	$ 357,413	$ 409,318	**$ 444,967**	$ 35,649	8.71%
Employee Benefits	184,290	213,876	**216,367**	2,491	1.16%
Purchased Services	81,438	13,000	**5,000**	(8,000)	(61.54%)
Materials/Supplies	16,562	955	**12,750**	11,795	1235.08%
TOTAL	$ 639,703	$ 637,149	**$ 679,084**	$ 41,935	6.58%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION (continued)					
Speech Handicapped					
Salaries	$ 2,816,308	$ 3,112,304	**$ 3,207,886**	$ 95,582	3.07%
Employee Benefits	1,191,468	1,324,627	**1,362,735**	38,108	2.88%
Purchased Services	132,984	16,106	**9,587**	(6,519)	(40.48%)
Materials/Supplies	4,680	11,144	**15,825**	4,681	42.00%
Capital Outlay	731	-	**-**	-	-
Other	-	-	**180**	180	100.00%
TOTAL	$ 4,146,171	$ 4,464,181	**$ 4,596,213**	$ 132,032	2.96%
Learning Disabilities					
Salaries	$ 19,399,581	$ 20,639,554	**$ 22,231,353**	$ 1,591,799	7.71%
Employee Benefits	8,851,004	9,295,692	**10,168,744**	873,052	9.39%
Purchased Services	13,463	127,105	**126,185**	(920)	(0.72%)
Materials/Supplies	301,884	795,949	**696,765**	(99,184)	(12.46%)
Capital Outlay	9,260	-	**-**	-	-
Other	551	1,100	**100**	(1,000)	(90.91%)
TOTAL	$ 28,575,743	$ 30,859,400	**$ 33,223,147**	$ 2,363,747	7.66%
Emotionally Handicapped					
Salaries	$ 1,446,085	$ 1,605,557	**$ 1,663,795**	$ 58,238	3.63%
Employee Benefits	659,907	740,643	**775,855**	35,212	4.75%
Materials/Supplies	9,171	13,366	**12,789**	(577)	(4.32%)
TOTAL	$ 2,115,163	$ 2,359,566	**$ 2,452,439**	$ 92,873	3.94%
CEIS Services					
Salaries	$ 3,623,064	$ 3,613,726	**$ 3,837,398**	$ 223,672	6.19%
Employee Benefits	1,517,003	1,522,987	**1,621,070**	98,083	6.44%
Materials/Supplies	329	1,750	**1,488**	(262)	(14.97%)
TOTAL	$ 5,140,396	$ 5,138,463	**$ 5,459,956**	$ 321,493	6.26%
Pre-School Hand. SC (3 & 4 yr. Olds)					
Salaries	$ 1,480,919	$ 1,627,244	**$ 1,737,129**	$ 109,885	6.75%
Employee Benefits	673,447	737,661	**772,216**	34,555	4.68%
Purchased Services	13,451	-	**4,000**	4,000	100.00%
Materials/Supplies	3,977	1,562	**1,929**	367	23.50%
TOTAL	$ 2,171,794	$ 2,366,467	**$ 2,515,274**	$ 148,807	6.29%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION (continued)					
Early Childhood Programs					
Salaries	$ 93,958	$ 110,145	**$ 123,387**	$ 13,242	12.02%
Employee Benefits	71,412	13,164	**27,276**	14,112	107.20%
Purchased Services	5,783	6,437	**2,551**	(3,886)	(60.37%)
Materials/Supplies	45,936	95,002	**95,499**	497	0.52%
Capital Outlay	-	1,403	-	(1,403)	(100.00%)
Other	804	1,700	-	(1,700)	(100.00%)
TOTAL	$ 217,893	$ 227,851	**$ 248,713**	$ 20,862	9.16%
Gifted and Talented - Academic					
Salaries	$ 6,667,705	$ 7,102,384	**$ 7,641,717**	$ 539,333	7.59%
Employee Benefits	2,897,862	3,064,908	**3,282,318**	217,410	7.09%
Purchased Services	299,680	364,990	**364,490**	(500)	(0.14%)
Materials/Supplies	233,691	274,387	**280,428**	6,041	2.20%
Capital Outlay	-	4,000	-	(4,000)	(100.00%)
Other	426	450	**381**	(69)	(15.33%)
TOTAL	$ 10,099,364	$ 10,811,119	**$ 11,569,334**	$ 758,215	7.01%
Advanced Placement					
Salaries	$ 103,473	$ 46,347	**$ 45,869**	$ (478)	(1.03%)
Employee Benefits	31,441	13,654	**14,132**	478	3.50%
Purchased Services	65,123	459,679	**459,679**	-	-
Materials/Supplies	48,137	95,283	**95,283**	-	-
TOTAL	$ 248,174	$ 614,963	**$ 614,963**	$ -	-
Homebound					
Salaries	$ 334,513	$ 733,818	**$ 726,244**	$ (7,574)	(1.03%)
Employee Benefits	96,593	216,182	**223,756**	7,574	3.50%
Purchased Services	39,244	150,000	**150,000**	-	-
TOTAL	$ 470,350	$ 1,100,000	**$ 1,100,000**	$ -	-
Gifted & Talented Artistic					
Materials/Supplies	$ 2,263	$ -	**$ -**	$ -	-
TOTAL	$ 2,263	$ -	**$ -**	$ -	-
Other Special Programs					
Salaries	$ 7,306,540	$ 8,805,769	**$ 8,790,585**	$ (15,184)	(0.17%)
Employee Benefits	3,163,743	3,792,860	**3,795,400**	2,540	0.07%
Purchased Services	177,092	111,501	**114,301**	2,800	2.51%
Materials/Supplies	38,622	95,266	**88,946**	(6,320)	(6.63%)
Capital Outlay	2,388	325	-	(325)	(100.00%)
Other	176	500	**500**	-	-
TOTAL	$ 10,688,561	$ 12,806,221	**$ 12,789,732**	$ (16,489)	(0.13%)

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION (continued)					
Autism					
Salaries	$ 1,213,002	$ 1,461,335	**$ 1,489,291**	$ 27,956	1.91%
Employee Benefits	645,069	757,700	**773,827**	16,127	2.13%
Purchased Services	17,120	-	-	-	-
Materials/Supplies	14,930	14,804	**14,158**	(646)	(4.36%)
TOTAL	$ 1,890,121	$ 2,233,839	**$ 2,277,276**	$ 43,437	1.94%
Primary Summer School					
Employee Benefits	$ 57	$ -	**$ -**	$ -	-
TOTAL	$ 57	$ -	$ -	$ -	-
Elementary Summer School					
Employee Benefits	$ 2,048	$ -	**$ -**	$ -	-
TOTAL	$ 2,048	$ -	$ -	$ -	-
High School Summer School					
Salaries	$ 1,830	$ -	**$ -**	$ -	-
Employee Benefits	788	-	-	-	-
TOTAL	$ 2,618	$ -	$ -	$ -	-
Gifted & Talented Summer School					
Salaries	$ 48,380	$ -	**$ -**	-	-
Employee Benefits	14,676	-	-	-	-
Purchased Services	7,938	98,907	**98,907**	-	-
Material/Supplies	23,409	66,080	**66,080**	-	-
Capital Outlay	13,824	-	-	-	-
TOTAL	$ 108,227	$ 164,987	**$ 164,987**	$ -	-
Instruction Beyond Regular Day					
Salaries	$ 43,690	$ 76,500	**$ 75,603**	$ (897)	(1.17%)
Employee Benefits	17,082	22,520	**23,299**	779	3.46%
Materials/Supplies	593	-	-	-	-
TOTAL	$ 61,365	$ 99,020	**$ 98,902**	$ (118)	(0.12%)
Adult Basic Education Programs					
Salaries	$ 335,264	$ 345,998	**$ 336,491**	$ (9,507)	(2.75%)
Employee Benefits	138,754	139,983	**140,657**	674	0.48%
Purchased Services	9,319	11,600	**12,050**	450	3.88%
Materials/Supplies	7,936	3,400	**3,400**	-	-
TOTAL	$ 491,273	$ 500,981	**$ 492,598**	$ (8,383)	(1.67%)
Adult Secondary Education Programs					
Salaries	$ 177,745	$ 181,559	**$ 197,626**	$ 16,067	8.85%
Employee Benefits	70,606	70,230	**77,117**	6,887	9.81%
Purchased Services	9,677	2,500	**2,500**	-	-
Materials/Supplies	6,584	10,000	**10,000**	-	-
TOTAL	$ 264,612	$ 264,289	**$ 287,243**	$ 22,954	8.69%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
INSTRUCTION (continued)					
English Literacy					
Salaries	$ -	$ 4,272	**$ 4,272**	$ -	-
Employee Benefits	2,276	1,316	**1,316**	-	-
Material/Supplies	2,113	1,500	**1,500**	-	-
TOTAL	$ 4,389	$ 7,088	**$ 7,088**	$ -	-
Parenting /Family Literacy					
Salaries	$ 561	$ 99,717	**$ 109,661**	$ 9,944	9.97%
Employee Benefits	6,516	39,312	**60,567**	21,255	54.07%
TOTAL	$ 7,077	$ 139,029	**$ 170,228**	$ 31,199	22.44%
Instructional Pupil Activity					
Salaries	$ 50,954	$ 68,873	**$ 161,534**	$ 92,661	134.54%
Employee Benefits	15,424	20,303	**65,955**	45,652	224.85%
Purchased Services	20,000	22,563	**22,562**	(1)	(0.00%)
Materials/Supplies	25,676	50,285	**35,729**	(14,556)	(28.95%)
TOTAL	$ 112,054	$ 162,024	**$ 285,780**	$ 123,756	76.38%
TOTAL INSTRUCTION	**$ 262,827,944**	**$ 282,781,843**	**$ 297,434,116**	**$ 14,652,273**	**5.18%**
SUPPORTING SERVICES					
Attendance and Social Work Services					
Salaries	$ 2,753,083	$ 2,790,945	**$ 2,943,260**	$ 152,315	5.46%
Employee Benefits	1,251,995	1,265,716	**1,333,539**	67,823	5.36%
Purchased Services	17,948	28,550	**28,615**	65	0.23%
Materials/Supplies	17,054	29,397	**32,590**	3,193	10.86%
Capital Outlay	9,618	10,000	**6,500**	(3,500)	(35.00%)
TOTAL	$ 4,049,698	$ 4,124,608	**$ 4,344,504**	$ 219,896	5.33%
Guidance Services					
Salaries	$ 7,349,505	$ 7,816,804	**$ 8,485,652**	$ 668,848	8.56%
Employee Benefits	3,146,906	3,399,328	**3,698,136**	298,808	8.79%
Purchased Services	64,713	66,623	**65,945**	(678)	(1.02%)
Materials/Supplies	31,691	39,090	**38,966**	(124)	(0.32%)
Other	226	-	**200**	200	100.00%
TOTAL	$ 10,593,041	$ 11,321,845	**$ 12,288,899**	$ 967,054	8.54%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Health Services					
Salaries	$ 2,613,578	$ 2,765,549	**$ 2,936,230**	$ 170,681	6.17%
Employee Benefits	1,230,833	1,408,033	**1,469,394**	61,361	4.36%
Purchased Services	157,738	224,925	**225,025**	100	0.04%
Materials/Supplies	133,620	168,310	**174,658**	6,348	3.77%
Capital Outlay	-	3,000	**-**	(3,000)	(100.00%)
Other	-	250	**243**	(7)	(2.80%)
TOTAL	$ 4,135,769	$ 4,570,067	**$ 4,805,550**	$ 235,483	5.15%
Psychological Services					
Salaries	$ 1,978,870	$ 1,978,737	**$ 2,172,899**	$ 194,162	9.81%
Employee Benefits	837,672	825,435	**919,422**	93,987	11.39%
Purchased Services	37,446	12,000	**7,000**	(5,000)	(41.67%)
Materials/Supplies	53,472	31,050	**55,050**	24,000	77.29%
TOTAL	$ 2,907,460	$ 2,847,222	**$ 3,154,371**	$ 307,149	10.79%
Exceptional Program Services					
Salaries	$ 78,955	$ 69,080	**$ 65,052**	$ (4,028)	(5.83%)
Employee Benefits	29,262	25,712	**28,732**	3,020	11.75%
Purchased Services	1,428	200	**161**	(39)	(19.50%)
Materials/Supplies	3,816	3,000	**-**	(3,000)	(100.00%)
Other	10,335	-	**15,000**	15,000	100.00%
TOTAL	$ 123,796	$ 97,992	**$ 108,945**	$ 10,953	11.18%
Career Development					
Salaries	$ 307	$ 1,978	**$ -**	$ (1,978)	(100.00%)
Employee Benefits	732	18,137	**-**	(18,137)	(100.00%)
Purchased Services	-	-	**10,000**	10,000	100.00%
TOTAL	$ 1,039	$ 20,115	**$ 10,000**	$ (10,115)	(50.29%)
Improvement of Instruction Services/ Curriculum Development					
Salaries	$ 3,907,052	$ 4,203,978	**$ 4,532,786**	$ 328,808	7.82%
Employee Benefits	1,570,057	1,666,171	**1,772,503**	106,332	6.38%
Purchased Services	223,899	235,756	**245,431**	9,675	4.10%
Materials/Supplies	83,049	163,401	**163,608**	207	0.13%
Capital Outlay	7,627	11,200	**5,000**	(6,200)	(55.36%)
Other	702	450	**450**	-	-
TOTAL	$ 5,792,386	$ 6,280,956	**$ 6,719,778**	$ 438,822	6.99%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Library and Media Services					
Salaries	$ 4,402,701	$ 4,528,216	**$ 4,756,380**	$ 228,164	5.04%
Employee Benefits	2,069,929	2,136,413	**2,237,593**	101,180	4.74%
Purchased Services	83,706	12,024	**80,645**	68,621	570.70%
Materials/Supplies	562,467	758,036	**658,640**	(99,396)	(13.11%)
Other	440	-	-	-	-
TOTAL	$ 7,119,243	$ 7,434,689	**$ 7,733,258**	$ 298,569	4.02%
Supervision of Special Programs					
Salaries	$ 982,101	$ 1,195,547	**$ 1,160,249**	$ (35,298)	(2.95%)
Employee Benefits	390,599	479,300	**449,861**	(29,439)	(6.14%)
Purchased Services	30,753	35,939	**43,100**	7,161	19.93%
Materials/Supplies	42,228	26,156	**58,404**	32,248	123.29%
Other	3,481	2,146	**2,686**	540	25.16%
TOTAL	$ 1,449,162	$ 1,739,088	**$ 1,714,300**	$ (24,788)	(1.43%)
Improvement of Instruction Services/ Inservice and Staff Training					
Salaries	$ 1,522,666	$ 859,689	**$ 903,820**	$ 44,131	5.13%
Employee Benefits	530,287	322,955	**340,419**	17,464	5.41%
Purchased Services	1,531,704	725,110	**720,384**	(4,726)	(0.65%)
Materials/Supplies	442,326	2,271,526	**2,252,865**	(18,661)	(0.82%)
Capital Outlay	7,053	-	-	-	-
Other	18,826	15,241	**15,994**	753	4.94%
TOTAL	$ 4,052,862	$ 4,194,521	**$ 4,233,482**	$ 38,961	0.93%
Board of Education					
Salaries	$ 237,356	$ 243,984	**$ 228,019**	$ (15,965)	(6.54%)
Employee Benefits	72,454	71,882	**70,262**	(1,620)	(2.25%)
Purchased Services	543,463	230,400	**230,400**	-	-
Audit Services	94,891	34,410	**34,410**	-	-
Materials/Supplies	12,872	-	-	-	-
Other	48,450	48,500	**48,500**	-	-
TOTAL	$ 1,009,486	$ 629,176	**$ 611,591**	$ (17,585)	(2.79%)
Office of the Superintendent					
Salaries	$ 539,446	$ 535,660	**$ 534,976**	$ (684)	(0.13%)
Employee Benefits	198,435	192,178	**199,297**	7,119	3.70%
Purchased Services	15,959	27,550	**28,000**	450	1.63%
Materials/Supplies	7,727	32,168	**35,168**	3,000	9.33%
Capital Outlay	1,295	3,000	-	(3,000)	(100.00%)
Other	12,545	18,734	**18,734**	-	-
TOTAL	$ 775,407	$ 809,290	**$ 816,175**	$ 6,885	0.85%

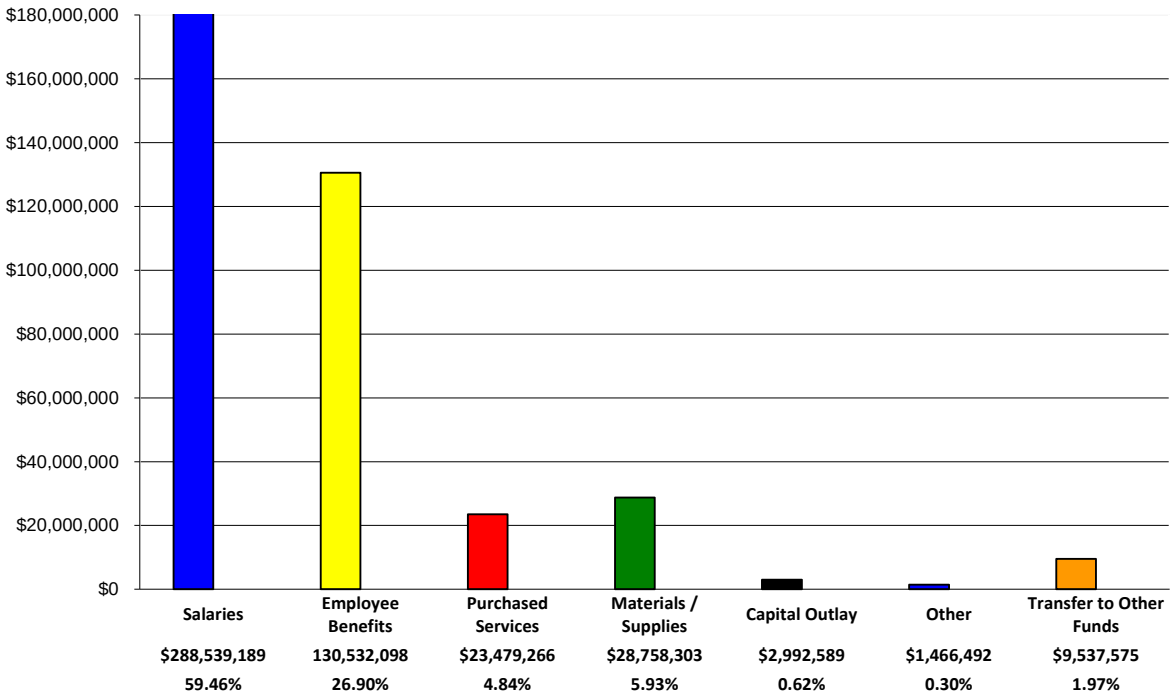
Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
School Administration					
Salaries	$ 18,918,541	$ 19,375,875	**$ 21,078,988**	$ 1,703,113	8.79%
Employee Benefits	7,953,869	8,059,882	**8,767,735**	707,853	8.78%
Purchased Services	91,644	129,306	**111,720**	(17,586)	(13.60%)
Materials/Supplies	225,003	205,575	**222,170**	16,595	8.07%
Capital Outlay	3,116	4,365	**-**	(4,365)	(100.00%)
Other	27,847	23,902	**24,743**	841	3.52%
TOTAL	$ 27,220,020	$ 27,798,905	**$ 30,205,356**	$ 2,406,451	8.66%
Student Transportation(Federal Mandate)					
Salaries	$ 1,910	$ -	**$ -**	$ -	-
Employee Benefits	810	-	**-**	-	-
Purchased Services	1,100	6,000	**6,000**	-	-
Supplies	29	-	**-**	-	-
TOTAL	$ 3,849	$ 6,000	$ 6,000	$ -	-
Fiscal Services					
Salaries	$ 1,518,664	$ 1,605,428	**$ 1,767,436**	$ 162,008	10.09%
Employee Benefits	653,356	681,951	**745,515**	63,564	9.32%
Purchased Services	161,458	160,201	**146,501**	(13,700)	(8.55%)
Materials/Supplies	23,271	34,350	**37,550**	3,200	9.32%
Capital Outlay	1,702	3,500	**-**	(3,500)	(100.00%)
Other	7,096	9,100	**9,400**	300	3.30%
TOTAL	$ 2,365,547	$ 2,494,530	**$ 2,706,402**	$ 211,872	8.49%
Facility Acquisition					
Employee Benefits	$ 13,380	$ -	**$ -**	$ -	-
Purchased Services	4,463	-	**-**	-	-
Materials/Supplies	275	-	**-**	-	-
Capital Outlay	1,430,737	-	**-**	-	-
TOTAL	$ 1,448,855	$ -	**$ -**	$ -	-
Operation and Maintenance of Plant					
Salaries	$ 13,037,411	$ 12,837,024	**$ 13,514,179**	$ 677,155	5.28%
Employee Benefits	6,295,234	6,356,771	**6,733,751**	376,980	5.93%
Purchased Services	6,484,060	6,911,818	**7,760,777**	848,959	12.28%
Public Utilities	1,461,539	1,650,030	**1,681,505**	31,475	1.91%
Materials/Supplies	4,001,692	4,898,643	**5,031,417**	132,774	2.71%
Enery	9,266,460	10,898,798	**10,920,698**	21,900	0.20%
Capital Outlay	237,357	814,660	**809,160**	(5,500)	(0.68%)
Other	682,925	849,576	**1,050,242**	200,666	23.62%
TOTAL	$ 41,466,678	$ 45,217,320	**$ 47,501,729**	$ 2,284,409	5.05%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Student Transportation					
Salaries	$ 11,722,392	$ 12,650,003	**$ 13,411,806**	$ 761,803	6.02%
Employee Benefits	5,913,620	6,726,751	**7,173,051**	446,300	6.63%
Purchased Services	386,099	728,515	**731,665**	3,150	0.43%
Materials/Supplies	211,864	315,480	**315,480**	-	-
Capital Outlay	223,676	379,400	**379,400**	-	-
TOTAL	$ 18,457,651	$ 20,800,149	**$ 22,011,402**	$ 1,211,253	5.82%
Food Services					
Salaries	$ 8,148	$ -	**$ -**	$ -	-
Employee Benefits	82,184	-	**-**	-	-
Purchased Services	5,975	-	**6,300**	6,300	100.00%
TOTAL	$ 96,307	$ -	**$ 6,300**	$ 6,300	100.00%
Internal Services					
Salaries	$ 471,073	$ 470,023	**$ 505,912**	$ 35,889	7.64%
Employee Benefits	181,185	177,682	**198,579**	20,897	11.76%
Purchased Services	40,498	61,900	**66,600**	4,700	7.59%
Materials/Supplies	41,626	72,400	**83,835**	11,435	15.79%
Capital Outlay	1,821	4,500	**-**	(4,500)	(100.00%)
Other	1,312	2,300	**2,800**	500	21.74%
TOTAL	$ 737,515	$ 788,805	**$ 857,726**	$ 68,921	8.74%
Security					
Salaries	$ 104,405	$ 235,736	**$ 266,083**	$ 30,347	12.87%
Employee Benefits	35,015	87,327	**95,563**	8,236	9.43%
Purchased Services	2,499,810	3,583,367	**3,694,092**	110,725	3.09%
Materials/Supplies	78,367	24,008	**31,302**	7,294	30.38%
Capital Outlay	1,382	33,108	**30,000**	(3,108)	(9.39%)
TOTAL	$ 2,718,979	$ 3,963,546	**$ 4,117,040**	$ 153,494	3.87%
Planning					
Salaries	$ 365,015	$ 365,014	**$ 394,208**	$ 29,194	8.00%
Employee Benefits	146,460	143,431	**162,577**	19,146	13.35%
Purchased Services	200,260	378,500	**378,500**	-	-
Materials/Supplies	12,754	24,526	**27,026**	2,500	10.19%
Capital Outlay	-	2,500	**-**	(2,500)	(100.00%)
Other	63,600	65,000	**70,000**	5,000	7.69%
TOTAL	$ 788,089	$ 978,971	**$ 1,032,311**	$ 53,340	5.45%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Information Services					
Salaries	$ 582,353	$ 581,927	**$ 645,549**	$ 63,622	10.93%
Employee Benefits	235,849	233,160	**258,656**	25,496	10.93%
Purchased Services	55,372	80,581	**80,781**	200	0.25%
Materials/Supplies	197,721	211,267	**211,267**	-	-
Capital Outlay	-	5,000	**5,000**	-	-
Other	1,833	1,327	**1,327**	-	-
TOTAL	$ 1,073,128	$ 1,113,262	**$ 1,202,580**	$ 89,318	8.02%
Staff Services					
Salaries	$ 1,645,857	$ 1,874,359	**$ 1,970,817**	$ 96,458	5.15%
Employee Benefits	765,641	4,673,723	**4,323,592**	(350,131)	(7.49%)
Purchased Services	325,027	430,375	**430,975**	600	0.14%
Materials/Supplies	82,770	141,571	**141,571**	-	-
Capital Outlay	4,759	27,500	**27,500**	-	-
Other	1,415	10,300	**10,300**	-	-
TOTAL	$ 2,825,469	$ 7,157,828	**$ 6,904,755**	$ (253,073)	(3.54%)
Technology and Data Processing Services					
Salaries	$ 2,713,411	$ 3,374,214	**$ 3,579,719**	$ 205,505	6.09%
Employee Benefits	1,219,487	1,483,796	**1,579,480**	95,684	6.45%
Purchased Services	713,671	675,649	**782,033**	106,384	15.75%
Materials/Supplies	238,287	32,750	**32,750**	-	-
Capital Outlay	1,000,687	1,635,000	**1,650,000**	15,000	0.92%
Other	-	3,000	**3,000**	-	-
TOTAL	$ 5,885,543	$ 7,204,409	**$ 7,626,982**	$ 422,573	5.87%
Pupil Service Activities					
Salaries	$ 3,667,004	$ 3,761,879	**$ 3,959,132**	$ 197,253	5.24%
Employee Benefits	1,243,098	1,296,803	**1,417,935**	121,132	9.34%
Purchased Services	895,460	1,679,079	**1,798,191**	119,112	7.09%
Materials/Supplies	72,658	186,665	**193,917**	7,252	3.89%
Capital Outlay	77,292	55,000	**50,000**	(5,000)	(9.09%)
Other	432,975	105,694	**150,504**	44,810	42.40%
TOTAL	$ 6,388,487	$ 7,085,120	**$ 7,569,679**	$ 484,559	6.84%
TOTAL SUPPORTING SERVICES	**$ 153,485,466**	**$ 168,678,414**	**$ 178,289,115**	**$ 9,610,701**	**5.70%**

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
COMMUNITY SERVICES					
Custody and Care of Children Services					
Salaries	$ 21,433	$ 21,367	**$ 22,353**	$ 986	4.61%
Employee Benefits	21,218	11,494	**11,943**	449	3.91%
TOTAL	$ 42,651	$ 32,861	**$ 34,296**	$ 1,435	4.37%
TOTAL COMMUNITY SERVICES	**$ 42,651**	**$ 32,861**	**$ 34,296**	**$ 1,435**	4.37%
TOTAL GENERAL FUND EXPENDITURES	**$ 416,356,061**	$ 451,493,118	**$ 475,757,527**	**$ 24,264,409**	**5.37%**
OTHER FINANCING USES					
Transfers to Other Funds	$ 2,823,723	$ 736,314	**$ 747,498**	$ 11,184	1.52%
Transfers to Public Charter Schools	6,951,434	7,304,761	**7,757,911**	453,150	6.20%
Medicaid Payments to SDE	612,453	843,166	**843,166**	-	-
Payments to Other Governmental Units	171,236	219,290	**189,000**	(30,290)	(13.81%)
TOTAL OTHER FINANCING USES	**$ 10,558,846**	$ 9,103,531	**$ 9,537,575**	**$ 434,044**	**4.77%**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**$ 426,914,907**	$ 460,596,649	**$ 485,295,102**	**$ 24,698,453**	**5.36%**

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION					
Salaries	$ 176,751,399	$ 189,096,660	**$ 198,703,684**	$ 9,607,024	5.08%
Employee Benefits	76,727,759	81,556,988	**86,534,153**	4,977,165	6.10%
Purchased Services	4,078,763	4,124,302	**4,118,920**	(5,382)	(0.13%)
Materials/Supplies	5,096,858	7,896,948	**8,004,961**	108,013	1.37%
Capital Outlay	94,071	59,295	**30,029**	(29,266)	(49.36%)
Other	79,094	47,650	**42,369**	(5,281)	(11.08%)
TOTAL INSTRUCTION	**$ 262,827,944**	**$ 282,781,843**	**$ 297,434,116**	**$ 14,652,273**	**5.18%**
SUPPORTING SERVICES					
Salaries	$ 81,121,804	$ 84,121,649	**$ 89,813,152**	$ 5,691,503	6.77%
Employee Benefits	36,068,349	41,732,537	**43,975,592**	2,243,055	5.37%
Purchased Services	16,130,084	18,074,398	**19,360,346**	1,285,948	7.11%
Materials/Supplies	15,843,099	20,602,577	**20,753,342**	150,765	0.73%
Capital Outlay	3,008,122	2,991,733	**2,962,560**	(29,173)	(0.98%)
Other	1,314,008	1,155,520	**1,424,123**	268,603	23.25%
TOTAL SUPPORTING SERVICES	**$ 153,485,466**	**$ 168,678,414**	**$ 178,289,115**	**$ 9,610,701**	**5.70%**
COMMUNITY SERVICES					
Salaries	$ 21,433	$ 21,367	**$ 22,353**	$ 986	4.61%
Employee Benefits	21,218	11,494	**11,943**	449	3.91%
TOTAL COMMUNITY SERVICES	**$ 42,651**	**$ 32,861**	**$ 34,296**	**$ 1,435**	**4.37%**
OTHER FINANCING USES					
Payments to Other Governmental Units	$ 171,236	$ 219,290	**$ 189,000**	$ (30,290)	(13.81%)
Medicaid Payments to SDE	612,453	843,166	**843,166**	-	-
Payments to Public Charter Schools	6,951,434	7,304,761	**7,757,911**	453,150	6.20%
Transfers to Other Funds	2,823,723	736,314	**747,498**	11,184	1.52%
TOTAL OTHER FINANCING USES	**$ 10,558,845**	**$ 9,103,531**	**$ 9,537,575**	**$ 434,044**	**4.77%**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**$ 426,914,907**	**$ 460,596,649**	**$ 485,295,102**	**$ 24,698,453**	**5.36%**



	Salaries	**$288,539,189**
	Employee Benefits	**130,532,098**
	Purchased Services	**23,479,266**
	Materials/Supplies	**28,758,303**
	Capital Outlay	**2,992,589**
	Other	**1,466,492**
	Transfers to Other Funds	**9,537,575**

HORRY COUNTY SCHOOLS' MISSION

The Horry County Schools vision is to be a premier, world-class school system in which every child receives an excellent education. Our schools are welcoming centers organized around high quality teaching and learning. We take responsibility for the success of all students. We care passionately about our work with children. We build strong positive relationships with students, staff, parents, and community. We model and promote civility and integrity.

Strategic Plan Tactics:

Area of Focus: Purpose and Direction

- We will maintain and communicate at all levels a purpose and direction for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

Area of Focus: Governance and Leadership

- We will operate under governance and leadership that promote and support student performance and school/system effectiveness.

Area of Focus: Teaching and Learning

- We will have curriculum, instructional design, and assessment practices that guide and ensure teacher effectiveness and students learning across all grades and courses.

Area of Focus: Resources and Support Systems

- We will provide the resources and services that support our vision, purpose, and direction to ensure success for all students.

Area of Focus: Using Results for Continuous Improvement

- We will provide a comprehensive assessment system that generates a range of data about student learning and system effectiveness, and we will use results to guide continuous improvement.



OFFICE OF THE SUPERINTENDENT MISSION:

The Horry County Schools vision is to be a premier, world-class school system in which every child receives an excellent education. Our schools are welcoming centers organized around high quality teaching and learning.

Area of Focus: Purpose and Direction

- The system engages in systematic, inclusive and comprehensive process to review, reviser and communicate a system-wide purpose for student success.

Area of Focus: Governance and Leadership

- The governing body establishes policies and supports practices that ensure effective administration of the system and schools.

Area of Focus: Teaching and Learning

- The system's curriculum provides equitable and challenging learning experiences that ensure all students have sufficient opportunities to develop learning, thinking, and life skills that lead to success at the next level.

Area of Focus: Resources and Support Systems

- The system engages in a systematic process to recruit, employ, and retain a sufficient number of qualified professional and support staff to fulfill their roles and responsibilities and support purpose and direction of the system, schools, and programs.

Area of Focus: Using Results for Continuous Improvement

- The system establishes and maintains a clearly defined and comprehensive student assessment system.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Office of Superintendent					
Administration					
Salaries	$ 1,512,969	$ 1,515,445	**$ 1,590,060**	$ 74,615	4.92%
Employee Benefits	547,189	552,950	**593,834**	40,884	7.39%
Purchased Services	823,474	344,034	**340,585**	(3,449)	(1.00%)
Materials/Supplies	239,548	318,745	**325,245**	6,500	2.04%
Capital Outlay	2,142	11,500	**5,000**	(6,500)	(56.52%)
Other	63,229	68,561	**68,561**	-	-
Total Administration	**$ 3,188,551**	**$ 2,811,235**	**$ 2,923,285**	**$ 112,050**	**3.99%**
Other Financing Uses					
Transfers to Pupil Activity Funds	$ 72,660	$ -	**$ -**	$ -	-
Total Other Financing Uses	**$ 72,660**	**$ -**	**$ -**	**$ -**	-
TOTAL OFFICE OF SUPERINTENDENT	**$ 3,261,211**	**$ 2,811,235**	**$ 2,923,285**	**$ 112,050**	**3.99%**

LEARNING SERVICES MISSION:

Learning Services, focusing on the core business of teaching and learning, strives to provide assistance to our students, parents, teachers, and school administrators to achieve the goals outlined in our mission. We are genuinely committed to providing a premier education to the children of Horry County. The Office of Learning Services consists of Learning Services Administration, Curriculum, ESOL program, Special Education, Federal Programs, and the Office of Assessment.

Area of Focus: Purpose and Direction

- Implement communication techniques from certified agencies or personnel to ensure critical information can be provided to parents of students who do not speak English.
- Provide a leadership development program for aspiring and new administrators.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional and non-instructional programs in order to conduct program evaluation.

Area of Focus: Teaching and Learning

- We will have curriculum, instructional design, and assessment practices that guide and ensure teacher effectiveness and students learning across all grades and courses.
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Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Learning Services					
Administration					
Salaries	$ 2,660,271	$ 4,103,749	**$ 3,535,947**	$ (567,802)	(13.84%)
Employee Benefits	1,011,254	1,623,351	**1,336,997**	(286,354)	(17.64%)
Purchased Services	76,613	121,549	**142,998**	21,449	17.65%
Materials/Supplies	32,263	274,981	**76,923**	(198,058)	(72.03%)
Capital Outlay	7,627	4,700	**5,000**	300	6.38%
Other	63,600	68,450	**73,450**	5,000	7.30%
Total Administration	**$ 3,851,628**	**$ 6,196,780**	**$ 5,171,315**	**$ (1,025,465)**	**(16.55%)**
Multi-School					
Salaries	$ 779,550	$ 19,661,224	**$ 16,054,834**	$ (3,606,390)	(18.34%)
Employee Benefits	346,471	8,885,701	**6,830,606**	(2,055,095)	(23.13%)
Purchased Services	81,003	3,045,103	**3,086,874**	41,771	1.37%
Materials/Supplies	103,684	7,228,597	**7,360,624**	132,027	1.83%
Capital Outlay	5	9,000	-	(9,000)	(100.00%)
Other	4,131	43,897	**110,376**	66,479	151.44%
Total Multi-School	**$ 1,314,844**	**$ 38,873,522**	**$ 33,443,314**	**$ (5,430,208)**	**(13.97%)**
Other Financing Uses					
Medicaid Payments to SDE	$ 4,024	$ 147,742	**$ 147,742**	$ -	-
Total Other Financing Uses	**$ 4,024**	**$ 147,742**	**$ 147,742**	**$ -**	**-**
TOTAL LEARNING SERVICES	**$ 5,170,496**	**$ 45,218,044**	**$ 38,762,371**	**(6,455,673)**	**(14.28%)**

OFFICE OF SUPPORT SERVICES MISSION:

The Office of Support Services is committed to providing quality service by providing timely, important information to students, parents, school staff members and our community at large. The Office of Support Services consists of Support Services Administration, ROTC Admin, Office of Facilities and Building Services, and Transportation Administration.

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional and non-instructional programs in order to conduct program evaluation.

Area of Focus: Resources and Support Systems

- Install state-of-the-art monitoring systems in facilities.
- Develop and maintain a 5-year plan for managing and developing facilities for growth.
- Implement protocols to record and maintain student school bus ridership data in PowerSchool and to provide parents the capability to track school buses on their smartphone, computer, or other electronic device.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORT SERVICES					
Adminstration					
Salaries	$ 636,555	$ 704,860	**$ 1,137,755**	$ 432,895	61.42%
Employee Benefits	233,167	281,304	**477,555**	196,251	69.76%
Purchased Services	111,631	246,736	**455,008**	208,272	84.41%
Materials/Supplies	8,580	28,549	**49,532**	20,983	73.50%
Capital Outlay	4,533	6,000	-	(6,000)	(100.00%)
Other	6,495	1,760	**2,975**	1,215	69.03%
Total Adminstration	**$ 1,000,961**	**$ 1,269,209**	**$ 2,122,825**	**$ 853,616**	**67.26%**
Multi-School					
Salaries	$ 68,500	$ 150,687	**$ 187,867**	$ 37,180	24.67%
Employee Benefits	27,584	62,272	**71,463**	9,191	14.76%
Purchased Services	309,574	903,871	**910,211**	6,340	0.70%
Materials/Supplies	471,503	304,548	**311,700**	7,152	2.35%
Capital Outlay	8,910	62,500	**57,000**	(5,500)	(8.80%)
Other	134	2,000	**2,500**	500	25.00%
Total Multi-School	**$ 886,205**	**$ 1,485,878**	**$ 1,540,741**	**$ 54,863**	**3.69%**

Facilities Department Mission:

The primary role of the District's Facilities Department is to support the students and staff by providing an enabling, safe, and operationally functional educational environment while protecting the community's investment in facilities and equipment. These responsibilities fall within three primary areas; **Building Services** (Custodial)**, Maintenance** and **Capital Improvements** integrated into a single organizational management structure responsible for operating and for maintaining the built environment.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Facilities					
Salaries	$ 4,465,973	$ 4,736,259	**$ 4,624,312**	$ (111,947)	(2.36%)
Employee Benefits	1,976,646	2,141,107	**2,119,360**	(21,747)	(1.02%)
Purchased Services	214,069	1,671,396	**1,750,395**	78,999	4.73%
Materials/Supplies	325,742	3,270,303	**3,386,054**	115,751	3.54%
Capital Outlay	110,938	782,160	**782,160**	-	-
Other	8,316	32,417	**39,000**	6,583	20.31%
Total Facilities	**$ 7,101,684**	**$ 12,633,642**	**$ 12,701,281**	**$ 67,639**	**0.54%**

Transportation Department Mission:

To provide Transportation for all Horry County Schools students in a SAFE, EFFICIENT and TIMELY MANNER in accordance with South Carolina Department of Education and Horry County Schools Rules and Regulations.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
Transportation					
Salaries	$ 751,868	$ 12,298,328	**$ 13,115,910**	$ 817,582	6.65%
Employee Benefits	296,280	6,586,229	**7,081,885**	495,656	7.53%
Purchased Services	114,671	814,008	**837,731**	23,723	2.91%
Materials/Supplies	61,835	315,480	**315,480**	-	-
Capital Outlay	37,196	379,400	**379,400**	-	-
Other	49,678	64,634	**78,500**	13,866	21.45%
Total Transportation	**$ 1,311,528**	**$ 20,458,079**	**$ 21,808,906**	**$ 1,350,827**	**6.60%**
Other Financing Uses					
Transfers to Food Service Funds	$ 45,020	$ 33,094	**$ 44,198**	$ 11,104	33.55%
Total Other Financing Uses	**$ 45,020**	**$ 33,094**	**$ 44,198**	**$ 11,104**	**33.55%**
Total Support Services	**$ 10,345,398**	**$ 35,879,902**	**$ 38,217,951**	**$ 2,338,049**	**6.52%**

Horry County Schools (HCS) operates more than 340 buses each day, most of which complete double routes for morning and afternoon runs. Most of our buses are purchased and allocated by the State based upon rider occupancy. HCS owns a handful of buses that serve as activity buses and run special routes to get students from all over the county to programs at centralized locations. Responsible student behavior is extremely important on the bus so that bus drivers are able to maintain focus on highway safety. Video surveillance is used on buses to monitor student behavior and may be used as evidence during disciplinary proceedings. Bus transportation is a privilege that can be suspended if a student's behavior creates an unsafe condition on the bus.



FISCAL SERVICES DEPARTMENT MISSION:

The ***mission*** of Horry County Schools Department of **Fiscal Services** is to guarantee that all fiscal resources and services are administered effectively and efficiently through practices advanced by technology and driven by results. The Fiscal Services Department provides accurate financial information to our employees, community members and outside agencies. The Chief Financial Officer oversees and provides leadership and management for the day to day financial functions of the following areas: Accounting, Accounts Payable, Budgetary Services, Payroll, and Procurement.

Strategic Plan Tactics:

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional and non-instructional programs in order to conduct program evaluation.

Area of Focus: Resources and Support Systems

- Continue to align budget request and approval process with strategies designed to improve student performance
- Develop annual budget assumptions and parameters for both General Fund and Capital Fund budgets.
- Utilize modified zero-based budgeting process.
- Conduct annual school financial; reviews to ensure district policies and procedures are being followed.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
FINANCE					
Salaries	$ 2,049,416	$ 7,164,026	**$ 6,546,621**	$ (617,405)	(8.62%)
Employee Benefits	846,868	2,774,757	**2,590,792**	(183,965)	(6.63%)
Purchased Services	40,776	824,493	**919,647**	95,154	11.54%
Materials/Supplies	44,103	68,100	**78,235**	10,135	14.88%
Capital Outlay	2,662	28,500	**25,000**	(3,500)	(12.28%)
Other	95,107	116,103	**130,713**	14,610	12.58%
Total Finance	**$ 3,078,932**	**$ 10,975,979**	**$ 10,291,008**	**$ (684,971)**	**(6.24%)**
OTHER FINANCING USES					
Payments to Other Governmental Units	$ -	$ 150,290	**$ 120,000**	$ (30,290)	(20.15%)
Transfer to Food Service Fund	2,377	2,308	**2,377**	69	2.99%
Payments to Public Charter Schools	6,951,434	7,304,761	**7,757,911**	453,150	6.20%
TOTAL OTHER FINANCING USES	**$ 6,953,811**	**$ 7,457,359**	**$ 7,880,288**	**$ 422,929**	5.67%
TOTAL Finance	**$ 10,032,743**	**$ 18,433,338**	**$ 18,171,296**	**$ (262,042)**	**(1.42%)**

HUMAN RESOURCES DEPARTMENT MISSION:

The mission of the **Human Resources Department** is to recruit, hire and retain employees to serve our current staff members, students and the community. The Human Resources Department consists of Human Resource Administration, HR Personnel, and ADEPT Program Evaluators.

Strategic Plan Tactics:

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional and non-instructional programs in order to conduct program evaluation.

Area of Focus: Resources and Support Systems

- Implement plan to increase the number of teachers with advanced degrees.
- Evaluate all staff annually to improve performance.
- Develop a comprehensive training manual for all hiring managers, and provide training to all district hiring managers.
- Provide a comprehensive staff development program for staff members at all levels.
- Conduct a comprehensive salary study for all district employees to ensure market competitiveness for all positions, using outside firm selected thru RFP process.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
HUMAN RESOURCES					
Salaries	$ 1,847,981	$ 2,571,835	**$ 2,455,984**	$ (115,851)	(4.50%)
Employee Benefits	754,114	4,435,843	**4,355,879**	(79,964)	(1.80%)
Purchased Services	235,638	485,375	**485,975**	600	0.12%
Materials/Supplies	75,675	152,171	**152,171**	-	-
Capital Outlay	6,130	27,500	**27,500**	-	-
Other	1,853	10,300	**10,300**	-	-
Total Human Resources	**$ 2,921,391**	**$ 7,683,024**	**$ 7,487,809**	**$ (195,215)**	**(2.54%)**
OTHER FINANCING USES					
Transfer to Food Service Fund	$ 599	$ -	**$ 600**	$ 600	100.00%
TOTAL OTHER FINANCING USES	**$ 599**	**$ -**	**$ 600**	**$ 600**	100.00%
TOTAL Human Resources	**$ 2,921,990**	**$ 7,683,024**	**$ 7,488,409**	**$ (194,615)**	**(2.53%)**

STUDENT SERVICES DEPARTMENT MISSION:

The goal of our **Student Services** division is to provide services and support to students, schools, and programs in Horry County Schools. The Office of Student Services consists of Student Services Administration, Health Services, Office of Attendance, Student Affairs, and RBHS Program Coordinators.

Strategic Plan Tactics:

Area of Focus: Governance and Leadership

- Establish benchmarks indicating good management for instructional and non-instructional programs in order to conduct program evaluation.

Area of Focus: Resources and Support Systems

- Maintain a 24/7 anonymous hotline for students/parents to report bullying or other school safety concerns.
- Develop school-level improvement strategies to improve the percentage of parents who participate in a conference to discuss their child's academic performance.
- Provide safety and health guidelines and training to school staff and students in personal health practices, school bus safety, PE and playground procedures, classroom and lab procedures and indoor air quality.

Area of Focus: Using Results for Continuous Improvement

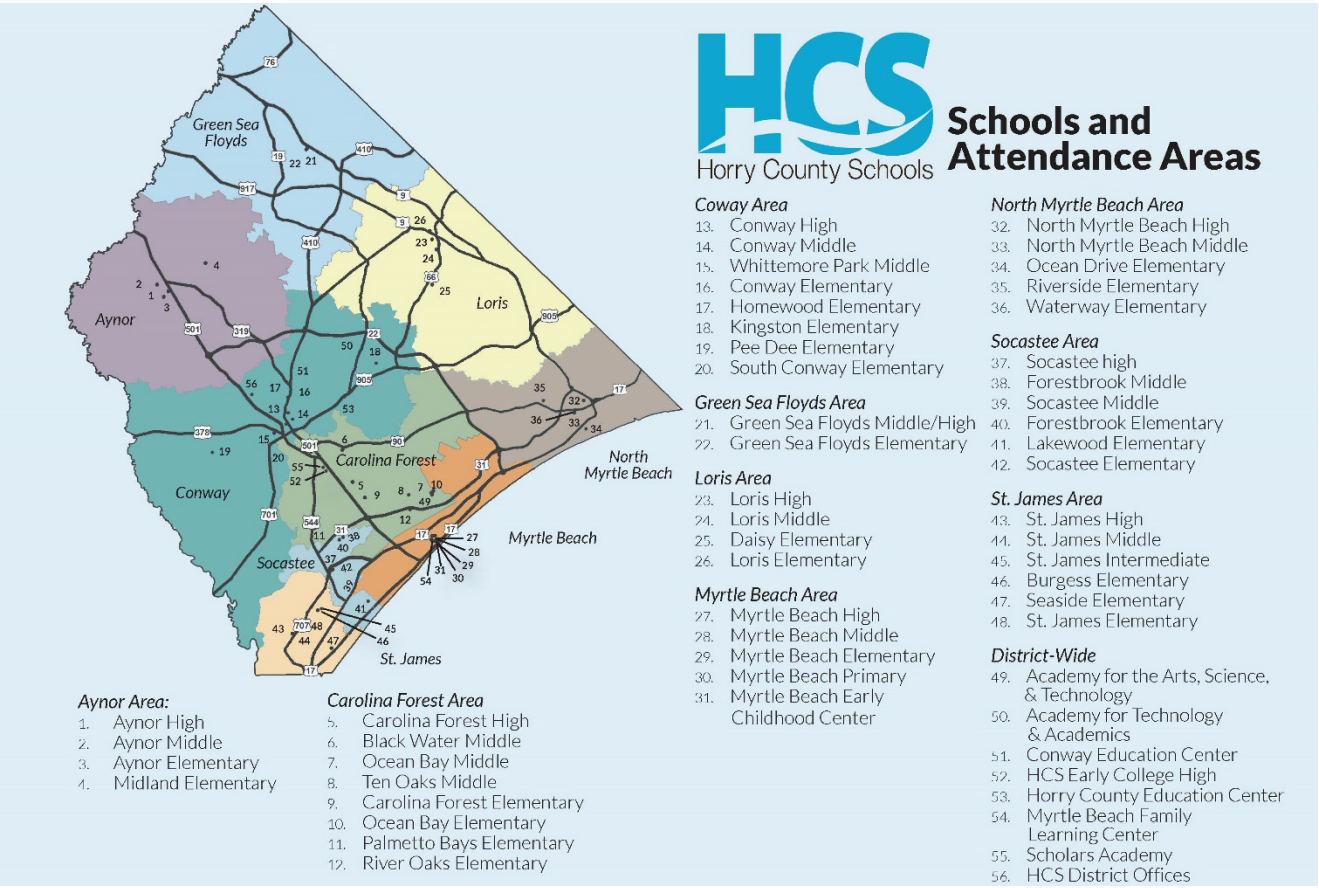
- Develop user-friendly online student achievement data reports for use by teachers and administrators.

Expenditures & Other Financing Uses by Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
STUDENT SERVICES					
Adminstration					
Salaries	$ 4,145,370	$ 4,122,879	**$ 5,433,659**	$ 1,310,780	31.79%
Employee Benefits	1,662,066	1,666,872	**2,250,395**	583,523	35.01%
Purchased Services	181,432	215,771	**255,592**	39,821	18.46%
Materials/Supplies	129,488	139,099	**344,457**	205,358	147.63%
Capital Outlay	80,036	100,000	**107,500**	7,500	7.50%
Other	120	200	**200**	-	-
Total Adminstration	**$ 6,198,512**	**$ 6,244,821**	**$ 8,391,803**	**$ 2,146,982**	**34.38%**
Multi-School					
Salaries	$ -	$ 632,988	**$ 518,985**	$ (114,003)	(18.01%)
Employee Benefits	-	268,932	**190,699**	(78,233)	(29.09%)
Purchased Services	-	1,078,598	**1,104,432**	25,834	2.40%
Materials/Supplies	-	140,401	**149,400**	8,999	6.41%
Capital Outlay	-	1,577,000	**1,574,000**	(3,000)	(0.19%)
Other	-	8,500	**8,500**	-	-
Total Multi-School	**$ -**	**$ 3,706,419**	**$ 3,546,016**	**$ (160,403)**	**(4.33%)**
Other Financing Uses					
Medicaid Payments to SDE	$ -	$ 695,424	**$ 695,424**	$ -	-
Payments to Other Governmental Units	-	69,000	**69,000**	-	-
Total Other Financing Uses	**$ -**	**$ 764,424**	**$ 764,424**	**$ -**	**-**
Total Student Services	**$ 6,198,512**	**$ 10,715,664**	**$ 12,702,243**	**1,986,579**	**18.54%**
TOTAL MULTI-SCHOOL AND CENTRAL OFFICE EXPENDITURES AND OTHER FINANCING USES	**$ 37,930,350**	**$ 120,741,207**	**$ 118,265,555**	**$ (2,475,652)**	**(2.05%)**

The 2019-20 Audited Actual figures include adjustments to allocate Multi-School and Transportation expenses to the various schools based on student numbers and/or transportation attendance area.

The 2021-22 Other Financing Sources expenditures consist of payments paid thru the HCS Office of Finance throughout the year.

The district is made up of nine attendance areas: Aynor, Carolina Forest, Conway, Green Sea Floyds, Loris, Myrtle Beach, North Myrtle Beach, St. James and Socastee. Each area consists of a high school and the elementary and middle schools that feed into it. Students are assigned to schools based on where they live.



South Carolina Performance Mission:

All students graduate prepared for success in college, careers, and citizenship.

Horry County Schools Vision:

To be recognized as a premier, world-class school system in which every student acquires an excellent education. Our schools will be welcoming centers organized around high-quality teaching and learning.

Horry County Schools Beliefs:

Our purpose is to develop the potential of each student and ensure that all graduates become productive members of their community, able to adapt to a diverse, ever-changing world.

We have the obligation to challenge every student to meet higher academic standards than his/her current level.

Our students deserve exceptional and passionate staff who share our core values. Our core values are stated as expectations for staff members:

- We put service to students above all else.
- We take responsibility for the success of all students.
- We care passionately about our work with children.
- We build strong positive relationships with students, staff, parents, and community.
- We model and promote civility and integrity.

We must also provide support for continuous improvement for students and staff.

Our students' learning opportunities are enhanced when multiple approaches for learning are provided and positive relationships are formed.

All who share our schools deserve a safe, respectful and nurturing environment.

Partnerships among family, community and school are imperative to students' social and academic success.

2021-2022 Personnel Allocation Formulae
Grades K – 5 Schools

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 850 = 1.0 FTE @ 210 days BEP ≥ 850 = 2.0 FTE @ 210 days
Guidance Counselor	BEP < 750 = 1.0 FTE @ 190 days BEP ≥ 750 = 2.0 FTE @ 190 days
Instructional/Reading Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Kindergarten Teacher	25.5:1 P/T ratio based on TEP @ 190 days 27.5 **Maximum** Average Class Size
Grades 1, 2 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 **Maximum** Average Class Size
Grade 3 Teacher	21.5:1 P/T ratio based on TEP @ 190 days 23.5 **Maximum** Average Class Size
Grade 4 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 **Maximum** Average Class Size
Grade 5 Teacher	24.5:1 P/T ratio based on TEP @ 190 days 26.5 **Maximum** Average Class Size
Exploratory Teacher	BEOC 800 - 1099 = 1.0 FTE @ 190 days BEOC ≥ 1100 = 2.0 FTE @ 190 days
Fine Arts Teacher (Art/Music)	2.0 FTE @ 190 days
Physical Education Teacher	BEOC < 800 = 1.0 FTE @ 190 days BEOC ≥ 800 = 2.0 FTE @ 190 days
STEM Teacher	1.0 FTE @ 190 days

2021-2022 Personnel Allocation Formulae
Grades K – 5 Schools (Continued)

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Kindergarten Aide	1.0 FTE @ 185 days/7 HPD per kindergarten class
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Secretary I	BEP < 1000 = 1.0 FTE @ 190 days/7.5 HPD BEP ≥ 1000

Rounding Parameters

0 to .499 to –0-	Rounds
.5+ to 1.0 FTE	Rounds

2021-2022 Personnel Allocation Formulae
Grades 5 – 6 Schools

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 210 days BEP ≥ 1000 = 3.0 @ 210 days
Guidance Counselor Staffing will be adjusted to maintain an average 300:1 ratio	BEP ≤ 600 = 1.0 @ 205 days BEP > 600 = 1.0 @ 205 days 1.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grade 5 Teachers	24.5:1 P/T ratio based on TEP @ 190 days 26.5 **Maximum** Average Class Size
Grade 6 Teachers	21.5 Average Class Size: TEP @ 190 days
Fine Arts Teacher (Art/Music)	2.0 FTE @ 190 days
Physical Education Teacher	1.0 FTE @ 190 days
STEM Teacher	1.0 FTE @ 190 days

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 205 days/7.5 HPD
Secretary I	BEP ≥ 1000 = 1.0 FTE @ 190 days/7.5
Secretary II	1.0 FTE @ 200 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

K-5 Rounding Parameters apply to 5th Grade

6-8 Rounding Parameters apply to 6th Grade

2021-2022 Personnel Allocation Formulae
Grades 6 - 8 Schools
(Except GSFMS)

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 210 days BEP ≥ 1000 = 3.0 @ 210 days
Guidance Counselor Staffing will be adjusted to maintain an average 300:1 ratio	BEP ≤ 600 = 1.0 @ 205 days BEP > 600 = 1.0 @ 205 days 1.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grades 6, 7, 8 Teachers	25.25 Average Class Size: TEP @ 190 days

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Bookkeeper III	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 205 days/7.5 HPD
Secretary I	BEP ≥ 1000 = 1.0 FTE @ 190 days/7.5
Secretary II	1.0 FTE @ 200 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to –0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Grades 9 - 12 Schools
(Includes GSFMS)
Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	BEP < 1000 = 2.0 @ 220 days 1000 ≤ BEOC < 1500 = 3.0 @ 220 days 1500 ≤ BEOC < 1750 = 4.0 @ 220 days 1750 ≤ BEOC < 2000 = 5.0 @ 220 days 2000 ≤ BEOC < 2250 = 6.0 @ 220 days
Guidance Counselor Staffing will be adjusted to maintain an average 300:1 ratio	BEP 401 – 800 = 1.0 @ 220 days 1.0 @ 195 days BEP 801 – 1200 = 1.0 @ 220 days 1.0 @ 195 days 1.0 @ 190 days BEP 1201 – 1600 = 1.0 @ 220 days 1.0 @ 195 days 2.0 @ 190 days BEP 1601 – 2000 = 1.0 @ 220 days 1.0 @ 195 days 3.0 @ 190 days BEP 2001 – 2400 = 1.0 @ 220 days 1.0 @ 195 days 4.0 @ 190 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 1.50 FTE @ 190 days
Grades 9, 10, 11, 12 Teachers	26.5 Average Class Size: TEP > 750 @ 190 day (19.875:1 ratio) 24.5 Average Class Size: 600 < TEP < 750 @ 190 days (18.375:1)
Athletic Director	.5 FTE @ 220 days
Athletic Trainer	.5 FTE @ 190 days Schools ≥ 3A = 1.0 FTE @ 220 days
GSF (Grade 6-12) Teachers	21.5 Average Class Size @ 190 days (16.125:1 ratio)
GSF Instructional Coach	2.0 FTE @ 190 days (High / Middle)

2021-2022 Personnel Allocation Formulae
Grades 9 – 12 Schools (continued)

Support Staff

Personnel Allocation	Formula
ISS Aide	1.0 FTE @ 180 days/7 HPD
Aide – Instructional	1.0 FTE @ 185 days/7 HPD
Bookkeeper IV	1.0 FTE @ 240 days/7.5 HPD
Clerk V – Data Quality	1.0 FTE @ 220 days/7.5 HPD
High School Registrar	BEP ≥ 1250 = 1.0 @ 240 days/7.5 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Secretary I – Guidance	1.0 FTE @ 190 days/7.5 HPD
Secretary I	BEOC ≤ 1000 = 1.0 FTE @ 190 days/7.5 HPD BEOC 1001 – 1300 = 2.0 FTEs @ 190 days/7.5
Secretary II	BEOC ≤ 1000 = 1.0 FTE @ 190 days/7.5 HPD BEOC > 1000 =
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters	
0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

High Schools only:
TEP - Teaching Enrollment Projections (Total Budgeted enrollment less special education self contained and Connect, Scholars, Early College Students, Academy Students, & Early Dismissals)

Teaching Allocations have been adjusted for the following:
.50 fte Athletic Director at 220 days
1.0 fte for Band Director at 220 days
1.0 fte for Ag Teacher at 246 days
1.0-1.50 fte for ROTC Instructors at 246 days
1.0 fte for Head Football Coach 220 days

2021-2022 Personnel Allocation Formulae
Academies

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	2.0 FTE @ 220 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEOC < 1000 = 1.0 FTE @ 190 days BEOC ≥ 1000 = 1.50 FTE @ 190 days
Teachers – Majors	1.0 FTE @ 190 days per approved Major
Teachers – Non Majors	21.5 : 1 @ 190 days

Support Staff

Personnel Allocation	Formula
Clerk V – Data Quality	1.0 FTE @ 190 days/7.5 HPD
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
ISS Aide	1.0 FTE @ 180 days/7.0 HPD
Media Specialist Aide	1.0 FTE @ 185 days/7 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 240 days/7.5 HPD
Technical Support Assistant	1.0 FTE @ 200 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Early College

Professional Staff

Personnel Allocation	Formula
Principal	1.0 FTE @ 246 days
Assistant Principal	1.0 FTE @ 220 days
Guidance Counselor	1.0 FTE @ 210 days
Instructional Coach	1.0 FTE @ 190 days
Media Specialist	1.0 FTE @ 190 days
Registered or Licensed Practical Nurse	BEOC < 1000 = 1.0 FTE @ 190 days BEOC ≥ 1000 = 1.50 FTE @ 190 days
Teachers	21.5 Average Class Size @ 190 days (16.125:1 ratio)

Support Staff

Personnel Allocation	Formula
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary I - Guidance	1.0 FTE @ 190 days/7.5 HPD

Rounding Parameters

0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
Scholars Academy

Professional Staff

Personnel Allocation	Formula
Principal I	1.0 FTE @ 246 days
Guidance Counselor	1.0 FTE @ 210 days
Instructional Coach	.5 FTE @ 190 days
Teachers	21.5 Average Class Size @ 190 days (16.125:1 ratio)

Support Staff

Personnel Allocation	Formula
Aide – Instructional	1.0 FTE @ 185 days/7 HPD
Bookkeeper II	1.0 FTE @ 240 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD

Rounding Parameters	
0 to .399	Rounds to -0-
.4 to .699	Rounds to .5 FTE
.7+	Rounds to 1.0 FTE

2021-2022 Personnel Allocation Formulae
HCS Virtual

Professional Staff

Personnel Allocation	Formula
Director	1.0 FTE @ 246 days
Assistant Principal	Elementary = BEP < 1000 = 1.0 FTE @ 210 days BEP ≥ 1000 = 2.0 FTE @ 210 days Middle = BEP < 1000 = 1.0 FTE @ 210 days BEP ≥ 1000 = 2.0 FTE @ 210 days High = BEP < 1000 = 1.0 FTE @ 220 days BEP > 1000 = 2.0 FTE @ 220 days
Guidance Counselor	Elementary= BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 2.0 FTE @ 190 days Middle = BEP < 1000 = 1.0 FTE @ 190 days BEP ≥ 1000 = 2.0 FTE @ 190 days High = BEP ≤ 500 = 1.0 FTE @ 190 days 500 < BEP <1000 = 2.0 FTE @ 190 days BEP ≥1000 = 3.0 FTE @ 190 days
Kindergarten Teacher	25:1 P/T ratio based on TEP @ 190 days
Grades 1, 2, 3 Teacher	25:1 P/T ratio based on TEP @ 190 days
Grade 4, 5 Teacher	30:1 P/T ratio based on TEP @ 190 days
Grade 6,7,8 Teacher	25:1 P/T ratio based on TEP @ 190 days
Grade 9,10,11,12 Teacher	30:1 P/T ratio based on TEP @ 190 days
Exploratory Teachers – Elementary	1000:2 P/T ratio based on TEP @ 190 days
Fine Arts Teacher (Art/Music) – Elementary	1000:1 P/T ratio based on TEP @ 190 days
Physical Education Teacher – Elementary	1000:1 P/T ratio based on TEP @ 190 days

Support Staff

Personnel Allocation	Formula
Clerk V – Data Quality	1.0 FTE @ 220 days/7.5 HPD
Secretary I	1.0 FTE @ 190 days/7.5 HPD
Secretary II	1.0 FTE @ 240 days/7.5 HPD

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,133,711	$ 2,781,093	**$ 3,073,029**	$ 291,936	10.50%
Employee Benefits	1,332,907	1,170,633	**1,359,736**	189,103	16.15%
Purchased Services	52,862	29,278	**28,943**	(335)	(1.14%)
Materials/Supplies	63,374	42,028	**42,159**	131	0.31%
Capital Outlay	600	-	-	-	-
Other	627	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 1,021,942	$ 664,865	**$ 709,554**	$ 44,689	6.72%
Employee Benefits	479,631	302,862	**324,846**	21,984	7.26%
Purchased Services	219,626	134,625	**141,710**	7,085	5.26%
Materials/Supplies	233,570	189,666	**189,467**	(199)	(0.10%)
Capital Outlay	17,181	-	-	-	-
Other	11,410	13,487	**17,153**	3,666	27.18%
OTHER FINANCING USES					
Transfers	$ 63,208	$ 10,337	**$ 8,474**	$ (1,863)	(18.02%)
TOTAL	**$ 6,630,649**	$ 5,338,874	**$ 5,895,071**	**$ 556,197**	**10.42%**
45 DAY ADM	763	720	**747**	27	3.75%
EXPENDITURES PER STUDENT	$ 8,690	$ 7,415	**$ 7,892**	$ 477	6.43%



AYNOR ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	22.5%	26.6%	26.6%	24.4%	**51.000%**	20.4%	33.5%	24.3%	21.8%	**46.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,585,737	$ 2,362,850	**$ 2,519,031**	$ 156,181	6.61%
Employee Benefits	1,211,339	1,111,057	**1,188,305**	77,248	6.95%
Purchased Services	28,627	20,105	**20,096**	(9)	(0.04%)
Materials/Supplies	77,648	46,918	**44,171**	(2,747)	(5.85%)
Capital Outlay	516	-	-	-	-
Other	3	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 805,648	$ 591,278	**$ 628,339**	$ 37,061	6.27%
Employee Benefits	402,135	301,491	**302,752**	1,261	0.42%
Purchased Services	190,934	149,954	**172,470**	22,516	15.02%
Materials/Supplies	199,159	176,091	**176,949**	858	0.49%
Capital Outlay	38,267	-	-	-	-
Other	8,443	11,025	**16,093**	5,068	45.97%
OTHER FINANCING USES					
Transfers	$ 57,125	$ 9,640	**$ 11,047**	$ 1,407	14.60%
TOTAL	**$ 5,605,580**	$ 4,780,409	**$ 5,079,253**	**$ 298,844**	**6.25%**
45 DAY ADM	664	624	**661**	37	5.93%
EXPENDITURES PER STUDENT	$ 8,442	$ 7,661	**$ 7,684**	**$ 23**	0.30%



BURGESS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	15.7%	20.9%	31.3%	32.2%	**63.500%**	16.1%	21.7%	28.7%	33.5%	**62.200%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 4,179,284	$ 3,803,587	**$ 4,266,963**	$ 463,376	12.18%
Employee Benefits	1,869,241	1,695,528	**1,898,927**	203,399	12.00%
Purchased Services	77,829	48,384	**50,084**	1,700	3.51%
Materials/Supplies	84,062	41,501	**39,791**	(1,710)	(4.12%)
Capital Outlay	841	-	**-**	-	-
Other	137	1,200	**-**	(1,200)	(100.00%)
SUPPORT SERVICES:					
Salaries	$ 1,299,238	$ 797,315	**$ 877,998**	$ 80,683	10.12%
Employee Benefits	617,605	365,063	**392,316**	27,253	7.47%
Purchased Services	279,652	191,423	**202,486**	11,063	5.78%
Materials/Supplies	257,123	225,824	**226,660**	836	0.37%
Capital Outlay	34,283	-	**-**	-	-
Other	14,272	16,264	**20,476**	4,212	25.90%
OTHER FINANCING USES					
Transfers	$ 86,447	$ 11,614	**$ 10,857**	$ (757)	(6.52%)
TOTAL	**$ 8,800,014**	$ 7,197,703	**$ 7,986,558**	**$ 788,855**	**10.96%**
45 DAY ADM	1,061	1021	**1083**	62	6.07%
EXPENDITURES PER STUDENT	$ 8,294	$ 7,050	**$ 7,374**	$ 325	4.61%



CAROLINA FOREST ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	22.8%	19.1%	29.7%	28.4%	**58.100%**	17.5%	27.1%	29.3%	26.2%	**55.500%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,454,090	$ 2,378,592	**$ 2,545,170**	$ 166,578	7.00%
Employee Benefits	1,114,009	1,062,994	**1,156,311**	93,317	8.78%
Purchased Services	33,285	18,279	**19,144**	865	4.73%
Materials/Supplies	41,501	32,007	**30,457**	(1,550)	(4.84%)
Capital Outlay	463	-	**-**	-	-
Other	2	171	**150**	(21)	(12.28%)
SUPPORT SERVICES:					
Salaries	$ 840,910	$ 628,808	**$ 678,495**	$ 49,687	7.90%
Employee Benefits	383,024	278,771	**291,596**	12,825	4.60%
Purchased Services	194,148	133,908	**138,961**	5,053	3.77%
Materials/Supplies	188,314	181,358	**183,023**	1,665	0.92%
Capital Outlay	13,333	-	**-**	-	-
Other	8,076	11,349	**13,539**	2,190	19.30%
OTHER FINANCING USES					
Transfers	$ 51,458	$ 9,667	**$ 8,619**	$ (1,048)	(10.84%)
TOTAL	**$ 5,322,613**	$ 4,735,904	**$ 5,065,465**	**$ 329,561**	**6.96%**
45 DAY ADM	626	571	**611**	40	7.01%
EXPENDITURES PER STUDENT	$ 8,503	$ 8,294	**$ 8,290**	$ (4)	(0.04%)



CONWAY ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	20.9%	23.1%	26.1%	29.9%	**56.000%**	21.6%	23.0%	29.4%	26.0%	**55.400%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,625,468	$ 2,290,666	**$ 2,565,171**	$ 274,505	11.98%
Employee Benefits	1,132,139	987,976	**1,125,873**	137,897	13.96%
Purchased Services	32,522	18,700	**18,900**	200	1.07%
Materials/Supplies	51,796	18,953	**25,481**	6,528	34.44%
Capital Outlay	444	-	**-**	-	-
Other	167	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 939,286	$ 628,707	**$ 640,213**	$ 11,506	1.83%
Employee Benefits	425,609	$ 274,762	**$ 277,955**	3,193	1.16%
Purchased Services	194,879	155,697	**155,066**	(631)	-0.41%
Materials/Supplies	224,734	185,081	**194,132**	9,051	0.05
Capital Outlay	12,681	-	**-**	-	-
Other	10,582	12,257	**13,940**	1,683	0.14
OTHER FINANCING USES					
Transfers	$ 53,987	$ 13,257	**$ 12,789**	$ (468)	(3.53%)
TOTAL	**$ 5,704,294**	$ 4,586,056	**$ 5,029,520**	**$ 443,464**	**9.67%**
45 DAY ADM	554	535	**562**	27	5.05%
EXPENDITURES PER STUDENT	$ 10,297	$ 8,572	**$ 8,949**	$ 377	4.40%



DAISY ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	24.2%	33.7%	23.8%	18.3%	**42.100%**	26.2%	32.1%	28.6%	13.1%	**41.700%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,705,357	$ 3,450,912	**$ 3,656,982**	$ 206,070	5.97%
Employee Benefits	1,605,589	1,506,982	**1,618,584**	111,602	7.41%
Purchased Services	55,423	34,149	**35,865**	1,716	5.03%
Materials/Supplies	79,685	57,491	**57,168**	(323)	(0.56%)
Capital Outlay	713	-	**-**	-	-
Other	169	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,135,143	$ 781,065	**$ 851,254**	$ 70,189	8.99%
Employee Benefits	527,659	343,254	**393,410**	50,156	14.61%
Purchased Services	249,959	175,322	**186,672**	11,350	6.47%
Materials/Supplies	245,966	208,182	**211,497**	3,315	1.59%
Capital Outlay	20,483	-	**-**	-	-
Other	12,518	14,228	**17,600**	3,372	23.70%
OTHER FINANCING USES					
Transfers	$ 74,069	$ 10,429	**$ 10,729**	$ 300	2.88%
TOTAL	**$ 7,712,734**	$ 6,582,014	**$ 7,039,761**	**$ 457,747**	**6.95%**
45 DAY ADM	918	846	**890**	44	5.20%
EXPENDITURES PER STUDENT	$ 8,402	$ 7,780	**$ 7,910**	$ 130	1.67%



FORESTBROOK ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	15.6%	22.7%	25.4%	36.3%	**61.700%**	15.8%	21.4%	33.7%	29.1%	**62.800%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,237,111	$ 2,031,111	**$ 2,263,336**	$ 232,225	11.43%
Employee Benefits	1,030,822	936,009	**1,028,202**	92,193	9.85%
Purchased Services	28,973	17,000	**17,850**	850	5.00%
Materials/Supplies	47,185	27,896	**31,917**	4,021	14.41%
Capital Outlay	7,226	-	-	-	-
Other	2	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 852,250	$ 550,807	**$ 609,099**	$ 58,292	10.58%
Employee Benefits	383,059	234,748	**261,611**	26,863	11.44%
Purchased Services	188,589	130,211	**142,921**	12,710	9.76%
Materials/Supplies	151,327	150,600	**150,425**	(175)	(0.12%)
Capital Outlay	12,204	-	-	-	-
Other	8,061	10,540	**13,220**	2,680	25.43%
OTHER FINANCING USES					
Transfers	$ 52,287	$ 13,029	**$ 13,607**	$ 578	4.44%
TOTAL	**$ 4,999,096**	$ 4,101,951	**$ 4,532,188**	**$ 430,237**	**10.49%**
45 DAY ADM	537	506	**562**	56	11.07%
EXPENDITURES PER STUDENT	$ 9,309	$ 8,107	**$ 8,064**	$ (42)	(0.52%)



GREEN SEA FLOYDS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	31.8%	21.6%	24.6%	22.0%	**46.600%**	27.8%	24.5%	31.6%	16.0%	**47.600%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,421,795	$ 2,198,721	**$ 2,562,730**	$ 364,009	16.56%
Employee Benefits	1,079,085	999,031	**1,169,201**	170,170	17.03%
Purchased Services	35,066	18,000	**18,900**	900	5.00%
Materials/Supplies	51,323	35,564	**37,725**	2,161	6.08%
Capital Outlay	475	-	**-**	-	-
Other	2	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 836,181	$ 566,881	**$ 613,228**	$ 46,347	8.18%
Employee Benefits	392,611	264,828	**292,264**	27,436	10.36%
Purchased Services	181,341	138,306	**134,765**	(3,541)	(2.56%)
Materials/Supplies	229,314	213,049	**210,662**	(2,387)	(1.12%)
Capital Outlay	13,606	-	**-**	-	-
Other	9,682	11,126	**13,600**	2,474	22.24%
OTHER FINANCING USES					
Transfers	$ 53,002	$ 10,498	**$ 10,224**	$ (274)	(2.61%)
TOTAL	**$ 5,303,484**	$ 4,456,004	**$ 5,063,299**	**$ 607,295**	**13.63%**
45 DAY ADM	588	567	**607**	40	7.05%
EXPENDITURES PER STUDENT	$ 9,020	$ 7,859	**$ 8,342**	$ 483	6.14%



HOMEWOOD ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	31.8%	30.7%	24.1%	13.4%	**37.500%**	28.7%	34.1%	24.5%	12.6%	**37.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 1,939,702	$ 1,855,653	**$ 1,930,362**	$ 74,709	4.03%
Employee Benefits	860,496	811,956	**869,609**	57,653	7.10%
Purchased Services	23,834	16,000	**16,800**	800	5.00%
Materials/Supplies	40,818	29,476	**27,267**	(2,209)	(7.49%)
Capital Outlay	336	-	**-**	-	-
Other	2	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 778,208	$ 593,225	**$ 639,541**	$ 46,316	7.81%
Employee Benefits	380,466	294,464	**314,260**	19,796	6.72%
Purchased Services	162,570	130,351	**135,154**	4,803	3.68%
Materials/Supplies	183,287	175,877	**176,835**	958	0.54%
Capital Outlay	12,935	-	**-**	-	-
Other	7,140	9,109	**11,600**	2,491	27.35%
OTHER FINANCING USES					
Transfers	$ 39,689	$ 10,588	**$ 10,834**	$ 246	2.32%
TOTAL	**$ 4,429,482**	$ 3,926,699	**$ 4,132,262**	**$ 205,563**	**5.24%**
45 DAY ADM	445	399	**420**	21	5.26%
EXPENDITURES PER STUDENT	$ 9,954	$ 9,841	**$ 9,839**	$ (3)	(0.03%)



KINGSTON ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	19.7%	26.9%	32.7%	20.6%	**53.300%**	24.2%	28.7%	25.1%	22.0%	**47.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,676,870	$ 3,274,646	**$ 3,487,593**	$ 212,947	6.50%
Employee Benefits	1,621,180	1,462,458	**1,573,369**	110,911	7.58%
Purchased Services	45,345	24,676	**25,520**	844	3.42%
Materials/Supplies	55,947	45,007	**43,597**	(1,410)	(3.13%)
Capital Outlay	730	-	**-**	-	-
Other	4	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,183,434	$ 780,411	**$ 824,153**	$ 43,742	5.60%
Employee Benefits	543,441	353,900	**367,225**	13,325	3.77%
Purchased Services	258,774	187,970	**196,119**	8,149	4.34%
Materials/Supplies	326,570	245,461	**240,241**	(5,220)	(2.13%)
Capital Outlay	21,051	-	**-**	-	-
Other	12,873	14,086	**17,100**	3,014	21.40%
OTHER FINANCING USES					
Transfers	$ 73,769	$ 12,375	**$ 11,442**	$ (933)	(7.54%)
TOTAL	**$ 7,819,987**	$ 6,400,990	**$ 6,786,359**	**$ 385,369**	**5.68%**
45 DAY ADM	933	818	**850**	32	3.91%
EXPENDITURES PER STUDENT	$ 8,382	$ 7,825	**$ 7,984**	$ 159	2.03%



LAKEWOOD ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	14.7%	21.4%	33.0%	30.9%	**63.900%**	17.3%	20.1%	37.2%	25.4%	**62.600%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,025,390	$ 2,982,777	**$ 3,301,171**	$ 318,394	10.67%
Employee Benefits	1,397,692	1,364,395	**1,527,775**	163,380	11.97%
Purchased Services	42,012	19,000	**19,950**	950	5.00%
Materials/Supplies	30,026	13,836	**13,666**	(170)	(1.23%)
Capital Outlay	614	-	**-**	-	-
Other	3	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 980,800	$ 651,542	**$ 687,863**	$ 36,321	5.57%
Employee Benefits	458,988	304,672	**301,638**	(3,034)	(1.00%)
Purchased Services	224,344	157,312	**156,002**	(1,310)	(0.83%)
Materials/Supplies	273,901	277,975	**271,224**	(6,751)	(2.43%)
Capital Outlay	17,581	-	**-**	-	-
Other	11,191	14,192	**17,100**	2,908	20.49%
OTHER FINANCING USES					
Transfers	$ 66,970	$ 11,776	**$ 10,881**	$ (895)	(7.60%)
TOTAL	**$ 6,529,511**	$ 5,797,477	**$ 6,307,270**	**$ 509,793**	**8.79%**
45 DAY ADM	758	714	**753**	39	5.46%
EXPENDITURES PER STUDENT	$ 8,614	$ 8,120	**$ 8,376**	$ 256	3.16%



LORIS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	35.5%	26.8%	19.4%	18.4%	**37.800%**	38.5%	32.8%	15.8%	12.9%	**28.700%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,112,657	$ 1,985,570	**$ 2,224,589**	$ 239,019	12.04%
Employee Benefits	950,616	898,006	**1,008,580**	110,574	12.31%
Purchased Services	27,744	16,868	**21,925**	5,057	29.98%
Materials/Supplies	52,276	31,823	**30,785**	(1,038)	(3.26%)
Capital Outlay	408	-	-	-	-
Other	178	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 749,778	$ 559,701	**$ 615,035**	$ 55,334	9.89%
Employee Benefits	378,772	274,621	**293,728**	19,107	6.96%
Purchased Services	168,188	121,060	**127,352**	6,292	5.20%
Materials/Supplies	156,983	168,366	**167,707**	(659)	(0.39%)
Capital Outlay	11,777	-	-	-	-
Other	7,272	8,504	**10,600**	2,096	24.65%
OTHER FINANCING USES					
Transfers	$ 40,231	$ 5,740	**$ 5,736**	$ (4)	(0.07%)
TOTAL	**$ 4,656,880**	$ 4,070,259	**$ 4,506,037**	**$ 435,778**	**10.71%**
45 DAY ADM	527	525	**571**	46	8.76%
EXPENDITURES PER STUDENT	$ 8,837	$ 7,753	**$ 7,891**	$ 139	1.79%



MIDLAND ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	16.4%	22.7%	28.0%	32.9%	**60.900%**	17.3%	31.6%	27.1%	24.0%	**51.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 1,679,599	$ 1,413,621	**$ 1,602,149**	$ 188,528	13.34%
Employee Benefits	789,608	681,290	**760,899**	79,609	11.69%
Purchased Services	28,855	22,000	**23,100**	1,100	5.00%
Materials/Supplies	38,793	34,042	**35,737**	1,695	4.98%
Capital Outlay	378	1,403	**-**	(1,403)	(100.00%)
Other	2	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 772,453	$ 597,911	**$ 644,330**	$ 46,419	7.76%
Employee Benefits	357,923	277,204	**299,644**	22,440	8.10%
Purchased Services	214,459	128,302	**135,460**	7,158	5.58%
Materials/Supplies	168,041	186,423	**185,933**	(490)	(0.26%)
Capital Outlay	10,915	-	**-**	-	-
Other	9,802	2,670	**3,547**	877	32.85%
OTHER FINANCING USES					
Transfers	$ 43,068	$ 14,178	**$ 11,341**	$ (2,837)	(20.01%)
TOTAL	**$ 4,113,895**	$ 3,359,044	**$ 3,702,140**	**$ 343,096**	**10.21%**
45 DAY ADM	321	302	**309**	7	2.32%
EXPENDITURES PER STUDENT	$ -	$ 11,123	**$ 11,981**	$ 858	7.72%



Grades CD-K are housed at this campus. No test scores for this grade level

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,755,385	$ 3,610,910	**$ 3,809,984**	$ 199,074	5.51%
Employee Benefits	1,656,321	1,579,035	**1,702,754**	123,719	7.84%
Purchased Services	47,042	18,000	**18,900**	900	5.00%
Materials/Supplies	80,871	56,693	**52,690**	(4,003)	(7.06%)
Capital Outlay	796	2,500	-	(2,500)	(100.00%)
Other	4	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 1,087,003	$ 772,695	**$ 819,571**	$ 46,876	6.07%
Employee Benefits	531,043	364,099	**394,957**	30,858	8.48%
Purchased Services	233,321	159,478	**162,213**	2,735	1.71%
Materials/Supplies	275,417	238,736	**243,240**	4,504	1.89%
Capital Outlay	48,678	-	-	-	-
Other	8,720	16,274	**17,890**	1,616	9.93%
OTHER FINANCING USES					
Transfers	$ 81,753	$ 7,111	**$ 9,100**	$ 1,989	27.97%
TOTAL	**$ 7,806,355**	$ 6,825,531	**$ 7,231,299**	**$ 405,768**	**5.94%**
45 DAY ADM	1,071	1024	**1064**	40	3.91%
EXPENDITURES PER STUDENT	$ 7,289	$ 6,666	**$ 6,796**	$ 131	1.96%



MYRTLE BEACH ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	40.8%	23.8%	20.2%	15.2%	**35.400%**	38.7%	26.3%	19.1%	15.9%	**35.000%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,540,591	$ 2,308,208	**$ 2,398,929**	$ 90,721	3.93%
Employee Benefits	1,112,778	1,008,727	**1,064,918**	56,191	5.57%
Purchased Services	38,458	22,060	**22,550**	490	2.22%
Materials/Supplies	51,077	32,167	**43,884**	11,717	36.43%
Capital Outlay	503	-	**-**	-	-
Other	903	-	**180**	180	100.00%
SUPPORT SERVICES:					
Salaries	$ 787,031	$ 555,338	**$ 593,628**	$ 38,290	6.89%
Employee Benefits	370,803	263,648	**266,261**	2,613	0.99%
Purchased Services	209,163	150,304	**144,425**	(5,879)	(3.91%)
Materials/Supplies	221,706	206,300	**207,950**	1,650	0.80%
Capital Outlay	14,490	-	**-**	-	-
Other	8,690	11,056	**13,167**	2,111	19.09%
OTHER FINANCING USES					
Transfers	$ 55,412	$ 11,862	**$ 11,826**	$ (36)	(0.30%)
TOTAL	**$ 5,411,604**	$ 4,569,670	**$ 4,767,718**	**$ 198,048**	**4.33%**
45 DAY ADM	672	653	**655**	2	0.31%
EXPENDITURES PER STUDENT	$ 8,053	$ 6,998	**$ 7,279**	$ 281	4.02%



Grades 1st-2nd are housed at this campus. Not test scores for this grade level.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,514,119	$ 3,521,138	**$ 3,821,273**	$ 300,135	8.52%
Employee Benefits	1,518,012	1,553,499	**1,707,112**	153,613	9.89%
Purchased Service	38,681	19,000	**19,950**	950	5.00%
Materials/Supplies	73,802	63,008	**65,763**	2,755	4.37%
Capital Outlay	695	-	**-**	-	-
Other	4	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 970,530	$ 757,824	**$ 803,722**	$ 45,898	6.06%
Employee Benefits	459,838	348,915	**374,020**	25,105	7.20%
Purchased Services	243,358	177,660	**192,941**	15,281	8.60%
Materials/Supplies	289,007	205,599	**204,533**	(1,066)	(0.52%)
Capital Outlay	775,586	-	**-**	-	-
Other	9,667	11,262	**15,700**	4,438	39.41%
OTHER FINANCING USES					
Transfers	$ 69,492	$ 8,273	**$ 8,840**	$ 567	6.85%
TOTAL	**$ 7,962,789**	$ 6,666,178	**$ 7,213,854**	**$ 547,676**	**8.22%**
45 DAY ADM	913	893	**989**	96	10.75%
EXPENDITURES PER STUDENT	$ 8,722	$ 7,465	**$ 7,294**	**$ (171)**	(2.29%)



OCEAN BAY ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	12.4%	21.4%	27.3%	39.0%	**66.300%**	12.8%	20.3%	33.1%	33.8%	**66.900%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,960,472	$ 2,720,817	**$ 2,723,512**	$ 2,695	0.10%
Employee Benefits	1,355,183	1,242,450	**1,265,913**	23,463	1.89%
Purchased Services	39,816	20,135	**20,653**	518	2.57%
Materials/Supplies	76,331	36,538	**39,860**	3,322	9.09%
Capital Outlay	1,154	1,065	-	(1,065)	(100.00%)
Other	275	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 1,021,804	$ 778,268	**$ 694,252**	$ (84,016)	(10.80%)
Employee Benefits	474,011	335,992	**304,603**	(31,389)	(9.34%)
Purchased Services	203,135	145,652	**155,830**	10,178	6.99%
Materials/Supplies	208,354	197,179	**192,102**	(5,077)	(2.57%)
Capital Outlay	18,822	1,396	-	(1,396)	(100.00%)
Other	11,743	13,476	**17,139**	3,663	27.18%
OTHER FINANCING USES					
Transfers	$ 64,380	$ 9,335	**$ 9,584**	$ 249	2.67%
TOTAL	**$ 6,435,481**	$ 5,502,303	**$ 5,423,448**	**$ (78,855)**	**(1.43%)**
45 DAY ADM	836	720	**733**	13	1.81%
EXPENDITURES PER STUDENT	$ 7,698	$ 7,642	**$ 7,399**	$ (243)	(3.18%)



OCEAN DRIVE ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	15.7%	19.3%	26.8%	38.1%	**64.900%**	18.2%	21.0%	28.7%	32.0%	**60.700%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,392,980	$ 2,294,493	**$ 2,209,308**	$ (85,185)	(3.71%)
Employee Benefits	1,057,548	1,026,533	**999,898**	(26,635)	(2.59%)
Purchased Services	20,048	13,009	**12,700**	(309)	(2.38%)
Materials/Supplies	36,122	32,774	**29,015**	(3,759)	(11.47%)
Capital Outlay	454	-	**-**	-	-
Other	2	-	**175**	175	100.00%
SUPPORT SERVICES:					
Salaries	$ 823,522	$ 597,033	**$ 639,520**	$ 42,487	7.12%
Employee Benefits	389,004	283,993	**302,107**	18,114	6.38%
Purchased Services	181,691	185,279	**205,473**	20,194	10.90%
Materials/Supplies	179,337	163,031	**160,500**	(2,531)	(1.55%)
Capital Outlay	12,997	-	**-**	-	-
Other	9,046	11,059	**13,951**	2,892	26.15%
OTHER FINANCING USES					
Transfers	$ 52,624	$ 11,167	**$ 11,521**	$ 354	3.17%
TOTAL	**$ 5,155,373**	$ 4,618,371	**$ 4,584,168**	**$ (34,203)**	**(0.74%)**
45 DAY ADM	576	538	**581**	43	7.99%
EXPENDITURES PER STUDENT	$ 8,950	$ 8,584	**$ 7,890**	$ (694)	(8.09%)



PALMETTO BAYS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	24.0%	31.8%	24.0%	20.2%	**44.200%**	25.0%	25.8%	27.5%	21.7%	**49.200%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,176,675	$ 2,985,900	**$ 3,352,824**	$ 366,924	12.29%
Employee Benefits	1,434,035	1,356,853	**1,539,820**	182,967	13.48%
Purchased Services	37,965	16,000	**16,800**	800	5.00%
Materials/Supplies	58,390	36,757	**37,809**	1,052	2.86%
Capital Outlay	616	-	**-**	-	-
Other	638	500	**-**	(500)	(100.00%)
SUPPORT SERVICES:					
Salaries	$ 1,063,848	$ 662,109	**$ 720,574**	$ 58,465	8.83%
Employee Benefits	489,292	290,327	**318,105**	27,778	9.57%
Purchased Services	204,072	184,308	**199,248**	14,940	8.11%
Materials/Supplies	274,684	219,110	**216,601**	(2,509)	(1.15%)
Capital Outlay	17,816	-	**-**	-	-
Other	10,801	14,029	**17,868**	3,839	27.36%
OTHER FINANCING USES					
Transfers	$ 76,905	$ 16,764	**$ 18,045**	$ 1,281	7.64%
TOTAL	**$ 6,845,736**	$ 5,782,657	**$ 6,437,694**	**$ 655,037**	**11.33%**
45 DAY ADM	756	699	**746**	47	6.72%
EXPENDITURES PER STUDENT	$ 9,055	$ 8,273	**$ 8,630**	$ 357	4.31%



PEE DEE ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	31.4%	28.4%	24.1%	16.2%	**40.300%**	27.9%	28.2%	27.0%	17.0%	**44.000%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 4,250,883	$ 4,079,933	**$ 4,375,346**	$ 295,413	7.24%
Employee Benefits	1,861,500	1,781,983	**1,944,932**	162,949	9.14%
Purchased Services	52,656	25,500	**26,694**	1,194	4.68%
Materials/Supplies	83,441	57,556	**61,536**	3,980	6.92%
Capital Outlay	838	-	-	-	-
Other	4	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 1,095,341	$ 759,552	**$ 829,521**	$ 69,969	9.21%
Employee Benefits	525,199	345,855	**370,772**	24,917	7.20%
Purchased Services	278,639	183,594	**181,460**	(2,134)	(1.16%)
Materials/Supplies	258,130	222,025	**216,978**	(5,047)	(2.27%)
Capital Outlay	34,200	-	-	-	-
Other	12,662	14,368	**17,700**	3,332	23.19%
			-		
3					
Transfers	$ 89,108	$ 9,640	**$ 10,566**	$ 926	9.61%
TOTAL	**$ 8,542,600**	$ 7,480,006	**$ 8,035,505**	$ 555,499	7.43%
45 DAY ADM	1,064	1,016	**1,105**	89	8.76%
EXPENDITURES PER STUDENT	$ 8,029	$ 7,362	**$ 7,272**	$ (90)	(1.23%)



RIVER OAKS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	19.2%	20.3%	29.2%	31.4%	**60.600%**	19.6%	24.7%	26.4%	29.3%	**55.700%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,469,510	$ 2,269,540	**$ 2,584,012**	$ 314,472	13.86%
Employee Benefits	1,106,530	1,035,622	**1,195,240**	159,618	15.41%
Purchased Services	30,364	14,000	**14,700**	700	5.00%
Materials/Supplies	55,125	31,662	**34,661**	2,999	9.47%
Capital Outlay	1,404	1,181	-	(1,181)	(100.00%)
Other	134	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 856,474	$ 598,601	**$ 640,679**	$ 42,078	7.03%
Employee Benefits	411,414	283,691	**293,204**	9,513	3.35%
Purchased Services	162,830	131,522	**139,276**	7,754	5.90%
Materials/Supplies	205,349	180,471	**177,063**	(3,408)	(1.89%)
Capital Outlay	13,606	-	-	-	-
Other	8,999	10,454	**13,700**	3,246	31.05%
OTHER FINANCING USES					
Transfers	$ 51,552	$ 9,014	**$ 8,486**	$ (528)	(5.86%)
TOTAL	**$ 5,373,292**	$ 4,565,758	**$ 5,101,021**	**$ 535,263**	**11.72%**
45 DAY ADM	583	571	**589**	18	3.15%
EXPENDITURES PER STUDENT	$ 9,217	$ 7,996	$ 8,660	$ 664	8.31%



RIVER OAKS ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	19.2%	20.3%	29.2%	31.4%	**60.600%**	19.6%	24.7%	26.4%	29.3%	**55.700%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,104,372	$ 1,917,386	**$ 2,199,821**	$ 282,435	14.73%
Employee Benefits	974,777	891,420	**1,008,720**	117,300	13.16%
Purchased Services	42,595	28,285	**29,320**	1,035	3.66%
Materials/Supplies	38,470	24,876	**27,593**	2,717	10.92%
Capital Outlay	363	-	**-**	-	-
Other	2	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 692,968	$ 555,117	**$ 600,391**	$ 45,274	8.16%
Employee Benefits	328,414	265,265	**282,003**	16,738	6.31%
Purchased Services	172,118	131,931	**142,057**	10,126	7.68%
Materials/Supplies	169,110	159,477	**159,935**	458	0.29%
Capital Outlay	31,038	-	**-**	-	-
Other	9,095	9,915	**12,600**	2,685	27.08%
OTHER FINANCING USES					
Transfers	$ 39,239	$ 6,778	**$ 6,632**	$ (146)	(2.15%)
TOTAL	**$ 4,602,562**	$ 3,990,450	**$ 4,469,072**	**$ 478,622**	**11.99%**
45 DAY ADM	456	436	**467**	31	7.11%
EXPENDITURES PER STUDENT	$ 10,093	$ 9,152	**$ 9,570**	$ 417	4.56%



SEASIDE ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	15.9%	28.0%	32.3%	23.8%	**56.100%**	19.4%	20.6%	30.3%	29.7%	**60.000%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,415,810	$ 3,058,142	**$ 3,321,727**	$ 263,585	8.62%
Employee Benefits	1,475,445	1,327,976	**1,411,202**	83,226	6.27%
Purchased Services	39,801	18,108	**19,016**	908	5.01%
Materials/Supplies	62,405	27,807	**27,946**	139	0.50%
Capital Outlay	628	-	-	-	-
Other	3	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 917,626	$ 699,663	**$ 760,952**	$ 61,289	8.76%
Employee Benefits	446,581	326,440	**342,312**	15,872	4.86%
Purchased Services	276,839	168,831	**178,036**	9,205	5.45%
Materials/Supplies	117,827	128,139	**127,846**	(293)	(0.23%)
Capital Outlay	18,002	2,969	-	(2,969)	(100.00%)
Other	11,489	14,552	**17,224**	2,672	18.36%
OTHER FINANCING USES					
Transfers	$ 69,652	$ 13,706	**$ 13,020**	$ (686)	(5.01%)
TOTAL	**$ 6,852,108**	$ 5,786,333	**$ 6,219,281**	**$ 432,948**	**7.48%**
45 DAY ADM	789	724	**774**	50	6.91%
EXPENDITURES PER STUDENT	$ 8,685	$ 7,992	**$ 8,035**	$ 43	0.54%



SOCASTEE ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	31.4%	27.2%	24.0%	17.5%	**41.500%**	29.5%	30.4%	22.6%	17.6%	**40.200%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,581,823	$ 2,453,338	**$ 2,673,306**	$ 219,968	8.97%
Employee Benefits	1,185,974	1,147,166	**1,218,865**	71,699	6.25%
Purchased Services	30,308	16,034	**17,134**	1,100	6.86%
Materials/Supplies	53,201	29,421	**33,229**	3,808	12.94%
Capital Outlay	1,556	1,371	-	(1,371)	(100.00%)
Other	2	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 921,783	$ 661,606	**$ 704,885**	$ 43,279	6.54%
Employee Benefits	427,364	306,104	**338,177**	32,073	10.48%
Purchased Services	186,941	133,630	**140,064**	6,434	4.81%
Materials/Supplies	198,385	199,647	**202,372**	2,725	1.36%
Capital Outlay	12,618	-	-	-	-
Other	9,673	11,664	**14,600**	2,936	25.17%
OTHER FINANCING USES					
Transfers	$ 53,923	$ 11,655	**$ 12,400**	$ 745	6.39%
TOTAL	**$ 5,663,551**	$ 4,971,636	**$ 5,355,032**	**$ 383,396**	**7.71%**
45 DAY ADM	538	538	**577**	39	7.25%
EXPENDITURES PER STUDENT	$ 10,527	$ 9,241	**$ 9,281**	$ 40	0.43%



SOUTH CONWAY ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	28.4%	22.5%	25.8%	23.3%	**49.100%**	22.5%	32.6%	26.3%	18.6%	**44.900%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,239,846	$ 3,047,899	**$ 3,221,140**	$ 173,241	5.68%
Employee Benefits	1,439,228	1,346,089	**1,442,526**	96,437	7.16%
Purchased Services	36,033	15,000	**15,750**	750	5.00%
Materials/Supplies	64,309	48,426	**50,692**	2,266	4.68%
Capital Outlay	604	-	**-**	-	-
Other	3	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 881,457	$ 650,789	**$ 713,726**	$ 62,937	9.67%
Employee Benefits	401,239	297,043	**302,829**	5,786	1.95%
Purchased Services	205,795	146,004	**153,961**	7,957	5.45%
Materials/Supplies	212,142	169,091	**165,030**	(4,061)	(2.40%)
Capital Outlay	44,790	-	**-**	-	-
Other	10,003	12,329	**14,200**	1,871	15.18%
OTHER FINANCING USES					
Transfers	$ 60,867	$ 8,222	**$ 7,213**	$ (1,009)	(12.27%)
TOTAL	**$ 6,596,317**	$ 5,740,892	**$ 6,087,067**	**$ 346,175**	**6.03%**
45 DAY ADM	768	698	**763**	65	9.31%
EXPENDITURES PER STUDENT	$ 8,589	$ 8,225	**$ 7,978**	$ (247)	(3.00%)



ST. JAMES ELEMENTARY SCHOOL
SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	12.7%	18.5%	37.7%	31.2%	**68.900%**	12.3%	20.3%	35.1%	32.2%	**67.300%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,398,737	$ 3,158,264	**$ 3,510,034**	$ 351,770	11.14%
Employee Benefits	1,494,454	1,354,097	**1,534,236**	180,139	13.30%
Purchased Services	59,475	20,000	**21,000**	1,000	5.00%
Materials/Supplies	55,413	43,212	**41,996**	(1,216)	(2.81%)
Capital Outlay	670	-	**-**	-	-
Other	4,743	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,020,034	$ 743,224	**$ 792,896**	$ 49,672	6.68%
Employee Benefits	479,534	328,344	**362,142**	33,798	10.29%
Purchased Services	254,376	204,848	**201,658**	(3,190)	(1.56%)
Materials/Supplies	254,100	199,950	**199,450**	(500)	(0.25%)
Capital Outlay	22,253	-	**-**	-	-
Other	12,206	14,175	**17,727**	3,552	25.06%
OTHER FINANCING USES					
Transfers	$ 75,216	$ 15,244	**$ 13,138**	$ (2,106)	(13.82%)
TOTAL	**$ 7,131,211**	$ 6,081,358	**$ 6,694,277**	$ 612,919	10.08%
45 DAY ADM	822	816	**855**	39	4.78%
EXPENDITURES PER STUDENT	$ 8,675	$ 7,453	**$ 7,830**	$ 377	5.06%



WACCAMAW ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	27.4%	31.2%	23.0%	18.4%	**41.400%**	26.8%	26.6%	26.3%	20.3%	**46.600%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,737,395	$ 2,780,183	**$ 2,863,426**	$ 83,243	2.99%
Employee Benefits	1,259,053	1,262,815	**1,311,741**	48,926	3.87%
Purchased Services	33,477	24,000	**25,200**	1,200	5.00%
Materials/Supplies	49,505	34,672	**33,648**	(1,024)	(2.95%)
Capital Outlay	569	-	-	-	-
Other	3	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 894,806	$ 630,233	**$ 701,147**	$ 70,914	11.25%
Employee Benefits	439,725	292,927	**325,500**	32,573	11.12%
Purchased Services	174,077	130,729	**139,131**	8,402	6.43%
Materials/Supplies	195,681	173,377	**169,977**	(3,400)	(1.96%)
Capital Outlay	16,361	-	-	-	-
Other	8,505	10,184	**13,700**	3,516	34.52%
OTHER FINANCING USES					
Transfers	$ 60,038	$ 9,988	**$ 10,174**	$ 186	1.86%
TOTAL	**$ 5,869,195**	$ 5,349,108	**$ 5,593,644**	**$ 244,536**	**4.57%**
45 DAY ADM	727	688	**731**	43	6.25%
EXPENDITURES PER STUDENT	$ 8,073	$ 7,775	**$ 7,652**	**$ (123)**	(1.58%)



WATERWAY ELEMENTARY SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	24.7%	24.1%	28.7%	22.6%	**51.300%**	23.2%	27.7%	29.0%	20.1%	**49.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,839,529	$ 2,657,157	**$ 2,967,127**	$ 309,970	11.67%
Employee Benefits	1,181,427	1,103,727	**1,253,803**	150,076	13.60%
Purchased Services	38,848	19,375	**19,590**	215	1.11%
Materials/Supplies	88,548	49,997	**49,682**	(315)	(0.63%)
Capital Outlay	48	-	**-**	-	-
Other	1,745	2,000	**1,500**	(500)	(25.00%)
SUPPORT SERVICES:					
Salaries	$ 1,081,960	$ 819,477	**$ 867,293**	$ 47,816	5.83%
Employee Benefits	518,592	368,814	**402,397**	33,583	9.11%
Purchased Services	194,656	166,340	**130,841**	(35,499)	(21.34%)
Materials/Supplies	226,274	195,650	**195,877**	227	0.12%
Capital Outlay	15,054	-	**-**	-	-
Other	10,534	12,276	**14,750**	2,474	20.15%
OTHER FINANCING USES					
Transfers	$ 56,697	$ 9,194	**$ 8,207**	$ (987)	(10.74%)
TOTAL	**$ 6,253,912**	$ 5,404,007	**$ 5,911,067**	**$ 507,060**	**9.38%**
45 DAY ADM	720	756	**757**	1	0.13%
EXPENDITURES PER STUDENT	$ 8,686	$ 7,148	**$ 7,809**	$ 660	9.24%



AYNOR MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	28.8%	32.7%	18.3%	20.2%	**38.500%**	20.7%	31.1%	29.0%	19.2%	**48.200%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,794,784	$ 2,934,124	**$ 3,106,123**	$ 171,999	5.86%
Employee Benefits	1,236,214	1,328,055	**1,414,611**	86,556	6.52%
Purchased Services	53,034	17,074	**19,900**	2,826	16.55%
Materials/Supplies	78,037	68,866	**62,807**	(6,059)	(8.80%)
Captial Outlay	57	-	-	-	-
Other	578	-	**600**	600	100.00%
SUPPORT SERVICES:					
Salaries	$ 1,129,373	$ 877,052	**$ 894,335**	$ 17,283	1.97%
Employee Benefits	520,274	390,862	**392,303**	1,441	0.37%
Purchased Services	205,117	177,559	**186,729**	9,170	5.16%
Materials/Supplies	272,752	183,700	**182,100**	(1,600)	(0.87%)
Capital Outlay	16,181	-	-	-	-
Other	11,356	11,712	**16,800**	5,088	43.44%
OTHER FINANCING USES					
Transfers	$ 63,957	$ 9,458	**$ 9,936**	$ 478	5.05%
TOTAL	**$ 6,381,714**	$ 5,998,462	**$ 6,286,244**	**$ 287,782**	**4.80%**
45 DAY ADM	772	756	**774**	18	2.38%
EXPENDITURES PER STUDENT	$ 8,266	$ 7,934	**$ 8,122**	**$ 187**	2.36%



BLACK WATER MIDDLE SCHOOL
SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	33.4%	33.1%	18.4%	15.1%	**33.500%**	30.4%	29.4%	24.9%	15.3%	**40.200%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,473,423	$ 2,301,839	**$ 2,256,710**	$ (45,129)	(1.96%)
Employee Benefits	1,064,795	991,410	**994,344**	2,934	0.30%
Purchased Services	38,141	24,850	**24,450**	(400)	(1.61%)
Materials/Supplies	82,654	55,017	**33,007**	(22,010)	(40.01%)
Capital Outlay	43	-	**-**	-	-
Other	1,972	2,250	**2,250**	-	-
SUPPORT SERVICES:					
Salaries	$ 999,159	$ 786,506	**$ 830,863**	$ 44,357	5.64%
Employee Benefits	431,774	321,839	**337,576**	15,737	4.89%
Purchased Services	182,239	179,386	**195,588**	16,202	9.03%
Materials/Supplies	264,797	246,610	**259,225**	12,615	5.12%
Capital Outlay	13,112	-	**-**	-	-
Other	9,237	11,273	**13,212**	1,939	17.20%
OTHER FINANCING USES					
Transfers	$ 48,830	$ 6,714	**$ 7,407**	$ 693	10.32%
TOTAL	**$ 5,610,178**	$ 4,927,694	**$ 4,954,632**	**$ 26,938**	**0.55%**
45 DAY ADM	629	578	**537**	(41)	(7.09%)
EXPENDITURES PER STUDENT	$ 8,919	$ 8,525	**$ 9,227**	$ 701	8.22%



CONWAY MIDDLE SCHOOL
SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	33.5%	31.3%	16.6%	18.6%	**35.200%**	27.0%	27.8%	25.3%	19.8%	**45.100%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,231,542	$ 3,058,598	**$ 3,197,837**	$ 139,239	4.55%
Employee Benefits	1,377,331	1,313,294	**1,379,756**	66,462	5.06%
Purchased Services	60,014	37,400	**41,143**	3,743	10.01%
Materials/Supplies	68,234	76,539	**69,584**	(6,955)	(9.09%)
Capital Outlay	56	-	**-**	-	-
Other	1,193	500	**400**	(100)	(20.00%)
SUPPORT SERVICES:					
Salaries	$ 1,152,844	$ 845,195	**$ 992,449**	$ 147,254	17.42%
Employee Benefits	511,736	368,505	**442,876**	74,371	20.18%
Purchased Services	327,338	156,644	**168,807**	12,163	7.76%
Materials/Supplies	280,779	209,802	**206,375**	(3,427)	(1.63%)
Capital Outlay	22,454	-	**-**	-	-
Other	11,804	14,140	**16,180**	2,040	14.43%
OTHER FINANCING USES					
Transfers	$ 65,406	$ 11,989	**$ 11,587**	$ (402)	(3.35%)
TOTAL	**$ 7,110,731**	$ 6,092,606	**$ 6,526,994**	**$ 434,388**	**7.13%**
45 DAY ADM	892	865	**861**	(4)	(0.46%)
EXPENDITURES PER STUDENT	$ 1,037	$ 1,074	**$ 1,066**	$ (8)	(0.74%)



FORESTBROOK MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	28.9%	30.3%	20.7%	20.1%	**40.800%**	26.5%	28.1%	26.5%	18.8%	**45.300%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,920,138	$2,662,885	**$2,924,787**	$ 261,902	9.84%
Employee Benefits	1,230,120	1,105,371	**1,247,773**	142,402	12.88%
Purchased Services	47,602	29,922	**31,522**	1,600	5.35%
Materials/Supplies	84,106	53,256	**48,026**	(5,230)	(9.82%)
Capital Outlay	1,836	-	**-**	-	-
Other	3	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,191,331	$ 874,375	**$ 937,844**	$ 63,469	7.26%
Employee Benefits	562,144	404,718	**424,556**	19,838	4.90%
Purchased Services	212,463	160,151	**173,415**	13,264	8.28%
Materials/Supplies	273,426	233,400	**234,400**	1,000	0.43%
Capital Outlay	19,219	-	**-**	-	-
Other	12,802	13,329	**15,500**	2,171	16.29%
OTHER FINANCING USES					
Transfers	$ 65,096	$ 15,009	**$ 13,700**	$ (1,309)	(8.72%)
TOTAL	**$ 6,620,287**	$ 5,552,416	**$ 6,051,523**	**$ 499,107**	**8.99%**
45 DAY ADM	715	724	**737**	13	1.80%
EXPENDITURES PER STUDENT	$ 9,259	$ 7,669	**$ 8,211**	$ 542	7.07%



LORIS MIDDLE SCHOOL
SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	46.2%	27.1%	14.3%	12.4%	**26.700%**	38.7%	25.6%	21.4%	14.4%	**35.800%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 4,317,926	$ 4,308,837	**$ 4,554,959**	$ 246,122	5.71%
Employee Benefits	1,793,353	1,796,876	**1,917,452**	120,576	6.71%
Purchased Services	52,866	26,358	**24,692**	(1,666)	(6.32%)
Materials/Supplies	135,374	92,924	**90,039**	(2,885)	(3.10%)
Capital Outlay	79	-	-	-	-
Other	693	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 1,385,911	$ 1,098,260	**$ 1,131,212**	$ 32,952	3.00%
Employee Benefits	620,729	462,494	**463,366**	872	0.19%
Purchased Services	317,160	160,162	**165,839**	5,677	3.54%
Materials/Supplies	179,826	189,068	**181,977**	(7,091)	(3.75%)
Capital Outlay	25,326	-	-	-	-
Other	18,679	18,308	**20,792**	2,484	13.57%
OTHER FINANCING USES					
Transfers	$ 88,728	$ 13,005	**$ 13,159**	$ 154	1.18%
TOTAL	**$ 8,936,650**	$ 8,166,292	**$ 8,563,487**	**$ 397,195**	**4.86%**
45 DAY ADM	1,205	1226	**1187**	(39)	(3.18%)
EXPENDITURES PER STUDENT	$ 7,416	$ 6,661	**$ 7,214**	$ 553	8.31%



MYRTLE BEACH MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	38.6%	28.1%	17.0%	16.3%	**33.300%**	29.8%	30.4%	20.7%	19.1%	**39.800%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 4,393,104	$ 4,070,514	**$ 4,382,164**	$ 311,650	7.66%
Employee Benefits	1,917,256	1,791,532	**1,902,193**	110,661	6.18%
Purchased Services	55,070	34,571	**35,471**	900	2.60%
Materials/Supplies	128,810	85,823	**85,233**	(590)	(0.69%)
Capital Outlay	4,501	5,122	**5,000**	(122)	(2.38%)
Other	1,936	2,000	**1,000**	(1,000)	(50.00%)
SUPPORT SERVICES:					
Salaries	$ 1,546,471	$ 1,079,669	**$ 1,156,927**	$ 77,258	7.16%
Employee Benefits	722,856	477,497	**496,643**	19,146	4.01%
Purchased Services	262,411	170,556	**193,299**	22,743	13.33%
Materials/Supplies	307,824	264,655	**263,309**	(1,346)	(0.51%)
Capital Outlay	35,808	-	-	-	-
Other	14,485	18,724	**21,413**	2,689	14.36%
OTHER FINANCING USES					
Transfers	$ 94,235	$ 15,016	**$ 15,875**	$ 859	5.72%
TOTAL	**$ 9,484,766**	$ 8,015,679	**$ 8,558,527**	**$ 542,848**	**6.77%**
45 DAY ADM	1225	1189	**1222**	33	2.78%
EXPENDITURES PER STUDENT	$ 7,743	$ 6,742	**$ 7,004**	$ 262	3.89%



NORTH MYRTLE BEACH MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	27.4%	32.9%	20.8%	19.0%	**39.800%**	22.3%	26.3%	28.6%	22.9%	**51.500%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 2,265,282	$ 2,420,125	**$ 2,640,722**	$ 220,597	9.12%
Employee Benefits	949,466	1,016,284	**1,141,893**	125,609	12.36%
Purchased Services	36,344	23,850	**25,285**	1,435	6.02%
Materials/Supplies	65,503	53,775	**53,068**	(707)	(1.31%)
Capital Outlay	39	4,241	**5,000**	759	17.90%
Other	971	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 956,613	$ 764,519	**$ 849,674**	$ 85,155	11.14%
Employee Benefits	458,802	362,407	**417,980**	55,573	15.33%
Purchased Services	185,956	170,457	**189,551**	19,094	11.20%
Materials/Supplies	229,474	220,682	**221,565**	883	0.40%
Capital Outlay	13,196	-	**-**	-	-
Other	8,316	9,158	**11,800**	2,642	28.85%
OTHER FINANCING USES					
Transfers	$ 43,423	$ 4,698	**$ 5,531**	$ 833	17.73%
TOTAL	**$ 5,213,385**	$ 5,050,196	**$ 5,562,069**	**$ 511,873**	10.14%
45 DAY ADM	628	676	**694**	18	2.66%
EXPENDITURES PER STUDENT	$ 8,302	$ 7,471	**$ 8,015**	**$ 544**	7.28%



OCEAN BAY MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	15.2%	28.8%	25.7%	30.3%	**56.000%**	12.9%	21.3%	32.8%	33.0%	**65.800%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 1,827,212	$ 1,857,510	**$ 2,125,425**	$ 267,915	14.42%
Employee Benefits	793,654	810,744	**974,535**	163,791	20.20%
Purchased Services	30,501	18,500	**20,050**	1,550	8.38%
Materials/Supplies	57,594	38,826	**38,335**	(491)	(1.26%)
Capital Outlay	34	-	**-**	-	-
Other	162	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 922,983	$ 792,154	**$ 862,028**	$ 69,874	8.82%
Employee Benefits	407,461	342,642	**358,283**	15,641	4.56%
Purchased Services	199,168	164,792	**177,873**	13,081	7.94%
Materials/Supplies	104,020	124,600	**122,300**	(2,300)	(1.85%)
Capital Outlay	10,105	-	**-**	-	-
Other	8,763	11,072	**13,500**	2,428	21.93%
OTHER FINANCING USES					
Transfers	$ 38,994	$ 6,488	**$ 6,663**	$ 175	2.70%
TOTAL	**$ 4,400,652**	$ 4,167,328	**$ 4,698,992**	**$ 531,664**	12.76%
45 DAY ADM	484	517	**527**	10	1.93%
EXPENDITURES PER STUDENT	$ 9,092	$ 8,061	**$ 8,916**	$ 856	10.62%



SOCASTEE MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	20.2%	26.3%	16.7%	36.9%	**53.600%**	19.8%	20.5%	30.8%	29.0%	**59.800%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,213,275	$ 2,925,970	**$ 3,058,958**	$ 132,988	4.55%
Employee Benefits	1,358,971	1,227,517	**1,332,384**	104,867	8.54%
Purchased Services	38,511	24,126	**24,720**	594	2.46%
Materials/Supplies	120,662	67,627	**61,405**	(6,222)	(9.20%)
Capital Outlay	526	1,063	**-**	(1,063)	(100.00%)
Other	1,825	1,594	**1,215**	(379)	(23.78%)
SUPPORT SERVICES:					
Salaries	$ 1,067,188	$ 825,611	**$ 904,017**	$ 78,406	9.50%
Employee Benefits	464,543	349,716	**390,265**	40,549	11.59%
Purchased Services	252,729	171,193	**182,848**	11,655	6.81%
Materials/Supplies	115,446	131,314	**129,766**	(1,548)	(1.18%)
Capital Outlay	49,815	-	**-**	-	-
Other	10,868	12,594	**14,200**	1,606	12.75%
OTHER FINANCING USES					
Transfers	$ 67,579	$ 6,554	**$ 7,914**	$ 1,360	20.75%
TOTAL	**$ 6,761,938**	$ 5,744,879	**$ 6,107,692**	**$ 362,813**	6.32%
45 DAY ADM	923	809	**824**	15	1.85%
EXPENDITURES PER STUDENT	$ 7,326	$ 7,101	**$ 7,412**	$ 311	4.38%



ST. JAMES INTERMEDIATE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	18.9%	28.6%	24.5%	28.0%	**52.500%**	13.4%	32.3%	32.3%	22.0%	**54.300%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,483,917	$ 3,279,652	**$ 3,576,941**	$ 297,289	9.06%
Employee Benefits	1,474,387	1,386,467	**1,552,676**	166,209	11.99%
Purchased Services	51,950	25,175	**26,290**	1,115	4.43%
Materials/Supplies	103,926	69,761	**65,566**	(4,195)	(6.01%)
Capital Outlay	61	-	**-**	-	-
Other	545	350	**350**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,192,255	$ 917,536	**$ 907,622**	$ (9,914)	(1.08%)
Employee Benefits	548,100	427,449	**417,747**	(9,702)	(2.27%)
Purchased Services	257,829	195,428	**221,203**	25,775	13.19%
Materials/Supplies	240,398	195,787	**198,550**	2,763	1.41%
Capital Outlay	60,765	-	**-**	-	-
Other	12,817	14,118	**16,750**	2,632	18.64%
OTHER FINANCING USES					
Transfers	$ 65,021	$ 6,415	**$ 6,128**	$ (287)	(4.47%)
TOTAL	**$ 7,491,971**	$ 6,518,138	**$ 6,989,823**	**$ 471,685**	**7.24%**
45 DAY ADM	944	919	**944**	25	2.72%
EXPENDITURES PER STUDENT	$ 7,936	$ 7,093	**$ 7,404**	$ 312	4.40%



ST. JAMES MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	23.9%	29.3%	22.6%	24.1%	**46.700%**	16.8%	24.7%	27.4%	31.0%	**58.400%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,817,977	$ 3,683,718	**$ 4,283,652**	$ 599,934	16.29%
Employee Benefits	1,617,796	1,545,957	**1,841,208**	295,251	19.10%
Purchased Services	54,794	32,900	**34,050**	1,150	3.50%
Materials/Supplies	108,322	61,851	**56,993**	(4,858)	(7.85%)
Capital Outlay	1,537	6,000	**5,000**	(1,000)	(16.67%)
Other	124	240	**300**	60	25.00%
SUPPORT SERVICES:					
Salaries	$ 1,422,514	$ 1,078,704	**$ 1,182,908**	$ 104,204	9.66%
Employee Benefits	638,235	463,990	**498,663**	34,673	7.47%
Purchased Services	274,623	169,620	**182,945**	13,325	7.86%
Materials/Supplies	171,103	165,800	**169,747**	3,947	2.38%
Capital Outlay	21,714	-	**-**	-	-
Other	11,756	13,118	**15,800**	2,682	20.45%
OTHER FINANCING USES					
Transfers	$ 82,472	$ 11,635	**$ 12,967**	$ 1,332	11.45%
TOTAL	**$ 8,222,965**	$ 7,233,533	**$ 8,284,233**	**$ 1,050,700**	14.53%
45 DAY ADM	1037	1063	**1127**	64	6.02%
EXPENDITURES PER STUDENT	$ 7,930	$ 6,805	**$ 7,351**	$ 546	8.02%



TEN OAKS MIDDLE SCHOOL
SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	19.5%	28.6%	23.4%	28.5%	**51.900%**	14.9%	26.6%	32.3%	26.2%	**58.500%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,332,599	$ 3,257,957	**$ 3,450,119**	$ 192,162	5.90%
Employee Benefits	1,409,564	1,373,560	**1,454,646**	81,086	5.90%
Purchased Services	49,417	23,550	**24,976**	1,426	6.06%
Materials/Supplies	89,010	57,377	**56,724**	(653)	(1.14%)
Capital Outlay	590	3,337	**-**	(3,337)	(100.00%)
Other	955	2,225	**1,698**	(527)	(23.69%)
SUPPORT SERVICES:					
Salaries	$ 1,273,736	$ 958,287	**$ 1,041,637**	$ 83,350	8.70%
Employee Benefits	572,622	423,714	**459,852**	36,138	8.53%
Purchased Services	251,347	231,937	**258,217**	26,280	11.33%
Materials/Supplies	291,263	263,482	**260,406**	(3,076)	(1.17%)
Capital Outlay	37,517	-	**-**	-	-
Other	16,073	21,845	**22,969**	1,124	5.15%
OTHER FINANCING USES					
Transfers	$ 71,321	$ 12,272	**$ 12,300**	$ 28	0.23%
TOTAL	**$ 7,396,012**	$ 6,629,543	**$ 7,043,544**	**$ 414,001**	**6.24%**
45 DAY ADM	841	810	**829**	19	2.35%
EXPENDITURES PER STUDENT	$ 8,794	$ 8,185	**$ 8,496**	$ 312	3.81%



WHITTEMORE MIDDLE SCHOOL

SC Ready

	Mathematics					English Language Arts				
	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)	Does not meet	Approaches	Meets	Exceeds	% met standards (meets and Exceeds)
School	46.7%	29.3%	13.7%	10.3%	**24.000%**	38.6%	27.4%	20.1%	13.9%	**34.000%**
District	27.5%	27.3%	22.7%	22.4%	**45.100%**	24.1%	27.0%	26.9%	21.9%	**48.800%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,391,292	$ 3,130,644	**$ 3,308,870**	$ 178,226	5.69%
Employee Benefits	1,436,516	1,334,466	**1,408,100**	73,634	5.52%
Purchased Services	103,232	80,407	**80,307**	(100)	(0.12%)
Materials/Supplies	157,055	91,617	**104,457**	12,840	14.01%
Capital Outlay	11,319	1,800	**-**	(1,800)	(100.00%)
Other	12,177	12,175	**11,975**	(200)	(1.64%)
SUPPORT SERVICES:					
Salaries	$ 1,584,298	$ 1,348,478	**$ 1,437,944**	$ 89,466	6.63%
Employee Benefits	726,020	592,661	**641,190**	48,529	8.19%
Purchased Services	412,554	344,983	**372,499**	27,516	7.98%
Materials/Supplies	391,696	328,000	**329,450**	1,450	0.44%
Capital Outlay	20,767	-	**-**	-	-
Other	27,178	13,209	**16,328**	3,119	23.61%
OTHER FINANCING USES					
Transfers	$ 73,223	$ 18,803	**$ 18,942**	$ 139	0.74%
TOTAL	**$ 8,347,326**	$ 7,297,243	**$ 7,730,062**	**$ 432,819**	**5.93%**
45 DAY ADM	770	794	**806**	12	1.51%
EXPENDITURES PER STUDENT	$ 10,841	$ 9,190	**$ 9,591**	$ 400	4.35%



AYNOR HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	13.3%	26.1%	29.9%	17.1%	13.7%	**86.800%**	10.3%	16.4%	33.3%	25.8%	14.1%	**89.600%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 8,058,471	$ 8,170,465	**$ 9,369,758**	$ 1,199,293	14.68%
Employee Benefits	3,450,043	3,503,792	**4,111,706**	607,914	17.35%
Purchased Services	297,703	80,200	**83,900**	3,700	4.61%
Materials/Supplies	351,353	227,638	**255,623**	27,985	12.29%
Capital Outlay	167	-	**-**	-	-
Other	916	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 3,316,261	$ 2,556,133	**$ 2,709,260**	$ 153,127	5.99%
Employee Benefits	1,513,316	1,111,742	**1,223,413**	111,671	10.04%
Purchased Services	705,414	429,461	**459,492**	30,031	6.99%
Materials/Supplies	814,919	684,200	**686,630**	2,430	0.36%
Capital Outlay	60,952	-	**-**	-	-
Other	47,828	26,272	**32,363**	6,091	23.18%
OTHER FINANCING USES					
Transfers	$ 194,451	$ 33,562	**$ 34,042**	$ 480	1.43%
TOTAL	**$ 18,811,796**	$ 16,823,465	**$ 18,966,187**	**$ 2,142,722**	**12.74%**
45 DAY ADM	2290	2512	**2688**	176	7.01%
EXPENDITURES PER STUDENT	$ 8,215	$ 6,697	**$ 7,056**	$ 359	5.35%



CAROLINA FOREST HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	7.8%	16.2%	23.9%	23.4%	28.7%	**92.200%**	11.1%	16.8%	21.4%	25.7%	25.0%	**88.900%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 5,839,700	$ 5,444,832	**$ 5,927,749**	$ 482,917	8.87%
Employee Benefits	2,437,371	2,257,167	**2,506,897**	249,730	11.06%
Purchased Services	199,736	61,437	**58,822**	(2,615)	(4.26%)
Materials/Supplies	223,528	142,820	**147,629**	4,809	3.37%
Capital Outlay	113	-	**-**	-	-
Other	3,978	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 2,532,988	$ 1,943,083	**$ 2,113,477**	$ 170,394	8.77%
Employee Benefits	1,132,346	853,505	**916,324**	62,819	7.36%
Purchased Services	581,127	430,037	**449,209**	19,172	4.46%
Materials/Supplies	596,031	588,070	**596,416**	8,346	1.42%
Capital Outlay	46,937	-	**-**	-	-
Other	45,844	31,807	**35,607**	3,800	11.95%
OTHER FINANCING USES					
Transfers	$ 140,884	$ 35,104	**$ 33,414**	$ (1,690)	(4.81%)
TOTAL	**$ 13,780,583**	$ 11,787,862	**$ 12,785,544**	**$ 997,682**	**8.46%**
45 DAY ADM	1401	1403	**1441**	38	2.71%
EXPENDITURES PER STUDENT	$ 9,836	$ 8,402	**$ 8,873**	$ 471	5.60%



CONWAY HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	20.0%	28.7%	29.3%	11.3%	10.7%	**80.000%**	13.6%	21.7%	27.7%	23.4%	13.6%	**86.400%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 1,449,652	$ 1,543,954	**$ 1,523,605**	$ (20,349)	(1.32%)
Employee Benefits	587,368	625,935	**625,068**	(867)	(0.14%)
Purchased Services	452,929	489,000	**489,450**	450	0.09%
Materials/Supplies	152,726	160,250	**159,315**	(935)	(0.58%)
Capital Outlay	19	8,152	**7,029**	(1,123)	(13.78%)
Other	705	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 526,422	$ 534,112	**$ 619,798**	$ 85,686	16.04%
Employee Benefits	222,632	219,133	**248,701**	29,568	13.49%
Purchased Services	97,496	81,546	**84,673**	3,127	3.83%
Materials/Supplies	91,687	106,225	**104,290**	(1,935)	(1.82%)
Capital Outlay	8,422	-	**-**	-	-
Other	13,059	12,191	**14,500**	2,309	18.94%
OTHER FINANCING USES					
Transfers	$ 23,744	$ 4,995	**$ 4,885**	$ (110)	(2.20%)
TOTAL	**$ 3,626,863**	$ 3,785,493	**$ 3,881,314**	**$ 95,821**	**2.53%**
45 DAY ADM	370	345	**333**	(12)	(3.48%)
EXPENDITURES PER STUDENT	$ 9,802	$ 10,972	$ 11,656	$ 683	6.23%



HORRY EARLY COLLEGE HIGH SCHOOL

EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	5.6%	25.6%	26.7%	32.2%	10.0%	**94.500%**	0.0%	8.9%	35.6%	36.7%	18.9%	**100.100%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,384,648	$ 3,271,335	**$ 3,368,612**	$ 97,277	2.97%
Employee Benefits	1,441,517	1,411,188	**1,441,868**	30,680	2.17%
Purchased Services	87,478	18,925	**19,433**	508	2.68%
Materials/Supplies	86,586	76,111	**72,687**	(3,424)	(4.50%)
Capital Outlay	1,237	-	**-**	-	-
Other	1,056	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 1,475,795	$ 1,182,167	**$ 1,256,751**	$ 74,584	6.31%
Employee Benefits	639,259	486,701	**522,238**	35,537	7.30%
Purchased Services	352,270	271,167	**291,023**	19,856	7.32%
Materials/Supplies	375,787	295,087	**294,441**	(646)	(0.22%)
Capital Outlay	17,506	-	**-**	-	-
Other	22,578	16,220	**19,164**	2,944	18.15%
OTHER FINANCING USES					
Transfers	$ 70,702	$ 22,637	**$ 22,549**	$ (88)	(0.39%)
TOTAL	**$ 7,956,417**	$ 7,051,538	**$ 7,308,766**	**$ 257,228**	**3.65%**
45 DAY ADM	657	646	**638**	(8)	(1.24%)
EXPENDITURES PER STUDENT	$ 12,110	$ 10,916	**$ 11,456**	$ 540	4.95%



GREEN SEA FLOYDS HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	25.0%	40.0%	20.0%	10.0%	5.0%	**75.000%**	19.3%	31.3%	25.3%	12.0%	12.0%	**80.600%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 3,329,449	$ 3,217,229	**$ 3,561,363**	$ 344,134	10.70%
Employee Benefits	1,406,391	1,352,294	**1,521,173**	168,879	12.49%
Purchased Services	106,961	20,000	**21,000**	1,000	5.00%
Materials/Supplies	109,567	97,962	**93,379**	(4,583)	(4.68%)
Capital Outlay	6,202	-	-	-	-
Other	1,985	1,000	-	(1,000)	(100.00%)
SUPPORT SERVICES:					
Salaries	$ 1,741,681	$ 1,387,342	**$ 1,485,020**	$ 97,678	7.04%
Employee Benefits	721,773	548,517	**602,995**	54,478	9.93%
Purchased Services	385,153	308,652	**357,768**	49,116	15.91%
Materials/Supplies	407,156	345,470	**351,102**	5,632	1.63%
Capital Outlay	19,653	3,108	-	(3,108)	(100.00%)
Other	27,216	13,185	**17,013**	3,828	29.03%
OTHER FINANCING USES					
Transfers	$ 80,577	$ 27,597	**$ 27,112**	$ (485)	(1.76%)
TOTAL	**$ 8,343,765**	$ 7,322,356	**$ 8,037,925**	**$ 715,569**	**9.77%**
45 DAY ADM	708	685	**718**	33	4.82%
EXPENDITURES PER STUDENT	$ 11,785	$ 10,690	**$ 11,195**	$ 505	4.73%



LORIS HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	30.6%	27.2%	21.4%	7.5%	13.3%	**69.400%**	20.8%	20.2%	27.2%	21.4%	10.4%	**79.200%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 4,866,338	$ 4,635,832	**$ 5,379,379**	$ 743,547	16.04%
Employee Benefits	2,105,440	1,993,994	**2,365,629**	371,635	18.64%
Purchased Services	149,766	23,500	**22,780**	(720)	(3.06%)
Materials/Supplies	239,611	144,773	**139,882**	(4,891)	(3.38%)
Capital Outlay	9,349	-	-	-	-
Other	22,050	-	-	-	-
SUPPORT SERVICES:					
Salaries	$ 2,142,957	$ 1,812,565	**$ 1,950,713**	$ 138,148	7.62%
Employee Benefits	944,939	785,587	**843,762**	58,175	7.41%
Purchased Services	482,578	333,689	**354,701**	21,012	6.30%
Materials/Supplies	491,941	491,589	**500,960**	9,371	1.91%
Capital Outlay	34,456	-	-	-	-
Other	34,632	18,414	**24,013**	5,599	30.41%
OTHER FINANCING USES					
Transfers	$ 120,347	$ 28,063	**$ 28,689**	$ 626	2.23%
TOTAL	**$ 11,644,405**	$ 10,268,006	**$ 11,610,508**	**$ 1,342,502**	**13.07%**
45 DAY ADM	1296	1384	**1424**	40	2.89%
EXPENDITURES PER STUDENT	$ 8,985	$ 7,419	**$ 8,153**	$ 734	9.90%



MYRTLE BEACH HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	17.0%	34.0%	22.0%	12.3%	14.8%	**83.100%**	13.1%	19.4%	26.6%	25.0%	15.9%	**86.900%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 4,824,903	$ 4,680,993	**$ 5,275,892**	$ 594,899	12.71%
Employee Benefits	2,077,182	2,011,941	**2,232,528**	220,587	10.96%
Purchased Services	153,244	32,664	**33,476**	812	2.49%
Materials/Supplies	187,484	145,858	**134,842**	(11,016)	(7.55%)
Capital Outlay	100	-	**-**	-	-
Other	1,752	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 2,231,642	$ 1,742,100	**$ 1,831,983**	$ 89,883	5.16%
Employee Benefits	982,870	734,571	**786,849**	52,278	7.12%
Purchased Services	477,405	362,892	**414,610**	51,718	14.25%
Materials/Supplies	508,027	345,625	**342,856**	(2,769)	(0.80%)
Capital Outlay	38,143	-	**-**	-	-
Other	35,267	16,381	**20,013**	3,632	22.17%
OTHER FINANCING USES					
Transfers	$ 125,559	$ 28,337	**$ 29,909**	$ 1,572	5.55%
TOTAL	**$ 11,643,578**	$ 10,101,362	**$ 11,102,958**	**$ 1,001,596**	**9.92%**
45 DAY ADM	1309	1354	**1405**	51	3.77%
EXPENDITURES PER STUDENT	$ 8,895	$ 7,460	**$ 7,902**	$ 442	5.93%



NORTH MYRTLE BEACH HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	15.6%	24.9%	26.1%	19.5%	13.8%	**84.300%**	14.4%	21.0%	17.7%	26.3%	20.7%	**85.700%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 896,672	$ 881,560	**$ 904,506**	$ 22,946	2.60%
Employee Benefits	383,986	381,682	**408,179**	26,497	6.94%
Purchased Services	271,089	261,200	**261,000**	(200)	(0.08%)
Materials/Supplies	83,887	110,863	**111,703**	840	0.76%
Capital Outlay	11	-	**-**	-	-
Other	426	450	**381**	(69)	(15.33%)
SUPPORT SERVICES:					
Salaries	$ 209,550	$ 265,847	**$ 296,591**	$ 30,744	11.56%
Employee Benefits	87,675	105,527	**114,361**	8,834	8.37%
Purchased Services	37,244	33,511	**35,763**	2,252	6.72%
Materials/Supplies	70,970	80,500	**80,540**	40	0.05%
Capital Outlay	4,988	-	**-**	-	-
Other	1,925	2,578	**3,300**	722	28.01%
OTHER FINANCING USES					
Transfers	$ 11,096	$ -	**$ -**	$ -	-
TOTAL	**$ 2,059,519**	$ 2,123,718	**$ 2,216,324**	**$ 92,606**	**4.36%**
45 DAY ADM	209	198	**209**	11	5.56%
EXPENDITURES PER STUDENT	$ 9,854	$ 10,726	**$ 10,604**	$ (121)	(1.13%)



The Scholars Academy was established in 2003 through a partnership between Horry County Schools and Coastal Carolina University to provide advanced learners with a quality education in a supportive learning environment. Its mission is to educate these students at the rate and with the level of academic rigor commensurate with their abilities so that they graduate as confident, responsible, lifelong learners who are prepared to succeed in higher education and in the world beyond.

The Scholars Academy is a program; therefore, students may participate in extracurricular opportunities at the base high school provided the same opportunity is not offered as the Scholars Academy. Ninth and tenth graders are taught and supervised primarily by Horry County Schools teachers with some integration into college courses. Eleventh and twelfth graders take a combination of Advanced Placement and college courses taught by HCS teachers and CCU professors and attend most classes with college students. Students graduate with a high school diploma and as much as two years of college course credits.

NOTE: *All Scholars Academy test scores are included in the students' base school results.*

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 6,108,944	$ 5,619,781	**$ 6,198,556**	$ 578,775	10.30%
Employee Benefits	2,582,523	2,389,869	**2,646,861**	256,992	10.75%
Purchased Services	205,865	90,052	**92,103**	2,051	2.28%
Materials/Supplies	226,761	188,774	**176,973**	(11,801)	(6.25%)
Capital Outlay	99	1,800	**-**	(1,800)	(100.00%)
Other	12,700	11,400	**11,400**	-	-
SUPPORT SERVICES:					
Salaries	$ 2,525,730	$ 2,028,376	**$ 2,177,455**	$ 149,079	7.35%
Employee Benefits	1,080,035	842,707	**924,482**	81,775	9.70%
Purchased Services	572,495	392,217	**435,871**	43,654	11.13%
Materials/Supplies	547,249	437,890	**449,890**	12,000	2.74%
Capital Outlay	38,771	-	**-**	-	-
Other	42,982	28,319	**33,513**	5,194	18.34%
OTHER FINANCING USES					
Transfers	$ 125,627	$ 30,627	**$ 30,033**	$ (594)	(1.94%)
TOTAL	**$ 14,069,781**	$ 12,061,812	**$ 13,177,137**	**$ 1,115,325**	**9.25%**
45 DAY ADM	1490	1535	**1551**	16	1.04%
EXPENDITURES PER STUDENT	$ 9,443	$ 7,858	**$ 8,496**	$ 638	8.12%



SOCASTEE HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	13.8%	18.7%	21.1%	18.7%	27.6%	**86.100%**	8.0%	13.9%	20.1%	29.4%	28.6%	**92.000%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	Percent Change
INSTRUCTION:					
Salaries	$ 6,263,981	$ 6,154,431	**$ 6,622,499**	$ 468,068	7.61%
Employee Benefits	2,677,335	2,582,568	**2,793,337**	210,769	8.16%
Purchased Services	203,984	33,088	**33,505**	417	1.26%
Materials/Supplies	212,373	167,092	**152,441**	(14,651)	(8.77%)
Capital Outlay	16,662	12,747	**8,000**	(4,747)	(37.24%)
Other	7	1,095	**295**	(800)	(73.06%)
SUPPORT SERVICES:					
Salaries	$ 2,414,910	$ 2,062,285	**$ 2,241,043**	$ 178,758	8.67%
Employee Benefits	1,041,239	866,942	**945,579**	78,637	9.07%
Purchased Services	518,732	380,640	**417,022**	36,382	9.56%
Materials/Supplies	520,316	443,198	**434,937**	(8,261)	(1.86%)
Capital Outlay	772,396	-	**-**	-	-
Other	43,316	21,340	**28,000**	6,660	31.21%
OTHER FINANCING USES					
Transfers	$ 139,019	$ 30,106	**$ 31,012**	$ 906	3.01%
TOTAL	**$ 14,824,270**	$ 12,755,532	**$ 13,707,670**	**$ 952,138**	**7.46%**
45 DAY ADM	1658	1662	**1720**	58	3.49%
EXPENDITURES PER STUDENT	$ 8,941	$ 7,675	**$ 7,970**	$ 295	3.84%



ST. JAMES HIGH SCHOOL
EOCEP

	Mathematics						English Language Arts					
	% F	%D	%C	%B	%A	% met standards (D and higher)	% F	%D	%C	%B	%A	% met standards (D and higher)
School	13.2%	17.1%	24.5%	17.6%	27.5%	**86.700%**	6.4%	11.2%	25.6%	24.5%	32.3%	**93.600%**
District	15.5%	23.6%	24.4%	17.2%	19.4%	**84.600%**	11.7%	17.8%	24.3%	25.2%	21.0%	**88.300%**

SY 20-21

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,645,175	$ 2,468,722	**$ 2,661,864**	$ 193,142	7.82%
Employee Benefits	1,108,374	1,047,350	**1,166,568**	119,218	11.38%
Purchased Services	67,967	20,155	**20,410**	255	1.27%
Materials/Supplies	119,971	51,055	**46,786**	(4,269)	(8.36%)
Capital Outlay	8,608	-	**-**	-	-
Other	2	-	**-**	-	-
SUPPORT SERVICES:					
Salaries	$ 782,076	$ 749,777	**$ 806,028**	$ 56,251	7.50%
Employee Benefits	353,131	332,822	**356,011**	23,189	6.97%
Purchased Services	227,859	188,299	**193,566**	5,267	2.80%
Materials/Supplies	266,596	273,811	**267,629**	(6,182)	(2.26%)
Capital Outlay	14,454	-	**-**	-	-
Other	9,561	11,412	**13,195**	1,783	15.62%
OTHER FINANCING USES					
Transfers	$ 39,018	$ 6,470	**$ 6,377**	$ (93)	(1.44%)
TOTAL	**$ 5,642,792**	$ 5,149,873	**$ 5,538,434**	**$ 388,561**	**7.55%**
45 DAY ADM	623	536	**536**	-	-
EXPENDITURES PER STUDENT	$ 9,057	$ 9,608	**$ 10,333**	$ 725	7.55%



District	Perkins V Indicator	2018 NUM	2018 DEN	2018 %	2018 SC Perf Goal (Perkins IV)	2017 NUM	2017 DEN	2017 %	2017 SC Perf Goal (Perkins IV)
Horry	1S1: Four-Year Graduation Rate	525	531	98.87	91.0	498	502	99.20	89.0
Horry	2S1: Academic Proficiency in Reading/Language Arts	413	481	85.86	68.0	418	472	88.56	80.0
Horry	2S2: Academic Proficiency in Mathematics	461	484	95.25	61.5	458	474	96.62	62.0
Horry	2S3: Academic Proficiency in Science	450	500	90.00	N/A	441	482	91.49	N/A
Horry	3S1: Postsecondary Placement	1,022	1,026	99.61	95.5	972	976	99.59	95.0
Horry	4S1: Non-traditional Program Enrollment	50	363	13.77	14.8	31	280	11.07	14.8
Horry	5S1: Attained Recognized Postsecondary Credential	175	471	37.15	N/A	142	506	28.06	N/A

No updated test scores available

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 3,145,981	$ 3,125,621	**$ 3,241,233**	$ 115,612	3.70%
Employee Benefits	1,305,175	1,332,138	**1,382,702**	50,564	3.80%
Purchased Services	75,246	26,195	**26,369**	174	0.66%
Materials/Supplies	130,334	117,038	**116,157**	(881)	(0.75%)
Capital Outlay	6,175	3,188	**-**	(3,188)	(100.00%)
Other	618	8,000	**8,000**	-	-
SUPPORT SERVICES:					
Salaries	$ 867,082	$ 808,639	**$ 876,351**	$ 67,712	8.37%
Employee Benefits	370,922	344,851	**368,756**	23,905	6.93%
Purchased Services	202,035	205,020	**201,711**	(3,309)	(1.61%)
Materials/Supplies	363,848	304,641	**306,223**	1,582	0.52%
Capital Outlay	12,529	-	**-**	-	-
Other	11,353	13,656	**15,539**	1,883	13.79%
OTHER FINANCING USES					
Transfers	$ 44,070	$ 10,898	**$ 11,461**	$ 563	5.17%
TOTAL	**$ 6,535,368**	$ 6,299,885	**$ 6,554,502**	**$ 254,617**	**4.04%**
45 DAY ADM	540	474	**474**	-	-
EXPENDITURES PER STUDENT	$ 12,103	$ 13,291	**$ 13,828**	$ 537	4.04%



District	Perkins V Indicator	2018 NUM	2018 DEN	2018 %	2018 SC Perf Goal (Perkins IV)	2017 NUM	2017 DEN	2017 %	2017 SC Perf Goal (Perkins IV)
Horry	1S1: Four-Year Graduation Rate	525	531	98.87	91.0	498	502	99.20	89.0
Horry	2S1: Academic Proficiency in Reading/Language Arts	413	481	85.86	68.0	418	472	88.56	80.0
Horry	2S2: Academic Proficiency in Mathematics	461	484	95.25	61.5	458	474	96.62	62.0
Horry	2S3: Academic Proficiency in Science	450	500	90.00	N/A	441	482	91.49	N/A
Horry	3S1: Postsecondary Placement	1,022	1,026	99.61	95.5	972	976	99.59	95.0
Horry	4S1: Non-traditional Program Enrollment	50	363	13.77	14.8	31	280	11.07	14.8
Horry	5S1: Attained Recognized Postsecondary Credential	175	471	37.15	N/A	142	506	28.06	N/A

No updated test scores available

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION:					
Salaries	$ 2,060,232	$ 2,230,950	**$ 2,345,337**	$ 114,387	5.13%
Employee Benefits	855,142	960,414	**1,015,183**	54,769	5.70%
Purchased Services	9,317	6,000	**6,300**	300	5.00%
Materials/Supplies	29,101	17,450	**7,655**	(9,795)	(56.13%)
Capital Outlay	6	325	**-**	(325)	(100.00%)
SUPPORT SERVICES:					
Salaries	$ 581,443	$ 613,394	**$ 663,801**	$ 50,407	8.22%
Employee Benefits	233,023	250,333	**268,497**	18,164	7.26%
Purchased Services	80,041	91,172	**135,406**	44,234	48.52%
Materials/Supplies	72,398	80,559	**78,948**	(1,611)	(2.00%)
Other	7,360	8,913	**10,600**	1,687	18.93%
OTHER FINANCING USES					
Transfers	$ 8,476	$ 3,379	**$ 3,399**	$ 20	0.59%
TOTAL	**$ 3,936,538**	$ 4,262,889	**$ 4,535,126**	**$ 272,237**	**6.39%**



2020-21 End-Of-Year Statistics

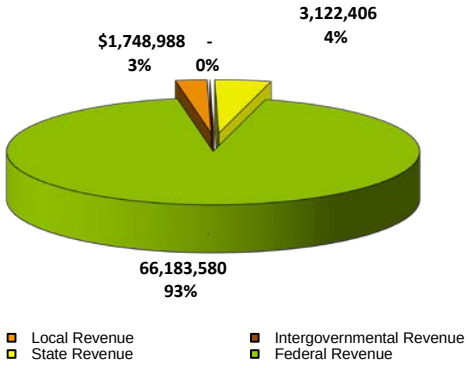
Returned to SOAR Academy	111
Returned to Base School	128
Returned to Base School Administratively	0
Transferred to Adult Education	05
Transferred Out of State	11
Transferred Within State	18
Transferred Within County	02
Transferred to Department of Juvenille Justice	17
Drop Outs	09
Home Schooled	05
Expelled	03
Unknown	22
Graduated	16

2021-22 HIGHLIGHTS

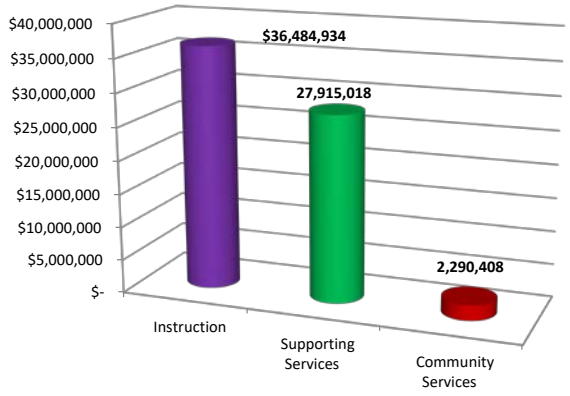
Total Revenues and Other Financing Sources **$ 71,183,674**

Total Expenditures and Other Financing Uses **$ 71,183,674**

Revenue Sources
(excluding other financing sources)



Expenditures
(excluding other financing uses)



Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted to expenditures for specified purposes. These funds are received strictly on a reimbursable basis. The ten largest specific revenue sources for Horry County Schools include:

SC CARES ESSER II 2021	32,480,311
Title I	18,339,495
Individuals with Disabilities Education Act (IDEA)	10,212,835
Improving Teacher Quality	1,745,285
EEDA	1,367,437
Title IV SSAE	1,326,333
Student Health & Fitness-Nurse	893,240
Vocational Aide	721,802
ESOL Title III	600,654
IDEA-Preschool Grant	385,690

It is very important to note the budget for the Special Revenue Fund is contingent upon federal and state approval. The budgeted funds will be adjusted to actual budgets as the project applications are approved by the various agencies.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
Revenues:					
Local Revenue	$ 3,383,282	**$ 2,474,606**	**$ 1,748,988**	$ (725,618)	(29.32%)
Intergovernmental Revenue	2,040	-	-	-	-
State Revenue	7,235,847	**3,069,905**	**3,122,406**	52,501	1.71%
Federal Revenue	31,903,732	**33,145,957**	**66,183,580**	33,037,623	99.67%
Total Revenues	**$ 42,524,901**	**$ 38,690,468**	**$ 71,054,974**	**$ 32,364,506**	**83.65%**
Expenditures:					
Instruction	$ 25,817,601	$ 25,451,311	**$ 36,484,934**	$ 11,033,623	43.35%
Supporting Services	9,583,497	9,424,598	**27,915,018**	18,490,420	196.19%
Community Services	1,465,446	2,512,219	**2,290,408**	(221,811)	(8.83%)
Total Expenditures	**$ 36,866,544**	**$ 37,388,128**	**$ 66,690,360**	**$ 29,302,232**	**78.37%**
Excess of Revenues Over (Under) Expenditures)	**$ 5,658,357**	**$ 1,302,340**	**$ 4,364,614**	**$ 3,062,274**	**235.14%**
Other Financing Sources (Uses):					
Payments to Public Charter Schools	$ (526,041)	$ (488,441)	**$ (1,356,053)**	$ (867,612)	177.63%
Transfers from Other Funds	4,910	128,700	**128,700**	-	-
Payments from Nonemployer Contributions	(4,253,569)	-	-	-	-
Transfers to Other Funds	(500,000)	-	-	-	-
Transfers to Other Funds-Indirect Cost	(843,632)	(942,599)	**(3,137,261)**	(2,194,662)	232.83%
Total Other Financing Sources (Uses)	**$ (6,118,332)**	**$ (1,302,340)**	**$ (4,364,614)**	**$ (3,062,274)**	**235.14%**
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (459,975)**	**$ -**	**$ -**	**$ -**	**-**
Fund Balance, July 1	**1,482,528**	**2,349,377**	**2,349,377**	-	**-**
Fund Balance, June 30	**$ 1,022,553**	**$ 2,349,377**	**$ 2,349,377**	**$ -**	**-**

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
Local					
Tuition from Patrons for Summer School	$ 375	$ -	**$ -**	$ -	-
Student Fees	263,311	-	-	-	-
Other Pupil Activity Income	753	-	-	-	-
Rentals	15,379	38,936	**7,000**	(31,936)	(82.02%)
Contributions and Donations	84,647	-	-	-	-
Receipt of legal settlements	308	-	-	-	-
Revenue from Other Local Sources	3,018,509	2,435,670	**1,741,988**	(693,682)	(28.48%)
Total Local Revenue	**$ 3,383,282**	**$ 2,474,606**	**$ 1,748,988**	**$ (725,618)**	**(29.32%)**
Intergovernmental					
Payments from Other Governmental Units	$ 2,040	$ -	**$ -**	$ -	-
Total Intergovernmental	**$ 2,040**	**$ -**	**$ -**	**$ -**	**-**
State					
Education & Economic Development Act	$ 1,208,483	$ 1,367,437	**$ 1,367,437**	$ -	-
12-month agriculture program	78,833	-	-	-	-
Student Health & Fitness	319,795	319,249	**310,076**	(9,173)	(2.87%)
Student Health and Fitness - Nurse	840,273	898,223	**893,240**	(4,983)	(0.55%)
Adult Education	17,691	-	-	-	-
Education License Plates	34	-	-	-	-
Other Restricted State Grants	2,686	-	-	-	-
School Safety-Facility & Infrastructure Safety Upgrades	105,800	-	-	-	-
PEBA nonemployer contributions	4,253,569	-	-	-	-
Revenue from Other State Sources	408,683	484,996	**551,653**	66,657	13.74%
Total State Revenue	**$ 7,235,847**	**$ 3,069,905**	**$ 3,122,406**	**$ 52,501**	**1.71%**
Federal					
Vocational Aid	$ 586,389	$ 712,040	**$ 721,802**	$ 9,762	1.37%
Title I Basic State Grant	18,514,576	18,832,976	**18,339,495**	(493,481)	(2.62%)
ESOL Title III	360,644	576,563	**600,654**	24,091	4.18%
Improving Teacher Quality	1,932,832	1,697,950	**1,745,285**	47,335	2.79%
Adult Education	410,059	371,175	**371,175**	-	-
State Literacy Resource	22,284	-	-	-	-
Individuals with Disabilities Education Act - IDEA	8,707,734	9,440,996	**10,212,835**	771,839	8.18%
Preschool Grant	381,424	378,752	**385,690**	6,938	1.83%
SC CARES ESSER II 2021	-	-	**32,480,311**	32,480,311	100.00%
Title IV - SSAE	987,790	1,135,505	**1,326,333**	190,828	16.81%
Total Federal Revenue	**$ 31,903,732**	**$ 33,145,957**	**$ 66,183,580**	**$ 33,037,623**	**99.67%**
Other Financing Sources					
Transfers from Other Funds	$ 4,910	$ 128,700	**$ 128,700**	$ -	-
Total Other Financing Sources	**$ 4,910**	**$ 128,700**	**$ 128,700**	**$ -**	**-**
TOTAL SPECIAL REVENUE FUND REVENUES AND OTHER FINANCING SOURCES	**$ 42,529,811**	**$ 38,819,168**	**$ 71,183,674**	**$ 32,364,506**	**83.37%**

Rentals ***$7,000***	Revenue from the rental of Myrtle Beach High School auditorium.
Revenue from Other Local Sources ***$1,741,988***	After-School Childcare programs, Horry Georgetown School to Work Regional Partnership, First Steps and other contributions or donations.
Education & Economic Development Act ***$1,367,437***	Funds used for career specialist to meet the 300-1 student to counselor ratio of the Education and Economic Development Act.
Student Health & Fitness ***$310,076***	Funds used to insure that student in kindergarten through fifth grade are provided a minimum of 150 minutes a week of physical education and physical activity.
Student Health & Fitness-Nurses ***$893,240***	Funds used to provide licensed nurses for elementary public schools.
Other State Revenue **$551,653**	Other revenue from state sources not listed in the above accounts.
Title I - Vocational Aide ***$721,802***	Funds are to be provided to more fully develop the academic, vocational, and technical skills of secondary and postsecondary students who elect to enroll in vocational and technical education programs.
Title I ***$18,339,495***	Monies allocated under Title I of the Elementary and Secondary Education Act (ESEA) to provide supplemental instructional aide to those students who are shown to be under-achieving.
Language Instruction for Limited English Proficient and Immigrant Students ***$600,654***	Revenue provided under ESEA to insure that children who are limited English proficient attain English proficiency and develop high levels of academic attainment in English and core academic subjects.

Improving Teacher Quality ***$1,745,285***	Funds are provided for the developing and implementing mechanisms that assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel.
Adult Education – Basic ***$371,175***	Revenue allocated to provide academic services to adults who want a basic education, to prepare for the Tests of General Educational Development, develop academic skills, or to complete the requirements for a high school diploma.
Individuals with Disabilities Act IDEA ***$10,598,525***	Funds received under Public Law (PL) 94-142. First priority for the utilization of these funds is the unserved handicapped children, with the second priority being the severely handicapped children receiving an inadequate education.
SC CARE ESSER II 2021 ***$32,480,311***	Revenue received from The Corona Virus Response and Relief Supplemental Appropriations Act (CRRSA). Based on the proportion that each state received under Title I, Part A in the most recent fiscal year.
Title IV-SSAE ***$1,326,633***	Authorized under subpart 1 of Title IV, Part A of the ESEA, the Student Support and Academic Enrichment (SSAE) program is intended to help provide all students with access to a well-rounded education.

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	$ 187,416	$ 129,755	**$ 71,595**	$ (58,160)	(44.82%)
Employee Benefits	72,740	51,295	**22,058**	(29,237)	(57.00%)
Materials/Supplies	73,439	165,529	**139,320**	(26,209)	(15.83%)
TOTAL	$ 333,595	$ 346,579	**$ 232,973**	$ (113,606)	(32.78%)
Primary Programs					
Salaries	$ 1,968,821	$ 1,734,216	**$ 1,461,621**	$ (272,595)	(15.72%)
Employee Benefits	743,316	735,719	**602,327**	(133,392)	(18.13%)
Purchased Services	9,810	-	**-**	-	-
Materials/Supplies	1,312,219	1,900,655	**1,815,686**	(84,969)	(4.47%)
Capital Outlay	105,015	-	**-**	-	-
Other Objects	150	-	**-**	-	-
TOTAL	$ 4,139,331	$ 4,370,590	**$ 3,879,634**	$ (490,956)	(11.23%)
Elementary Programs					
Salaries	$ 1,642,510	$ 1,549,596	**$ 1,597,290**	$ 47,694	3.08%
Employee Benefits	691,673	666,487	**668,744**	2,257	0.34%
Purchased Services	67,136	101,077	**95,246**	(5,831)	(5.77%)
Materials/Supplies	1,228,485	797,147	**7,325,813**	6,528,666	819.00%
Capital Outlay	30,209	-	**-**	-	-
Other Objects	1,334	-	**-**	-	-
TOTAL	$ 3,661,347	$ 3,114,307	**$ 9,687,093**	$ 6,572,786	211.05%
High School Programs					
Salaries	$ 117,712	$ 68,925	**$ 210,456**	$ 141,531	205.34%
Employee Benefits	34,869	23,066	**82,135**	59,069	256.09%
Purchased Services	8,754	-	**-**	-	-
Materials/Supplies	566,219	343,939	**113,768**	(230,171)	(66.92%)
Capital Outlay	21,116	-	**-**	-	-
Other Objects	372	-	**-**	-	-
TOTAL	$ 749,042	$ 435,930	**$ 406,359**	$ (29,571)	(6.78%)
Vocational Programs					
Salaries	$ 60,729	$ 46,417	**$ 45,939**	$ (478)	(1.03%)
Employee Benefits	18,103	13,676	**14,154**	478	3.50%
Purchased Services	7,346	-	**-**	-	-
Materials/Supplies	289,559	64,120	**162,402**	98,282	153.28%
Capital Outlay	41,886	103,581	**103,581**	-	-
Other Objects	9,575	-	**-**	-	-
TOTAL	$ 427,198	$ 227,794	**$ 326,076**	$ 98,282	43.15%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Trainable Mentally Handicapped					
Salaries	$ 645,415	$ 652,362	**$ 700,818**	$ 48,456	7.43%
Employee Benefits	267,303	294,116	**314,560**	20,444	6.95%
Materials/Supplies	31,159	-	-	-	-
TOTAL	$ 943,877	$ 946,478	**$ 1,015,378**	$ 68,900	7.28%
Visually Handicapped					
Salaries	$ 213,718	$ 189,430	**$ 204,498**	$ 15,068	7.95%
Employee Benefits	78,931	69,038	**75,875**	6,837	9.90%
TOTAL	$ 292,649	$ 258,468	**$ 280,373**	$ 21,905	8.47%
Hearing Handicapped					
Salaries	$ 379,299	$ 379,383	**$ 411,097**	$ 31,714	8.36%
Employee Benefits	167,654	173,299	**173,317**	18	0.01%
TOTAL	$ 546,953	$ 552,682	**$ 584,414**	$ 31,732	5.74%
Speech Handicapped					
Salaries	$ 362,774	$ 344,281	**$ 363,101**	$ 18,820	5.47%
Employee Benefits	147,502	148,455	**149,051**	596	0.40%
Purchased Services	422	-	**100,000**	100,000	100.00%
Materials/Supplies	7,843	-	-	-	-
Capital Outlay	10,997	-	-	-	-
Other Objects	100	-	-	-	-
TOTAL	$ 529,638	$ 492,736	**$ 612,152**	$ 119,416	24.24%
Learning Disabilities					
Salaries	$ 1,966,680	$ 2,273,178	**$ 2,403,273**	$ 130,095	5.72%
Employee Benefits	983,978	1,168,341	**1,176,565**	8,224	0.70%
Purchased Services	142,501	-	-	-	-
Materials/Supplies	214,086	294,707	**830,626**	535,919	181.85%
Other Objects	97	-	-	-	-
TOTAL	$ 3,307,342	$ 3,736,226	**$ 4,410,464**	$ 674,238	18.05%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Emotionally Handicapped					
Salaries	$ 80,524	$ 97,138	**$ 101,585**	$ 4,447	4.58%
Employee Benefits	39,479	46,408	**52,063**	5,655	12.19%
TOTAL	$ 120,003	$ 143,546	**$ 153,648**	$ 10,102	7.04%
Coordinated Early Intervening Services					
Materials/Supplies	$ 89	$ -	**$ -**	$ -	-
TOTAL	$ 89	$ -	**$ -**	$ -	-
Preschool Handicapped					
Self-Contained (3-4 year olds)					
Salaries	$ 474,338	$ 471,430	**$ 505,690**	$ 34,260	7.27%
Employee Benefits	207,478	215,455	**210,637**	(4,818)	(2.24%)
Purchased Services	4,908	-	-	-	-
Materials/Supplies	22,901	39,862	**44,048**	4,186	10.50%
TOTAL	$ 709,625	$ 726,747	**$ 760,375**	$ 33,628	4.63%
Early Childhood Programs					
Salaries	$ 3,560,196	$ 4,080,744	**$ 4,198,861**	$ 118,117	2.89%
Employee Benefits	1,709,186	1,911,648	**2,002,002**	90,354	4.73%
Materials/Supplies	124	-	-	-	-
Capital Oulay	722,894	-	-	-	-
TOTAL	$ 5,992,400	$ 5,992,392	**$ 6,200,863**	$ 208,471	3.48%
Other Special Programs					
Salaries	$ 1,507,436	$ 1,594,987	**$ 1,660,795**	$ 65,808	4.13%
Employee Benefits	666,851	725,824	**724,737**	(1,087)	(0.15%)
Purchases Services	19,487	-	**1,600,000**	1,600,000	100.00%
Materials/Supplies	91,924	59,946	**370,168**	310,222	517.50%
TOTAL	$ 2,285,698	$ 2,380,757	**$ 4,355,700**	$ 1,974,943	82.95%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Autism					
Salaries	$ 117,253	$ 133,487	**$ 142,109**	$ 8,622	6.46%
Employee Benefits	57,624	60,695	**61,076**	381	0.63%
Purchased Services	1,943	-	-	-	-
TOTAL	$ 176,820	$ 194,182	**$ 203,185**	$ 9,003	4.64%
Primary Summer School					
Salaries	$ 5,265	$ -	**$ -**	$ -	-
Employee Benefits	1,185	-	-	-	-
Materials/Supplies	876	-	-	-	-
TOTAL	$ 7,326	$ -	**$ -**	$ -	-
Elementary Summer School					
Salaries	$ 290	$ -	**$ 764,467**	$ 764,467	100.00%
Employee Benefits	85	-	**235,533**	235,533	100.00%
TOTAL	$ 375	$ -	**$ 1,000,000**	$ 1,000,000	100.00%
Instruction Beyond Regular Day					
Salaries	$ 170,471	$ -	**$ 737,657**	$ 737,657	100.00%
Employee Benefits	49,655	-	**227,269**	227,269	100.00%
Materials/Supplies	12,604	-	-	-	-
TOTAL	$ 232,730	$ -	**$ 964,926**	$ 964,926	100.00%
Adult Basic Education Programs					
Salaries	$ 89,129	$ 51,246	**$ 50,718**	$ (528)	(1.03%)
Employee Benefits	25,634	15,097	**15,625**	528	3.50%
Purchased Services	2,520	-	-	-	-
Materials/Supplies	26,968	116,437	**116,437**	-	-
TOTAL	$ 144,251	$ 182,780	**$ 182,780**	$ -	-

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Adult Basic Secondary Programs					
Materials/Supplies	$ 13,228	$ -	**$ -**	$ -	-
TOTAL	$ 13,228	$ -	$ -	$ -	-
English Literacy					
Salaries	$ 210,232	$ 133,191	**$ 131,818**	$ (1,373)	(1.03%)
Employee Benefits	46,469	39,239	**40,612**	1,373	3.50%
Materials/Supplies	13,358	5,000	**5,000**	-	-
TOTAL	$ 270,059	$ 177,430	**$ 177,430**	$ -	-
Parenting/Family Literacy					
Salaries	$ 505,089	$ 570,426	**$ 528,663**	$ (41,763)	(7.32%)
Employee Benefits	270,862	349,461	**310,812**	(38,649)	(11.06%)
Purchased Services	25,471	28,500	**28,500**	-	-
Materials/Supplies	121,203	223,000	**182,836**	(40,164)	(18.01%)
Capital Outlay	11,037	-	**-**	-	-
Other Objects	363	300	**300**	-	-
TOTAL	$ 934,025	$ 1,171,687	**$ 1,051,111**	$ (120,576)	(10.29%)
TOTAL INSTRUCTION	**$ 25,817,601**	**$ 25,451,311**	**$ 36,484,934**	**$ 11,033,623**	**43.35%**
SUPPORTING SERVICES					
Attendance & Social Work Services					
Salaries	$ 139	$ -	**$ 36,696**	$ 36,696	100.00%
Employee Benefits	41	-	**19,834**	19,834	100.00%
Purchased Services	-	-	**110,000**	110,000	100.00%
TOTAL	$ 180	$ -	**$ 166,530**	$ 166,530	100.00%
Guidance Services					
Salaries	$ 891,036	$ 913,741	**$ 1,067,951**	$ 154,210	16.88%
Employee Benefits	352,417	269,188	**354,619**	85,431	31.74%
Materials/Supplies	750	-	**-**	-	-
TOTAL	$ 1,244,203	$ 1,182,929	**$ 1,422,570**	$ 239,641	20.26%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORT SERVICES (continued)					
Health Services					
Salaries	$ 554,202	$ 693,823	**$ 828,683**	$ 134,860	19.44%
Employee Benefits	257,096	204,400	**280,899**	76,499	37.43%
Materials/Supplies	1,072	-	-	-	-
TOTAL	$ 812,370	$ 898,223	**$ 1,109,582**	$ 211,359	23.53%
Psychological Services					
Salaries	$ 153,311	$ 159,587	**$ 140,610**	$ (18,977)	(11.89%)
Employee Benefits	67,282	70,005	**60,615**	(9,390)	(13.41%)
TOTAL	$ 220,593	$ 229,592	**$ 201,225**	$ (28,367)	(12.36%)
Exceptional Program Services					
Salaries	$ 61,289	$ 58,913	**$ 59,455**	$ 542	0.92%
Employee Benefits	34,171	38,726	**39,083**	357	0.92%
TOTAL	$ 95,460	$ 97,639	**$ 98,538**	$ 899	0.92%
Vocational Placement Services					
Purchased Services	-	10,000	**10,000**	-	-
TOTAL	$ -	$ 10,000	**$ 10,000**	$ -	-
Career Development					
Salaries	$ 58,400	$ 200,920	**$ 325,629**	$ 124,709	62.07%
Employee Benefits	22,129	64,391	**161,605**	97,214	150.97%
TOTAL	$ 80,529	$ 265,311	**$ 487,234**	$ 221,923	83.65%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Improvement of Instruction Services/ Curriculum Development					
Salaries	$ 1,148,833	$ 1,123,503	**$ 1,383,832**	$ 260,329	23.17%
Employee Benefits	437,084	432,825	**545,413**	112,588	26.01%
Purchased Services	-	50,000	**50,000**	-	-
Materials/Supplies	-	675	**-**	(675)	(100.00%)
TOTAL	$ 1,585,917	$ 1,607,003	**$ 1,979,245**	$ 372,242	23.16%
Library & Media Services					
Salaries	$ 710	$ -	**$ -**	$ -	-
Employee Benefits	152	-	**-**	-	-
Materials/Supplies	674	-	**-**	-	-
TOTAL	$ 1,536	$ -	$ -	$ -	-
Supervision of Special Programs					
Salaries	$ 946,934	$ 1,027,884	**$ 1,055,650**	$ 27,766	2.70%
Employee Benefits	406,489	457,262	**460,909**	3,647	0.80%
Purchased Services	20,911	20,247	**13,105**	(7,142)	(35.27%)
Materials/Supplies	18,695	42,019	**8,000**	(34,019)	(80.96%)
Capital Outlay	2,445	-	**1,442**	1,442	100.00%
TOTAL	$ 1,395,474	$ 1,547,412	**$ 1,539,106**	$ (8,306)	(0.54%)
Improvement of Instruction Services/ Inservice and Staff Training					
Salaries	$ 504,586	$ 331,497	**$ 344,259**	$ 12,762	3.85%
Employee Benefits	173,784	125,047	**131,125**	6,078	4.86%
Purchased Services	1,724,016	2,055,613	**1,834,707**	(220,906)	(10.75%)
Materials/Supplies	44,934	533,567	**362,856**	(170,711)	(31.99%)
Other Objects	612	-	**-**	-	-
TOTAL	$ 2,447,932	$ 3,045,724	**$ 2,672,947**	$ (372,777)	(12.24%)
School Administration					
Salaries	$ 26,570	$ 8,760	**$ 427,232**	$ 418,472	4777.08%
Employee Benefits	5,283	2,581	**195,211**	192,630	7463.39%
Purchased Services	2,600	-	**-**	-	-
Materials/Supplies	4,916	-	**-**	-	-
TOTAL	$ 39,369	$ 11,341	$ 622,443	$ 611,102	5388.43%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Student Transportation					
Salaries	$ 21,614	$ -	**$ -**	$ -	-
Employee Benefits	6,260	-	-	-	-
Purchased Services	7,387	-	-	-	-
Capital Outlay	26,580	-	-	-	-
TOTAL	$ 61,841	$ -	**$ -**	$ -	-
Facilities Acquisition/Construction					
Capital Outlay	$ -	$ -	**$ 15,824,354**	$ 15,824,354	100.00%
TOTAL	$ -	$ -	**$ 15,824,354**	$ 15,824,354	100.00%
Operation and Maintenance of Plant					
Salaries	$ 11,171	$ 15,449	**$ 390,659**	$ 375,210	2428.70%
Employee Benefits	3,267	4,551	**224,641**	220,090	4836.08%
Purchased Services	48,338	400	**250,000**	249,600	62400.00%
Materials/Supplies	16,878	5,195	**106,632**	101,437	1952.59%
TOTAL	$ 79,654	$ 25,595	**$ 971,932**	$ 946,337	3697.35%
Food Services					
Materials/Supplies	$ 3,653	$ -	**$ -**	$ -	-
TOTAL	$ 3,653	$ -	$ -	$ -	-
Security					
Purchased Services	$ 1,253	$ 2,000	**$ 2,000**	$ -	-
Capital Outlay	105,800	-	-	-	-
TOTAL	$ 107,053	$ 2,000	$ 2,000	$ -	-

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Staff Services					
Employee Benefits	$ -	$ -	**$ 300,000.00**	$ 300,000.00	100.00%
Materials/Supplies	480	-	-	-	-
TOTAL	$ 480	$ -	$ 300,000	$ 300,000	100.00%
Technology and Data Processing					
Salaries	$ 70,320	$ 85,221	**$ 90,227**	$ 5,006	5.87%
Employee Benefits	32,722	42,087	**42,564**	477	1.13%
TOTAL	$ 103,042	$ 127,308	**$ 132,791**	$ 5,483	4.31%
Support Services - Pupil Activity					
Salaries	$ 164,859	$ -	**$ -**	$ -	-
Employee Benefits	46,756	-	-	-	-
Purchased Services	62,141	-	-	-	-
Materials/Supplies	687,240	-	-	-	-
Capital Outlay	47,309	-	-	-	-
Other Objects	295,906	374,521	**374,521**	-	-
TOTAL	$ 1,304,211	$ 374,521	**$ 374,521**	$ -	-
TOTAL SUPPORTING SERVICES	**$ 9,583,497**	**$ 9,424,598**	**$ 27,915,018**	**$ 18,490,420**	**196.19%**

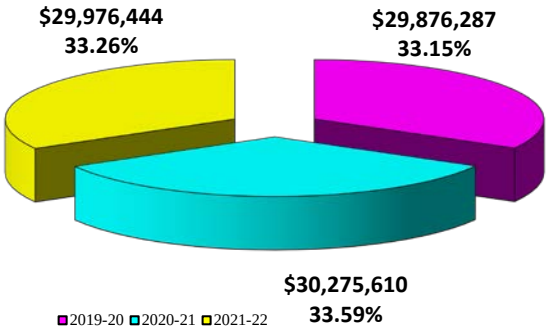
Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
COMMUNITY SERVICES					
Custody and Care of Children					
Salaries	$ 899,793	$ 1,199,347	**$ 1,085,729**	$ (113,618)	(9.47%)
Employee Benefits	268,744	381,434	**351,569**	(29,865)	(7.83%)
Purchased Services	16,574	3,750	**2,675**	(1,075)	(28.67%)
Materials/Supplies	82,831	64,000	**48,993**	(15,007)	(23.45%)
Other Objects	2,077	617,252	**184,515**	(432,737)	(70.11%)
TOTAL	$ 1,270,019	$ 2,265,783	**$ 1,673,481**	$ (592,302)	(26.14%)
Welfare Services					
Materials/Supplies	$ 2,378	$ 10,000	**$ 8,000**	$ (2,000)	(20.00%)
TOTAL	$ 2,378	$ 10,000	**$ 8,000**	$ (2,000)	(20.00%)
Non Public School Services					
Purchased Services	$ 187,031	$ 236,436	**$ 608,927**	$ 372,491	157.54%
Materials/Supplies	6,018	-	**-**	-	-
TOTAL	$ 193,049	$ 236,436	**$ 608,927**	$ 372,491	157.54%
TOTAL COMMUNITY SERVICES	**$ 1,465,446**	**$ 2,512,219**	**$ 2,290,408**	**$ (221,811)**	**(8.83%)**
TOTAL SPECIAL REVENUE FUND EXPENDITURES	**$ 36,866,544**	**$ 37,388,128**	**$ 66,690,360**	**$ 29,302,232**	**78.37%**
OTHER FINANCING USES					
Payments to Public Charter Schools	$ 526,041	$ 488,441	**$ 1,356,053**	$ 867,612	177.63%
Payments from nonemployer contributions	4,253,569	-	**-**	-	-
Transfers to School Building Fund	500,000	-	**-**	-	-
Transfers to Other Funds-Indirect Costs	843,632	942,599	**3,137,261**	2,194,662	232.83%
TOTAL OTHER FINANCING USES	**$ 6,123,242**	**$ 1,431,040**	**$ 4,493,314**	**$ 3,062,274**	**213.99%**
TOTAL SPECIAL REVENUE FUND EXPENDITURES AND OTHER FINANCING USES	**$ 42,989,786**	**$ 38,819,168**	**$ 71,183,674**	**$ 32,364,506**	**83.37%**


Spelling Sentences
Long Vowels
tame snake
neat bee
nice mice
old goat
cute mule
big pig
hot fox
fun cub

2021-22 HIGHLIGHTS

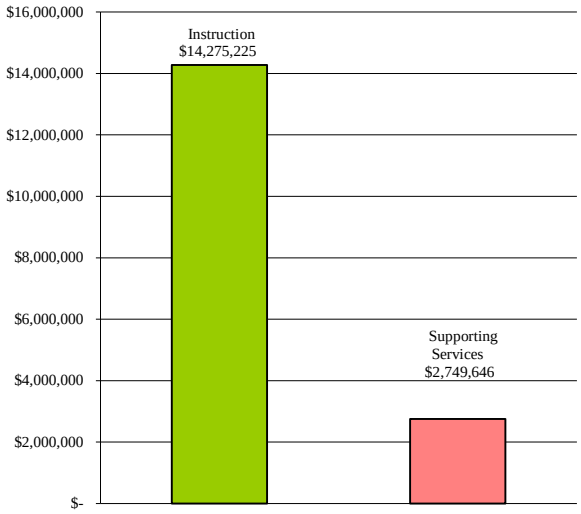
Total Revenue	**$29,976,444**
Total Expenditures and Other Financing Uses	**$ 29,976,444**

Revenue Comparison



Expenditures By Category

(excluding other financing uses)



The Education Improvement Act of 1984 represents South Carolina's effort to improve the quality of its public education system funded through a one cent state sales tax increase. The one cent state sales tax increase provides 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 conducive to improved student learning.

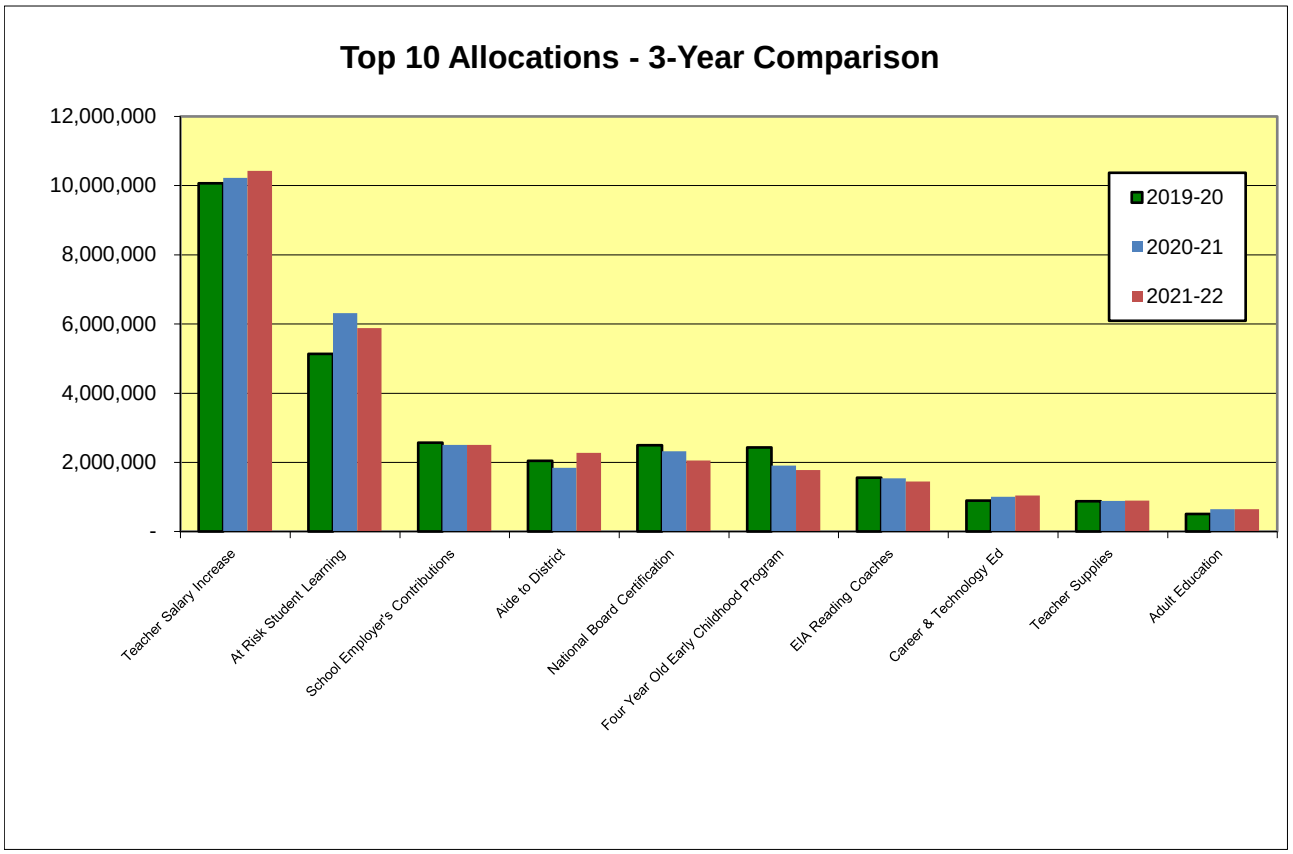
The Act is a comprehensive education reform plan containing specific programs and strategies for improving public education in the state, as well as the mechanism for the distribution of state funds for its implementation.

To guard against school districts reducing their existing financial effort as a result of the increased level of state funding, the Act requires that each district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees.

The ten largest strategies for which Horry County Schools receives an allocation include:

The budget as reflected on the following pages represents a preliminary estimate of funds to be received through the Education Improvement Act. The Education Improvement Act budgets will be adjusted to reflect actual amounts once these have been finalized by the State Department of Education.

Teacher Salary Increase	10,428,578
At Risk Student Learning	5,878,979
School Employer's Contributions	2,505,077
Aide to District	2,277,762
National Board Certification	2,052,107
Four Year Old Early Childhood Program	1,780,391
EIA Reading Coaches	1,452,935
Career & Technology Ed	1,042,893
Teacher Supplies	897,875
Adult Education	646,858



	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
Revenue:					
State Revenue	$ 29,876,287	$ 30,275,610	**$ 29,976,444**	$ (299,166)	(0.99%)
Total Revenue	**$ 29,876,287**	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	**(0.99%)**
Expenditures:					
Instruction	$ 13,630,317	$ 14,688,446	**$ 14,275,225**	$ (413,221)	(2.81%)
Supporting Services	3,730,018	2,846,765	**2,749,646**	(97,119)	(3.41%)
Total Expenditures	**$ 17,360,335**	**$ 17,535,211**	**$ 17,024,871**	**$ (510,340)**	**(2.91%)**
Excess of Revenue Over (Under) Expenditures	**$ 12,515,952**	**$ 12,740,399**	**$ 12,951,573**	**$ 211,174**	**1.66%**
Other Financing Sources (Uses):					
Payments to Public Charter Schools	$ (919,668)	$ (357,529)	**$ (526,576)**	$ (169,047)	47.28%
Transfers to Other Funds	(11,596,284)	(12,382,870)	**(12,424,997)**	(42,127)	0.34%
Total Other Financing Sources (Uses)	**$ (12,515,952)**	**$ (12,740,399)**	**$ (12,951,573)**	**$ (211,174)**	**1.66%**
Excess of Revenue Over (Under) Expenditures and Other Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**-**

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase / (Decrease)	2020-21 to 2021-22 Percent Change
State					
ADEPT	$ 47,124	$ 46,759	**$ 42,623**	$ (4,136)	(8.85%)
Arts In Education	84,701	-	-	-	-
Formative Assessment	149,929	209,833	**209,833**	-	-
Career Readiness Assessments	100,347	290,000	**290,000**	-	-
Science Kits Refurbishment	107,961	136,427	**137,920**	1,493	1.09%
Industry Certificates	41,028	10,000	**10,000**	-	-
Career & Technology Ed	900,408	1,006,186	**1,042,893**	36,707	3.65%
National Board Certification	2,494,912	2,321,878	**2,052,107**	(269,771)	(11.62%)
Teacher of the Year Awards	1,077	1,077	**1,077**	-	-
EIA Reading Coaches	1,554,540	1,542,390	**1,452,935**	(89,455)	(5.80%)
At Risk Student Learning	5,139,264	6,312,943	**5,878,979**	(433,964)	(6.87%)
Four-Year Old Early Childhood Program	2,432,867	1,907,336	**1,780,391**	(126,945)	(6.66%)
CDEP Program	69,409	72,715	**5,111**	(67,604)	(92.97%)
Teacher Salary Increase	10,068,113	10,224,953	**10,428,578**	203,625	1.99%
School Employer's Contributions	2,568,548	2,509,516	**2,505,077**	(4,439)	(0.18%)
Adult Education	514,172	646,321	**646,858**	537	0.08%
Summer Reading Program	4,776	217,362	**278,879**	61,517	28.30%
State Priority Schools	428,000	-	-	-	-
Teacher Supplies	878,900	886,798	**897,875**	11,077	1.25%
EEDA Supplies & Materials	86,875	87,718	**37,546**	(50,172)	(57.20%)
Aide to District	2,049,520	1,845,398	**2,277,762**	432,364	23.43%
Other EIA	153,816	-	-	-	-
Total State Revenue	**$ 29,876,287**	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	**(0.99%)**
TOTAL EDUCATION IMPROVEMENT ACT FUND REVENUE AND OTHER FINANCING SOURCES	**$ 29,876,287**	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	**(0.99%)**

Adept ***$46,623***	Revenue used to develop and implement Induction Programs for provisional contract teachers, based on ADEPT guidelines.
Formative Assessment ***$209,833***	Revenue allocated to purchase products on the Statewide Adoption List of Formative Assessments. Allocated funds may also be used to pay for any supplementary materials that accompany these assessments including but not limited to professions development materials, training, score reports, scoring services, etc.
Career Readiness Assessments ***$290,000***	Section 59-18-325(C)(4) of the Education Accountability Act requires that the SCDE reimburse districts for the administration of the career readiness assessments for students in grade eleven
Science Kits Refurbishment ***$137,920***	Revenue provided to reimburse school districts for costs related to refurbish science kits listed on the state-adopted textbook inventory for grades K-8th.
Industry Certificates ***$10,000***	Revenue in the annual General Appropriation Act for the administration and preparation of Industry Certifications/Credentials, as well as cost related to the administration of the Certifications/Credentials for the district or career center.
Career & Technology Education ***$1,042,893***	Revenue provided for the purchase of equipment for CATE training, as well as, the up-fitting of equipment and career and technology programs and facilities.
National Board Certification ***$2,052,107***	Revenue appropriated to provide salary supplements to eligible teacher educators who have been certified by the National Board of Professional Teaching Standards.
Teacher of the Year Awards ***$1,077***	Revenue appropriated to provide eligible teachers with bonuses through the Teacher of the Year Program operated by the State Board of Education.
EIA Reading Coaches ***$1,452,395***	Revenue appropriated to provide salaries and benefits for eligible school-level reading coaches through the Read to Succeed Act.

At Risk Student Learning ***$5,878,979***	Revenue allocated for instruction and instructional support for students classified as at academic risk.
Four-Year-Old Early Childhood ***$1,780,391***	A state allocation to provide funding for the early positive intervention for four-year old children, who have a probability of predicted significant readiness deficiencies.
CDEP Program ***$5,111***	Revenue provided to districts for four-year olds who qualify for the CDEPP based on free/reduced lunch or Medicaid eligibility.
Teacher Salary Increase ***$10,428,578***	Revenue provided to school districts to fund teacher salary increases required to maintain the southeastern average teacher salary based on the adjusted state minimum salary schedule index.
School Employer's Contribution ***$2,505,077***	State funding to defray the cost of the additional employee benefits resulting from the EIA teacher salary increase.
Adult Education ***$646,858***	Revenue to provide academic services to adults for adult education and literacy services, family literacy services, and English literacy services.
Summer Reading ***$278,879***	Revenues provided on a per pupil allocation based on the number of students scoring Not Met on Third Grade Reading Assessment of the state's assessment for third grade. Purpose is to provide students intensive instructional services and support.
Teacher Supplies ***$897,875***	An allocation of $275 for each certified teacher employed as of November 30th to teach in the classroom. Will be made to offset expenses incurred by the teacher for supplies directly related to the education of students.
EEDA Supplies & Materials ***$37,546***	Funding to provide students in grades 6-12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for careers.
Aide to District ***$2,277,762***	Funding to support programs implemented in SC school districts, similar to those of the Education Finance Act

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION					
Kindergarten Programs					
Salaries	$ 50,000	$ 30,000	**$ 30,000**	$ -	-
Employee Benefits	14,730	8,840	**9,244**	404	4.57%
Materials/Supplies	40,960	149,925	**155,200**	5,275	3.52%
TOTAL	$ 105,690	$ 188,765	**$ 194,444**	**$ 5,679**	**3.01%**
Primary Programs					
Salaries	$ 680,874	$ 541,579	**$ 476,827**	$ (64,752)	(11.96%)
Employee Benefits	232,116	178,442	**155,442**	(23,000)	(12.89%)
Purchased Services	463,939	-	**-**	-	-
Materials/Supplies	826,337	679,440	**303,332**	(376,108)	(55.36%)
TOTAL	$ 2,203,266	$ 1,399,461	**$ 935,601**	$ (463,860)	(33.15%)
Elementary Programs					
Salaries	$ 352,920	$ 356,927	**$ 270,000**	$ (86,927)	(24.35%)
Employee Benefits	103,748	110,205	**83,192**	(27,013)	(24.51%)
Purchased Services	564,058	226,363	**226,363**	-	-
Materials/Supplies	571,488	987,485	**1,002,983**	15,498	1.57%
TOTAL	$ 1,592,214	$ 1,680,980	**$ 1,582,538**	$ (98,442)	(5.86%)
High School Programs					
Salaries	$ 625,754	$ 585,013	**$ 498,750**	$ (86,263)	(14.75%)
Employee Benefits	184,297	172,347	**153,666**	(18,681)	(10.84%)
Purchased Services	101,849	525,000	**525,000**	-	-
Materials/Supplies	254,338	231,970	**225,716**	(6,254)	(2.70%)
Other	1,000	-	**-**	-	-
TOTAL	$ 1,167,238	$ 1,514,330	**$ 1,403,132**	$ (111,198)	(7.34%)
Vocational Programs					
Salaries	$ 50,000	$ 50,001	**$ 75,000**	$ 24,999	50.00%
Employee Benefits	14,717	14,732	**23,108**	8,376	56.86%
Purchased Services	5,197	3,000	**3,000**	-	-
Materials/Supplies	449,103	660,369	**698,657**	38,288	5.80%
Capital Outlay	395,217	231,500	**231,500**	-	-
TOTAL	$ 914,234	$ 959,602	**$ 1,031,265**	$ 71,663	7.47%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Trainable Mentally Handicapped					
Salaries	$ 37,500	$ 30,000	**$ 35,000**	$ 5,000	16.67%
Employee Benefits	11,048	8,840	**10,785**	1,945	22.00%
Materials/Supplies	12,925	12,925	**13,475**	550	4.26%
TOTAL	$ 61,473	$ 51,765	**$ 59,260**	$ 7,495	14.48%
Visually Disabilities					
Salaries	$ 35,861	$ 35,860	**$ 7,500**	$ (28,360)	(79.09%)
Employee Benefits	15,475	15,763	**2,311**	(13,452)	(85.34%)
Materials/Supplies	825	825	**825**	-	-
TOTAL	$ 52,161	$ 52,448	**$ 10,636**	$ (41,812)	(79.72%)
Hearing Disabilities					
Materials/Supplies	$ 1,925	$ 1,925	**$ 1,375**	$ (550)	(28.57%)
TOTAL	$ 1,925	$ 1,925	**$ 1,375**	$ (550)	(28.57%)
Speech Disabilities					
Salaries	$ 175,149	$ 162,274	**$ 31,432**	$ (130,842)	(80.63%)
Employee Benefits	61,424	61,783	**9,685**	(52,098)	(84.32%)
Materials/Supplies	14,300	14,300	**15,125**	825	5.77%
TOTAL	$ 250,873	$ 238,357	**$ 56,242**	$ (182,115)	(76.40%)
Learning Disabilities					
Salaries	$ 437,862	$ 446,379	**$ 52,500**	$ (393,879)	(88.24%)
Employee Benefits	226,961	243,332	**16,177**	(227,155)	(93.35%)
Materials/Supplies	76,863	76,862	**79,476**	2,614	3.40%
TOTAL	$ 741,686	$ 766,573	**$ 148,153**	$ (618,420)	(80.67%)

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Emotionally Handicapped					
Materials/Supplies	$ 6,325	$ 6,325	**$ 5,775**	$ (550)	(8.70%)
TOTAL	$ 6,325	$ 6,325	**$ 5,775**	$ (550)	(8.70%)
Coordinated Early Intervening Services					
Salaries	$ 79,153	$ 82,711	**$ 86,965**	$ 4,254	5.14%
Employee Benefits	26,295	27,519	**29,856**	2,337	8.49%
Materials/Supplies	16,706	16,702	**15,878**	(824)	(4.93%)
TOTAL	$ 122,154	$ 126,932	**$ 132,699**	$ 5,767	4.54%
Pre-School Handicapped					
Self-Contained 3/4					
Salaries	$ 3,474	$ 7,500	**$ -**	$ (7,500)	(100.00%)
Employee Benefits	1,023	2,210	**-**	(2,210)	(100.00%)
Materials/Supplies	7,150	7,150	**7,700**	550	7.69%
TOTAL	$ 11,647	$ 16,860	**$ 7,700**	$ (9,160)	(54.33%)
Early Childhood Programs					
Salaries	$ 1,012,924	$ 1,095,546	**$ 1,163,808**	$ 68,262	6.23%
Employee Benefits	454,586	490,320	**517,942**	27,622	5.63%
Purchased Services	37,127	-	**-**	-	-
Materials/Supplies	287,148	465,769	**255,128**	(210,641)	(45.22%)
TOTAL	$ 1,791,785	$ 2,051,635	**$ 1,936,878**	$ (114,757)	(5.59%)
Gifted and Talented - Academic					
Salaries	$ 49,693	$ 75,935	**$ 50,000**	$ (25,935)	(34.15%)
Employee Benefits	14,640	22,375	**15,407**	(6,968)	(31.14%)
Materials/Supplies	30,388	30,386	**32,242**	1,856	6.11%
TOTAL	$ 94,721	$ 128,696	**$ 97,649**	$ (31,047)	(24.12%)

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Other Special Programs					
Salaries	$ 2,498,742	$ 2,314,433	**$ 2,816,231**	$ 501,798	21.68%
Employee Benefits	1,072,723	1,002,976	**1,266,356**	263,380	26.26%
Materials/Supplies	26,950	468,805	**526,944**	58,139	12.40%
TOTAL	$ 3,598,415	$ 3,786,214	**$ 4,609,531**	$ 823,317	21.75%
Elementary Summer School					
Salaries	$ 189,621	$ 431,338	**$ 503,333**	$ 71,995	16.69%
Employee Benefits	54,479	127,072	**155,077**	28,005	22.04%
Materials/Supplies	269	215,423	**424,823**	209,400	97.20%
TOTAL	$ 244,369	$ 773,833	**$ 1,083,233**	$ 309,400	39.98%
High School Summer School					
Salaries	$ 27,736	$ 23,173	**$ 34,401**	$ 11,228	48.45%
Employee Benefits	8,140	6,827	**10,599**	3,772	55.25%
Materials/Supplies	-	5,000	**5,000**	-	-
TOTAL	$ 35,876	$ 35,000	**$ 50,000**	$ 15,000	42.86%
Instruction Beyond Regular Day					
Salaries	$ 187,094	$ 295,816	**$ 332,544**	$ 36,728	12.42%
Employee Benefits	54,575	87,147	**102,456**	15,309	17.57%
Purchased Services	3,000	-	**-**	-	-
Materials/Supplies	71	100,000	**100,000**	-	-
TOTAL	$ 244,740	$ 482,963	**$ 535,000**	$ 52,037	10.77%

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
INSTRUCTION (continued)					
Adult Basic Education Programs					
Salaries	$ 92,423	$ 137,037	**$ 155,758**	$ 18,721	13.66%
Employee Benefits	22,618	40,371	**47,988**	7,617	18.87%
Materials/Supplies	5,689	75,483	**39,176**	(36,307)	(48.10%)
TOTAL	$ 120,730	$ 252,891	**$ 242,922**	$ (9,969)	(3.94%)
Adult Secondary Education Programs					
Salaries	$ 66,489	$ 88,497	**$ 91,055**	$ 2,558	2.89%
Employee Benefits	25,368	32,367	**34,173**	1,806	5.58%
Purchased Services	-	6,500	**6,500**	-	-
Materials/Supplies	4,771	19,189	**19,189**	-	-
TOTAL	$ 96,628	$ 146,553	**$ 150,917**	$ 4,364	2.98%
Adult Education Remedial					
Salaries	$ -	$ 20,345	**$ -**	$ (20,345)	(100.00%)
Employee Benefits	-	5,993	**-**	(5,993)	(100.00%)
TOTAL	$ -	$ 26,338	**$ -**	$ (26,338)	(100.00%)
Parenting/Family Literacy					
Salaries	$ 111,508	$ -	**$ -**	$ -	-
Employee Benefits	40,550	-	**-**	-	-
Purchased Services	5,587	-	**-**	-	-
Materials/Supplies	14,247	-	**-**	-	-
TOTAL	$ 171,892	$ -	**$ -**	$ -	-
Instructional Pupil Activity					
Materials/Supplies	$ 275	$ -	**$ 275**	$ 275	100.00%
TOTAL	$ 275	$ -	**$ 275**	$ 275	100.00%
TOTAL INSTRUCTION	**$ 13,630,317**	**$ 14,688,446**	**$ 14,275,225**	**$ (413,221)**	**(2.81%)**
SUPPORT SERVICES					
Guidance Services					
Salaries	$ 166,025	$ 67,500	**$ 60,000**	$ (7,500)	(11.11%)
Employee Benefits	48,911	19,892	**18,489**	(1,403)	(7.05%)
Purchased Services	9,105	22,111	**3,000**	(19,111)	(86.43%)
Materials/Supplies	112,145	98,487	**69,076**	(29,411)	(29.86%)
TOTAL	$ 336,186	$ 207,990	**$ 150,565**	$ (57,425)	(27.61%)

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
Health Services					
Salaries	$ 64,194	$ -	**$ -**	$ -	-
Employee Benefits	18,911	-	-	-	-
TOTAL	$ 83,105	$ -	**$ -**	$ -	-
Career Specialist Services					
Salaries	$ 510	$ -	**$ -**	$ -	-
Employee Benefits	150	-	-	-	-
Purchased Services	40,368	10,000	**10,000**	-	-
TOTAL	$ 41,028	$ 10,000	**$ 10,000**	$ -	-
Improvement of Instruction Services/ Curriculum Development					
Salaries	$ 1,565,930	$ 1,025,727	**$ 976,319**	$ (49,408)	(4.82%)
Employee Benefits	661,769	416,464	**422,172**	5,708	1.37%
Purchased Services	411	-	-	-	-
TOTAL	$ 2,228,110	$ 1,442,191	**$ 1,398,491**	$ (43,700)	(3.03%)
Library and Media Services					
Salaries	$ 58,171	$ 65,000	**$ 42,500**	$ (22,500)	(34.62%)
Employee Benefits	17,137	19,154	**13,096**	(6,058)	(31.63%)
Materials/Supplies	13,750	13,750	**14,025**	275	2.00%
TOTAL	$ 89,058	$ 97,904	**$ 69,621**	$ (28,283)	(28.89%)
Supervision of Special Programs					
Salaries	$ 317,352	$ 317,350	**$ 347,065**	$ 29,715	9.36%
Employee Benefits	115,595	116,961	**133,221**	16,260	13.90%
Purchased Services	50,668	17,444	**17,444**	-	-
Materials/Supplies	-	1,275	**1,000**	(275)	(21.57%)
TOTAL	$ 483,615	$ 453,030	**$ 498,730**	$ 45,700	10.09%
Improvement of Instruction Services/ Inservice and Staff Training					
Salaries	$ 45,755	$ 36,119	**$ 32,585**	$ (3,534)	(9.78%)
Employee Benefits	13,351	10,640	**10,038**	(602)	(5.66%)
Purchased Services	107,844	217,835	**208,835**	(9,000)	(4.13%)
Materials/Supplies	3,634	327,989	**327,989**	-	-
TOTAL	$ 170,584	$ 592,583	**$ 579,447**	$ (13,136)	(2.22%)

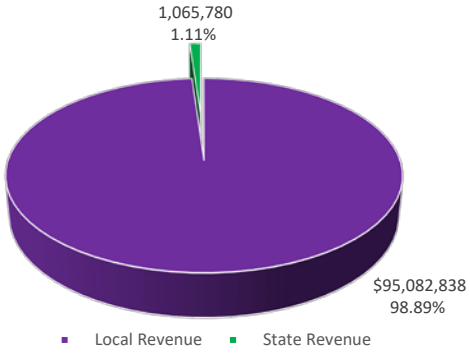
Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase / (Decrease)	2020-21 To 2021-22 Percent Change
SUPPORTING SERVICES (continued)					
School Administration					
Salaries	$ 48,533	$ -	**$** -	$ -	-
Employee Benefits	14,238	-	-	-	-
TOTAL	$ 62,771	$ -	**$** -	$ -	-
Operation and Maintenance of Plant					
Purchased Services	$ 585	$ -	**$** -	$ -	-
TOTAL	$ 585	$ -	**$** -	$ -	-
Student Transportation					
Salaries	$ 26,728	$ -	**$** -	$ -	-
Employee Benefits	7,746	-	-	-	-
Purchased Services	13,729	-	-	-	-
TOTAL	$ 48,203	$ -	**$** -	$ -	-
Technology & Data Processing					
Materials/Supplies	$ -	$ 24,792	**$ 24,792**	$ -	-
Capital Outlay	147,632	-	-	-	-
TOTAL	$ 147,632	$ 24,792	$ 24,792	$ -	-
Pupil Services Activities					
Salaries	$ 24	$ -	**$** -	$ -	-
Employee Beneftis	7	-	-	-	-
Purchased Services	2,025	-	-	-	-
Materials/Supplies	-	275	-	(275)	(100.00%)
Other	37,085	18,000	**18,000**	-	-
TOTAL	$ 39,141	$ 18,275	$ 18,000	$ (275)	(1.50%)
TOTAL SUPPORTING SERVICES	**$ 3,730,018**	**$ 2,846,765**	**$ 2,749,646**	**$ (97,119)**	(3.41%)
TOTAL EDUCATION IMPROVEMENT ACT FUND EXPENDITURES	**$ 17,360,335**	**$ 17,535,211**	**$ 17,024,871**	**$ (510,340)**	(2.91%)
OTHER FINANCING USES					
Payments to Charter Schools	$ 919,668	$ 357,529	**$ 526,576**	$ 169,047	47.28%
Transfers to Other Funds	11,596,284	12,382,870	**12,424,997**	42,127	0.34%
TOTAL OTHER FINANCING USES	**$ 12,515,952**	**$ 12,740,399**	**$ 12,951,573**	**$ 211,174**	1.66%
TOTAL EDUCATION IMPROVEMENT ACT FUND EXPENDITURES AND OTHER FINANCING USES	**$ 29,876,287**	**$ 30,275,610**	**$ 29,976,444**	**$ (299,166)**	(0.99%)



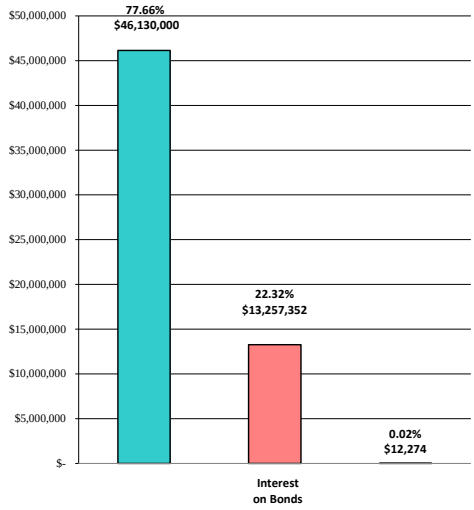
2021-22 HIGHLIGHTS

Total Revenue and Other Financing Sources	**$ 96,148,618**
Total Expenditures	**$ 97,599,626**
Tax Millage	**10 mills**
Value of a Mill	**$ 2,542,003**

Revenue Sources
(excluding other financing sources)



Expenditures By Object
(excluding other financing uses)



Debt Service Fund is established to account for the accumulation of resources for general long-term debt principal and interest payments. The District's Debt Service Fund is used to account for the periodic bond principal and interest payments on the various general obligation serial bond issues from the District. Because all of the District's bond issues are serial bonds, rather than term bonds, and do not require sinking funds for each issue, the District maintains one Debt Service Fund for all bond issues. There are no legal requirements, which mandate that a separate fund be established for each bond issue.

The primary financing source for the Debt Service Fund is County property taxes and the property tax rate for FY 2021 is 10 mills.

FY2022	10.0 mills
FY2021	10.0 mills
FY2020	10.0 mills
FY2019	10.0 mills
FY2018	10.0 mills
FY2017	10.0 mills
FY 2016	10.0 mills
FY 2015	10.0 mills
FY 2014	10.0 mills
FY 2013	10.0 mills
FY 2012	10.0 mills
FY 2011	14.0 mills
FY 2010	14.0 mills
FY 2009	28.0 mills
FY 2008	28.0 mills

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	2020-21 To 2021-22 Percent Change
Revenues:					
Local Revenue	$ 91,020,547	$ 86,346,929	**$ 95,082,838**	$ 8,735,909	10.12%
State Revenue	852,834	845,266	**1,065,780**	220,514	26.09%
Total Revenues	**$ 91,873,381**	**$ 87,192,195**	**$ 96,148,618**	**$ 8,956,423**	**10.27%**
Expenditures:					
Redemption of Principal	$ 45,070,000	$ 47,375,000	**$ 46,130,000**	$ (1,245,000)	(2.63%)
Interest on Bonds	17,863,950	15,615,502	**13,257,352**	(2,358,150)	(15.10%)
Fees for Servicing Bonds	78,339	9,369	**12,274**	2,905	31.01%
Total Expenditures	**$ 63,012,289**	**$ 62,999,871**	**$ 59,399,626**	**$ (3,600,245)**	**(5.71%)**
Excess of Revenues Over (Under) Expenditures	**$ 28,861,092**	**$ 24,192,324**	**$ 36,748,992**	**$ 12,556,668**	**51.90%**
Other Financing Sources (Uses):					
Transfer to School Building Fund	$ (36,200,000)	$ (30,200,000)	**$ (38,200,000)**	$ (8,000,000)	26.49%
Total Other Financing Sources	**$ (36,200,000)**	**$ (30,200,000)**	**$ (38,200,000)**	**$ (8,000,000)**	26.49%
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ (7,338,908)**	**$ (6,007,676)**	**$ (1,451,008)**	**$ 4,556,668**	**(75.85%)**
Fund Balance, July 1	**52,372,119**	**51,194,249**	**40,925,643**	**(10,268,606)**	**(20.06%)**
Fund Balance, June 30	**$ 45,033,211**	**$ 45,186,573**	**$ 39,474,635**	**$ (5,711,938)**	**(12.64%)**
Percent Change in Fund Balance	**-16.30%**	**-13.30%**	**-3.68%**		

Per legislation enacted for the Education Capital Improvement Sales Tax, the District must have sufficient funds available at year end to certify to the County Auditor that the millage levied will meet our principal and interest payments for the subsequent year. In addition, any funds in excess of this requirement will be transferred to the school building fund as a funding source for current and future projects.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	2020-21 To 2021-22 Percent Change
Local					
Ad Valorem Taxes	$ 24,190,451	$ 24,181,855	**$ 25,797,540**	$ 1,615,685	6.68%
Penalties and Interest on Taxes	199,699	188,739	**216,427**	27,688	14.67%
Education Capital Improvement Sales Tax	64,609,533	59,784,610	**67,888,801**	8,104,191	13.56%
Revenue in Lieu of Taxes	832,711	812,812	**903,594**	90,782	11.17%
Interest on Investments	1,188,153	1,378,913	**276,476**	(1,102,437)	(79.95%)
Total Local Revenue	**$ 91,020,547**	**$ 86,346,929**	**$ 95,082,838**	**8,735,909**	**10.12%**
State					
Homestead Exemption	$ 713,742	$ 653,855	**$ 760,844**	$ 106,989	16.36%
Merchant's Inventory Tax	66,663	139,879	**201,985**	62,106	44.40%
Manufacturer's Depreciation Reimbursement	23,932	17,677	**19,244**	1,567	8.86%
Other State Property Tax Revenues	48,497	33,855	**83,707**	49,852	147.25%
Total State Revenue	**$ 852,834**	**$ 845,266**	**$ 1,065,780**	**$ 220,514**	**26.09%**
TOTAL DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES	**$ 91,873,381**	**$ 87,192,195**	**$ 96,148,618**	**8,956,423**	**10.27%**

Ad Valorem Taxes ***$25,797,540***	Ad valorem tax levy is the primary source of revenue for funding the retirement of Horry County Schools' bonded indebtedness. It is based on the assessed valuation of all taxable property within the school district and is collected by the county treasurer. The projected assessed valuation is $2,727,192. The projected value of one mill is approximately $2,542,003. The total millage required for the 2021-22 budgets is 10.0 mills.
Penalties and Interest on Taxes ***$216,427***	Revenue from penalties and interest charged on delinquent taxes from the due date of actual payment.
Education Capital Improvement Sales/Use Tax Act ***$67,888,801***	These funds are estimated on the first quarter receipts of the one cent local option sales tax for school construction.
Revenue in Lieu of Taxes ***$333,359***	Payments received from the South Carolina Public Service Authority, Loris Industries, Allied Signal Corporation, and AVX Corporation.
Multi County business Park Fee In Lieu of Taxes ***$570,235***	Payments received from Multi County Business Park.
Interest on Investments ***$276,476***	Interest earned from the investment of idle school district revenue. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the County Treasurer.
Homestead Exemption ***$760,844***	Reimbursement to school districts for the loss of school tax revenue as a result of tax exemptions for taxpayers sixty-five (65) and over or those totally and permanently disabled or legally blind.

Merchant's Inventory Tax ***$201,985***	Reimbursement for the loss of school tax revenue due to the property tax exemption granted for inventories of business as established in Section 12-37-450 of the S. C. Code of Laws, 1976, as amended.
Manufacturer's Depreciation Reimbursement ***$19,244***	Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries as established in Section 12-37-935 of the S. C. Code of Laws, 1976, as amended.
Other State Property Revenue ***$83,707***	Revenue from sources listed above through State property tax.

Debt Service Requirements

For Year Ending 6-30-22

Series		Maturity Date	Interest Rate	Original Issue	Balance 6/30/2021	Principal	Interest	Delayed Delivery	Total
2011A	Referendum	9/1/2022	3.00-5.00%	54,965,000	7,940,000	7,940,000	397,000		8,337,000
2012A	Referendum	9/1/2030	2.00-4.50%	59,455,000	36,550,000	3,455,000	1,470,826	(33,095,000)	4,925,826
2015A	Referendum	9/1/2031	4.00-5.00%	110,810,000	108,005,000	220,000	4,533,326		4,753,326
2015B	Referendum	9/1/2027	4.00-5.00%	32,970,000	17,505,000	6,400,000	785,950		7,185,950
2016A	Referendum	9/1/2025	5.00%	125,000,000	76,730,000	17,770,000	3,836,500		21,606,500
2016B	Referendum	9/1/2025	5.00%	72,780,000	44,675,000	10,345,000	2,233,750		12,578,750
2022	Referendum	3/1/2030	1.50-1.90%	-	-	-	-	33,235,000	-
				455,980,000	**291,405,000**	**46,130,000**	**13,257,352**	**140,000**	**59,387,352**
							Agents' Fees		12,274
									59,399,626

PROJECTED AS OF JUNE 30, 2021

Projected Assessed Value		$ 2,727,191,753
Constitutional Debt Limit (8% of Assessed Value)		$ 218,175,340
Outstanding Debt Subject to Limit:		
Series 2016A Bond Issue	$ 76,730,000	
Total Debt Subject to Limit:		$ 76,730,000
Legal Debt Limit Without a Referendum		$ 141,445,340

LEGAL DEBT LIMIT OF THE SCHOOL DISTRICT

The School District is authorized by law to incur general obligation indebtedness and, subject to the limitations set forth in a 1988 opinion of the South Carolina Supreme Court, may also contract for the acquisition of capital assets through lease-purchase agreements subject to annual appropriation termination clauses. The School District has issued general obligation bonded indebtedness as described below.

The School District has a limit on the amount of general obligation debt it may incur from and after November 30, 1982, equal to 8% of the assessed valuation of property within its jurisdiction. Any indebtedness outstanding on November 30, 1982, as well as any indebtedness approved in a referendum or any refunding thereof is excluded from the limit. Existing judicial interpretations of the Constitution provide that debt issued to refund general obligation debt legitimately incurred are excluded from computations of "bonded indebtedness."

Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), empowers each school district of the State to incur general obligation debt in such manner and upon such terms and conditions as the General Assembly shall prescribe by law. After November 30, 1982, each school district may incur general obligation debt, without an election and upon such terms and conditions as the General Assembly may prescribe, in an amount not exceeding 8% of the assessed value of all taxable property of such school district. Bonded indebtedness existing on November 30, 1982, and bonded indebtedness authorized by a majority vote of the qualified electors of the school district voting in a referendum will not be considered in the computation of the 8% limitation.

Series 2022 *$33,235,000*	The Series 2022 Bonds are a delayed delivery refunding issue of the Series 2012A $59.455 million referendum bonds dated May 2012. This transaction resulted in a cumulative savings of $3,366,915.77 or a net present value savings of 10.1%.
Series 2016B SOB *$72,780,000*	The Series 2016 Special Obligation Bonds - 1) Funded energy positive school equipment including furniture, technology equipment, food service equipment, HVAC equipment and solar equipment, with associated costs of installation for use at Carolina Forest Middle, St. James Intermediate, Socastee Elementary, Socastee Middle and Myrtle Beach Middle. 2) Funded miscellaneous equipment for use at other school facilities in the School District. 3) Paying costs of issuance of the Bonds.
Series 2016A 8% *$125,000,000*	The Series 2016A Bonds – 1) Funded a portion of the School District's Short-Term Capital Plan including but not limited to any or all of the following: constructing and equipping five new school facilities; repairs, renovations, expansions, improvements and additions to other school facilities; land acquisition; annual capital maintenance; acquisition and installation of equipment; sustainment projects; and acquisition and installation of technology equipment. 2) Paying costs of issuance of the Bonds.

Series 2015B *$32,970,000*	The Series 2015B Bonds – Refunding issue of the $45 million referendum bonds dated 10/30/07 Series B. The transaction resulted in a cummulative savings of $3,339,464.80 or a net present value savings of 8.35%
Series 2015A *110,810,000*	The Series 2015A Bonds – Refunding issue of the $3.920 million referendum bonds dated 03/01/05 Series B and the $125 million referendum bonds dated 09/01/06 Series A. The transaction resulted in a cummulative savings of $22,559,610.54 or a net present value savings of 15.54%
Series 2012A $59,455,000	The Series 2012A Bonds – Refunding issue of the $70 million referedum bonds dated 3/1/05 Series A. The transaction resulted in a cummulative savings of $6,923,415.37 or a net present value savings of 11.30%.
Series 2011 $54,965,000	The Series 2011 Bonds – Partial refunding issue of the $74.6 million referedum bonds dated 11-1-2002 Series 2002A. The transaction resulted in a cummulative savings of $6,145,336.42 or a net present value savings of 10.4%.

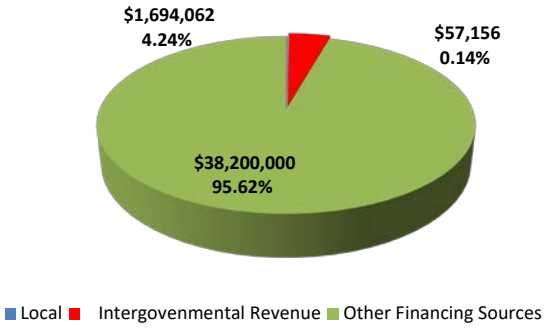


2021-22 HIGHLIGHTS

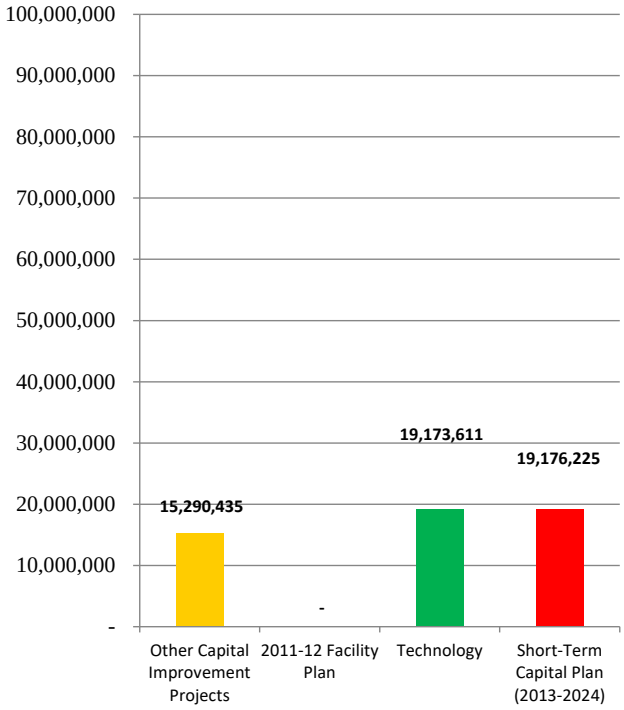
Total Revenue & Other Financing Sources **$ 39,951,218**

Total Expenditures & Other Financing Uses **$ 53,640,271**

Revenue & Other Financing Sources



School Building Fund Expenditures By Project



The School Building Fund is a Capital Projects Fund type and is used to account for financial resources specifically allocated for the District's approved state building projects, construction or purchase of new facilities, purchase of certain equipment and major repairs or renovations to District facilities except those financed in the Proprietary Fund. These projects are financed primarily through general obligation bond issues and government grants.

Capital budgets are adopted on a project-length basis. The budgets reflected in this document include expenditures that are *anticipated to incur* during the budget period and the proposed means of financing them.

Capital expenditures are defined as resources used to equip, construct, repair, or renovate school facilities. Capital expenditures have a value of $5,000 or more and a useful economic life of over one year.

Current projects funded through the School Building Fund include:

- $19,176,225 for Short-Term Capital Plan.
- $15,290,435 for completion of previously approved Capital Improvement Projects.
- $19,173,611 for Technology

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Revenues:					
Local Revenue	$ 568,043	$ 531,438	$ 57,156	$ (474,282)	(89.25%)
Intergovenmental Revenue	895,812	1,402,823	1,694,062	291,239	20.76%
Total Revenues	**$ 1,463,855**	**$ 1,934,261**	**$ 1,751,218**	**$ (183,043)**	**(9.46%)**
Expenditures:					
Facilities Acquisitions & Construction Services	$ 23,077,831	$ 59,480,963	**$ 53,640,271**	$ (5,840,692)	(9.82%)
Total Expenditures	**$ 23,077,831**	**$ 59,480,963**	**$ 53,640,271**	**$ (5,840,692)**	(9.82%)
Excess of Revenues Over (Under) Expenditures	**$ (21,613,976)**	**$ (57,546,702)**	**$ (51,889,053)**	**$ 5,657,649**	**9.83%**
Other Financing Sources (Uses):					
Transfer to Food Service Fund	$ (37,800)	$ -	$ -	$ -	-
Transfer from General Fund	2,200,021	-	-	-	-
Transfer from Special Revenue Fund	500,000	-	-	-	-
Transfer from Debt Service Fund	36,200,000	30,200,000	38,200,000	8,000,000	26.49%
Total Other Financing Sources (Uses)	**$ 38,862,221**	**$ 30,200,000**	**$ 38,200,000**	**$ 8,000,000**	**26.49%**
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	**$ 17,248,245**	**$ (27,346,702)**	**$ (13,689,053)**	**$ 13,657,649**	**(49.94%)**
Fund Balance, July 1	**39,272,385**	**32,700,854**	**52,982,849**	**20,281,995**	**62.02%**
Fund Balance, June 30	**$ 56,520,630**	**$ 5,354,152**	**$ 39,293,796**	**$ 33,939,644**	**633.89%**
Percent Change in Fund Balance	**30.52%**	**(510.76%)**	**(34.84%)**		

	2019-20 Audited Actual	2020-21 UnAudited Actual	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Revenues:					
Local Revenue	$ 568,043	$ 53,075	**$ 57,156**	$ 4,081	7.69%
Intergovernmental Revenue	895,812	790,248	**1,694,062**	903,814	114.37%
Total Revenues	**$ 1,463,855**	**$ 843,323**	**$ 1,751,218**	**$ 907,895**	**107.66%**
Expenditures:					
Facilities Acquisitions & Construction Services	$ 23,077,831	$ 43,294,664	**$ 53,640,271**	$ 10,345,607	23.90%
Total Expenditures	**$ 23,077,831**	**$ 43,294,664**	**$ 53,640,271**	**$ 10,345,607**	**23.90%**
Excess of Revenues Over (Under) Expenditures	**$ (21,613,976)**	**$ (42,451,341)**	**$ (51,889,053)**	**$ (9,437,712)**	**(22.23%)**
Other Financing Sources (Uses):					
Sale of Fixed Assets	$ -	$ 43,900	**$ -**	$ (43,900)	(100.00%)
Transfer to Food Service Fund	(37,800)	-	-	-	-
Transfer from General Fund	2,200,021	6,870,626	-	(6,870,626)	(100.00%)
Transfer from Special Revenue Fund	500,000	-	-	-	-
Transfer from Debt Service Fund	36,200,000	36,200,000	38,200,000	2,000,000	5.52%
Total Other Financing Sources (Uses)	**$ 38,862,221**	**$ 43,114,526**	**$ 38,200,000**	**$ (4,914,526)**	**(11.40%)**
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses) **	**$ 17,248,245**	**$ 663,185**	**$ (13,689,053)**	**$ (14,352,238)**	**(2164.14%)**
Fund Balance, July 1	**39,272,385**	**56,520,630**	**57,183,815**	**663,185**	**1.17%**
Fund Balance, June 30	**$ 56,520,630**	**$ 57,183,815**	**$ 43,494,762**	**$ (13,689,053)**	**(23.94%)**
Percent Change in Fund Balance	**30.52%**	**1.16%**	**(31.47%)**		

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Local					
Interest on Investments	$ 568,043	$ 531,438	**$ 57,156**	$ (474,282)	(89.25%)
Total Local Revenue	**$ 568,043**	**$ 531,438**	**$ 57,156**	**$ (474,282)**	**(89.25%)**
Intergovernmental					
Payments from Other Governmental Units	$ 895,812	$ 1,402,823	**$ 1,694,062**	$ 291,239	20.76%
Total Intergovernmental Revenue	**$ 895,812**	$ 1,402,823	**$ 1,694,062**	**$ 291,239**	**20.76%**
Other Financing Sources					
Transfer from General Fund	$ 2,200,021	$ -	**$ -**	$ -	-
Transfer from Special Revenue Fund	500,000	-	-	-	-
Transfer from Debt Service Fund	36,200,000	30,200,000	**38,200,000**	8,000,000	26.49%
Total Other Financing Sources	**$ 38,900,021**	**$ 30,200,000**	**$ 38,200,000**	**$ 8,000,000**	**26.49%**
TOTAL SCHOOL BUILDING FUND REVENUES AND OTHER FINANCING SOURCES	**$ 40,363,876**	**$ 32,134,261**	**$ 39,951,218**	**$ 7,816,957**	**24.33%**

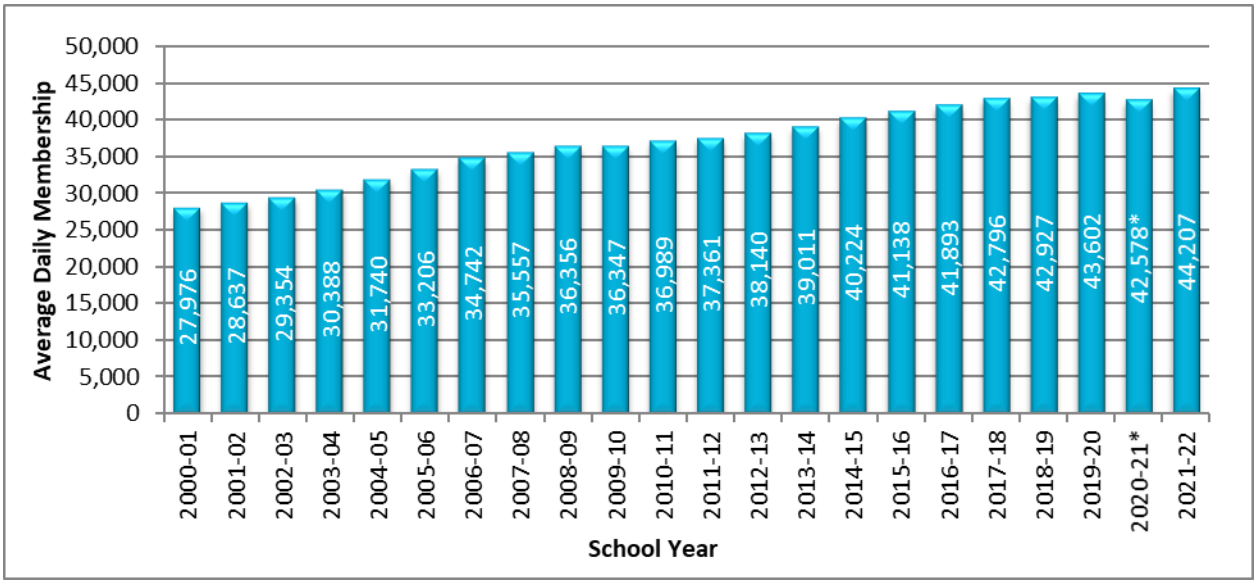
Interest Income ***$57,156***	Interest earned from the investment of idle school district revenue as it becomes available. This year's estimate assumes an average interest rate of 1.10% on investment principal. Investment of all idle funds is the responsibility of the County Treasurer.
Payments from Other Governmental Units ***$1,694,062***	E-Rate rebates to assist schools and libraries in the obtainment of telecommunications and internet access.
Transfer from Debt Service Fund ***$38,200,000***	In 2021-22, the District plans to transfer $38,200,000 from the Debt Service fund for the following projects: • Construction Management- $1,116,456 • Short-term Capital Plan - $37,083,544

Expenditures by Function and Project	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Facilities Acquisitions & Construction Services					
Phase IV Building Program	$ 3,455	$ -	**$ -**	$ -	-
2011-12 Facility Plan	12,420	-	-	-	-
Short-Term Capital Plan (2013-2024)	12,759,680	29,906,407	**19,176,225**	(10,730,182)	(35.88%)
Technology	7,851,019	14,994,273	**19,173,611**	4,179,338	27.87%
Other Capital Improvement Projects	2,451,257	14,580,283	**15,290,435**	710,152	4.87%
TOTAL FACILITIES ACQUISITIONS & CONSTRUCTION SERVICES	**$ 23,077,831**	**$ 59,480,963**	**$ 53,640,271**	**$ (5,840,692)**	**(9.82%)**

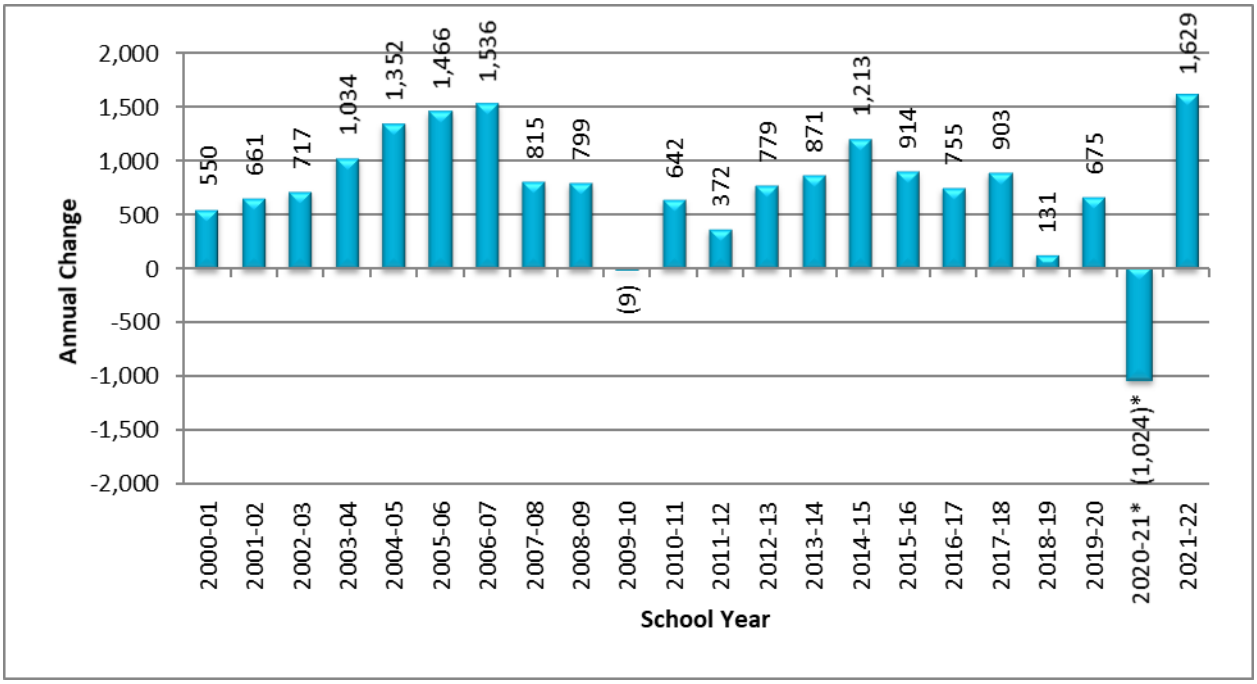
Technology Projects *$19,173,611*	Contingency for future ERP System Upgrades	$ 4,073,611
	Current Technology Initiative	6,000,000
	2021-22 Classroom Technology and Laptop Initiative	3,100,000
	Devices & Infrastructure for the PDL Initiative	6,000,000
	Total Technology Projects	**$19,173,611**
Other Capital Improvement Projects *$15,290,435*	Current Capital Improvement Projects	$ 10,794,387
	Contingency	4,496,048
	Total Other Capital Improvement Projects	**$ 15,290,435**
Short-Term Capital Plan (2013-2024) *$19,176,225*	Construction of SOAR Academy	$1,833,863
	Athletic Improvements	3,134,997
	Support Space and Building Modifications	5,181,818
	Sustainment Projects	6,545,455
	Emergency Maintenance Repair	909,091
	Equipment	454,545
	Construction Management	1,116,456
	Total Short-Term Capital Plan Projects	**$19,176,225**

Fueled by local economic growth and in migration, the District has experienced a long period of sustained K-12 growth. In the past decade the district has grown 1.5% a year on average, with a total percentage growth from 2010 to 2020 of 15.11%, or 5,589 students. The District experienced some of the most significant growth in its history during the period from 2002-2008. Due to the COVID-19 pandemic, district enrollment for 2020-21 was severely impacted.

Horry County Schools K-12 Historical Average Daily Membership

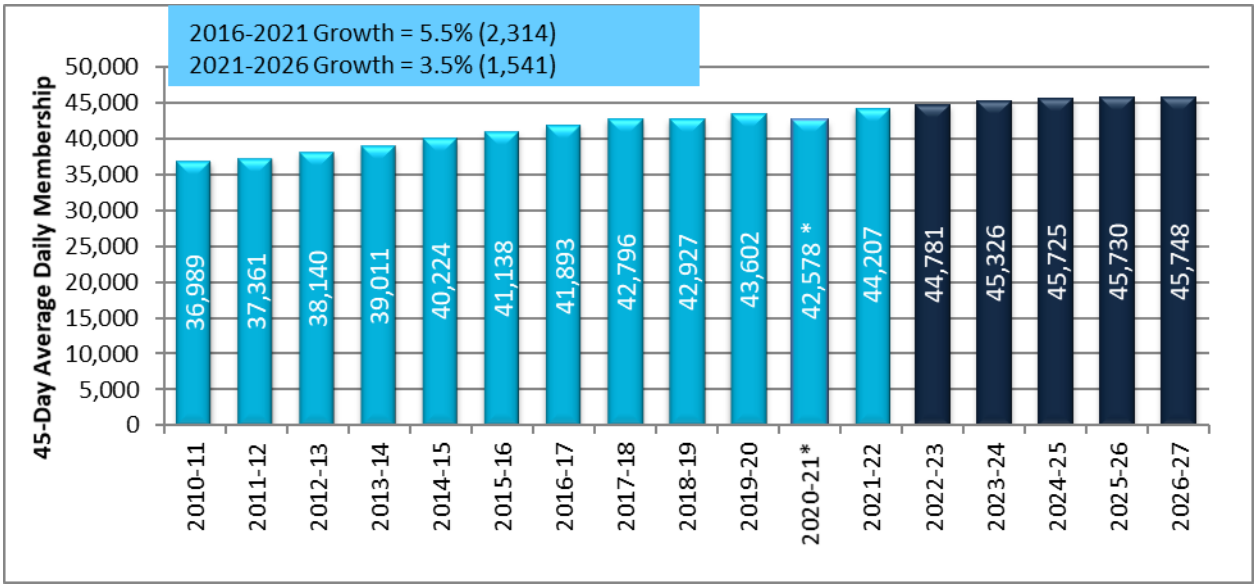


Horry County Schools Annual Real Growth in K-12 Average Daily Membership



In the last five years, Horry County Schools' enrollment has grown by 2,314 K-12 students. The COVID-19 pandemic has greatly affected the ADM numbers for 2020-21 which is skewing the growth rate of the district. It is important to note that growth shown for 2021-22 is partly the result of many students returning to the District membership who were not enrolled in the system during 2020-21. Students utilized a number of options for instruction during the pandemic including home school, virtual school and private school. Of the District's 58 school facilities, 9 of them are operating over capacity with another 17 schools within 95 – 99% of capacity. To temporarily cope with growth, more than 80 modular classrooms are in use and attendance lines are annually reviewed. Looking to the future, the District anticipates the ADM to increase from 44,207 K-12 students in fiscal year 2021-22, to 45,748 K-12 students by fiscal year 2026-27. This forecast may be low because of the uncertainty with the 2020-21 data and how that data may impact future forecasting efforts. However, birth rate and kindergarten enrollments are essentially flat over the past 10-year period which also affects future total memberships.

HCS Enrollment Forecast 2022-2026



FUNDING FOR CAPITAL EXPENDITURES

On November 4, 2008, voters in Horry County approved a local option sales tax to fund building needs of public schools and the county's two schools of higher education. The one-penny local option sales tax would roll-back the property tax levied by the school district for debt service, provide a reliable revenue stream to help pay for growth, and allow for more collaboration for educational programs with Horry County Schools, Coastal Carolina University, and Horry-Georgetown Technical College. The local option sales tax sunsets in March 2024. The Board plans to place the reauthorization question on the November 2022 ballot to secure funding for an additional 15 years.

The following project list below describes the work to be performed at each school. The original budget, final approved budget, and projected expenditures for the 2021-22 fiscal year are notated.

PROJECT: RESIDUAL CAPITAL IMPROVEMENT PROJECTS



Description: Preventative maintenance has been established to ensure the life cycle of all buildings and equipment; as well, as to preserve ground structures such as sidewalks, driveways, and parking lots. District personnel maintain facilities and equipment in satisfactory operating condition by providing systematic inspection, detection, and correction of incipient failures before they occur or before they develop into major problems. Maintenance, including tests, measurements, adjustments, and parts replacement is performed specifically to prevent faults from occurring.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected cost for 2021-22 projects: $10,794,387

PROJECT: CONTINGENCY

Description: A contingency account is established to address the escalating costs of raw materials and the availability of qualified contractors. Once projects are completed, any unused funds are placed in contingency account for future capital improvements. A list of proposed projects is presented to the Board of Education for their consideration and approval for any remaining contingency funds.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected cost for 2021-22 projects: $4,496,048

PROJECT: Athletic Improvements



Loris High School - Track

Carolina Forest High School - Tennis

Description: To evaluate and make recommendations for the athletic needs for all nine high schools, with a primary emphasis to be tennis courts and running tracks. The Board approved CHA Consulting, Inc., to provide a phased, prioritized list of needs for Board review. The Board approved to proceed with Phase 1 (plus the Option 1 for Crack Repair and Sealing of tennis courts at AHS, LHS, SHS and SJHS).

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected cost for 2021-22 projects: $3,134,997

ANALYSIS OF TECHNOLOGY PROJECTS

ERP System Upgrades



Description: The District utilizes the PeopleSoft application for it's Human Resource Management Systems (HRMS), Financial Management Solutions (FMS), and Supply Chain Management (SCM). Periodically upgrading the ERP System provides additional functionality, ensures the integrity of the data, and helps meet business objectives.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected expenditures for 2021-22 projects: $4,073,611

2021-22 CLASSROOM TECHNOLGY AND LAPTOP INITIATIVE

Description: Annual refresh cycle for classroom computers and mobile labs.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

Projected expenditures for 2021-22 projects: $3,100,000

TECHNOLOGY PLAN

Description: Update desktop and laptop computers, LCD projectors, network hardware, bandwidth, and communication systems. Also includes the purchase of devices for the Personalized Digital Learning Initiative.

Horry County Schools Personalized Digital Learning (PDL) initiative placed personal computing devices in the hands of all students. The new technological tools will enable teachers to personalize education in ways not possible before. The initiative, funded in part through the local option sales tax for schools, has expanded to include all students in grades CD-12.

Over the past decade, technology has transformed the way we live and work. During this time the Horry County Schools has been a state leader in using technology as a tool for teaching, including a teacher laptop initiative, classroom interactive whiteboards, $25,000 school technology grants for 54 schools and programs, project-based learning, a district virtual school, and extensive teacher training in using technology and technological tools. Our students and teachers have embraced the use of technology in our schools, and their enthusiasm can be seen in our district technology fair, our competitive robotics programs, and a wide range of technology-based student projects and products. Today's students and teachers who are entering our classrooms are digital natives who use, understand, and value technological tools.

The personalized digital learning initiative takes the next step in moving our educational system forward by expanding the use of technology as a tool for learning. Through this initiative, we have the opportunity to put technological tools into the hands of every student.

The vision of Horry County Schools PDL Initiative is to transform teaching and learning by immersing all students in rich, authentic, relevant, personalized digital learning experiences that lead to college and career readiness and enable deeper learning across the disciplines. The district has thoughtfully teamed the rollout of 1:1 devices with an instructional model centered on blended learning. In the blended learning environment, classrooms will be interactive and dynamic, blending the best of teacher talents and technological tools. Our teachers will continue doing what they do best, working directly and closely with individual students and groups of students, while other students in the classroom will be learning using technology and digital content focused on their unique learning needs. Students will also be working collaboratively, using technology to create products, to conduct research, to develop multimedia projects, and to communicate.

Due to the availability of personal devices for students, online and adaptive digital content will allow teachers to personalize learning for every student in a way that has not been possible in our classrooms before, helping us to accelerate student learning and provide "just in time" support for students. Today's teachers have to accommodate a wide range of student differences, including literacy and numeracy skills, learning styles, different rates of learning, and student interests.

To help meet this challenge, plans are underway to provide Horry County Schools teachers and students with a learning management system that integrates all of the online resources into one dashboard for single sign-on and instant access to a streamlined view of real-time data about student progress across groups, subjects, standards, and content providers. Through the use of personal digital learning devices and the many technological tools and resources available, teachers will be able to design and personalize learning experiences using student interests and learning strengths. Horry County Schools Personalized Digital Learning Initiative (PDL Initiative) will help to provide teachers and students with the needed tools to engage our students and to ensure that every student is college and career ready.

Operating Budget Impact: Year one of the PDL initiative impacted the operational budget by $2,168,333. This increase is for digital content, professional development, and additional staffing resources. Each subsequent year of the "roll out" is expected to increase the operating budget by $1,673,333 annually. The total impact on the operating budget in the final year of implementation was $5,483,963.

Projected expenditures for 2021-22 projects: $6,000,000

CURRENT TECHNOLGY INITIATIVES

Description: Completion of security updates, wireless overlays, and server updates.

Operating Budget Impact: Through the procurement process, the District strives to obtain the best quality of goods and/or services at competitive prices.

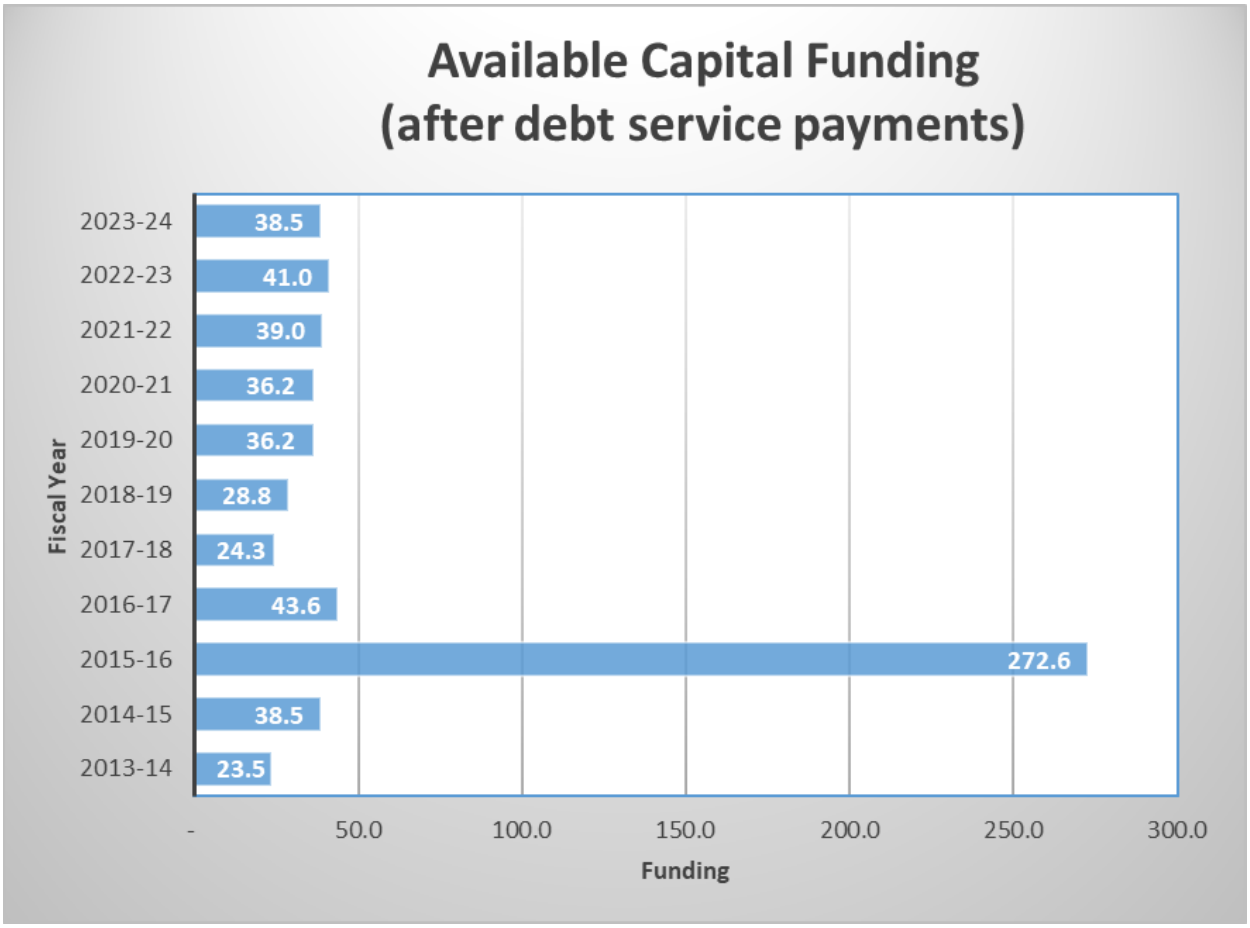
Projected expenditures for 2021-22 projects: $6,000,000

FACILITIES/CAPITAL PLAN

In February 2012, Horry County Schools initiated a Long-Term Facility Plan. The purpose of the plan is to evaluate the adequacy of existing educational facilities, plan for future capital facilities spending and address how the student population will be housed over the next 10 years. This document also provides for facility improvements or adjustments to the programmatic needs of the District. This report contains data and analysis that will provide the basis for decisions regarding when and where to build new capacity, renovate existing facilities, replace facilities, and when and how to provide sustainment activities to maintain our facilities to the highest quality.

Additionally this report provided a comprehensive analysis of athletic facilities, playgrounds, and grounds along with recommendations for improvements to these areas. The District also produced a set of Educational Specifications. That document provides the guidance necessary to ensure that school facilities are planned and designed to support the mission and vision of Horry County Schools. The total projected cost of the Long-Term Facility Plan was over $633.9 million.

The Local Option Sales Tax would be the primary funding source for the Facilities Plan plus the issuance of $125 million General Obligation Bonds in 2015-16. In addition, the District issued $72.8 million in Special Obligation Bonds in 2015-16. As referenced below, approximately 622.2 million will be available over 11 years.



Revised Facility Plan

The Long-Term Facility Plan focuses on a comprehensive approach to all facilities including custodial, maintenance, and capital improvements. The ***revised*** plan focuses on establishing a capital plan within forecasted revenue from 2013-14 to 2023-24 and Board priorities established on June 15, 2013. The Capital Plan was approved on September 30, 2013, revised on June 9, 2014, revised June 30, 2014, revised July 28, 2014, revised May 26, 2015, revised July 29, 2015, revised on July 28, 2015, revised on June 6, 2016, revised on December 11, 2017, revised on June 3, 2019, and revised on February 17, 2020, to the current Board Approved Short-term Capital Plan as indicated below:

Short-term Capital Plan

Current Board Approved Project List	Total	Proposed Completion Date
Addition & Renovation - NMB Middle	9,676,646	Operational August 2017
Addition & Renovation - Midland Elementary	15,952,052	January 2018
Replace HCEC (New SOAR Academy)	17,468,792	August 2021
New Intermediate (St. James)	51,092,249	Opened August 2017
New Middle (Carolina Forest)	50,607,560	Opened August 2017
Replace Socastee Elementary	40,152,949	Opened August 2017
New Middle (Myrtle Beach)	49,091,607	Opened January 2018
Addition & Renovation - Aynor Middle	-	Project Delayed
New Middle (Socastee)	47,988,843	Opened August 2018
Renovation - NMBH	21,083,945	Completed March 2018
Support Space & Building Modifications	57,301,036	Annual $5,181,818 (End: June 2024)
Sustainment Projects	72,000,000	Annual $6,545,455 (End: June 2024)
Unplanned Projects or Maintenance Repair	10,000,000	Annual $909,091 (End: June 2024)
Property Acquisitions	3,989,799	September 2016
Capital Administration	20,000,000	Annual $1,818,182 (End: June 2024)
Renovation - Old Myrtle Beach Middle School	20,560,631	February 2019
Misc. Equipment	5,000,000	Annual $454,545 (End: June 2024)
Technology	86,000,000	Annual $9,100,000 (End: June 2024)
Total	**577,966,109**	



Construction of SOAR Academy



Project Scope: To use the IPD (Integrated Project Delivery) method to design and construct a new facility of approximately 49,500 SF with a capacity of approximately 300 students, plus faculty and staff. Full site development is also to be included in the project.

Current Status: The project is substantially complete. The District has received the Certificate of Occupancy from the Office of School Facilities. The contractor and subs are working on the punch list.

Budget: Original Budget: $13,000,000 Board Approved Date: 06/03/2019

Revised Budget: $17,900,000 Board Approved Date: 02/17/2020

Budget Issues: None

Schedule: Design: Underway
Construction: Early site package Spring 2020
Final Completion: August 2021

Achievements: The new SOAR Academy will open a a new facility for the replacement of HCEC. A dedication ceremony will be held on August 9, 2021.

Projected expenditures for 2021-22: $1,833,863

Building Modifications/Renovations (All Schools) Projects: **$57,000,000**

- Modify any and all schools not meeting the minimum (requirements for support space as identified in educational specifications.
- Additions to schools for support space if modifications reduce school capacity compared to enrollment forecast.
- Modify and update security for all schools including security check in buildings.
- Update science labs at all high schools.
- Review and re-analyze annually based upon funding and evaluation.

Projected expenditures for 2021-22: $5,181,818

Sustainment & Upkeep Projects: **$72,000,000**

- Sustainment projects to be reviewed and planned based upon further evaluation of degradation and failure rates of equipment.
- Further evaluate and develop replacement cycles specific to the District for all facility functions including athletics.
- District staff will create a priority list based upon evaluations. Original Long-term Plan included approximately *$227,000,000* for sustainment projects of existing facilities over a ten year timeframe.
- Review and re-analyze annually based upon funding and evaluation.
- Deferment of sustainment projects will occur annually due to the lack of funding which will increase the timeline for facility replacement in the future. All projects will be proposed by staff and presented to the Board for approval.

Projected expenditures for 2021-22: $6,545,455

Unplanned Projects & Maintenance Repair: **$10,000,000**

- Budgeted Capital expenditures for more potential failures due to delaying sustainment projects or unplanned needs.
- Projects to be handled as needed by District staff to ensure proper operation of all facilities.
- No review or action by the Board required for individual project approval.

Projected expenditures for 2021-22: $909,091

Property Acquisitions: **$4,000,000**

- Land acquisitions will be necessary to provide a site for the New Middle School at St. James/Socastee and the replacement of Socastee Elementary. The cost is estimated based on recent land valuations and will not be fully known until negotiations are complete.

Projected expenditures for 2021-22: Completed

Capital Administration: **$20,000,000**

- Administration costs to include all District staff to manage planning, design, new school construction, additions, renovations, and sustainment projects.
- All office supply costs associated with capital projects.

Projected expenditures for 2021-22: $1,116,456

Technology Plan: **$86,000,000**

- Establish a Digital Personalized Learning Solution (Begin Jan 2014).
  - Provide a digital device for each student in grades K-12.
  - Selection of device may be different for each grade level.
  - Implement district-wide over a three-year period.
- Establish a district-wide refresh cycle for all technology components and infrastructure (Begin July 2013).
  - Add all standard technology components (printers, projectors, wired and wireless infrastructure, servers, security camera, etc.) to current scheduled refresh/replacement of teacher laptops and student desktops/labs.
  - Enhance existing system capacity through increases in Internet and connectivity bandwidth.
  - Enhance district-wide wireless infrastructure to support robust, ubiquitous access required to support 40,000+ mobile devices needed to support fully implemented personalized instruction.

Projected expenditures for 2021-22: Included in Analysis of Technology Projects

Equipment: **$5,000,000**

- Includes vehicle, equipment, custodial equipment, furniture, food service equipment replacement.

Projected expenditures for 2021-22: $454,545

"NEW" 2021-24 BUILDING PROGRAM

On June 21, 2021, The Board approved funding in the amount of $109,317,809 for the 2021-24 Building Program. The following funding sources are projected to be available through 2021-24:

2021-24 Building Program

Funding Sources	Total	Availability Date
Residual Funds from Old Capital Improvement Projects	295,974	2021
Residual Funds from Short-term Facilities Plan	4,458,486	2021
Utilization of ESSER Funds for Existing Short-term Facilities Plan Projects	33,700,000	2021-2024
Uncommitted Sales Tax Revenues	43,380,844	2021-2024
Unassigned General Fund Balance	27,482,505	2021-2024
Total	**109,317,809**	

On November 15, 2021, The Board approved the following projects:

2021-24 Building Program

Current Board Approved Project List	Total	Proposed Completion Date
Regional Bus Lot	15,000,000	2022
Preliminary Site Work for New Elementary Schools	5,000,000	2024
Replace Whittemore Park Middle School	58,000,000	2021-2024
Artifical Turf Fields for High School Stadiums	9,900,000	2022-2024
Elementary School Pay Areas	6,000,000	2022-2024
Contingency	10,523,198	2022-2024
Projects TBD	4,894,611	
Modular Classrooms (funded from Contingency	-	2022-2024
Total	**109,317,809**	

ANALYSIS OF ADDITIONAL OPERATING COSTS FOR NEW CONSTRUCTION (excluding regular classroom teaching positions)

The projected additional annual operating cost for a new Elementary School is $2.5 million

The projected additional annual operating cost for a new Middle School is $3.8 million

ANALYSIS OF STAFFING CHANGES FOR NEW CONSTRUCTION

The following table depicts the actual additional (excludes regular classroom teaching) personnel positions required for the opening of a new school:

	Elementary School	Middle School
Average Enrollment	**900**	**1,200**
Principal	1.0	1.0
Assistant Principal	2.0	3.0
Guidance Counselor	2.0	4.0
Media Specialist	1.0	1.0
Registered or Practical Nurse	1.0	1.0
Instructional/Reading Coach	1.0	1.0
Physical Education Teacher	2.0	-
Fine Arts Teachers	2.0	-
Exploratory Teacher	1.0	-
STEM Teacher	1.0	-
Instructional Assistants	3.0	3.0
Office Personnel	3.0	4.0
Custodians	4.0	5.0
Total	**24.0**	**23.0**

COMMITMENT TO SUSTAINABILTY

Sustainable schools encompass far more than just energy conservation. True sustainable design is about doing the right thing for the communities in which we work and live and the future generations being educated in the buildings we design. To that end, a significant commitment is required on the part of the design professional to a broad, whole-systems approach that addresses many other issues including land use, transportation, water, material consumption, waste, and the health and well-being of humans and natural systems.

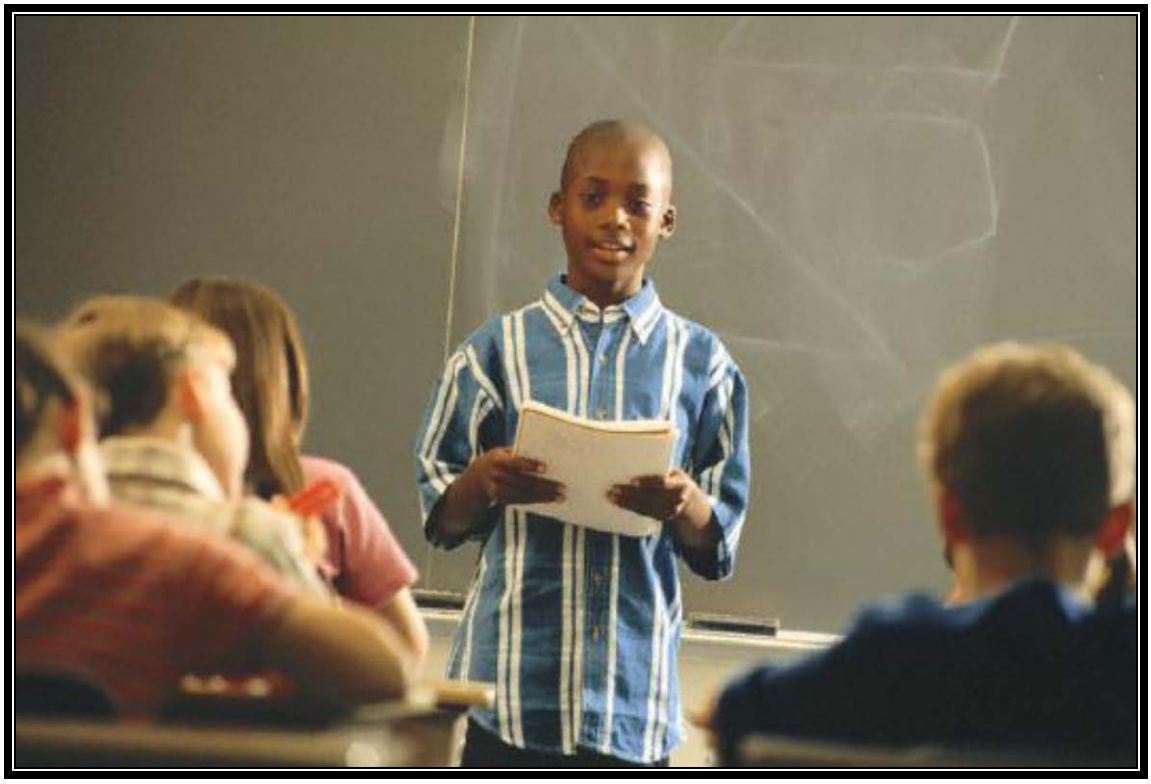
The United States Green Building Council's LEED for Schools program outlines five broad categories of sustainable design applicable to learning environments: site design, water efficiency, energy and atmosphere, materials and resources, and indoor environmental quality. The USGBC's Center for Green Schools and the McGraw Hill Foundation jointly released "The Impact of School Buildings on Student Health and Performance" that conveys the importance of sustainable design, and whether LEED certification is sought or not the principles outlined in the LEED for Schools Reference Guide should be heeded. The strategies outlined include, but are not limited to, the following:

- Removing toxic materials and products from places where children learn and play.
- Controlling exposure to dust and pollen, which improves the health of students, faculty and staff.

- Giving access to daylight and outdoor views to building occupants, which has been shown to heighten participation, lessen distraction, and encourage learning.
- Emphasizing the importance of acoustics, which are fundamental to absorbing and retaining information.
- Providing access to thermal controls like thermostats or operable windows, which teachers report give higher levels of comfort in their classrooms.
- Using LEED credits such as "the school as a teaching tool" within the LEED for Schools rating system, which encourages teachers to use the school facility as an educational tool.

Regarding the latter, as noted in "Principles of School Planning and Design," using the sustainable features of a school facility with the school's educational mission brings the building to life, improves environmental literacy in students, and leads to a generation of sustainability natives.

Horry County Schools is actively seeking solutions to mitigate energy and maintenance costs. We have received energy savings estimates over a 40 year period of $67 to $97 million related to the utility costs from the 5 new schools currently planned.



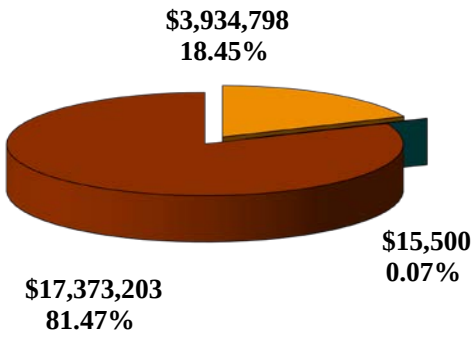
2021-22 HIGHLIGHTS

On an average, approximately 36.0% of the student enrollment participated daily in the school's reimbursable lunch program and 26.1% in the breakfast program. There is no ala-carte revenue due to COVID 19 pandemic.

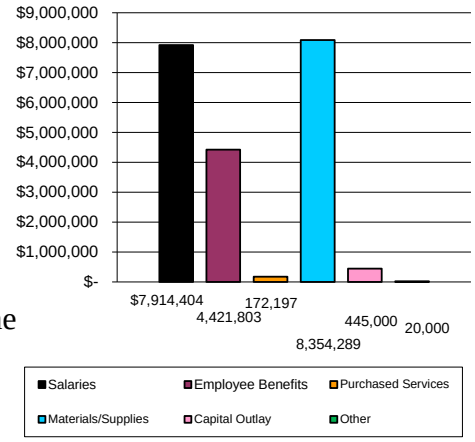
Total Revenues **$ 21,942,299**

Total Expenses **$ 21,942,299**

Revenue Sources
(excluding other financing sources)



Expenses By Object
(excluding other financing uses)



The District's only Proprietary Fund is the Food Service Fund and is used to account for operations of the School Breakfast and Lunch Program, which are financed and operated in a manner similar to private business enterprises. The intent of the Board of Education is that the cost of providing a school nutrition service program on a continuing basis be financed or recovered primarily through user charges, even though the activity is subsidized from other governmental resources.

The goal of the school nutrition service program is to promote physical and mental well-being by providing nutritious, well balanced meals to all participants. The object is to obtain a financially self-supporting school nutrition service program.

The school nutrition service program receives revenue from three (3) sources: federal, state, and local. USDA reimbursement, comprising approximately seventy-nine percent (81.47%), is received for every meal served to students. Approximately twenty percent (18.45%) is received from local sources. Less than one percent (.07%) is received from state sources.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Revenues:					
Local Revenue	$ 3,506,943	$ 4,650,458	**$ 3,934,798**	$ (715,660)	(15.39%)
State Revenue	-	15,500	**15,500**	-	-
Federal Revenue	15,351,982	17,158,100	**17,373,203**	215,103	1.25%
Total Revenues	**$ 18,858,925**	**$ 21,824,058**	**$ 21,323,501**	**$ (500,557)**	**(2.29%)**
Expense:					
Supporting Services	$ 20,195,365	$ 21,562,773	**$ 21,056,125**	$ (506,648)	(2.35%)
Total Expense	**$ 20,195,365**	**$ 21,562,773**	**$ 21,056,125**	**$ (506,648)**	**(2.35%)**
Excess of Revenues Over (Under) Expense)	**$ (1,336,440)**	**$ 261,285**	**$ 267,376**	**$ 6,091**	**2.33%**
Other Financing Sources (Uses):					
Transfer from Other Funds (Excludes Indirect Cost)	$ 656,592	$ 607,614	**$ 618,798**	$ 11,184	1.84%
Payments to Public Charter Schools	(121,029)	-	**-**	-	-
Transfers to Other Funds/Indirect Cost	(812,868)	(868,899)	**(886,174)**	(17,275)	1.99%
Total Other Financing Sources (Uses)	**$ (277,305)**	**$ (261,285)**	**$ (267,376)**	**$ (6,091)**	**2.33%**
Excess of Revenues Over (Under) Expense and Other Sources (Uses)	$ (1,613,745)	$ -	**$ -**	$ -	-
Retained Earnings, July 1	6,893,788	4,420,647	**4,142,223**	(278,424)	(6.30%)
Retained Earnings, June 30	**$ 5,280,043**	**$ 4,420,647**	**$ 4,142,223**	**$ (278,424)**	**(6.30%)**
Percent Change in Fund Balance	**-30.56%**	**0.00%**	**0.00%**		

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
Local					
Interest on Investments	$ 112,804	$ 12,000	**$ 12,000**	$ -	-
Lunch Sales to Pupils	2,600,935	3,422,568	**3,383,568**	(39,000)	(1.14%)
Breakfast Sales to Pupils	3,800	6,145	**6,145**	-	-
Special Sales to Pupils	329,151	506,390	**128,825**	(377,565)	(74.56%)
Lunch Sales to Adults	358,269	593,780	**358,315**	(235,465)	(39.66%)
Breakfast Sales to Adults	2,542	2,565	**2,565**	-	-
Special Sales to Adults	28,957	41,710	**23,080**	(18,630)	(44.67%)
Refund of Prior Year's Expenditures	239	-	**-**	-	-
Revenue from Other Local Sources	70,246	65,300	**20,300**	(45,000)	(68.91%)
Total Local Revenue	**$ 3,506,943**	**$ 4,650,458**	**$ 3,934,798**	**$ (715,660)**	**(15.39%)**
State					
Program Aid	$ -	$ 15,500	**$ 15,500**	$ -	-
Total State Revenue	**$ -**	**$ 15,500**	**$ 15,500**	**$ -**	**-**
Federal					
USDA Reimbursements:					
School Lunch Program	$ 8,795,499	$ 12,280,100	**$ 12,495,203**	$ 215,103	1.75%
School Breakfast Program	3,554,938	4,878,000	**4,878,000**	-	-
School Food Service Equipment	36,957	-	**-**	-	-
Summer Feeding Program	1,194,372	-	**-**	-	-
CARES Additional Cost Per Meal	280,597	-	**-**	-	-
USDA Commodities	1,489,619	-	**-**	-	-
Total Federal Revenue	**$ 15,351,982**	**$ 17,158,100**	**$ 17,373,203**	**$ 215,103**	**1.25%**
Other Financing Sources					
Transfers from Other Funds	$ 656,592	$ 607,614	**$ 618,798**	$ 11,184	**1.84%**
Total Other Financing Sources	**$ 656,592**	**$ 607,614**	**$ 618,798**	**$ 11,184**	**1.84%**
TOTAL FOOD SERVICE FUND REVENUES AND OTHER FINANCING SOURCES	**$ 19,515,517**	**$ 22,431,672**	**$ 21,942,299**	**$ (489,373)**	**(2.18%)**

Interest on Investments ***$12,000***	Interest earned from the investment of idle school district revenue as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investments of all idle funds are the responsibility of the County Treasurer.
Lunch Sales to Pupils ***$3,383,568***	For the 2021-22 school year, the USDA is allowing all students to receive lunch meals at no cost. No student will be charged for a first meal for lunch.
Breakfast Sales to Pupils ***$6,145***	For the 2021-22 school year, the USDA is allowing all students to receive breakfast at no cost. No student will be charged for a first meal for breakfast.
Special Sales to Pupils ***$128,825***	Revenue received from sales to children for extra food items, including extra milk.
Lunch Sales to Adults ***$358,315***	Revenue received from sales to adults for lunch. Adults are charged $4.25 per meal.
Breakfast Sales to Adults ***$2,565***	Revenue received from sales to adults for breakfast. Adults are charged $2.75 per meal.
Special Sales to Adults ***$23,080***	Revenue received from sales to adults for extra food items.
Revenue from Other Local Sources ***$20,300***	Other revenue from local sources to include contributions and donations from private sources, sale of fixed assets, etc.
Program Aid ***$15,500***	This is a state allocation for School Lunch Program Aid.
School Lunch Program ***$12,495,203***	Federal USDA reimbursement for the School Lunch Program is the main source of revenue for funding Horry County School's Food Service Program.
School Breakfast Program ***$4,878,000***	Federal USDA reimbursement for the School Breakfast Program.

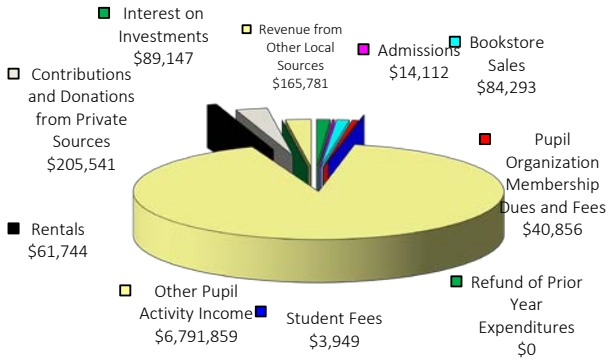
Expenses by Function and Object	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 to 2021-22 Increase/ (Decrease)	2020-21 to 2021-22 Percent Change
SUPPORTING SERVICES					
Salaries	$ 7,361,756	$ 7,633,152	**$ 7,914,404**	$ 281,252	3.68%
Employee Benefits	3,998,757	4,352,168	**4,421,803**	69,635	1.60%
Purchased Services	290,718	160,797	**172,197**	11,400	7.09%
Materials/Supplies	8,332,558	8,804,456	**8,082,721**	(721,735)	(8.20%)
Capital Outlay	193,266	592,200	**445,000**	(147,200)	(24.86%)
Other	18,310	20,000	**20,000**	-	-
TOTAL SUPPORTING SERVICES	**$ 20,195,365**	**$ 21,562,773**	**$ 21,056,125**	**$ (506,648)**	**(2.35%)**
TOTAL FOOD SERVICE FUND EXPENSES	**$ 20,195,365**	**$ 21,562,773**	**$ 21,056,125**	**$ (506,648)**	**(2.35%)**
OTHER FINANCING USES					
Payments to Public Charter Schools	$ 121,029	$ -	**$ -**	$ -	-
Transfers to Other Funds/Indirect Cost	812,868	868,899	**886,174**	17,275	1.99%
TOTAL OTHER FINANCING USES	**$ 933,897**	**$ 868,899**	**$ 886,174**	**$ 17,275**	**1.99%**
TOTAL FOOD SERVICE FUND EXPENSES AND OTHER FINANCING USES	**$ 21,129,262**	**$ 22,431,672**	**$ 21,942,299**	**$ (489,373)**	**(2.18%)**


9
POPCORN

2021-22 HIGHLIGHTS

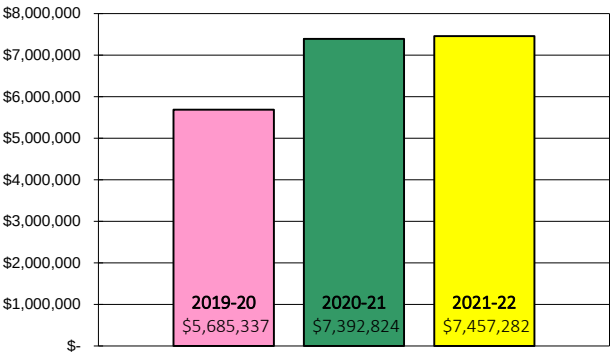
Total Revenue	**$ 7,457,282**
Total Expenditures	**$ 7,457,282**

Revenue Sources



Expenditure Comparison

(excluding other financing uses)



Pupil Activity Fund is a Fiduciary Fund which is an expendable trust fund used to account for the assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District.

Since July 1, 1977, Horry County Schools has maintained a centralized system for accounting for the Pupil Activity Fund.

Revenue collected at each school includes student fees, admissions to special events, club dues, fund-raising activities, collections for school trips, graduation expenses, and miscellaneous income.

	2019-20 Audited Actual	2020-21 Approved Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	Percent Change
Revenue:					
Local Revenue	$ 6,503,702	$ 7,053,709	$ 7,457,282	$ 403,573	5.72%
Total Revenue	**$ 6,503,702**	**$ 7,053,709**	**$ 7,457,282**	**$ 403,573**	**5.72%**
Expenditures:					
Instruction	$ 34,293	$ 42,151	**$ 56,868**	$ 14,717	34.91%
Supporting Services	5,651,044	7,350,673	**7,400,414**	49,741	0.68%
Total Expenditures	**$ 5,685,337**	**$ 7,392,824**	**$ 7,457,282**	**$ 64,458**	0.87%
Excess of Revenue Over (Under) Expenditures	**$ 818,365**	**$ (339,115)**	**$ -**	**$ 339,115**	**100.00%**
Excess of Revenue Over (Under) Expenditures and Other Sources (Uses)	**$ 818,365**	**$ (339,115)**	**$ -**	**$ 339,115**	**100.00%**
Fund Balance, July 1	**4,881,641**	**4,586,973**	**5,702,862**	**1,115,889**	**24.33%**
Fund Balance, June 30	**$ 5,700,006**	**$ 4,247,858**	**$ 5,702,862**	**$ 1,455,004**	**34.25%**
Percent Change in Fund Balance	**14.36%**	**-7.98%**	**-**		

	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2020-21 To 2021-22 Increase/ (Decrease)	2020-21 To 2021-22 Percent Change
Local					
Interest on Investments	$ 101,758	$ 74,896	**$ 89,147**	$ 14,251	19.03%
Admissions	940,233	5,937	**14,112**	8,175	137.70%
Bookstore Sales	30,508	47,221	**84,293**	37,072	78.51%
Pupil Organization Membership Dues and Fees	33,739	34,920	**40,856**	5,936	17.00%
Student Fees	3,840	3,965	**3,949**	(16)	(0.40%)
Other Pupil Activity Income	4,356,352	6,441,375	**6,791,859**	350,484	5.44%
Rentals	47,346	82,738	**61,744**	(20,994)	(25.37%)
Contributions and Donations from Private Sources	237,636	179,735	**205,541**	25,806	14.36%
Refund of Prior Year Expenditures	280	-	**-**	-	-
Revenue from Other Local Sources	752,010	182,922	**165,781**	(17,141)	(9.37%)
Total Local Revenue	**$ 6,503,702**	**$ 7,053,709**	**$ 7,457,282**	**$ 403,573**	**5.72%**
TOTAL PUPIL ACTIVITY FUND REVENUES AND OTHER FINANCING SOURCES	**$ 6,503,702**	**$ 7,053,709**	**$ 7,457,282**	**$ 403,573**	**5.72%**

Interest on Investments ***$89,147***	Interest earned from the investment of idle school district revenue, as it becomes available. This year's estimate assumes an average interest rate of .10% on investment principal. Investment of all idle funds is the responsibility of the county treasurer.
Admissions ***$14,112***	Local revenue received from patrons of a school-sponsored activity such as a dance or athletic event. Admissions may be recorded in separate accounts based on the club generating the revenue.
Bookstore Sales ***$84,293***	Revenue generated from sales of the bookstore operation. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored, or a school system enterprise.
Student Fees ***$3,949***	Revenue from pupils for fees such as locker fees, towel fees and equipment fees.
Pupil Organization Membership Dues and Fees ***$40,856***	Revenue from pupils for memberships in school organizations or clubs. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.
Other Pupil Activity Income ***$6,791,859***	Other revenue generated from pupil activities such as advertising revenue, concession revenue, guarantees, etc.
Rentals ***$61,744***	Revenue received from the rental of property owned by Horry County Schools.
Contributions and Donations ***$205,541***	Revenue from foundations, private individuals, or private organizations for which no repayment of special service to the contributor is expected.
Other Local Sources ***$165,781***	Revenue from local sources not listed in the above accounts.

General Information:

The District also participates in the State of South Carolina's employee insurance programs. As previously discussed, PEBA – Insurance Benefits is a state agency responsible for the administration and management of the state's employee insurance programs, other post-employment benefits trusts and retirement systems and is considered a division of the State of South Carolina primary government (the "State"), and therefore, the financial information of the South Carolina Retiree Health Insurance Trust Fund ("SCRHITF") is also included in the ACFR of the State.

Plan Descriptions:

The Other Post-Employment Benefits Trust Funds ("OPEB Trusts") were established by the State of South Carolina as Act 195, which became effective in May, 2008. The SCRHITF was created to fund and account for the employer costs of the State's retiree health and dental plans. In accordance with Act 195, the OPEB Trusts are administered by the PEBA – Insurance Benefits and the State Treasurer is the custodian of the funds held in trust. The Board of Directors of PEBA has been designated as the Trustee.

The OPEB Trusts are cost-sharing multiple-employer defined benefit OPEB plans. Article 5 of the State Code of Laws defines the plan and authorizes the Trustee to at any time adjust the plan, including its benefits and contributions, as necessary to insure the fiscal stability of the plan. In accordance with the South Carolina Code of Laws and the annual Appropriations Act, the State provides post-employment health, dental and long-term disability benefits to retired State and school district employees and their covered dependents.

Benefits:

The SCRHITF is a healthcare plan that covers retired employees of the State of South Carolina, including all agencies, and public school districts. The SCRHITF provides health and dental insurance benefits to eligible retirees. Generally, retirees are eligible for the health and dental benefits if they have established at least ten years of retirement service credit. For new hires beginning employment May 2, 2008 and after, retirees are eligible for benefits if they have established 25 years of service for 100% employer funding and 15-24 years of service for 50% employer funding.

Contributions and Funding Policies:

Section 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires these postemployment and long-term disability benefits to be funded through non-employer and employer contributions for active employees and retirees to the PEBA - Insurance Benefits. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA - Insurance Benefits reserves.

The SCRHITF is funded through participating employers that are mandated by the State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office on active employee covered payroll. The covered payroll surcharge for the year ended June 30, 2021 was 6.25 percent. The South Carolina Retirement System collects the monthly

covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non- employer contributions include the mandatory transfer of accumulated PEBA – Insurance Benefits' reserves and the annual appropriation budgeted by the General Assembly. It is also funded through investment income.

The allocation percentage of the OPEB amounts are calculated differently for each OPEB Trust. For the SCRHITF, the allocation percentage is based on the covered payroll surcharge contribution for each employer.

For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Trusts, and additions to and deductions from the OPEB Trusts fiduciary net position have been determined on the same basis as they were reported by the OPEB Trusts. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Contributions to the SCRHITF plan from the District were $21,480,007 for the year ended June 30, 2021.

Net OPEB Liability and OPEB Expense:

The Net OPEB Liability ("NOL") is calculated separately for each OPEB Trust Fund and represents that particular Trust's Total OPEB Liability ("TOL") determined in accordance with GASB No. 74 less that Trust's fiduciary net position. The allocation of each employer's proportionate share of the collective Net OPEB Liability and collective OPEB Expense was determined using the employer's payroll-related contributions over the measurement period. This method is expected to be reflective of the employer's long-term contribution effort as well as be transparent to individual employers and their external auditors.

The following table represents the components of the net OPEB liability as of June 30, 2020:

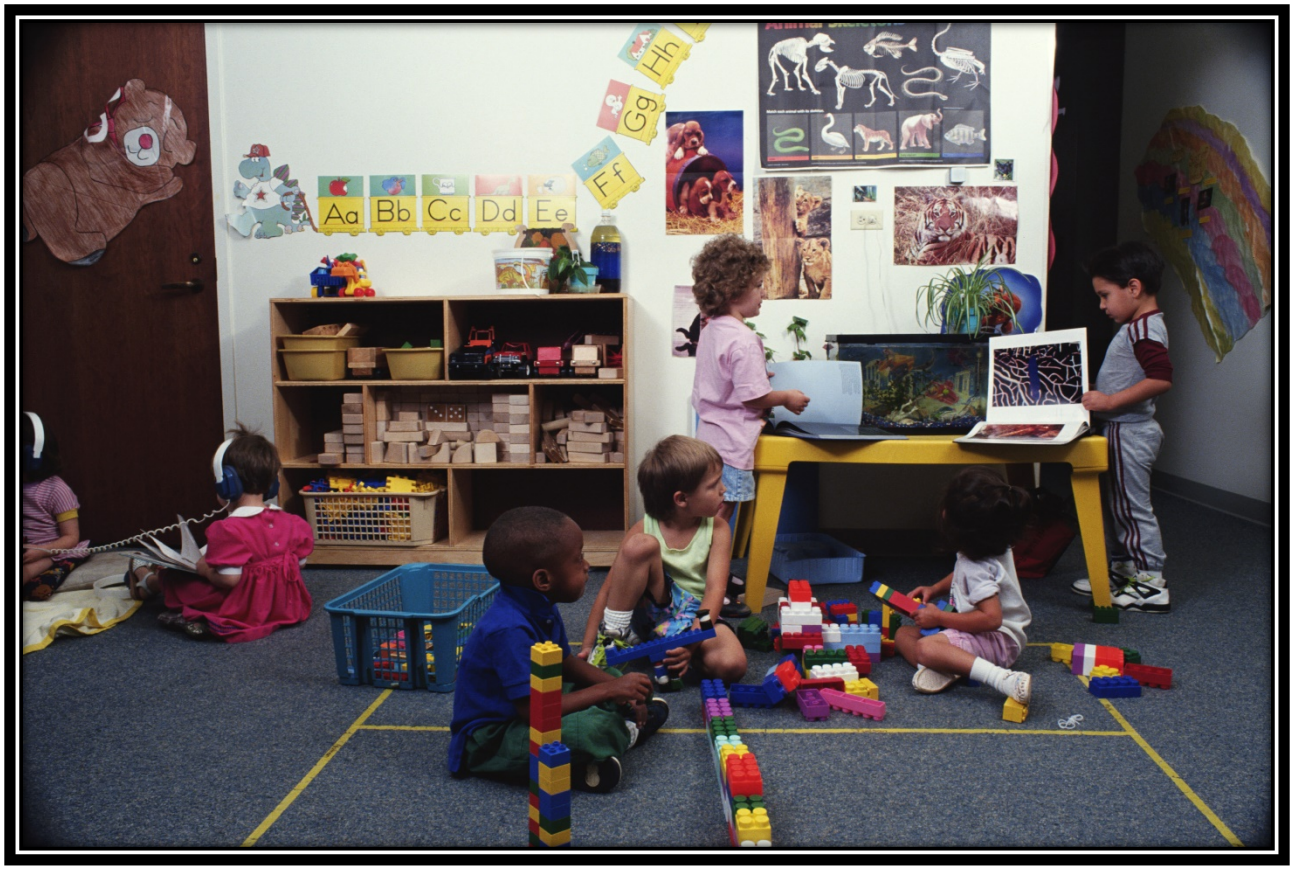
Plan	Total OPEB Liability	Plan Fiduciary Net Position	New OPEB Liability	Plan Fiduciary Net Position as a % of Total OPEB Liability
SCRHITF	19,703,745,672	1,652,299,185	18,051,446,487	8.39%

The TOL is calculated by the Trusts' actuary, and each Trust's fiduciary net position is reported in the Trust's financial statements. The NOL is disclosed in accordance with the requirements of GASB No. 74 in the Trusts' notes to the financial statements and required supplementary information. Liability calculations performed by the Trusts' actuary for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the Trusts' funding requirements.

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability of $570,357,294 for the SCRHITF. The net OPEB liability was measured as of June 30, 2020. The District's proportion of the net OPEB liability was based on contributions to SCRHITF during the fiscal year ended June 30, 2020. At June 30, 2020, the District's proportion of the total net OPEB liability was 3.159621%, which was a decrease of 0.002990% from its proportion measured as of June 30, 2019. The plan's fiduciary net position as a percentage of total OPEB liability was 8.39% as of June 30, 2020.

For the year ended June 30, 2020, the District recognized OPEB expense of $38,500,002 for the SCRHITF.

The Debt Service Fund has been used to service all long-term obligations. The General Fund and School Food Service Fund have been used in prior years to liquidate compensated absences.


Aa Bb Cc Dd Ee
Ff Gg Hh

INFORMATIONAL

Horry County Schools

HIGHLIGHTS

Average teacher's salary for a 190 day contract is $60,268.

Total property tax rates are 128.1 mills to fund Horry County Schools' operation and debt service. The property tax due is $60.00 on a $150,000 home.

The Informational Section of this budget has many charts, graphs, and schedules that are intended to present a picture of where the district has been, where it is, and where it may be going. The following information can be found in this section:

- Taxable Property Presentation
- Tax Collection Analysis
- Taxpayer Impact Analysis
- Enrollment History / Forecasts
- Personnel Distribution Summary
- Salary Schedules and Employee Educational Levels
- Ratio of Debt Service
- Bond Amortization Schedules
- Test Scores
- Direct Certified Meal Percentages
- Performance Measures/Other Recent Honors and Distinctions
- Other Economic & Demographic Information

Information was compiled using various sources and each presentation of the data used the most current information available from the respective source.

Many factors must be taken into consideration when assessing the quality of education within a district. This information attempts to link the past and present to the future and assist in making decisions today.


BACH

(DOLLAR AMOUNTS IN THOUSANDS)

		Real Property		Personal Property		Total		Ratio of Total Assessed To
Tax Year	Fiscal Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Estimated Actual Value
2011	2012	1,766,947	31,844,873	277,771	5,006,139	2,044,718	36,851,012	5.55%
2012	2013	1,764,836	31,878,821	289,034	5,220,918	2,053,870	37,099,739	5.54%
2013	2014	1,780,231	32,189,061	304,251	5,501,283	2,084,482	37,690,344	5.53%
2014	2015	1,710,319	30,622,912	386,683	6,923,480	2,097,002	37,546,392	5.59%
2015	2016	1,746,474	31,610,130	361,462	6,542,245	2,107,936	38,152,375	5.53%
2016	2017	1,794,535	32,602,762	381,119	6,924,096	2,175,654	39,526,858	5.50%
2017	2018	1,854,839	33,973,976	374,627	6,861,819	2,229,466	40,835,795	5.46%
2018	2019	1,936,313	35,575,980	383,311	7,042,593	2,319,624	42,618,573	5.44%
2019	2020	2,206,670	40,880,437	387,759	7,183,565	2,594,429	48,064,002	5.40%
2020	2021	2,305,792	42,605,171	421,400	7,786,400	2,727,192	50,391,571	5.41%

Source: Horry County Government Office
Rates for Tax Year 2022 were not available at publication

Why do we pay property tax?

Property tax is collected by local governments to provide for the many services most of us take for granted. Schools, police and fire protection and public libraries are possible because of revenue from the property tax. We are all asked to pay our fair share of the cost of these services by paying tax in proportion to the value of our property.

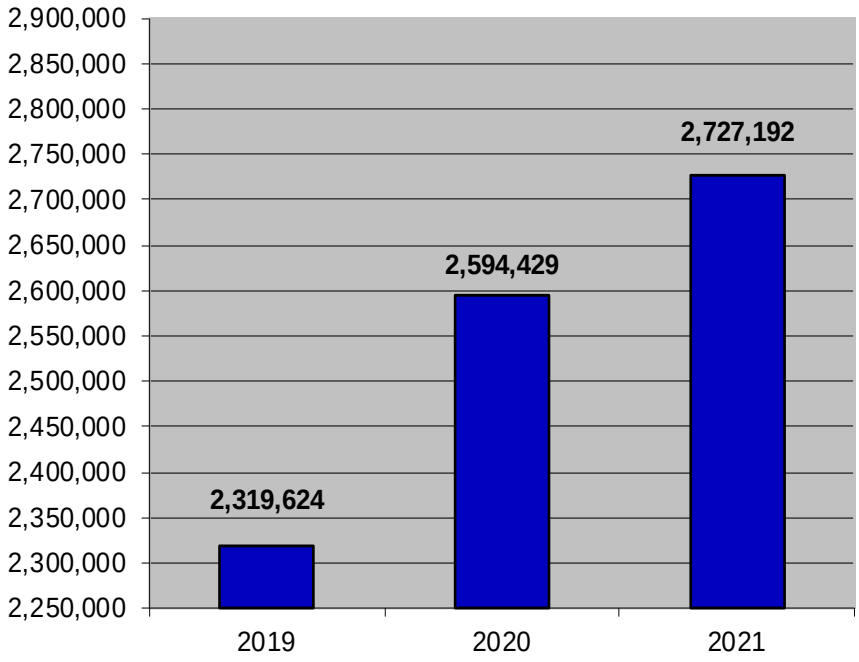
How is property taxed?

South Carolina's Constitution requires that property be taxed in accordance with the properties' value. From the time your property is added to the tax rolls, the tax assessment does not change unless physical changes have been made or a reassessment program is implemented or an assessable transfer of interest occurs. The most recent reassessment was implemented for the 2020 tax year. The next countywide reassessment is scheduled to be implemented for the 2025 tax year. In determining the Horry County Schools annual budget, the School Board sets the tax levy each year. The rate is reflected in "mills" or "millage rate", and one mill is one thousandth of one dollar (.001). The County Assessor appraises real property, the Auditor maintains the property tax rolls and calculates individual property taxes, and the County Treasurer collects the property taxes. All property is appraised at its fair market value and is multiplied by the appropriate assessment ratio for the type of property. All real property is assessed at a four percent (owner occupied primary residence) four or six percent (farm) or a six percent (all other) rate. Therefore, property taxes are determined by multiplying the fair market value, times the assessment ratio, times the millage rate.

In the County, taxes are collected for County and school purposes as a single tax bill which must be paid in full by the individual taxpayer. Taxes are collected on a calendar year basis. A county is authorized to implement a system of quarterly payments for real property taxes (except for property taxes paid through an escrow account). Real and personal taxes in the County are payable on or before January 15 of each year, with the exception of taxes on motor vehicles. All personal property taxes on motor vehicles are due on or before the last day of the month in which the license tag for motor vehicles expires. If taxes are not paid on or before January 15, a penalty of 3% thereon is added; if not paid by February 1, an additional penalty of 7% is added; if not paid on or before March 16, an additional penalty of 5% thereon is added and such taxes go into execution. Unpaid taxes, both real and personal, constitute a first lien against the property taxed. The County Treasurer is empowered to seize and sell so much of the defaulting taxpayer's estate – real, personal or both – as may be sufficient to satisfy the taxes.

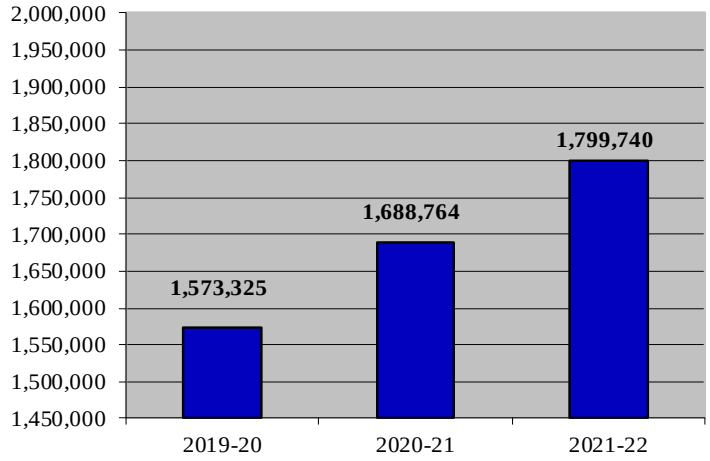
Although a taxpayer receives just one property tax bill, there are other agencies that utilize that one tax bill to collect their own taxes. These agencies are itemized out on your bill, which include the School District, municipalities, special tax districts, etc. Any increase by any of these agencies will result in an increase to the overall tax bill.

The Assessed Value of Real and Personal Property are noted below:

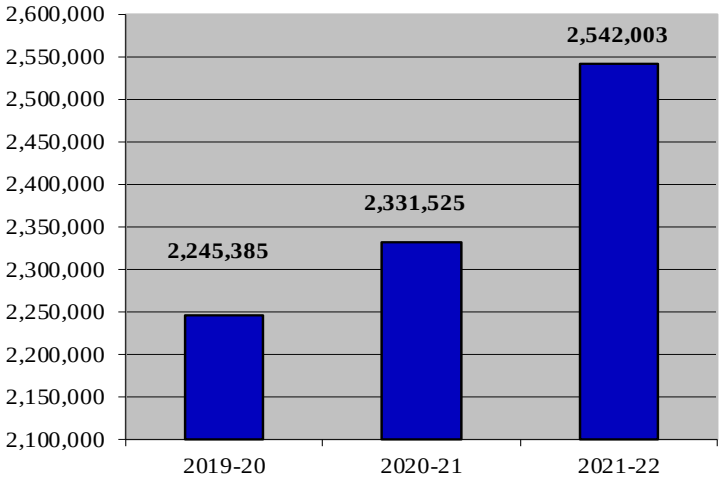


Tax Rate Trends

The District's source of tax revenue is the real, personal and vehicle taxes levied against the citizens. Taxes are 49.3 percent of the total General Fund revenue source and are based on the assessed value of property. Pursuant to Act 388, all owner-occupied real property in the State is exempt from *ad valorem* real property taxes levied for school district operations. The estimated assessed value of a mill for the General Fund is $1,799,740. The General Fund Value of a Mill for the last three years is charted below:



For the servicing of the District's debt, the estimated assessed value of a mill for all real property, personal property and vehicles as of June 30, 2020 is $2,542,003. The Debt Service Value of a Mill for the last three years is charted below:



Fiscal Year	School Operation – General Fund	School Debt Service	Total School	County Operation – General Fund	County Debt Service	Total County (1)
2011	**118.2**	**14.0**	**132.2**	34.8	5.0	39.8
2012	**120.2**	**10.0**	**130.2**	35.6	5.0	40.6
2013	**120.2**	**10.0**	**130.2**	35.6	5.0	40.6
2014	**123.1**	**10.0**	**133.1**	35.6	5.0	40.6
2015	**123.1**	**10.0**	**133.1**	42.8	5.0	47.8
2016	**123.1**	**10.0**	**133.1**	42.8	5.0	47.8
2017	**123.1**	**10.0**	**133.1**	42.8	5.0	47.8
2018	**123.1**	**10.0**	**133.1**	42.8	5.0	47.8
2019	**123.1**	**10.0**	**133.1**	41.6	4.7	46.3
2020	**118.1**	**10.0**	**128.1**	41.6	4.7	46.3
2021	**118.1**	**10.0**	**128.1**	41.6	4.7	46.3

Notes: (1) Total County tax rate does **not** include Higher Education Commission, Horry Georgetown Technical Education College, Senior Citizens Fund, or County Recreation.

This chart represents millage assessed for school district and county purposes only.

Source: Horry County Auditor's Office
Fiscal Year 2022 rates were not available at publication

Horry County Municipality Tax Levies

	2017	**2018**	**2019**	2020	**2021**
Horry County Schools	133.10	133.10	133.10	128.10	**128.10**
County of Horry	52.40	52.40	50.70	50.70	**53.20**
Town of Atlantic Beach	84.50	84.50	84.50	84.50	**84.50**
Town of Aynor	60.80	60.80	60.80	60.80	**60.80**
Town of Briarcliff Acres	50.80	50.80	45.00	45.00	**45.00**
City of Conway	82.40	82.40	76.00	76.00	**77.30**
City of Loris	118.50	118.50	118.50	110.80	**110.80**
City of Myrtle Beach	77.50	80.50	78.90	78.90	**78.90**
City of North Myrtle Beach	41.30	43.30	37.10	45.00	**45.00**
Town of Surfside Beach	46.20	46.20	43.00	43.00	**43.00**

Source: Horry County Auditor's Office
Information based upon 2021 Tax Levies

The following chart shows taxes levied for School District purposes, taxes collected as of June 30th of the year following the year in which the levy was made, and the amount of delinquent taxes collected for the last 10 years.

(DOLLAR AMOUNTS IN THOUSANDS)

			Collected within the Fiscal Year of the Levy		Collections	Total Collections to Date	
Tax Year	Fiscal Year	Total Tax Levy	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy
2011	2011-12	203,283	197,292	97.05%	4,537	201,829	99.28%
2012	2012-13	205,857	198,715	96.53%	4,567	203,282	98.75%
2013	2013-14	210,364	207,083	98.44%	2,646	209,729	99.70%
2014	2014-15	201,426	189,274	93.97%	2,857	192,131	95.39%
2015	2015-16	204,525	191,591	93.68%	3,118	194,709	95.20%
2016	2016-17	202,814	195,063	96.18%	3,016	198,079	97.67%
2017	2017-18	208,229	197,628	94.91%	4,426	202,054	97.03%
2018	2018-19	214,650	203,794	94.94%	3,224	207,018	96.44%
2019	2019-20	228,234	216,591	94.90%	2,542	219,133	96.01%
2020	2020-21	236,655	226,504	95.71%	-	226,504	95.71%

Notes: (1) Percentage includes delinquent taxes collected in the year indicated.
(2) Delinquent taxes include taxes levied in prior years but collected in the year shown.
(3) Current Year information was not available at publication

Source: Horry County School District's audited financial statements and Horry County Treasurer

$100,000 Primary Residence

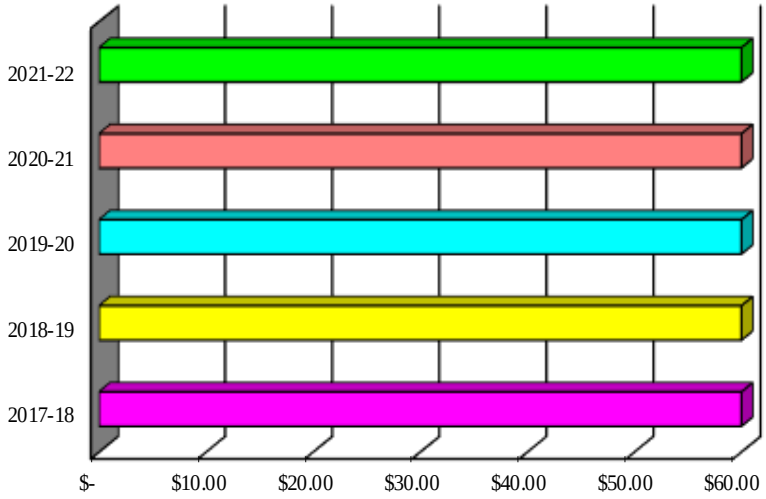
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual
Market Value of a Home	$100,000	$100,000	$100,000	$100,000	$100,000
Property Tax Relief Exemption *(1995 Base Year)*	$100,000	$100,000	$100,000	$100,000	$100,000
Assessment Rate	4.00%	4.00%	4.00%	4.00%	4.00%
General Fund School Millage Rate Assessed	0.1231	0.1231	0.1181	0.1181	0.1181
**General Fund PTR Base Millage Rate	n/a	n/a	n/a	n/a	n/a
Millage Differential	n/a	n/a	n/a	n/a	n/a
General Fund Property Tax Due	$ -	$ -	$ -	$ -	$ -
***Assessed Value – Debt Service Fund	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Debt Service Fund School Millage Rate Assessed	0.010	0.010	0.010	0.010	0.010
Debt Service Fund Property Tax Due	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00
Total Taxes Due	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00
Property Tax Increase/Decrease from Prior Year	$ -	$ -	$ -	$ -	$ -

$150,000 Primary Residence

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual
Market Value of a Home	$150,000	$150,000	$150,000	$150,000	$150,000
Property Tax Relief Exemption *(1995 Base Year)*	$150,000	$150,000	$150,000	$150,000	$150,000
Assessment Rate	4.00%	4.00%	4.00%	4.00%	4.00%
General Fund School Millage Rate Assessed	0.1231	0.1231	0.1181	0.1181	0.1181
**General Fund PTR Base Millage Rate	n/a	n/a	n/a	n/a	n/a
Millage Differential on first $100,000	n/a	n/a	n/a	n/a	n/a
General Fund Property Tax Due on $50,000	$ -	$ -	$ -	$ -	$ -
General Fund Property Tax Due on $100,000	$ -	$ -	$ -	$ -	$ -
Total General Fund Property Tax Due	$ -	$ -	$ -	$ -	$ -
***Assessed Value – Debt Service Fund	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Debt Service Fund School Millage Rate Assessed	0.010	0.010	0.010	0.010	0.010
Debt Service Fund Property Tax Due	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00
Total Taxes Due	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00
Property Tax Increase/Decrease from Prior Year	$ -	$ -	$ -	$ -	$ -

Note: Assessment rate of 4.00% based on primary (legal) residence only.
* County-wide reassessment resulted in an increase in property value which required a rollback millage.
** Effective for the 2007-08 year, 100% of the primary (legal) residence assessed value is exempt from operating millage (General Fund).
*** Property Tax Relief Exemption applies only to General Fund. Debt Service Fund taxes are based upon full market value of primary residence.
**** The median value of a home in Horry County was valued at $181,500 during 2015 - 2019.

$150,000 Primary Residence



$ 60.00

$ 60.00

$ 60.00

$ 60.00

$ 60.00

$100,000 Primary Residence



$ 40.00

$ 40.00

$ 40.00

$ 40.00

$ 40.00

How Much Do You Owe?

Value of Property		Assessment Rate*		General Fund Assessed Value
$	X	4% (.04)	=	**$**

OR

Value of Property		Property Tax Relief **		Assessment Rate*		General Fund Assessed Value
$	-		X	4% (.04)	=	**$**

PLUS

Value of Property		Assessment Rate*		Debt Service Fund Assessed Value
$	X	4% (.04)	=	**$**

*This rate is for primary residences and farm land only. See table below for other assessment rates.

** Property Tax Relief is for primary residences only. There is a 100% exemption from operating millage (General Fund)

Compute Your Taxes: General Fund Total Levy for School Purposes **118.1 Mills**
Debt Service Fund Total Levy for School Purposes **10.0 Mills**

.

General Fund Assessed Value		Total Millage With Decimal Point Shifted*		General Fund Taxes You Owe
$	X		=	**$**

Debt Service Fund Assessed Value		Total Millage With Decimal Point Shifted*		Debt Service Fund Taxes You Owe
$	X		=	**$**
		Total Taxes You Owe		**$**

County Tax Rate for Schools

	Assessment Rate
Primary residence, farm land	4%
Other real estate	6%
Autos	6 %
Personal property	10.5%

*Place a decimal point in front of your total millage. (Example) The school millage rate, 128.1 mills, would be 0.1281

Sample:

If the assessed value of your home is $181,500

Value of Your Home		Assessment Rate*		General Fund Assessed Value
$181,500	X	**(.04)**	=	**$7,260**

Total Value of Your Home		Property Tax Relief		Assessment Rate*		General Fund Assessed Value
$181,500	-	**$181,500**	X	**(.04)**	=	**$ -**

Total Value of Your Home		Assessment Rate*		Debt Service Fund Assessed Value
$181,500	X	**(.04)**	=	**$7,260**

then your tax would be

General Fund Assessed Value		Total Millage With Decimal Point Shifted*		General Fund Taxes You Owe
$ -	X	**.1181**	=	**$ -**

Debt Service Fund Assessed Value		Total Millage With Decimal Point Shifted*		Debt Service Fund Taxes You Owe
$7,260	X	**.010**	=	**$72.60**

Total Taxes You Owe **$72.60**

NOTE: The median value of a home in Horry County is valued at $181,500 for 2015-2019.

County Tax Rate for Schools

	Assessment Rate
Primary residence, farm land	4%
Other real estate	6%
Autos	6%
Personal property	10.5%

*Place a decimal point in front of your total millage. (Example) The school millage rate, 128.1 mills, would be 0.1281

The ten largest taxpayers in the School District and the amount of taxes billed for Fiscal Year 2021 (tax year 2020) each are shown below.

Taxpayer	Type of Business	Taxes Billed	Percent
1. Horry Electric Coop Inc	Utility	$ 4,212,491	28.41%
2. Burroughs & Chapin Company, Inc (1)	Real Estate/Tourism	3,365,340	22.70%
3. Lawyers Title Insurance Corp	Real Estate	1,066,871	7.19%
4. Bluegreen Vacations Unlimited Inc	Tourism	1,047,757	7.07%
5. South Carolina Electric & Gas	Utility	939,780	6.34%
6. Time Warner Cable Southeast Ll	Utility	924,308	6.23%
7. Wal-Mart Real Estate Business Trust	Real Estate	911,856	6.15%
8. Marriott Ownership Resorts Inc	Tourism	836,363	5.64%
9. Ocean Lakes Family Campground	Tourism	849,561	5.73%
10. Coastal Grand CMBS, LLC	Real Estate	674,038	4.55%
TOTAL		**$ 14,828,365**	**100.00%**

(1) TY 2019 data for Burroughs & Chapin Inc. & Subsidiaries includes Myrtle Beach Farms, Broadway at the Beach, and Grande Dunes Development Co.

Source: Horry County Treasurer's Office

Fiscal Year	Child Development	Kindergarten	Elementary Grade 1-8	High School & Career Center Grades 9-12	Total
2016-17	1,120	3,053	26,157	12,683	43,013
2017-18	1,120	3,140	26,829	12,827	43,916
2018-19	1,180	2,954	27,118	12,855	44,107
2019-20	1,180	3,085	27,515	13,002	44,782
2020-21	971	2,779	26,590	13,209	43,549
2021-22*	***1,180***	***3,126***	***27,448***	***13,644***	***45,398***
2022-23*	***1,180***	***3,093***	***27,272***	***14,496***	***46,041***
2023-24*	***1,180***	***3,102***	***27,253***	***14,932***	***46,467***
2024-25*	***1,180***	***3,100***	***27,311***	***15,145***	***46,736***
2025-26*	***1,180***	***3,100***	***27,640***	***14,924***	***46,844***

**** Forecasted***

Note: All fiscal year enrollment totals are based on 45-Day Average Daily Membership **excluding** Pre-K Self-Contained.

Student Enrollment Forecast Methodology

NOTE: COVID 19 IMPACTS: Due to the uncertainty and fluid nature of the enrollment data in 2020-21 and possibly in 2021-22, future forecasts may be undervalued/overvalued until any lingering effects of the pandemic on enrollments are fully captured.

The student enrollment forecast for Horry County Schools begins with an analysis of historical enrollment data taken from the 45 Day ADM reports.

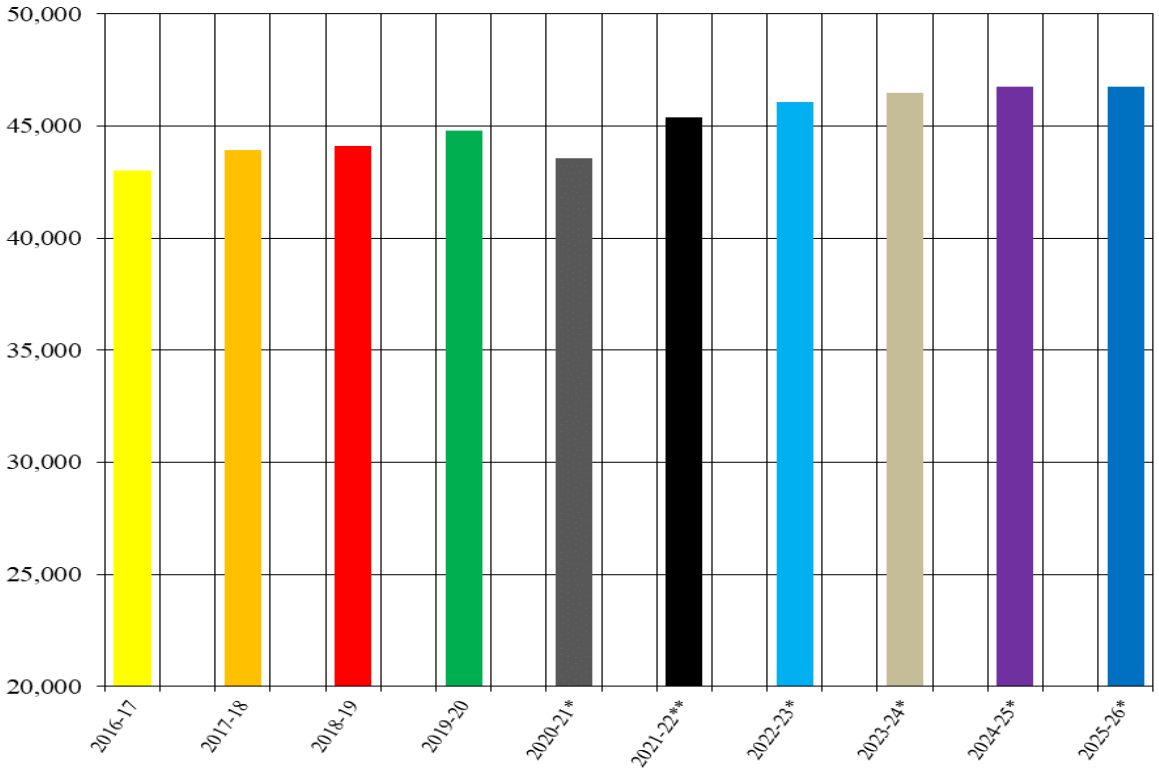
The data is analyzed using a Modified Cohort-Survival model that returns a "Survival" rate to each grade level 2-12. The "Survival" rate is the quotient obtained by dividing the membership of one grade for a school year into the membership of the next higher grade a year later. Generally, the survival ratios are close to one (1.0). A survival ratio less than one (1.0) indicates the net effect of pupils moving out of the district, non-promotions, and transfers to private schools. A survival ratio greater than one (1.0) indicates the net effect of pupils moving into the district, promotions, and transfers from private schools. Kindergarten enrollments utilize a different method based on births.

A representative rate by grade level was then calculated used as a multiplier to determine the next year's grade levels, and so on. This method considered the survival ratios computed through the model, but also applied additional growth modifiers to particular grades and/or schools in order to more accurately reflect current growth and development patterns in certain areas of the county.

The grade level district wide forecasts were completed first and the grade by school forecasts were then calculated using the same methodology for each grade at each school. The two were then compared for accuracy. After all adjustments were made, the school by school/grade by grade forecast was then quality checked to make sure it totaled to the district wide forecast.

All fiscal year enrollment totals below are based on the 45-Day Average Daily Membership for Child Development thru 12th grade (**excluding** Pre-Kindergarten Self-Contained students).

AVERAGE DAILY MEMBERSHIP



*Forecasted

Legend	Total	Fiscal Year
	43,013	2016-17
	43,916	2017-18
	44,107	2018-19
	44,782	2019-20
	43,549	2020-21
	45,398	2021-22
	46,041	2022-23
	46,467	2023-24
	46,736	2024-25
	46,844	2025-26

The FY 2020 and FY 2021 enrollment figures below are based on the actual 45-day Average Daily Membership and **includes** Kindergarten thru 12th grade students only.

FY 2022 is a 45-Day Average Daily Membership **forecast** and **includes** Kindergarten thru 12th grade students only.

Elementary Schools	2019-20	2020-21	2021-22*	Increase / (Decrease)
Aynor Elementary	763	720	**747**	27
Burgess Elementary	664	624	**661**	37
Carolina Forest Elementary	1,061	1,021	**1,083**	62
Conway Elementary	626	571	**611**	40
Daisy Elementary	554	535	**562**	27
Forestbrook Elementary	918	846	**890**	44
Green Sea Floyds Elementary	537	506	**562**	56
Homewood Elementary	588	567	**607**	40
Kingston Elementary	445	399	**420**	21
Lakewood Elementary	933	818	**850**	32
Loris Elementary	758	714	**753**	39
Midland Elementary	527	525	**571**	46
Myrtle Beach Early Childhood	321	302	**309**	7
Myrtle Beach Elementary	1,071	1,024	**1,064**	40
Myrtle Beach Primary	672	653	**655**	2
Ocean Bay Elementary	913	893	**989**	96
Ocean Drive Elementary	836	720	**733**	13
Palmetto Bays Elementary	576	538	**581**	43
Pee Dee Elementary	756	699	**746**	47
River Oaks Elementary	1,064	1,016	**1,105**	89
Riverside Elementary	583	571	**589**	18
Seaside Elementary	456	436	**467**	31
Socastee Elementary	789	724	**774**	50
South Conway Elementary	538	538	**577**	39
St. James Elementary	768	698	**763**	65
St. James Intermediate (5th grade)	443	372	**407**	35
Waccamaw Elementary	822	816	**855**	39
Waterway Elementary	727	688	**731**	43

Middle Schools	2019-20	2020-21	2021-22*	Increase / (Decrease)
Aynor Middle	720	756	**757**	1
Black Water Middle	772	756	**774**	18
Conway Middle	629	578	**537**	(41)
Forestbrook Middle	892	865	**861**	(4)
Green Sea Floyds High (grades 6-8)	318	319	**299**	(20)
Loris Middle	715	724	**737**	13
Myrtle Beach Middle	1,205	1,226	**1,187**	(39)
North Myrtle Beach Middle	1,225	1,189	**1,222**	33
Ocean Bay Middle	628	676	**694**	18
Socastee Middle	484	517	**527**	10
St. James Intermediate (6th grade)	480	437	**417**	(20)
St. James Middle	944	919	**944**	25
Ten Oaks Middle	1,037	1,063	**1,127**	64
Whittemore Park Middle	841	810	**829**	19

High Schools	2019-20	2020-21	2021-22*	Increase / (Decrease)
Aynor High	770	794	**806**	12
Carolina Forest High	2,290	2,512	**2,688**	176
Conway High	1,401	1,403	**1,441**	38
Early College High	370	345	**333**	(12)
Green Sea Floyds High (grades 9-12)	339	327	**339**	12
Loris High	708	685	**718**	33
Myrtle Beach High	1,296	1,384	**1,424**	40
North Myrtle Beach High	1,309	1,354	**1,405**	51
Scholars Academy	209	198	**209**	11
Socastee High	1,490	1,535	**1,551**	16
St. James High	1,658	1,662	**1,720**	58
Academy of Art, Science, & Technology	623	536	**536**	0
Academy of Technology & Academics	540	474	**474**	0
Total Enrollment	**43,602**	**42,578**	**44,218**	**1,640**

	2017-18	2018-19	2019-20	2020-21	2021-22	Change
Administration						
Superintendent	1.000	1.000	1.000	1.000	1.000	-
Chief Officers	6.000	6.000	5.000	5.000	5.000	-
Staff Attorney	1.000	1.000	1.000	1.000	1.000	-
Exec Directors/Directors/Coordinators	62.000	62.000	67.000	65.000	69.000	**4.000**
Principals	54.000	55.000	54.000	57.000	57.000	-
Assistant Principals	98.500	101.000	102.000	106.000	108.000	**2.000**
Professional Educators						
Guidance Counselors	117.500	127.250	130.000	136.000	148.500	**12.500**
Learning Specialists	22.500	23.500	22.500	22.500	21.500	**(1.000)**
Media Specialists	52.000	52.000	52.000	52.000	52.000	-
Teachers	2,992.163	3,051.913	3,108.500	3,187.250	3,244.130	**56.880**
Other Professional						
Administrative Assistants	7.000	7.000	6.000	6.000	6.000	-
Nurses	70.000	70.350	73.750	73.750	81.000	**7.250**
Psychologists	33.000	33.000	33.000	33.000	33.000	-
Therapists	65.250	65.250	66.500	69.500	71.500	**2.000**
Other Professionals	194.500	213.500	215.000	218.750	221.250	**2.500**
Instructional Support						
Teaching Assistants	790.500	791.500	791.000	769.000	785.000	**16.000**
Office / Clerical						
Clerk/Secretary/Bookkeeper	289.500	292.500	294.500	293.500	298.000	**4.500**
Other Support						
Childcare	24.000	24.000	24.500	14.500	22.000	**7.500**
Custodial	301.250	304.750	311.750	313.250	325.250	**12.000**
Food Service	324.500	317.000	316.500	316.000	315.500	**(0.500)**
Maintenance	53.000	58.000	60.000	61.000	62.000	**1.000**
Transportation	464.500	472.500	472.500	477.500	478.500	**1.000**
Other Support	2.000	3.000	3.000	1.000	1.000	-
Total Positions	**6,025.663**	**6,133.013**	**6,211.000**	**6,279.500**	**6,407.130**	**127.630**

Average Class Size Ratios for Regular Teachers:	
Child Development	20.00 : 2
Kindergarten	25.50 : 2
Primary (1,2.3)	21.50 : 1
Elementary (4,5)	24.50 : 1
Middle (6,7,8)	25.25 : 1
High (9-12) 1 small	21.50 : 1
High (9-12) 8 large	26.50 : 1

Notes: (1) The number of regular classroom teachers employed varies with the number of students enrolled.
(2) Special Education students who are in self-contained classes are not a consideration in the regular ratio allocations for grade level classes. They are subtracted before the ratio is applied. Special education teachers are allocated based upon class load and location depending upon handicapping condition.

The teachers' annual salary range, based upon educational level and years of experience, for a 190-day contract is presented below. A detailed Teachers Salary Schedule is presented on page 310.

Teachers	**2021-2022**	
Educational Level	**Range From**	**Range To**
Bachelor's Degree	$39,748	$71,987
Bachelor's +18 Hours	41,374	74,936
Master's Degree	44,779	81,107
Master's +30 Hours	48,017	86,974
Doctorate	51,467	93,222
Average Salary		60,268

An **average** annual salary for selected administrative positions is presented below:

Administration	**2021-2022**
Superintendent	$260,000
Chief Officers	161,415
Executive Directors	146,400
Principals	123,615
Assistant Principals	72,472

Teacher Salary Scale

Step	Bachelor Grade 28		Bachelor +18 Grade 29		Masters Grade 31		Masters +30 Grade 32		Doctorate Grade 35	
	Daily	**Annual**	Daily	**Annual**	Daily	**Annual**	Daily	**Annual**	Daily	**Annual**
0	209.20	**39,748**	217.76	**41,374**	235.68	**44,779**	252.72	**48,017**	270.88	**51,467**
1	213.36	**40,538**	222.08	**42,195**	240.40	**45,676**	257.76	**48,974**	276.32	**52,501**
2	217.60	**41,344**	226.56	**43,046**	245.20	**46,588**	262.88	**49,947**	281.84	**53,550**
3	222.00	**42,180**	231.04	**43,898**	250.08	**47,515**	268.16	**50,950**	287.44	**54,614**
4	226.40	**43,016**	235.68	**44,779**	255.12	**48,473**	273.52	**51,969**	293.20	**55,708**
5	230.96	**43,882**	240.40	**45,676**	260.16	**49,430**	279.04	**53,018**	299.04	**56,818**
6	235.60	**44,764**	245.20	**46,588**	265.44	**50,434**	284.56	**54,066**	305.04	**57,958**
7	240.32	**45,661**	250.16	**47,530**	270.72	**51,437**	290.32	**55,161**	311.12	**59,113**
8	245.12	**46,573**	255.12	**48,473**	276.16	**52,470**	296.08	**56,255**	317.36	**60,298**
9	250.00	**47,500**	260.24	**49,446**	281.68	**53,519**	302.00	**57,380**	323.68	**61,499**
10	254.96	**48,442**	265.44	**50,434**	287.28	**54,583**	308.08	**58,535**	330.16	**62,730**
11	260.08	**49,415**	270.72	**51,437**	293.04	**55,678**	314.24	**59,706**	336.80	**63,992**
12	265.28	**50,403**	276.16	**52,470**	298.88	**56,787**	320.48	**60,891**	343.52	**65,269**
13	270.64	**51,422**	281.68	**53,519**	304.88	**57,927**	326.88	**62,107**	350.40	**66,576**
14	276.00	**52,440**	287.28	**54,583**	310.96	**59,082**	333.44	**63,354**	357.44	**67,914**
15	281.52	**53,489**	293.04	**55,678**	317.20	**60,268**	340.08	**64,615**	364.56	**69,266**
16	287.20	**54,568**	298.88	**56,787**	323.52	**61,469**	346.88	**65,907**	371.84	**70,650**
17	292.88	**55,647**	304.88	**57,927**	330.00	**62,700**	353.84	**67,230**	379.28	**72,063**
18	298.80	**56,772**	310.96	**59,082**	336.56	**63,946**	360.96	**68,582**	386.88	**73,507**
19	304.72	**57,897**	317.20	**60,268**	343.36	**65,238**	368.16	**69,950**	394.64	**74,982**
20	310.88	**59,067**	323.52	**61,469**	350.16	**66,530**	375.52	**71,349**	402.48	**76,471**
21	317.04	**60,238**	330.00	**62,700**	357.20	**67,868**	383.04	**72,778**	410.56	**78,006**
22	323.36	**61,438**	336.64	**63,962**	364.32	**69,221**	390.64	**74,222**	418.72	**79,557**
23	329.84	**62,670**	343.36	**65,238**	371.60	**70,604**	398.48	**75,711**	427.12	**81,153**
24	336.48	**63,931**	350.24	**66,546**	379.04	**72,018**	406.48	**77,231**	435.68	**82,779**
25	343.20	**65,208**	357.20	**67,868**	386.64	**73,462**	414.56	**78,766**	444.40	**84,436**
26	350.08	**66,515**	364.40	**69,236**	394.40	**74,936**	422.88	**80,347**	453.28	**86,123**
27	357.04	**67,838**	371.68	**70,619**	402.24	**76,426**	431.36	**81,958**	462.32	**87,841**
28	364.16	**69,190**	379.12	**72,033**	410.32	**77,961**	440.00	**83,600**	471.60	**89,604**
29	371.52	**70,589**	386.72	**73,477**	418.48	**79,511**	448.80	**85,272**	481.04	**91,398**
30	378.88	**71,987**	394.40	**74,936**	426.88	**81,107**	457.76	**86,974**	490.64	**93,222**

Annualized salary is calculated on 190 work day and does not imply a contract amount.
Rates have been rounded for readability

Note: Teachers, speech clinicians, teachers of the gifted, and teachers of adult learning salaries are the same as classroom teachers. Teachers, librarians, and guidance counselors who are employed for more than 190 days will be paid the daily rate multiplied by the number of days employed. Figures above reflect annual salary and daily rate.

The percent of professional staff of Horry County Schools with a bachelor's degree, master's degree and either a six-year certificate or doctorate are presented below.

2021-2022	**Certified Staff**	**Percentage**
Total Professional Certified Staff:	3,690	
Bachelor's Degree	1,086	32.25%
Master's Degree	2,535	75.29%
Doctorate	69	2.05%

2020-2021	**Certified Staff**	**Percentage**
Total Professional Certified Staff:	3,659	
Bachelor's Degree	1,072	31.84%
Master's Degree	2,518	74.78%
Doctorate	69	2.05%

2019-20	**Certified Staff**	**Percentage**
Total Professional Certified Staff:	3,582	
Bachelor's Degree	1,075	31.93%
Master's Degree	2,442	72.53%
Doctorate	65	1.93%

2018-19	**Certified Staff**	**Percentage**
Total Professional Certified Staff:	3,536	
Bachelor's Degree	1,090	32.37%
Master's Degree	2,388	70.92%
Doctorate	58	1.72%

2017-18	**Certified Staff**	**Percentage**
Total Professional Certified Staff:	3,503	
Bachelor's Degree	1,108	32.91%
Master's Degree	2,346	69.68%
Doctorate	49	1.46%

Source: South Carolina Department of Education – Professional Certified Staff Listing

Fiscal Year	Principal	Interest and Fiscal Charges	Total	Total Governmental Expenditures (1)	Ratio of Debt Service to Total Governmental Expenditures
2012	18,250,000	17,541,361	35,791,361	438,670,186	8.16%
2013	19,390,000	16,269,040	35,659,040	447,008,558	7.98%
2014	19,935,000	16,064,806	35,999,806	454,241,892	7.93%
2015	20,845,000	15,708,756	36,553,756	463,617,482	7.88%
2016	21,860,000	14,162,896	36,022,896	515,920,362	6.98%
2017	22,945,000	19,689,855	42,634,855	662,102,058	6.44%
2018	17,815,000	20,840,969	38,655,969	588,709,137	6.57%
2019	42,895,000	19,983,319	62,878,319	593,914,211	10.59%
2020	45,070,000	17,942,289	63,012,289	590,423,855	10.67%
2021	47,375,000	15,635,030	63,010,030	643,617,661	9.79%

Notes: (1) Total governmental expenditures represent total expenditures, excluding other financing sources (uses), for all governmental fund types: General Fund, Special Revenue Fund (which includes Special Projects, Education Improvement Act Fund, & Nutrition Services), Debt Service Fund and School Building Fund.

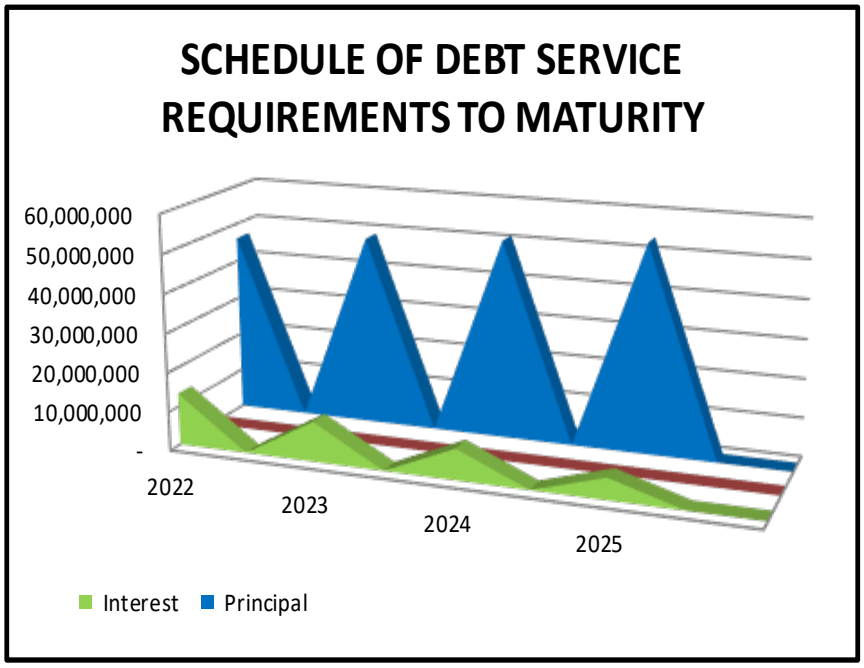
Source: Horry County Schools' Audited Financial Reports

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
FISCAL YEAR 2022

Fiscal Year	Principal & Interest on May 2011 Referendum $54.965M	Principal & Interest on May 2012 Referendum $59.455 M	Principal & Interest on Feb 2015A Referendum $110.81 M	Principal & Interest on March 2015B Referendum $32.97 M
2022-P	**7,940,000**	**3,455,000**	**220,000**	**6,400,000**
2022-I	397,000	1,470,826	4,533,326	785,950
2023-P	**-**	**-**	**12,905,000**	**2,400,000**
2023-I	-	-	4,526,726	465,950
2024-P	**-**	**-**	**14,030,000**	**2,065,000**
2024-I	-	-	3,881,476	345,950
2025 P	**-**	**-**	**14,595,000**	**2,175,000**
2025 I	-	-	3,179,976	242,700
Principal	**7,940,000**	**3,455,000**	**41,750,000**	**13,040,000**
Interest	397,000	1,470,826	16,121,504	1,840,550

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
FISCAL YEAR 2022

Fiscal Year	Principal & Interest on 2016A Referendum $125.0 M	Principal & Interest on 2016B SOB $72.78 M	Principal & Interest on 2022 $33.235 M	Fiscal Year Totals
2022-P	**17,770,000**	**10,345,000**	**-**	**46,130,000**
2022-I	3,836,500	2,233,750	-	13,257,352
2023-P	**18,680,000**	**10,875,000**	**3,920,000**	**48,780,000**
2023-I	2,948,000	1,716,500	574,808	10,231,984
2024-P	**19,635,000**	**11,435,000**	**3,975,000**	**51,140,000**
2024-I	2,014,000	1,172,750	514,048	7,928,224
2025 P	**20,645,000**	**12,020,000**	**4,040,000**	**53,475,000**
2025 I	1,032,250	601,000	450,448	5,506,374
Principal	**76,730,000**	**44,675,000**	**11,935,000**	**199,525,000**
Interest	9,830,750	5,724,000	1,539,304	36,923,934



Fiscal Year	Interest	Principal	Fiscal Year	Interest	Principal
2022	13,257,352	**46,130,000**	**2024**	7,928,224	**51,140,000**
2023	10,231,984	**48,780,000**	**2025**	5,506,374	**53,475,000**

	HORRY COUNTY	SOUTH CAROLINA
2021		
Number of 3-5 Scores *	2,043	27,954
Number of Candidates	2,063	30,037
Number of Exams	3,179	48,364
Percentage of 3-5 Scores on Exams	**64%**	**58%**

2020		
Number of 3-5 Scores *	2,280	31,414
Number of Candidates	2,141	30,816
Number of Exams	3,283	50,531
Percentage of 3-5 Scores on Exams	**69%**	**62%**

2019		
Number of 3-5 Scores *	2,264	31,281
Number of Candidates	2,213	32,761
Number of Exams	3,415	53,615
Percentage of 3-5 Scores on Exams	**66%**	**58%**

* Students who score 3, 4, or 5 on the exam are considered to be qualified to receive credit for the equivalent course.

Source: South Carolina Department of Education – Advanced Placement Results

The Standardized Aptitude Test (SAT) is a standardized test often used in the college admissions process. The SAT tests the reading, writing, and mathematics skills that students learn in school, and that are critical for success in college and beyond. Most students take the test during their junior or senior year of high school.

Beginning in March of 2016, a new revised SAT was introduced. Evidence-Based Reading and Writing (ERW) replaced the English/Language Arts and Writing sections of the old SAT. Results from the new SAT are **not** comparable to the former versions of the SAT so we only have four years of comparison.

Scholastic Aptitude Test: 2017-2021
Comparison of National, State & Horry County Schools
Math and Evidence-Based Reading & Writing

	2017	2018	2019	2020	2021
Horry County	1101	1095	1044	1033	1029
State	1058	1049	1021	1019	1028
Nation	1060	1064	1039	1030	1060

Horry County High Schools and their composite scores on the SAT are as follows:

School Name	2017	2018	2019	2020	2021
Aynor High	1116	1140	1069	1089	1121
Carolina Forest High	1126	1095	1036	1052	1040
Conway High	1020	1057	953	968	973
Green Sea Floyds High	1037	1080	945	955	922
Loris High	1095	1000	981	981	993
Myrtle Beach High	1049	1062	995	982	973
North Myrtle Beach High	1094	1148	1063	1055	1025
Socastee High	1103	1103	1080	1025	1028
Saint James High	1107	1082	1054	1044	1035
Early College High	-	921	1021	988	982
Scholars Academy	-	-	-	-	1386
Academy of Arts, Science & Technology	1155	1171	1196	1168	1138
Academy for Technology & Academics	971	1001	914	928	902

Source: South Carolina Department of Education – National Test Scores

In 2017-2018, Horry County Schools made the decision to report Direct Certified Meal percentages for all schools based on the 135th day Average Daily Membership of Kindergarten thru 12th grade students.

School Name	2018-2019 Direct Certified	2019-2020 Direct Certified	2020-2021 Direct Certified	Increase / (Decrease)
Aynor Elementary	56.71%	**49.50%**	**51.90%**	2.40%
Burgess Elementary	48.75%	**41.48%**	**36.82%**	-4.66%
Carolina Forest Elementary	38.90%	**36.45%**	**40.74%**	4.29%
Conway Elementary	60.61%	**60.13%**	**54.48%**	-5.65%
Daisy Elementary	93.24%	**79.60%**	**78.62%**	-0.98%
Forestbrook Elementary	45.50%	**37.64%**	**39.70%**	2.06%
Green Sea Floyds Elementary	88.03%	**84.80%**	**50.73%**	-34.07%
Homewood Elementary	92.70%	**81.12%**	**50.64%**	-30.48%
Kingston Elementary	56.49%	**54.97%**	**52.34%**	-2.63%
Lakewood Elementary	48.15%	**44.33%**	**40.08%**	-4.25%
Loris Elementary	93.94%	**84.64%**	**86.21%**	1.57%
Midland Elementary	65.70%	**51.71%**	**54.57%**	2.86%
Myrtle Beach Early Childhood	83.24%	**69.81%**	**62.69%**	-7.12%
Myrtle Beach Elementary	76.73%	**65.52%**	**72.48%**	6.96%
Myrtle Beach Primary	77.99%	**60.39%**	**60.77%**	0.38%
Ocean Bay Elementary	23.14%	**20.04%**	**21.98%**	1.94%
Ocean Drive Elementary	45.82%	**39.30%**	**43.62%**	4.32%
Palmetto Bays Elementary	69.35%	**61.74%**	**61.10%**	-0.64%
Pee Dee Elementary	83.69%	**71.26%**	**68.66%**	-2.60%
River Oaks Elementary	37.47%	**32.00%**	**31.70%**	-0.30%
Riverside Elementary	64.27%	**60.24%**	**59.23%**	-1.01%
Seaside Elementary	53.02%	**47.58%**	**49.86%**	2.28%
Socastee Elemetnary	71.20%	**59.98%**	**60.80%**	0.82%
South Conway Elementary	83.27%	**81.05%**	**84.70%**	3.65%
St. James Elementary	32.70%	**31.84%**	**29.78%**	-2.06%
Waccamaw Elementary	76.33%	**68.13%**	**66.82%**	-1.31%
Waterway Elementary	58.83%	**48.79%**	**51.09%**	2.30%

In 2017-2018, Horry County Schools made the decision to report Direct Certified Meal percentages for all schools based on the 135th day Average Daily Membership of Kindergarten thru 12th grade students.

School Name	2018-2019 Direct Certified	2019-2020 Direct Certified	2020-2021 Direct Certified	Increase / (Decrease)
Aynor Middle	53.71%	**49.57%**	**48.94%**	-0.63%
Black Water Middle	74.65%	**63.84%**	**62.72%**	-1.12%
Conway Middle	61.03%	**55.12%**	**51.68%**	-3.44%
Forestbrook Middle	51.08%	**44.27%**	**45.54%**	1.27%
Loris Middle	84.44%	**73.17%**	**74.77%**	1.60%
Myrtle Beach Middle	70.91%	**62.92%**	**65.22%**	2.30%
North Myrtle Beach Middle	54.50%	**41.09%**	**43.73%**	2.64%
Ocean Bay Middle	23.10%	**18.84%**	**17.89%**	-0.95%
Socastee Middle	41.44%	**35.34%**	**35.06%**	-0.28%
St. James Intermediate	39.86%	**30.75%**	**34.27%**	3.52%
St. James Middle	37.78%	**37.03%**	**34.30%**	-2.73%
Ten Oaks Middle	34.36%	**29.64%**	**30.24%**	0.60%
Whittemore Park Middle	91.12%	**83.44%**	**76.38%**	-7.06%
Academy of Arts Science & Technolgy	-	-	**10.69%**	10.69%
Academy of Technolgy & Academics	-	-	**46.27%**	46.27%
Aynor High	40.10%	**33.99%**	**38.65%**	4.66%
Carolina Forest High	38.72%	**29.21%**	**27.68%**	-1.53%
Conway High	67.91%	**57.47%**	**55.46%**	-2.01%
Early College High	65.93%	**51.81%**	**35.74%**	-16.07%
Green Sea Floyds High	76.37%	**63.63%**	**64.00%**	0.37%
Loris High	74.63%	**55.84%**	**57.34%**	1.50%
Myrtle Beach High	59.44%	**45.70%**	**42.24%**	-3.46%
North Myrtle Beach High	45.48%	**32.84%**	**32.00%**	-0.84%
SOAR Academy	-	-	**86.82%**	86.82%
Socastee High	39.78%	**28.58%**	**31.55%**	2.97%
St. James High	33.32%	**26.70%**	**24.22%**	-2.48%

FY 2022 was not available at time of publication.

All children between 5 and 17 must enroll in school. Schools operate 180 days a year. Students must attend at least 170 days to receive course or grade credit.

2019-20	Total Students	Dropout Rate
Enrollment for Grade 9-12	13,002	
Total Number of Dropouts	**234**	**1.80%**

2018-19	Total Students	Dropout Rate
Enrollment for Grade 9-12	12,855	
Total Number of Dropouts	**180**	**1.40%**

2017-18	Total Students	Dropout Rate
Enrollment for Grade 9-12	12,827	
Total Number of Dropouts	**192**	**1.50%**

2016-2017	Total Students	Dropout Rate
Enrollment for Grade 9-12	12,683	
Total Number of Dropouts	**289**	**2.28%**

2015-2016	Total Students	Dropout Rate
Enrollment for Grade 9-12	12,320	
Total Number of Dropouts	**359**	**2.91%**

2014-2015	Total Students	Dropout Rate
Enrollment for Grade 9-12	11,906	
Total Number of Dropouts	**350**	**2.94%**

Note: The dropout rate for grades 9-12 as a percent of enrollment for grades 9-12.
FY 2021 student dropout numbers were not finalized at time of publication.

Source: South Carolina Department of Education Report Cards

Special Programs

- The **Scholars Academy** serves the highest achieving students in grades 9-12 on the campus of Coastal Carolina University and offers college-level and accelerated programs of study.

- The **Early College High School** targets students in grades 9-12 who are underrepresented in post-secondary education and allows students to achieve two years of college credit at the same time they are earning a high school diploma. Students attend school on campus of Horry Georgetown Technical College.

- HCS launched its first Science, Technology, Engineering, and Mathematics (STEM) program in 2011 at the Academy for the Arts, Science, & Technology. To meet growing interests, Carolina Forest High and Conway High later added STEM programs, offering opportunities for students to prepare for advanced study or earn certifications that allow them to attain gainful employment after high school. The District has worked to expand STEM education into the instructional program of all schools in grades K-12.

- Students have the opportunity to participate in **dual credit programs** with Coastal Carolina University and Horry Georgetown Technical College to enable them to earn credits for high school and college.

- HCS operates its own virtual school to expand, enhance, and personalize course offerings to students.

- **Foreign language** courses in French, Spanish, and German are offered in grade 6-12.

- The integration of technology is supported with one-to-one devices for students in grades 5-12, two-to-one devices for grades 3 and 4, standards-based digital content, laptops for teachers, ongoing teacher training, interactive whiteboards, and personalized applications that help to maximize student learning. Unique opportunities are available for students to showcase their technological skills and creativity through class assignments and competitive events

Special Programs (cont'd)

- HCS uses an innovative computer-based testing program for grades 2-10 with tests in mathematics, language, and reading. It also provides results quickly to enable teachers to monitor instruction and address student needs more effectively.

- Offer a comprehensive program of **Special Education** for more than 6,000 students.

- Our schools offer fine arts programs which feature full range of instruction in visual and performing arts, including **band, chorus, orchestra, drama and visual arts.**

- An alternative school is an optional placement for students with disciplinary problems in grades 5-12.

- All elementary schools have **full day kindergarten and Child Development programs**.

- **High school athletics** include football, basketball, baseball, track and field, cross country, softball, volleyball, wrestling, soccer, swimming, tennis, golf, cheerleading and lacrosse. Offerings vary by high school.

- The award-winning HCS Mobile App provides contact information, map access, bell schedules for each of our schools, a real-time newsfeed, calendars, menus, PowerSchool access, YouTube playlists, and direct access to our social media.

- Robotics programs are offered in all elementary, middle, and high schools.

District Honors and Awards

- Three of our high schools were rated among the Top 25 Best High Schools in South Carolina by U.S. News & World Report and earned silver medals; Carolina Forest High (#18); St. James High (#23); and Socastee High (#24). Aynor, HCS Early College, and North Myrtle Beach High Schools were awarded bronze medals for high rankings, as well. The rankings are based on a school's number of offerings and participation in the most rigorous of classes. More rigorous coursework leads to higher scores on college entrance exams.

- Ocean Drive Elementary was one of 367 schools in the nation, and six schools in the state, to earn this coveted award, given only to schools that are Exemplary High Performing or those with Exemplary Achievement in Closing the Achievement Gap. Ocean Drive Elementary earned its National Blue Ribbon Schools distinction for Exemplary High Performance, measured by student achievement being in the top 15 percent on state assessments for English language arts and mathematics.

- The HCS Office of Information Services earned 11 Rewards for Excellence awards for exemplary communications projects, publications, and initiatives, as presented by the South Carolina Chapter of the National School Public Relations Association.

- HCS was honored nationally this year when named among the 2019 Best Communities for Music Education by the National Association for Music Merchants. This award recognizes the District's systemic commitment to music education. Record numbers of HCS students were selected for All-State chorus, band, and orchestra ensembles.

- Both Aynor and Ocean Bay Middle Schools received Outstanding Performance Awards from the South Carolina Band Directors Association.

Other Distinctions

- HCS was the first district in South Carolina to earn SACS accreditation under a new district review process.

- The Association of School Business Officials International awarded HCS the Meritorious Budget Award for excellence in the preparation and issuance of its comprehensive annual budget document.

- The district has developed an accountability system for the Board of Education, principals, assistant principals and district office staff to ensure performance.

- HCS average class size is lower than allowed by the state. HCS class sizes are as follows:

Kindergarten	25.50 : 2
Grade 1	21.50 : 1
Grade 2-3	21.50 : 1
Grade 4-5	24.50 : 1
Grade 6-8	25.25 : 1
Grade 9-12 (small)	21.50 : 1
Grade 9-12 (large)	26.50 : 1

- As a district, we have 224 fte Nationally Certified Teachers.

- The graduating class of 2020 earned **$70 million** in scholarships. Seventy-two percent of 2,745 graduates plan to attend post-secondary schools. Sixty-two percent of the graduates earned scholarships supported by the SC Lottery.

- In 2019, HCS' Tenth Annual Technology Fair once again had record-high participation and special guests. Over 700 entries representing more than 2,500 students were presented in grade-level categories ranging from coding to application development. Another 400 students faced-off in the Rubik's Cube Challenge, and more than 150 competed in robotics.

Other Distinctions (cont'd)

- HCS was awarded system-wide accreditation by AdvancED last spring, yielding an international seal of approval. After an intensive review by a team of educational professionals with K-12 and collegiate expertise, individuals through the country and around the world can trust that HCS has meet high standards for quality, leadership, and innovation. In a separate review, the Academy for Arts, Science, and Technology was awarded the new AdvancED STEM Certification, distinguishing the program as a highly effective school prioritizing education in science, technology, engineering and math.

Student Testing

- Students in kindergarten and first grade will be assessed throughout the year using a teacher-completed checklist of student skills in personal and social development, language and literacy, and mathematical thinking.

- Students in grades 3-8 take state-required assessments to measure performance in the core curriculum. The SC READY test measures performance in English Language Arts and mathematics, while the SC PASS tests measures performance in science and social studies. At all grade levels and on all four content tests, HCS students scored significantly higher than the state average among students who met and exceeded grade-level standards

- Ready to Work (R2W) is a career readiness assessment administered to all eleventh grade students to determine student achievement in three key subjects: Applied Mathematics, Locating Information, and Reading for Information.

- The ACT, a college readiness assessment, was given to every South Carolina 11th grader in 2021 with the exception of those eligible for alternate assessments. The ACT scores range from 0 to 36. State averages for ACT data are based on regular public schools and do not include private schools in the state.

Student Testing (cont'd)

- The End-of-Course Examination Program (EOCEP) provides tests in high school core courses and for courses taken in middle school for high school credit. EOCEP results are used in the calculation of middle school and high school Absolute Ratings and Growth Ratings. End-of-Course tests are administered to students in four high school courses; Algebra 1 / Mathematics for the Technologies 2; Biology 1 / Applied Biology 2; English 1; and US History and the Constitution. The mean scale scores for HCS was higher than State scores on all four tests.

- The SAT is a standardized test often used in the college admissions process. Its aim is to assess the student's readiness for college. The SAT relies on two main components, Evidence Based Reading and Writing (ERW) and Math. The Essay section is optional. Scores range from 400 to 1600 overall with 200 to 800 coming from ERW and 200 – 800 coming from Math.

Performance Progress

2021 Graduation Rate

- 82.7% of students graduated on time (four years of HS or less) in 2021, a decrease of 0.80% from 2020.

2021 High School End-of-Course tests

- 61.% of students passed the state Algebra I exam;
- 62.7% of students passed the state Biology I exam;
- 70.6% of students passed the state English I exam;
- 46.0% of students passed the state United States History exam.

2021 SAT Results

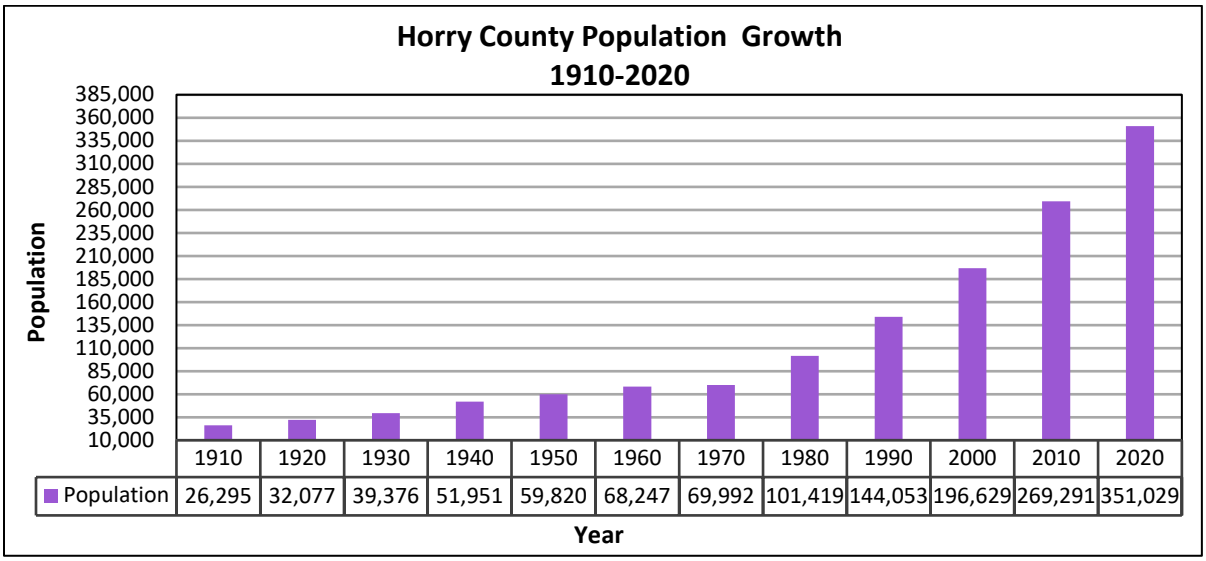
- The average SAT score on Evidence-Based Reading and Writing (ERW) and Mathematics was 1,029.

2021 ACT Results

- The average ACT composite score was18.1.

ECONOMIC CONDITIONS

Development of the County's predominantly tourist-based economy has been extremely rapid since the early 1980's, and that trend continues today. Most of the County's 40 miles of beaches and areas east of the Intracoastal Waterway have been developed residentially or commercially. However, significant portions of the rural lands west of the Intracoastal Waterway are yet to be developed. Thirty-two percent of the state's hotel and motel rooms are in Horry County while 40 percent of the state's second homes are also located here. According to the U.S. Census Bureau, Horry County was home to a permanent population of 351,029 in the year 2020. Since 2010, Horry County's population has grown by 81,738 permanent residents or 30 percent.



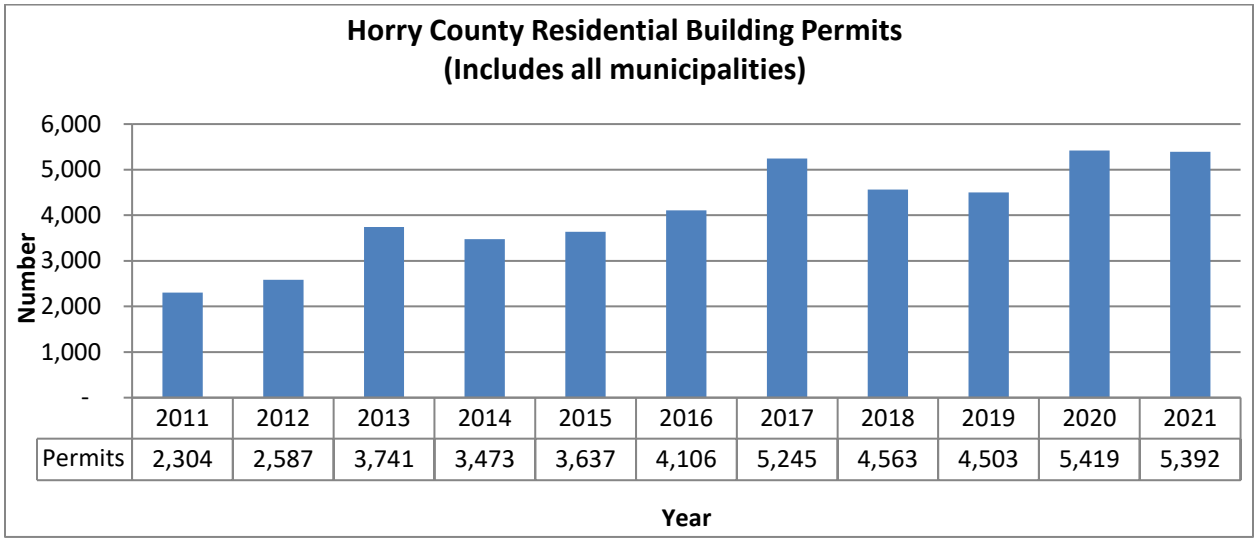
Source: US Census Bureau

Horry County's recent rewrite of its comprehensive plan, *Imagine 2040*, states that "In 2018, the US Census identified the County as part of the second fastest growing Metropolitan Statistical Area in the nation for the third year in a row." The SC Revenue and Fiscal Affairs Office has projected that Horry County will reach a population of 460,300 by 2030. Based on that estimate, Horry County Planning & Zoning forecasts that by 2040, Horry County's population will grow to 584,500. This represents approximately 70 percent growth over the next twenty years.

According to the U. S. Census Bureau, Horry County's population in 2020 was approximately 82.9 percent White, 12.9 percent African American, and 4.2 percent Other Race. Of this total, approximately 6.2 percent were of Hispanic origin. For 2020, Horry County Schools' student population consisted of 62.0 percent White, 19 percent African American, and 19 percent Other Race. In 2020, 11 percent of students were of Hispanic origin. According to the 2019 U.S. Census Bureau American Community Survey, the median household income estimate in Horry County was $50,704, compared to the US median estimate of $62,843. Estimate of per capita income in 2019 for Horry County was $28,202, compared to the US per capita income estimate of $34,103.

Residential construction activities in Horry County are once again seeing rapid development over the past few years. The County experienced a tremendous decrease in new construction starting in 2006. This bust came on the heels of the biggest building boom in the County's history between 2002 and 2006. The boom in construction was a result of a combination of factors including a strong economy, a maturing marketplace and a fast-growing tourism base. However, between 2006 and 2010, Horry County experienced substantial drops in construction related employment and expenditures.

At the peak of the building boom in 2005, 11,673 residential building permits were issued in Horry County. The annual number of permits then began to decline. In 2010, the total number of building permits (1,498) issued was the lowest year on record since 1991. In 2011, residential permitting began to rebound with 2,304 units permitted but this total was still well below previous years. Since 2010, the County has seen a gradual increase in the number of annual building permits issued up until 2017. In 2018 and 2019 the number declined slightly but held relatively steady. In 2020 the number of permits again rose to over 5,419 and in 2021 the number is set to exceed the previous year with 5,392 permits issued so far through September.



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Permits	2,304	2,587	3,741	3,473	3,637	4,106	5,245	4,563	4,503	5,419	5,392

Source: U.S. Department of Housing and Urban Development State of the Cities Data System

Based on the latest research compiled by the U. S. Travel Association, travel expenditures have an enormous impact on South Carolina and Horry County. In South Carolina, a gross amount of $15.1 billion was spent on domestic travel in 2019, up 4.8 percent over 2018. In 2019, monies spent by travelers supported approximately $2.9 billion in payroll income representing 133,500 jobs within South Carolina. Those jobs comprised 6.1 percent of the State's total non-agricultural employment. For 2019, domestic travel had a total fiscal impact on federal, state and local revenues amounting to $2.2 billion, representing a 5.8 percent increase from 2018. In 2019, tourism 6.1 percent of all non-farm jobs in South Carolina. (Source: U.S. Travel Association, and South Carolina Department of Parks, Recreation & Tourism, September 2020)

Of South Carolina's forty-six counties, Horry County leads the way in total annual visitors. Visitor estimates to Horry County were approximately 20.6 million in 2019. The direct and indirect

economic impacts from tourism in Horry County led the State in all travel expenditures, payroll incomes and jobs generated by domestic travel spending in 2019. Domestic travel expenditures in Horry County were $4.8 billion in 2019 equating to more than 31.4 percent of the total spent on domestic travel across the State. For the same period, domestic travel expenditures generated over $907 million in payroll representing 44,700 jobs for area residents. In 2019 domestic travel in Horry County generated $297.5 million in state sales tax receipts and over $170 million in local tax receipts. These numbers ranked Horry County first among all counties across the State in each of these categories. (Source: SC Department of Parks, Recreation and Tourism; Myrtle Beach Area Chamber of Commerce; Coastal Carolina University; U. S. Travel Association Domestic Travel Impact on South Carolina Counties, 2019; Tourism Works for Us at http://www.tourismworksforus.com)

Attractions spanning the Grand Strand include approximately 86 golf courses located across the region. This constitutes one of the largest concentrations of like facilities in the nation. Golfers played more than 2.7 million rounds of golf in Horry County during 2019. The state has over 300 golf courses, giving South Carolina the highest number of holes per capita in the United States. In 2018 golf generated approximately 2.59 billion for the state's economy and directly or indirectly created 31,434 jobs, according to a SC Department of Parks, Recreation & Tourism study from April 2019. In 2018, golf brought in $309 million in federal, state and local taxes across South Carolina. This industry has been instrumental in the expansion of the Horry County tourist season, including early spring and late fall, as well as strengthening our regular May through October seasons. In addition to golf, the area boasts seven live entertainment theaters; 1,800 full-service restaurants; more than 300 outlet shopping stores, and over 425 hotels with approximately 89,000 hotel/motel units.

Located just one mile inland from the Atlantic Ocean, The Myrtle Beach International Airport (MYR) provides easy service to more than 350 destinations worldwide. MYR recently completed a $118 million terminal project that expanded the number of gates, baggage claim and security screening areas, while adding a separate car rental facility and additional parking. MYR is currently served by nine airlines with non-stop service to more than 40 cities. MYR reached a major milestone in November 2017 when the airport welcomed over one million passengers within a year. In 2020, MYR only recorded 556,000 deplanements due to the impact of the COVID-19 pandemic and restrictions on air travel. Deplanements for 2021 are on track to exceed 2019 numbers with 1,279,403 just through September. In 2019, MYR was recognized as being the ninth fastest growing airport in the United States. In addition to MYR, several regional airports serve the Myrtle Beach area including Conway - Horry County Airport (HWY); Grand Strand Airport-Ramp 66 (CRE); Loris-Twin Cities Airport (5J9). (Source: Myrtle Beach International Airport at https://www.flymyrtlebeach.com)

In 2017, Horry County ranked 15th in the State in agricultural production (crops and livestock) with more than $87 million in cash receipts, according to the USDA National Agriculture Statistics Service. In 2017, there were 170,551 total acres of farmland in Horry County. However, in 2012 farm acreage totaled 177,569 acres, indicating a 3.95 percent loss of farmland in a five-year period. This continues to illustrate Horry County's decline as a major agricultural producer in South Carolina. In 1996, the County ranked 2nd in the State and in 2012, Horry County ranked 13th.

Horry County still leads the State in tobacco production, with sales of $29,000,000 in 2017. (Source: USDA, National Agriculture Statistics Service.)

The area is also coming to be recognized across the Southeast as a primary destination for sports tournaments. Grand Park Athletic Complex, which is located in the Market Common district of Myrtle Beach and was completed in 2013, boasts seven large multipurpose fields and two youth fields. These fields have lights and synthetic turf, and are designed to accommodate a variety of sports, including baseball, softball, lacrosse, soccer and football. The Myrtle Beach Sports Center, a 100,000 square foot state-of-the-art indoor sports facility, is the latest addition to Myrtle Beach's impressive sports venue roster. Opened in March 2015, the facility features 8 basketball courts and 16 volleyball courts. The venue has been designed to host court sports, wrestling, gymnastics, table tennis, pickle ball, and other sports events as well as trade shows.

In 2014, North Myrtle Beach opened its own state-of-the-art sports tourism and recreational facility. The North Myrtle Beach Park and Sports Complex contains six baseball/softball fields, eight soccer/lacrosse fields, an ADA accessible playground, two dog parks, a 25 acre lake for water recreation and the only outdoor amphitheater along the Grand Strand.

Myrtle Beach has long been the home of the "Beach Ball Classic" (boys) and the "Beach Ball Classic Holiday Invitational (girls), both of which are premier national basketball tournaments for high school students held in December of each year. In November 2018, ESPN established a new pre-season collegiate basketball tournament, the Myrtle Beach Invitational, which is held at the HTC Center on the campus of Coastal Carolina University. Also, in 2018, ESPN Events announced the addition of a new collegiate post-season bowl game to be held in Myrtle Beach: The Myrtle Beach Bowl. This bowl game will host matchups from the three NCAA Division conferences: Conference USA, the Mid-American conference and the Sun Belt Conference. Coastal Carolina University's Brooks Stadium will be the site of this first bowl game to be played in December 2020.

NEW DEVELOPMENTS & ATTRACTIONS

Horry County's largest development, **Carolina Forest**, was opened by International Paper Company in the mid 1990's. Carolina Forest is approximately 17 square miles or 10,850 acres. To compare, the City of Myrtle Beach is also approximately 17 square miles or 10,700 acres. According to the U.S. Census Bureau the **Carolina Forest** area grew by 506 percent in population between 2000 and 2010, growing to over 20,000 residents. The area continues to grow as evidenced by information received from Horry County, indicating that approximately 3,257 single and multi-family residential units located in or near Carolina Forest have been approved for addressing since June 2016. July 2018 brought the opening of International Drive through Ocean Bay Heritage Preserve adjacent to Carolina Forest. This six-mile four lane road connects SC Hwy 31 to SC Hwy 90 and provides a much needed safer and faster route between Conway and the Beach area.

In 2008, the long awaited mixed-use development on the site of the former Myrtle Beach Air Force Base became a reality. **The Market Common, Myrtle Beach** is part of a master planned community redeveloped by the Myrtle Beach Air Force Base Redevelopment Authority. On the 3,790-acre parcel of land, over $30 million of new infrastructure was installed, including 29 acres of lakes, new community parks and four miles of new roads, contiguous to the Myrtle Beach International Airport. In the heart of the 100-acre redevelopment is a complimentary mix of retail, restaurant, residential, hotel, and parking—bringing together the best ideas in land use and urban planning to create a beautifully designed pedestrian-friendly lifestyle center. **The Market Common** has become a social and economic focal point for Myrtle Beach. In addition to the core redevelopment, developers have constructed several new single-family neighborhoods in this area. One of the recent neighborhood additions to Market Common is **the Vinings**, an upscale apartment complex with 288 units that was completed in 2016. In June of 2018, **810 Billiards and Bowling** opened in Market Common, offering bowling, billiards, foosball and other games.

SkyWheel Myrtle Beach - May of 2011 marked the grand opening of Myrtle Beach's new attraction, **SkyWheel Myrtle Beach**. 10 years later the SkyWheel was disassembled and revamped and has reopened in May of 2021. The giant attraction stands at 196 feet (60 meters) and 18 stories high and spans two ocean front lots along Ocean Boulevard, on the north side of Plyler Park. It has been specifically designed to include 42 glass enclosed and temperature-controlled gondolas, each of which can hold six people. The **SkyWheel Myrtle Beach** is an exciting new addition to the Grand Strand area, along with the newly renovated Myrtle Beach Boardwalk and Promenade. The **SkyWheel Myrtle Beach** also incorporates a complete light show in the evening. The only one of its kind in the United States, this family-friendly attraction is sure to become an iconic staple for Myrtle Beach.

Myrtle Beach International Airport Technology, Commerce and Aeronautics Park (ITAP)- ITAP is a 460 acre Class "A" Aviation Technology, Commerce and Aeronautics Park owned by Horry County. The park is located on Myrtle Beach International Airport property and has a public entrance from the Market Common district. Horry County has plans to capitalize on the growing aviation and innovation industries and position the County as the premier live/work community in the Southeast.

To meet healthcare needs of the growing Carolina Forest community, **McLeod Health** broke ground in 2017 on a 43-acre complex at the intersection of Highway 31 and International Drive. This development is planned to be a seven-building, 280,000 square foot medical complex, and will contain a free-standing emergency room. **Grand Strand Medical Center** has also received approval to construct another free-standing emergency department near Highway 501 in the Forest Square shopping center off Carolina Forest Boulevard. Additionally, in 2018, **McLeod Seacoast Hospital** completed a new medical tower housing 50 beds at its Little River location.

THEBlvd Complex – October of 2018 brought the opening of a 55,000 square-foot complex located along the Boardwalk in Myrtle Beach. THEBlvd is the home of several new restaurants, retail shops and a live music venue adjacent to the beach.

Top Golf added to its growing list of international entertainment sites in February 2019 by opening its newest location in Myrtle Beach at the corner of 29th Ave and Robert Grissom Parkway. The 38,382 square-foot facility offers various golf games in 72 climate-controlled hitting bays, along with big screen TVs, food, a sports bar and live music for those who play golf and those who don't. There is even a rooftop terrace with an amazing view of the surrounding city.

TRANSPORTATION

In order to improve Horry County's transportation system, a major federal interstate is under consideration. I-73/I-74 would begin in Michigan and continue through Ohio, West Virginia, Virginia, North Carolina and end in Charleston, South Carolina, after passing through the Grand Strand. The Federal Government has allocated $400,000 for South Carolina to do a feasibility study regarding the project.

In addition, former Governor Beasley approved the most aggressive road construction program in the history of Horry County, RIDE – Road Improvement and Development Effort in September 1996. Horry County's RIDE Project represented a comprehensive solution for transportation problems which paired significant funding from the local level with funding provided by the State of South Carolina. Horry County enacted an ordinance in the fall of 1996 that implemented a 1.5 percent hospitality fee (accommodations, restaurants, amusements, golf and theaters) effective January 1, 1997. The purpose of this fee was to provide the financial ability for Horry County to partner with the State of South Carolina to meet the infrastructure needs of the County. The participating parties of the initial RIDE project were Horry County, the South Carolina Transportation Infrastructure Bank and the South Carolina Department of Transportation. The total cost of the RIDE I program was $774 million. The RIDE Project included a series of interconnected highway construction and road enhancements that improved the overall transportation network in Horry County.

In 2006, voters approved the RIDE II program which included an additional fifteen projects for roadway improvements. To fund these projects, a local option penny sales tax was passed by Horry County voters in November of 2006. The total cost of the RIDE II program was $425 million, and its projects were completed in 2019.

A RIDE III initiative was approved by voters in the November, 2016 general election. This funding initiative includes twenty projects costing more than $590 million dollars. RIDE III calls for a one-penny sales tax to be collected for no more than eight years, beginning in May of 2017. The sales tax would remain in effect for eight years through April 30, 2025.

Projects that are to be funded by RIDE III are:

	Project	Estimated Cost
1	U.S. Hwy. 501 Corridor improvements – SC Hwy. 31 to SC 544	50,000,000
2	Pave 25 miles County dirt roads	15,000,000
3	Carolina Forest Boulevard Widening	54,700,000
4	Palmetto Pointe Blvd. Ext. to SC Hwy. 544	7,500,000
5	SC Hwy. 9 East Widening (Loris)	21,700,000
6	Resurface 33.13 miles of City roads	5,000,000
7	US Hwy. 701 N Widening (North Conway)	65,100,000
8	Fred Nash Blvd. connection to Harrelson Blvd. – Myrtle Beach	19,300,000
9	US Hwy. 17 Business Intersection Improvements - Garden City	19,800,000
10	Forestbrook Road Widening	89,100,000
11	Pave 25 miles County dirt roads	15,000,000
12	Resurface 33.87 miles County roads	5,000,000
13	US Hwy. 501 Realignment from Broadway Street to 7th Avenue North	13,900,000
14	US Hwy. 701 Widening – North to Loris	7,500,000
15	Conway Perimeter Road Phase II	18,400,000
16	Pave 25 miles County dirt roads	15,000,000
17	Resurface 33.87 miles County roads	5,000,000
18	Southern Evacuation Lifeline (SELL) – Environmental Studies and Right-of-Way	25,000,000
19	SC Hwy. 31 (Carolina Bays Parkway) Extension To SC/NC State line	125,000,000
20	Pave 25 miles County dirt roads	15,000,000

AREA ACCOLADES

TRIPADVISOR

"2018 Most Excellent Places to Travel"

TripAdvisor recently recognized global travel destinations with the most Certificates of Excellence, and Myrtle Beach was named as one of the world's "Most Excellent" Cities for Experiences. Myrtle Beach was one of only six U.S. cities recognized in all categories. Certificates of Excellence are awarded to destinations with hotels, restaurants and attractions that provide excellent service and receive consistently high traveler reviews.

SPORTS DESTINATION MANAGEMENT

"2018 Reader's Choice: Best Overall Destination"

The readers of Sports Destination Management named Myrtle Beach as one of their three favorite destinations in the publication's annual Reader's Choice Awards. Myrtle Beach was chosen as an ideal venue due to its state-of-the-art facilities for competitive athletics and many attractions and entertainment options outside of the sporting venues.

COASTAL LIVING MAGAZINE
"Top Ten Public Gardens America"
Brookgreen Gardens in Murrells Inlet, South Carolina was selected as one of the "Top Ten Public Gardens America" by *Coastal Living Magazine*. The Alabama-based magazine serves more than three million readers and is a leader in lifestyle information. Brookgreen Gardens is open to the public, and is located on US Highway 17 between Myrtle Beach and Pawleys Island.

RESONANCE CONSULTANCY
"2018 America's Best Cities"
Myrtle Beach was named the 9th Best Small City in 2018. This honor was part of a ranking of the best small American cities with metro populations under one million people.

US NEWS & WORLD REPORT
"Best Place People are Moving to in 2018"
The area was chosen due to its high migration rate, affordable housing and beautiful weather year-round.

WHERE TO RETIRE
"2018 Top Destination Areas for Retirees"
This magazine selected Myrtle Beach as the 10th best place to retire, estimating that the area receives 2,373 retiree-aged people annually.

COASTAL LIVING
2017: Myrtle Beach was ranked #9 in the magazine's listing of the **"Top 10 Beach Towns with the Highest Quality of Life"**.

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross - referencing where necessary.

Accounting System	The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.
Accrual Basis	The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also ***Estimated Revenue*** and ***Expenditures.***
Accrue	To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest bonds. See also ***Accrual Basis.***
Ad Valorem Taxes	Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.
Advanced Placement (AP)	A Cooperative educational endeavor sponsored by the College Board. It primarily serves students in grade eleven and twelve who wish to pursue college-level studies while still in secondary school.
Appropriation	A legal authorization to incur obligations and make expenditures for specific purposes.

Assessed Value	A legal authorization to incur obligations and to make A valuation set upon real or other property by a government for the purpose of taxation. The process of making the official valuation of property is conducted under the auspices of each county assessor and in cooperation with the State Department of Revenue and Taxation.
Average Daily Membership (ADM)	In a given school year, the average daily membership for a given school is the aggregate days in attendance of the school divided by the number of days the school was actually in session. The average daily membership (ADM is computed for all public schools and districts at the end of 45 days and 135 days of school. The latter count is considered official for funding purposes. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.
Average Teacher Salary	The sum of individual salaries divided by the number of individual teachers. Included are only those individuals who are teaching full time for a contracted period of at least 190 days within the school year. The salary is the total contracted salary for the school year and does not include extracurricular supplements.
Balanced Budget	A balanced budget occurs when the total sum of money an entity collects in a year is equal to the amount it spends on goods, services, and debt interest.
Board of Education	The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.
Bond	A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Refinancing	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
Bonds Issued	Bonds sold.
Bonds Payable	The face value of bonds issued and unpaid.
Budget	The planning document for each department and school providing management control over expenditures in general fund, special revenue fund, education improvement act fund, debt service fund, school building fund, food service fund, and pupil activity fund.
Budget Adjustments	An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.
Budget Calendar	The schedule of key dates used in the preparation and adoption of the Annual Budget.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Budgeted Fund Balance	Money appropriated from previous year's fund balance.
Buildings	A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
Capital Expenditures	Capital Expenditures is the money spent by a company to add or expand property, plant, and equipment assets greater than $5,000, with the expectation that they will benefit the company over a long period of time (more than one year).

Capital Improvements Plan	A plan of proposed capital expenditures and the means of financing them. Items in the capital budget are usually construction projects designed to improve the value of the government assets. The capital budget is usually enacted as a part of the complete annual budget which includes both operating and capital outlays.
Cash Management	The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances without jeopardizing principal.
Chart of Accounts	A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.
Child Development Center	An educational facility with a program designed to serve children who are three, four, and five years of age.
Classification, Object	As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.
Coding	A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.
Contingency	Amount of money set aside for emergency personnel costs during the year.
Contracted Services	Services rendered by private firms, individuals, or other governmental agencies. Examples include utilities, rent, and maintenance agreements.
Cost of Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.

Current Expenditures Per Pupil	Current expenditures for a given period of time divided by a pupil unit of measure.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.
Debt Limit	The maximum amount of general obligation debt which is legally permitted. The State of South Carolina mandates that outstanding debt on bonds issued after 12-1-82, excluding referenda debt, is not to exceed 8% of the assessed value of all County taxable property.
Debt Service	Expenditures for repayment of bonds, notes, leases and other debt.
Delinquent Taxes	Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.
Department	A major administrative division of the school district which indicates overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation	The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost to reserve funds necessary to replace the item at the end of its useful life.
Donations (Private Sources)	Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.
Dropout	A student who leaves school for any reason, other than death, before graduation or completion of a program of studies and without transferring to another school or institution.
Dropout Rate	The proportion of students who, during a single year, leave high school without completion of a program of studies and without transferring to another school or institution.

Education and Economic Development Act (EEDA)	Education and Economic Development Act (EEDA) was designed to give South Carolina students the educational tools they need to build prosperous, successful futures. The EEDA sets up a system called Personal Pathways to Success to help South Carolina students and businesses meet these challenges. Combining high academic standards with enhanced opportunities to explore career options and build real-life working skills,
Employee Benefits (Fringe Benefits)	Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.
Encumbrance	The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
Equipment	Fixed assets which have a value of $500 or more and have a useful economic life of more than one year.
Estimated Revenue	When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.
Ethnicity	The classification of large groups of people according to common racial, national, or cultural origin or background.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlay, intergovernmental grants, entitlements and shared revenue.
Federal Revenue	Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

Fiscal Policy	A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment.
Fiscal Year (FY)	Horry County Schools begins and ends its fiscal year July 1 - June 30.
Fixed Assets	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Full-time Equivalence Employee (FTE)	The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.
Function	A group of related activities aimed at accomplishing a major service or program.
Fund	An accounting entity that has a set of self-balancing accounts that record all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, school building funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.
Fund Balance	The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.
General Fund	Fund used to account for all financial resources except those required to be accounted for in other funds.
General Obligation Bonds	Bonds issued to finance major projects with resources from tax collection to repay debt. This type of bond is backed by the full faith, credit and taxing power of the government.

Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define generally accepted accounting principles.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
Instruction	The activities dealing directly with the teaching of students or improving the quality of teaching.
Instructional Materials - Supplies	An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
Inter-Fund Transfers	Amounts transferred from one fund to another fund.
Intergovernmental Revenues	Revenues received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Junior Reserve Officer Training Corps (JROTC)	The Junior Reserve Officer Training Corps (JROTC) is a federal program sponsored by the United States Armed Forces in high schools and also in some middle schools across the United States and United States military bases across the world.
Leadership in Energy and Environmental Design (LEED)	Leadership in Energy and Environmental Design (LEED) is one of the most popular green building certification programs used worldwide. LEED includes a set of rating systems for the design, construction, operation, and maintenance of green buildings, homes, and neighborhoods that aims to help building owners and operators be environmentally responsible and use resources efficiently.

Levy	(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.
Line Item Budget	A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.
Long-term Debt	Debt with a maturity of more than one year after the date of issuance.
Maintenance, Plant (Plant Repairs and Repairs and Replacements of Equipment)	Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).
Materials and Supplies	Expendable materials and operating supplies necessary to conduct departmental operations.
Mill	One, One Thousandth of a dollar of assessed value.
Millage	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Operating Expenses	The cost for personnel, materials and equipment required for a department to function.
Operating Revenue	Funds that the government receives as income to pay for ongoing operations.
OPEB	Other Post-Employee Benefit
PASS Test	Palmetto Assessment of State Standards (PASS) tests are administered each spring to evaluate students in grades 3-8 in English/language arts, mathematics, science, and social studies.
Personnel Services	Expenditures for personnel cost, salaries, fringe benefits, etc.
Personnel, Administrative	Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district.
Personnel, Clerical	Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This includes classroom aides.
Personnel, Health	Persons in the field of physical and mental health such as physicians, psychologists, school nurses, and dentists whose services are directed primarily to students, although sometimes used for group activities.
Personnel, Instruction	Those who render services dealing directly with the instruction of pupils.
Personnel, Maintenance	Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

Program	The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.
Program Budget	A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.
Property Tax	Tax levied on the assessed value of real property
Pupil	A resident child of the State who is at least four years old as of September 1 and not more than twenty-one years old. When a pupil is in the graduating class and becomes twenty-one years of age, he will be permitted to complete the term.
Pupil – Compulsory Attendance	Children who are between the ages of five and seventeen are required to attend regularly a public or private school or kindergarten of this State; however, the parent or guardian of a child who is not six years old on or before September 1 of a particular school year may elect in writing on a standard form for his child not to attend kindergarten.
Pupil Transportation Services	Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.
Receipts, Revenue	Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.
Road Improvement and Development Effort (RIDE)	Horry County's RIDE Project represents a comprehensive solution for transportation problems which pairs significant funding from the local level with funding provided by the State of South Carolina. The purpose of this fee was to provide the financial ability for Horry County to partner with the State of South Carolina to meet the infrastructure needs of the County.

Reserve for Encumbrances	A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.
Revenue	(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.
SACS	Southern Association of Colleges and Schools
Salary Scales	Plan to assign a grade level and a salary range for each position.
School	A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.
School Building Fund	Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the enterprise and fiduciary fund).
School District	The terms refers to any area or territory comprising a legal entity , whose sole purpose is that of providing free school education whose boundary lines are a matter of public record, and the area of which constitutes a complete tax unit.
School Plant	The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site	The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.
School, Career Center	A secondary school which is separately organized under a director for the purpose of offering training in one or more skilled or semi-skilled trades or occupations.
School, Elementary	A school classified as elementary by State and local practice and composed of any span of grades not above grade six.
School, High	A school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same system. Grade structure currently includes students in grades 9 through 12.
School, Middle	A separately organized secondary school intermediate between elementary and high school. Grade structure currently includes students in grades 7 and 8.
School, Primary	A school classified as primary by State and local practice and composed of any span of grades one through three. This term includes kindergartens if they are under the control of the local school board of education.
School, Summer	The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition may be charged to participants of a summer school program.
SC College and Career Ready Assessments (SC Ready)	The South Carolina College-and Career-Ready Assessments (SC READY) are statewide assessments in English language arts (ELA) and mathematics that will meet all of the requirements of Acts 155 and 200, the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Improvement Act (IDEA), and the Assessments Peer Review guidance. All students in grades 3–8 are required to take the SC READY except those students with significant cognitive disabilities who qualify for the South Carolina National Center and State Collaborative (SC-NCSC) alternate assessment.

Supplemental Nutrition Assistance Program (SNAP)	SNAP offers nutrition assistance to millions of eligible, low-income individuals and families and provides economic benefits to communities. SNAP is the largest program in the domestic hunger safety net. The Food and Nutrition Service works with State agencies, nutrition educators, and neighborhood and faith-based organizations to ensure that those eligible for nutrition assistance can make informed decisions about applying for the program and can access benefits.
Special Education	Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.
Student-Body Activities	Services for public school pupils, such as interscholastic athletics, entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.
Tactics	A procedure or set of maneuvers engaged in to achieve an end, an aim, or a goal.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges. (e.g., sewer service charges).
Temporary Assistance for Needy Families (TANF)	The Temporary Assistance for Needy Families (TANF) program is designed to help needy families achieve self-sufficiency. States receive block grants to design and operate programs that accomplish one of the purposes of the TANF program.

United Stated Department of Agriculture (USDA)	We provide leadership on food, agriculture, natural resources, rural development, nutrition, and related issues based on sound public policy, the best available science, and efficient management. To expand economic opportunity through innovation, helping rural America to thrive; to promote agriculture production sustainability that better nourishes Americans while also helping feed others throughout the world; and to preserve and conserve our Nation's natural resources through restored forests, improved watersheds, and healthy private working lands.



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INSPIRING POSSIBILITIES