



Charleston excellence is our standard County SCHOOL DISTRICT

Fiscal Year 2022 Budget
First Reading
May 24, 2021

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**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2022 PROPOSED BUDGET
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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

FISCAL YEAR 2022 BUDGET

Board of Trustees

**Rev. Dr. Eric Mack, Board Chair
Ms. Courtney Waters, Board Vice-Chair
Mrs. Kate Darby
Mrs. Cindy Bohn Coats
Ms. Joyce Green
Ms. Erica Cokley
Dr. Helen Frazier
Dr. Kristen French
Mrs. Lauren Herterich**

Superintendent

Gerrita Postlewait, Ed.D.

Chief Financial and Administrative Officer

Donald Kennedy

**Jacqué Carlen, Executive Director of Finance
Lisa Cizler, Assistant Executive Director of Finance
Ann McIntosh-Hill, Budget Director**

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Charleston County School District First Reading of FY 2022 Budget

The FY2022 Proposed Budget focuses the district's financial plan on the newly created Board Priorities and Goals. The emphasis is geared towards providing investments to ensure that the educational strategies embedded in the Board Directives of FY21 and the newly added FY22 Board Priorities and Goals are carried out. The new FY22 goals are, in part, a response to the district's aims of supporting students and staff as the organization recovers from the Covid-19 challenges.

Similar to last year, the development of the FY22 budget was done amid the economic uncertainty brought about by the Covid-19 pandemic. While the level of economic uncertainty is not as high as last year, staff had to nevertheless make key assumptions that were not usually necessary prior to the pandemic. For instance, the State's FY22 budget will not be completed until sometime this summer, which leads to the use of assumptions about levels of state appropriations in developing the district's budget.

Additionally, the district's share of the State's Base Student Cost of \$2,500 was reduced to \$812.22 per student from the FY21 amount of \$833.73 per student. The reduction is due to the the funding formula of the State's Education Finance Act, which funds only 32% of the education of Charleston's students as compared to an average of 70% funding for students across the state.

1. The FY21 budget did not contain a millage increase, which reflected the economic challenges and uncertainties at the beginning of the Covid-19 pandemic. The proposed FY22 budget, therefore, reflects two years of rising costs – for such expenditures as increases in state mandated retirement expenses, teacher and staff salary adjustments, increases in healthcare and dental costs, the opening of the new West Ashley Center for Advanced Studies, additional supports for the district's growing multilingual learners (formerly called ESOL or ELL) population, and increases in operational costs such as property and flood insurance, student bus transportation, nursing, increases in utility rates, etc.
2. The budget funds the Board's Priorities and Goals for increasing educational attainment. Among these are initiatives such as:
 - a. Covid-19 Recovery (as a result of the pandemic)
 - b. Academic Improvement Initiatives
 - c. Investment in Talent Development
 - d. Continuation of FY21 investments in Mission Critical initiatives such as Acceleration Schools, Cultural Competency, Mary Ford Early Learning and Family Center, and Student Access to Social Emotional Learning/Mental Health supports
3. To allow for the funding of the Board's Directives, the following strategies were used:
 - a. Reduced current year spending in FY21, and used the savings to help fund the FY22 budget.

Charleston County School District
First Reading of FY 2022 Budget

- b. Used the projected FY21 year-end expenditures as the basis of building the expenditure portion of the FY22 budget. The FY21 year-end expenditures are projected to be \$13.4 million less than budgeted.
 - c. Proposed a millage increase of 3.4 mills, which is the average increase over fiscal years 18 – 20. This would make the FY22 millage 122.1 mills; the FY21 millage was 118.7 mills and the FY20 millage was 126.7 mills. The reduction was due to property reassessment.
 - d. The proposed budget projects a fund balance of 18.54% of expected expenditures, which exceeds the Board's Fund Balance policy of 16.67%
 - e. The increase in fund balance over the last few years has improved the District's financial position. This strong financial position allowed for the use of a portion of the fund balance to fund the Board's Directives.
4. Staff will continue to analyze the economic picture and how its changes might impact the FY22 budget, and well as impact budgets in FY23 and FY24. A part of this analysis is understanding how the planning for the district's use of the federal Elementary and Secondary Schools Emergency Relief funds will influence the district's financial situation over the next several years.

Charleston County School District
FY2022 GOF Budget Considerations
3.4 mill increase

				FTEs	Position Upgrades or Increase in Days
	<u>Budgeted</u> <u>FY2021</u>	<u>Variance</u>	<u>Projected</u> <u>FY2022</u>		
Revenue	538,664,045	53,591,257	592,255,302		
Expenditures (FY2021 Budgeted and FY2022 Base)	585,927,161	(9,209,834)	572,489,327		
Variance	(47,263,116) a	62,801,091	19,765,975		
Funds Available for Allocation			19,765,975		
EXPENDITURE REQUESTS:					
Required Increases					
Teacher Step-mandated by state			4,220,421		
Teachers-\$1,000 Salary Increase-mandated by state			4,667,392		
Retirement Increase-mandated by state			2,797,017		
Health and Dental Increase-mandated by state			1,341,652		
Charter Schools and Meeting Street			4,254,754		
West Ashley CAS-new school			1,719,164	19.75	
Translation Services-Department of Justice Settlement			846,498	7.00	
Property and Flood Insurance			2,486,323		
Operations-Transportation Contract			1,626,731		
Operations-Utilities Increases-rate increases			1,233,340		
Additional energy costs due to COVID-moved to ESSER			(1,200,000)		
Operations-Other Contractual Obligations and Footprint Growth			1,718,356		
Board Approved GOF portion of increasing certified Head Start teachers			388,469		
			26,100,117	26.75	-
Mission Critical Actions-FY22 Changes					
New/Expanded Initiatives			1,110,456	12.00	
FY21 One-time/Decreases/Funding Shift			(3,316,588)	(7.20)	
Net Mission Critical			(2,206,132)	4.80	

FY2022 GOF Budget Considerations

3.4 mill increase

	<u>Budgeted</u>		<u>Projected</u>	<u>FTEs</u>	<u>Position Upgrades or Increase in Days</u>
	<u>FY2021</u>	<u>Variance</u>	<u>FY2022</u>		
Learning Services Compliance and Expansions-School Based			6,430,844	94.84	3.00
Learning Services Compliance and Expansions-Central Based			213,425	3.00	5.00
Other Considerations					
Human Resources					
Move Maximum Teacher Step from 25 to 26 Years			535,773		
Non-teacher Step			1,955,450		
Additional to move all other non-teachers to 95% of market			5,908,215		
Move Classified Staff Years of Service Hiring Cap from 15 to 18 Years			570,000		
Other Safety and Risk Services Requests			105,694	1.00	1.00
Communications and Strategy Requests			420,557	2.00	
Finance			298,058 b	2.00	1.00
Disparity Study-GOF funded portion			114,000		
Operations-Other Requirements			337,872	2.00	2.00
			<u>10,245,619</u>	<u>7.00</u>	<u>4.00</u>
Total Expenditure Additions			40,783,872	136.39	12.00
Projected Funds Available for Allocation			19,765,975		
Use of Fund Balance-FY21 Unspent Mission Critical Actions			2,700,000		
Use of Fund Balance			10,349,505		
Use of Fund Balance-FY21 Cost Reductions			4,300,000		
Use of Fund Balance-FY22 Special Education Requests			3,668,392 c		
			<u>21,017,897</u>		
Remaining to Fund FY22 Requested Expenditure Additions			<u><u>0</u></u>		

FY2022 GOF Budget Considerations

3.4 mill increase

				Position Upgrades or Increase in FTEs	Days
	<u>Budgeted</u> <u>FY2021</u>	<u>Variance</u>	<u>Projected</u> <u>FY2022</u>		
Notes					
a) FY21 Budgeted Variance between Revenue and Expenditures			(47,263,116)		
<i>Variance addressed in FY21 budget by:</i>					
Planned expenditure shift to CARES Act funds			13,408,012		
Use of fund balance			33,855,104		
Additional FY2021 revenue If allowable millage increase had been utilized			<u>12,122,945</u>		
Use of fund balance if allowable millage increase had been utilized			<u>21,732,159</u>		
b) Finance positions funded through increased indirect cost transfer from ESSER funds					
c) Total request of \$3,368,392 consists of a 27.5 FTE increase and the transfer of 29.8 FTEs from IDEA to GOF due to exhaustion of prior years' IDEA carryover funding. The difficulty in hiring qualified special education staff has resulted in unfilled positions for the past several years and is expected to continue. For FY21 unfilled positions have ranged from 37 to 54 FTEs. All requested FTEs have been included in the FY22 budget request. If all Special Education positions are filled for all of FY22, \$3.7M fund balance will be needed, but based on historical analysis this will likely not occur.					

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY2022 BUDGET ASSUMPTIONS FOR FIRST READING**

Tax Assumptions

1. The local tax revenues presented in this budget are based on a 3% increase on current property assessment values as of 2/16/21. These assessments were provided by the Charleston County Auditor's Office.
2. CCSD's Index of Tax Paying Ability for FY2022 is .14270 up from the current .14057 for an increase of .00213. Charleston is still ranked the wealthiest in the State of the 81 school districts based on assessed property values.
3. A millage increase of 3.4 mills is proposed. These are from prior years' allowable millage that was not used (.8 in FY20 and 2.6 in FY21).

State Revenue Assumptions

1. Based on budget projections received from the Senate Finance Committee in May, a \$1,000 salary increase and step increase for teachers have been included.
2. A projected increase in EFA funding by \$11 from \$2,489 to \$2,500 for base student cost has been included.

General Operating Assumptions

1. The District will sponsor nine (9) charter schools in FY2022.
2. Student enrollment for traditional schools grades K-12 is projected to decrease by 833 students.

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FY 2022

GENERAL OPERATING FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	317,803,654	339,175,923	21,372,269
1140 Delinquent Taxes	8,000,000	8,000,000	-
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	9,000,000	12,400,000	3,400,000
1300 Tuition:			
1310 From Patrons for Regular Day School	500,000	500,000	-
1500 Earnings on Investments:			
1510 Interest on Investments	650,000	275,000	(375,000)
1900 Other Revenue from Local Sources:			
1910 Rentals	450,000	500,000	50,000
1950 Refund of Prior Year's Expenditures	50,000	50,000	-
1990 Miscellaneous Local Revenue:			
1993 Receipt of Insurance Proceeds	50,000	50,000	-
1999 Revenue from Other Local Sources	100,000	100,000	-
Total Local Sources	336,603,654	361,050,923	24,447,269
2000 Intergovernmental Revenue:			
2100 Payments from Other Governmental Units	75,000	75,000	-
2200 Payments from Public Charter Schools	230,198	230,198	-
Total Intergovernmental Revenues	305,198	305,198	-
3000 Revenue from State Sources:			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation	9,000	9,225	225
3160 School Bus Driver Salary	2,179,210	2,368,887	189,677
3161 EAA Bus Driver Salary and Fringe	8,000	8,200	200
3162 Transportation Workers' Compensation	144,665	148,282	3,617
3180 Fringe Benefits Employer Contributions	21,445,022	25,031,110	3,586,088
3181 Retiree Insurance	10,974,168	13,001,944	2,027,776
3199 Teacher Salary Increase	9,980,779	13,207,699	3,226,920

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
3300 Education Finance Act:	51,755,681	52,327,977	572,296
3xxx Potential Reduction in State Revenue	(13,395,202.00)	-	13,395,202
3800 State Revenue in Lieu of Taxes:			
3810 Local Residential Property Tax Relief	16,955,781	16,955,781	-
3820 Homestead Exemption (Tier 2)	3,557,362	3,557,362	-
3825 Reimbursement for Property Tax Relief	75,891,816	77,789,111	1,897,295
3827 \$2.5 Million Tax Bonus	0	-	-
3830 Merchant's Inventory Tax	1,948,337	1,997,045	48,708
3840 Manufacturer's Depreciation Reimb.	740,000	758,500	18,500
3890 Other State Property Tax Revenues			
3900 Other State Revenue:			
3992 State Forest Commission Revenue			
3993 Library Media Services	2,967,627	2,967,627	-
3999 Revenue From Other State Sources			
Total State Sources	185,162,246	210,128,750	24,966,504
4000 Revenue from Federal Sources:			
4100 Federally Impacted Areas:			
4110 Maintenance and Operations, P.L. 81-874	95,536	95,536	-
Total Federal Sources	95,536	95,536	-
OTHER FINANCING SOURCES (USES)			
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	13,392,291	15,019,774	1,627,483
5280 Transfer from Spec Rev Indirect Cost	1,623,119	4,148,119	2,525,000
5280 Transfer from Fd Serv Indirect Cost	1,482,002	1,507,002	25,000
Total Transfers	16,497,412	20,674,895	4,177,483.00
TOTAL REVENUES	538,664,045	592,255,302	53,591,256
OTHER SOURCES			
Use of Fund Balance/Fund Balance Carryforward	2,761,442	-	(2,761,442)
Total Other Sources	2,761,442	-	(2,761,442)
TOTAL REVENUES AND OTHER SOURCES	541,425,487	592,255,302	50,829,815

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	12,682,821	12,941,165	258,344
200 Employee Benefits	5,850,755	6,027,835	177,080
300 Purchased Services	1,500	1,500	-
400 Supplies and Materials	121,062	121,062	-
112 Primary Programs:			
100 Salaries	31,111,336	30,849,094	(262,242)
200 Employee Benefits	13,532,206	13,641,905	109,699
300 Purchased Services	2,059,235	2,059,235	-
400 Supplies and Materials	397,094	397,094	-
113 Elementary Programs:			
100 Salaries	57,899,286	58,531,246	631,960
200 Employee Benefits	24,618,024	25,332,748	714,724
300 Purchased Services	4,405,844	4,405,844	-
400 Supplies and Materials	743,149	563,149	(180,000)
600 Other Objects	1,350	1,350	-
114 High School Programs:			
100 Salaries	31,745,805	34,268,904	2,523,099
200 Employee Benefits	13,607,282	14,988,158	1,380,876
300 Purchased Services	1,465,350	1,492,550	27,200
400 Supplies and Materials	962,820	996,570	33,750
500 Capital Outlay	17,000	17,000	-
600 Other objects	150	150	-
115 Career and Technology Education Programs:			
100 Salaries	8,051,949	9,511,711	1,459,762
200 Employee Benefits	3,439,271	4,186,674	747,403
300 Purchased Services	132,172	173,172	41,000
400 Supplies and Materials	947,100	968,100	21,000
600 Other Objects	29,719	29,719	-
118 Montessori Programs:			
100 Salaries	5,602,084	5,806,445	204,361
200 Employee Benefits	2,562,084	2,680,720	118,636
300 Purchased Services	28,205	28,205	-
400 Supplies and Materials	49,242	49,242	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	5,760,054	6,746,205	986,151
200 Employee Benefits	2,779,446	3,305,672	526,226
122 Trainable Mentally Handicapped:			
100 Salaries	1,561,347	1,723,019	161,672
200 Employee Benefits	692,918	777,722	84,804
123 Orthopedically Handicapped:			
100 Salaries	-	35,988	35,988
200 Employee Benefits	-	11,448	11,448
124 Visually Handicapped:			
100 Salaries	197,359	204,254	6,895
200 Employee Benefits	75,545	80,153	4,608
300 Purchased Services	3,000	3,000	-
125 Hearing Handicapped:			
100 Salaries	633,308	709,116	75,808
200 Employee Benefits	301,022	341,035	40,013
126 Speech Handicapped:			
100 Salaries	2,901,312	3,213,139	311,827
200 Employee Benefits	1,250,770	1,417,950	167,180
127 Learning Disabilities:			
100 Salaries	9,088,056	9,653,002	564,946
200 Employee Benefits	3,852,062	4,199,639	347,577
400 Supplies and Materials	12,000	12,000	-
128 Emotionally Handicapped:			
100 Salaries	1,554,342	1,762,013	207,671
200 Employee Benefits	648,333	745,901	97,568
400 Supplies and Materials	1,200	1,200	
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	1,647,775	1,840,910	193,135
200 Employee Benefits	754,102	850,939	96,837
139 Early Childhood Programs:			
100 Salaries	6,130,178	6,709,129	578,951
200 Employee Benefits	2,815,381	3,073,545	258,164
400 Supplies and Materials	240,166.00	155,210	(84,956)

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,429,236	3,548,893	119,657
200 Employee Benefits	1,494,832	1,574,046	79,214
300 Purchased Services	93,500	93,500	-
400 Supplies and Materials	30,340	30,340	-
145 Homebound:			
100 Salaries	265,000	275,166	10,166
200 Employee Benefits	72,160	79,227	7,067
300 Purchased Services	296,386	296,386	-
148 Gifted and Talented Artistic:			
100 Salaries	75,032.00	92,432	17,400
200 Employee Benefits	23,118.00	28,479	5,361
300 Purchased Services	121,489	121,489	-
400 Supplies and Materials	245,000	245,000	-
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,503,719	1,658,598	154,879
200 Employee Benefits	678,236	760,798	82,562
300 Purchased Services	9,000	9,000	-
400 Supplies and Materials	400	400	-
162 Limited English Proficiency:			
100 Salaries	3,692,125	4,322,472	630,347
200 Employee Benefits	1,569,450	1,925,296	355,846
300 Purchased Services	29,000	29,000	-
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	89,946	91,871	1,925
200 Employee Benefits	26,837	28,049	1,212
300 Purchased Services	4,500	4,500	-
400 Supplies and Materials	31,128	31,128	-
174 Gifted and Talented Summer School:			
100 Salaries	87,850	91,240	3,390
200 Employee Benefits	25,529	27,880	2,351
400 Supplies and Materials	28,478	28,478	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	82,444	83,522	1,078
200 Employee Benefits	36,119	36,875	756
300 Purchased Services	15,000	15,000	-
182 Adult Secondary Education Programs:			
100 Salaries	34,851	36,174	1,323
200 Employee Benefits	10,737	11,654	917
188 Parenting/Family Literacy:			
100 Salaries	65,576	70,629	5,053
200 Employee Benefits	36,232	39,140	2,908
190 Instructional Pupil Activity:			
100 Salaries	693,143	712,107	18,964
200 Employee Benefits	20,992	27,022	6,030
TOTAL INSTRUCTION	279,880,956	294,068,528	14,187,572
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	684,606	729,212	44,606
200 Employee Benefits	269,996	292,945	22,949
300 Purchased Services	397,120	397,120	-
400 Supplies and Materials	3,570	3,570	-
600 Other Objects	180	180	-
212 Guidance Services:			
100 Salaries	9,526,499	10,132,500	606,001
200 Employee Benefits	4,025,319	4,344,416	319,097
300 Purchased Services	157,000	157,000	-
400 Supplies and Materials	6,200	6,200	-
213 Health Services:			
100 Salaries	4,402,177	4,678,686	276,509
200 Employee Benefits	1,835,426	1,974,542	139,116
300 Purchased Services	81,380	81,380	-
400 Supplies and Materials	125,324	125,324	-
600 Other Objects	1,700	1,700	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
214 Psychological Services:			
100 Salaries	2,790,043	2,960,382	170,339
200 Employee Benefits	1,144,527	1,233,594	89,067
300 Purchased Services	6,000	6,000	-
400 Supplies and Materials	2,000	2,000	-
215 Exceptional Program Services:			
100 Salaries	870,603	1,173,394	302,791
200 Employee Benefits	350,376	482,419	132,043
300 Purchased Services	171,000	171,000	-
400 Supplies and Materials	91,170	91,170	-
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development Development:			
100 Salaries	10,984,977	11,775,819	790,842
200 Employee Benefits	4,369,701	4,791,963	422,262
300 Purchased Services	4,468,013	3,487,680	(980,333)
400 Supplies and Materials	1,125,490	1,125,490	-
600 Other Objects	118,512	118,512	-
222 Library and Media Services:			
100 Salaries	4,905,851	5,006,649	100,798
200 Employee Benefits	2,047,147	2,115,305	68,158
300 Purchased Services	186,980	186,980	-
400 Supplies and Materials	295,131	295,131	-
600 Other Objects	200.00	200	-
223 Supervision of Special Programs:			
100 Salaries	2,845,692	3,885,180	1,039,488
200 Employee Benefits	1,107,262	1,575,407	468,145
300 Purchased Services	724,513	614,274	(110,239)
400 Supplies and Materials	71,328	71,328	-
600 Other Objects	6,280	6,280	-
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	8,000	8,000	-
200 Employee Benefits	2,465	2,465	-
300 Purchased Services	176,350	176,350	-
400 Supplies and Materials	6,752	6,752	-
600 Other Objects	1,750	1,750	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
230 General Administration Services:			
231 Board of Education:			
100 Salaries	428,854	455,055	26,201
200 Employee Benefits	155,581	169,374	13,793
300 Purchased Services	729,077	729,077	-
400 Supplies and Materials	38,050	38,050	-
600 Other Objects	54,000	54,000	-
232 Office of Superintendent:			
100 Salaries	513,706	545,057	31,351
200 Employee Benefits	179,900	196,275	16,375
300 Purchased Services	45,303	45,303	-
400 Supplies and Materials	23,182	23,182	-
600 Other Objects	9,000	9,000	-
233 School Administration:			
100 Salaries	28,703,654	30,530,136	1,826,482
200 Employee Benefits	11,710,655	12,621,305	910,650
300 Purchased Services	1,268,648	1,290,648	22,000
400 Supplies and Materials	597,752	629,252	31,500
500 Capital Outlay	1,500	1,500	-
600 Other Objects	101,610	102,610	1,000
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	10,000	10,752	752
200 Employee Benefits	3,081	3,471	390
252 Fiscal Services:			
100 Salaries	3,621,860	4,056,255	434,395
200 Employee Benefits	1,390,997	1,587,780	196,783
300 Purchased Services	272,391	388,891	116,500
400 Supplies and Materials	130,075	134,715	4,640
600 Other Objects	102,250	102,250	-
253 Facilities Acquisition and Construction:			
100 Salaries	51,799	54,878	3,079
200 Employee Benefits	17,725	19,298	1,573
300 Purchased Services	57,250	57,250	-
400 Supplies and Materials	1,100	1,100	-
254 Operation and Maintenance of Plant:			
100 Salaries	6,565,524	7,169,394	603,870
200 Employee Benefits	3,163,754	3,451,453	287,699
300 Purchased Services	34,436,220	38,482,619	4,046,399

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
400 Supplies and Materials	16,045,400	16,017,693	(27,707)
500 Capital Outlay	270,000	447,503	177,503
600 Other Objects	507,640	507,640	-
255 Student Transportation (State Mandated):			
100 Salaries	648,185	701,336	53,151
200 Employee Benefits	255,062	279,728	24,666
300 Purchased Services	26,968,861	28,233,279	1,264,418
400 Supplies and Materials	26,403	180,403	154,000
257 Internal Services:			
100 Salaries	1,032,447	1,101,054	68,607
200 Employee Benefits	453,425	488,375	34,950
300 Purchased Services	2,154,193	2,154,193	-
400 Supplies and Materials	103,060	103,060	-
600 Other Objects	10,194	10,194	-
258 Security:			
100 Salaries	1,237,855	1,294,311	56,456
200 Employee Benefits	533,325	562,225	28,900
300 Purchased Services	4,213,872	4,240,368	26,496
400 Supplies and Materials	104,385	104,385	-
262 Planning:			
100 Salaries	1,724,829	2,111,578	386,749
200 Employee Benefits	670,624	837,266	166,642
300 Purchased Services	256,887	395,887	139,000
400 Supplies and Materials	26,060	28,220	2,160
600 Other Objects	2,602	2,602	-
263 Information Services:			
100 Salaries	1,040,665	1,095,653	54,988
200 Employee Benefits	402,366	431,044	28,678
300 Purchased Services	954,525	972,375	17,850
400 Supplies and Materials	127,700	127,700	-
500 Capital Outlay	5,100.00	5,100	-
264 Staff Services:			
100 Salaries	3,714,046	3,930,642	216,596
200 Employee Benefits	2,534,975	2,646,294	111,319
300 Purchased Services	516,200	516,200	-
400 Supplies and Materials	112,504	112,504	-
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,365,142	1,365,142	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
266 Technology and Data Processing Services:			
100 Salaries	3,852,008	4,100,607	248,599
200 Employee Benefits	1,530,329	1,659,697	129,368
300 Purchased Services	1,178,050	1,178,050	-
400 Supplies and Materials	509,125	509,125	-
500 Capital Outlay	39,500	39,500	-
600 Other Objects	2,325	2,325	-
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	2,334,158	2,350,239	16,081
200 Employee Benefits	736,793	745,282	8,489
300 Purchased Services	288,895	335,776	46,881
400 Supplies and Materials	60,270	91,270	31,000
500 Capital Outlay (optional)			
600 Other Objects			
TOTAL SUPPORT SERVICES	233,330,245	249,273,153	15,942,908
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	137,554	147,486	9,932
200 Employee Benefits	54,838	59,710	4,872
350 Custody and Care of Children:			
100 Salaries	237,223	254,291	17,068
200 Employee Benefits	73,208	81,771	8,563
390 Other Community Services:			
100 Salaries	242,943	256,297	13,354
200 Employee Benefits	99,270	106,286	7,016
300 Purchased Services	120,500	120,500	-
400 Supplies and Materials	93,000	93,000	-
TOTAL COMMUNITY SERVICES	1,058,536	1,119,341	60,805
400 Other Charges:			
410 Intergovernmental Expenditures:			
412 - 300 Payments to Other Governmental Units	615,224	615,224	-
412 - 720 Payments to Other Governmental Units	313,200	313,200	-
416 - 720 LEA Payments to Public Charter Schools	50,580,713	51,475,152	894,439
417 - 720 Payments to Nonprofit Entities (other than for	12,388,287	13,248,602	860,315

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2022 Budget Proposal**

	FY2021 ADOPTED BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
420 Transfers to Other Funds:			
421 - 710 Transfer to Special Revenue Fund	235,000	235,000	-
425 - 710 Transfer to Food Service Fund	825,000	825,000	-
Total Intergovernmental Expenditures & Transfers	64,957,424	66,712,178	1,754,754
500 DEBT SERVICES:			
620 Interest	100,000	100,000	-
TOTAL DEBT SERVICE	100,000	100,000	-
900 RESERVES:			
900 Reserves:			
920 Summer Programming/District Reactivation	3,100,000	-	(3,100,000)
930 Reserve for 7 Day Enrollment Changes	2,000,000	2,000,000	-
940 Reserve for Mission Critical Actions	1,500,000	-	(1,500,000)
TOTAL RESERVES	6,600,000	2,000,000	(4,600,000)
TOTAL EXPENDITURES AND RESERVES	585,927,161	613,273,199	27,346,038
USE OF CARES ACT FUNDING	(13,408,012)	-	13,408,012
TOTAL EXPENDITURES, RESERVES AND USE OF CARES ACT	572,519,149	613,273,199	40,754,050
OTHER			
Use of Assigned Fund Balance	(9,231,107)	-	9,231,107
Use of Fund Balance-Prior Year Savings	(10,711,675)	(7,000,000)	3,711,675
Use of Fund Balance-Special Education Requests		(3,668,392)	(3,668,392)
Use of Unassigned Fund Balance	(11,150,880)	(10,349,505)	801,375
GRAND TOTAL	541,425,487	592,255,302	50,829,815

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2022**

		Purpose Statement	Projected Budgetary Allocations
LOCAL SOURCES			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 339,175,923
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	8,000,000
Fee in Lieu of Taxes	1280	Payments made for property which is not subject to taxation on the same basis as other property due to action of the local government	12,400,000
Regular Day School from Patrons	1320	Revenue from other school districts within the state as tuition for regular day schools	500,000
Interest on Investments	1510	Interest earned on investments and deposits of District funds	275,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	500,000
Receipt of Insurance Proceeds	1993	Receipt from insurance rebates	50,000
Refund of Prior Year's Expenditures	1950	Refund of prior year's expenditures received after the year is closed	50,000
Miscellaneous (tuition, other, etc.)	1999	Other revenue from local sources not listed in the above accounts	100,000
TOTAL LOCAL SOURCES			\$ 361,050,923
INTERGOVERNMENTAL			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	305,198
TOTAL INTERGOVERNMENTAL SOURCES			\$ 305,198
STATE SOURCES			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	9,225
School Bus Driver's Contribution	316*	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	2,525,369
Employer Contributions (Fringe)	3180	State revenue for fringe benefit costs to school districts for its employees to include state retirement, life insurance, social security and health insurance	25,031,110
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	13,001,944
State Aid to Classrooms/Teacher Salary	3199	State revenue for teacher salary increase	13,207,699
State Aid to Classrooms/Education Finance Act	33**	State revenue for each student based on the category of each student and calculated based on Average Daily Membership as of the 135th day of school	52,327,977

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2022**

		Purpose Statement	Projected Budgetary Allocations
Local Property Tax Relief	3810	State revenue sent as reimbursement for property tax exemptions granted for taxpayers on the first \$100,000 assessed value of their owner-occupied, 4% eligible property	16,955,781
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,557,362
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	77,789,111
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,997,045
Manufacturer's Depreciation Reimburse.	3840	State revenue sent as reimbursement for property tax exemptions related to business depreciation	758,500
Retirement Reimbursement	3993	State revenue to offset the increase in the employer retirement percentage increase	2,967,627
TOTAL STATE SOURCES			\$ 210,128,750
FEDERAL SOURCES			
Maintenance & Operations	4110	Federal revenue received directly from federal government as reimbursement for funds lost in property taxes by 1) Military occupation of county property that generates no ad valorem taxes or 2) military dependents attending district schools but not paying local property taxes	\$ 95,536
TOTAL FEDERAL SOURCES			\$ 95,536
TRANSFERS			
Transfer from EIA Fund	5230	Interfund transfers from EIA funding sources to General Operating Fund for EIA funds 350 - Teacher Salary Increase and Fund 355 - related fringe benefits	\$ 15,019,774
Indirect Costs	5280	Interfund transfers from Special Revenue Funds and Food Service Funds for reimbursement to the General Operating Fund for overhead costs. The percent charged to each fund is formulated by the State Department for each school district. This percent is charged to each allowable fund for all expenditures excluding capital outlay	5,655,121
TOTAL TRANSFERS			\$ 20,674,895
TOTAL GENERAL FUND REVENUES			\$ 592,255,302

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2021 TO FY2022**

	FY2021 Budget	% of Total	Projected FY2022 Budget	% of Total	FY21 to FY22 Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 317,803,654	58.70%	\$ 339,175,923	57.27%	\$ 21,372,269	6.72%
Delinquent Taxes	8,000,000	1.48%	8,000,000	1.35%	-	0.00%
Fee in Lieu	9,000,000	1.66%	12,400,000	2.09%	3,400,000	37.78%
Regular Day School from Patrons	500,000	0.09%	500,000	0.08%	-	0.00%
Interest on Investments	650,000	0.12%	275,000	0.05%	(375,000)	-57.69%
Rentals / Lease	450,000	0.08%	500,000	0.08%	50,000	11.11%
Receipt of Insurance Proceeds	50,000	0.01%	50,000	0.01%	-	0.00%
Refund of Prior Year's Expenditures	50,000	0.01%	50,000	0.01%	-	0.00%
Miscellaneous (tuition, other, etc.)	100,000	0.02%	100,000	0.02%	-	0.00%
TOTAL LOCAL SOURCES	\$ 336,603,654	62.17%	\$ 361,050,923	60.96%	\$ 24,447,269	7.26%
<u>INTERGOVERNMENTAL</u>						
Payments from Other Governments	305,198	0.06%	305,198	0.05%	-	0.00%
TOTAL INTERGOVERNMENTAL	\$ 305,198	0.06%	\$ 305,198	0.05%	\$ -	0.00%
<u>STATE SOURCES</u>						
Handicapped Transportation	\$ 9,000	0.00%	\$ 9,225	0.00%	\$ 225	2.50%
School Bus Driver's Salary	2,179,210	0.40%	2,368,887	0.40%	189,677	8.70%
EAA Bus Driver Salary and Fringe	8,000	0.00%	8,200	0.00%	200	2.50%
Bus Driver Workers' Compensation	144,665	0.03%	148,282	0.03%	3,617	2.50%
Employer Contributions (FRINGE)	21,445,022	3.96%	25,031,110	4.23%	3,586,088	16.72%
Retiree Insurance	10,974,168	2.03%	13,001,944	2.20%	2,027,776	18.48%
Teacher Salary Increase	9,980,779	1.84%	13,207,699	2.23%	3,226,920	32.33%
Education Finance Act	51,755,681	9.56%	52,327,977	8.84%	572,296	1.11%
Potential Reduction in State Revenue	(13,395,202)	-2.47%	-	0.00%	13,395,202	-100.00%
Local Property Tax Relief	16,955,781	3.13%	16,955,781	2.86%	-	0.00%
Homestead Exemption	3,557,362	0.66%	3,557,362	0.60%	-	0.00%
Sales Tax - Tier III	75,891,816	14.02%	77,789,111	13.13%	1,897,295	2.50%
Merchant's Inventory Tax	1,948,337	0.36%	1,997,045	0.34%	48,708	2.50%
Other State Revenue	3,707,627	0.68%	3,726,127	0.63%	18,500	0.50%
TOTAL STATE SOURCES	\$ 185,162,246	34.20%	\$ 210,128,750	35.48%	\$ 24,966,504	13.48%
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	\$ 95,536	0.02%	\$ 95,536	0.02%	\$ -	0.00%
TOTAL FEDERAL SOURCES	\$ 95,536	0.02%	\$ 95,536	0.02%	\$ -	0.00%
<u>INTERFUND TRANSFERS</u>						
Transfer from EIA Fund	\$ 13,392,291	2.47%	\$ 15,019,774	2.54%	\$ 1,627,483	12.15%
Indirect Costs	3,105,121	0.57%	5,655,121	0.95%	2,550,000	82.12%
TOTAL TRANSFERS	\$ 16,497,412	3.05%	\$ 20,674,895	3.49%	\$ 4,177,483	25.32%
TOTAL GENERAL FUND REVENUES	\$ 538,664,045	99.49%	\$ 592,255,302	100.00%	\$ 53,591,257	9.95%
<u>OTHER SOURCES</u>						
Use of Fund Balance/Fund Balance Carryforward	2,761,442	0.51%	-	0.00%	(2,761,442.00)	-100.00%
TOTAL GENERAL FUND REVENUES AND OTHER SOURCES	\$ 541,425,487	100.00%	\$ 592,255,302	100.00%	\$ 50,829,815	9.39%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2022 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2021 ORIGINAL BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 21,438,536	\$ 23,952,700	\$ 2,514,164
111	PRINCIPAL/AST PRINCIPAL SAL	19,631,967	20,723,715	1,091,748
112	TEACHER/PROFESSIONAL ED SALARY	182,233,783	189,586,859	7,353,076
113	PROFESSIONAL OTHER SALARY	11,660,636	12,996,509	1,335,873
114	TECHNICAL SALARY	2,835,294	3,130,891	295,597
115	TEACHER AST/CLERICAL SALARY	30,941,909	33,904,478	2,962,569
116	CRAFTS AND TRADES SALARY	5,546,235	6,035,090	488,855
117	BUS DRIVER/APPRENTICE SALARY	89,078	95,289	6,211
180	HEAD OF ORG UNIT SALARY	490,730	490,730	-
	TOTAL REGULAR SALARIES	\$ 274,868,168	\$ 290,916,261	\$ 16,048,093
122	TEMPO SALARY - SUBSTITUTE	\$ 78,328	\$ 78,328	\$ -
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	59,562	59,562	-
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 212,973	\$ 212,973	\$ -
135	OVERTIME SALARY - T AST/CLER	35,079	35,079	-
136	OVERTIME SALARY - WORKER	123,442	123,442	-
	TOTAL OVERTIME SALARIES	\$ 158,521	\$ 158,521	\$ -
140	TERMINAL LEAVE	\$ 500,000	\$ 500,000	\$ -
142	SUPPLEMENTAL SALARY	3,962,028	4,215,435	253,407
	TOTAL SUPPLEMENTAL SALARIES	\$ 4,462,028	\$ 4,715,435	\$ 253,407
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 33,541,301	\$ 37,710,377	\$ 4,169,076
220	EMPLOYEE RETIREMENT	60,769,765	65,242,348	4,472,583
230	SOCIAL SECURITY	20,707,607	20,913,702	206,095
260	UNEMPLOYMENT COMPENSATION TAX	278,734	451,907	173,173
270	WKRS' COMP - REIMB OTHR FUNDS	3,488,677	3,536,472	47,795
271	WKRS' COMP - ASSESSMENTS	400,000	400,000	-
272	WRKRS' COMP - PREMIUMS	360,000	360,000	-
274	WRKRS' COMP-SETTLEMENTS/LEGAL	345,486	345,486	-
	TOTAL FRINGE BENEFITS	\$ 119,891,570	\$ 128,960,292	\$ 9,068,722
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 4,638,144	\$ 4,676,376	\$ 38,232
311	INSTRUCTIONAL SERVICES	775,780	775,780	-
312	INSTRUCTIONAL PROGRAMS	3,128,741	2,180,798	(947,943)
313	STUDENT SERVICES	137,500	137,500	-
315	MANAGEMENT SERVICES	639,500	699,500	60,000
317	STATISTICAL SERVICES	209,050	209,050	-
318	AUDIT FEES	104,875	104,875	-
319	LEGAL SERVICES	469,402	484,402	15,000
320	PROPERTY SERVICES	17,413,620	18,217,971	804,351
321	PUBLIC UTIL SVS WATER/SEWAGE	2,178,634	2,268,941	90,307

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2022 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2021 ORIGINAL BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
322	OUTSOURCED SUBSTITUTES	5,781,321	5,781,321	-
323	REPAIRS AND MAINTENANCE SRVS	2,904,517	3,262,749	358,232
324	PROPERTY INSURANCE	4,752,120	7,238,443	2,486,323
325	RENTALS/LEASE	942,708	942,708	-
326	OUTSOURCED DAY PORTERS	4,737,779	4,970,500	232,721
329	OTHER PROPERTY SERVICES	1,744,788	1,658,382	(86,406)
331	STUDENT TRANSPORTATION	25,856,725	27,221,143	1,364,418
332	IN STATE TRAVEL	970,314	993,774	23,460
333	CURRICULUM FIELD TRIP TRANSPRT	14,000	14,000	-
334	EXTRA-CURRICULAR FIELD TRIP TR	-	6,000	6,000
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	13,200	-
338	OUT OF STATE TRAVEL	373,495	377,495	4,000
339	OTHER TRANSPORTATION SERVICES	14,176	14,176	-
340	COMMUNICATION (TELEPHONE)	966,044	966,044	-
342	PAGER/CELL PHONE RENT/MESG SYS	472,168	473,168	1,000
345	TECHNOLOGY PURCHASED SERVICES	1,665,341	1,665,341	-
350	ADVERTISING	172,325	172,325	-
360	PRINTING AND BINDING	2,260,926	2,279,426	18,500
370	TUITION	690,563	715,763	25,200
380	HEAD OF ORG UNIT TRAVEL	33,250	33,250	-
395	OTHER PROFESS/TECHNICAL SERV.	40,641	40,641	-
399	OTHER PURCHASED SERVICES	5,082,386	5,246,163	163,777
	TOTAL PURCHASE SERVICES	\$ 89,184,033	\$ 93,841,205	\$ 4,657,172

MATERIALS & SUPPLIES

410	SUPPLIES	\$ 7,362,906	\$ 7,327,825	\$ (35,081)
412	POSTAGE	103,107	104,607	1,500
414	BAND UNIFORMS	60,000	60,000	-
417	FOOD AND CATERING	331,831	336,831	5,000
420	TEXTBOOKS	638,553	652,303	13,750
430	LIBRARY BOOKS	218,190	218,190	-
440	PERIODICALS	17,860	17,860	-
445	TECHNOLOGY SUPPLIES	500,288	502,873	2,585
446	TECHNOLOGY SOFTWARE	228,098	237,098	9,000
447	TECHNOLOGY COMPUTERS	283,297	168,297	(115,000)
448	TECHNOLOGY PERIPHERALS	35,310	40,910	5,600
470	ENERGY	13,396,931	13,339,964	(56,967)
471	FUEL OIL	9,700	9,700	-
472	GASOLINE	268,190	423,190	155,000
480	HEAD OF ORG UNIT SUPPLIES	4,550	4,550	-
	TOTAL MATERIALS & SUPPLIES	\$ 23,458,811	\$ 23,444,198	\$ (14,613.00)

CAPITAL OUTLAY

540	EQUIPMENT	288,152	465,655	177,503
545	TECHNOLOGY EQUIP	11,000	11,000	-
550	VEHICLES	30,000	30,000	-
	TOTAL CAPITAL OUTLAY	\$ 329,152	\$ 506,655	\$ 177,503

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2022 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2021 ORIGINAL BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 100,000	-
640	ORGANIZATION MEMSHP DUES/FEES	400,944	401,944	1,000
650	LIABILITY/TORT INSURANCE	958,909	958,909	-
651	LITIGATION AND SETTLEMENTS	400,000	400,000	-
680	HEAD OF ORG UNIT OTHER OBJ	2,100	2,100	-
690	OTHER OBJECTS	124,989	124,989	-
692	SOLID WASTE FEE	432,763	432,763	-
	TOTAL OTHER OBJECTS	\$ 2,419,705	\$ 2,420,705	\$ 1,000
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,060,000	\$ 1,060,000	\$ -
720	TRANSITS/CHARTERS	63,282,200	65,036,954	1,754,754
	TOTAL TRANSFERS	\$ 64,342,200	\$ 66,096,954	\$ 1,754,754
<u>RESERVES</u>				
920	RESERVE FOR SUMMER/REACTIVATION	\$ 3,100,000	\$ -	\$ (3,100,000)
930	RESERVE FOR 7-DAY ENROLLMENT ADJ	2,000,000	2,000,000	-
940	RESERVE FOR MISSION CRITICAL	1,500,000	-	(1,500,000)
		\$ 6,600,000	\$ 2,000,000	\$ (4,600,000)
	TOTAL ALL OBJECTS	\$ 585,927,161	\$ 613,273,199	\$ 27,346,038
	Use of Assigned Fund Balance	\$ (9,231,107)	\$ -	\$ 9,231,107
	Use of Fund Balance-Prior Year Savings	(10,711,675)	(7,000,000)	3,711,675
	Use of Fund Balance-Special Education Requests		(3,668,392)	(3,668,392)
	Use of Unassigned Fund Balance	(11,150,880)	(10,349,505)	801,375
	CARES Act	(13,408,012)	-	13,408,012
		\$ (44,501,674)	\$ (21,017,897)	\$ 23,483,777
	TOTAL INCLUDING USE OF FUND BALANCE	\$ 541,425,487	\$ 592,255,302	\$ 50,829,815

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND PROPOSED BUDGET BY LOCATION**

	FY21 Budget	FY2022 Proposed Budget	Variance
EXPENDITURES			
0100 Board of Trustees	404,190	411,990	7,800
0101 Superintendent's Office	592,002	627,126	35,124
0103 Facility Services	166,230	172,668	6,438
0104 Chief Academic Office	1,076,724	1,035,391	(41,333)
0105 Payroll Office	1,273,310	1,386,438	113,128
0106 Accounting Office	1,055,345	1,121,837	66,492
0108 Employee Relations Office	510,877	545,008	34,131
0109 Transportation / Bus Lots	144,464	161,600	17,136
0110 Acceleration Schools	-	96,901	96,901
0111 Facility Maintenance	299,608	531,474	231,866
0112 Food Services Office	825,000	825,000	-
0113 Capital Improvement	84,291	209,460	125,169
0115 Communications Office	2,797,401	4,004,151	1,206,750
0117 Office of General Counsel	842,191	873,934	31,743
0118 Gifted & Talented Office	564,628	600,194	35,566
0119 Plant Operations	1,567,506	1,589,136	21,630
0120 Title I Administration	421,903	448,881	26,978
0121 Fine Arts Office	353,507	465,345	111,838
0122 English as a Second Language	113,450	884,399	770,949
0123 Adult Education	295,588	297,807	2,219
0124 Office of Teacher Effectiveness	1,856,605	1,971,390	114,785
0125 Instructional Support	2,967,802	3,078,843	111,041
0126 Operational Planning	1,341,006	1,688,900	347,894
0127 Various Schools	28,172,338	25,750,215	(2,422,123)
0128 Professional Development	282,676	301,249	18,573
0133 Alternative Programs	3,197,804	3,809,055	611,251
0134 Nurse Services Office	1,032,809	1,083,408	50,599
0135 Career & Technology Education	948,171	998,148	49,977
0136 Pupil Accounting Office	934,846	991,497	56,651
0137 Business Intelligence	877,742	926,080	48,338
0139 Archives & Records Office	388,160	396,363	8,203
0140 Public Safety Office	2,234,221	2,319,506	85,285
0142 Instructional Programs	791,182	848,617	57,435
0143 Science Office	218,447	231,682	13,235
0144 Procurement Services	683,405	727,358	43,953
0145 English/Language Arts Office	82,698	82,698	-
0146 Virtual Programs	462,380	476,497	14,117
0150 Child Development Office	734,153	763,296	29,143
0151 Headstart / Early Head Start	255,095	271,452	16,357
0152 Technology & Information Systems	202,185	203,121	936
0153 IT Network Operations	2,950,840	3,090,176	139,336
0154 Student Transportation	787,383	848,031	60,648
0155 Educational Technology	959,024	1,018,371	59,347
0156 IT Customer Support	2,257,055	2,392,492	135,437
0157 Human Resources	4,961,694	5,257,290	295,596

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND PROPOSED BUDGET BY LOCATION**

	FY21 Budget	FY2022 Proposed Budget	Variance
EXPENDITURES			
0158 Budget & Special Revenue	1,055,221	1,202,439	147,218
0159 Bridge View Building	635,900	640,400	4,500
0160 HVAC Shop	2,142,231	2,265,160	122,929
0161 Energy Services	332,428	346,211	13,783
0162 Plumbing Shop	1,917,293	2,149,754	232,461
0164 Carpentry Shop	1,272,214	1,322,488	50,274
0165 Central Media Services	134,657	199,620	64,963
0166 Risk Management	330,131	455,532	125,401
0167 Guidance & Counseling	472,117	485,364	13,247
0169 Special Education Department	2,236,854	4,813,047	2,576,193
0170 Assessment and Evaluation	2,431,032	2,523,128	92,096
0171 Contracts & Procurement Services	254,330	268,896	14,566
0172 Electrical Shop	1,612,638	1,663,427	50,789
0173 Chief Information Office	616,086	648,286	32,200
0179 Internal Consulting	395,147	420,582	25,435
0180 Chief Finance & Operations	558,962	878,613	319,651
0182 Video Services	15,913	15,913	-
0190 Tiger Team	1,927,525	2,034,827	107,302
0191 Energy/Environmental	678,190	700,184	21,994
0192 Maintenance Program	1,018,623	1,067,525	48,902
0193 General Services / Warehouse	1,347,602	1,388,127	40,525
0194 Carolina Youth Development	32,021	32,021	-
0195 Financial Services	1,119,878	1,184,294	64,416
0196 75 Calhoun Street Building	562,499	580,349	17,850
0197 PM Team	1,598,522	1,987,228	388,706
0200 Elementary Learning Community	1,410,525	1,450,394	39,869
0202 Mt. Pleasant Academy	4,767,724	4,874,831	107,107
0203 Mamie P. Whitesides Elementary	5,765,413	5,779,903	14,490
0204 Sullivan's Island Elementary	4,260,939	4,466,095	205,156
0205 Belle Hall Elementary	5,050,142	5,043,057	(7,085)
0207 Jennie Moore Elementary	8,037,656	8,176,151	138,495
0208 Charles Pinckney Elementary	4,962,885	5,055,071	92,186
0209 Laurel Hill Primary	5,505,864	5,711,303	205,439
0210 James B. Edwards Elementary	5,534,555	5,667,010	132,455
0211 Wando CAS	2,510,085	2,888,485	378,400
0212 Old Whitesides Site	16,399	16,399	-
0213 Carolina Park Elementary	6,709,027	6,874,549	165,522
0239 Montessori Mt. Pleasant Charter	4,252,424	4,368,730	116,306
0242 Laing Middle	7,451,615	7,366,616	(84,999)
0245 Moultrie Middle	6,786,226	7,438,055	651,829
0247 Cario Middle	7,924,194	8,131,065	206,871
0252 Old Wando High Site	30,533	30,533	-
0253 Lucy G. Beckham High	7,958,361	9,870,492	1,912,131
0257 Wando High	25,957,828	25,516,393	(441,435)
0259 District 2 Stadium	80,434	80,434	-
0268 Windwood Farms Program	436,296	452,006	15,710
0300 Old District 3 Learning Community	2,021	2,021	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND PROPOSED BUDGET BY LOCATION**

	FY21 Budget	FY2022 Proposed Budget	Variance
EXPENDITURES			
0303 Riverland Terrace Shop	11,571	11,571	-
0304 Harbor View Elementary	5,237,830	5,359,940	122,110
0305 Stiles Point Elementary	5,505,079	5,315,625	(189,454)
0309 Murray-Lasaine Elementary	3,757,229	3,748,385	(8,844)
0310 James Island Elementary	4,986,948	5,030,371	43,423
0342 James Island Middle	382,594	289,149	(93,445)
0343 Fort Johnson Middle	8,222	-	(8,222)
0344 Camp Road Middle School	5,904,200	6,134,127	229,927
0350 James Island Charter High	18,143,806	18,640,056	496,250
0359 Septima P. Clark Academy	2,559,274	2,659,432	100,158
0384 Student Intervention Services	4,501,981	4,792,006	290,025
0400 District 4	41,897	41,897	-
0410 Ronald E. McNair Building	37,476	34,840	(2,636)
0411 Child & Family Development Center	119,228	119,210	(18)
0412 Chicora Elementary	5,056,499	5,102,347	45,848
0413 Edmund A. Burns Elementary	515,125	518,772	3,647
0414 Lambs Elementary	3,790,575	3,780,178	(10,397)
0415 Ladson Elementary	6,331,158	6,591,166	260,008
0416 Pinehurst Elementary	5,765,641	5,659,930	(105,711)
0418 North Charleston Elementary	4,068,875	4,372,110	303,235
0419 North Charleston Creative Arts	4,584,295	4,565,086	(19,209)
0420 Malcolm C. Hursey Elementary	3,840,449	3,968,426	127,977
0421 W. B. Goodwin Elementary	3,650,767	3,476,062	(174,705)
0422 Matilda F. Dunston Elementary	3,838,845	3,989,979	151,134
0424 Hunley Park Elementary	4,064,386	4,062,832	(1,554)
0425 A. C. Corcoran Elementary	5,390,938	5,492,926	101,988
0426 Midland Park Primary	2,859,384	2,981,023	121,639
0428 Deer Park Middle	3,719,266	3,696,506	(22,760)
0435 Mary Ford Early Learning and Family Center	3,535,522	3,690,123	154,601
0436 Pepperhill Elementary	4,538,328	4,719,067	180,739
0439 Meeting Street Academy @ Brentwood	8,763,563	9,009,446	245,883
0441 Northwoods Middle	7,014,434	7,019,288	4,854
0442 Brentwood Middle	11,962	11,962	-
0444 Morningside Middle	5,414,652	5,702,906	288,254
0445 Military Magnet Academy	6,754,877	7,020,764	265,887
0446 Zucker Middle	5,133,425	5,371,100	237,675
0450 Charleston County of the Arts	9,632,607	9,915,276	282,669
0451 Garrett Academy of Technology	423,625	560,786	137,161
0452 North Charleston High	6,897,549	7,971,318	1,073,769
0453 Garrett Community Education Center	25,888	25,888	-
0454 R.B. Stall High	13,628,662	14,146,939	518,277
0457 CAS - North Charleston	2,836,650	2,969,346	132,696
0458 Academic Magnet High	6,151,687	6,358,540	206,853
0460 Charlestowne Academy	22,661	22,661	-
0461 Greg Mathis Charter	924,427	949,713	25,286
0463 Daniel Jenkins Academy	3,752,567	3,913,740	161,173
0464 Juvenile Detention Center	197,527	362,328	164,801

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND PROPOSED BUDGET BY LOCATION**

	FY21 Budget	FY2022 Proposed Budget	Variance
EXPENDITURES			
0468 Liberty Hill Academy	3,906,020	4,049,511	143,491
0470 Meeting Street Academy @ Burns	4,207,867	4,329,535	121,668
0471 District 4 Stadium	158,385	158,385	-
0472 Turning Point Academy	412,108	587,958	175,850
0491 Hyde Avenue	918	918	-
0504 St James-Santee Elementary	3,303,924	3,431,263	127,339
0541 McClellanville Middle	90,451	90,451	-
0554 Lincoln High	287,719	287,719	-
0600 District 10 Constituent Office	23,435	23,435	-
0601 Plant Operations/Quality Assurance	400,818	528,223	127,405
0603 St. Andrews Elementary	5,466,703	5,349,520	(117,183)
0605 Stono Park Elementary	3,633,420	3,823,687	190,267
0606 Oakland Elementary	4,929,800	5,099,046	169,246
0607 Orange Grove Charter Elementary	11,964,510	12,545,301	580,791
0608 Ashley River Elementary	5,892,259	5,900,105	7,846
0611 Springfield Elementary	5,082,133	5,413,984	331,851
0612 Montessori Community Charleston	2,699,356	2,809,330	109,974
0616 Drayton Hall Elementary	4,688,701	4,861,891	173,190
0642 C.E. Williams Academic Magnet	8,636,992	9,527,877	890,885
0646 West Ashley Middle	120,242	123,466	3,224
0647 Advanced Studies West Ashley	5,032,516	5,339,314	306,798
0648 St. Andrews Middle	531,876	531,876	-
0653 West Ashley High	15,389,137	16,475,826	1,086,689
0655 West Ashley Head Start	131,876	131,780	(96)
0661 Pattison's Academy Charter	868,224	891,950	23,726
0667 West Ashley CAS	148,483	2,705,852	2,557,369
0681 Materials Resource Center	3,045	3,045	-
0700 Secondary Learning Community	637,173	673,517	36,344
0701 Plant Operations	1,336,062	1,377,366	41,304
0705 Charleston Progressive	3,285,472	3,253,033	(32,439)
0706 Memminger Elementary	5,283,939	5,266,057	(17,882)
0707 James Simons Elementary	3,975,261	4,147,739	172,478
0708 Archer Building	34,110	25,791	(8,319)
0709 Buist Academy	5,277,328	5,289,712	12,384
0710 Wilmot J Fraser Elementary	76,208	76,208	-
0712 Julian Mitchell Elementary	3,492,538	3,315,619	(176,919)
0714 Sanders-Clyde Elementary	5,481,336	5,334,807	(146,529)
0739 Charleston Development Academy Charter	1,719,724	1,766,764	47,040
0741 Courtenay Middle	450	450	-
0743 Rivers Building	55,695	55,695	-
0744 Simmons-Pinckney Middle School	3,109,269	3,327,308	218,039
0749 Carolina Voyager Charter	3,794,328	3,898,043	103,715
0752 Thomas Myers II	382,273	393,530	11,257
0755 Burke High	6,134,611	6,689,618	555,007
0760 Early College High School	4,328,361	4,699,137	370,776
0761 Charleston Math and Science Charter	7,094,834	7,288,857	194,023
0762 Allegro Charter	2,417,540	2,483,588	66,048

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND PROPOSED BUDGET BY LOCATION**

	FY21 Budget	FY2022 Proposed Budget	Variance
EXPENDITURES			
0777 Charleston County Human Services	800	800	-
0800 Middle School Learning Community	235,567	248,169	12,602
0808 C. C. Blaney Elementary	657,665	680,900	23,235
0809 Jane Edwards Elementary	1,802,480	1,917,965	115,485
0810 E.B. Ellington Elementary	2,966,916	3,080,809	113,893
0811 Minnie Hughes Elementary	2,504,727	2,363,209	(141,518)
0843 R.D. Schroder Middle	126,717	126,717	-
0851 Baptist Hill High	6,346,462	6,858,102	511,640
0902 Angel Oak Elementary	5,122,862	5,409,800	286,938
0906 Mt. Zion Elementary	2,139,996	2,279,431	139,435
0907 Edith Frierson Elementary	1,898,436	2,023,094	124,658
0944 Haut Gap Middle	4,357,523	4,624,612	267,089
0951 St. John's High	4,428,332	4,752,877	324,545
TOTAL EXPENDITURES	585,927,161	613,273,199	27,346,038

FY 2022

DEBT SERVICE FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE FUND BUDGET SUMMARY
FY 2022**

	FY 2021 <u>BUDGET</u>	% of Total	PROPOSED FY2022 <u>BUDGET</u>	% of Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 6,746,369	5%	\$ 12,117,053	9%
Ad Valorem Taxes	115,102,483	91%	123,485,913	88%
Delinquent Taxes	2,700,000	2%	2,700,000	2%
State Revenue	<u>1,750,000</u>	1%	<u>1,750,000</u>	1%
Total Revenue All Sources	\$ 126,298,852	100%	\$ 140,052,966	100%
EXPENDITURES:				
GO Bonds	118,780,186	98%	133,179,205	99%
Qualified School Construction Bonds	<u>1,898,419</u>	2%	<u>1,886,606</u>	1%
Total Expenditures	\$ 120,678,605	100%	\$ 135,065,811	100%
Preliminary Sinking Fund Balance - June 30	\$ 5,620,247		\$ 4,987,155	

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE EXPENDITURE BUDGET
FY 2022**

GO Bonds		\$ 133,179,204
Series 2011	16,289,250	
Series 2012A	691,200	
Series 2018	6,550,000	
Series 2019B	4,341,250	
Series 2020	300,000	
Annual GO (FCO, Technology, Security)	105,007,504	
 Qualified School Construction Bonds		 \$ 1,886,606
QSCB 2009	1,190,126	
QSCB 2010B	696,480	
 TOTAL PROJECTED FOR DEBT SERVICE FUND		 <u>\$ 135,065,810</u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2021

Paid from Millage Levy

FY	<u>2009 GO -</u> <u>QSCB</u>	<u>2010B GO -</u> <u>QSCB</u>	<u>2011 GO</u>	<u>2012A GO</u>	<u>2018 GO</u>	<u>2019B GO</u>	<u>2020 GO</u>	<u>2020 Installment</u>	<u>2014 Installment</u>	<u>2013B Unrefunded</u>	<u>Annual GO</u> <u>(FCO, Tech,</u>	<u>Total Debt</u> <u>Obligation</u>
											<u>etc)</u>	
2022	1,190,126	696,480	16,289,250	691,200	6,550,000	4,341,250	300,000	5,374,624	11,583,250	20,594,550	67,455,080	135,065,811
2023	1,178,314	696,480	16,285,500	691,200	5,250,000	4,347,750	300,000	5,371,242	11,583,375	20,379,550	66,259,927	132,343,338
2024	1,166,501	696,480	-	17,971,200		4,350,000	3,300,000	5,369,600	11,585,250	19,189,050	53,272,059	116,900,140
2025	1,154,689	696,480	-	-		4,362,750	3,150,000	5,367,930	11,583,000	36,479,425	55,402,941	118,197,215
2026	1,142,876	696,480	-	-				5,365,085	11,585,625	40,747,925	57,619,059	117,157,050
2027	1,145,985	696,480	-	-				5,360,475	11,591,875	40,468,925	59,923,821	119,187,562
2028	-	14,858,240	-	-				45,641,486	11,590,750	1,759,800	62,320,774	136,171,050
2029								3,338,162	11,621,750	44,874,900	64,813,605	124,648,417
2030								48,409,900	11,600,500		67,406,149	127,416,549
2031								48,147,586	11,605,250		70,102,395	129,855,231
2032								-	11,603,000		72,906,491	84,509,491
	6,978,491	19,037,120	32,574,750	19,353,600	11,800,000	17,401,750	7,050,000	177,746,090	127,533,625	224,494,125	697,482,303	1,341,451,855



Charleston County School District

Debt Overview

May 17, 2021

PFM Financial Advisors
LLC

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Orlando, FL 32801

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Page 38 of 86



Overview of CCSD Debt Tools

◆ The District uses debt for:

1. **short-term** needs (like a line of credit use by most corporations). The District issues:
 - Tax Anticipation Notes (TANs) to manage cashflow in the general fund, and
 - Bond Anticipation Notes to manage cashflow in the capital budget (Sales Tax program and misc. projects)
2. **long-term debt** for major capital investment (new schools, capital maintenance, land & renovations)

◆ The District's debt structure is conservative

- the District pays off approximately \$40 million per year in principal and the last debt is retired in FY 2032

◆ The District has previously refinanced most of the outstanding debt for material savings.

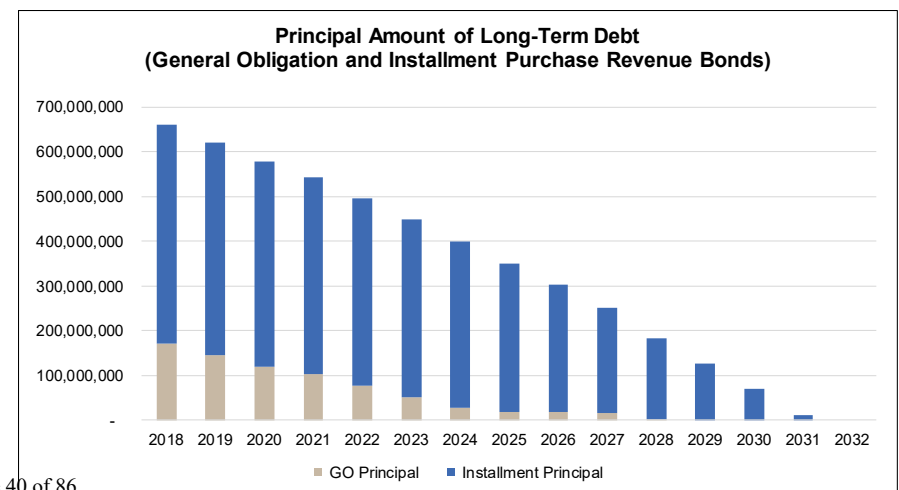
- The District completed a refunding of a portion of the Installment Purchase Revenue Bonds Series 2013B in 2020 for debt service savings
- Additionally, the Board has already approved refinancing for debt service savings for the remaining Installment Purchase Revenue Bonds Series 2013B and Series 2014 when market conditions are appropriate.



Debt Overview

- CCSD has \$541.6 million in long-term debt related to construction, renovation and replacement of educational facilities.
- Annual debt issuance:
 - **Spring** (May) of each year. The District issues BANs for:
 - Series A - Installment Bond payments, Fixed Cost of Ownership, Capital Maintenance,
 - Series B - Sales Tax program cashflow needs (Phase IV Program)
 - Series C – Sales Tax Program cashflow needs (Phase V)
 - Series D – Installment Bond Payments (Taxable Series 2013B Refunding)
 - **Fall** (November) of each year. The District issues General Obligation Bonds for:
 - Retiring the Spring BAN, and
 - Installment Bond payments.

Summary of CCSD Related Debt (FY End)	
Long Term (Multi-year Debt) ⁽¹⁾	
General Obligation (Subject to 8% Limit)	38,940,000
General Obligation (Referendum Approved)	62,325,000
Installment Purchase Revenue Bonds	440,300,000
Total Long Term	541,565,000
Short Term Debt (Subject to 8% Debt Limit) ⁽²⁾	
BAN, Series 2021A&D	65,800,000
BAN, Series 2021B (Phase IV Sales Tax)	134,760,000
BAN, Series 2021C (Phase V Sales Tax)	14,460,000
Total Short-Term	215,020,000
Portion of Debt Subject to 8% Debt Limit	
Long-Term	38,940,000
Short-Term	215,020,000
Total Subject to 8% Debt Limit	253,960,000
⁽¹⁾ Funded new construction, renovations and replacements	
⁽²⁾ Funds annual needs (FCO, Capital Maintenance, etc.) and Cashflow for Sales Tax Program	



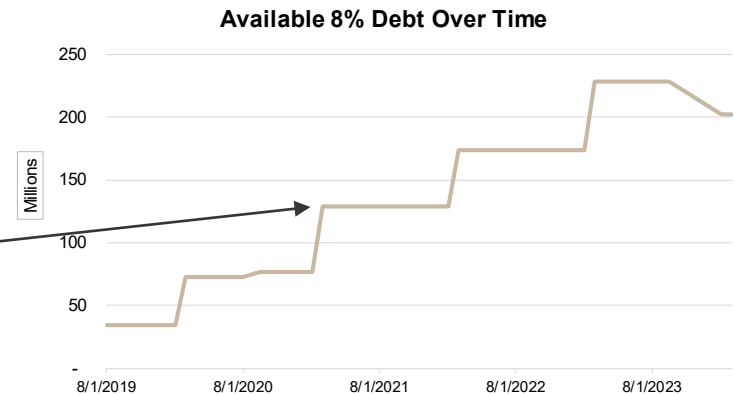


Debt Overview – Millage Levy and 8% GO Debt Capacity

- 8% General Obligation Bond debt limit is \$373.6; \$284 million has already been issued or will be issued for existing obligations leaving \$89.6 million available for additional projects
- The District levies 28 mills for debt service and each mill generates approximately \$4.4 million
 - Note: Regarding the District's capital plan, FCO increases 11% per year as the District catches up on maintenance needs. But, this can not be sustained with a 28 mill debt service levy. At 11% growth per year, by the mid-2020s FCO increase from \$47 million to \$70 million per year; and \$100 million by 2030. The net result is that the millage levy can stay between 28 and 29 mills through 2025, but will likely increase to over 30 mills by 2030. If the growth rate trends down to 3%, the District can maintain 28 mills While this is not a large increase and may be required to meet capital needs, it is worth noting for planning purposes.*

General Obligation Debt and Limit	
Assessed Value*	4,670,252,585
Constitutional Debt Limit	8.00%
8% Debt Limit	373,620,206
General Obligation Bonds	104,740,000
BAN (Sales Tax)	149,220,000
Reserved for Installment Payments	30,000,000
Total Debt Subject to Debt Limit	283,960,000
Remaining GO Debt Capacity	89,660,206

- As principal is paid off, 8% Debt Capacity increases materially.
 - Additional debt and/or material increases in FCO/Capital Maintenance will result in an increase in the millage levy



Note: Assumes Sales Tax III funding ramps up to \$100 million over time.

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FY 2022

CAPITAL BUILDING FUND

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Charleston County School District
Multi-Year Expenditure Projection
Through FY 2024
Capital Funds
5/12/2021

	ACTUAL FY 2020	FY 2021 Budget	FY 2021 Projected at Year End	Variance FY21 Budget to FY21 Projected	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
PROJECTED REVENUES							
TOTAL ESTIMATED FUND BALANCE	\$ 76,038,133	\$ 85,477,177	\$ 98,319,456	\$ 12,842,279	\$ 26,125,337	\$ 25,668,020	7,836,227
TOTAL FIXED COST OF OWNERSHIP	44,660,809	47,007,607	47,007,607		49,253,013	51,223,134	53,272,059
TOTAL 8% CAPITAL MAINTENANCE	10,000,000	10,000,000	10,000,000	0	10,000,000	0	0
TOTAL BRIDGE FUNDING (2017-2022 Phase IV)	85,354,000	0	(30,000,000)	(30,000,000)	(59,430,000)	(73,850,000)	0
TOTAL ONE CENT SALES TAX (2017-2022 Phase IV)	109,049,761	106,851,910	116,496,006	9,644,096	121,650,727	62,140,358	0
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	0	0	0	0	15,000,000	35,000,000	50,000,000
TOTAL ONE CENT SALES TAX (2023-2028 Phase V)	0	0	0	0	0	62,663,274	126,579,814
TOTAL 8% CAPITAL BUILDING PROGRAM (2023-2028 Phase V)	0	0	0	0	0	77,500,000	-
TOTAL PROJECTED REVENUES	\$ 325,102,703	\$ 249,336,694	\$ 241,823,069	\$ (7,513,625)	\$ 162,599,077	\$ 240,344,786	\$ 237,688,100
PROJECTED EXPENDITURES							
TOTAL PHASE III EXPENDITURES	\$ 2,674,725	\$ 4,597,172	10,000	(4,587,172)	1,657,339	4,972,016	0
TOTAL PHASE IV EXPENDITURES	176,154,306	145,625,789	156,913,422	11,287,632	59,187,575	14,248,079	0
TOTAL PHASE V EXPENDITURES	0	0	0	0	15,000,000	82,663,274	161,579,814
TOTAL 8% CAPITAL MAINTENANCE	9,646,882	10,000,000	10,000,000	0	10,000,000	0	0
TOTAL FIXED COST OF OWNERSHIP	36,885,913	47,007,607	47,007,607	0	49,253,013	51,223,134	53,272,059
TOTAL 8% CAPITAL BUILDING PROGRAM - PHASE V	0	0	0	0	0	77,500,000	0
TOTAL PMO / BOND ADMIN	1,421,421	1,766,703	1,766,703	0	1,833,131	1,902,056	1,973,574
TOTAL PROJECTED EXPENDITURES	\$ 226,783,248	\$ 208,997,271	\$ 215,697,731	\$ 6,700,460	\$ 136,931,057	\$ 232,508,559	\$ 216,825,446
TOTAL PROJECTED REVENUES		\$ 249,336,694	\$ 241,823,069	\$ (7,513,625)	\$ 162,599,077	\$ 240,344,786	\$ 237,688,100
Adjustment based on historical analysis							
TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES	\$	\$ 40,339,423	\$ 26,125,337	\$ (14,214,086)	\$ 25,668,020	\$ 7,836,227	\$ 20,862,654

Revenue Notes:

- 1 Fixed Cost of Ownership

2 8% Capital Maintenance

3 Bridge Funding (2017-2022 Capital Program-Phase IV)

4 One Cent Sales Tax (2017-2022 Capital Program-Phase IV)

5 Bridge Funding (2023-2028Capital Program-Phase V)
- 6 One Cent Sales Tax (2023-2028 Capital Program-Phase V)

7 8% Capital Building Program (2023-2023 Phase V)
- Assumes 4% increase per year after FY22.
Assumes through FY22. Sales Tax Extension Referendum passed on 11/3/2020 and will receive 35% of sales tax revenues beginning in 2023
Projected FY21, FY22 & FY23 pay-off of Bridge Funding using Sales Tax Proceeds
Assumes full recession projection (PFM)
PFM: The model provides the follow Early Out and Bridge financing
May of 2021 - Not to Exceed \$15 million (for FY 2022 Early Out)
May of 2022 - \$35 million (for FY 2023 Early Out)
May of 2023 - \$50 million (for FY 2024 Bridge funding)
Sales Tax Extension Referendum passed on 11/3/2020, estimate of sales tax revenue based on full recession projection (PFM)
4/26/21 Board Approved adding Morningside MS (\$52.5M) to Phase V construction projects using the District's 8% debt capacity for funding
Board asked for recommendation in June 2021 considering Deer Park MS, A.C. Corcoran ES, Midland Park Primary & others schools
with safety needs that could be considered funding from 8% debt capacity.

Expenditure Notes:

- 1 PHASE IV 2017-2022 - Building Program

2 PHASE V 2023-2028

3 8% Capital Maintenance

4 Actual FCO- FY20 (includes FY19, FY20, FY21 expenses

5 Projected FY23 & FY24 Fixed Cost of Ownership

6 PHASE V 2023-2028 - 8% CAPITAL BUILDING PROGRAM
- 7 PROJECT MANAGEMENT OFFICE (Phase IV 2017-2022)

8 PROJECT MANAGEMENT OFFICE (Phase V 2023-2028)
- FY21 Projected - Based on updated 4th quarter (12/31/2020) cost curves
Sales Tax Extension Referendum passed on 11/3/2020, Early Out expenditures not to exceed \$15M
Assumes through FY22. Sales Tax Extension Referendum passed on 11/3/2020 and will receive 35% of sales tax revenues beginning in 2023
Assumes 4% increase per year after FY22, Pending February 2021 Board Approval of BAN 2021 Funding and FCO-FY22 Project Lists
4/26/21 Board Approved adding Morningside MS (\$52.5M) to Phase V construction projects using the District's 8% debt capacity for funding
Board asked for recommendation in June 2021 considering Deer Park MS, A.C. Corcoran ES, Midland Park Primary & others schools
with safety needs that could be considered funding from 8% debt capacity.
Projected through FY23 (12/31/22) Assumes 3.76% annual increase
Projected begins FY23 (1/1/2023) Assumes 3.76% annual increase

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2022

REVENUE

Estimated Fund Balance as of 7/1/21	\$ 26,125,337
Fixed Cost of Ownership	44,453,013
Decommissioning Plexiglass	2,500,000
D2 Land Acquisition	2,300,000
8% - Capital Maintenance \$10M	10,000,000
Bridge Funding (2017 - 2022 Capital Program - Phase IV)	(59,430,000)
One Cent Sales Tax revenue (2017- 2022 Capital Program - Phase IV)	121,650,727
Early Out Funding (2023 - 2028 Capital Program - Phase V)	15,000,000
TOTAL REVENUE	<u>\$ 162,599,077</u>

EXPENDITURES

2010-2016 Building Program (One Cent Sales Tax):

District 3 Bus Lot	1,657,339
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2017-2022 Building Program (One Cent Sales Tax II):

Building Program	
CAS @ West Ashley HS	4,351,366
Mitchell ES	5,697,060
Haut Gap MS	4,417,100
Baptist Hill	2,741,309
James Island Charter HS	11,789,177
Carolina Bay ES (D10 - Advance Design)	916,176
District 20 MS (Advance Design)	916,176
Hursey ES	4,731,481
Capital Maintenance	17,398,260
Technology Replacement and Upgrades	6,229,470

2023-2028 Building Program (One Cent Sales Tax III):

Building Program	
Wave 1:	
Hursey Montessori School	4,140,000
New ES on John's Island (D9)	2,960,000
Ladson ES	3,840,000
Early College HS	2,760,000

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2022

District wide Improvements:

Paving Improvements (incl. Murray-LaSaine Montessori School,
Academic Magnet HS and Belle Hall ES)

Pepperhill ES	93,000
Belle Hall ES	49,000
Murray-LaSaine Montessori School	49,000
Ellington ES	25,000
Whitesides ES	37,000
Mary Ford Early Learning & Family Center	19,000
East Cooper Montessori	68,000
Academic Magnet HS	43,000

Minor Building Improvements (incl. Wando HS)

Wando HS	135,000
North Charleston HS	101,000
Ashley River Creative ES	67,000
West Ashley HS	13,000
Charleston Charter for Math & Science	67,000

Athletic Improvements (incl. Military Magnet Academy)

Baptist Hill HS	77,000
West Ashley HS (wrestling room)	103,000
St. Johns HS	68,000
West Ashley HS (storage)	38,000
Military Magnet	48,000

Program Management Office (PMO) 200,000

8% - Capital Maintenance \$10M 10,000,000

District Projects:

Fixed Cost of Ownership:

Facilities Maintenance	13,022,411
Playgrounds	1,350,000
Security	2,256,650
Information Technology	1,575,000
Classroom Modernizations and Computer	18,993,491
Furniture, Fixtures & Equipment	1,270,000
Media Center	1,200,000
Arts	197,000
Athletics	251,000
Career and Technology Education	1,350,903
Design & Consulting	250,000
Contingency - Resource Allocation Request	200,000
Planning	250,000
Transportation	965,000
School Nutrition	799,058
Nursing Services	108,500
Program Management Office (PMO)	225,000
Program Contingency	189,000

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2022

D2 Land Acquisition	2,300,000
Plexiglass Deconstruction	2,500,000

Project Management Office (PMO):	
Capital Programs	905,162
Capital Projects Accounting	367,523
Construction Procurement	210,241
Technology Procurement	11,376
Technology Construction Eng and Mgmt	305,000
Bond Administration	50,000
TOTAL EXPENDITURES	<u>\$ 136,947,230</u>

<u>ESTIMATED FUND BALANCE AS OF 6/30/22</u>	<u>\$ 25,651,847</u>
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FY 2022

SUPPLEMENTAL INFORMATION

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OFFICE OF FINANCE

State Aid to Classrooms - EFA - Financial Requirements Report

Geographical School Districts Only

Fiscal Year: 2021-2022 Prior 45 Day Report Cycle

District: 1001 - Charleston 01

Category	2020-2021 45 Day ADM	Weighted Pupils	Budget Reduction	State Allocation	Local Required Support	Audit Standard
KINDERGARTEN	3,264.98	3,264.98	\$0.00	\$ 2,668,868.49	\$ 5,545,821.19	\$ 6,982,486.23
PRIMARY	10,085.27	10,085.27	\$0.00	\$ 8,243,927.77	\$ 17,130,611.55	\$ 21,568,358.42
ELEMENTARY	16,262.49	16,262.49	\$0.00	\$ 13,293,327.10	\$ 27,623,097.74	\$ 34,778,961.11
HIGH SCHOOL	6,569.04	6,569.04	\$0.00	\$ 5,369,681.85	\$ 11,158,022.79	\$ 14,048,548.94
EM H	139.18	242.17	\$0.00	\$ 197,955.23	\$ 411,344.49	\$ 220,261.26
LD	2,833.91	4,931.00	\$0.00	\$ 4,030,710.91	\$ 8,375,685.09	\$ 4,484,843.95
TM	106.22	216.69	\$0.00	\$ 177,127.31	\$ 368,064.73	\$ 463,410.67
EH	121.82	248.51	\$0.00	\$ 203,137.69	\$ 422,113.47	\$ 270,945.22
OH	43.96	89.68	\$0.00	\$ 73,306.46	\$ 152,328.42	\$ 97,773.37
VH	71.69	184.24	\$0.00	\$ 150,601.94	\$ 312,945.90	\$ 240,706.49
AUT	680.27	1,748.29	\$0.00	\$ 1,429,091.78	\$ 2,969,605.86	\$ 2,284,075.91
HH	68.58	176.25	\$0.00	\$ 144,070.74	\$ 299,374.26	\$ 230,264.35
SP H	919.82	1,747.66	\$0.00	\$ 1,428,576.81	\$ 2,968,535.75	\$ 0.00
HB	7.64	7.64	\$0.00	\$ 6,245.11	\$ 12,977.13	\$ 16,338.90
CTE	5,108.44	6,589.89	\$0.00	\$ 5,386,725.11	\$ 11,193,438.13	\$ 2,713,474.47
Totals:	46,283.31	52,363.80	\$0.00	\$ 42,803,354.30	\$ 88,943,966.50	\$ 88,400,449.29
HIAC	10,176.98	1,526.55	\$0.00	\$ 1,247,836.49	\$ 2,592,963.31	\$ 1,060,661.02
ACAS	13,157.38	1,973.61	\$0.00	\$ 1,613,273.45	\$ 3,352,329.31	\$ 1,371,282.43
DUAL	863.49	129.52	\$0.00	\$ 105,872.58	\$ 219,999.74	\$ 89,991.69
LEP	2,984.60	596.92	\$0.00	\$ 487,935.91	\$ 1,013,914.81	\$ 414,745.52
PIP	23,211.53	4,642.31	\$0.00	\$ 3,794,729.18	\$ 7,885,322.78	\$ 3,225,519.80
Totals:		8,868.91	\$0.00	\$ 7,249,647.61	\$ 15,064,529.95	\$ 6,162,200.46
Grand Totals:		61,232.71	\$0.00	\$ 50,053,001.91	\$ 104,008,496.45	\$ 94,562,649.75

Supportive Information

1. Index of Taxpaying Ability:	0.142700	6. Student Counts From:	Prior 45 Day
2. Percent State Support:	0.32	7. Projection:	Trial
3. State Base Student Cost:	\$ 817.42	8. Budget Reduction:	\$ 0.00
4. Local Base Student Cost:	\$ 1,698.58	9. Statewide Weighted Pupils:	965,634.90
5. Total Base Student Cost:	\$ 2,516.00		

CHARLESTON COUNTY SCHOOL DISTRICT
TY 2021 (FY2021-2022) PROJECTED LOCAL REVENUE
GENERAL OPERATING FUND
Updated 2/16/21 Assessments from County Auditor

	Totals	2020 (July-December)	2021 (Jan-June)
Estimated Motor Vehicle Assessments	\$262,400,287	140,009,109	122,391,178
Collection Rate on Motor Vehicles		<u>84.84%</u>	<u>84.84%</u>
Estimated Collectable Motor Vehicle Taxes	222,620,403	118,783,728	103,836,675
Actual Millage Rates		<u>0.1187</u>	<u>0.1221</u>
Projected Revenue for Motor Vehicle Taxes	26,778,087	14,099,629	12,678,458
 Estimated Real and Personal Property Assessments	 \$2,904,443,016		
Collection Rate on Real and Personal Property		<u>96.83%</u>	
Estimated Collectable Real and Personal Property	2,812,372,172		
Millage Rate for FY2022	0.1221		
Projected Revenue for Real and Personal Property Taxes	\$343,390,642		
 Gross Projected Revenue for Taxes	 370,168,729		
 Less: Tax Increment Financing Districts	 (12,242,185)		
Less: Economic Credits	<u>(6,455,943)</u>		
 PROJECTED LOCAL TAX REVENUES	 351,470,601		
 PROJECTED AD VALOREM	 \$339,070,601		
PROJECTED FEE IN LIEU OF TAXES	\$12,400,000		
 VALUE OF A MILL	 \$2,916,209		

2021 Factored Final Index of Taxpaying Ability

1/29/2021 6:11:34 PM

Index Year: 2021

School District:

District Name: CHARLESTON SCHOOL DISTRICT

Tax Year: 2019

Owner Occupied Residential	1,421,612,810
All Other Real Property	2,054,401,326
Agricultural Property-Use Value	2,417,190
Personal Property-Locally Assessed	301,713,757
Real and Personal Property-DOR Assessed	259,619,952
Fee-in-Lieu and Joint Industrial Park	202,331,614
Tier 1, 2 and 3, Replacement Assessment	745,664,446

Total Adjusted Assessed	3,566,148,285
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Index of Taxpaying Ability

District Fiscal Capacity	/	Statewide Fiscal Capacity	=	Index of Taxpaying Ability
3,566,148,285		24,990,737,326		0.14270

Tax Base	Appraised	Ratio	Assessed	NBR
Owner Occupied				
Agricultural (Private)	55,444,500	0.040	2,217,780	5,334
Agricultural (Corporate)	3,323,500	0.060	199,410	114
All Other	34,240,022,100	0.060	2,054,401,326	95,190
Subtotal	34,298,790,100		2,056,818,516	100,638
Motor Vehicles	3,752,386,450	0.060	225,143,187	
Other Personal Property	729,243,524	0.105	76,570,570	
Total Under County	38,780,420,074		2,358,532,273	
Fee-in-Lieu and Joint Industrial Park Assessed			202,331,614	
Manufacturing Property	231,517,629	0.105	24,309,351	
Utility Property	1,214,269,143	0.105	127,498,260	
Business Personal Property	1,012,453,714	0.105	106,307,640	
Motor Carrier	14,330,486	0.105	1,504,701	
Tier 1, 2 and 3			745,664,446	

Total SCDOR	2,472,570,971	1,207,616,012
Grand Total	41,252,991,045	3,566,148,285

CHARLESTON COUNTY SCHOOL DISTRICT
Act 388 - Projected Allowable Millage

The annual millage rate increase allowed under Act 388 is based on the Consumer Price Index (CPI) plus the population growth of Charleston County for the same period.

Fiscal Year	Allowable Mills	Roll(s) off	Allowable Mills Used	3-year Lookback
FY2011	1.58 mills	in FY2014	0.00	0.00
FY2012	3.03 mills	in FY2015	0.00	4.61
FY2013	4.90 mills	in FY2016	1.90	7.61
FY2014	4.21 mills	in FY2017	0.00	11.82
FY2015	4.98 mills	in FY2018	0.00	15.22
FY2016	3.80 mills	in FY2019	0.00	15.99
FY2017	2.49 mills	in FY2020	15.60	(0.12)
FY2018	3.62 mills	in FY2021	2.90	0.60
FY2019	3.36 mills	in FY2022	3.96	0.00
FY2020	4.29 mills	in FY2023	3.48	0.81
FY2021	3.92 mills	in FY2024	0.00	4.73
FY2022	2.53 mills	in FY2025	3.40 *	3.86

* Audit and Finance Committee recommendation

CHARLESTON COUNTY SCHOOL DISTRICT
Millage History
Operations and Debt Service

<u>Fiscal Year</u>		<u>Levy for Operations</u>	<u>Levy for Debt Service</u>	<u>Total</u>
1990		90.0	19.3	109.3
1991		90.0	21.3	111.3
1992		90.0	16.4	106.4
1993		90.0	19.9	109.9
1994	*	79.8	13.3	93.1
1995		83.5	17.7	101.2
1996		84.0	15.9	99.9
1997		86.2	19.0	105.2
1998		87.0	16.7	103.7
1999		90.0	15.6	105.6
2000		90.0	29.8	119.8
2001		90.0	25.2	115.2
2002	*	81.6	21.8	103.4
2003		89.3	20.4	109.7
2004		105.1	12.1	117.2
2005		109.0	12.4	121.4
2006	*	91.1	15.8	106.9
2007		92.8	13.6	106.4
2008		95.8	18.4	114.2
2009		98.7	23.9	122.6
2010		98.7	27.9	126.6
2011		98.7	27.9	126.6
2012		98.6	27.9	126.5
2013	tax swap	100.5	26.0	126.5
2014		100.5	26.0	126.5
2015		100.5	26.0	126.5
2016	*	100.7	26.0	126.7
2017	tax swap	116.3	20.0	136.3
2018		119.2	26.0	145.2
2019		123.2	28.0	151.2
2020		126.7	28.0	154.7
2021	*	118.7	28.0	146.7
2022		122.1	28.0	150.1

** Indicates Millage Rollback due to Reassessment*

"tax swap" indicates millage swapped between Levy for Debt Service and Levy for Operations

Dept	School	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori - Primary	Montessori - Lower EI	Montessori - Upper EI	Montessori - Middle	SPED LI	ECD PIC	TOTAL
202	Mt Pleasant Academy				20	90	92	90	94	98	95												14		593
203	Whitesides Elementary				60	113	114	116	126	103	115												16		763
204	Sullivans Island Elem				16	76	62	85	85	85	88														497
205	Belle Hall Elementary				40	95	101	101	94	107	100												2	1	641
207	Jennie Moore Elementary				60	147	141	151	145	159	173												1		977
208	Charles Pinckney Elem								196	222	229														647
209	Laurel Hill Primary				96	168	161	184															1	6	616
210	J B Edwards Elem				76	115	123	116	95	105	98												2	1	731
213	Carolina Park Elem					126	132	145	146	161	157												12		879
304	Harborview Elementary				40	101	101	102	105	98	100												3		650
305	Stiles Point Elementary				40	105	101	141	94	113	104														698
309	Murray LaSaine Elem																	115	136	120	21			392	
310	James Island Elementary		34		56	76	77	66	68	71	85												13	1	547
412	Chicora Elementary						77	50	81	66	69												4		347
413	Burns Elementary																								
414	Lambs Elementary				60	60	58	56	51	47	47													3	382
415	Ladson Elementary				80	132	132	144	142	115	120												3		868
416	Pinehurst Elementary						140	130	146	130	154														700
418	North Charleston Elem				56	45	50	53	45	57	51												25	3	385
419	North Charleston Creative Arts				40	79	82	89	80	80	82														532
420	Hursey Elementary																	148	127	85	22	11		393	
421	Goodwin Elementary			71	5	51	48	46	66	56	44												3		390
422	Dunston Elementary				56	62	62	59	58	53	57												7		414
424	Hunley Park Elementary				60	52	54	56	49	64	56												21		412
425	A C Corcoran Elementary				76	105	108	101	101	98	98													12	699
426	Midland Park Primary	48	136	136		151																	3	5	479
435	Mary Ford Elementary	32	85		112	75																			304
436	Pepperhill Elementary				80	80	87	78	89	70	73														557
504	St. James-Santee Elem	24	17		20	17	19	26	21	21	23	26	24	23									1		262
603	St Andrews Elementary				20	120	115	123	116	120	102												1	4	721
605	Stono Park Elementary				36	60	61	55	76	62	66												1		417
606	Oakland Elementary				76	98	108	82	76	75	77												4	3	599
608	Ashley River Elementary				16	96	96	96	96	96	96												34		626
611	Springfield Elementary				76	104	110	90	88	100	96												16	3	683
612	Montessori Community																	72	84	84	49			289	
616	Drayton Hall Elementary				60	96	95	84	102	102	94													6	639
705	Charleston Progressive				40	40	45	42	40	35	38														280
706	Memminger Elementary				76	110	80	45	43	40	38												2	1	435
707	James Simons Elementary																	144	127	94	35	1		401	
709	Buist Academy							70	84	84	84	110	75	54											561
712	Mitchell Elementary				60	38	34	32	31	43	26												1		265
714	Sanders-Clyde Elementary	8	85		40	40	55	69	58	57	46												2		460
809	Jane Edwards Elementary				20	7	10	5	8	6	9	10													75
810	Ellington		34	38	2	31	35	29	29	29	36												8		271
810	Ellington SOAS (Blaney)					12	12	13	11	12	12														72
811	Minnie Hughes Elementary	16	17		35	19	21	28	21	23	29														209
902	Angel Oak Elementary				76	115	121	131	109	100	80												4	6	742
906	Mt Zion Elementary		34	38	2	40	45	36	26	33	29														283
907	Frierson Elementary									8	22							62	60						152
242	Laing Middle											341	335	341									5		1,022

Dept	School	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori - Primary	Montessori - Lower EI	Montessori - Upper EI	Montessori - Middle	SPED LI	ECD PIC	TOTAL
245	Moultrie Middle											378	364	323									16		1,081
247	Cario Middle											354	385	364									6		1,109
344	Camp Road Middle											266	275	264									14		819
428	Deer Park Middle											118	113	109									2		342
441	Northwoods Middle											277	273	302									20		872
444	Morningside Middle											223	220	218									11		672
446	Zucker Middle School											177	172	178									17		544
642	C E Williams South												403	420									6		829
647	C E Williams North											445											3		448
744	Simmons - Pinckney Middle											99	80	95											274
944	Haut Gap Middle											160	176	155											491
253	Lucy Beckham High														398	429	313						4		1,144
257	Wando High														693	647	674	972					46		3,032
445	Military Magnet Academy											90	89	60	102	75	67	55							538
450	School of the Arts											160	160	160	166	146	154	156					11		1,113
452	North Charleston High														259	248	167	124					41		839
454	Stall High														481	440	377	274					43		1,615
458	Academic Magnet High														185	185	185	168							723
653	West Ashley High														554	529	397	346					54		1,880
755	Burke High														108	91	80	69					3		351
851	Baptist Hill High											82	89	108	88	94	78	62					4		605
951	St. John's High														106	100	90	79					1		376
	GRAND TOTAL	128	442	283	1,784	3,147	3,165	3,215	3,191	3,204	3,198	3,316	3,233	3,174	3,140	2,984	2,582	2,305	541	534	383	127	523	55	44,654

CHARLESTON COUNTY SCHOOL DISTRICT
History of Salary Increases

During the FY2014-2015 School year the Board of Trustees adopted partial implementation of the Fox Lawson employee classification structure.

Fiscal Year	Teachers			Classified Employees			Administrators			
	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	
FY2015	N/A		N/A	N/A		N/A	N/A		N/A	Initial implementation of Study. C41 was implemented at 99%, all others at 95%
FY2016	1	2.50%	0.00%	1	2.50%	0.00%	1	2.50%	0.00%	C41 received the step, but did not receive the 2.5% COLA
FY2017	1	0.00%	2.00%	0	0.00%	0.00%	0	0.00%	0.00%	Teachers received one Step and 2.0% COLA, non-teachers did not receive a step or COLA
FY2018	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	Teachers, Classified Staff and Administrators received one Step and 2.0% COLA
FY2019	1	0.00%	3.70%	1	0.00%	2.00%	1	0.00%	2.00%	FY19 is the first year of a 3 year implementation plan to increase the entire teacher salary schedule, resulting in a bachelor's teacher with 0 years of experience of being compensated at \$40k by FY21
FY2020	1	0.00%	4.00%	1	0.00%	1.90%	1	0.00%	1.90%	FY20 is the second year of a 3 year implementation plan to increase the entire teacher salary schedule
FY2021	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	FY21 salary increases were implemented in April/May 2021 due to Legislative Act 3 of 2021.
										Teachers, Classified Staff and Administrators received a step increase and 2% COLA. Two separate \$500 net pay bonuses were given to all permanent employees based upon their FTE that did not include retirement fringe. These were paid in October 2020 and May 2021.
FY2022	1	0.00%	0.00%	1	0.00%	0.00%	1	0.00%	0.00%	FY 22 budget includes teacher salary increase of \$1,000 plus a step increase. The cost for a step plus the amount to reach 95% of market is included in the budget for Classified Staff and Administrators.

*C41 represents the pay grade of a first year teacher with a Bachelor's Degree

CHARLESTON COUNTY SCHOOL DISTRICT FY2022 DRAFT 190 Day Teacher Salary Schedule

Includes One Step and \$1,000 Annual Salary Increase

FY2021 Salary Schedule will remain in effect for the FY2022 with no salary increase pending legislative action later this summer

	Bachelor's Degree	Bachelor's +18 Degree	Master's Degree	Master's +30 Degree	Doctorate Degree
	BACH	BC18	MSTR	MS30	DCTR
Step (Yrs of Exp)					
0	\$40,675	\$42,967	\$45,658	\$48,986	\$52,984
1	\$41,584	\$43,940	\$46,676	\$50,096	\$54,215
2	\$42,511	\$44,913	\$47,694	\$51,206	\$55,386
3	\$43,408	\$45,886	\$48,743	\$52,315	\$56,617
4	\$44,320	\$46,858	\$49,777	\$53,425	\$57,802
5	\$45,247	\$47,816	\$50,795	\$54,519	\$59,003
6	\$46,144	\$48,804	\$51,829	\$55,629	\$60,204
7	\$47,056	\$49,762	\$52,862	\$56,738	\$61,390
8	\$47,998	\$50,719	\$53,881	\$57,848	\$62,590
9	\$48,910	\$51,707	\$54,930	\$58,973	\$63,806
10	\$49,822	\$52,665	\$55,933	\$60,082	\$65,007
11	\$50,719	\$53,622	\$56,982	\$61,177	\$66,208
12	\$51,631	\$54,595	\$58,000	\$62,271	\$67,409
13	\$52,558	\$55,553	\$59,049	\$63,411	\$68,594
14	\$53,546	\$56,632	\$60,158	\$64,597	\$69,902
15	\$54,550	\$57,666	\$61,298	\$65,798	\$71,209
16	\$55,522	\$58,699	\$62,393	\$66,983	\$72,486
17	\$56,526	\$59,778	\$63,487	\$68,199	\$73,793
18	\$57,514	\$60,812	\$64,627	\$69,385	\$75,100
19	\$58,502	\$61,876	\$65,752	\$70,601	\$76,392
20	\$59,490	\$62,925	\$66,846	\$71,786	\$77,699
21	\$60,493	\$63,943	\$67,956	\$72,972	\$79,022
22	\$61,481	\$65,022	\$69,096	\$74,188	\$80,298
23	\$62,484	\$66,056	\$70,206	\$75,389	\$81,606
24	\$63,472	\$67,105	\$71,315	\$76,605	\$82,913
25	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190
26	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190
27	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190
28	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190
29	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190
30	\$64,445	\$68,184	\$72,425	\$77,775	\$84,190



FY22 Board Budget Workshop

First Reading
of FY22 Budget

May 10, 2021

Board Priorities

The Charleston County Promise

Academic Improvement

COVID Recovery

Talent

Phase V Capital Program

Communication & Engagement

CCSD Financial Strategy

- Maximize Revenues
- Prioritize Expenditure Needs
- Balance the Budget
- Maintain Fund Balance at or Above Board Policy of 16.67%
- Minimize Tax Increases to the Extent Possible

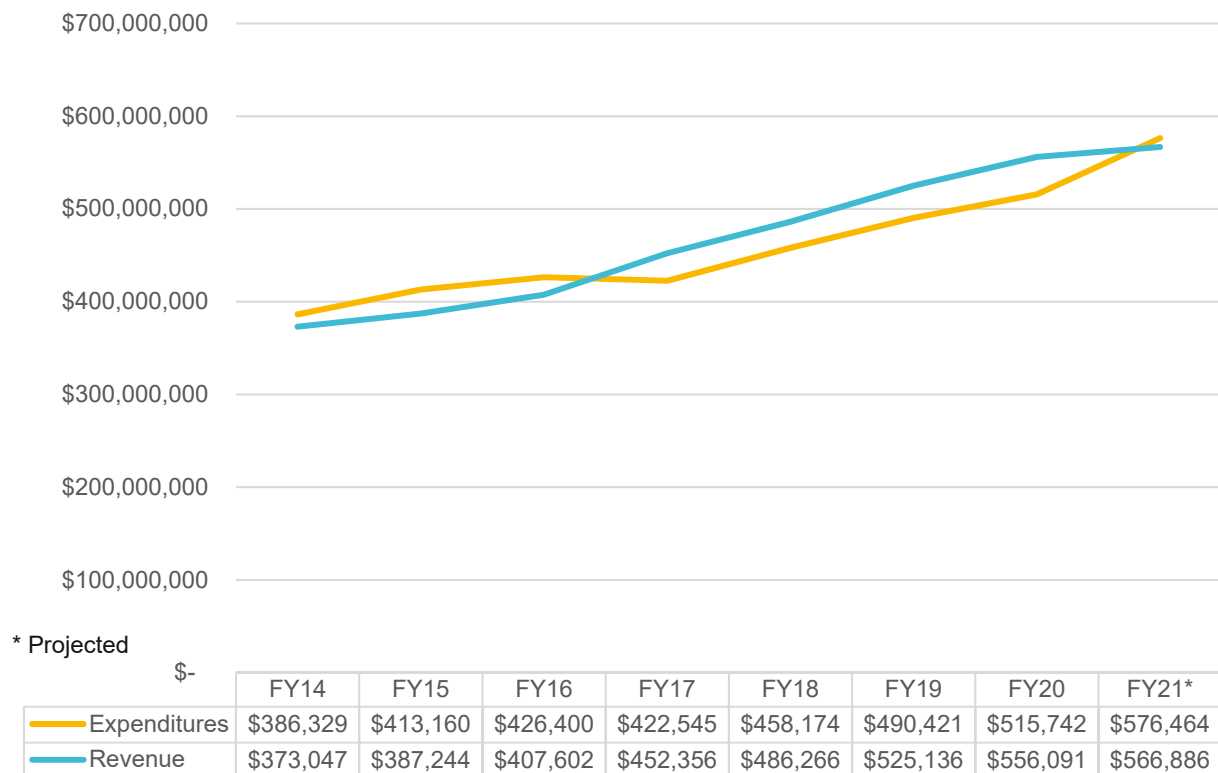
Budget Scenarios

	Scenario 1 No Millage Increase	Scenario 2 3.4 Mill Increase <i>Audit & Finance Recommended</i>	Scenario 3 4.7 Mill Increase
Revenue	582,182,355	592,255,302	595,959,784
Expenditures			
Base	572,489,327	572,489,327	572,489,327
Required	23,893,984	23,893,984	23,893,984
Learning Services Compliance & Expansions		6,644,269	6,644,269
Other Considerations		10,245,619	10,245,619
Total	596,383,311	613,273,199	613,273,199
Use of Fund Balance	14,200,956	21,017,897	17,313,415
FY22 Millage	118.7	122.1	123.4
Projected Fund Balance at Year End FY22	\$120.5M	\$113.7M	\$117.4M
Fund Balance as a Percentage of FY22 Expenditures	20.20%	18.54%	19.14%

District's Financial Position

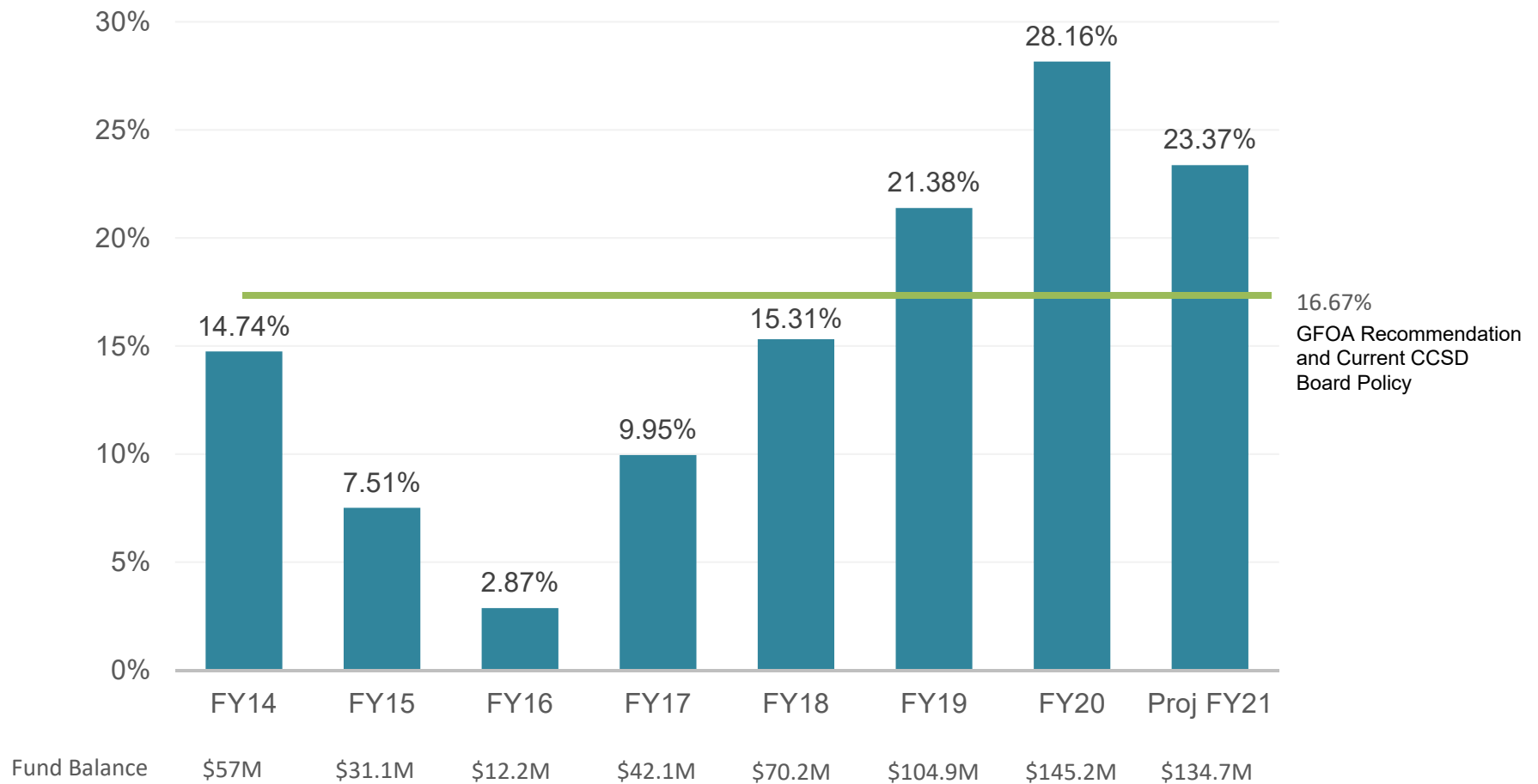
Fiscal Year	Rev	Exp
2014	\$373.0M	\$386.3M
2015	\$387.2M	\$413.2M
2016	\$407.6M	\$426.4M
2017	\$452.4M	\$422.5M
2018	\$486.3M	\$458.2M
2019	\$525.1M	\$490.4M
2020	\$556.1M	\$515.7M
Proj 2021	\$566.9M	\$576.5M

CCSD
Revenue - Expenditure Comparison
FY14 - FY21*



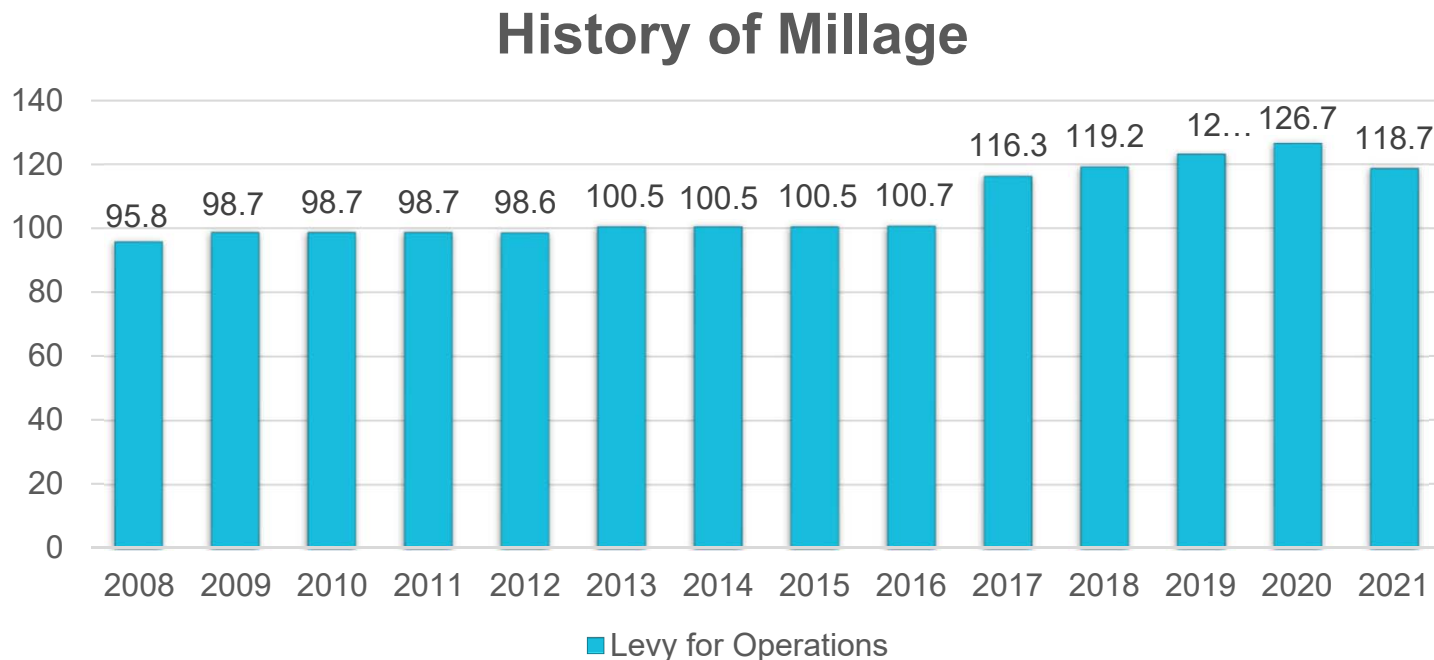
District's Financial Position

CCSD Fund Balance FY14-FY21
Fund Balance as a Percentage of Expenditures



History of Millage

- Taxes levied on personal property and non-owner occupied real property based on Board set millage rates make up 97% of local revenues
- The allowable annual percentage increase in millage is based on local population growth plus the increase in the Consumer Price Index



Education Finance Act and Act 388

- The Education Finance Act of 1977 was designed to equitably appropriate funding to state school districts by compensating for differences in local property wealth
- Under EFA, state support is adjusted for property wealth with the balance intended to be made up locally
- In 2008, Act 388 was enacted exempting owner-occupied property from local school district taxation with the intent of replacing it with property tax relief. Since 2008, the property tax relief has not replaced the property taxes that could have been generated
- Act 388 limited the annual millage increase on remaining property to the local population growth plus inflation, limiting the amount of local revenue that can be generated

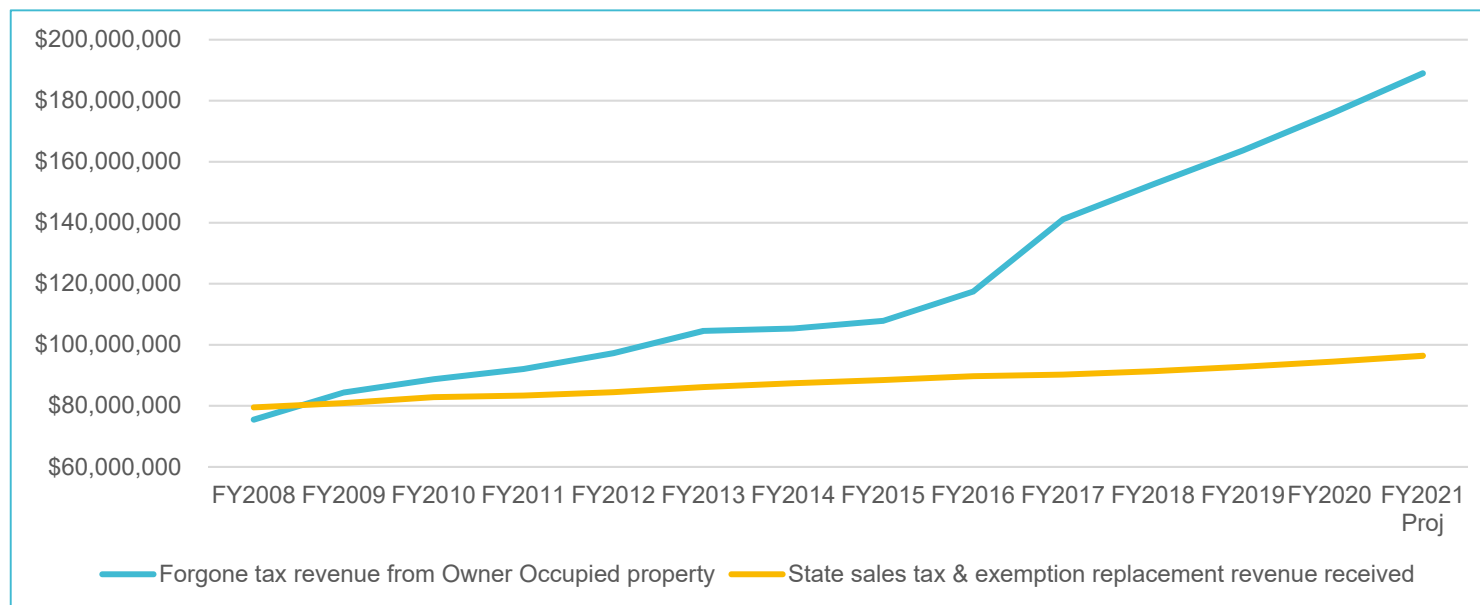
Comparison of State Support

FY 2022 Projected	Index of Taxpaying Ability	Base Student Cost	State Support	% State Support	EFA Revenue
Charleston	0.14270	\$ 2,500.00	\$ 812.22	32%	\$ 49,734,700
Greenville	0.09358	\$ 2,500.00	\$ 1,825.90	73%	\$ 183,572,265
Berkeley	0.04500	\$ 2,500.00	\$ 1,820.56	73%	\$ 87,325,547
Dorchester 2	0.02010	\$ 2,500.00	\$ 2,052.86	82%	\$ 66,833,054
Dorchester 4	0.00310	\$ 2,500.00	\$ 1,714.29	69%	\$ 4,898,474
Beaufort	0.07294	\$ 2,500.00	\$ 608.24	24%	\$ 16,984,368

Charleston's pupils calculated at Greenville's state support of \$1,825.90 per weighted pupil \$ 111,804,805

The Paradox of Act 388

- Under Act 388, beginning in 2008, school districts no longer receive property taxes for operations from owner occupied homes



- Act 388 uses the Index of Taxpaying Ability as an indication of the property values within school districts
- Limits the amount of revenue that can be raised based on property value by eliminating school district operating levies on owner occupied property but does not fully replace it
- Limits the millage that can be assessed on non-owner occupied property

Act 388-Projected Allowable Millage

The annual millage rate increase allowed under Act 388 is based on the Consumer Price Index (CPI) plus the population growth of Charleston County for the same period.

Fiscal Year	Allowable Mills	Roll(s) off	Allowable Mills Used	3-year Lookback
FY2011	1.58 mills	in FY2014	0.00	0.00
FY2012	3.03 mills	in FY2015	0.00	4.61
FY2013	4.90 mills	in FY2016	1.90	7.61
FY2014	4.21 mills	in FY2017	0.00	11.82
FY2015	4.98 mills	in FY2018	0.00	15.22
FY2016	3.80 mills	in FY2019	0.00	15.99
FY2017	2.49 mills	in FY2020	15.60	(0.12)
FY2018	3.62 mills	in FY2021	2.90	0.60
FY2019	3.36 mills	in FY2022	3.96	0.00
FY2020	4.29 mills	in FY2023	3.48	0.81
FY2021	3.92 mills	in FY2024	0.00	4.73
FY2022	3.40 mills	a in FY2025	3.40 b	4.73

a) Based on average millage increase for FY18, FY19 and FY20

b) Audit and Finance Committee recommendation

Enrollment Summary

	FY20		FY21		FY22
	Projected	9-Day	Projected	12-Day	Projected
Enrollment	44,570	44,987	45,487	42,081	44,654

- The number of students and the base student cost drive state EFA revenue
- Fewer students or lower district share of base student cost drives state EFA revenue downward
- Enrollment totals exclude charter schools
- Enrollment is projected to decline from FY21 projected enrollment by 833 students
- Grades with the largest decline are Kindergarten and First Grade

Recommended Scenario

3.4 Mill Increase

	<u>Budgeted</u> <u>FY2021</u>	<u>Variance</u>	<u>Projected</u> <u>FY2022</u>	<u>FTEs</u>	Position Upgrades or Increase in <u>Days</u>
Revenue	538,664,045	53,591,257	592,255,302		
Expenditures (FY2021 Budgeted and FY2022 Base)	585,927,161	(13,437,834)	572,489,327		
Variance	(47,263,116)	67,029,091	19,765,975		
Funds Available for Allocation			19,765,975		
EXPENDITURE REQUESTS:					
Required Increases			23,893,984	31.55	
Learning Services Compliance and Expansions			6,644,269	97.84	8.00
Other Considerations			10,245,619	7.00	4.00
Total Expenditure Additions			40,783,872	136.39	12.00
Projected Funds Available for Allocation			19,765,975		
Use of Fund Balance-FY21 Unspent Mission Critical Actions			2,700,000		
Use of Fund Balance			10,349,505		
Use of Fund Balance-FY21 Cost Reductions			4,300,000		
Use of Fund Balance-FY22 Special Education Requests			3,668,392		
			21,017,897		
Remaining to Fund FY22 Requested Expenditure Additions			0		

State Mandated and Other Required Increases

State Mandated Increases	Projected Increase
Teacher Step Increase	\$ 4,220,421
Teachers-\$1,000 Salary Increase	4,667,392
1% Increase in Employer Retirement Rate	2,797,017
Health and Dental Increase	1,341,652
	<u>\$ 13,026,482</u>

Other Required Increases	Projected Increase	FTEs	Upgrade or Increased Days
Charter Schools and Meeting Street	\$ 4,254,754		
West Ashley CAS-new school	1,719,164	19.75	
Translation Services-Department of Justice Settlement	846,498	7.00	
Property and Flood Insurance	2,486,323		
Board Approved increase-certified Head Start teachers	388,469		
Mission Critical Actions-Net	<u>(2,206,132)</u>	<u>4.80</u>	
	<u>\$ 7,489,076</u>	<u>31.55</u>	<u>-</u>

Operations Required Increases and Other Requests

Operations Required Increases	Projected Increase	FTEs	Upgrade or Increased Days
Operations-Transportation Contract	\$ 1,626,731		
Operations-Utilities Increases-rate increases	1,233,340		
Additional energy costs due to COVID-moved to ESSER	(1,200,000)		
Operations-Other Contractual Obligations and Footprint Growth	1,718,356		
	<u>\$ 3,378,427.0</u>		

Operations Other Requests	Projected Increase	FTEs	Upgrade or Increased Days
Planning and Real Estate	\$ 156,398	1.00	1.00
Nursing	120,000		
Athletics	76,881		
Maintenance and Plant Ops	58,453	1.00	
Transportation-other requests and \$100K activity bus repair savings	(73,860)		1.00
	<u>\$ 337,872</u>	<u>2.00</u>	<u>2.00</u>

Learning Services Compliance Requests

Learning Services Compliance Requests	School Based			Central		
	Projected Increase	FTEs	Upgrade or Increased Days	Projected Increase	FTEs	Upgrade or Increased Days
ESOL	\$ 728,531	13.50		\$ 38,117	1.00	
Alternative Programs	312,748	4.00				
Media Services				57,259	1.00	
Exceptional Children	1,720,531	27.50		7,680		1.00
Exceptional Children-move from IDEA	1,940,182	29.80				
Montessori Adolescent Teachers	160,161	2.00				
	\$ 4,862,152	76.80	-	\$ 103,056	2.00	1.00

Learning Services Expansion Requests

Learning Services Expansion Requests	School Based			Central		
	Projected Increase	FTEs	Upgrade or Increased Days	Projected Increase	FTEs	Upgrade or Increased Days
Chief Academic Office	\$ -			\$ 17,227		1.00
Acceleration Schools Dept				75,601	1.00	1.00
Fine Arts	122,761					
Curriculum & Instruction				5,475		1.00
CTE	38,374		2.00			
Instructional Programs				12,066		1.00
East Cooper CAS	239,517	3.00				
Lucy Beckham	392,218	5.00				
Deer Park	164,235	2.00				
Cooper River CAS	20,548		1.00			
West Ashley HS	3,261	0.04				
Early College	221,798	3.00				
St Johns	159,678	2.00				
Baptist Hill	206,302	3.00				
	\$ 1,568,692	18.04	3.00	\$ 110,369	1.00	4.00

Other Considerations

Human Resources Considerations	Projected Increase	FTEs	Upgrade or Increased Days
Move Maximum Teacher Step from 25 to 26 Years	\$ 535,773		
Non-teacher Step	1,955,450		
Additional to move all other non-teachers to 95% of market	5,908,215		
Move Classified Staff Years of Service Hiring Cap from 15 to 18 Years	570,000		
	<u>\$ 8,969,438</u>		

Other Considerations	Projected Increase	FTEs	Upgrade or Increased Days
Other Safety and Risk Services Requests	\$ 105,694	1.00	1.00
Communications and Strategy Requests	420,557	2.00	
Finance-funded by indirect cost increase	298,058	2.00	1.00
Disparity Study-GOF funded portion	114,000		
	<u>\$ 938,309</u>	<u>5.00</u>	<u>2.00</u>

Impact to Taxpayers

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2021 to FY2022
Impact to Taxpayer

Owner Occupied	FY2021 General Operating	FY2021 Debt Service	FY2021 Total Debt/GOF	FY2022 3.4 mill increase- GOF	FY2022 No millage increase- Debt Service	FY2022
Assessed Home Value	\$200,000	\$200,000	\$200,000			
Assessment Rate - 4%	0	8,000	8,000			
Assessment/1,000	0.00	8.00	8.00			
Millage levy	118.7	28.0	146.7	122.1	28.0	150.1
Property Tax	\$ -	\$ 224.00	\$ 224.00	\$ -	\$ 224.00	\$ 224.00
Change in \$ amount to taxpayer				\$ -	\$ -	\$ -
	Operating	Debt Service	TOTAL			
FY2021 tax	\$ -	\$ 224.00	\$ 224.00			
FY2022 tax	-	224.00	224.00			
Change in taxes paid	\$ -	\$ -	\$ -			

Impact to Taxpayers

CHARLESTON COUNTY SCHOOL DISTRICT Millage changes - FY2021 to FY2022 Impact to Taxpayer

NON-Owner Occupied	FY2021 General Operating	FY2021 Debt Service	FY2021 Total Debt/GOF	FY2022 3.4 mill increase- GOF	FY2022 No millage increase- Debt Service	FY2022
Assessed Home Value	\$100,000	\$100,000	\$100,000			
Assessment Rate - 6%	6,000	6,000	6,000			
Assessment/1,000	6.00	6.00	6.00			
Millage levy	118.7	28.0	146.7	122.1	28.0	150.1
Property Tax	\$ 712.20	\$ 168.00	\$ 880.20	\$ 732.60	\$ 168.00	\$ 900.60
Change in \$ amount to taxpayer				\$ 20.40	\$ -	\$ 20.40
	Operating	Debt Service	TOTAL			
FY2021 tax	\$ 712.20	\$ 168.00	\$ 880.20			
FY2022 tax	732.60	168.00	900.60			
Change in taxes paid	\$ 20.40	\$ -	\$ 20.40			

Impact to Taxpayers

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2021 to FY2022
Impact to Taxpayer

	FY2021 General Operating	FY2021 Debt Service	FY2021 Total Debt/GOF	FY2022 3.4 mill increase- GOF	FY2022 no millage increase- Debt Service	FY2022
Commercial Real Property						
Assessed Value	\$500,000	\$500,000	\$500,000			
Assessment Rate - 6%	30,000	30,000	30,000			
Assessment/1,000	30.00	30.00	30.00			
Millage levy	118.7	28.0	146.7	122.1	28.0	150.1
Property Tax	\$ 3,561.00	\$ 840.00	\$ 4,401.00	\$ 3,663.00	\$ 840.00	\$ 4,503.00
Change in \$ amount to taxpayer				\$ 102.00	\$ -	\$ 102.00
	Operating	Debt Service	TOTAL			
FY2021 tax	\$ 3,561.00	\$ 840.00	\$ 4,401.00			
FY2022 tax	<u>3,663.00</u>	<u>840.00</u>	<u>4,503.00</u>			
Change in taxes paid	\$ 102.00	\$ -	\$ 102.00			

Impact to Taxpayers

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2021 to FY2022
Impact to Taxpayer

	FY2021 General Operating	FY2021 Debt Service	FY2021 Total Debt/GOF	FY2022 3.4 mill increase- GOF	FY2022 No millage increase- Debt Service	FY2022
Automobile						
Assessed Value	\$20,000	\$20,000	\$20,000			
Assessment Rate - 6%	1,200	1,200	1,200			
Assessment/1,000	1.20	1.20	1.20			
Millage levy	118.7	28.0	146.7	122.1	28.0	150.1
Property Tax	\$ 142.44	\$ 33.60	\$ 176.04	\$ 146.52	\$ 33.60	\$ 180.12
Change in \$ amount to taxpayer				\$ 4.08	\$ -	\$ 4.08
	Operating	Debt Service	TOTAL			
FY2021 tax	\$ 142.44	\$ 33.60	\$ 176.04			
FY2022 tax	<u>146.52</u>	<u>33.60</u>	<u>180.12</u>			
Change in taxes paid	\$ 4.08	\$ -	\$ 4.08			

Impact to Taxpayers

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2021 to FY2022
Impact to Taxpayer

	FY2021 General Operating	FY2021 Debt Service	FY2021 Total Debt/GOF	FY2022 3.4 mill increase- GOF	FY2022 No millage increase- Debt Service	FY2022
Personal Property						
Assessed Value	\$10,000	\$10,000	\$10,000			
Assessment Rate - 10.5%	1,050	1,050	1,050			
Assessment/1,000	1.05	1.05	1.05			
Millage levy	118.7	28.0	146.7	122.1	28.0	150.1
Property Tax	\$ 124.64	\$ 29.40	\$ 154.04	\$ 128.21	\$ 29.40	\$ 157.61
Change in \$ amount to taxpayer				\$ 3.57	\$ -	\$ 3.57
	Operating	Debt Service	TOTAL			
FY2021 tax	\$ 124.64	\$ 29.40	\$ 154.04			
FY2022 tax	<u>128.21</u>	<u>29.40</u>	<u>157.61</u>			
Change in taxes paid	\$ 3.57	\$ -	\$ 3.57			

**Charleston County School District
FY2022 Budget Proposal
Function Descriptions**

100 Series Functions-INSTRUCTION Activities dealing directly with the teaching of students or the interaction between teacher and students and those who assist in the direct instructional process. School administration and support level areas such as guidance are found in the 200 Series for Support Services.

111 Kindergarten Programs-direct instruction in kindergarten classrooms

112 Primary Programs- direct instruction in primary classrooms (grades one through three)

113 Elementary Programs- direct instruction in elementary classrooms (grades four through eight)

114 High School Programs-direct instruction in high school classrooms (grades nine through twelve)

115 Career and Technology Education Programs-instruction in skilled or semi-skilled trades

118 Montessori Programs-Personnel, supplies and services for learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace

Exceptional Programs-the following functions are for instructional activities for students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. Expenditures include personnel, supplies and services for classroom instructional activities across all grade levels in the following classifications:

121 Educable Mentally Handicapped

122 Trainable Mentally Handicapped

123 Orthopedically Handicapped

124 Visually Handicapped

125 Hearing Handicapped

126 Speech Handicapped

127 Learning Disabilities

128 Emotionally Handicapped

132 Preschool Handicapped Itinerant (5 year olds)

137 Preschool Handicapped Self-Contained (3 and 4 year olds)

161 Autism

139 Early Childhood Programs-instructional costs for children from birth to four years old

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

145 Homebound-instructional activities for students who cannot attend school but may benefit from instruction given in the home or hospital as certified by a physician

148 Gifted and Talented Artistic-instructional activities provided for students who possess demonstrated or potential abilities for high performance in dance, drama, music and visual arts

**Charleston County School District
FY2022 Budget Proposal
Function Descriptions**

162 Limited English Proficiency-instructional activities and learning experiences for students enrolled in school whose native language is other than English whose difficulties in speaking, reading, writing or understanding the English language may be sufficient to deny the ability to be successful in the classroom or the opportunity to be participate in society

172 Elementary Summer School-instructional activities offered outside of the regular school term for students in grades four through eight

173 High School Summer School-instructional activities offered outside of the regular school term for students in grades nine through twelve

174 Gifted and Talented Summer School-instructional activities offered outside of the regular school term for students identified as gifted and talented

175 Instructional Programs Beyond Regular School Day-instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day

181 Adult Basic Education Programs-instructional activities concerned with the fundamental tools of learning for adults

188 Parenting/Family Literacy-instructional activities associated with the education of families

190 Instructional Pupil Activity-instructionally oriented activities related to school sponsored pupil and interscholastic activities; examples include participation in academic competitions and stipends for non-athletic club sponsors

200 Series Functions-SUPPORT SERVICES Supporting Services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction; Personnel and expenditures may be at the school and/or District level

211 Attendance and Social Work Services-activities which are designed to improve student attendance. Student accounting activities are also included here.

212 Guidance Services-activities include providing counseling and academic guidance to students and parents, as well as compiling, maintaining, and interpreting cumulative records of students. School guidance personnel and student support specialists are included here.

213 Health Services-physical and mental health services which are not direct instruction. School nurses are included here.

214 Psychological Services-planning and managing a program of psychological services

215 Exceptional Program Services-activities include the identification, assessment and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps

Charleston County School District
FY2022 Budget Proposal
Function Descriptions

221 Improvement of Curriculum Development-activities to assist instructional staff in preparing curriculum materials, and developing a curriculum which stimulates and motivates students. Instructional technology personnel and Executive Directors of school levels are also included here.

222 Library and Media Services-includes school media center personnel and activities

223 Supervision of Special Programs-activities associated with overall supervision, coordination, and direction of special programs. These activities include Title I coordinators, Adult Ed coordinators, etc.

224 Improvement of Instruction In-service and Staff Training-costs related to receiving training by members of the instructional staff during their time of service to the school district. In-service training for non-instructional staff is included in the appropriate function for that staff.

231 Board of Education-activities of the elected body which has been created according to state law and vested with responsibilities for educational planning and policy making. This function also includes workers' compensation and liability insurance.

232 Office of the Superintendent-activities associated with the overall general administration or executive responsibility for the entire school district

233 School Administration-activities concerned with the overall administration of a school. 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 also included.

252 Fiscal Services-activities concerned with the fiscal operations of the school district. This area includes budgeting, receiving and disbursing, financial accounting, payroll and inventory control.

253 Facilities Acquisition and Construction-activities concerned with the acquisition of fixed assets

254 Operation and Maintenance of Plant-activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in and effective working condition. This function includes utilities.

255 Student Transportation-activities concerned with the conveyance of students from home to school in accordance with state law.

257 Internal Services-activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities associated with duplicating and printing for the school district

258 Security-activities concerned with maintaining order and safety in school building, on the grounds and in the vicinity of schools at all times

259 Internal Auditing Services-activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures

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262 Planning-includes activities on a system-wide basis associated with conducting and managing programs of planning, research, evaluation, and statistics

263 Information Services-activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff and to the general public

264 Staff Services-human resources activities concerned with maintaining an efficient staff for the school system including such activities as recruiting, hiring and placement, staff transfers, and staff accountability

266 Technology and Data Processing Services-activities concerned with preparing data for storage and retrieval. Includes technology services for activities related to computer operations, supervision of data processing, system analysis services and programming services as well as encompassing technology activities and services for the purpose of supporting instruction.

271 Pupil Service-expenditures for non-instructional school sponsored activities such as athletic competitions, band and chorus activities and other inter-scholastic activities outside the regular instruction programs. Coaching supplements and support for Athletic Directors are charged here, as well as transportation for field trips.

***300 series functions-COMMUNITY SERVICES* Activities which are not directly related to the provision of education for students**

330 Civic Services-activities concerned with providing services to civic organizations. Auditorium coordinators are included here.

350 Custody and Care of Children-activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of the instructional program

390 Other Community Services-services provided to the community which cannot be otherwise classified. Includes expenditures related to facility rentals. These expenditures are offset by revenue received.

***400 series functions-OTHER CHARGES* Intergovernmental expenditures and transfers between funds**

412 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.

416 Payments to Public Charter Schools

417 Payments to Nonprofit Agencies-payments to Meeting Street Academy at Brentwood and Meeting Street Academy at Burns are included here.

421 Transfer to Special Revenue Fund-local support for Adult Education

425 Transfer to Food Service Fund-food service benefit reimbursement