

Charleston > excellence is our standard County SCHOOL DISTRICT



Fiscal Year 2021 Budget
Second Reading
June 22, 2020

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**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2021 PROPOSED BUDGET
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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

FISCAL YEAR 2021 BUDGET

Board of Trustees

**Rev. Dr. Eric Mack, Board Chairperson
Mrs. Kate Darby, Board Vice Chairperson
Mrs. Cindy Bohn Coats
Rev. Chris Collins
Mr. Todd Garrett
Mr. Kevin Hollinshead
Ms. Priscilla Jeffery
Ms. Joyce Green
Mr. Chris Fraser**

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 Second Reading of FY 2021 Budget

In accordance with District policy, the recommended Charleston County School District FY21 budget is balanced. The proposed budget was developed prior to the State's adoption of its FY21 budget, and therefore the State appropriations to the District were estimated. The State is expected to enact its FY21 budget in September 2020. Additionally, development of the FY21 budget was done amid the economic uncertainty brought about by the COVID-19 crisis. Following the adoption of the State budget CCSD will revise its FY21 budget in the fall to reflect final State appropriations, as well as financial updates associated the COVID-19 crisis.

Under current State law, local taxes for school districts' general funds are not levied on owner-occupied homes. The general fund covers operational expenses of the school district, such as teacher salaries, student transportation, curriculum, professional training/development for teachers, janitorial services for school buildings, etc. Local taxes to cover these types of expenses are levied on local businesses, vehicles, and rental properties. The recommended FY21 budget does not contain a tax increase (the millage remains the same as the FY20 budget).

The FY21 Budget provides investments to ensure that the educational strategies embedded in the Board Directives are carried out. To plan for these investments various economic indicators and financial analyses were considered, as highlighted below.

1. The budget funds the Board's Directives for increasing educational attainment. Among these are initiatives such as:
 - a. Acceleration Schools
 - b. Early Childhood
 - c. Expansion of District 10 Middle School Learning Opportunities
 - d. Additional capacities at Buist and Memminger
 - e. Cultural Competency Training
2. To allow for the funding of the Board's Directives, the following strategies were used:
 - a. Reduced current year spending in FY20, and used the savings to help fund the FY21 budget.
 - b. Froze all salaries at FY20 levels, including no cola and step increases. The only exception is a potential step increase for teachers; however, this is dependent on whether or not the state approves a teacher step increase when the state's FY21 budget is adopted this fall.
 - c. Reduced a portion of non-salary budgets for FY21. This reflected a percentage of the savings realized through step 2a above.
 - d. 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.
 - e. Utilized funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Charleston County School District
FY21 GOF Budget Summary-Updated June 1, 2020
Second Reading of FY 2021 Budget

	First Reading A&F	First Reading Budget Book	Variance (1)	Second Reading	Variance
FY 2021 Projected GOF Revenue (Note 5)	538,379,292	541,425,487	3,046,195 (2)	541,425,487	-
FY 2020 Base Expenditures	533,100,788	533,100,788	-	533,100,788	-
Funds Available for Allocation	5,278,504	8,324,699	3,046,195	8,324,699	-
Projected Federal CARES Act Funding (4)	13,408,012	13,408,012	-	13,408,012	-
EXPENDITURE REQUESTS:					
Required Increases					
Teacher Salaries -Step Only	3,998,675	3,998,675	-	3,998,675	-
Retirement Increase	2,713,859	2,713,859	-	2,713,859	-
Health and Dental Increase	995,127	995,127	-	995,127	-
Charter Schools and Meeting Street	3,592,754	3,592,754	-	3,592,754	-
Operations-New Transportation Contract	2,710,000	2,710,000	-	2,710,000	-
Operations-Other Transportation Increases	1,895,815	1,895,815	-	1,895,815	-
Operations-Utilities Increase due to Footprint Growth	1,363,824	1,363,824	-	1,363,824	-
Operations-Other Contractual Obligations and Footprint Growth	1,855,890	1,855,890	-	1,855,890	-
	19,125,944	19,125,944	-	19,125,944	-
Board Directives/Mission Critical Actions					
Acceleration Schools	2,256,858	2,256,858	-	1,859,017	(397,841)
Other Mission Critical:					
Cultural Competency	353,000	353,000	-	353,000	-
Expand Access to SEL/Mental Health	534,720	534,720	-	534,720	-
Buist/Memminger Changes	1,991,412	1,991,412	-	1,991,412	-
Gifted and Talented/Middle School Honors	1,502,078	1,502,078	-	202,078	(1,300,000)
Early Childhood (Mary Ford EC Center/Chicora, Screening, Curriculum)	2,726,609	2,726,609	-	2,566,225	(160,384)
District 10 Middle School	2,719,923	2,719,923	-	2,102,647	(617,276)
Advanced Academic Programs at West Ashley High School	146,313	146,313	-	146,313	-
Diversity and ACE at AMHS	373,407	373,407	-	173,768	(199,639)
Magnet Changes	923,281	923,281	-	923,281	-
Mission Critical Implementation	253,361	253,361	-	253,361	-
Placeholder for Mission Critical Budget Analysis Still in Process	1,500,000	1,500,000	-	1,500,000	-
	15,280,962	15,280,962	-	12,605,822	(2,675,140) (3)
Allocations Committee Recommendations					
Clerical Position Recommendations	325,558	325,558	-	325,558	-

Charleston County School District
FY21 GOF Budget Summary-Updated June 1, 2020
Second Reading of FY 2021 Budget

	First Reading A&F	First Reading Budget Book	Variance (1)	Second Reading	Variance
Assistant Principal Recommendations	715,321	715,321	-	715,321	-
Elementary Teacher Daily Planning Time	2,790,000	2,790,000	-	2,790,000	-
	3,830,879	3,830,879	-	3,830,879	-
Learning Services Compliance and Expansions	3,039,577	3,039,577	-	3,607,860	568,283 (4)
Other Considerations					
Non-teacher Salaries (calculated at Step + 1.9% COLA)	4,170,627	4,170,627	-	4,170,627	-
Early College-Year 4	895,339	895,339	-	895,339	-
Position and Non-Salary Requests for New Schools	5,027,223	5,027,223	-	5,027,223	-
Other Resource Requests:					-
Remove Classified Staff Years of Service Hiring Cap	2,000,000	2,000,000	-	2,000,000	-
IT Department/BIIS Department	500,000	500,000	-	500,000	-
Additional District Strategies	2,734,275	2,734,275	-	2,734,275	-
Other Staffing Considerations	581,236	581,236	-	581,236	-
Operations-Other Requirements	2,620,338	2,620,338	-	2,620,338	-
Reserve for 7-day Enrollment	2,000,000	1,000,000	(1,000,000) (5)	2,000,000	1,000,000 (5)
FY21-Programming Considerations for Summer 2020/District Reactivation	3,100,000	3,100,000	-	3,100,000	-
Adjustment for Increased Enrollment and Expenditure Variances	-	4,046,195	4,046,195 (6)	5,153,052	1,106,857 (6)
	23,629,038	26,675,233	3,046,195	28,782,090	2,106,857
Total Expenditure Additions	64,906,400	67,952,595	3,046,195	67,952,595	-
Funds Available for Allocation	5,278,504	8,324,699	3,046,195	8,324,699	-
Use of Assigned Fund Balance-Increase to Starting Teacher Salaries	2,516,479	2,516,479	-	2,516,479	-
Use of Assigned Fund Balance-Early College	1,214,628	1,214,628	-	1,214,628	-
Use of Assigned Fund Balance-7 Day Reserve	2,000,000	2,000,000	-	2,000,000	-
Use of Assigned Fund Balance-Mission Critical Actions	3,500,000	3,500,000	-	3,500,000	-
Transportation & Non-Student Based Allocation Savings-Garrett Closure	2,101,232	2,101,232	-	2,101,232	-
	11,332,339	11,332,339	-	11,332,339	-
Projected Federal CARES Act Funding	13,408,012	13,408,012	-	13,408,012	-
Remaining to Fund FY21 Requested Additions before Adjustments	34,887,545	34,887,545	-	34,887,545	-
Expenditure Additions Removed and Other Budget Balancing Strategies:					
Retirement Increase	2,713,859	2,713,859	-	2,713,859	-
Non-teacher Salaries (calculated at Step + 1.9% COLA)	4,170,627	4,170,627	-	4,170,627	-

Charleston County School District
FY21 GOF Budget Summary-Updated June 1, 2020
Second Reading of FY 2021 Budget


	First Reading A&F	First Reading Budget Book	Variance (1)	Second Reading	Variance
Additional District Strategies	2,734,275	2,734,275	-	2,734,275	-
Reduce Classified Cap Removal to 1/4 phase in (raise cap from 12 to 15 years)	1,106,229	1,106,229	-	1,106,229	-
FY20 Energy Savings	1,200,000	1,200,000	-	1,200,000	-
FY20 Substitute Teacher Savings	500,000	500,000	-	500,000	-
FY20 Reduction in unspent budgeted in remaining non-salary accounts	4,611,675	4,611,675	-	4,611,675	-
FY20 Freeze current vacancies	2,700,000	2,700,000	-	2,700,000	-
FY20 Shift allowable and appropriate costs from GOF to Special Revenue	1,000,000	1,000,000	-	1,000,000	-
FY21 District-wide accounts-any additional savings considerations	2,300,000	2,300,000	-	2,300,000	-
Use of Portion of FY20 Revenues over Expenditures	700,000	700,000	-	700,000	-
	<u>23,736,665</u>	<u>23,736,665</u>	<u>-</u>	<u>23,736,665</u>	<u>-</u>
Use of Fund Balance	11,150,880	11,150,880	-	11,150,880	-
Remaining to Fund FY21	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES:

- (1) The timing of the presentation of the First Reading of the Budget to the Audit and Finance Committee was impacted by COVID-19; The reconciling adjustments between the the Audit and Finance Committee presentation and the publication of the Budget Book for the First Reading reflect final amounts from the budget data collection systems to the accounting system which occurred after the presentation
- (2) Additional State revenue related to projected enrollment increase of 1,059 students and 135 day student count increase
- (3) Adjustments due to refinement of budget estimates and reassessment of action timelines due to current COVID-19 related challenges
- (4) Additional school based personnel due to newly identified needs
- (5) Return reserve for 7-day enrollment to original anticipated need
- (6) Additional instructional staffing required for enrollment increase and expenditure variances from preliminary estimates primarily due to initial budget projections based on average salaries and benefits, whereas the reconciliation process looks at actual

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

I. OVERVIEW

 **Assumptions (Page 10)** – Many assumptions go into the budget development process and are the basis for formulating projected revenues and expenditures. These assumptions are continually reviewed and updated throughout the budget development cycle. For example, the legislature changes funding projections for EIA and other State funds, property values are received from the county and student enrollment projections change. With each change the budget is changed to reflect the most up-to-date and accurate information.

II. ALL FUNDS


The consolidated section shows the reader a big picture overview of the District's financial resources and planned outlays for the upcoming fiscal year. The various consolidated reports are intended to give the reader a “three dimensional view” of planned expenditures for the upcoming fiscal year by the School District. Each report stands alone. Each report shows the same data, simply shown in several formats. The reports should not be combined.


Consolidated views will show the reader:

Expenditures by object category (salaries, benefits, materials, and supplies)




Expenditures by functional area (direct classroom expenditures on face- to-face teaching, student transportation, or instructional support)

Expenditures by location or department (every school will be reflected as well as central offices)






 **Consolidated Budget Statement Revenue and Appropriations Overview (Page 15)**– A consolidated budget report showing projected revenues and expenditures for FY2021. Columns across the top are reflective of the different type(s) of funds the school district manages: General Operating Fund, Special Revenue Funds, EIA Funds, Food Service Fund, Debt Service Fund, and Capital Projects Funds. Detailed explanations of these funds will be outlined in their respective section of the budget document.

 **Consolidated Budget Statement Expenditure Budget (Page 16)** – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2020, as well as projected, FY2021. Expenditures are combined and reflected by object (salaries, benefits, supplies & materials, etc.) Expenditure totals reflected here are operating expenditures for one year and exclude both Debt Service and Capital Project expenditures, as these are more typically multi-year, long-term expenditures.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021
BUDGET COMPILATION
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-  **Consolidated Budget Statement Expenditures By Function (Page 17)** – A consolidated budget statement showing all District fund types with expenditures *by functional category*. Functions include direct face-to-face classroom teaching, Support Services such as Guidance or Media, as well as School Office and Student Transportation. *Functional* expenditures are compiled across all funds, all cost centers, and all objects categories.
-  **Consolidated Budget Statement Expenditures By Object (Page 19)** – A consolidated budget statement showing all District fund types with expenditures *by object category*. Objects include salaries, benefits, supplies, materials, etc., and are descriptive of category of expenditure. *Object* expenditures are compiled across all funds, all cost centers, and all functional categories.
-  **Consolidated Budget Statement Expenditures By Location (Page 22)** – A consolidated budget statement showing all District fund types with expenditures *by Location*. Locations include all schools, central offices and ancillary departments. *Location* expenditures are compiled across all funds, all functions, and all object categories.


III. GENERAL OPERATING FUND – The largest fund of the School District. This fund is used to operate the day-to-day activities of the District. Receipts are primarily from state and local sources while the majority of expenditures are for classroom instruction.


-  **General Operating Fund Budget (Page 31)** – The General Operating Fund Budget for FY2021 presented in audit format.
-  **General Operating Revenue Line Item Descriptions (Page 43)** – A detailed report of general operating sources of revenues and how the amounts are formulated. Report includes an analysis of local, state and federal GOF revenue sources.
-  **General Operating Revenue Budget Comparison (Page 45)** – An analysis of general operating revenues by line item - with a comparison of current year to projected next year.
-  **General Operating Expenditure Graph (Page 46)** – A summary analysis of original expenditure budget (FY2020) to projected year (FY2021) by object category. Report depicts a graph comparing current year to projected year.
-  **General Operating Expenditure Budget Comparison (Page 47)** – A detailed analysis of general operating fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2020) expenditures to projected (FY2021).


CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021
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IV. SPECIAL REVENUE FUNDS – Specific state, local and federally-funded programs. Includes various federal programs like Title I and IDEA/Special Education, state mandated programs such as EEDA (Economic and Education Development Act) programs, and locally- funded programs such as Medicaid reimbursement, donations from District partners and other District grants not accounted for under state or federal sources. These funds are accounted for separately from the General Operating Fund because they have specific guidelines, criteria or mandates that make it necessary to be able to report on the fund individually.

 **Special Revenue Funds Budget (Page 53)** – Special Revenue Funds Budget for FY2021 presented in audit format.

 **Special Revenue Funds Detail Information on Funds (Page 61)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2021. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the respective oversight agency. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.

 **Special Revenue Funds Revenue Budget (Page 65)** – An analysis of current year (FY2020) original allocations and projected year (FY2021) with a variance column showing change from current year to projected year.


 **Special Revenue Funds Expenditure Graph (Page 66)** – A summary analysis of original expenditure budget (FY2020) to projected year (FY2021) by object category. Report depicts a graph comparing current year to projected year.

 **Special Revenue Funds Expenditure Budget Comparison (Page 67)** – A detailed analysis of special revenue fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2020) expenditures to projected (FY2021).

V. EDUCATION IMPROVEMENT ACT FUNDS – Multiple funding streams generated through state-funded programs under EIA. The District is required to keep these funds separated from the General Operating Fund because they have specific guidelines, criteria or mandates that make it necessary to be able to report on the fund individually.


 **Education Improvement Act Funds Budget (Page 71)** – Education Improvement Funds Budget for FY2021 presented in audit format.


CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT


-  **Education Improvement Act Detail Information on Funds (Page 77)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2021. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the South Carolina Department of Education. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.
 -  **Education Improvement Act Funds Revenue Budget (Page 79)** – An analysis of current year (FY2020) original allocations and projected year (FY2021) with a variance column showing change from current year to projected year.
 -  **Education Improvement Act Funds Expenditure Graph (Page 80)** – A summary analysis of original expenditure budget (FY2020) to projected year (FY2021) by object category. This report depicts a graph comparing current year to projected year.
 -  **Education Improvement Act Funds Expenditure Budget Comparison (Page 81)** – A detailed analysis of EIA fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. This report shows readers a comparison of current year (FY2020) expenditures to projected (FY2021).
- VI. CONSOLIDATED FOOD SERVICE FUND** – This fund is used exclusively to account for school food service activity which provides nutritional meals to students daily.
-  **Food Service Fund Budget (Page 85)** – Food Service Fund Budget for FY2021 presented in audit format.
 -  **Food Service Fund Revenue Budget Comparison (Page 87)** – A detailed analysis of the state, local and federal sources of revenues required to support the nutritional program and school cafeterias of the School District.
 -  **Food Service Fund Expenditure Graph (Page 88)** – A summary analysis of original expenditure budget (FY2020) to projected year (FY2021) by object category. Report depicts a graph comparing current year to projected year.
 -  **Food Service Fund Expenditure Budget Comparison (Page 89)** – A detailed analysis of Food Service fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2020) expenditures to projected (FY2021).

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021
BUDGET COMPILATION
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VII. DEBT SERVICE FUND – The fund used exclusively to account for District debt, both current and long-term repayment.

 **Debt Service Fund Budget Summary (Page 94)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2021, and an ending fund or “sinking” balance.

 **Debt Service Expenditure Budget (Page 95)** – A detailed analysis of debt payments required based on the repayment schedule of existing debt. This report also includes debt payments required for the fixed cost of ownership projects.

 **Existing Debt Principal and Interest (Page 96)** – A detailed analysis of Principal and Interest payments on existing structured debt carried out for the next 12 years.

VIII. CAPITAL PROJECTS FUND – The funds used exclusively to account for long-term capital outlay and construction projects. (Note: Capital funds must be spent on the projects originally intended for in official documents and cannot be spent on the annual costs to operate the school district). This is where the reader can find a list of planned construction of new school buildings and exciting new initiatives like School Classroom Modernization projects.

 **Capital Building Fund Budget (Page 117)** – Summary list of the projected expenditures on new construction projects, renovations, annual maintenance items and school modernization projects for the next fiscal year only. This report does not indicate the total cost of the project, simply the expected expenditures for FY2021.

CHARLESTON COUNTY SCHOOL DISTRICT FY2021 BUDGET ASSUMPTIONS AS OF 6/15/20

Tax Assumptions

1. The County is currently calculating property values based on the State law requiring reassessment every five years. The values presented for this budget are based on an estimated reassessment valuation increase of 1%. This is significantly lower than usual due to the economic outlook related to the impact of COVID-19 and the possibility that property tax collections will be unstable for the next several months.
2. CCSD's Index of Tax Paying Ability for FY2021 is .14057 up from the current .14246. Charleston is still ranked the wealthiest in the State of the 81 school districts based on assessed property values.
3. No millage increase is proposed.

State Revenue Assumptions

1. The continuing resolution, H.3411, passed by the General Assembly on May 12, 2020, Section 4 (D) indicates the state teacher minimum salary schedule will remain at the Fiscal Year 2019-2020 level. Step increases are suspended until the annual general appropriations act for Fiscal Year 2020-2021 is enacted, however the cost of a step increase for teachers has been included in this budget pending this future legislative action. The Sine Die Resolution S.1194, indicates the General Assembly is allowed to extend the session after May 14, 2020 and will meet in statewide session on September 15, 2020 and continue in statewide session until September 24, 2020.
2. Based on the Board of Economic Advisors (BEA) revenue update given on June 11, 2020, the state will not have a clearer picture of the economic impact of COVID-19 until July or August. Revenue growth for the next fiscal year is now estimated at a much lower 2.3% whereas previous estimates were 4.5%. BEA will provide another economic and revenue update on July 23, 2020.
3. A projected decrease in state funding is included although the base student cost increased by \$11 from \$2,489 to \$2,500. FY2020 federal CARES legislation indicates that states cannot reduce revenue to school districts below the average of the three previous years (but can be waived by the US Secretary of Education). It also specifies that the basis of the distribution of the \$13 billion CARES funding allocation for education is the state Title I allocation. The stimulus portion of this scenario assumes CCSD would receive its portion of the stimulus funds in the same proportion it is receiving Title I funds in FY20. The state's estimate for Charleston County Schools is \$13.4 million, a portion of which is required to be allocated for private school participation.

General Operating Assumptions

1. The District will sponsor nine (9) charter schools in FY2021.
2. The District will carryforward \$2.7 million of unused FY2020 fund balance.
3. Student enrollment for traditional schools grades K-12 is projected to increase by 1,059 students.

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FY 2021

**CONSOLIDATED BUDGET
OVERVIEW**

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**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2021**

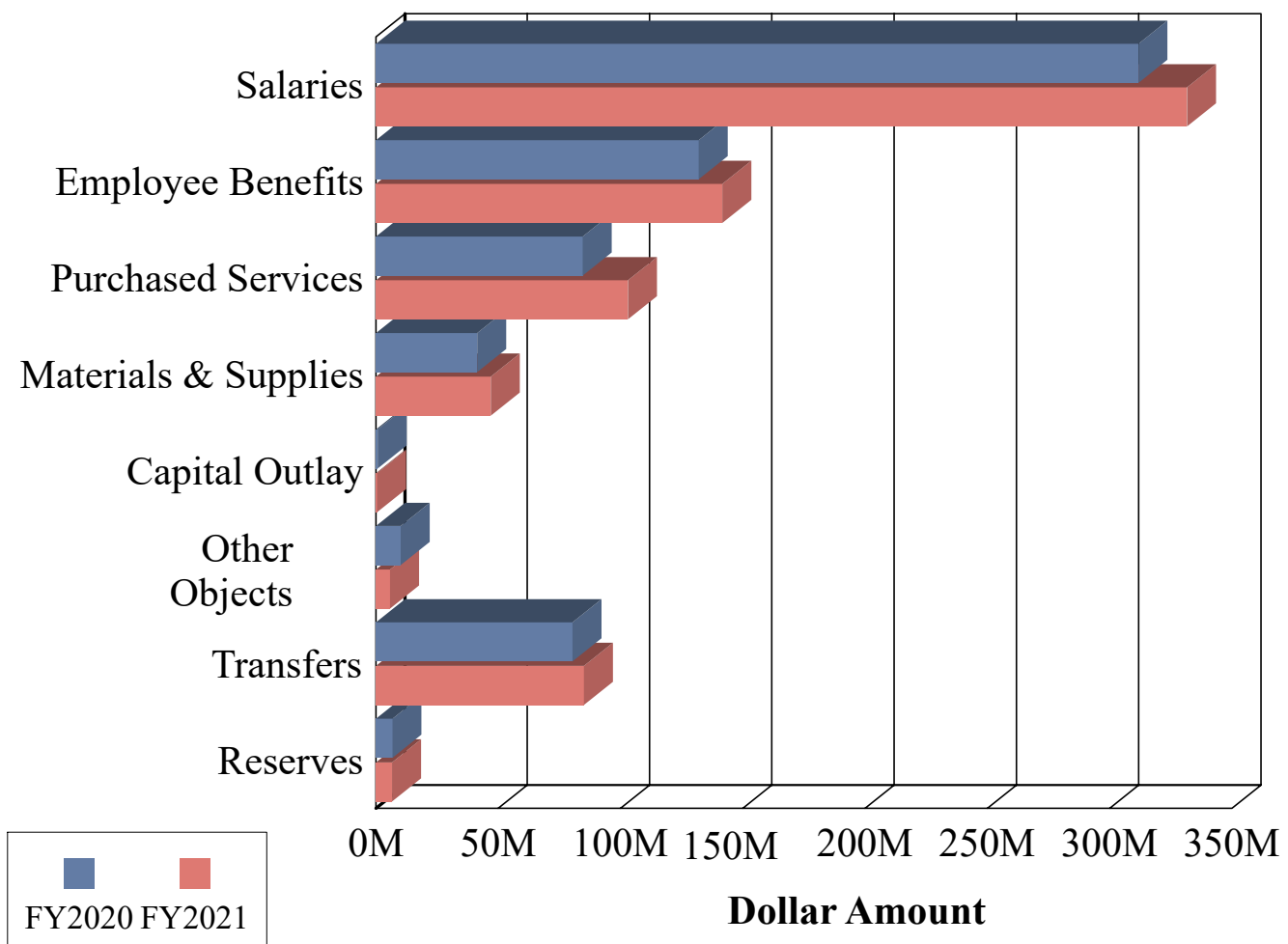
The fiscal year 2021 consolidated budget statement presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

	General	Special Revenue	EIA	Food Services	Debt Service	Capital Projects	Total
Revenues							
Local	\$ 336,908,852	\$ 11,465,972		\$ 5,244,410	\$ 117,802,483	\$ 106,851,910	\$ 578,273,627
State	185,162,246	3,707,421	\$ 31,844,613	-	1,750,000		222,464,280
Federal	95,536	56,116,714		25,703,855			81,916,105
Transfers In	16,497,412	235,042		825,000		57,007,607	74,565,061
Total Revenues	\$ 538,664,045	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 119,552,483	\$ 163,859,517	\$ 957,219,072
Use of Fund Balance	2,761,442						2,761,442
Total Revenues and Other Sources	\$ 541,425,487	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 119,552,483	\$ 163,859,517	\$ 959,980,514
Expenditures							
Instructional Services	\$ 279,880,956	\$ 34,525,299	\$ 11,117,555				\$ 325,523,810
Support Services	233,330,245	21,732,999	5,561,935	\$ 29,837,978		208,997,271	499,460,428
Community Services	1,058,536	11,666,101					12,724,637
Other Transfers Out	14,376,711	3,150,783	13,480,170	1,935,287	51,076,436		84,019,387
Payments to Charter Schools	50,580,713	449,966	1,684,953				52,715,632
Debt Service	100,000				69,602,169		69,702,169
Reserves	6,600,000						6,600,000
Total Expenditures	\$ 585,927,161	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 120,678,605	\$ 208,997,271	\$ 1,050,746,062
Other							
CARES ACT	\$ (13,408,012)						(13,408,012)
Planned Use of Fund Balance	(9,231,107)						(9,231,107)
Fund Balance-Use of FY20 Savings	(10,711,675)						(10,711,675)
Use of Fund Balance	(11,150,880)						(11,150,880)
Total Expenditures and Other	\$ 541,425,487	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 120,678,605	\$ 208,997,271	\$ 1,006,244,388

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 EXPENDITURE BUDGET
ALL FUNDS (Excluding Capital and Debt)**

<u>CATEGORY</u>	<u>FY2020 Original Budget</u>	<u>FY2021 Projected Budget</u>
Salaries	\$ 311,748,055	\$ 331,641,333
Employee Benefits	131,954,273	141,599,810
Purchased Services	84,524,633	103,050,020
Materials & Supplies	41,401,320	46,934,225
Capital Outlay	695,494	460,472
Other Objects	10,127,702	5,740,968
Transfers	80,350,691	85,043,358
Reserves	6,745,163	6,600,000
GRAND TOTAL	\$ 667,547,331	\$ 721,070,186

All Funds Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2021

<u>EXPENDITURES:</u>		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
<u>Instructional Services</u>								
Classroom	100	279,880,956	34,525,299	11,117,555				325,523,810
Instructional Services Total		279,880,956	34,525,299	11,117,555	-	-	-	325,523,810
<u>Support Services</u>								
Pupil Accounting	211	1,355,472	1,221,912					2,577,384
Guidance Services	212	13,715,018	2,747,963	610,631				17,073,612
Health Services	213	6,446,007	2,465,466					8,911,472
Psychological Services	214	3,942,570	203,181					4,145,750
Speech Services	215	1,483,149	1,874,147					3,357,296
Improvement of Instruction	221	21,066,694	4,659,309	3,588,941				29,314,944
Library & Media Services	222	7,435,309	12,761	45,714				7,493,783
Supervision of Special Programs	223	4,755,075	3,369,562	789,033				8,913,670
Improvement of Instruction - Inservice	224	195,317	3,076,163	100,000				3,371,480
Board of Trustees & Self Insured Activities	231	1,405,562						1,405,562
Superintendent	232	771,091						771,091
School Office	233	42,383,819	134,340	296,516				42,814,675
Student Transportation	251	13,081	1,000,131					1,013,212
Business Offices	252	5,517,573	109,803					5,627,376
Facility Operations	253	127,874						127,874
Maintenance/Custodial/Grounds	254	60,988,537	188,483				208,997,271	270,174,291
Student Transportation	255	27,898,513		55,000				27,953,513
Food Services	256				29,837,978			29,837,978
Procurement/Warehouse	257	3,753,319						3,753,319
Security	258	6,089,437						6,089,437
Planning, Evaluation & Research	262	2,681,001	143,080					2,824,081
Information Services	263	2,530,356						2,530,356
Human Resources	264	8,244,019	490,434					8,734,453
Technology	266	7,111,337						7,111,337
Pupil Activity	27X	3,420,116	36,265	76,101				3,532,481
Support Services Totals		233,330,245	21,732,999	5,561,935	29,837,978	-	208,997,271	499,460,428
<u>Community Services</u>								
Non Public School Pupil Services			185,870					185,870
Civic Services	330	192,392						192,392
Custody & Care of Children	350	310,431	11,480,232					11,790,663
Other Community	39X	555,713						555,713
Community Services Totals		1,058,536	11,666,101	-	-	-	-	12,724,638

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2021

<u>EXPENDITURES:</u>		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>Transfers</u>								
Payments to Non Profit Entities		12,388,287						12,388,287
Payments to State	411		109,260					109,260
Payments to Other Agencies	412	928,424						928,424
Payments to Charter Schools	416	50,580,713	1,190,064	1,684,952				53,455,730
Transfers to GOF	420			13,480,170				13,480,170
Transfers to Special Revenue	421	235,000						235,000
Transfers to School Building Fund	424					51,076,436		51,076,436
Transfers to Food Services	425	825,000						825,000
Transfer to GOF - Indirect Costs	431		2,301,425		1,935,287			4,236,712
Transfers Totals		<u>64,957,424</u>	<u>3,600,749</u>	<u>15,165,123</u>	<u>1,935,287</u>	<u>51,076,436</u>	<u>-</u>	<u>136,735,018</u>
<u>Debt Service</u>								
Debt Service	500	100,000				69,602,169		69,702,169
Debt Service Totals		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,602,169</u>	<u>-</u>	<u>69,702,169</u>
<u>Reserves</u>								
Reserves	900	6,600,000						6,600,000
GRAND TOTAL		<u><u>585,927,161</u></u>	<u><u>71,525,148</u></u>	<u><u>31,844,613</u></u>	<u><u>31,773,265</u></u>	<u><u>120,678,605</u></u>	<u><u>208,997,271</u></u>	<u><u>1,050,746,062</u></u>

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2021

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES								
110	ADMINISTRATIVE SALARY	\$ 21,438,536	\$ 6,828,452	\$ 794,529	\$ 854,746			\$ 29,916,263
111	PRINCIPAL/AST PRINCIPAL SAL	19,631,967	80,610	212,371				19,924,948
112	TEACHER/PROFESSIONAL ED SALARY	182,233,783	13,207,615	5,827,077				201,268,475
113	PROFESSIONAL OTHER SALARY	11,660,636	2,991,265					14,651,901
114	TECHNICAL SALARY	2,835,294	733,882	110,559				3,679,735
115	TEACHER AST/CLERICAL SALARY	30,941,909	10,553,877	907,812	218,676			42,622,275
116	CRAFTS AND TRADES SALARY	5,546,235						5,546,235
117	BUS DRIVER/APPRENTICE SALARY	89,078	12,000					101,078
119	SERVICE WORK SALARY				7,556,158			7,556,158
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328						78,328
123	TEMPO SALARY - PRO OTHER	75,083						75,083
125	TEMPO SAL TEACHER AST/CLERICAL	59,562	6,000					65,562
130	OVERTIME SALARY - ADMIN		15,117					15,117
135	OVERTIME SALARY - T AST/CLER	35,079	130,618					165,697
136	OVERTIME SALARY - WORKER	123,442						123,442
140	TERMINAL LEAVE	500,000						500,000
142	SUPPLEMENTAL SALARY	3,962,028	889,360	8,917				4,860,304
180	HEAD OF ORG UNIT SALARY	490,730						490,730
210	GROUP HEALTH AND LIFE INS	33,541,301	4,011,209	737,010	1,455,038			39,744,558
220	EMPLOYEE RETIREMENT	60,769,765	7,527,658	1,710,716	1,842,199			71,850,339
230	SOCIAL SECURITY	20,707,607	2,546,641	571,969	616,600			24,442,817
260	UNEMPLOYMENT COMPENSATION TAX	278,734	34,460	7,863	8,446			329,503
270	WKRS' COMP - REIMB OTHR FUNDS	3,488,677	434,568	98,280	105,582			4,127,108
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
310	PROFESSIONAL/TECHNICAL SRVS	4,638,144	90,000	5,000				4,733,144
311	INSTRUCTIONAL SERVICES	775,780	2,293,825	567,793				3,637,398
312	INSTRUCTIONAL PROGRAMS	3,128,741	2,935,491	151,822				6,216,054
313	STUDENT SERVICES	137,500	199,623					337,123
315	MANAGEMENT SERVICES	639,500	242,125					881,625
317	STATISTICAL SERVICES	209,050						209,050
318	AUDIT FEES	104,875						104,875
319	LEGAL SERVICES	469,402						469,402
320	PROPERTY SERVICES	17,413,620						17,413,620
321	PUBLIC UTIL SVS WATER/SEWAGE	2,178,634	4,100					2,182,734
322	OUTSOURCED SUBSTITUTES	5,781,321	332,982	212,500				6,326,803
323	REPAIRS AND MAINTENANCE SRVS	2,904,517	1,000		646,301			3,551,818
324	PROPERTY INSURANCE	4,752,120						4,752,120
325	RENTALS/LEASE	942,708	2,765	5,000	1,000			951,473
326	OUTSOURCED DAY PORTERS	4,737,779						4,737,779

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2021

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES								
329	OTHER PROPERTY SERVICES	1,744,788						1,744,788
331	STUDENT TRANSPORTATION	25,856,725	1,075,131	105,000				27,036,856
332	IN STATE TRAVEL	970,314	668,656	25,976	45,600			1,710,546
333	CURRICULUM FIELD TRIP TRANSPRT	14,000	18,715	101,624				134,339
334	EXTRA-CURRICULAR FIELD TRIP TR		111,800					111,800
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200						13,200
338	OUT OF STATE TRAVEL	373,495	322,754	14,500				710,748
339	OTHER TRANSPORTATION SERVICES	14,176						14,176
340	COMMUNICATION (TELEPHONE)	966,044	3,500					969,544
342	PAGER/CELL PHONE RENT/MESG SYS	472,168	68,040		8,700			548,908
345	TECHNOLOGY PURCHASED SERVICES	1,665,341	93,791	1,500	15,000			1,775,632
350	ADVERTISING	172,325	32,896		15,000			220,221
360	PRINTING AND BINDING	2,260,926	77,950	72,261	12,000			2,423,137
370	TUITION	690,563						690,563
380	HEAD OF ORG UNIT TRAVEL	33,250						33,250
395	OTHER PROFESS/TECHNICAL SERV.	40,641			102,780			143,421
399	OTHER PURCHASED SERVICES	5,082,386	2,095,499	41,500	1,044,489			8,263,874
410	SUPPLIES	7,362,906	4,877,832	2,933,865	1,437,552			16,612,156
412	POSTAGE	103,107	14,170	200	5,400			122,877
414	BAND UNIFORM	60,000						60,000
417	FOOD AND CATERING	331,831	68,398	10,500				410,729
420	TEXTBOOKS	638,553	1,000	25,200				664,753
430	LIBRARY BOOKS	218,190		1,487				219,677
440	PERIODICALS	17,860						17,860
445	TECHNOLOGY SUPPLIES	500,288	69,546	7,000	14,000			590,834
446	TECHNOLOGY SOFTWARE	228,098	105,135	20,277	50,000			403,510
447	TECHNOLOGY COMPUTERS	283,297	151,072		29,000			463,369
448	TECHNOLOGY PERIPHERALS	35,310	8,600	3,000	3,400			50,310
460	FOOD				11,634,761			11,634,761
461	USDA COMMODITIES				1,969,518			1,969,518
470	ENERGY	13,396,931	15,600					13,412,531
471	FUEL OIL	9,700						9,700
472	GASOLINE	268,190	3,700	200	15,000			287,090
480	HEAD OF ORG UNIT SUPPLIES	4,550						4,550
540	EQUIPMENT	288,152		24,289	90,531			402,972
545	TECHNOLOGY EQUIP	9,500			16,500			26,000
546	SECURITY/SURVEILLANCE	1,500						1,500
550	VEHICLES	30,000						30,000
590	OTHER CAPITAL OUTLAY						208,997,271	208,997,271
610	REDEMPTION OF PRINCIPAL					69,602,169		69,602,169
620	INTEREST	100,000						100,000

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2021**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES							
640 ORGANIZATION MEMSHP DUES/FEES	400,944	36,922	92,100	5,000			534,965
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	1,898,448	1,269,793	19,000			3,312,230
692 SOLID WASTE FEE	432,763						432,763
710 TRANSFERS TO OTHER FUNDS	1,060,000		13,480,170		51,076,436		65,616,606
720 TRANSITS/CHARTERS	63,282,200	1,299,324	1,684,952				66,266,477
791 INDIRECT COST		2,301,425		1,935,287			4,236,712
920 SUSTAINABILITY FUNDS	3,100,000						3,100,000
930 ENROLLMENT RESERVE	2,000,000						2,000,000
940 MISSION CRITICAL RESERVE	1,500,000						1,500,000
TOTAL EXPENDITURES	\$ 585,927,161	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 120,678,605	\$ 208,997,271	\$ 1,050,746,062

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021

		General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES								
0100	Board of Trustees	404,190	-	-	-	120,678,605		121,082,795
0101	Superintendent's Office	592,002	-	-	-			592,002
0103	Facility Services	166,230	-	-	-			166,230
0104	Chief Academic Office	1,076,724	-	47,775	-			1,124,499
0105	Payroll Office	1,273,310	-	-	-			1,273,310
0106	Accounting Office	1,055,345	-	-	-			1,055,345
0107	Expanded Learning	-	1,425,608	-	-			1,425,608
0108	Employee Relations Office	510,877	-	-	-			510,877
0109	Transportation / Bus Lots	144,464	-	-	-			144,464
0111	Facility Maintenance	299,608	-	-	-			299,608
0112	Food Services Office	825,000	-	-	7,146,695			7,971,695
0113	Capital Improvement	84,291	-	-	-			84,291
0115	Communications Office	2,797,401	-	-	-			2,797,401
0117	Office of General Counsel	842,191	-	-	-			842,191
0118	Gifted & Talented Office	564,628	-	21,346	-			585,974
0119	Plant Operations	1,567,506	-	-	-			1,567,506
0120	Title I Administration	421,903	4,476,657	32,682	-			4,931,242
0121	Fine Arts Office	353,507	-	2,475	-			355,982
0122	English as a Second Language	113,450	13,997	129,428	-			256,875
0123	Adult Education	295,588	479,000	397,381	-			1,171,969
0124	Office of Teacher Effectiveness	1,856,605	-	53,825	-			1,910,430
0125	Instructional Support	2,967,802	-	198,881	-			3,166,683
0126	Operational Planning	1,341,006	-	-	-			1,341,006
0127	Various Schools	28,172,338	2,810,752	16,293,627	-		208,997,271	256,273,989
0128	Professional Development	282,676	2,939,061	-	-			3,221,737
0133	Alternative Programs	3,197,804	936,286	442,550	-			4,576,640
0134	Nurse Services Office	1,032,809	16,797	-	-			1,049,606
0135	Career & Technology Education	948,171	853,261	93,800	-			1,895,232
0136	Pupil Accounting Office	934,846	-	-	-			934,846
0137	Business Intelligence	877,742	-	-	-			877,742
0139	Archives & Records Office	388,160	-	-	-			388,160
0140	Public Safety Office	2,234,221	-	-	-			2,234,221
0142	Social Studies Office	791,182	-	-	-			791,182
0143	Science Office	218,447	-	-	-			218,447
0144	Procurement Services	683,405	-	-	-			683,405
0145	English/Language Arts Office	82,698	-	143,083	-			225,781
0146	Math Office	462,380	-	-	-			462,380
0150	Child Development Office	734,153	66,165	109,673	-			909,991
0151	Headstart / Early Head Start	255,095	2,905,224	-	-			3,160,320
0152	Technology & Information Systems	202,185	-	-	-			202,185

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES							
0153 IT Network Operations	2,950,840	-	-	-			2,950,840
0154 Student Transportation	787,383	-	-	-			787,383
0155 Educational Technology	959,024	-	-	-			959,024
0156 IT Customer Support	2,257,055	-	-	-			2,257,055
0157 Human Resources	4,961,694	337,939	-	-			5,299,632
0158 Budget & Special Revenue	1,055,221	-	-	-			1,055,221
0159 Bridge View Building	635,900	-	-	-			635,900
0160 HVAC Shop	2,142,231	-	-	-			2,142,231
0161 Energy Services	332,428	-	-	-			332,428
0162 Plumbing Shop	1,917,293	-	-	-			1,917,293
0164 Carpentry Shop	1,272,214	-	-	-			1,272,214
0165 Central Media Services	134,657	-	-	-			134,657
0166 Risk Management	330,131	-	-	-			330,131
0167 Guidance & Counseling	472,117	-	182,095	-			654,212
0169 Special Education Department	2,236,854	6,833,565	42,417	-			9,112,836
0170 Assessment and Evaluation	2,431,032	-	94,366	-			2,525,398
0171 Contracts & Procurement Services	254,330	-	-	-			254,330
0172 Electrical Shop	1,612,638	-	-	-			1,612,638
0173 Chief Information Office	616,086	-	-	-			616,086
0179 Internal Consulting	395,147	-	-	-			395,147
0180 Chief Finance & Operations	558,962	-	-	-			558,962
0181 Title I District-wide Instruction	-	181,501	-	-			181,501
0182 Video Services	15,913	-	-	-			15,913
0190 Tiger Team	1,927,525	-	-	-			1,927,525
0191 Energy/Environmental	678,190	-	-	-			678,190
0192 Maintenance Program	1,018,623	-	-	-			1,018,623
0193 General Services / Warehouse	1,347,602	-	-	-			1,347,602
0194 Carolina Youth Development	32,021	-	-	-			32,021
0195 Financial Services	1,119,878	-	-	-			1,119,878
0196 75 Calhoun Street Building	562,499	-	-	-			562,499
0197 PM Team	1,598,522	-	-	-			1,598,522
0200 Elementary Learning Community	1,410,525	-	-	-			1,410,525
0202 Mt. Pleasant Academy	4,767,724	442,530	127,483	166,485			5,504,223
0203 Mamie P. Whitesides Elementary	5,765,413	658,347	244,301	233,350			6,901,411
0204 Sullivan's Island Elementary	4,260,939	505,938	100,624	222,827			5,090,328
0205 Belle Hall Elementary	5,050,142	574,312	356,527	143,169			6,124,150
0207 Jennie Moore Elementary	8,037,656	471,822	158,719	322,527			8,990,725
0208 Charles Pinckney Elementary	4,962,885	283,358	134,903	263,209			5,644,356
0209 Laurel Hill Primary	5,505,864	358,825	128,472	145,559			6,138,722
0210 James B. Edwards Elementary	5,534,555	410,700	240,969	183,848			6,370,072

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES							
0211 Wando CAS	2,510,085	42,002	-	-			2,552,087
0212 Old Whitesides Site	16,399	-	-	-			16,399
0213 Carolina Park Elementary	6,709,027	512,411	153,215	232,695			7,607,349
0239 Montessori Mt. Pleasant Charter	4,252,424	-	152,292	198,224			4,602,939
0242 Laing Middle	7,451,615	228,181	75,859	324,467			8,080,121
0245 Moultrie Middle	6,786,226	83,225	81,795	275,283			7,226,530
0247 Cario Middle	7,924,194	231,012	87,961	148,831			8,391,997
0252 Old Wando High Site	30,533	-	-	-			30,533
0253 Lucy G. Beckham High	7,958,361	277,192	8,046	297,549			8,541,148
0257 Wando High	25,957,828	783,496	297,033	941,662			27,980,019
0258 Wando Community Education Center	-	184,750	-	-			184,750
0259 District 2 Stadium	80,434	-	-	-			80,434
0268 Windwood Farms Program	436,296	-	550	-			436,846
0300 Old District 3 Learning Community	2,021	-	-	-			2,021
0303 Riverland Terrace Shop	11,571	-	-	-			11,571
0304 Harbor View Elementary	5,237,830	413,215	112,802	193,643			5,957,490
0305 Stiles Point Elementary	5,505,079	352,800	195,339	195,091			6,248,309
0309 Murray-Lasaine Elementary	3,757,229	272,931	66,955	197,352			4,294,467
0310 James Island Elementary	4,986,948	649,418	105,620	272,005			6,013,991
0342 James Island Middle	382,594	-	-	-			382,594
0343 Fort Johnson Middle	8,222	-	-	-			8,222
0344 Camp Road Middle School	5,904,200	477,510	79,872	317,293			6,778,875
0350 James Island Charter High	18,143,806	116,800	656,770	617,168			19,534,544
0351 James Island Community Education Center	-	109,500	-	-			109,500
0359 Septima P. Clark Academy	2,559,274	-	11,206	-			2,570,480
0384 Student Intervention Services	4,501,981	-	-	-			4,501,981
0400 District 4	41,897	-	-	-			41,897
0410 Ronald E. McNair Building	37,476	-	-	-			37,476
0411 Child & Family Development Center	119,228	38,177	550	-			157,956
0412 Chicora Elementary	5,056,499	717,283	204,557	260,039			6,238,378
0413 Edmund A. Burns Elementary	515,125	-	63,080	-			578,205
0414 Lambs Elementary	3,790,575	358,062	88,836	283,746			4,521,219
0415 Ladson Elementary	6,331,158	1,214,283	315,087	475,130			8,335,658
0416 Pinchurst Elementary	5,765,641	789,937	99,798	357,402			7,012,778
0418 North Charleston Elementary	4,068,875	1,884,933	205,318	348,520			6,507,646
0419 North Charleston Creative Arts	4,584,295	825,528	231,027	340,556			5,981,407
0420 Malcolm C. Hursey Elementary	3,840,449	670,841	85,152	258,170			4,854,611
0421 W. B. Goodwin Elementary	3,650,767	1,072,043	140,861	292,914			5,156,584
0422 Matilda F. Dunston Elementary	3,838,845	468,971	267,435	338,286			4,913,538
0424 Hunley Park Elementary	4,064,386	706,488	306,979	321,627			5,399,480

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES							
0425 A. C. Corcoran Elementary	5,390,938	1,151,750	172,949	520,691			7,236,329
0426 Midland Park Primary	2,859,384	2,374,709	225,861	359,592			5,819,546
0428 Deer Park Middle	3,719,266	551,865	22,057	374,023			4,667,211
0435 Mary Ford Elementary	3,535,522	958,873	421,645	294,033			5,210,073
0436 Pepperhill Elementary	4,538,328	780,687	338,016	442,517			6,099,548
0439 Meeting Street Academy @ Brentwood	8,763,563	-	53,094	503,717			9,320,374
0441 Northwoods Middle	7,014,434	989,659	65,693	527,339			8,597,124
0442 Brentwood Middle	11,962	-	-	-			11,962
0444 Morningside Middle	5,414,652	1,100,784	180,411	358,122			7,053,968
0445 Military Magnet Academy	6,754,877	532,506	44,904	326,325			7,658,612
0446 Zucker Middle	5,133,425	658,331	76,825	409,721			6,278,303
0450 Charleston County of the Arts	9,632,607	96,907	121,181	571,096			10,421,790
0451 Garrett Academy of Technology	423,625	-	19,421	-			443,046
0452 North Charleston High	6,897,549	1,357,738	197,441	410,340			8,863,068
0453 Garrett Community Education Center	25,888	20,500	-	-			46,388
0454 R.B. Stall High	13,628,662	2,095,670	253,545	645,383			16,623,259
0457 CAS - North Charleston	2,836,650	-	-	-			2,836,650
0458 Academic Magnet High	6,151,687	15,012	172,347	-			6,339,045
0460 Charlestowne Academy	22,661	-	-	-			22,661
0461 Greg Mathis Charter	924,427	181,318	93,141	-			1,198,886
0463 Daniel Jenkins Academy	3,752,567	-	49,188	139,023			3,940,778
0464 Juvenile Detention Center	197,527	121,003	550	-			319,080
0468 Liberty Hill Academy	3,906,020	25,516	5,500	-			3,937,036
0470 Meeting Street Academy @ Burns	4,207,867	-	-	322,970			4,530,838
0471 District 4 Stadium	158,385	-	-	-			158,385
0472 Turning Point Academy	412,108	-	896,358	-			1,308,466
0491 Hyde Avenue	918	-	-	-			918
0504 St James-Santee Elementary	3,303,924	693,717	84,351	260,080			4,342,072
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	-	-	-			400,818
0603 St. Andrews Elementary	5,466,703	515,311	295,730	245,761			6,523,505
0605 Stono Park Elementary	3,633,420	823,133	373,962	361,702			5,192,217
0606 Oakland Elementary	4,929,800	1,021,127	201,858	262,549			6,415,334
0607 Orange Grove Charter Elementary	11,964,510	-	353,206	471,060			12,788,775
0608 Ashley River Elementary	5,892,259	621,109	160,892	202,937			6,877,196
0611 Springfield Elementary	5,082,133	701,061	333,963	388,530			6,505,687
0612 Montessori Community Charleston	2,699,356	65,225	78,912	-			2,843,493
0616 Drayton Hall Elementary	4,688,701	654,211	103,108	193,453			5,639,473

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021

		General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES								
0642	C.E. Williams Academic Magnet	8,636,992	123,701	33,377	807,487			9,601,557
0646	West Ashley Middle	120,242	-	-	-			120,242
0647	Advanced Studies West Ashley	5,032,516	1,007,664	31,280	-			6,071,461
0648	St. Andrews Middle	531,876	-	-	-			531,876
0653	West Ashley High	15,389,137	360,565	93,690	786,005			16,629,397
0655	West Ashley Head Start	131,876	757,660	-	112,545			1,002,081
0661	Pattison's Academy Charter	868,224	100,660	71,968	-			1,040,851
0667	West Ashley CAS	148,483	-	-	-			148,483
0681	Materials Resource Center	3,045	-	-	-			3,045
0700	Secondary Learning Community	637,173	-	-	-			637,173
0701	Plant Operations	1,336,062	-	-	-			1,336,062
0705	Charleston Progressive	3,285,472	461,921	67,535	246,827			4,061,755
0706	Memminger Elementary	5,283,939	457,749	181,512	356,118			6,279,318
0707	James Simons Elementary	3,975,261	451,844	74,522	255,796			4,757,423
0708	Archer Building	34,110	-	-	-			34,110
0709	Buist Academy	5,277,328	106,469	109,790	294,809			5,788,396
0710	Wilmot J Fraser Elementary	76,208	-	-	-			76,208
0712	Julian Mitchell Elementary	3,492,538	504,852	114,555	229,819			4,341,764
0714	Sanders-Clyde Elementary	5,481,336	1,414,659	223,519	330,715			7,450,230
0739	Charleston Development Academy Charter	1,719,724	79,744	41,875	-			1,841,342
0741	Courtenay Middle	450	-	-	-			450
0743	Low Country Tech Academy	55,695	-	-	-			55,695
0744	District 20 Middle	3,109,269	423,850	24,698	-			3,557,817
0749	Carolina Voyager Charter	3,794,328	-	124,427	206,659			4,125,414
0752	Thomas Myers II	382,273	-	-	-			382,273
0755	Burke High	6,134,611	698,527	51,979	840,199			7,725,316
0756	Burke Community Education Center	-	100,145	-	-			100,145
0760	Early College High School	4,328,361	-	88,268	-			4,416,629
0761	Charleston Math and Science Charter	7,094,834	55,153	197,933	229,002			7,576,922
0762	Allegro Charter	2,417,540	-	73,848	-			2,491,387
0777	Charleston County Human Services	800	-	-	-			800
0800	Middle School Learning Community	235,567	-	-	-			235,567
0808	C. C. Blaney Elementary	657,665	-	11,171	-			668,835
0809	Jane Edwards Elementary	1,802,480	100,075	60,350	89,658			2,052,563
0810	E.B. Ellington Elementary	2,966,916	931,845	74,809	351,219			4,324,789
0811	Minnie Hughes Elementary	2,504,727	526,427	70,667	214,597			3,316,417
0843	R.D. Schroder Middle	126,717	-	-	-			126,717
0851	Baptist Hill High	6,346,462	783,528	49,346	331,732			7,511,069
0902	Angel Oak Elementary	5,122,862	581,867	234,013	307,891			6,246,633
0906	Mt. Zion Elementary	2,139,996	616,113	189,633	242,341			3,188,084

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2021**

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES							
0907 Edith Frierson Elementary	1,898,436	83,747	59,938	149,237			2,191,358
0944 Haut Gap Middle	4,357,523	605,693	93,424	298,240			5,354,880
0951 St. John's High	4,428,332	620,328	128,983	186,081			5,363,724
TOTAL EXPENDITURES	\$ 585,927,161	\$ 71,525,148	\$ 31,844,613	\$ 31,773,265	\$ 120,678,605	\$ 208,997,271	\$ 1,050,746,062

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FY 2021

GENERAL OPERATING FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	307,146,460	317,803,654	10,657,194
1140 Delinquent Taxes	8,000,000	8,000,000	-
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	8,500,000	9,000,000	500,000
1300 Tuition:			
1310 From Patrons for Regular Day School	500,000	500,000	-
1500 Earnings on Investments:			
1510 Interest on Investments	650,000	650,000	-
1900 Other Revenue from Local Sources:			
1910 Rentals	450,000	450,000	-
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	325,446,460	336,603,654	11,157,194
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	9,000	-
3160 School Bus Driver Salary	2,179,210	2,179,210	-
3161 EAA Bus Driver Salary and Fringe	8,000	8,000	-
3162 Transportation Workers' Compensation	144,665	144,665	-
3180 Fringe Benefits Employer Contributions	21,445,022	21,445,022	-
3181 Retiree Insurance	10,974,168	10,974,168	-
3199 Teacher Salary Increase	9,980,779	9,980,779	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
3300 Education Finance Act:	47,786,642	51,755,681	3,969,039
3xxx Potential Reduction in State Revenue	-	(13,395,202)	(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	73,320,347	75,891,816	2,571,469
3830 Merchant's Inventory Tax	1,948,337	1,948,337	-
3840 Manufacturer's Depreciation Reimb.	740,000	740,000	-
3900 Other State Revenue:			
3993 Library Media Services	2,967,627	2,967,627	-
Total State Sources	192,016,940	185,162,246	(6,854,694)
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	13,392,291	-
5280 Transfer from Spec Rev Indirect Cost	1,623,119	1,623,119	-
5280 Transfer from Fd Serv Indirect Cost	1,482,002	1,482,002	-
Total Transfers	16,497,412	16,497,412	-
TOTAL REVENUES	534,361,546	538,664,045	4,302,499
OTHER SOURCES			
Use of Fund Balance/Fund Balance Carryforward	2,761,442	2,761,442	-
Total Other Sources	2,761,442	2,761,442	0
TOTAL REVENUES AND OTHER SOURCES	537,122,988	541,425,487	4,302,499

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	13,011,221	12,682,821	(328,400)
200 Employee Benefits	5,865,364	5,850,755	(14,609)
300 Purchased Services	500	1,500	1,000
400 Supplies and Materials	122,993	121,062	(1,931)
112 Primary Programs:			
100 Salaries	30,013,407	31,111,336	1,097,929
200 Employee Benefits	12,709,645	13,532,206	822,561
300 Purchased Services	2,042,003	2,059,235	17,232
400 Supplies and Materials	378,190	397,094	18,904
113 Elementary Programs:			
100 Salaries	53,613,883	57,899,286	4,285,403
200 Employee Benefits	22,258,502	24,618,024	2,359,522
300 Purchased Services	4,293,364	4,405,844	112,480
400 Supplies and Materials	552,311	743,149	190,838
600 Other Objects	1,165	1,350	185
114 High School Programs:			
100 Salaries	31,133,105	31,745,805	612,700
200 Employee Benefits	12,940,900	13,607,282	666,382
300 Purchased Services	1,401,604	1,465,350	63,746
400 Supplies and Materials	606,146	962,820	356,674
500 Capital Outlay	128,000	17,000	(111,000)
600 Other objects	300	150	(150)
115 Career and Technology Education Programs:			
100 Salaries	7,360,052	8,051,949	691,897
200 Employee Benefits	3,209,187	3,439,271	230,084
300 Purchased Services	76,016	132,172	56,156
400 Supplies and Materials	413,400	947,100	533,700
600 Other Objects	72,170	29,719	(42,451)
118 Montessori Programs:			
100 Salaries	5,502,159	5,602,084	99,925
200 Employee Benefits	2,466,406	2,562,084	95,678
300 Purchased Services	30,429	28,205	(2,224)
400 Supplies and Materials	43,950	49,242	5,292

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	5,910,291	5,760,054	(150,237)
200 Employee Benefits	2,730,330	2,779,446	49,116
122 Trainable Mentally Handicapped:			
100 Salaries	1,349,320	1,561,347	212,027
200 Employee Benefits	591,113	692,918	101,805
300 Purchased Services	-	-	-
124 Visually Handicapped:			
100 Salaries	198,985	197,359	(1,626)
200 Employee Benefits	77,429	75,545	(1,884)
300 Purchased Services	2,500	3,000	500
125 Hearing Handicapped:			
100 Salaries	638,210	633,308	(4,902)
200 Employee Benefits	289,250	301,022	11,772
126 Speech Handicapped:			
100 Salaries	2,744,181	2,901,312	157,131
200 Employee Benefits	1,181,469	1,250,770	69,301
127 Learning Disabilities:			
100 Salaries	8,690,064	9,088,056	397,992
200 Employee Benefits	3,595,183	3,852,062	256,879
400 Supplies and Materials	-	12,000	12,000
128 Emotionally Handicapped:			
100 Salaries	1,286,146	1,554,342	268,196
200 Employee Benefits	523,488	648,333	124,845
400 Supplies and Materials	-	1,200	1,200
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	1,654,649	1,647,775	(6,874)
200 Employee Benefits	727,815	754,102	26,287
139 Early Childhood Programs:			
100 Salaries	6,066,470	6,130,178	63,708
200 Employee Benefits	2,800,465	2,815,381	14,916
400 Supplies and Materials	-	240,166	240,166

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,050,082	3,429,236	379,154
200 Employee Benefits	1,303,980	1,494,832	190,852
300 Purchased Services	50,000	93,500	43,500
400 Supplies and Materials		30,340	30,340
145 Homebound:			
100 Salaries	264,714	265,000	286
200 Employee Benefits	71,216	72,160	944
300 Purchased Services	296,386	296,386	-
148 Gifted and Talented Artistic:			
100 Salaries	-	75,032	75,032
200 Employee Benefits	-	23,118	23,118
300 Purchased Services	144,189	121,489	(22,700)
400 Supplies and Materials	203,200	245,000	41,800
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,133,593	1,503,719	370,126
200 Employee Benefits	499,731	678,236	178,505
300 Purchased Services	8,500	9,000	500
400 Supplies and Materials	-	400	400
162 Limited English Proficiency:			
100 Salaries	3,526,181	3,692,125	165,944
200 Employee Benefits	1,468,685	1,569,450	100,765
300 Purchased Services	29,000	29,000	-
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	89,946	89,946	-
200 Employee Benefits	29,789	26,837	(2,952)
300 Purchased Services	4,500	4,500	-
400 Supplies and Materials	28,609	31,128	2,519
174 Gifted and Talented Summer School:			
100 Salaries	87,850	87,850	-
200 Employee Benefits	25,245	25,529	284
400 Supplies and Materials	28,478	28,478	(0)

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	25,473	82,444	56,971
200 Employee Benefits	11,146	36,119	24,973
300 Purchased Services	16,000	15,000	(1,000)
182 Adult Secondary Education Programs:			
100 Salaries	-	34,851	34,851
200 Employee Benefits	-	10,737	10,737
188 Parenting/Family Literacy:			
100 Salaries	-	65,576	65,576
200 Employee Benefits	-	36,232	36,232
190 Instructional Pupil Activity:			
100 Salaries	801,495	693,143	(108,352)
200 Employee Benefits	242,718	20,992	(221,726)
TOTAL INSTRUCTION	264,744,436	279,880,956	15,136,519
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	643,649	684,606	40,957
200 Employee Benefits	239,863	269,996	30,133
300 Purchased Services	237,120	397,120	160,000
400 Supplies and Materials	8,570	3,570	(5,000)
600 Other Objects	180	180	-
212 Guidance Services:			
100 Salaries	9,360,839	9,526,499	165,660
200 Employee Benefits	3,913,326	4,025,319	111,993
300 Purchased Services	156,300	157,000	700
400 Supplies and Materials	5,600	6,200	600
213 Health Services:			
100 Salaries	3,862,810	4,402,177	539,367
200 Employee Benefits	1,560,391	1,835,426	275,035
300 Purchased Services	68,300	81,380	13,080
400 Supplies and Materials	113,357	125,324	11,967
600 Other Objects	1,700	1,700	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
214 Psychological Services:			
100 Salaries	2,648,131	2,790,043	141,912
200 Employee Benefits	1,069,189	1,144,527	75,338
300 Purchased Services	71,000	6,000	(65,000)
400 Supplies and Materials	10,100	2,000	(8,100)
215 Exceptional Program Services:			
100 Salaries	732,833	870,603	137,770
200 Employee Benefits	286,083	350,376	64,293
300 Purchased Services	158,000	171,000	13,000
400 Supplies and Materials	59,500	91,170	31,670
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development			
Development:			
100 Salaries	11,261,922	10,984,977	(276,945)
200 Employee Benefits	4,443,519	4,369,701	(73,818)
300 Purchased Services	2,356,372	4,468,013	2,111,641
400 Supplies and Materials	1,009,977	1,125,490	115,513
600 Other Objects	120,455	118,512	(1,943)
222 Library and Media Services:			
100 Salaries	4,977,097	4,905,851	(71,246)
200 Employee Benefits	2,047,020	2,047,147	127
300 Purchased Services	117,370	186,980	69,610
400 Supplies and Materials	300,063	295,131	(4,932)
600 Other Objects	-	200	200
223 Supervision of Special Programs:			
100 Salaries	2,906,628	2,845,692	(60,936)
200 Employee Benefits	1,148,977	1,107,262	(41,715)
300 Purchased Services	489,209	724,513	235,304
400 Supplies and Materials	77,804	71,328	(6,476)
600 Other Objects	5,685	6,280	595
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	6,660	8,000	1,340
200 Employee Benefits	1,643	2,465	822
300 Purchased Services	170,900	176,350	5,450
400 Supplies and Materials	5,252	6,752	1,500
600 Other Objects	1,200	1,750	550

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
230 General Administration Services:			
231 Board of Education:			
100 Salaries	404,330	428,854	24,524
200 Employee Benefits	157,492	155,581	(1,911)
300 Purchased Services	732,277	729,077	(3,200)
400 Supplies and Materials	35,815	38,050	2,235
600 Other Objects	53,000	54,000	1,000
232 Office of Superintendent:			
100 Salaries	380,405	513,706	133,301
200 Employee Benefits	166,816	179,900	13,084
300 Purchased Services	38,800	45,303	6,503
400 Supplies and Materials	23,182	23,182	-
600 Other Objects	9,000	9,000	-
233 School Administration:			
100 Salaries	27,533,258	28,703,654	1,170,396
200 Employee Benefits	11,110,268	11,710,655	600,387
300 Purchased Services	1,321,123	1,268,648	(52,475)
400 Supplies and Materials	526,223	597,752	71,529
500 Capital Outlay	-	1,500	1,500
600 Other Objects	101,631	101,610	(21)
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	-	10,000.00	10,000
200 Employee Benefits	-	3,081.00	3,081
252 Fiscal Services:			
100 Salaries	3,324,266	3,621,860	297,594
200 Employee Benefits	1,266,221	1,390,997	124,776
300 Purchased Services	268,171	272,391	4,220
400 Supplies and Materials	138,575	130,075	(8,500)
500 Capital Outlay	800	-	(800)
600 Other Objects	52,150	102,250	50,100
253 Facilities Acquisition and Construction:			
100 Salaries	52,338	51,799	(539)
200 Employee Benefits	17,100	17,725	625
300 Purchased Services	55,850	57,250	1,400
400 Supplies and Materials	2,500	1,100	(1,400)

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
254 Operation and Maintenance of Plant:			
100 Salaries	6,319,330	6,565,524	246,194
200 Employee Benefits	2,711,837	3,163,754	451,917
300 Purchased Services	31,512,124	34,436,220	2,924,096
400 Supplies and Materials	14,018,782	16,045,400	2,026,618
500 Capital Outlay	343,500	270,000	(73,500)
600 Other Objects	367,893	507,640	139,747
255 Student Transportation (State Mandated):			
100 Salaries	647,196	648,185	989
200 Employee Benefits	257,001	255,062	(1,939)
300 Purchased Services	21,123,963	26,968,861	5,844,898
400 Supplies and Materials	255,000	26,403	(228,597)
257 Internal Services:			
100 Salaries	1,049,619	1,032,447	(17,172)
200 Employee Benefits	447,962	453,425	5,463
300 Purchased Services	1,997,624	2,154,193	156,569
400 Supplies and Materials	97,103	103,060	5,957
600 Other Objects	7,635	10,194	2,559
258 Security:			
100 Salaries	848,053	1,237,855	389,802
200 Employee Benefits	321,339	533,325	211,986
300 Purchased Services	3,707,940	4,213,872	505,932
400 Supplies and Materials	102,660	104,385	1,725
600 Other Objects	250	-	(250)
259 Internal Auditing Services:			
100 Salaries	345,713	-	(345,713)
200 Employee Benefits	134,287	-	(134,287)
300 Purchased Services	134,372	-	(134,372)
400 Supplies and Materials	3,300	-	(3,300)
600 Other Objects	1,000	-	(1,000)
260 Central Support Services:			
262 Planning:			
100 Salaries	1,770,336	1,724,829	(45,507)
200 Employee Benefits	675,008	670,624	(4,384)
300 Purchased Services	255,337	256,887	1,550
400 Supplies and Materials	22,096	26,060	3,964
600 Other Objects	1,390	2,602	1,212

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
263 Information Services:			
100 Salaries	1,130,106	1,040,665	(89,441)
200 Employee Benefits	527,389	402,366	(125,023)
300 Purchased Services	834,405	954,525	120,120
400 Supplies and Materials	128,500	127,700	(800)
500 Capital Outlay	-	5,100	5,100
600 Other Objects	2,500	-	(2,500)
264 Staff Services:			
100 Salaries	3,594,734	3,714,046	119,312
200 Employee Benefits	2,461,673	2,534,975	73,302
300 Purchased Services	753,267	516,200	(237,067)
400 Supplies and Materials	92,539	112,504	19,965
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,375,142	1,365,142	(10,000)
266 Technology and Data Processing Services:			
100 Salaries	3,497,999	3,852,008	354,009
200 Employee Benefits	1,372,728	1,530,329	157,601
300 Purchased Services	1,201,090	1,178,050	(23,040)
400 Supplies and Materials	491,310	509,125	17,815
500 Capital Outlay	39,500	39,500	-
600 Other Objects	4,351	2,325	(2,026)
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	1,930,664	2,334,158	403,494
200 Employee Benefits	604,055	736,793	132,738
300 Purchased Services	279,340	288,895	9,555
400 Supplies and Materials	11,000	60,270	49,270
TOTAL SUPPORT SERVICES	214,239,281	233,330,245	19,090,965
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	78,001	137,554	59,553
200 Employee Benefits	31,201	54,838	23,637
350 Custody and Care of Children:			
100 Salaries	237,461	237,223	(238)
200 Employee Benefits	71,922	73,208	1,286

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
390 Other Community Services:			
100 Salaries	241,181	242,943	1,762
200 Employee Benefits	92,765	99,270	6,505
300 Purchased Services	120,500	120,500	-
400 Supplies and Materials	99,750	93,000	(6,750)
TOTAL COMMUNITY SERVICES	972,781	1,058,536	85,755
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	-
413 - 720 Payments to Nonpublic Schools	200,000	-	(200,000)
416 - 720 LEA Payments to Public Charter Schools	48,622,486	50,580,713	1,958,227
417 - 720 Payments to Nonprofit Entities (other than for	10,263,760	12,388,287	2,124,527
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	60,459,446	64,957,424	4,497,978
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	4,438,473	1,500,000	(2,938,473)
TOTAL RESERVES	4,438,473	6,600,000	2,161,527
TOTAL EXPENDITURES AND RESERVES	544,954,417	585,927,161	40,972,744
USE OF CARES ACT FUNDING		(13,408,012)	(13,408,012)
TOTAL EXPENDITURES, RESERVES AND USE OF CARES ACT	544,954,417	572,519,149	27,564,732

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2021 Budget Proposal**

	FY2020 REVISED BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
OTHER			
Use of Assigned Fund Balance	(6,662,186)	(9,231,107)	(2,568,921)
Use of Fund Balance-FY20 Savings		(10,711,675)	(10,711,675)
Use of Unassigned Fund Balance	(1,169,243)	(11,150,880)	(9,981,637)
GRAND TOTAL	537,122,988	541,425,487	4,302,499

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2021**

		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	\$ 317,803,654
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	9,000,000
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	650,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	450,000
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			\$ 336,603,654
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	9,000
School Bus Driver's Contribution	316*	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	2,331,875
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	21,445,022
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	10,974,168
State Aid to Classrooms/Teacher Salary	3199	State revenue for teacher salary increase	9,980,779
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	51,755,681
Potential Reduction in State Revenue		Reserve for potential reduction in state revenue	(13,395,202)
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

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2021**

		Purpose Statement	Projected Budgetary Allocations
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	75,891,816
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,948,337
Manufacturer's Depreciation Reimburse.	3840	State revenue sent as reimbursement for property tax exemptions related to business depreciation	740,000
Retirement Reimbursement	3993	State revenue to offset the increase in the employer retirement percentage increase	2,967,627
TOTAL STATE SOURCES			\$ 185,162,246
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	\$ 13,392,291
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	3,105,121
TOTAL TRANSFERS			\$ 16,497,412
TOTAL GENERAL FUND REVENUES			\$ 538,664,045
OTHER SOURCES			
Use of Fund Balance		Carryforward of use of fund balance	\$ 2,761,442
TOTAL GENERAL FUND REVENUES AND OTHER SOURCES			\$ 541,425,487

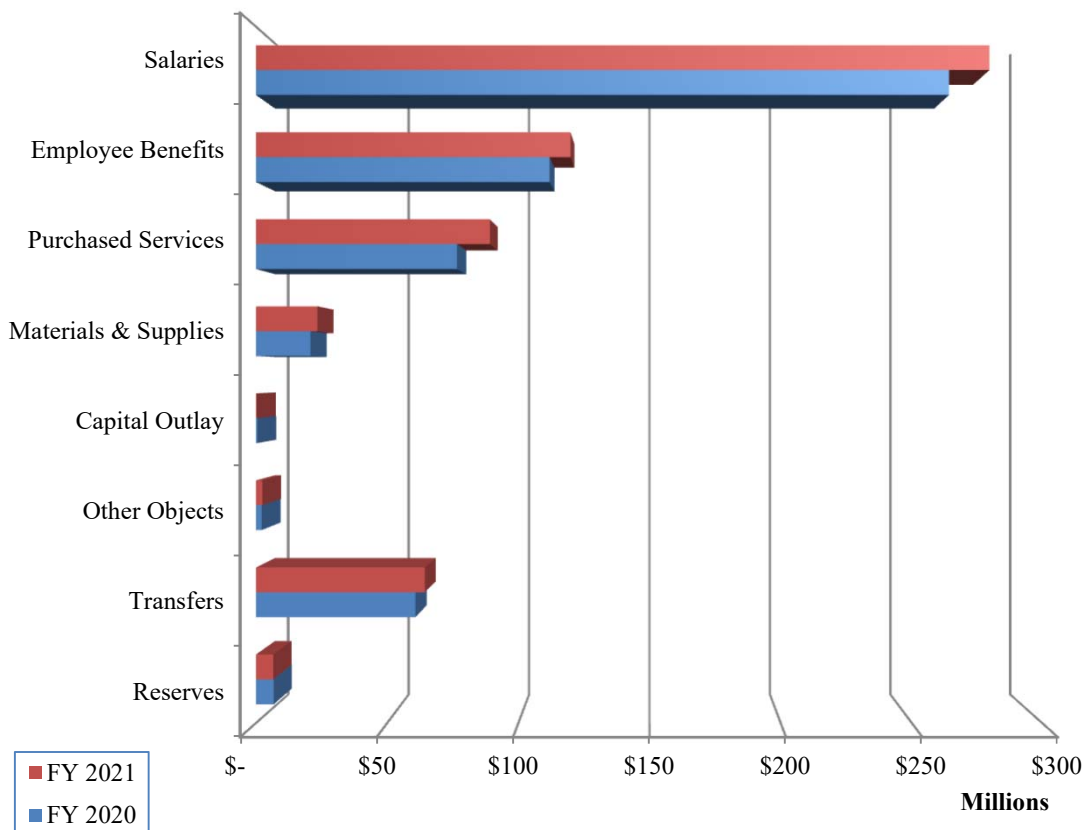
**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2020 TO FY2021**

	FY2020 Revised Budget	% of Total	Projected FY2021 Budget	% of Total	FY20 to FY21 Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 307,146,460	57.18%	\$ 317,803,654	58.70%	\$ 10,657,194	247.70%
Delinquent Taxes	8,000,000	1.49%	8,000,000	1.48%	-	0.00%
Fee in Lieu	8,500,000	1.58%	9,000,000	1.66%	500,000	11.62%
Regular Day School from Patrons	500,000	0.09%	500,000	0.09%	-	0.00%
Interest on Investments	650,000	0.12%	650,000	0.12%	-	0.00%
Rentals / Lease	450,000	0.08%	450,000	0.08%	-	0.00%
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	\$ 325,446,460	60.59%	\$ 336,603,654	62.17%	\$ 11,157,194	259.32%
<u>INTERGOVERNMENTAL</u>						
Payments from Other Governments	305,198	0.06%	305,198	0.06%	-	0.00%
TOTAL INTERGOVERNMENTAL	\$ 305,198	0.06%	\$ 305,198	0.06%	\$ -	0.00%
<u>STATE SOURCES</u>						
Handicapped Transportation	\$ 9,000	0.00%	\$ 9,000	0.00%	\$ -	0.00%
School Bus Driver's Salary	2,179,210	0.41%	2,179,210	0.40%	-	0.00%
EAA Bus Driver Salary and Fringe	8,000	0.00%	8,000	0.00%	-	0.00%
Bus Driver Workers' Compensation	144,665	0.03%	144,665	0.03%	-	0.00%
Employer Contributions (FRINGE)	21,445,022	3.99%	21,445,022	3.96%	-	0.00%
Retiree Insurance	10,974,168	2.04%	10,974,168	2.03%	-	0.00%
Teacher Salary Increase	9,980,779	1.86%	9,980,779	1.84%	-	0.00%
Education Finance Act	47,786,642	8.90%	51,755,681	9.56%	3,969,039	92.25%
Potential Reduction in State Revenue	-	0.00%	(13,395,202)	-2.47%	(13,395,202)	-311.34%
Local Property Tax Relief	16,955,781	3.16%	16,955,781	3.13%	-	0.00%
Homestead Exemption	3,557,362	0.66%	3,557,362	0.66%	-	0.00%
Sales Tax - Tier III	73,320,347	13.65%	75,891,816	14.02%	2,571,469	59.77%
Merchant's Inventory Tax	1,948,337	0.36%	1,948,337	0.36%	-	0.00%
Other State Revenue	3,707,627	0.69%	3,707,627	0.68%	-	0.00%
TOTAL STATE SOURCES	\$ 192,016,940	35.75%	\$ 185,162,246	34.20%	\$ (6,854,694)	-159.32%
<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	2.49%	\$ 13,392,291	2.47%	\$ -	0.00%
Indirect Costs	3,105,121	0.58%	3,105,121	0.57%	-	0.00%
TOTAL TRANSFERS	\$ 16,497,412	3.07%	\$ 16,497,412	3.06%	\$ -	0.00%
TOTAL GENERAL FUND REVENUES	\$ 534,361,546	99.49%	\$ 538,664,045	99.49%	\$ 4,302,499	100.00%
<u>OTHER SOURCES</u>						
Use of Fund Balance/Fund Balance Carryforward	2,761,442.00	0.51%	2,761,442.00	0.51%	-	0.00%
TOTAL GENERAL FUND REVENUES AND OTHER SOURCES	\$ 537,122,988	100.00%	\$ 541,425,487	100.00%	\$ 4,302,499	100.00%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021 EXPENDITURE BUDGET
GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2020 Original Budget</u>	<u>FY2021 Projected Budget</u>
Salaries	264,143,891	279,701,690
Employee Benefits	111,927,013	119,891,570
Purchased Services	76,607,174	89,184,033
Materials & Supplies	20,753,415	23,458,811
Capital Outlay	512,952	329,152
Other Objects	2,228,797	2,419,705
Transfers	60,759,446	64,342,200
Reserves	6,745,163	6,600,000
TOTAL	543,677,851	585,927,161

General Operating Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	20,756,334	21,438,536	682,202
111	PRINCIPAL/AST PRINCIPAL SAL	18,254,075	19,631,967	1,377,892
112	TEACHER/PROFESSIONAL ED SALARY	172,478,326	182,233,783	9,755,457
113	PROFESSIONAL OTHER SALARY	10,561,255	11,660,636	1,099,381
114	TECHNICAL SALARY	2,486,592	2,835,294	348,702
115	TEACHER AST/CLERICAL SALARY	28,903,683	30,941,909	2,038,226
116	CRAFTS AND TRADES SALARY	5,460,130	5,546,235	86,105
117	BUS DRIVER/APPRENTICE SALARY	88,895	89,078	183
180	HEAD OF ORG UNIT SALARY	869,097	490,730	(378,367)
	TOTAL REGULAR SALARIES	259,858,387	274,868,168	15,009,781
122	TEMPO SALARY - SUBSTITUTE	78,328	78,328	-
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	25,000	59,562	34,562
	TOTAL SUBSTITUTE & TEMPO SALARIES	178,411	212,973	34,562
134	OVERTIME SALARY - TECHNICAL	20,000	-	(20,000)
135	OVERTIME SALARY - T AST/CLER	30,456	35,079	4,623
136	OVERTIME SALARY - WORKER	115,442	123,442	8,000
	TOTAL OVERTIME SALARIES	165,898	158,521	(7,377)
140	TERMINAL LEAVE	500,000	500,000	-
142	SUPPLEMENTAL SALARY	3,441,196	3,962,028	520,832
	TOTAL SUPPLEMENTAL SALARIES	3,941,196	4,462,028	520,832
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	30,271,683	33,541,301	3,269,618
220	EMPLOYEE RETIREMENT	56,697,291	60,769,765	4,072,474
230	SOCIAL SECURITY	20,271,668	20,707,607	435,939
260	UNEMPLOYMENT COMPENSATION TAX	309,006	278,734	(30,272)
270	WKRS' COMP - REIMB OTHR FUNDS	3,252,975	3,488,677	235,702
271	WKRS' COMP - ASSESSMENTS	400,000	400,000	-
272	WRKRS' COMP - PREMIUMS	350,000	360,000	10,000
274	WRKRS' COMP-SETTLEMENTS/LEGAL	345,486	345,486	0
290	OTHER BENEFITS	28,904	-	(28,904)
	TOTAL FRINGE BENEFITS	111,927,013	119,891,570	7,964,557
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	4,018,220	4,638,144	619,924
311	INSTRUCTIONAL SERVICES	798,674	775,780	(22,894)
312	INSTRUCTIONAL PROGRAMS	1,305,994	3,128,741	1,822,747
313	STUDENT SERVICES	171,500	137,500	(34,000)
315	MANAGEMENT SERVICES	764,052	639,500	(124,552)
317	STATISTICAL SERVICES	195,150	209,050	13,900
318	AUDIT FEES	104,875	104,875	-
319	LEGAL SERVICES	465,952	469,402	3,450
320	PROPERTY SERVICES	15,414,265	17,413,620	1,999,355
321	PUBLIC UTIL SVS WATER/SEWAGE	1,982,187	2,178,634	196,447

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
322	OUTSOURCED SUBSTITUTES	5,874,232	5,781,321	(92,911)
323	REPAIRS AND MAINTENANCE SRVS	2,982,387	2,904,517	(77,870)
324	PROPERTY INSURANCE	4,752,120	4,752,120	-
325	RENTALS/LEASE	778,366	942,708	164,342
326	OUTSOURCED DAY PORTERS	4,328,504	4,737,779	409,275
329	OTHER PROPERTY SERVICES	1,396,908	1,744,788	347,880
331	STUDENT TRANSPORTATION	19,963,534	25,856,725	5,893,191
332	IN STATE TRAVEL	909,930	970,314	60,384
333	CURRICULUM FIELD TRIP TRANSPRT	31,374	14,000	(17,374)
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	13,200	-
338	OUT OF STATE TRAVEL	360,331	373,495	13,164
339	OTHER TRANSPORTATION SERVICES	17,176	14,176	(3,000)
340	COMMUNICATION (TELEPHONE)	914,414	966,044	51,630
342	PAGER/CELL PHONE RENT/MESG SYS	456,910	472,168	15,258
345	TECHNOLOGY PURCHASED SERVICES	1,698,184	1,665,341	(32,843)
350	ADVERTISING	171,525	172,325	800
360	PRINTING AND BINDING	2,338,717	2,260,926	(77,791)
370	TUITION	294,339	690,563	396,224
380	HEAD OF ORG UNIT TRAVEL	37,450	33,250	(4,200)
395	OTHER PROFESS/TECHNICAL SERV.	40,641	40,641	-
399	OTHER PURCHASED SERVICES	4,026,063	5,082,386	1,056,323
	TOTAL PURCHASE SERVICES	76,607,174	89,184,033	12,576,859
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	6,148,202	7,362,906	1,214,704
412	POSTAGE	99,845	103,107	3,262
414	BAND UNIFORMS	60,000	60,000	-
417	FOOD AND CATERING	294,100	331,831	37,731
420	TEXTBOOKS	310,886	638,553	327,667
430	LIBRARY BOOKS	220,849	218,190	(2,659)
440	PERIODICALS	21,917	17,860	(4,057)
445	TECHNOLOGY SUPPLIES	481,073	500,288	19,215
446	TECHNOLOGY SOFTWARE	218,250	228,098	9,848
447	TECHNOLOGY COMPUTERS	129,700	283,297	153,597
448	TECHNOLOGY PERIPHERALS	24,635	35,310	10,675
470	ENERGY	12,236,054	13,396,931	1,160,877
471	FUEL OIL	8,500	9,700	1,200
472	GASOLINE	493,104	268,190	(224,914)
480	HEAD OF ORG UNIT SUPPLIES	6,300	4,550	(1,750)
	TOTAL MATERIALS & SUPPLIES	20,753,415	23,458,811	2,705,396
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	472,652	288,152	(184,500)
545	TECHNOLOGY EQUIP	10,300	11,000	700
550	VEHICLES	30,000	30,000	-
	TOTAL CAPITAL OUTLAY	512,952	329,152	(183,800)

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
<u>OTHER OBJECTS</u>				
620	INTEREST	100,000	100,000	-
640	ORGANIZATION MEMSHP DUES/FEES	388,144	400,944	12,800
650	LIABILITY/TORT INSURANCE	968,909	958,909	(10,000)
651	LITIGATION AND SETTLEMENTS	400,000	400,000	-
680	HEAD OF ORG UNIT OTHER OBJ	3,300	2,100	(1,200)
690	OTHER OBJECTS	44,797	124,989	80,192
692	SOLID WASTE FEE	323,647	432,763	109,116
	TOTAL OTHER OBJECTS	2,228,797	2,419,705	190,908
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	1,060,000	1,060,000	-
720	TRANSITS/CHARTERS	59,699,446	63,282,200	3,582,754
	TOTAL TRANSFERS	60,759,446	64,342,200	3,582,754
<u>RESERVES</u>				
920	RESERVE FOR SUMMER/REACTIVATION	745,163	3,100,000	2,354,837
930	RESERVE FOR 7-DAY ENROILLMENT ADJ	1,000,000	2,000,000	1,000,000
940	RESERVE FOR MISSION CRITICAL	5,000,000	1,500,000	(3,500,000)
		6,745,163	6,600,000	(145,163)
	TOTAL ALL OBJECTS	543,677,852	585,927,161	42,249,309
	Use of CARES Act		(13,408,012)	(13,408,012)
	TOTAL ALL OBJECTS AND CARES ACT	543,677,852	572,519,149	28,841,297
<u>OTHER</u>				
	Planned Use of Fund Balance	(6,662,186)	(9,231,107)	(2,568,921)
	Fund Balance-Use of FY20 Savings		(10,711,675)	(10,711,675)
	Use of Fund Balance		(11,150,880)	(11,150,880)
		(6,662,186)	(31,093,662)	(24,431,476)
	TOTAL ALL OBJECTS AND OTHER	537,015,666	541,425,487	4,409,821

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FY 2021

SPECIAL REVENUE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
REVENUES			
1000 Revenue from Local Sources:			
1900 Other Revenue From Local Sources:			
1920 Contributions and Donations From Private Sources	176,731	139,397	(37,334)
1930 Medicaid	1,311,700	878,333	(433,367)
1999 Revenue from Other Local Sources	11,060,108	10,448,242	(611,866)
Total Local Sources	12,548,539	11,465,972	(1,082,567)
2000 Intergovernmental Revenue:			
3000 Revenue from State Sources:			
3110 Occupational Education:			
3118 EEDA Career Specialists	1,643,753	1,834,695	190,942
3120 General Education:			
3127 Student Health and Fitness - PE Teachers	380,684	369,272	(11,412)
3130 Special Programs:			
3136 Student Health and Fitness - Nurses	1,458,053	1,412,874	(45,179)
3190 Miscellaneous Restricted State Grants:			
3193 Education License Plates	6,000	5,000	(1,000)
3199 Other Restricted State Grants	0	85,580	85,580
Total State Sources	3,488,490	3,707,421	218,931
4000 Revenue from Federal Sources:			
4200 Occupational Education:			
4210 Perkins Aid, Title I	1,002,865	867,464	(135,401)
4300 Elementary and Secondary Education Act of 1965 (ESEA):			
4310 Title I, Basic State Grant Programs	17,628,639	25,316,517	7,687,878
4314 School Improvement Grant	1,608,417	848,796	(759,621)
4341 Language Instruction for Limited English Proficient and Immigrant Students	235,868	278,440	42,572
4343 McKinney-Vento	60,000	0	(60,000)
4351 Improving Teacher Quality	1,300,000	3,277,000	1,977,000
4400 Adult Education:			
4410 Basic Adult Education	212,563	243,958	31,395
4500 Programs for Children with Disabilities:			
4510 Individuals With Disabilities Education Act (IDEA)	9,369,539	13,057,743	3,688,204
4520 Preschool Grants (Carryover Provision)	329,717	305,061	(24,656)
4900 Other Federal Sources:			
4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools)	0	206,010	206,010
4990 Other Federal Revenue:			
4997 Title IV - SSAE	1,119,283	0	(1,119,283)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
4999 Revenue from Other Federal Sources	10,623,728	11,715,725	1,091,997
Total Federal Sources	43,490,619	56,116,714	12,626,095
TOTAL REVENUE ALL SOURCES	59,527,647	71,290,106	11,762,459
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	62,967	3,750	(59,217)
200 Employee Benefits	19,357	1,584	(17,773)
112 Primary Programs:			
100 Salaries	864,895	1,426,626	561,731
200 Employee Benefits	387,424	661,085	273,661
300 Purchased Services	30,000	62,683	32,683
400 Supplies and Materials	28,791	199,393	170,602
600 Other Objects	5,014,780	55,395	(4,959,385)
113 Elementary Programs:			
100 Salaries	2,342,674	3,239,722	897,048
200 Employee Benefits	1,022,619	1,457,150	434,531
300 Purchased Services	242,871	306,156	63,285
400 Supplies and Materials	527,475	3,300,944	2,773,469
600 Other Objects	1,014,440	1,229,839	215,399
114 High School Programs:			
100 Salaries	1,512,173	2,060,231	548,058
200 Employee Benefits	317,170	537,858	220,688
300 Purchased Services	182,088	69,667	(112,421)
400 Supplies and Materials	803,771	325,776	(477,995)
600 Other Objects	420,000	186,594	(233,406)
115 Career and Technology Education Programs:			
100 Salaries	38,936	15,509	(23,427)
200 Employee Benefits	14,922	4,778	(10,144)
300 Purchased Services	15,000	138,791	123,791
400 Supplies and Materials	310,324	78,459	(231,865)
118 Montessori Programs:			
100 Salaries	41,375	45,782	4,407
200 Employee Benefits	12,665	23,971	11,306
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	728,052	1,061,238	333,186
200 Employee Benefits	351,849	538,475	186,626
400 Supplies and Materials	130,000	20,222	(109,778)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
122 Trainable Mentally Handicapped:			
100 Salaries	107,855	258,260	150,405
200 Employee Benefits	45,870	111,921	66,051
300 Purchased Services	5,000	5,000	0
400 Supplies and Materials	6,000	0	(6,000)
123 Orthopedically Handicapped:			
100 Salaries	35,259	35,988	729
200 Employee Benefits	10,793	10,962	169
124 Visually Handicapped:			
300 Purchased Services	2,500	2,500	0
125 Hearing Handicapped:			
100 Salaries	45,584	72,458	26,874
200 Employee Benefits	21,702	36,819	15,117
300 Purchased Services	5,000	5,000	0
126 Speech Handicapped:			
100 Salaries	274,431	294,716	20,285
200 Employee Benefits	122,444	126,760	4,316
127 Learning Disabilities:			
100 Salaries	1,672,037	2,298,523	626,486
200 Employee Benefits	727,377	963,064	235,687
128 Emotionally Handicapped:			
100 Salaries	0	129,542	129,542
200 Employee Benefits	0	58,100	58,100
129 Coordinated Early Intervening Services (CEIS):			
300 Purchased Services	0	1,349,648	1,349,648
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5 Yr. Olds):			
100 Salaries	333,839	402,749	68,910
200 Employee Benefits	147,828	188,470	40,642
136 Preschool Handicapped Itinerant (3 & 4 -Yr. Olds):			
300 Purchased Services	6,500	6,500	0
400 Supplies and Materials	15,000	0	(15,000)
137 Preschool Handicapped Self-Contained (3 & 4 -Yr. Olds):			
400 Supplies and Materials	16,352	3,500	(12,852)
139 Early Childhood Programs:			
100 Salaries	2,762,877	2,755,888	(6,989)
200 Employee Benefits	1,310,397	1,343,917	33,520
300 Purchased Services	76,455	96,444	19,989
400 Supplies and Materials	45,590	43,762	(1,828)
600 Other Objects	169,017	257,131	88,114

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
149 Other Special Programs:			
100 Salaries	0	12,659	12,659
200 Employee Benefits	0	3,979	3,979
400 Supplies and Materials	20,658	17,234	(3,424)
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	305,804	338,671	32,867
200 Employee Benefits	131,739	165,728	33,989
300 Purchased Services	5,500	5,500	0
162 Limited English Proficiency:			
100 Salaries	62,320	34,858	(27,462)
200 Employee Benefits	34,017	21,038	(12,979)
400 Supplies and Materials	1,500	0	(1,500)
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	18,106	0	(18,106)
200 Employee Benefits	5,034	0	(5,034)
300 Purchased Services	0	1,517,919	1,517,919
172 Elementary Summer School:			
100 Salaries	43,691	40,114	(3,577)
200 Employee Benefits	12,889	19,208	6,319
173 High School Summer School:			
100 Salaries	0	47,800	47,800
200 Employee Benefits	0	14,727	14,727
174 Gifted and Talented Summer School:			
100 Salaries	104,000	64,000	(40,000)
200 Employee Benefits	31,305	21,840	(9,465)
300 Purchased Services	49,687	46,992	(2,695)
400 Supplies and Materials	31,275	23,435	(7,840)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	362,771	623,926	261,155
200 Employee Benefits	100,667	182,635	81,968
300 Purchased Services	94,100	80,000	(14,100)
400 Supplies and Materials	2,500	0	(2,500)
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	74,800	131,923	57,123
200 Employee Benefits	29,080	45,725	16,645
400 Supplies and Materials	1,200	600	(600)
600 Other Objects	10,628	7,319	(3,309)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
182 Adult Secondary Education Programs:			
100 Salaries	158,648	160,346	1,698
200 Employee Benefits	53,262	56,808	3,546
300 Purchased Services	8,800	4,200	(4,600)
400 Supplies and Materials	12,500	13,587	1,087
183 Adult English Literacy (ESL):			
100 Salaries	67,160	36,650	(30,510)
200 Employee Benefits	19,517	7,619	(11,898)
300 Purchased Services	500	500	0
400 Supplies and Materials	1,000	600	(400)
187 Adult Education Remedial:			
400 Supplies and Materials	1,558	130	(1,428)
188 Parenting/Family Literacy:			
100 Salaries	1,557,053	1,726,839	169,786
200 Employee Benefits	651,550	740,225	88,675
300 Purchased Services	172,440	156,932	(15,508)
400 Supplies and Materials	127,737	225,232	97,495
600 Other Objects	43,650	18,500	(25,150)
TOTAL INSTRUCTION	28,810,971	34,525,298	5,714,327
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	785,932	786,040	108
200 Employee Benefits	349,873	350,871	998
300 Purchased Services	3,500	73,500	70,000
400 Supplies and Materials	18,535	11,500	(7,035)
212 Guidance Services:			
100 Salaries	1,441,938	1,794,066	352,128
200 Employee Benefits	607,950	787,893	179,943
300 Purchased Services	195,000	165,004	(29,996)
400 Supplies and Materials	5,000	1,000	(4,000)
213 Health Services:			
100 Salaries	1,505,890	1,619,012	113,122
200 Employee Benefits	658,434	691,160	32,726
300 Purchased Services	166,180	152,794	(13,386)
400 Supplies and Materials	3,500	2,500	(1,000)
214 Psychological Services:			
100 Salaries	68,836	76,114	7,278
200 Employee Benefits	33,491	37,871	4,380
300 Purchased Services	248,420	79,197	(169,223)
400 Supplies and Materials	30,000	10,000	(20,000)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
215 Exceptional Program Services:			
100 Salaries	1,091,798	1,205,704	113,906
200 Employee Benefits	460,403	487,380	26,977
300 Purchased Services	208,705	135,700	(73,005)
400 Supplies and Materials	152,000	45,362	(106,638)
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	2,369,781	2,662,013	292,232
200 Employee Benefits	946,475	1,043,396	96,921
300 Purchased Services	642,946	903,264	260,318
400 Supplies and Materials	69,306	45,211	(24,095)
600 Other Objects	4,000	5,428	1,428
222 Library and Media Services:			
100 Salaries	9,781	9,781	0
200 Employee Benefits	2,994	2,979	(15)
223 Supervision of Special Programs:			
100 Salaries	1,709,443	2,178,411	468,968
200 Employee Benefits	728,960	902,536	173,576
300 Purchased Services	165,463	218,719	53,256
400 Supplies and Materials	48,256	69,896	21,640
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	45,000	417,985	372,985
200 Employee Benefits	13,115	128,810	115,695
300 Purchased Services	1,158,873	2,434,833	1,275,960
400 Supplies and Materials	63,921	94,536	30,615
230 General Administration Services:			
233 School Administration:			
100 Salaries	94,977	100,734	5,757
200 Employee Benefits	34,163	33,606	(557)
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
300 Purchased Services	46,786	1,000,131	953,345
252 Fiscal Services:			
100 Salaries	78,181	78,182	1
200 Employee Benefits	31,681	31,620	(61)
254 Operation and Maintenance of Plant:			
100 Salaries	46,088	46,088	0
200 Employee Benefits	14,273	14,205	(68)
300 Purchased Services	38,480	59,032	20,552
400 Supplies and Materials	38,796	69,158	30,362

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
255 Student Transportation (State Mandated):			
300 Purchased Services	8,000	0	(8,000)
260 Central Support Services:			
262 Planning:			
100 Salaries	71,282	104,352	33,070
200 Employee Benefits	29,162	38,728	9,566
264 Staff Services:			
100 Salaries	78,000	221,107	143,107
200 Employee Benefits	31,219	83,131	51,912
300 Purchased Services	42,500	179,196	136,696
400 Supplies and Materials	500	7,000	6,500
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
300 Purchased Services	39,000	36,265	(2,735)
TOTAL SUPPORT SERVICES	16,736,787	21,733,001	4,996,214
300 COMMUNITY SERVICES:			
350 Custody and Care of Children:			
100 Salaries	6,597,490	6,830,439	232,949
200 Employee Benefits	2,485,704	2,575,901	90,197
300 Purchased Services	1,254,239	1,192,707	(61,532)
400 Supplies and Materials	681,288	706,021	24,733
600 Other Objects	5,675	175,164	169,489
370 Nonpublic School Services:			
300 Purchased Services	0	185,870	185,870
TOTAL COMMUNITY SERVICES	11,024,396	11,666,102	641,706
410 INTERGOVERNMENTAL EXPENDITURES:			
411 Payments to State Department of Education			
720 Transits	408,405	109,260	(299,145)
416 LEA Payments to Public Charter Schools			
720 Transits	1,273,835	1,190,064	(83,771)
417 Payments to Nonprofit Entities			
720 Transits	304,586	0	(304,586)
TOTAL INTERGOVERNMENTAL EXPENDITURES	1,986,826	1,299,324	(687,502)
TOTAL EXPENDITURES	58,558,978	69,223,723	10,664,746

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
OTHER FINANCING SOURCES (USES):			
5210 Transfer from General Fund	(235,000)	(235,042)	(42)
Interfund Transfers, From (To) Other Funds:			
431-791 Special Revenue Fund Indirect Costs (Use only for transfer of indirect costs to General Fund)	1,203,669	2,301,425	1,097,756
TOTAL OTHER FINANCING SOURCES (USES)	968,669	2,066,383	1,097,714
Excess/Deficiency of Revenues over Expenditures	0	0	0

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2021 PROJECTED ALLOCATION
201	TITLE I (84.010)	The purpose of this federal fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability.	\$ 21,817,605
203	IDEA	These funds shall be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.	\$ 13,057,743
205	PRESCHOOL - FEDERAL (84.173)	These funds shall be used to supplement, not supplant, and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five.	\$ 305,061
207	VOC ED / CATE (84.048)	Federal funds for career and technology education (CATE) are distributed to the state education agency based on a statutory formula, then are re-distributed to local educational agencies (LEAs) that have currently approved local plans/applications.	\$ 867,464
221	TITLE I NEGLECT AND DELINQUENT	The purpose of this federal fund is to work with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.	\$ 121,003
224	21st CENTURY COMMUNITY LEARN	Grants awarded by the South Carolina Department of Education (SCDE), subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers.	\$ 206,010
234	SCHOOL IMPROVEMENT GRANT	School Improvement Grant (SIG) is a federally funded grant designed to help schools provide adequate resources to raise substantially the achievement of their students so as to enable the schools to make yearly progress and exit improvement status.	\$ 848,796
237	TSI TARGETED SCHOOL IMPROVEMEN	School Improvement, Title I, Part A-REVENUE 4310 (CFDA 84.010), SUBFUND 237 The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.	\$ 1,408,014

CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS

239	FEDERAL PRIORITY FUNDS	This federal program allocates funds for three consecutive years to Title I schools that perform in the lowest 5% of schools within the state. Recipients are required to submit a Challenge to Achieve Plan to the SC Department of Education on an annual basis. In order for a school to be removed from Federal Priority Status, the school must perform higher than the lowest 5% of all Title I schools for two or more consecutive years.	\$	1,969,894
243	ADULT EDUCATION FEDERAL 84.002	Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services.	\$	243,958
264	TITLE III - ESOL	Funds may be used to help ensure that children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state content and student academic achievement standards as all children.	\$	278,440
267	TITLE II IMPROV TCHR QUALITY	This fund focuses on preparing, training, and recruiting high-quality teachers and principals, and requires districts to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified. Funds may be used to supplement but not supplant, non-Federal funds that otherwise would be used for authorized activities.	\$	3,277,000
299	ROTC	The J.R.O.T.C. fund - or Junior Reserve Officers' Training Corp, is a federally-subsidized program that pays for 1/2 of Commissioned and Non-commissioned officers' 12 month contracts; with a requirement that the district match the other 1/2	\$	796,076
803	MEDICAID	To furnish rehabilitative and related health care services such as Speech-Language Pathology, Audiology, Physical Therapy, Occupational Therapy, Psychological Services, Orientation and Mobility and Nursing Services to Medicaid eligible children under 21 years of age.	\$	243,249
809	PROJECT PREVENT	To increase the capacity to help schools in communities with pervasive violence to better address the needs of affected students and break the cycle of violence.	\$	953,806
823	SC ED OVERSIGHT	Community Block Grants for Education pilot program to encourage and sustain partnerships between a community and its public schools with a focus on improving children's kindergarten readiness by enhancing the quality of state-funded 4K programs and instruction using evidence-based research and programs.	\$	85,580

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

837	CHARLESTON'S PROMISE NEIGHBORH	The Charleston Promise Neighborhood (CPN) builds a pipeline of support - a seamless network of educational and socially conscious programs for a targeted geographic area spanning from downtown Charleston to North Charleston.	\$	400,000
839	G/T SUMMER SMAART	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	\$	136,268
840	G/T SUMMER SAIL	Student generated funds to pay fees for students to attend gifted and talented programs.	\$	20,000
841	HEAD START COLLABORATION	Head Start is a national program designed to fund child development classes for children 3 to 5 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	\$	7,135,307
842	EARLY HEAD START	Early Head Start is a national program designed to fund child development classes for children 0 to 3 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	\$	2,830,536
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities	\$	139,397
855	EXPANDED LEARNING	The purpose of this fund is to effectively deliver a variety of educational, recreational, cultural enrichment-type programs through a system which utilizes school facilities as the hub of activity and funded by tuition costs and local funds.	\$	9,508,683
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$	235,042
865	PTSA FUNDS	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	\$	383,291
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$	635,084
919	APPLE TAGS	Revenue generated from public education license plates	\$	5,000
928	EEDA CAREER SPECIALISTS	These funds may only be used for salary and benefits to meet the 300-1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA).	\$	1,834,695

CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS

936	ELEM SCHOOL NURSES	Grants provided through this grant must be used only to improve South Carolina's school health services infrastructure by placing full-time licensed nurses in elementary public schools.	\$	1,412,874
937	STUDENT HEALTH & FITNESS	Funds are provided to assist in providing the state minimum requirement of minutes in PE instruction and to assist in meeting required student teacher ratios in PE.	\$	369,272
				<u>\$ 71,525,148</u>

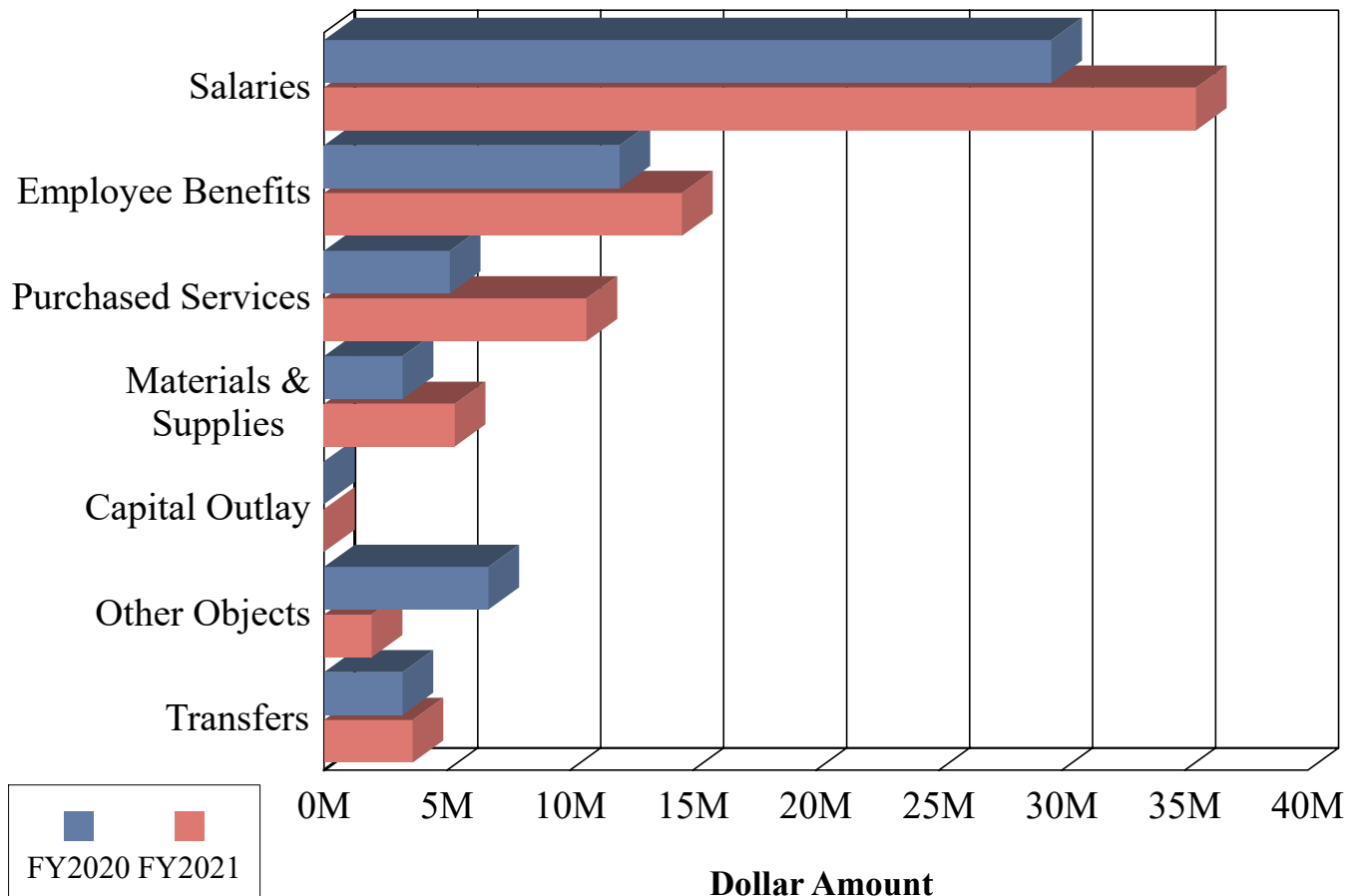
**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2021 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2020 ORIGINAL BUDGET	FY 2021 PROJECTED BUDGET	VARIANCE
201	TITLE I (84.010)	\$ 16,097,764	\$21,817,605	\$ 5,719,841
203	IDEA	9,369,539	13,057,743	3,688,203
205	PRESCHOOL - FEDERAL (84.173)	329,717	305,061	(24,657)
207	VOC ED / CATE (84.048)	1,002,865	867,464	(135,401)
210	TITLE IV SSAE	1,119,283	-	(1,119,283)
221	TITLE I NEGLECT AND DELINQUENT	270,874	121,003	(149,871)
224	21st CENTURY COMMUNITY LEARN	-	206,010	206,010
232	MCKINNEY-VENTO ED HOMELESS	60,000	-	(60,000)
234	SCHOOL IMPROVEMENT GRANT	1,608,417	848,796	(759,621)
237	TSI TARGETED SCHOOL IMPROVEMEN	621,678	1,408,014	786,337
239	FEDERAL PRIORITY FUNDS	1,260,000	1,969,894	709,894
243	ADULT EDUCATION FEDERAL 84.002	212,563	243,958	31,395
264	TITLE III - ESOL	235,868	278,440	42,572
267	TITLE II IMPROV TCHR QUALITY	1,300,000	3,277,000	1,977,000
299	ROTC	756,717	796,076	39,359
801	TUW READING BY THIRD GRADE	115,000	-	(115,000)
803	MEDICAID	322,351	243,249	(79,102)
809	PROJECT PREVENT	-	953,806	953,806
823	SC ED OVERSIGHT	-	85,580	85,580
837	CHARLESTON'S PROMISE NEIGHBORH	557,486	400,000	(157,486)
839	G/T SUMMER SMAART	136,268	136,268	-
840	G/T SUMMER SAIL	80,000	20,000	(60,000)
841	HEAD START COLLABORATION	6,887,040	7,135,307	248,267
842	EARLY HEAD START	2,259,953	2,830,536	570,583
844	MISC DONATIONS	176,731	139,397	(37,334)
855	EXPANDED LEARNING	9,731,289	9,508,683	(222,607)
861	ADULT EDUCATION LOCAL	235,000	235,042	42
863	PROJECT TALENTUM ACADEME COFC	98,340	-	(98,340)
865	PTSA FUNDS	440,065	383,291	(56,774)
881	CORNERSTONE MEDICAID NURSES	989,349	635,084	(354,265)
919	APPLE TAGS	6,000	5,000	(1,000)
928	EEDA CAREER SPECIALISTS	1,643,753	1,834,695	190,942
936	ELEM SCHOOL NURSES	1,458,053	1,412,874	(45,178)
937	STUDENT HEALTH & FITNESS	380,684	369,272	(11,412)
		<u>\$ 59,762,647</u>	<u>\$ 71,525,148</u>	<u>\$ 11,762,501</u>

CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS

<u>CATEGORY</u>	<u>FY2020 Original Budget</u>	<u>FY2021 Projected Budget</u>
Salaries	\$ 29,571,721	\$ 35,448,796
Employee Benefits	12,009,374	14,554,536
Purchased Services	5,114,534	10,670,643
Materials & Supplies	3,194,333	5,315,054
Capital Outlay		0
Other Objects	6,682,190	1,935,370
Transfers	3,190,495	3,600,749
GRAND TOTAL	<u>\$ 59,762,647</u>	<u>\$71,525,148</u>

Special Revenue Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 5,310,777	\$ 6,828,452	\$ 1,517,676
111	PRINCIPAL/AST PRINCIPAL SAL	73,270	80,610	7,340
112	TEACHER/PROFESSIONAL ED SALARY	10,762,041	13,207,615	2,445,574
113	PROFESSIONAL OTHER SALARY	2,601,792	2,991,265	389,473
114	TECHNICAL SALARY	344,480	733,882	389,402
115	TEACHER AST/CLERICAL SALARY	9,898,120	10,553,877	655,757
117	BUS DRIVER/APPRENTICE SALARY	8,200	12,000	3,800
	TOTAL REGULAR SALARIES	\$ 28,998,680	\$34,407,701	\$ 5,409,021
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 23,868	\$ 6,000	\$ (17,868)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 23,868	\$6,000	\$ (17,868)
130	OVERTIME SALARY - ADMIN	25,878	15,117	(10,761)
135	OVERTIME SALARY - T AST/CLER	\$ 137,025	\$ 130,618	\$ (6,406)
	TOTAL OVERTIME SALARIES	\$ 162,903	\$145,735	\$ (17,167)
142	SUPPLEMENTAL SALARY	\$ 386,270	\$ 889,360	\$ 503,090
	TOTAL SUPPLEMENTAL SALARIES	\$ 386,270	\$889,360	\$ 503,090
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 3,212,948	\$ 4,011,209	\$ 798,261
220	EMPLOYEE RETIREMENT	6,199,788	7,527,658	1,327,870
230	SOCIAL SECURITY	2,209,080	2,546,641	337,561
260	UNEMPLOYMENT COMPENSATION TAX	29,165	34,460	5,294
270	WKRS' COMP - REIMB OTHR FUNDS	358,393	434,568	76,176
	TOTAL FRINGE BENEFITS	\$ 12,009,374	\$14,554,536	\$ 2,545,163
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	34,200	90,000	55,800
311	INSTRUCTIONAL SERVICES	\$ 865,810	\$ 2,293,825	\$ 1,428,015
312	INSTRUCTIONAL PROGRAMS	1,461,690	2,935,491	1,473,801
313	STUDENT SERVICES	335,920	199,623	(136,297)
315	MANAGEMENT SERVICES	344,525	242,125	(102,400)
321	PUBLIC UTIL SVS WATER/SEWAGE	4,100	4,100	-
322	OUTSOURCED SUBSTITUTES	135,453	332,982	197,529
323	REPAIRS AND MAINTENANCE SRVS	1,000	1,000	-
325	RENTALS/LEASE	2,765	2,765	-
331	STUDENT TRANSPORTATION	124,481	1,075,131	950,650
332	IN STATE TRAVEL	550,599	668,656	118,057
333	CURRICULUM FIELD TRIP TRANSPRT	27,500	18,715	(8,785)
334	EXTRA-CURRICULAR FIELD TRIP TR	130,500	111,800	(18,700)
338	OUT OF STATE TRAVEL	212,683	322,754	110,071
340	COMMUNICATION (TELEPHONE)	3,500	3,500	-
342	PAGER/CELL PHONE RENT/MESG SYS	44,040	68,040	24,000
345	TECHNOLOGY PURCHASED SERVICES	-	93,791	93,791
350	ADVERTISING	10,500	32,896	22,396
360	PRINTING AND BINDING	75,832	77,950	2,118
399	OTHER PURCHASED SERVICES	749,436	2,095,499	1,346,063

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	VARIANCE
	TOTAL PURCHASE SERVICES	\$ 5,114,534	\$10,670,643	\$ 5,556,109
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,712,850	\$ 4,877,832	\$ 2,164,983
412	POSTAGE	15,395	14,170	(1,225)
417	FOOD AND CATERING	112,167	68,398	(43,769)
420	TEXTBOOKS	3,950	1,000	(2,950)
430	LIBRARY BOOKS	4,100	-	(4,100)
440	PERIODICALS	2,700	-	(2,700)
445	TECHNOLOGY SUPPLIES	68,575	69,546	971
446	TECHNOLOGY SOFTWARE	219,119	105,135	(113,984)
447	TECHNOLOGY COMPUTERS	34,278	151,072	116,795
448	TECHNOLOGY PERIPHERALS	400	8,600	8,200
470	ENERGY	15,600	15,600	-
472	GASOLINE	5,200	3,700	(1,500)
	TOTAL MATERIALS & SUPPLIES	\$ 3,194,333	\$5,315,054	\$ 2,120,721
<u>CAPITAL OUTLAY</u>				
	TOTAL CAPITAL OUTLAY	\$ 0	\$0	\$ 0
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHIP DUES/FEES	\$ 63,953	\$ 36,922	\$ (27,031)
690	OTHER OBJECTS	6,618,237	1,898,448	(4,719,789)
	TOTAL OTHER OBJECTS	\$ 6,682,190	\$1,935,370	\$ (4,746,820)
<u>TRANSFERS</u>				
720	TRANSITS/CHARTERS	1,986,826	1,299,324	(687,502)
791	INDIRECT COST	1,203,669	2,301,425	1,097,755
	TOTAL TRANSFERS	\$ 3,190,495	\$3,600,749	\$ 410,253
	GRAND TOTAL ALL OBJECTS	\$ 59,762,647	\$ 71,525,148	\$ 11,762,501

FY 2021

**EDUCATION IMPROVEMENT ACT
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted to FY2021 Proposed Budget
REVENUES			
3000 Revenue from State Sources:			
3500 Education Improvement Act:			
3502 ADEPT	50,000	50,000	0
3518 Formative Assessment	193,981	0	(193,981)
3519 Grade 10 Assessments	246,925	0	(246,925)
3526 Refurbishment of K-8 Science Kits	145,000	145,000	0
3529 Career and Technology Education Equipment	1,084,760	1,053,262	(31,498)
3532 National Board Certification (NBC) Salary Suppleme	2,465,346	2,474,030	8,685
3533 Teacher of the Year Awards	1,077	1,077	0
3535 Governor's Institute of Reading	3,014,592	2,865,531	(149,061)
3538 Students At Risk of School Failure	4,225,624	4,355,600	129,976
3540 Early Childhood Program (4K Programs)	1,657,646	1,646,144	(11,502)
3550 Teacher Salary Increase	11,837,770	11,723,258	(114,512)
3555 School Employer Contributions	2,596,521	2,877,246	280,725
3556 Adult Education	661,604	397,381	(264,223)
3557 Summer Reading Program	400,000	400,000	0
3571 Palmetto Priority Schools	1,545,000	2,683,190	1,138,190
3577 Teacher Supplies	991,375	979,047	(12,328)
3594 EEDA Supplemental Programs	149,905	128,381	(21,524)
3595 EEDA - Supplies and Materials - Career Awareness	65,465	65,465	0
3597 Aid to Districts	1,459,768	0	(1,459,768)
Total State Sources	32,792,357	31,844,613	(947,744)
TOTAL REVENUE ALL SOURCES	32,792,357	31,844,613	(947,744)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	<u>FY2020 ADOPTED BUDGET</u>	<u>FY2021 PROPOSED BUDGET</u>	<u>VARIANCE FY2020 Adopted to FY2021 Proposed Budget</u>
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	131,250	131,250	0
200 Employee Benefits	40,176	40,176	0
400 Supplies and Materials	5,065	16,015	10,950
112 Primary Programs:			
100 Salaries	511,619	399,134	(112,485)
200 Employee Benefits	184,733	133,557	(51,176)
300 Purchased Services	47,856	186,000	138,144
400 Supplies and Materials	547,943	622,427	74,484
113 Elementary Programs:			
100 Salaries	1,026,416	825,596	(200,820)
200 Employee Benefits	378,527	284,062	(94,465)
300 Purchased Services	78,395	225,120	146,725
400 Supplies and Materials	834,402	803,639	(30,763)
114 High School Programs:			
100 Salaries	679,786	684,146	4,360
200 Employee Benefits	224,847	232,045	7,198
300 Purchased Services	66,321	48,500	(17,821)
400 Supplies and Materials	368,277	383,856	15,579
600 Other Objects	140,000	1,261,616	1,121,616
115 Career and Technology Education Programs:			
100 Salaries	50,000	50,000	0
200 Employee Benefits	15,305	15,305	0
400 Supplies and Materials	835,195	731,287	(103,908)
500 Capital Outlay	67,042	24,289	(42,753)
600 Other Objects	13,700	91,600	77,900
118 Montessori Programs:			
100 Salaries	15,000	15,000	0
200 Employee Benefits	4,592	4,592	0
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	7,500	7,500	0
200 Employee Benefits	2,296	2,296	0

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted to FY2021 Proposed Budget
122 Trainable Mentally Handicapped:			
100 Salaries	5,000	5,000	0
200 Employee Benefits	1,531	1,531	0
125 Hearing Handicapped:			
100 Salaries	15,000	15,000	0
200 Employee Benefits	4,592	4,592	0
126 Speech Handicapped:			
100 Salaries	35,000	35,000	0
200 Employee Benefits	10,714	10,714	0
127 Learning Disabilities:			
100 Salaries	150,168	157,668	7,500
200 Employee Benefits	53,715	55,957	2,242
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5-Yr. -Olds):			
100 Salaries	15,000	15,000	0
200 Employee Benefits	4,592	4,592	0
139 Early Childhood Programs:			
100 Salaries	1,806,749	1,858,792	52,043
200 Employee Benefits	773,350	844,690	71,340
300 Purchased Services	0	2,322	2,322
400 Supplies and Materials	80,168	149,932	69,764
600 Other Objects	0	7,878	7,878
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	35,000	35,000	0
200 Employee Benefits	10,714	10,714	0
160 Other Exceptional Programs:			
162 Limited English Proficiency:			
100 Salaries	14,250	14,250	0
200 Employee Benefits	4,362	4,362	0
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	140,000	140,000	0
200 Employee Benefits	33,215	33,215	0
300 Purchased Services	55,350	55,350	0
400 Supplies and Materials	171,435	171,435	0

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	<u>FY2020 ADOPTED BUDGET</u>	<u>FY2021 PROPOSED BUDGET</u>	<u>VARIANCE FY2020 Adopted to FY2021 Proposed Budget</u>
172 Elementary Summer School:			
100 Salaries	31,000	0	(31,000)
200 Employee Benefits	9,051	0	(9,051)
300 Purchased Services	0	90,000	90,000
400 Supplies and Materials	0	32,277	32,277
173 High School Summer School:			
100 Salaries	7,560	0	(7,560)
200 Employee Benefits	2,317	0	(2,317)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	18,555	0	(18,555)
200 Employee Benefits	5,580	0	(5,580)
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	134,868	27,444	(107,424)
200 Employee Benefits	56,263	11,831	(44,432)
400 Supplies and Materials	200	0	(200)
182 Adult Secondary Education Programs:			
100 Salaries	13,658	29,548	15,890
200 Employee Benefits	3,969	9,104	5,135
300 Purchased Services	2,000	510	(1,490)
400 Supplies and Materials	1,000	1,868	868
188 Parenting/Family Literacy:			
100 Salaries	94,421	44,328	(50,093)
200 Employee Benefits	35,695	15,045	(20,650)
300 Purchased Services	1,000	0	(1,000)
190 Instructional Pupil Activity:			
100 Salaries	3,650	2,750	(900)
200 Employee Benefits	1,117	847	(270)
TOTAL INSTRUCTION	<u>10,118,050</u>	<u>11,117,554</u>	<u>999,504</u>
200 SUPPORT SERVICES:			
210 Pupil Services:			
212 Guidance Services:			
100 Salaries	327,423	383,086	55,663
200 Employee Benefits	143,887	154,880	10,993
300 Purchased Services	52,500	57,200	4,700
400 Supplies and Materials	15,465	15,465	0

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	<u>FY2020 ADOPTED BUDGET</u>	<u>FY2021 PROPOSED BUDGET</u>	<u>VARIANCE FY2020 Adopted to FY2021 Proposed Budget</u>
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	3,122,560	2,466,367	(656,193)
200 Employee Benefits	1,255,545	1,041,145	(214,400)
300 Purchased Services	80,280	40,308	(39,972)
400 Supplies and Materials	161,050	41,120	(119,930)
600 Other Objects	1,038,716	0	(1,038,716)
222 Library and Media Services:			
100 Salaries	35,000	35,000	0
200 Employee Benefits	10,714	10,714	0
223 Supervision of Special Programs:			
100 Salaries	344,271	272,036	(72,235)
200 Employee Benefits	140,252	115,732	(24,520)
300 Purchased Services	241,900	401,266	159,366
400 Supplies and Materials	200	0	(200)
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	139,620	0	(139,620)
200 Employee Benefits	37,390	0	(37,390)
300 Purchased Services	219,481	67,000	(152,481)
400 Supplies and Materials	35,381	32,200	(3,181)
600 Other Objects	800	800	0
230 General Administration Services:			
233 School Administration:			
100 Salaries	108,486	212,371	103,885
200 Employee Benefits	45,131	84,145	39,014
250 Finance and Operations Services:			
255 Student Transportation (State Mandated):			
300 Purchased Services	23,642	55,000	31,358
262 Planning:			
300 Purchased Services	246,925	0	(246,925)
271 Pupil Service Activities:			
300 Purchased Services	60,000	75,901	15,901
400 Supplies and Materials	200	200	0
TOTAL SUPPORT SERVICES	<u>7,886,819</u>	<u>5,561,936</u>	<u>(2,324,883)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2021 Budget Proposal**

	<u>FY2020 ADOPTED BUDGET</u>	<u>FY2021 PROPOSED BUDGET</u>	<u>VARIANCE FY2020 Adopted to FY2021 Proposed Budget</u>
400 OTHER CHARGES:			
410 Intergovernmental Expenditures:			
416 LEA Payments to Public Charter Schools			
720 Transits	1,516,552	1,684,953	168,401
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>1,516,552</u>	<u>1,684,953</u>	<u>168,401</u>
TOTAL EXPENDITURES	<u>19,521,421</u>	<u>18,364,443</u>	<u>(1,156,978)</u>
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
422-710 Transfer to EIA Fund	13,270,937	13,480,170	209,233
TOTAL OTHER FINANCING SOURCES (USES)	<u>13,270,937</u>	<u>13,480,170</u>	<u>209,233</u>
Excess/Deficiency of Revenues over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	Purpose Statement	FY 2021 PROJECTED ALLOCATION
302	ADEPT	This fund supports the district's induction and mentoring program, professional growth and development initiatives. The allocation is intended to be spent on salary supplements and stipends for persons participating in training and/or professional development activities that directly relate to ADEPT.	\$ 50,000
326	SCIENCE KIT REFURBISHMENT	This EIA fund is to purchase textbooks and other instructional materials to offset the costs of refurbishing science kits on the state-adopted textbook inventor. These funds are allocated to grades K-8.	\$ 145,000
329	CAREER & TECHNOLOGY ED	This funding provides support to the Career and Technology Education (CATE) program by the purchase and up-fitting of equipment used in CATE training programs and facilities.	\$ 1,053,262
332	NATIONAL BOARD CERT AVG PAY	Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards are paid a salary supplement.	\$ 2,474,030
333	TEACHER OF THE YEAR AWARDS	Each year, the District Teacher of the Year receives a one time, \$1,000 lump sum distribution from the SC Department of Education.	\$ 1,077
335	GOVERNOR'S INST OF READING	Revenue appropriated to provide salaries and benefits for eligible school-level reading coaches through the Read to Succeed Act	\$ 2,865,531
338	EIA AT RISK STUDENT LEARNING	This allocation is for instruction and instructional support of students at academic risk and may also include literacy and parenting programs to students at risk of school failure and their families, as well as alternative programs and remedial adult education.	\$ 4,355,600
340	EIA 4-YR OLD EARLY CHILDHOOD	This allocation is provided to support the regulations which require all school districts to provide at least half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies.	\$ 1,646,144
350	EIA TEACHER SALARY INCREASE	This allocation is provided to support mandatory teacher salary increases.	\$ 11,723,258
355	SCHOOL EMPLOYER CONTRIBUTIONS	The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers' salary increase.	\$ 2,877,246
356	ADULT EDUCATION	These funds are allocated to adult education programs to provide academic services to adults for adult education & literacy services, family literacy services, & English literacy services.	\$ 397,381

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	Purpose Statement	FY 2021 PROJECTED ALLOCATION
357	SUMMER READING PROGRAM	This funding provides for a six week intensive instruction reading camp for students identified as reading significantly below third-grade proficiency.	\$ 400,000
371	PALMETTO PRIORITY	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	\$ 2,683,190
377	EIA TEACHER SUPPLIES	All certified public school or special school classroom teachers, media specialists, and guidance counselors who are employed by a school district as of November 30 of the current fiscal year, receive reimbursement to offset expenses incurred by them for teaching supplies and materials.	\$ 979,047
394	EEDA AT RISK FUNDING	This EIA fund is to provide students in grades 6-12 with resources to become more informed about career choices and to provide guidance personnel professional development related to career development	\$ 128,381
395	EEDA PROF DEV MATERIALS	Funds are to provide students in grades 6–12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for the career(s) in which they have expressed interest. These funds can also be used to provide guidance personnel (school counselors and/or career specialists) professional development opportunities related to career development. These funds may not be used for technology supplies (computers, iPads, tablets, etc.) or any costs associated with student transportation.	\$ 65,465
Grand Total All EIA funding sources:			\$ 31,844,613

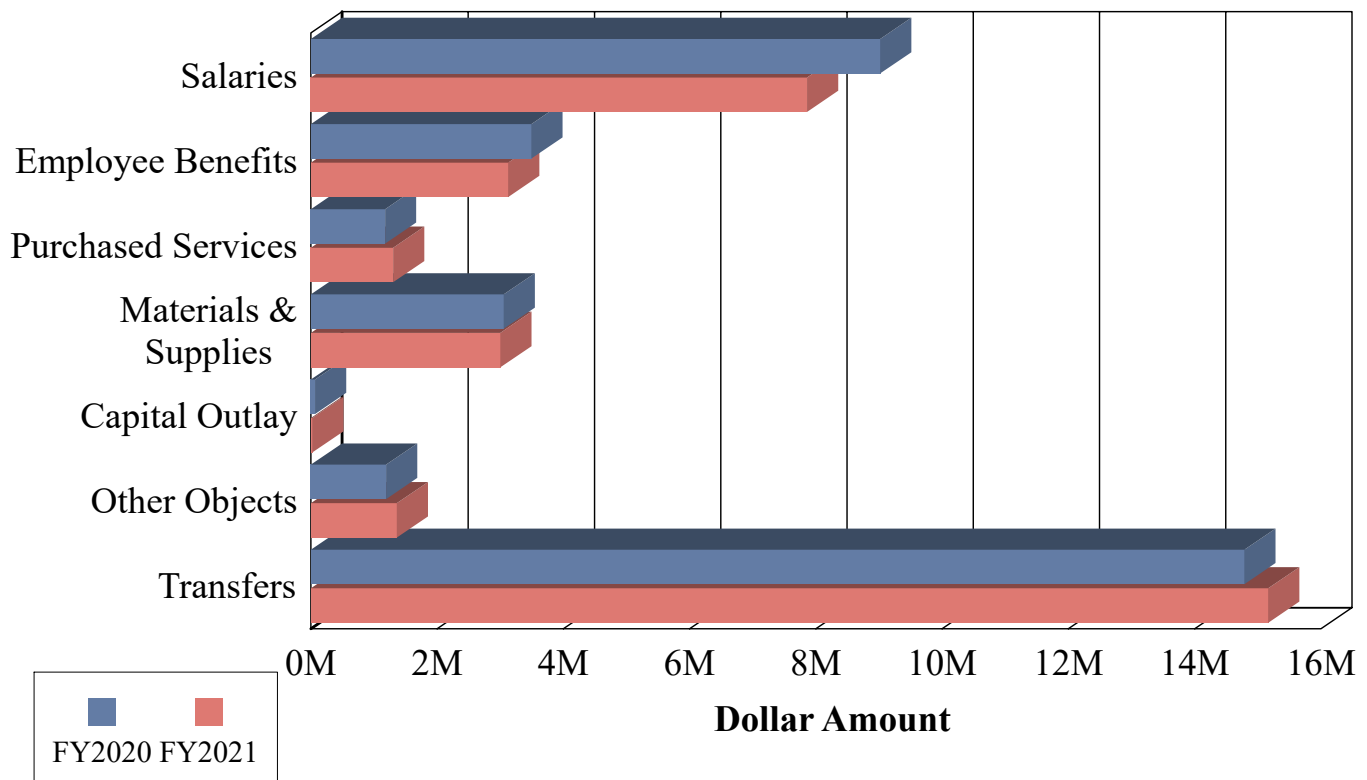
**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 REVENUE BUDGET
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	FY2020 TO FY2021 VARIANCE
302	ADEPT	50,000	50,000	\$ -
318	EIA - FORMATIVE ASSESSMENT	193,981	0	(193,981)
319	GRADE 10 ASSESSMENTS	246,925	0	(246,925)
326	SCIENCE KIT REFURBISHMENT	145,000	145,000	-
329	CAREER & TECHNOLOGY ED	1,084,760	1,053,262	(31,498)
332	NATIONAL BOARD CERT AVG PAY	2,465,346	2,474,030	8,685
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	-
335	GOVERNOR'S INST OF READING	3,014,592	2,865,531	(149,061)
338	EIA AT RISK STUDENT LEARNING	4,225,624	4,355,600	129,976
340	EIA 4-YR OLD EARLY CHILDHOOD	1,657,646	1,646,144	(11,502)
350	EIA TEACHER SALARY INCREASE	11,837,770	11,723,258	(114,512)
355	SCHOOL EMPLOYER CONTRIBUTIONS	2,596,521	2,877,246	280,725
356	ADULT EDUCATION	661,604	397,381	(264,223)
357	SUMMER READING PROGRAM	400,000	400,000	-
371	PALMETTO PRIORITY	1,545,000	2,683,190	1,138,190
377	EIA TEACHER SUPPLIES	991,375	979,047	(12,328)
394	EEDA AT RISK FUNDING	149,905	128,381	(21,524)
395	EEDA PROF DEV MATERIALS	65,465	65,465	-
397	AID TO DISTRICTS	1,459,768	0	(1,459,768)
		<u>\$ 32,792,357</u>	<u>\$ 31,844,613</u>	<u>\$ (947,744)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 EXPENDITURE BUDGET
EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2020 Original Budget</u>	<u>FY20201 Projected Budget</u>
Salaries	\$ 9,018,809	\$ 7,861,266
Employee Benefits	3,494,169	3,125,837
Purchased Services	1,175,651	1,304,476
Materials & Supplies	3,055,982	3,001,729
Capital Outlay	67,042	24,289
Other Objects	1,193,216	1,361,893
Transfers	14,787,489	15,165,123
GRAND TOTAL	<u><u>\$ 32,792,357</u></u>	<u><u>\$31,844,613</u></u>

EIA Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 OJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 952,058	\$ 794,529	\$ (157,529)
111	PRINCIPAL/AST PRINCIPAL SAL	108,486	212,371	103,885
112	TEACHER/PROFESSIONAL ED SALARY	6,740,272	5,827,077	(913,195)
114	TECHNICAL SALARY	100,384	110,559	10,175
115	TEACHER AST/CLERICAL SALARY	931,189	907,812	(23,377)
	TOTAL REGULAR SALARIES	\$ 8,832,389	\$ 7,852,349	\$ (980,041)
142	SUPPLEMENTAL SALARY	\$ 186,420	\$ 8,917	\$ (177,503)
	TOTAL SUPPLEMENTAL SALARIES	\$ 186,420	\$ 8,917	\$ (177,503)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 777,069	\$ 737,010	\$ (40,059)
220	EMPLOYEE RETIREMENT	1,918,521	1,710,716	(207,804)
230	SOCIAL SECURITY	677,591	571,969	(105,622)
260	UNEMPLOYMENT COMPENSATION TAX	9,448	7,863	(1,585)
270	WKRS' COMP - REIMB OTHR FUNDS	111,541	98,280	(13,261)
	TOTAL FRINGE BENEFITS	\$ 3,494,169	\$ 3,125,837	\$ (368,331)
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	5,000	5,000	
311	INSTRUCTIONAL SERVICES	\$ 350,800	\$ 567,793	\$ 216,993
312	INSTRUCTIONAL PROGRAMS	66,950	151,822	84,872
317	STATISTICAL SERVICES	246,925		(246,925)
322	OUTSOURCED SUBSTITUTES	10,260	212,500	202,240
325	RENTALS/LEASE	5,000	5,000	
331	STUDENT TRANSPORTATION	73,642	105,000	31,358
332	IN STATE TRAVEL	31,515	25,976	(5,539)
333	CURRICULUM FIELD TRIP TRANSPRT	68,391	101,624	33,233
338	OUT OF STATE TRAVEL	27,500	14,500	(13,000)
345	TECHNOLOGY PURCHASED SERVICES	198,481	1,500	(196,981)
360	PRINTING AND BINDING	28,686	72,261	43,575
399	OTHER PURCHASED SERVICES	62,500	41,500	(21,000)
	TOTAL PURCHASE SERVICES	\$ 1,175,651	\$ 1,304,476	\$ 128,825
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,850,197	\$ 2,933,865	\$ 83,668
412	POSTAGE	200	200	
417	FOOD AND CATERING	10,000	10,500	500
420	TEXTBOOKS	15,413	25,200	9,787
430	LIBRARY BOOKS	2,000	1,487	(513)
445	TECHNOLOGY SUPPLIES	9,991	7,000	(2,991)
446	TECHNOLOGY SOFTWARE	167,981	20,277	(147,705)
448	TECHNOLOGY PERIPHERALS		3,000	3,000
472	GASOLINE	200	200	

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

Second Reading of FY21 Budget
June 22, 2020

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 OJECTED BUDGET	VARIANCE
	TOTAL MATERIALS & SUPPLIES	\$ 3,055,982	\$ 3,001,729	\$ (54,253)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	67,042	24,289	(42,753)
	TOTAL CAPITAL OUTLAY	\$ 67,042	\$ 24,289	\$ (42,753)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	14,200	92,100	77,900
690	OTHER OBJECTS	\$ 1,179,016	\$ 1,269,793	\$ 90,778
	TOTAL OTHER OBJECTS	\$ 1,193,216	\$ 1,361,893	\$ 168,678
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 13,270,937	\$ 13,480,170	\$ 209,233
720	TRANSITS/CHARTERS	1,516,552	1,684,952	168,400
	TOTAL TRANSFERS	\$ 14,787,489	\$ 15,165,123	\$ 377,633
	GRAND TOTAL ALL OBJECTS	\$ 32,792,357	\$ 31,844,613	\$ (947,744)

FY 2021

FOOD SERVICE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
REVENUES			
1000 Revenue from Local Sources:			
1600 Food Services:			
1610 Lunch Sales to Pupils	2,928,454	3,128,664	200,210
1611 Lunch Sales to Pupils Reduced	31,831	33,252	1,421
1620 Breakfast Sales to Pupils	123,105	163,126	40,021
1621 Breakfast Sales to Pupils Reduced	6,473	6,641	168
1630 Special Sales to Pupils	1,805,072	1,668,830	(136,242)
1640 Lunch Sales to Adults	181,567	225,900	44,333
1650 Breakfast Sales to Adults	16,783	15,220	(1,563)
1660 Special Sales to Adults	0	1,842	1,842
1900 Other Revenue from Local Sources:			
1991 Cash Sort and Over	0	935	935
Total Revenue from Local Sources	5,093,285	5,244,410	151,125
4000 Revenue from Federal Sources:			
4800 USDA Reimbursement:			
4810 School Lunch and After School Snacks Program	463,532	541,862	78,330
4811 School Lunch Program Free	16,571,250	16,307,548	(263,702)
4812 School Lunch Program Reduced	241,033	257,692	16,659
4830 School Breakfast Program	27,564	36,121	8,557
4831 School Breakfast Program Free	5,826,472	6,103,378	276,906
4832 School Breakfast Program Reduced	36,340	37,736	1,396
4860 Fresh Fruit & Vegetable Program (FFVP)	480,000	450,000	(30,000)
4900 Other Federal Sources:			
4991 USDA Commodities (Food Distribution Program)	1,750,000	1,969,518	219,518
Total Federal Sources	25,396,191	25,703,855	307,664
TOTAL REVENUE ALL SOURCES	30,489,476	30,948,265	458,789

**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2021 Budget Proposal**

	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	VARIANCE FY2020 Adopted Budget to FY2021 Proposed Budget
EXPENDITURES			
250 Finance and Operations Services:			
256 Food Services:			
100 Salaries	9,013,633	8,629,580	(384,053)
200 Employee Benefits	4,523,718	4,027,866	(495,852)
300 Purchased Services	1,627,274	1,890,870	263,596
400 Supplies and Materials	14,397,591	15,158,631	761,040
500 Capital Outlay	115,500	107,031	(8,469)
600 Other Objects	23,500	24,000	500
TOTAL SUPPORT SERVICES	29,701,216	29,837,978	136,762
TOTAL EXPENDITURES	29,701,216	29,837,978	136,762
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
5210 Transfer from General Fund (Excludes Indirect Costs)	(825,000)	(825,000)	0
432-791 Food Service Fund Indirect Costs	1,613,260	1,935,287	322,027
TOTAL OTHER FINANCING SOURCES (USES)	788,260	1,110,287	322,027
Excess/Deficiency of Revenues over Expenditures	0	0	0

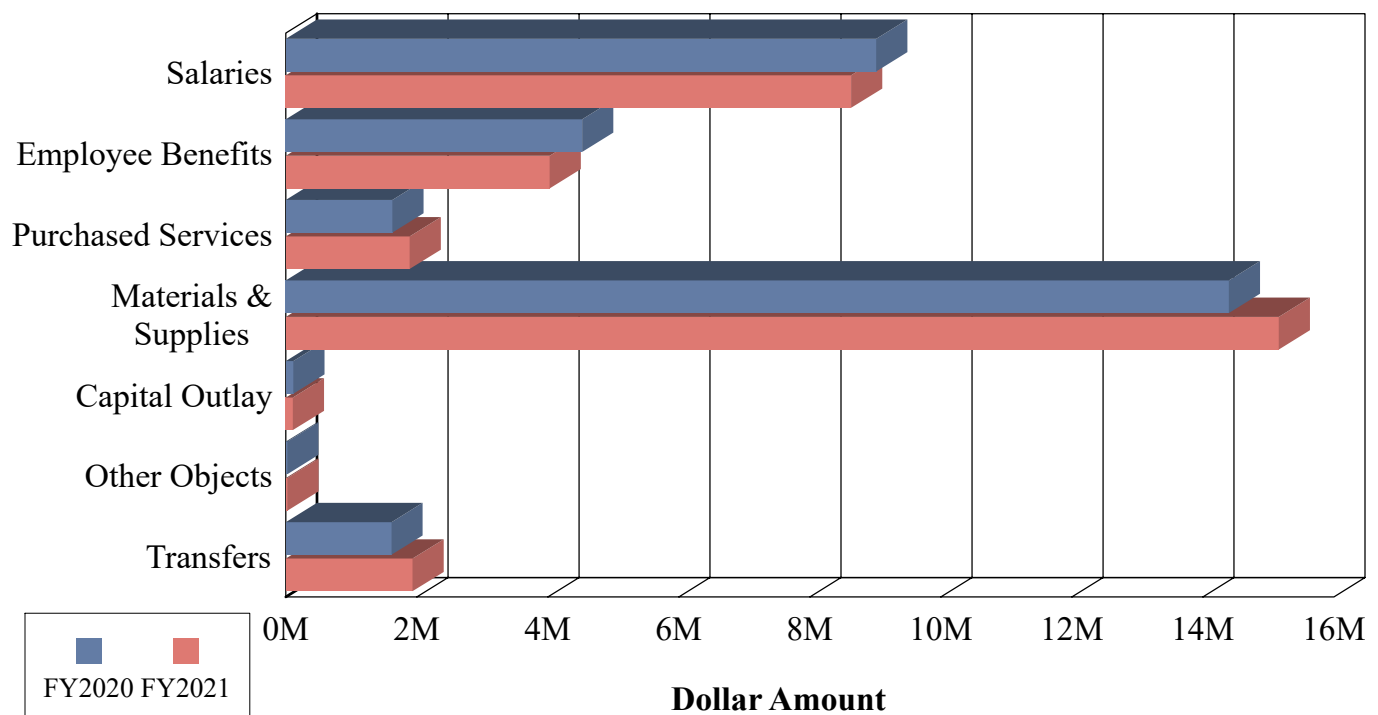
CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 REVENUE BUDGET
FOOD SERVICE FUNDS

	<u>Original FY2020 Budget</u>	<u>% of Total</u>	<u>Projected FY 2021 Budget</u>	<u>% of Total</u>	<u>Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Lunch Sales to Pupils	\$ 2,960,285	9.45%	\$ 3,161,916	9.95%	\$ 201,631	6.81 %
Breakfast Sales to Pupils	129,578	0.41%	169,767	0.53%	40,189	31.02 %
Special Sales to Pupils	1,805,072	5.76%	1,668,830	5.25%	(136,242)	(7.55)%
Lunch Sales to Adults	181,567	0.58%	225,900	0.71%	44,333	24.42 %
Breakfast Sales to Adults	16,783	0.05%	15,220	0.05%	(1,563)	(9.31)%
Special Sales to Adults	0	0.00%	1,842	0.01%	1,842	0.00 %
Miscellaneous	0	0.00%	935	0.00%	935	0.00 %
TOTAL LOCAL SOURCES:	<u>\$ 5,093,285</u>	16.26%	<u>\$ 5,244,410</u>	16.51%	<u>\$ 151,125</u>	2.97%
<u>STATE SOURCES</u>						
TOTAL STATE SOURCES:	<u>\$ 0</u>	0.00%	<u>\$ 0</u>	0.00%	<u>\$ 0</u>	0.00%
<u>FEDERAL SOURCES</u>						
School Lunch Program	\$ 17,275,815	55.17%	\$ 17,107,102	53.84%	\$ (168,713)	(0.98)%
School Breakfast Program	5,890,376	18.81%	6,177,235	19.44%	286,859	4.87 %
Fresh Fruits and Vegetable Program	480,000	1.53%	450,000	1.42%	(30,000)	(6.25)%
USDA Commodities	1,750,000	5.59%	1,969,518	6.20%	219,518	12.54 %
TOTAL FEDERAL SOURCES:	<u>\$25,396,191</u>	81.10%	<u>\$ 25,703,855</u>	80.90%	<u>\$ 307,664</u>	1.21%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 825,000	2.63%	\$ 825,000	2.60%		0.00 %
TOTAL OTHER FINANCING SOURCES:	<u>\$ 825,000</u>	2.63%	<u>\$ 825,000</u>	2.60%	<u>\$ 0</u>	0.00%
TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES	<u>\$ 31,314,476</u>	<u>100.00%</u>	<u>31,773,265</u>	<u>0.00%</u>	<u>\$ 458,789</u>	<u>1.47%</u>

CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 EXPENDITURE BUDGET
FOOD SERVICE FUNDS

<u>CATEGORY</u>	<u>FY2020 Original Budget</u>	<u>FY2021 Projected Budget</u>
Salaries	\$ 9,013,633	\$ 8,629,580
Employee Benefits	4,523,718	4,027,866
Purchased Services	1,627,274	1,890,870
Materials & Supplies	14,397,591	15,158,631
Capital Outlay	115,500	107,031
Other Objects	23,500	24,000
Transfers	1,613,260	1,935,287
GRAND TOTAL	<u><u>\$ 31,314,476</u></u>	<u><u>\$ 31,773,265</u></u>

School Food Service Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	FY2020 to FY2021
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 846,687	\$ 854,746	\$ 8,059
115	TEACHER AST/CLERICAL SALARY	218,684	218,676	(8)
119	SERVICE WORK SALARY	7,948,262	7,556,158	(392,104)
	TOTAL REGULAR SALARIES	\$ 9,013,633	8,629,580	\$ (384,053)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,764,634	\$ 1,455,038	\$ (309,596)
220	EMPLOYEE RETIREMENT	1,947,846	1,842,199	(105,647)
230	SOCIAL SECURITY	689,544	616,600	(72,944)
260	UNEMPLOYMENT COMPENSATION TAX	9,017	8,446	(571)
270	WKRS' COMP - REIMB OTHR FUNDS	112,677	105,582	(7,095)
	TOTAL FRINGE BENEFITS	\$ 4,523,718	4,027,866	\$ (495,852)
<u>PURCHASED SERVICES</u>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 31,600	\$ 646,301	\$ 614,701
332	IN STATE TRAVEL	36,928	45,600	8,672
338	OUT OF STATE TRAVEL	10,000		(10,000)
339	OTHER TRANSPORTATION SERVICES			
342	PAGER/CELL PHONE RENT/MESG SYS		8,700	8,700
345	TECHNOLOGY PURCHASED SERVICES	15,000	15,000	
350	ADVERTISING	15,000	15,000	
360	PRINTING AND BINDING	12,000	12,000	
395	OTHER PROFESS/TECHNICAL SERV.	92,628	102,780	10,152
399	OTHER PURCHASED SERVICES	1,405,418	1,044,489	(360,929)
	TOTAL PURCHASE SERVICES	\$ 1,627,274	1,890,870	\$ 263,596
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 814,046	\$ 1,437,552	\$ 623,506
412	POSTAGE	5,250	5,400	150
417	FOOD AND CATERING			
445	TECHNOLOGY SUPPLIES	80,616	14,000	(66,616)
446	TECHNOLOGY SOFTWARE	42,000	50,000	8,000
447	TECHNOLOGY COMPUTERS	41,000	29,000	(12,000)
448	TECHNOLOGY PERIPHERALS	2,800	3,400	600
460	FOOD	11,647,879	11,634,761	(13,118)
461	USDA COMMODITIES	1,750,000	1,969,518	219,518
463	COMMODITY PROCESSING			
472	GASOLINE	14,000	15,000	1,000
	TOTAL MATERIALS & SUPPLIES	\$ 14,397,591	15,158,631	\$ 761,040
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	99,000	90,531	(8,469)
	TOTAL CAPITAL OUTLAY	\$ 115,500	107,031	\$ (8,469)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 4,500	\$ 5,000	\$ 500
690	OTHER OBJECTS	19,000	19,000	
	TOTAL OTHER OBJECTS	\$ 23,500	24,000	\$ 500
<u>TRANSFERS</u>				
791	INDIRECT COST	\$ 1,613,260	\$ 1,935,287	\$ 322,027

CHARLESTON COUNTY SCHOOL DISTRICT
FY2021 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	FY2020 to FY2021
	TOTAL TRANSFERS	<u>\$ 1,613,260</u>	<u>1,935,287</u>	<u>\$ 322,027</u>
	GRAND TOTAL ALL OBJECTS	<u><u>\$ 31,314,476</u></u>	<u><u>31,773,265</u></u>	<u><u>\$ 458,789</u></u>

FY 2021

DEBT SERVICE FUND

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Debt Service Fund		
FY2020 Budgeted <u>Revenue</u> \$121,804,063	FY2021 Projected <u>Revenue</u> \$126,298,852	Amount of <u>Change</u> \$4,494,789
FY2020 Budgeted <u>Expenditures</u> \$115,057,694	FY2021 Projected <u>Expenditures</u> \$120,678,605	Amount of <u>Change</u> \$5,620,911
FY2020 Actual <u>Millage</u> 28	FY2021 Projected <u>Millage</u> 28	Projected <u>Millage Change</u> 0

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE FUND BUDGET SUMMARY
FY 2021**

	FY 2020 BUDGET	% of Total	6% Growth PROPOSED FY2021 BUDGET	% of Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 13,819,734	11%	\$ 6,746,369	5%
Ad Valorem Taxes	103,534,329	85%	115,102,483	91%
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	\$ 121,804,063	100%	\$126,298,852	100%
EXPENDITURES:				
GO Bonds	113,147,463	98%	118,780,186	98%
Qualified School Construction Bonds	<u>1,910,231</u>	2%	<u>1,898,419</u>	2%
Total Expenditures	\$ 115,057,694	100%	\$120,678,605	100%
Preliminary Sinking Fund Balance - June 30	\$ 6,746,369		\$ 5,620,247	

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE EXPENDITURE BUDGET
FY 2021**

GO Bonds		\$ 118,780,186
Series 2011	14,292,750	
Series 2012A	691,200	
Series 2018	6,850,000	
Series 2019B	6,336,250	
Annual GO (FCO, Technology, Security)	90,609,986	
 Qualified School Construction Bonds		 \$ 1,898,419
QSCB 2009	1,201,939	
QSCB 2010B	696,480	
 TOTAL PROJECTED FOR DEBT SERVICE FUND		 <u>\$ 120,678,605</u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2020

Paid from Millage Levy

<u>FY</u>	<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>2013B Installment</u>	<u>2014 Installment</u>	<u>Annual GO (FCO,</u> <u>Tech, etc)</u>	<u>Total Debt</u> <u>Obligation</u>
2021	1,201,939	696,480	14,292,750	691,200	6,850,000	6,336,250	-	27,788,300	11,745,250	51,076,436	120,678,605
2022	1,190,126	696,480	16,289,250	691,200	6,550,000	4,341,250	2,320,000	27,577,050	11,756,250	51,809,000	123,220,606
2023	1,178,314	696,480	16,285,500	691,200	5,250,000	4,347,750	2,240,000	27,372,050	11,765,250	52,127,270	121,953,814
2024	1,166,501	696,480	-	17,971,200		4,350,000	2,160,000	26,167,050	11,776,500	52,455,088	116,742,819
2025	1,154,689	696,480	-	-		4,362,750	2,080,000	43,916,050	11,784,000	52,792,741	116,786,710
2026	1,142,876	696,480	-	-				48,332,800	11,797,000	53,140,523	115,109,679
2027	1,145,985	696,480	-	-				48,093,050	11,814,250	53,498,739	115,248,504
2028	-	14,858,240	-	-				49,009,800	11,824,500	53,867,701	129,560,241
2029								50,406,300	11,817,000	54,247,732	116,471,032
2030								50,151,500	11,856,500	54,639,164	116,647,164
2031								49,906,500	11,874,500	55,042,339	116,823,339
2032								-	11,886,000	55,457,609	67,343,609
	8,180,430	19,733,600	46,867,500	20,044,800	18,650,000	23,738,000	8,800,000	448,720,450	141,697,000	640,154,340	1,376,586,120

* Estimated



Charleston County School District

Debt Overview

May 20, 2020

PFM Financial Advisors
LLC

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Orlando, FL 32801

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Table of Contents

- I. Approach to Managing Debt
- II. CCSD Debt Summary



Overview

- ◆ The District uses:
 - *short-term debt* for temporary needs (cash flow needs), and
 - *long-term debt* for major capital investment (new schools & renovations)
- ◆ The District's debt structure is conservative – the District pays off approximately \$40 million per year in principal and all debt matures by 2032
- ◆ Since 2010, the District refinanced all debt for present value savings in excess of \$74 million
- ◆ The District is prepared to refinance the CEEFC bonds once the market stabilizes

General Obligation Refundings:						
Refunding Series	Refunded Series	Bonds Refunded	Refunded Par Amount	Total Savings	PV Savings (\$)	PV Savings (%)
Series 2010A	2001 / 2001B	2013-2025	60,970,000	5,410,000	4,380,000	7.19%
Series 2011A	2004A	2015-2023	71,115,000	9,530,000	8,000,000	11.26%
Series 2012A	2004A	2024	17,840,000	4,830,000	4,380,000	9.13%
	2004B	2015-2019	30,175,000			
Series 2019B	2010A	2021-2025	22,650,000	1,506,839	1,453,680	6.41%
GO Subtotal:			202,750,000	21,276,839	18,213,680	8.98%
Installment Revenue Refundings:						
Refunding Series	Refunded Series	Bonds Refunded	Refunded Par Amount	Total Savings	PV Savings (\$)	PV Savings (%)
Series 2013A	2004	2015-2018	69,300,000	4,890,000	4,560,000	6.58%
Series 2013B	2005	2019-2030	406,675,000	125,000,000	39,610,000	9.75%
Series 2014	2006	2019-2031	132,995,000	37,000,000	11,680,000	8.78%
Installment Subtotal:			608,970,000	166,890,000	55,850,000	9.17%
Total:			811,720,000	188,166,839	74,063,680	9.12%



I. Approach to Managing Debt



Short-Term Debt

◆ Purpose

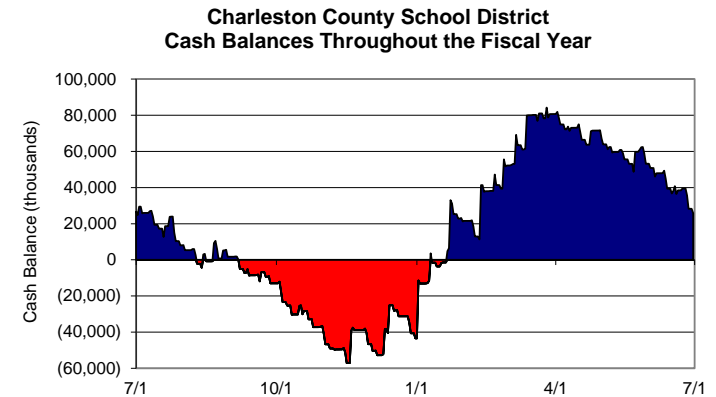
- Manage cash flow needs. Similar to the way corporations use a Line of Credit
- The District's short-term financings are generally outstanding for less than 9 months

1. Tax Anticipation Notes – TAN

- Operating cash flow needs in the **general fund** arise because local funding sources lag expenditures. A significant portion of property taxes are paid in December and January.
- The District typically issues TANs in late Summer or Fall to provide funds for operations until receipt of property taxes
- *NOT subject to 8% Debt Limit*

2. Bond Anticipation Notes – BAN

- Fund **capital needs** such as Fixed Cost of Ownership (FCO), Technology, Capital Maintenance, cash flow needs for Sales Tax program and Debt Service payments on Installment Purchase financings.
- State law limits term to one year
- *Subject to 8% Debt Limit*





Long-Term Debt

- Long-Term Debt – used to fund major capital projects

- **General Obligation Bonds** – Paid from ad valorem taxes on all taxable property including homeowners.

Two types of General Obligation debt:

- “8% Debt” – State law allows each School District to issue General Obligation Bonds payable from property taxes in an amount up to 8% of the Assessed Value of the District
- Referendum Approved – Additional General Obligation debt can be issued if approved by a majority of the voters at a referendum
- Currently, CCSD has both forms of General Obligation debt outstanding
- CCSD’s GO Ratings are **Aa2 / AA** by Moody’s and S&P, respectively; stable outlook

- **Installment Purchase Revenue Bonds (Alternative Financing)**

- Bonds, issued by CEEFC, a non-profit corporation formed to issue bonds on behalf of CCSD
- Advantageous to School Districts because the debt does NOT count against 8% debt limit or require a referendum
 - Issued by CEEFC between 2004 to 2006 to fund 2004 to 2009 capital program
 - Legislative changes prohibit new financings



General Obligation Bond – Debt Limit

- ◆ South Carolina school districts can issue general obligation debt in an amount equal to 8% of the assessed valuation of property within their jurisdiction. Based on 2020 assessed value, the District's estimated 8% general obligation bond debt limit is \$337.7 million
- A significant portion of the 8% Debt limit has already been issued for capital projects and to manage cashflow needs for the Sales Tax program

8% Debt Calculation (as of May 2020)	
Assessed Value*	4,221,788,025
Constitutional Debt Limit	8.00%
8% Debt Limit	337,743,042

*Based on Tax Year 2020 assessed value; includes merchants inventory



General Obligation Bond – Debt Limit (cont.)

- The District uses 8% Debt to fund additional capital needs each year
 - Fixed Cost of Ownership & Capital Maintenance for FY 2021
 - \$47 million for Fixed Cost of Ownership and \$10 million for Capital Maintenance
 - Sales Tax Projects - In order to accelerate construction of various Sales Tax projects, the District issues a Bond Anticipation Note each year. The final BAN will be paid off with Sales Tax revenue, but the BAN counts as 8% Debt.
 - The current Sales Tax BAN is outstanding in the amount of \$161million
 - CEEFC - The District will issue \$40 million in FY2021 to make payments on the Installment Bond financings
- The net result is that the District has approximately \$38 million in additional 8% Debt capacity that can be used to fund new capital projects

8% Debt Calculation (as of May 2020)	
8% Debt Limit	337,743,042
8% Debt - Outstanding and Planned	
Long Term GO Bonds	40,065,000
Sales Tax BAN	161,805,000
Fixed Cost of Ownership and Cap. Maintenance	57,007,607
Installment Bond Payments	40,000,000
Total Outstanding/Planned	298,877,607
8% Debt Available for Future Projects	38,865,435

*Based on Tax Year 2020 assessed value; includes merchants inventory



8% Debt Capacity Over Time

- The amount of available 8% Debt changes materially over time as:

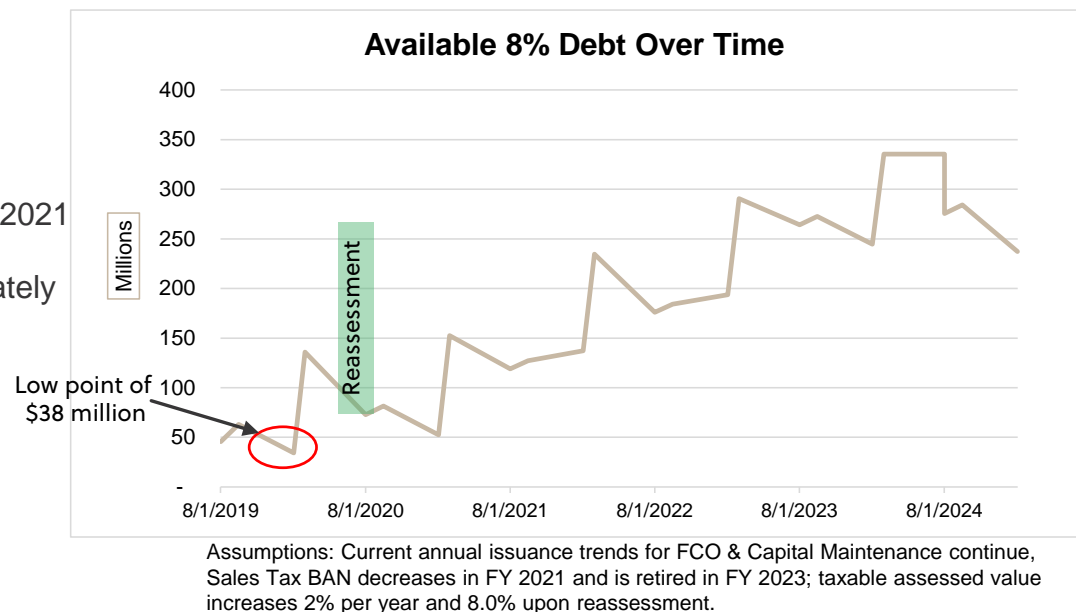
- Taxable assessed value increases (or decreases)
- Debt is retired
- New debt is issued

- What will change in FY 2021?

- The District pays off \$7 million in 8% Debt in FY 2021
- The Sales Tax BAN will be reduced by approximately \$10 million
- Taxable assessed value will likely increase

- Note: Reassessment occurs this year 2020
(effective for FY 2021)

- The low point for 8% Debt capacity is now. After reassessment, decline in Sales Tax BAN and regular principal payments during the next 9 months, 8% Debt capacity increases materially

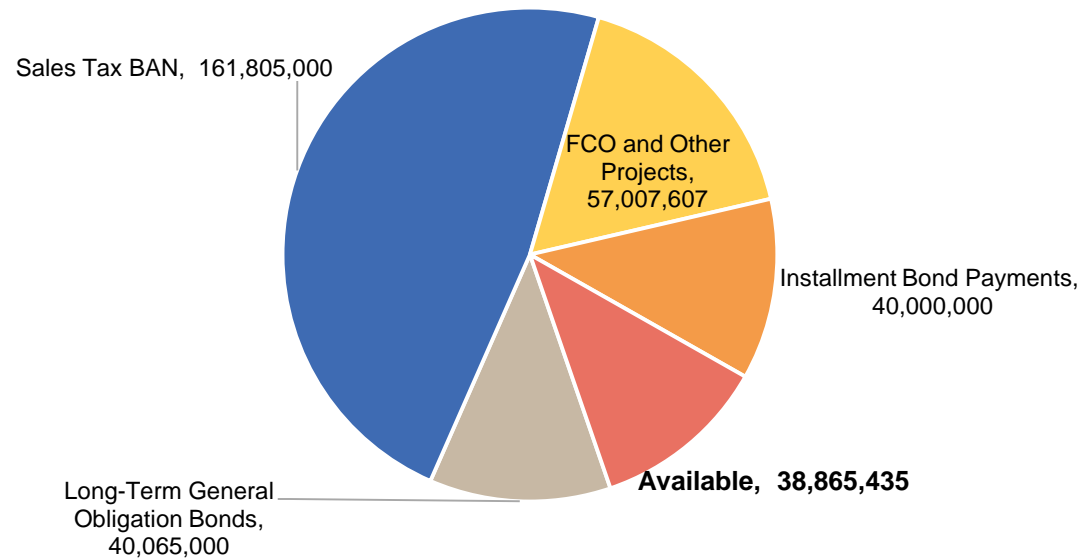




Summary of 8% Debt

- Of the \$337 million in 8% Debt allowed, approximately \$300 million is outstanding and was used to fund capital projects. This leaves \$38 million available to fund future needs

Current Utilization of 8% Debt





Typical Financings That Occur During a Year

◆ Long-Term Debt

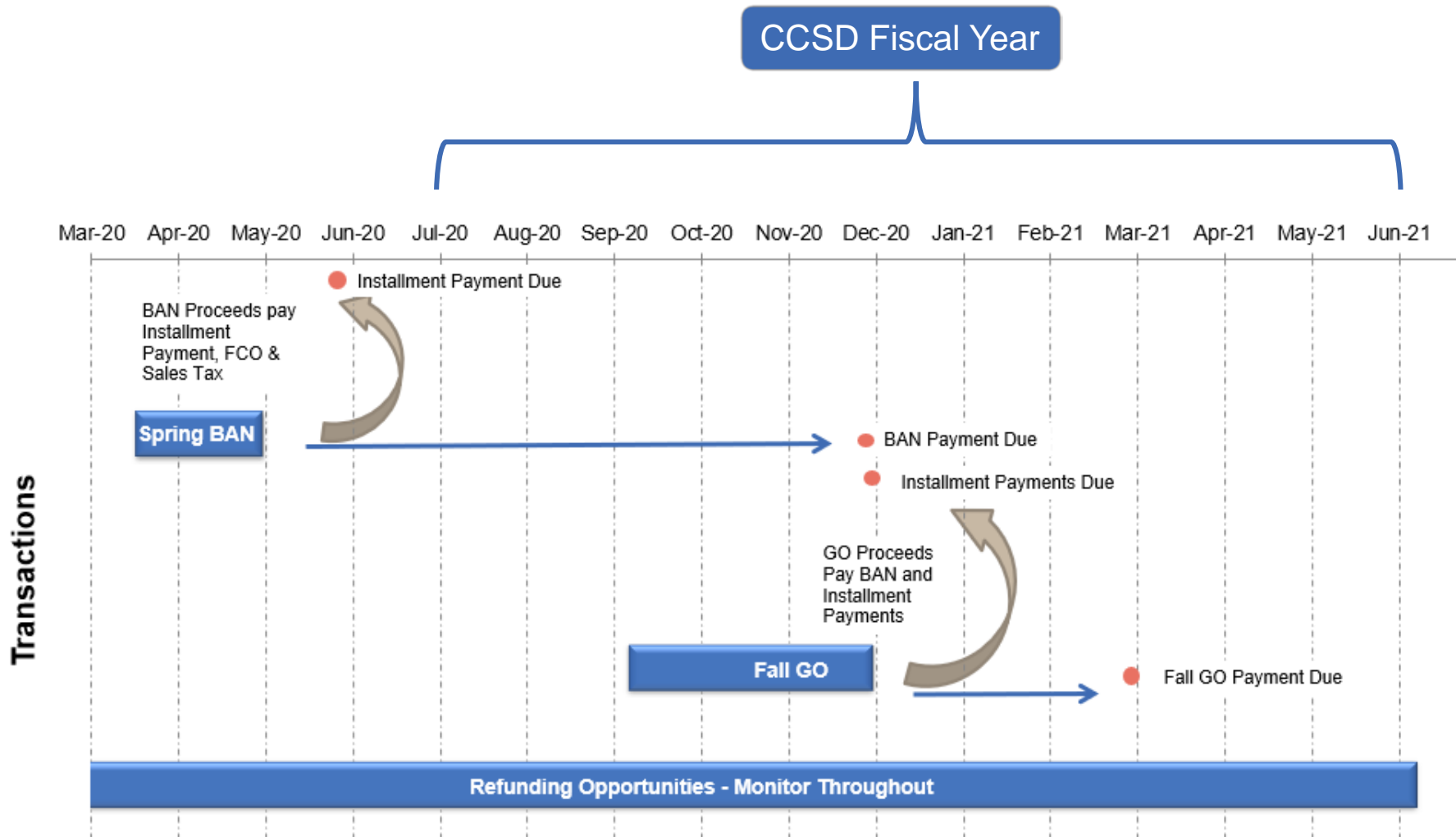
- No additional long-term debt is planned
- Refinancings are completed when market conditions are favorable

◆ Short-Term Debt (retired during fiscal year)

- 1. April/May: Spring BAN** of approximately
 - Funds Technology, Capital Maintenance, FCO and the June 1 Installment Payment
 - Sales Tax BAN (if needed)
- 2. July to September: Tax Anticipation Note** – “cash flow” for operations; retired the following April
- 3. October/November: Annual 8% General Obligation Bonds**
 - Retires spring BAN and Funds December 1 Installment payment; Retired with Debt Service millage



Typical Debt Issuance Cycle for CCSD During a Fiscal Year



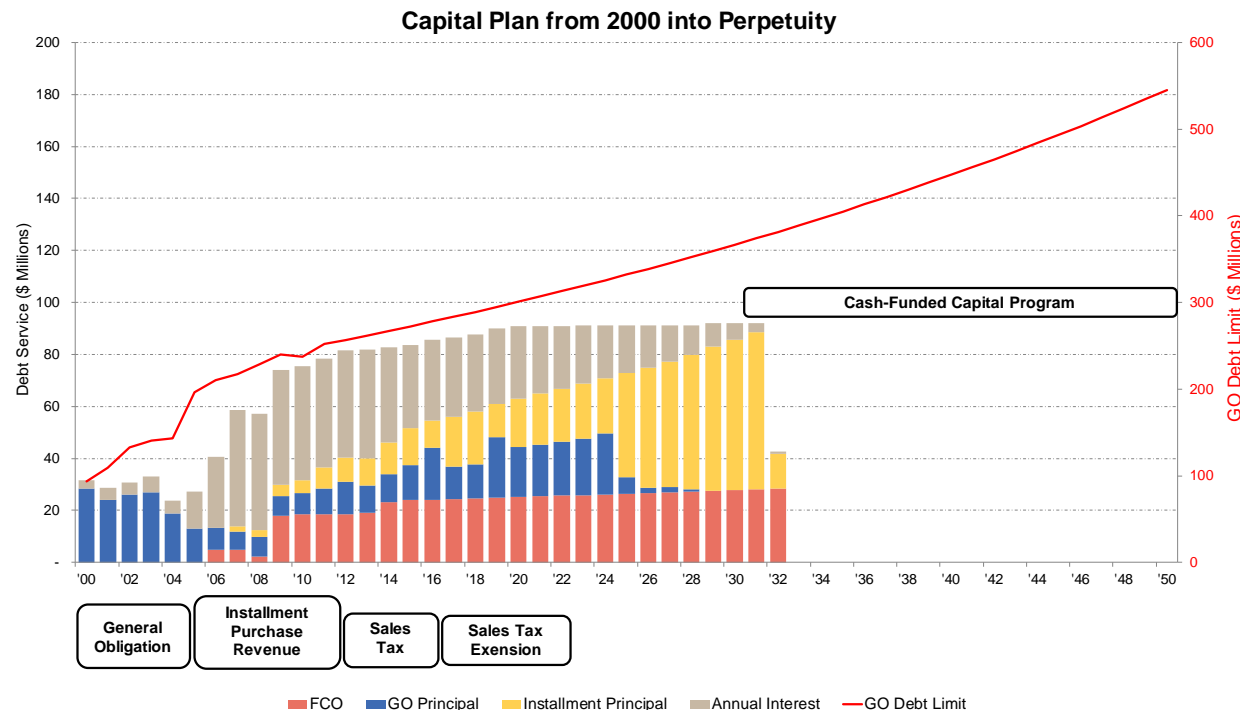


III. CCSD Debt Summary



Long-Term Debt/Capital Plan Strategic Plan

- ◆ The District used a combination of General Obligation Bonds, Installment Purchase Bonds and Sales Tax revenue to fund capital needs over the last fifteen years
- ◆ The Sales Tax programs create the opportunity to fund most current projects with cash as part of a strategy to eliminate, or materially reduce, long-term debt





Outstanding Debt Update 2019B

Long-Term Debt

- General Obligation Bonds primarily funded pre 2004 capital projects
- Installment Revenue Bonds funded 2004 through 2009 program (“CIP”)
- Sales Tax programs (Phase III and Phase IV) fund most capital needs between 2010 and 2022
- *Little, if any, new long-term debt is required for the current program*

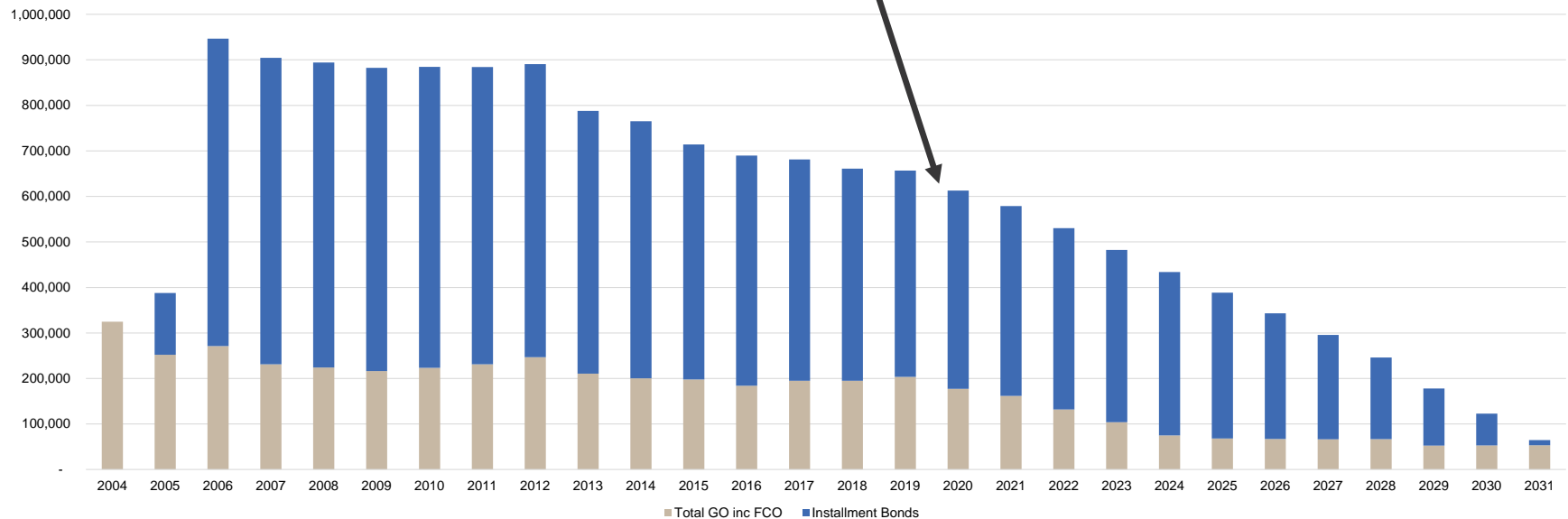
Summary of Debt					
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding (6/30/2020)	Subject to 8% Debt Limit
General Obligation Bonds Outstanding					
<u>Long-Term GO Bonds</u>					
Series 2009	12/8/2009	9/15/2026	\$13,517,000	\$7,890,000	\$7,890,000
Series 2010B	10/14/2010	8/1/2027	15,075,000	14,510,000	14,510,000
Series 2011	10/6/2011	2/1/2023	64,200,000	42,455,000	-
Series 2012A	3/20/2012	2/1/2024	44,965,000	17,280,000	665,000
Series 2018	11/5/2018	3/1/2023	95,165,000	17,000,000	17,000,000
Series 2019B	11/14/2019	2/1/2025	<u>20,725,000</u>	<u>20,725,000</u>	-
Total Long-Term GO Bonds			253,647,000	119,860,000	40,065,000
<u>Short-Term GO Bonds/BANs</u>					
Series 2020B BAN (ST)	5/13/2020	5/12/2021	161,805,000	161,805,000	161,805,000
Series 2020A (FCO/Installment)	5/13/2020	11/16/2020	<u>66,240,000</u>	<u>66,240,000</u>	<u>66,240,000</u>
Total Short-Term			228,045,000	228,045,000	228,045,000
Total General Obligation Bonds Outstanding			481,692,000	347,905,000	268,110,000
Installment Revenue Bonds					
Series 2013A (2004)	1/14/2013	12/1/2018	76,000,000	-	-
Series 2013B (2005)	5/9/2013	12/1/2030	341,420,000	330,065,000	-
Series 2014 (2006)	9/14/2014	12/1/2031	111,565,000	105,305,000	-
			528,985,000	435,370,000	
Total Debt			1,010,677,000	783,275,000	
Total Debt net of Short-Term Debt				555,230,000	



The District is Aggressively Paying Down Debt

- ◆ The Sales Tax program (cash funding projects instead of issuing debt) enabled the District to reduce total long-term debt from a peak of \$946 million to just over \$600 million on June 30, 2020 (excluding Sales Tax BANs which will be retired using Sales Tax revenue)
- ◆ The District pays down an average of approximately \$40 million in debt each year moving forward

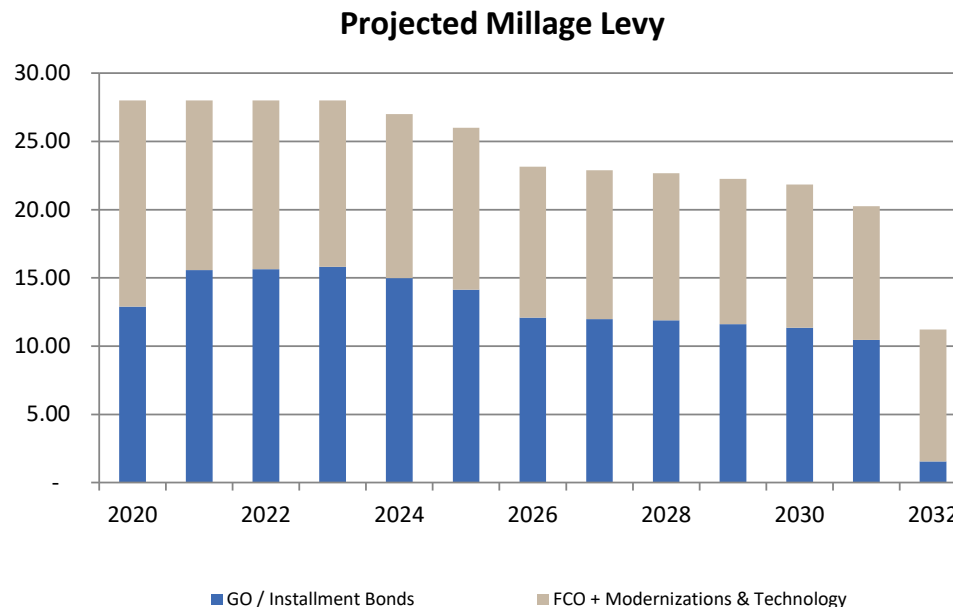
Principal Amount of Debt Outstanding by Year





Debt Service Millage Levy

- ◆ The District budgets using a debt service millage levy of 28 mills. This provides revenue sufficient to make debt service payments and fund approximately \$40 million of Fixed Costs of Ownership
 - While the model shows debt service millage levy declining over time, the need to expand Capital Maintenance will likely create pressure to increase the millage levy
 - New projects funded with General Obligation Bonds would result in an increase the millage levy



Thank You



FY 2021

CAPITAL BUILDING FUND

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CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2021

REVENUE

Estimated Fund Balance as of 7/1/20	\$ 85,477,177
Fixed Cost of Ownership	41,757,607
Mission Critical	3,350,000
D2 Bus Lot Construction	1,900,000
8% - Capital Maintenance \$10M	10,000,000
Bridge Funding (2017 - 2022 Capital Program - Phase IV)	0
One Cent Sales Tax revenue (2017- 2022 Capital Program - Phase IV)	106,851,910
TOTAL REVENUE	<u>\$ 249,336,694</u>

EXPENDITURES

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

District 3 Bus Lot	4,597,172
--------------------	-----------

2017-2022 Building Program (One Cent Sales Tax II):

Building Program	
Lucy Beckham HS	12,127,358
District 4 Stadium	8,032,828
Camp Road MS	13,781,380
C E Williams MS	8,181,658
CAS @ West Ashley HS	23,440,556
CAS @ North Charleston	16,333,906
Mitchell ES	5,580,428
Haut Gap MS	6,458,988
Baptist Hill	6,282,668
James Island Charter HS	10,595,725
Carolina Bay ES (D10 - Advance Design)	250,000
District 20 MS (Advance Design)	250,000
Hursey ES	5,308,596
Lincoln HS	86,414
Stoney Field	138,511
Capital Maintenance	22,843,945
Technology Replacement and Upgrades	5,932,828
<u>8% - Capital Maintenance \$10M</u>	10,000,000

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2021

District Projects:

Fixed Cost of Ownership:

Facilities Maintenance	12,426,692
Playgrounds	1,350,000
Security	2,256,650
Information Technology	1,575,000
Classroom Modernizations and Computer	18,022,207
Furniture, Fixtures & Equipment	1,270,000
Media Center	1,200,000
Arts	197,000
Athletics	251,000
Career and Technology Education	251,000
Design & Consulting	325,000
Contingency - Resource Allocation Request	200,000
Planning	250,000
Transportation	995,000
School Nutrition	799,058
Program Management Office (PMO)	200,000
Program Contingency	189,000
 D2 Bus Lot Construction	 1,900,000
Mission Critical - Mary Ford includes FF&E	1,300,000
Mission Critical - Chicora	100,000
Mission Critical - CE Williams	1,900,000
Missions Critical - Memminger ES	50,000

Project Management Office (PMO):

Capital Programs	863,495
Capital Projects Accounting	329,711
Construction Procurement	202,745
Technology Procurement	10,752
Technology Construction Eng and Mgmt	360,000
TOTAL EXPENDITURES	\$ 208,997,271

ESTIMATED FUND BALANCE AS OF 6/30/21

\$ 40,339,423

FY 2021

SUPPLEMENTAL INFORMATION

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OFFICE OF FINANCE

State Aid to Classrooms - EFA - Financial Requirements Report

Geographical School Districts Only

Fiscal Year: 2020-2021 Prior 45 Day Report Cycle

District: 1001 - Charleston 01

Category	2019-2020 45 Day ADM	Weighted Pupils	Budget Reduction	State Allocation	Local Required Support	Audit Standard
KINDERGARTEN	3,568.53	3,568.53	\$0.00	\$ 2,903,716.27	\$ 6,017,608.73	\$ 7,583,126.25
PRIMARY	10,478.62	10,478.62	\$0.00	\$ 8,526,463.12	\$ 17,670,086.88	\$ 22,267,067.50
ELEMENTARY	16,675.20	16,675.20	\$0.00	\$ 13,568,626.19	\$ 28,119,373.81	\$ 35,434,800.00
HIGH SCHOOL	6,305.67	6,305.67	\$0.00	\$ 5,130,929.71	\$ 10,633,245.29	\$ 13,399,548.75
EM H	134.31	233.70	\$0.00	\$ 190,161.91	\$ 394,088.09	\$ 211,202.48
LD	2,796.40	4,865.74	\$0.00	\$ 3,959,257.29	\$ 8,205,092.71	\$ 4,397,339.00
TM	116.96	238.60	\$0.00	\$ 194,149.05	\$ 402,350.95	\$ 507,021.60
EH	139.49	284.56	\$0.00	\$ 231,546.74	\$ 479,853.26	\$ 308,272.90
OH	50.18	102.37	\$0.00	\$ 83,298.57	\$ 172,626.43	\$ 110,897.80
VH	60.78	156.20	\$0.00	\$ 127,100.09	\$ 263,399.91	\$ 202,777.28
AUT	653.87	1,680.45	\$0.00	\$ 1,367,383.77	\$ 2,833,741.23	\$ 2,181,473.79
HH	65.40	168.08	\$0.00	\$ 136,766.86	\$ 283,433.14	\$ 218,190.75
SP H	933.47	1,773.59	\$0.00	\$ 1,443,171.88	\$ 2,990,803.12	\$ 0.00
HB	23.24	23.24	\$0.00	\$ 18,910.41	\$ 39,189.59	\$ 49,385.00
CTE	5,036.64	6,497.27	\$0.00	\$ 5,286,834.81	\$ 10,956,340.19	\$ 2,658,322.85
Totals:	47,038.76	53,051.82	\$0.00	\$ 43,168,316.67	\$ 89,461,233.33	\$ 89,529,425.95
HIAC	10,348.62	1,552.29	\$0.00	\$ 1,263,099.86	\$ 2,617,625.14	\$ 1,073,634.88
ACAS	13,497.36	2,024.60	\$0.00	\$ 1,647,418.96	\$ 3,414,081.04	\$ 1,400,306.12
DUAL	858.84	128.83	\$0.00	\$ 104,829.09	\$ 217,245.91	\$ 89,104.73
LEP	3,298.98	659.80	\$0.00	\$ 536,879.89	\$ 1,112,620.11	\$ 456,347.91
PIP	23,705.80	4,741.16	\$0.00	\$ 3,857,886.43	\$ 7,995,013.57	\$ 3,279,203.47
Totals:		9,106.68	\$0.00	\$ 7,410,114.23	\$ 15,356,585.77	\$ 6,298,597.11
Grand Totals:		62,158.50	\$0.00	\$ 50,578,430.90	\$ 104,817,819.10	\$ 95,828,023.06

Supportive Information

1. Index of Taxpaying Ability:	0.140570	6. Student Counts From:	Prior 45 Day
2. Percent State Support:	0.33	7. Projection:	Trial
3. State Base Student Cost:	\$ 813.70	8. Budget Reduction:	\$ 0.00
4. Local Base Student Cost:	\$ 1,686.30	9. Statewide Weighted Pupils:	994,217.06
5. Total Base Student Cost:	\$ 2,500.00		

**CHARLESTON COUNTY SCHOOL DISTRICT
TY 2019 (FY2020-2021) PROJECTED REVENUE
GENERAL OPERATING FUND
Updated with 1/31/2020 County Auditor Assessments**

	Totals	2018 (July-December)	2019 (Jan-June)
Estimated Motor Vehicle Assessments	\$238,961,560	111,395,110	127,566,450
Collection Rate on Motor Vehicles		<u>78.36%</u>	<u>78.36%</u>
Estimated Collectable Motor Vehicle Taxes	187,260,171	87,293,820	99,966,351
Actual Millage Rates		<u>0.1267</u>	<u>0.1267</u>
Projected Revenue for Motor Vehicle Taxes	\$23,725,864	11,060,127	12,665,737
 Estimated Real and Personal Property Assessments	\$2,572,659,885		
Collection Rate on Real and Personal Property	<u>96.77%</u>		
Estimated Collectable Real and Personal Property	2,489,562,971		
Millage Rate for FY2021	0.1267		
Projected Revenue for Real and Personal Property Taxes	\$315,427,628		
 Gross Projected Revenue for Taxes	\$339,153,492		
 Less: Tax Increment Financing Districts	(4,997,507)		
Less: Economic Credits	<u>(7,352,331)</u>		
 PROJECTED LOCAL TAX REVENUES	\$326,803,654		
 PROJECTED AD VALOREM	\$317,803,654		
PROJECTED FEE IN LIEU OF TAXES	\$9,000,000		
 VALUE OF A MILL	\$2,579,350		

2020 Factored Final Index of Taxpaying Ability

1/16/2020 11:03:24 AM

Index Year: 2020

School District: District Name: CHARLESTON SCHOOL DISTRICT

Tax Year: 2018

Owner Occupied Residential	1,342,925,610
All Other Real Property	1,957,236,528
Agricultural Property-Use Value	2,363,370
Personal Property-Locally Assessed	302,733,253
Real and Personal Property-DOR Assessed	253,088,881
Fee-in-Lieu and Joint Industrial Park	112,185,301
Tier 1, 2 and 3, Replacement Assessment	753,482,852

Total Adjusted Assessed 3,381,090,185

Index of Taxpaying Ability

District Fiscal Capacity / Statewide Fiscal Capacity = Index of Taxpaying Ability
3,381,090,185 24,051,717,064 0.14057

Tax Base	Appraised	Ratio	Assessed	NBR
Owner Occupied				
Agricultural (Private)	53,913,000	0.040	2,156,520	5,311
Agricultural (Corporate)	3,447,500	0.060	206,850	110
All Other	32,620,608,800	0.060	1,957,236,528	97,327
Subtotal	32,677,969,300		1,959,599,898	102,748
Motor Vehicles	3,892,777,050	0.060	233,566,623	
Other Personal Property	658,729,810	0.105	69,166,630	
Total Under County	37,229,476,160		2,262,333,151	
Fee-in-Lieu and Joint Industrial Park Assessed			112,185,301	
Manufacturing Property	214,336,819	0.105	22,505,366	
Utility Property	1,218,412,190	0.105	127,933,280	
Business Personal Property	950,950,000	0.105	99,849,750	
Motor Carrier	26,671,286	0.105	2,800,485	
Tier 1, 2 and 3			753,482,852	
Total SCDOR	2,410,370,295		1,118,757,034	
Grand Total	39,639,846,455		3,381,090,185	

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

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		126.7	28.0	154.7

** Indicates Millage Rollback due to Reassessment*

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

FY2020 Preliminary Projected Enrollment Traditional Schools

Dept	School GRADE	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montes sori - Primary	Montes sori - Lower El	Montes sori - Upper El	Montes sori - Middle	SPED LI	ECD PIC	TOTAL
202	Mt Pleasant Academy				20	98	105	103	95	100	97												12		630
203	Whitesides Elementary				60	127	129	131	116	130	111												11		815
204	Sullivans Island Elem				16	71	84	83	83	88	86														511
205	Belle Hall Elementary				40	105	102	109	121	115	95												2	10	699
207	Jennie Moore Elementary				40	157	143	164	158	174	178														1,014
208	Charles Pinckney Elem								211	222	229														662
209	Laurel Hill Primary				56	176	173	186															1	11	603
210	J B Edwards Elem				76	130	118	102	117	90	99													10	742
213	Carolina Park Elem				40	151	154	179	173	151	154												13		1,015
304	Harborview Elementary				40	113	112	112	103	121	100												2		703
305	Stiles Point Elementary				40	121	156	106	126	117	115												2		783
309	Murray LaSaine Elem																		130	120	119	34			403
310	James Island Elementary		34		56	76	77	76	74	85	86												16	11	591
412	Chicora Elementary						65	76	69	71	88												20		389
413	Burns Elementary																								
414	Lambs Elementary				60	62	58	53	54	58	48												2	12	407
415	Ladson Elementary				80	133	140	141	115	119	142												9		879
416	Pinehurst Elementary						147	151	134	163	157												4		756
418	North Charleston Elem				56	54	53	41	65	47	49												21	13	399
419	North Charleston Creative Arts				40	86	87	85	94	91	88												1		572
420	Hursey Elementary																		150	133	104	36	13		436
421	Goodwin Elementary			66	13	65	62	71	56	54	64												4		455
422	Dunston Elementary				56	63	67	68	61	57	59												5		436
424	Hunley Park Elementary				60	67	66	65	68	70	68												16		480
425	A C Corcoran Elementary				76	118	126	111	101	104	115												1	17	769
426	Midland Park Primary	48	136	139	20	146																	3	11	503
435	Mary Ford Elementary				120	74																	1	12	207
436	Pepperhill Elementary				80	87	87	98	73	67	90												4		586
504	St. James-Santee Elem	24	17		20	18	22	17	18	22	19	22	20	17											236
603	St Andrews Elementary				20	122	124	126	136	115	111													11	765
605	Stono Park Elementary				36	69	76	73	67	74	66												3		464
606	Oakland Elementary				76	96	98	90	80	87	68												5	11	611
608	Ashley River Elementary					96	96	96	97	96	96												32		609
611	Springfield Elementary				75	98	95	99	114	105	87												8	13	694
612	Montessori Community																		72	82	82	46			282
616	Drayton Hall Elementary				60	96	85	111	112	108	82												2	7	663
705	Charleston Progressive				40	47	44	40	39	36	36												2		284
706	Memminger Elementary				96	120	58	42	43	36	32												3	7	437
707	James Simons Elementary																		150	129	119	44			442
709	Buist Academy						79	50	77	87	83	84	56	55											571
712	Mitchell Elementary				60	43	42	37	50	32	59														323

FY2020 Preliminary Projected Enrollment Traditional Schools

Dept	School GRADE	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montes sori - Primary	Montes sori - Lower El	Montes sori - Upper El	Montes sori - Middle	SPED LI	ECD PIC	TOTAL
714	Sanders-Clyde Elementary	8	85		40	60	68	66	60	54	51												1		493
808	CC Blaney ES					14	12	9	9	12	16														72
809	Jane Edwards Elementary				20	7	5	7	7	8	9	6													69
810	EB Ellington Elementary		34	38	2	30	31	42	37	41	35												6		296
811	Minnie Hughes Elementary	16	17		40	26	24	27	26	30	27														233
902	Angel Oak Elementary				93	123	121	104	98	77	86												1	17	720
906	Mt Zion Elementary		30	34	18	32	33	24	30	28	40														269
907	Frierson Elementary								9	17	13								63	31					133
242	Laing Middle											374	345	410											1,129
245	Moultrie Middle											354	332	301									21		1,008
247	Cario Middle											366	352	415									2		1,135
344	Camp Road Middle											275	253	273									11		812
428	Deer Park Middle											141	103	184									1		429
441	Northwoods Middle											315	321	284									24		944
444	Morningside Middle											215	221	197									4		637
446	Zucker Middle School											190	183	190									22		585
642	C E Williams Middle											448	419	411									18		1,296
744	Simmons - Pinckney Middle											105	101	83									7		296
944	Haut Gap Middle											172	157	168											497
253	Lucy Beckham High														418	325							9		752
257	Wando High														656	630	931	964					54		3,235
445	Military Magnet Academy											60	59	92	75	91	40	32							449
450	School of the Arts											160	160	160	165	160	155	145					3		1,108
452	North Charleston High														230	187	88	65					57		627
454	Stall High	16													485	508	325	302					76		1,712
458	Academic Magnet High														185	185	170	166							706
653	West Ashley High														531	540	331	323					62		1,787
755	Burke High														109	80	70	74					22		355
851	Baptist Hill High											83	94	78	84	93	63	41					7		543
951	St. John's High														115	87	76	54					20		352
ZZZZZ	GRAND TOTAL	112	353	277	1,841	3,377	3,424	3,371	3,376	3,359	3,334	3,370	3,176	3,318	3,053	2,886	2,249	2,166	565	495	424	160	646	173	45,505

**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2020-2021
PENDING BOARD APPROVAL**

Second Reading of FY21 Budget
June 22, 2020

SCHOOL SIZE	ASST PRINCIPAL EL	ASST PRINCIPAL MS	ASST PRINCIPAL HS	ASST ADMIN ES	ASST ADMIN MS	LEAD TEACHER EL	MEDIA SPECIALIST EL	MEDIA SPECIALIST MS	MEDIA SPECIALIST HS	MEDIA CLERK EL	MEDIA CLERK MS	MEDIA CLERK HS	GUIDANCE MS	GUIDANCE HS	SCHOOL SIZE	GUIDANCE EL
1-200	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1-200	0.2
201-249	0	1	1	0	0	0	1	1	1	0	0	0	1	1	201-300	0.6
250-299	0	1	1	0	0	0	1	1	1	0	0	0	1	1	301-800	1
300-349	0	1	1	0	0	0	1	1	1	0	0	0	1	1	801-1300	1.2
350-399	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1301-1400	1.4
400-449	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1401+	1.6
450-549	0	1	1	0	0	1/500	1	1	1	0	0	0	1	2		
550-599	0	1	1	0	0	1	1	1	1	0	0	0	2	2		
600-649	1	1	1	0	0	0	1	1	1	0	0	0	2	2	Elementary	
650-699	1	1	1	0	0	0	1	1	1	0	0	0	2	2	SCHOOL SIZE	Art & Music ea
700-749	1	1	1	0	0	0	1	1	1	0	0	0	2	2	1-324	0.5
750-799	1	1	2	0	1	0	1	1	1	1	1	1	2	2	325-774	1
800-999	1	1	2	1/950	1	0	1	1	1	1	1	1	2	2	775-1074	1.5
1000-1099	1	2	2	1	1	0	1	1	1	1	1	1	2	3	1075-1374	2
1100-1199	1	2	2	1	1	0	1	1	1	1	1	1	3	3		
1200-1249	2	2	2	1	1	0	1	1	1	1	1	1	3	3		
1250-1499	2	2	3	1	1	0	1	1	1	1	1	1	3	3		
1500-1599	2	3	3	1	1	0	1	1	1	1	1	1	3	4		
1600-1699	2	3	3	1	1	0	1	1	1	1	1	1	4	4		
1700-1749	2	3	3	1	1	0	1	1	1	1	1	1	4	4	SCHOOL SIZE	PE
1750-1799	2	3	4*	1	1	0	1	1	1	1	1	1	4	4	1-1374	500:1 Ratio (rounded up)
1800-1999	3	3	4*	1	1	0	1	1	1	1	1	1	4	4		
2000-2049	3	3	5*	1	1	0	1	1	1	1	1	1	4	5		
2050-2249	3	3	5*	1	1	0	1	1	1	1	1	1	5	5		
2250-2299	3	3	6*	1	1	0	1	1	1	1	1	1	5	5		
2300-2499	3	3	6*	1	1	0	1	1	1	1	1	1	5	6		
2500-2749	3	3	7*o	1	1	0	1	1	1	1	1	1	5	6		
2750-2999	3	3	8*o	1	1	0	1	1	1	1	1	1	5	6		
3000-3249	3	3	9*o	1	1	0	1	1	1	1	1	1	5	7		
3250-3499	3	3	10*o	1	1	0	1	1	1	1	1	1	5	7		
3500-3749	3	3	11*o	1	1	0	1	1	1	1	1	1	5	8		
3750-3999	3	3	11*o	1	1	0	1	1	1	1	1	1	5	8		
4000-4249	3	3	12*o	1	1	0	1	1	2	1	1	1	5	9		
4250-4499	3	3	12*o	1	1	0	1	1	2	1	1	1	5	9		

* These are flexible positions but must follow SACS requirements

o At 2500 enrollment, one Assistant Principal converts to an Associate Principal

PRINCIPAL - ALL SCHOOLS = 1

STANDARD FOR ALLOCATION OF TEACHER POINTS

Elementary Schools

Actual divisors used in the formulas on the allocation sheets are listed below.
FTEs for Elementary grades are rounded up to whole numbers. Example: A school has 100 second graders. $100 \div 25 = 4.00$. The school would earn 4.00 FTE second grade teachers. If the school had 101 students, $101 \div 25 = 4.04$, they would earn 5.0 FTE second grade teachers.

Elementary School Divisors

Enrollment in:

Kindergarten divided by **25**

Primary 1st grade divided by **20**

Primary 2nd grade divided by **25**

Primary 3rd grade divided by **25**

Elementary 4th grade divided by **28**

Elementary 5th grade divided by **28**

Art, Music, PE

Calculated on Total Enrollment K-5 excluding Child Development, Head Start, Early Head Start, and ECD

Middle and High Schools After dividing the enrollment whole points will be assigned by rounding up for $>.50$ and rounding down for $<.50$. (e.g. $4.16=4$, $4.56=5$)

Middle Schools

0-299 = **To Be Determined based on actual enrollment**

300-399 regular enrollment divided by **21.5**

400-499 regular enrollment divided by **22**

500-1099 regular enrollment divided by **23**

Large School >1100 regular enrollment divided by **22**

1.0 FTE Related Arts to each middle school- for Related Arts only

High Schools

0-399 = **17 FTE**

400-499 regular enrollment divided by **18**

500-1499 regular enrollment divided by **21.25**

Large School 1500-1999 regular enrollment divided by **20.25**

Large School 2000-3499 regular enrollment divided by **20.00**

Large School 3500-3999 regular enrollment divided by **19.75**

Large School 4000-4999 regular enrollment divided by **19.50**

**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2020-2021
PENDING BOARD APPROVAL**

Second Reading of FY21 Budget
June 22, 2020

LENGTH OF EMPLOYMENT FOR OTHER STAFF

POSITION	SCHOOL	DAYS
Principal	All	240 days
Assistant Principal	All	1 st , 3 rd , 5 th , 7 th , 9 th @240 days
		2 nd , 4 th , 6 th , 8 th , 10 th @210 days
		<i>New AP allocations start @ 210 days</i>
Associate Principal	High	At 2500 students, 1 Assistant Principal converts to 1.0 Associate Principal
Guidance	Elementary	190 days
	Middle	190 days
	High	1 @240 days (Director)
Athletic Director	High	Earned dedicated AD @ 3000 students, 210 days For 4A Classification
Athletic Director Clerical	High	1.0 210 day Bookkeeper I (AD Support) @ 3000 students
Technical Support Coordinator	High	Earned @ 3000 students, 240 days

MONTESSORI

Enrollment in Montessori Primary actual divisor = 23	3, 4, & 5 year olds
Enrollment in Montessori Lower Elementary actual divisor = 28	1st, 2nd, 3rd grades
Enrollment in Montessori Upper Elementary actual divisor = 28	4th, 5th, 6th grades
Enrollment in Montessori Middle actual divisor = 28	7th, 8th, 9th grades
All Montessori classrooms earn a teacher and a teacher assistant.	

CLERICAL SUPPORT

ELEMENTARY

1 - 749

1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk

750 - 949

1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk
1 222 day Clerk

950 - 1299

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerk

1300 - 1549

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
3 222 day Clerks

MIDDLE

1 - 749

1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk

750 - 899

1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk
1 222 day Clerk

900 - 1249

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerk

1250 - 1499

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
3 222 day Clerks

HIGH

1 - 749

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk

750 - 999

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 190 day Clerks

1000 - 1499

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerks

1500 - 1899

1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
3 222 day Clerks

1900 - 2149

1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Clerk
1 240 day Clerk

2150 - 2399

1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Clerk
2 240 day Clerks

2400 - 2649

1 240 day Secretary
1 240 day Bookkeeper
2 240 day Student Data Clerks
2 240 day Clerks
8 222 day Clerks

2650 - 2899

1 240 day Secretary
1 240 day Bookkeeper
2 240 day Student Data Clerks
2 240 day Clerks

11 222 day Clerks

2900 - 3149

1 240 day Secretary
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
2 240 day Student Data Clerks
3 240 day Clerks
12 222 day Clerks

3150 - 3399

1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
2 240 Student Data Clerks
4 240 day Clerks
13 222 day Clerks

3400-3649

1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
2 240 Student Data Clerks
5 240 day Clerks
14 222 day Clerks

3650-3899

1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
3 240 Student Data Clerks
5 240 day Clerks
15 222 day Clerks

3900-4149

1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
3 240 Student Data Clerks
6 240 day Clerks
16 222 day Clerks

4150-4550

1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)

3 240 Student Data Clerks
7 240 day Clerks
17 222 day Clerks

Projected GOF Full Time Equivalents by Formula															
Positions	Projected FY2017 Elementary	Projected FY2018 Elementary	Projected FY2019 Elementary	Projected FY2020 Elementary	Projected FY2021 Elementary	Projected FY2017 Middle	Projected FY2018 Middle	Projected FY2019 Middle	Projected FY2020 Middle	Projected FY2021 Middle	Projected FY2017 High	Projected FY2018 High	Projected FY2019 High	Projected FY2020 High	Projected FY2021 High
Kindergarten Teacher	154.00	157.00	152.00	146.00	153.00										
Kindergarten Assistant	154.00	157.00	152.00	146.00	153.00										
Primary Teacher - 1st Grade		184.00	184.00	184.00	192.00										
Primary Teacher - 2nd Grade		158.00	150.00	151.00	156.00										
Primary Teacher - 3rd Grade		162.00	155.00	150.00	155.00										
Primary Grades 1 - 3 Combined	494.00														
Art Teacher	34.00	33.20	32.20	32.40	43.50										
Music Teacher	34.00	33.20	32.20	32.40	43.50										
PE Teacher	34.00	33.20	32.20	32.40	51.90										
Elementary Teacher - 4th Grade		143.00	143.00	141.00	143.00										
Elementary Teacher - 5th Grade		137.00	142.00	142.00	143.00	9.00	11.00	2.00	2.00						
Elementary Grades 4 - 5 Combined	267.00	1.00	1.00												
Elementary Teacher - 6th Grade		1.00	1.00	1.00	1.00										
Middle School Teacher		12.00	12.00	12.00	12.00	370.80	363.00	371.00	378.00	387.00	38.00	52.00	49.00	49.00	52.00
Middle School Related Arts Teacher				1.00	2.00		12.00	12.00	12.00	12.00		3.00	3.00	3.00	3.00
High School Teacher											548.00	535.00	527.00	513.00	516.00
Montessori Primary Teacher (3, 4, 5 yr olds)	22.00	24.00	26.00	26.00	27.00										
Montessori Primary Teacher Assistant	22.00	24.00	26.00	26.00	27.00										
Montessori Lower EL Teacher (1st, 2nd, 3rd)	17.00	17.00	17.00	19.00	20.00										
Montessori Lower EL Teacher Assistant	17.00	17.00	17.00	19.00	20.00										
Montessori Upper EL Teacher (4th, 5th, 6th)	13.00	14.00	15.00	14.00	17.00										
Montessori Upper EL Teacher Assistant	13.00	14.00	15.00	14.00	17.00										
Montessori MST (7th, 8th, 9th)	6.00	6.00	7.00	8.00	8.00										
Montessori MS Teacher Assistant	6.00	6.00	7.00	8.00	8.00										
Guidance Director											11.00	11.00	11.00	11.00	11.00
Guidance Counselor (190 Days)	45.40	47.00	44.60	44.00	43.80	18.80	23.00	23.00	23.00	24.00	26.40	31.00	29.00	29.00	29.00
Lead Teacher (190 days)	7.00	7.00	5.00	4.00	3.00										
Media Specialist	41.50	48.00	48.00	48.00	47.00	12.00	12.00	12.00	12.00	12.00	10.00	12.00	12.00	12.00	12.00
Media Clerk (190 days)	7.00	8.00	5.00	6.00	8.00	4.00	5.00	4.00	5.00	6.00	4.00	4.00	4.00	4.00	5.00
Assistant Administrator (190 days)	3.00	2.00	1.00	1.00	2.00	3.50	4.00	4.00	4.00	3.00					
Assistant Principal (210 days)			2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	9.00	7.00	8.00	8.00	8.00
Assistant Principal (240 days)	18.00	16.00	16.00	16.00	17.00	13.00	12.00	12.00	12.00	12.00	18.00	17.00	17.00	15.00	15.00
Associate Principal (240 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (210 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (240 days)	3.00	1.00	1.00	1.00	2.00	3.00	2.00	2.00	3.00	3.00	12.00	12.00	12.00	12.00	11.00
Clerk (222 days)	10.00	8.00	5.00	7.00	9.00	7.00	7.00	7.00	8.00	11.00	24.00	22.00	24.00	23.00	21.00
Clerk (240 days)											8.00	8.00	8.00	7.00	6.00
Secretary II (240 days)													1.00	1.00	1.00
Secretary III (240 days)	3.00	1.00	1.00	1.00	2.00	3.00	2.00	2.00	3.00	4.00	11.00	11.00	11.00	11.00	11.00
Secretary III Bilingual (190 days)		0.50	0.50	0.50	0.50										
Secretary III Bilingual (222 days)						0.40	0.40	0.40	0.40	0.40	1.00				
Secretary III Bilingual (240 days)	3.60	3.60	3.60	3.60	3.60	0.60	0.60	0.60	0.60	0.60	0.80	0.80	0.80	0.80	0.80
Secretary/Bookkeeper (240 days)	44.00	47.00	47.00	47.00	45.00	10.00	10.00	9.00	8.00	8.00					
Student Data Clerk (222 days)	47.00	48.00	48.00	47.00	46.00	13.00	12.00	12.00	12.00	12.00	9.00	8.00	8.00	9.00	7.00
Student Data Clerk (240 days)											4.00	5.00	5.00	4.00	5.00
	1519.50	1570.70	1546.30	1533.30	1622.80	470.10	478.00	475.00	485.00	497.00	736.20	741.80	731.80	713.80	715.80

CHARLESTON COUNTY SCHOOL DISTRICT Salary & Benefit Compensation Package

Employee's salaries are paid twice a month on the 15th and last working day of the month.

All employees have their salary paid over twelve months.

Optional fringe benefits are deducted from each paycheck along with the mandated federal and state deductions.

	Employee Contribution	Employer Contribution	Employee Contribution	Employer Contribution
SC State Retirement	9.00%	21.81%		

PEBA Deductions	Employee Contribution	Employer Contribution*	Employee Contribution	Employer Contribution*
Health Insurance	Per paycheck		Annual	
Employee only	\$ 48.84	\$ 196.19	\$ 1,172.16	\$ 4,708.58
Employee/Spouse	\$ 126.68	\$ 388.61	\$ 3,040.32	\$ 9,326.61
Employee/Child	\$ 71.93	\$ 301.11	\$ 1,726.32	\$ 7,226.70
Full Family	\$ 153.28	\$ 486.55	\$ 3,678.72	\$ 11,677.13

Dental Insurance	Per paycheck		Annual	
Employee only	\$ -	\$ 7.29	\$ -	\$ 174.86
Employee/Spouse	\$ 3.82	\$ 7.29	\$ 91.68	\$ 174.86
Employee/Child	\$ 6.86	\$ 7.29	\$ 164.64	\$ 174.86
Full Family	\$ 10.67	\$ 7.29	\$ 256.08	\$ 174.86

* 2020 Monthly Insurance Premiums from PEBA website. 2020 premium rates are in effect through December 31, 2020. Premium rates for calendar year 2021 will be published in late summer.

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	0	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	No salary increases will be implemented July 1, 2020, but the cost of a Step for teachers is included in the budget pending legislative action in the fall

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

CHARLESTON COUNTY SCHOOL DISTRICT FY2020 190 Day Teacher Salary Schedule

FY 2020 Salary Schedule will remain in effect for FY 2021
with no salary increases pending legislative action in the fall

	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	\$38,897	\$41,146	\$43,776	\$47,044	\$50,966
1	\$39,794	\$42,104	\$44,779	\$48,138	\$52,166
2	\$40,690	\$43,046	\$45,782	\$49,218	\$53,322
3	\$41,572	\$44,004	\$46,801	\$50,312	\$54,522
4	\$42,469	\$44,962	\$47,819	\$51,391	\$55,693
5	\$43,381	\$45,904	\$48,822	\$52,470	\$56,863
6	\$44,262	\$46,862	\$49,826	\$53,565	\$58,049
7	\$45,159	\$47,804	\$50,844	\$54,644	\$59,204
8	\$46,071	\$48,746	\$51,847	\$55,738	\$60,390
9	\$46,968	\$49,719	\$52,866	\$56,833	\$61,575
10	\$47,865	\$50,646	\$53,854	\$57,927	\$62,746
11	\$48,746	\$51,589	\$54,887	\$58,991	\$63,931
12	\$49,643	\$52,546	\$55,875	\$60,070	\$65,102
13	\$50,540	\$53,489	\$56,909	\$61,180	\$66,272
14	\$51,513	\$54,538	\$58,003	\$62,350	\$67,549
15	\$52,501	\$55,556	\$59,113	\$63,521	\$68,826
16	\$53,458	\$56,574	\$60,192	\$64,691	\$70,087
17	\$54,431	\$57,623	\$61,256	\$65,877	\$71,364
18	\$55,404	\$58,642	\$62,381	\$67,047	\$72,641
19	\$56,377	\$59,675	\$63,475	\$68,233	\$73,918
20	\$57,350	\$60,709	\$64,554	\$69,403	\$75,194
21	\$58,322	\$61,712	\$65,649	\$70,558	\$76,486
22	\$59,295	\$62,761	\$66,758	\$71,759	\$77,748
23	\$60,283	\$63,779	\$67,853	\$72,930	\$79,025
24	\$61,241	\$64,813	\$68,932	\$74,115	\$80,302
25	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563
26	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563
27	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563
28	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563
29	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563
30	\$62,198	\$65,862	\$70,026	\$75,270	\$81,563

To calculate your annual salary if you're a 195, 200, 210, or 218 day teacher:

1. Find your corresponding DBM and Step (Yrs of Exp).
2. Divide the annual salary by 190.
3. Multiply that amount by the # of days worked (195/200/210/218).
4. Multiply that amount by your appropriate FTE. This is your annual salary.

Example: Bachelors Degree, Step 15, 210 days, and .80 FTE
 $\$52,501/190 = \276.32
 $\$276.32 * 210 \text{ days} = \$58,027.20$
 $\$58,027.20 * .80 \text{ FTE} = \$46,421.76 \text{ annual salary}$

Approved Elementary Schools Department Chair and Activity Sponsor Stipends 2020 – 2021

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet in Forms and Documents in the Quick Links section.
- Completed forms must be emailed by April 8th of each year to your Business Manager
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only teachers are eligible to receive a Department Chair/Activity Sponsor stipend.

Activity	Rate	Pay Standards
Grade Level or Department Chair	\$40 - \$400	<ul style="list-style-type: none"> • \$40 per department member, including the chairperson; maximum of \$400. • Any department or grade level with two or less teachers will be combined and one chairperson appointed.
Newspaper	\$400 - \$600	<ul style="list-style-type: none"> • \$200 per issue with a minimum of two issues. • \$600 if two are produced and membership in state, regional, and/or national competition and submission of publication for critique by one of these organizations (documentation required).
Yearbook Sponsor	\$400 - \$600	<ul style="list-style-type: none"> • \$400 for production of an annual yearbook. • \$200 additional for placement in state, regional, and/or national competition (documentation required).

Approved Middle Schools Department Chair and Activity Sponsor Stipends 2020 - 2021

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet in Forms and Documents in the Quick Links section.
- Completed forms must be emailed by April 8th of each year to your Business Manager.
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only teachers are eligible to receive a Department Chair/Activity Sponsor stipend.

DEPARTMENT CHAIR (\$500 - \$1,500)

Department Chairperson in the following areas: ELA, Math, Science, Social Studies, Special Education and Exploratory.

Members in Department including Chairperson	Stipend Amount
2 – 5 Members	\$500
6 – 10 Members	\$1,000
11 – 15 Members	\$1,500

NEWSPAPER (\$750 - \$1,400)

- \$250 per issue with a minimum of three issues produced per year.
- \$1,250 if five or more issues are produced each year.
- \$1,200 if four issues are produced and membership in state, regional, and/or national competition, and submission of publication for critique by one of these organizations (documentation will be required).
- \$1,400 if four issues are produced and membership in state, regional, and/or national competition and submission of publication for critique by more than one of these organizations (documentation will be required).

YEARBOOK (\$750 - \$1,700)

- \$750 for production of an annual yearbook.
- \$1,100 for production of an annual yearbook and for 3rd place in a state, regional, and/or national competition.
- \$1,400 for production of an annual yearbook and for 2nd place in a state, regional, and/or national competition.
- \$1,700 for production of an annual yearbook and for 1st place in a state, regional, and/or national competition and if publication places in 1st or 2nd highest division.

Approved High Schools Department Chair and Activity Sponsor Stipends 2020 - 2021

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet in Forms and Documents in the Quick Links section.
- Completed forms must be emailed by April 8th of each year to your Business Manager.
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only teachers are eligible to receive a Department Chair/Activity Sponsor stipend.

DEPARTMENT CHAIR (\$1,500 - \$4,000)

Department Chairperson in the following areas: English, Math, Science, Social Studies, CTE (including tech teachers), Foreign Language, PE, Special Education, ROTC and Fine Arts/Music/Art combined.

Members in Department including chairperson	Stipend Amount
2-5 Members	\$1,500
6-10 Members	\$2,000
11-15 Members	\$2,500
16-20 Members	\$3,000
21-25 Members	\$3,500
26+ Members	\$4,000

NEWSPAPER (\$350 - \$2,350)

Category I: (1, 2, 3 issues)

- \$350 per issue; and
- \$500 additional for membership and 1st or 2nd place in a state, regional, and/or national competition.

Category II: (4 issues)

- \$1,400 if all four issues are produced.
- \$1,700 if four issues are produced and membership in a state, regional, and/or national competition, and submission of publication for critique by one of these organizations.
- \$2,000 if four issues are produced and membership in a state, regional, and/or national competition and if publication places in 1st or 2nd highest division.

Category III: (5 or more issues)

- \$1,750 if all five issues are produced.
- \$2,050 if five or more issues are produced and membership in a state, regional, and/or national competition and submission of publication for critique by one or more of these organizations.
- \$2,350 for five or more issues per year and membership in a state, regional, and/or national competition and if publication places in 1st or 2nd highest division.

Approved High Schools Department Chair and Activity Sponsor Stipends 2020 - 2021

YEARBOOK (\$1,000 - \$1,950)

- \$1,000 for production of an annual yearbook.
- \$1,300 for production of an annual yearbook & for 2nd or 3rd place in a state, regional, and/or national competition.
- \$1,950 for production of an annual yearbook & for 1st place in a state, regional, and/or national competition.

ACADEMIC TEAM-HIGH SCHOOL & JUNIOR VARSITY (\$1,500 - \$2,450)

- \$1,500 for one practice session per week from November 1st until the end of the season, March 1st - includes tournaments.
- Additional payments: \$300 to develop a competing JV team; \$200 for 1-3 years of experience; \$400 for 4-6 years of experience; \$650 for 7+ years of experience.

FORENSIC TEAM COACH (\$1,500 - \$2,400)

- \$1,500 for the season includes weekly practice sessions, Low Country tournaments (minimum of three), one state-wide tournament which includes Saturdays and expenses.
- \$2,400 for the season includes all of the above plus additional practice sessions, one additional state tournament and one NFC qualifying tournament.

STUDENT COUNCIL SPONSOR AND ACTIVITIES DIRECTOR (\$1,600 - \$4,100 per matrix below)

Years of Experience (Use for Student Council Sponsor and Activities Director)	Rate
0	\$1,600
1	\$1,700
2	\$1,800
3	\$1,900
4	\$2,000
5	\$2,100
6	\$2,200
7	\$2,300
8	\$2,400
9	\$2,500
10	\$2,600
11	\$2,700
12	\$2,800
13	\$2,900
14	\$3,000
15	\$3,100
16	\$3,200
17	\$3,300
18	\$3,400
19	\$3,500
20	\$3,600

STUDENT COUNCIL SPONSOR AND ACTIVITIES DIRECTOR *continued on next page*

Approved High Schools Department Chair and Activity Sponsor Stipends 2020 - 2021

STUDENT COUNCIL SPONSOR AND ACTIVITIES DIRECTOR *continued...*

Years of Experience (Use for Student Council Sponsor and Activities Director)	Rate
21	\$3,700
22	\$3,800
23	\$3,900
24	\$4,000
25 or more	\$4,100

TEACHER CADET, JUNIOR CLASS SPONSOR AND SENIOR CLASS SPONSOR

Activity	Rate
Teacher Cadet	\$600
Junior Class Sponsor	\$600
Senior Class Sponsor	\$600

CHARLESTON COUNTY SCHOOL DISTRICT

ATHLETIC SUPPLEMENTS SCHEDULE 2020-2021

	HEAD VARSITY							ASSISTANT VARSITY			
Coaching Years Experience	Football *In addition to the supplement below, Head Varsity coaches to receive 20 additional days pay pending board approval		Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Strength Training, Swimming, Tennis	Athletic Trainer Annual Supplement		Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Asst. Athletic Director, Cross-Country, Golf, Swimming, Tennis
	1A & 2A	3A, 4A & 5A				1A & 2A	3A, 4A & 5A				
0	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$6,960	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
1	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$6,960	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
2	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$6,960	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
3	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$6,960	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
4	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$6,960	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
5	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$7,235	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
6	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$7,235	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
7	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$7,235	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
8	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$7,235	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
9	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$7,235	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
10	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$7,510	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
11	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$7,510	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
12	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$7,510	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
13	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$7,510	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
14	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$7,510	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
15	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$7,785	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
16	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$7,785	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
17	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$7,785	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
18	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$7,785	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
19	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$7,785	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
20	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$8,060	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
21	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$8,060	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
22	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$8,060	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
23	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$8,060	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
24	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$8,060	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
25 or more	\$9,900	\$11,550	\$8,800	\$4,125	\$3,025	\$8,115	\$11,585	\$6,875	\$3,575	\$3,025	\$2,375

All coaching supplements are based on the number of years experience as head coach in that sport. This experience must have been acquired at an accredited or certified public and/or private high school. Experience as a head coach in appropriate sports will be honored from outside CCSD, as well as, the state.

Assistants (except football) who become head coaches will receive one year experience for every two years coaching. This will not be retroactive.

No persons will be permitted to coach two teams during a season unless the county athletic director authorizes it first.

If an individual coaches both the competition cheer and the fall non-competition cheer, the individual will receive the competition cheer stipend only. The individual will not receive both the competition cheer stipend and the non-competition cheer stipend. If that individual, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

If an individual coaches the competition cheer and a different individual coaches the fall non-competition cheer, the competition cheer coach will receive the competition cheer stipend and the fall non-competition cheer coach will receive the non-competition cheer stipend. If one of these individuals, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

CHARLESTON COUNTY SCHOOL DISTRICT

ATHLETIC SUPPLEMENTS SCHEDULE

2020-2021

Coaching Years Experience	HEAD SUB-VARSITY					ASSISTANT SUB-VARSITY			
	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Swimming, Tennis		Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Interscholastic Scheduler, Swimming, Tennis
0	\$5,720	\$2,420	\$1,870	\$1,220		\$3,520	\$1,570	\$1,220	\$820
1	\$5,720	\$2,420	\$1,870	\$1,220		\$3,520	\$1,570	\$1,220	\$820
2	\$5,720	\$2,420	\$1,870	\$1,220		\$3,520	\$1,570	\$1,220	\$820
3	\$5,720	\$2,420	\$1,870	\$1,220		\$3,520	\$1,570	\$1,220	\$820
4	\$5,720	\$2,420	\$1,870	\$1,220		\$3,520	\$1,570	\$1,220	\$820
5	\$5,995	\$2,695	\$2,145	\$1,495		\$3,795	\$1,845	\$1,495	\$1,095
6	\$5,995	\$2,695	\$2,145	\$1,495		\$3,795	\$1,845	\$1,495	\$1,095
7	\$5,995	\$2,695	\$2,145	\$1,495		\$3,795	\$1,845	\$1,495	\$1,095
8	\$5,995	\$2,695	\$2,145	\$1,495		\$3,795	\$1,845	\$1,495	\$1,095
9	\$5,995	\$2,695	\$2,145	\$1,495		\$3,795	\$1,845	\$1,495	\$1,095
10	\$6,270	\$2,970	\$2,420	\$1,770		\$4,070	\$2,120	\$1,770	\$1,370
11	\$6,270	\$2,970	\$2,420	\$1,770		\$4,070	\$2,120	\$1,770	\$1,370
12	\$6,270	\$2,970	\$2,420	\$1,770		\$4,070	\$2,120	\$1,770	\$1,370
13	\$6,270	\$2,970	\$2,420	\$1,770		\$4,070	\$2,120	\$1,770	\$1,370
14	\$6,270	\$2,970	\$2,420	\$1,770		\$4,070	\$2,120	\$1,770	\$1,370
15	\$6,545	\$3,245	\$2,695	\$2,045		\$4,345	\$2,395	\$2,045	\$1,645
16	\$6,545	\$3,245	\$2,695	\$2,045		\$4,345	\$2,395	\$2,045	\$1,645
17	\$6,545	\$3,245	\$2,695	\$2,045		\$4,345	\$2,395	\$2,045	\$1,645
18	\$6,545	\$3,245	\$2,695	\$2,045		\$4,345	\$2,395	\$2,045	\$1,645
19	\$6,545	\$3,245	\$2,695	\$2,045		\$4,345	\$2,395	\$2,045	\$1,645
20	\$6,820	\$3,520	\$2,970	\$2,320		\$4,620	\$2,670	\$2,320	\$1,920
21	\$6,820	\$3,520	\$2,970	\$2,320		\$4,620	\$2,670	\$2,320	\$1,920
22	\$6,820	\$3,520	\$2,970	\$2,320		\$4,620	\$2,670	\$2,320	\$1,920
23	\$6,820	\$3,520	\$2,970	\$2,320		\$4,620	\$2,670	\$2,320	\$1,920
24	\$6,820	\$3,520	\$2,970	\$2,320		\$4,620	\$2,670	\$2,320	\$1,920
25 or more	\$6,875	\$3,575	\$3,025	\$2,375		\$4,675	\$2,725	\$2,375	\$1,975

All coaching supplements are based on the number of years experience as head coach in that sport. This experience must have been acquired at an accredited or certified public and/or private high school. Experience as a head coach in appropriate sports will be honored from outside CCSD, as well as, Assistants (except football) who become head coaches will receive one year experience for every two years coaching. This will not be retroactive.

No persons will be permitted to coach two teams during a season unless the county athletic director authorizes it first.

If an individual coaches both the competition cheer and the fall non-competition cheer, the individual will receive the competition cheer stipend only. The individual will not receive both the competition cheer stipend and the non-competition cheer stipend. If that individual, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

If an individual coaches the competition cheer and a different individual coaches the fall non-competition cheer, the competition cheer coach will receive the competition cheer stipend and the fall non-competition cheer coach will receive the non-competition cheer stipend. If one of these individuals, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

CHARLESTON COUNTY SCHOOL DISTRICT NON-COMPETITION CHEER SUPPLEMENTS SCHEDULE 2020-2021

Coaching Years of Experience	NON-COMPETITION CHEER			
	Head Varsity (Per Season)	Assistant Varsity (Per Season)	Head Sub-Varsity (Per Season)	Assistant Sub- Varsity (Per Season)
0	\$1,650	\$1,000	\$1,000	\$600
1	\$1,705	\$1,055	\$1,055	\$655
2	\$1,760	\$1,110	\$1,110	\$710
3	\$1,815	\$1,165	\$1,165	\$765
4	\$1,870	\$1,220	\$1,220	\$820
5	\$1,925	\$1,275	\$1,275	\$875
6	\$1,980	\$1,330	\$1,330	\$930
7	\$2,035	\$1,385	\$1,385	\$985
8	\$2,090	\$1,440	\$1,440	\$1,040
9	\$2,145	\$1,495	\$1,495	\$1,095
10	\$2,200	\$1,550	\$1,550	\$1,150
11	\$2,255	\$1,605	\$1,605	\$1,205
12	\$2,310	\$1,660	\$1,660	\$1,260
13	\$2,365	\$1,715	\$1,715	\$1,315
14	\$2,420	\$1,770	\$1,770	\$1,370
15	\$2,475	\$1,825	\$1,825	\$1,425
16	\$2,530	\$1,880	\$1,880	\$1,480
17	\$2,585	\$1,935	\$1,935	\$1,535
18	\$2,640	\$1,990	\$1,990	\$1,590
19	\$2,695	\$2,045	\$2,045	\$1,645
20	\$2,750	\$2,100	\$2,100	\$1,700
21	\$2,805	\$2,155	\$2,155	\$1,755
22	\$2,860	\$2,210	\$2,210	\$1,810
23	\$2,915	\$2,265	\$2,265	\$1,865
24	\$2,970	\$2,320	\$2,320	\$1,920
25 or more	\$3,025	\$2,375	\$2,375	\$1,975

All coaching supplements are based on the number of years experience as head coach in that sport. This experience must have been acquired at an accredited or certified public and/or private high school. Experience as a head coach in appropriate sports will be honored from outside CCSD, as well as, the state.

Assistants (except football) who become head coaches will receive one year experience for every two years coaching. This will not be

No persons will be permitted to coach two teams during a season unless the county athletic director authorizes it first.

If an individual coaches both the competition cheer and the fall non-competition cheer, the individual will receive the competition cheer stipend only. The individual will not receive both the competition cheer stipend and the non-competition cheer stipend. If that individual, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

If an individual coaches the competition cheer and a different individual coaches the fall non-competition cheer, the competition cheer coach will receive the competition cheer stipend and the fall non-competition cheer coach will receive the non-competition cheer stipend.

If one of these individuals, or any other individual, coaches winter non-competition cheer, they will receive the non-competition cheer.

Rural Travel Stipends 2020 - 2021

To: Principals/Secretaries/Bookkeepers for Baptist Hill, CC Blaney, Ellington, Frierson, Jane Edwards, Minnie Hughes, Mt. Zion, St. James Santee, and Windwood Farms Program

Thank you for your continued support to your teachers and staff! Included below are general guidelines and directions for completing and submitting your Rural Travel Stipends:

General Guidelines:

To assist with the submission process, compensation has provided a school roster of eligible employees *whose home location is your school* (i.e. full time/part time permanent positions) including their current address information from MUNIS.

It is the employee's responsibility to maintain accurate address information. If their address has changed, the information should be updated using Employee Self Service. Please note that P.O. Boxes will not be accepted for rural travel stipends. Instead please submit documentation (utility bill, property tax notice, etc) containing the physical address.

Directions: All schools will need to:

- Verify the information provided on the roster
- Add eligible employees (i.e. full or part time permanent positions) who qualify for the Rural Travel Stipend but are not already listed on the roster.
 - **Employees who drive less than 30 miles roundtrip are not eligible for the Travel Stipend.**
 - **Please remember to consider itinerants (ESOL, Gifted and Talented, Fine Arts, etc), nurses, and any eligible employee who serves your school. Your roster only lists those with your school as their primary location.**
- Add anyone that has been terminated and qualifies for the Rural Travel Stipend.
- Complete the information in the yellow columns on the spreadsheet provided for each employee on the roster:
 - Input the **roundtrip** travel miles using MapQuest Driving Directions and the employee's address listed in MUNIS
 - The roundtrip mileage reflecting the shortest distance between the employee's home and their worksite should be submitted.
 - Input the terminated date (if applicable)
 - Input the number of days worked per week that the employee works at the location.
- Email the completed spreadsheet, **in Excel format**, to your business manager, and attach the MapQuest Driving Directions (one per person).

Failure to submit the driving directions will delay the process and the form will be returned.

Roundtrip Miles from Home to School	Total Annual Stipend	Amount Disbursed in Two Payments
30-39 miles	\$624	\$312
40-49 miles	\$936	\$468
50 miles or more	\$1,560	\$780

Please note the amounts listed above are based on a 1.0 FTE at an eligible rural travel stipend location. The stipend will be prorated for anyone less than a 1.0 FTE at an eligible rural travel stipend location.

NOTE: All information must be submitted via email to your business manager by November 1st for the first disbursement of the school year (paid on 12/20) and April 3rd for the second/final disbursement of the school year (paid on 5/20). Failure to submit complete and accurate information by the deadline may result in delay of payment.

CHARLESTON COUNTY SCHOOL DISTRICT

Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2021							
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Estimated Amount	Is this New? Y or N
All	Plant Operations	100	2543	320	(2543) - Estimated Grounds upkeep of all CCSD locations (SSC)	2,758,959.41	N
All	Plant Operations	100	2543	320	(2543) - Estimated Athletic Field upkeep of all CCSD locations (SSC)	704,946.46	N
All	Plant Operations	100	2543	323	(2543) - Estimated playground mulch and decorative for all properties	195,100.43	N
All	Plant Operations	100	2543	323	(2543) - Estimated Retention pond maint. all water for all properties (PLM Lake Mgt.)	174,332.42	N
All	Plant Operations	100	2547	320	(2547) - Estimated Custodial upkeep for locations through Budd Group, SSC, and Premire	12,543,101.13	N
0119	Plant Operations	100	2547	320	(2547) - Estimated Summer school billing and unforeseen emergencies with all vendors SSC, Premire, and Budd	501,127.35	N
All	Plant Operations	100	2547	320	(2547) - Estimated Pressure washing with all vendors SSC, Premire, and Budd	700,000.00	N
All	Plant Operations	100	2547	320	(2547) - Estimated Rug cleaning with Clean Masters	100,000.00	N
All	Plant Operations	100	2547	320	(2547) - Estimated Gym floor recoating with Southern Flooring	132,000.00	N
All	Plant Operations	100	2547	326	(2547) - Estimated Contracted Day Porters for locations through Budd Group, SSC, and Premire	4,730,524.00	N
All	Plant Operations	100	2547	329	(2547) - Estimated waste pickup at all locations through Republic Services	378,624.00	N
All	Plant Operations	100	2547	329	(2547) - Estimated compost waste pickup at all locations through Compost Now	157,838.00	N
0119	Plant Operations	100	2549	692	(2549) - Estimated solid waste fee for all properties through Charleston County User Fee	343,647.00	N
0601	Plant Operations	100	2547	399	(2547) - Estimated for quality assurance temp help through Alternative Staffing	100,000.00	N
0701	Plant Operations	100	2543	399	(2543) - Estimated for labor temp help for Grounds shop through Alternative staffing or SSC	240,000.00	N
All	Plant Operations	100	2547	410	(2547) - Estimated for materials for schools and facilities through Grainger	300,000.00	N
0192	Maint - Operations	100	2541	342	Cell Phone Service - Verizon	61,740.00	N
0192	Maint - Operations	100	2541	342	GPS Tracking Service - Network Fleet	83,352.00	N
0192	Maint - Operations	100	2541	690	Uniforms - Cintas	51,957.00	N

CHARLESTON COUNTY SCHOOL DISTRICT

Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2021							
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Estimated Amount	Is this New? Y or N
0197	PM Team	100/5**	2542/35	399	Water Cooler Filters	118,000.00	Y
0197	PM Team	100	2542	399/410	Custom Certification Training	52,695.00	N
0192 - 0162	Maint - Ops/Plumbing	100	2542	323	Fire Sprinkler Repairs	100,137.00	N
0192-0162	Maint - Ops/Plumbing	100	2542	323	Boiler Inspection	95,566.00	N
0192-0162	Maint - Ops/Plumbing	100	2542	323	Hood & Fire Extinguisher Insp	52,770.50	N
0192-0162	Maint - Ops/Plumbing	100	2542	399	Bio-amp Treatment	132,822.00	N
0192-0162	Maint - Ops/Plumbing	100	2542	399	Grease Trap Clean-out	77,731.31	N
TOTAL						\$24,886,971.01	



First Reading of FY21 Budget May 26, 2020

Agenda

- Board Directives/Priorities
- General Fund Revenues
- FY 21 Investments
- District's Financial Position
- FY21 Budget Summary
- Division Presentations
- CARES Act Funding
- Financial Projections
- Fund Balance Summary

Building a Budget to Invest in Board Directives

- The FY21 proposed budget provides investments to ensure that the educational strategies embedded in the Board Directives are carried out.
- The proposed budget reflects a multi-year plan that supports academic growth of our students, the retention and development of our teachers, equitable distribution of resources, and a focus on student and staff safety
- The budget is fiscally responsible
 - The proposal contains no millage increase
 - Reserves financial resources for future academic needs and teacher supports
 - Reflects an adequate level of fund balance

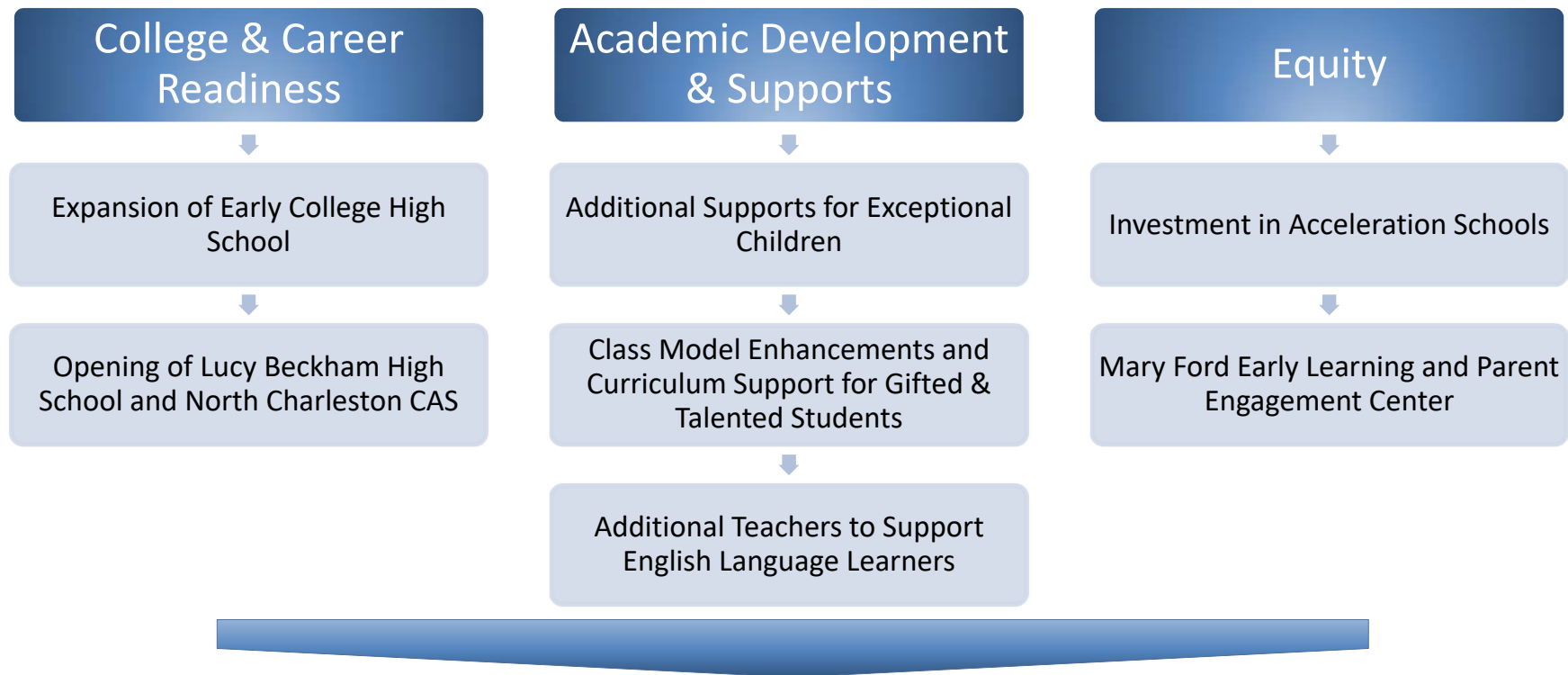


General Fund Revenues

	Approved FY20	Projected FY21	Difference
Local	325,446,460	336,603,654	11,157,194
State	192,016,940	182,116,050	(9,900,890)
Federal	95,536	95,536	-
Transfers & Other	16,802,610	16,802,610	-
Use of Fund Balance	<u>2,761,442</u>	<u>2,761,442</u>	-
	537,122,988	538,379,292	1,256,304

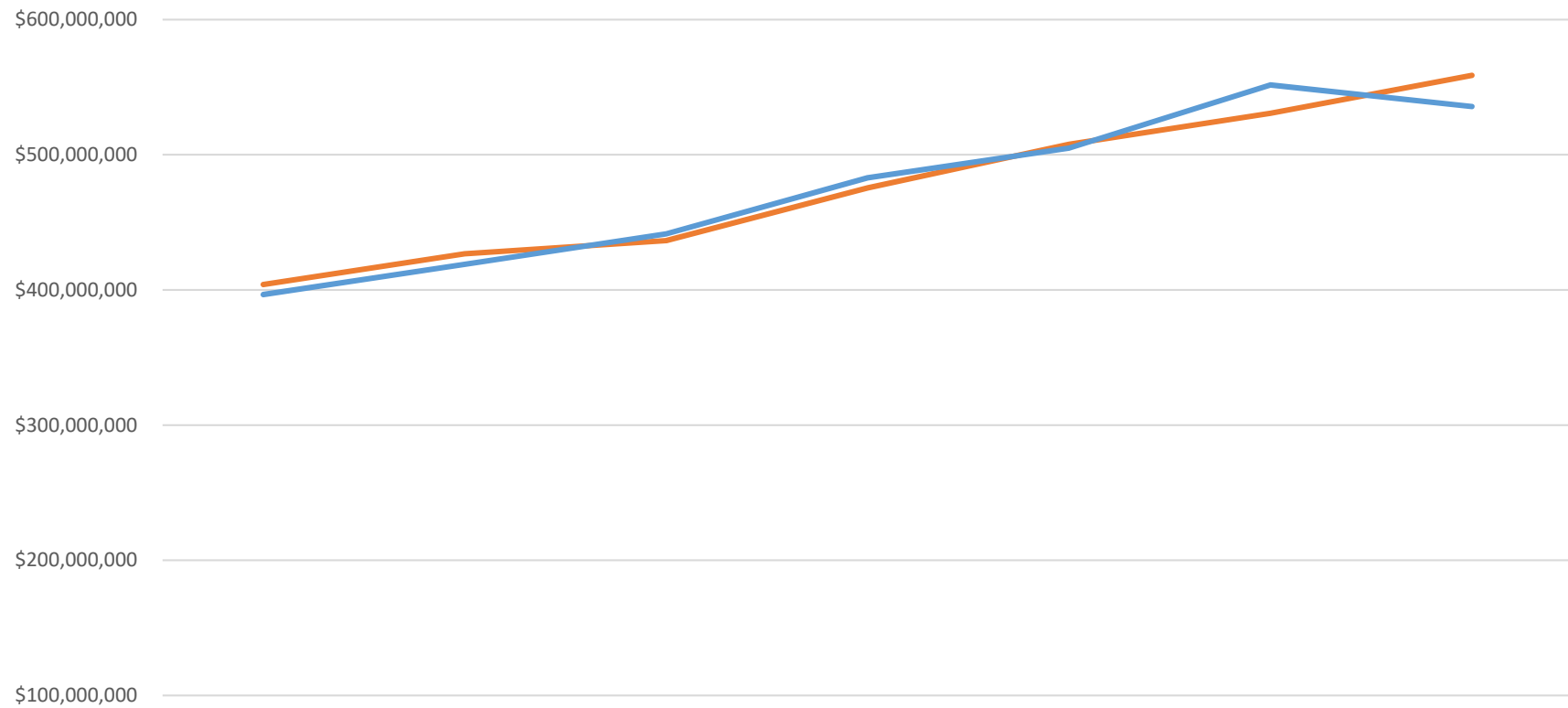
FY 21 Investments

The FY 21 Budget will continue to sustain and increase investments in supported academic growth and school needs.



Leads to gains in student outcomes

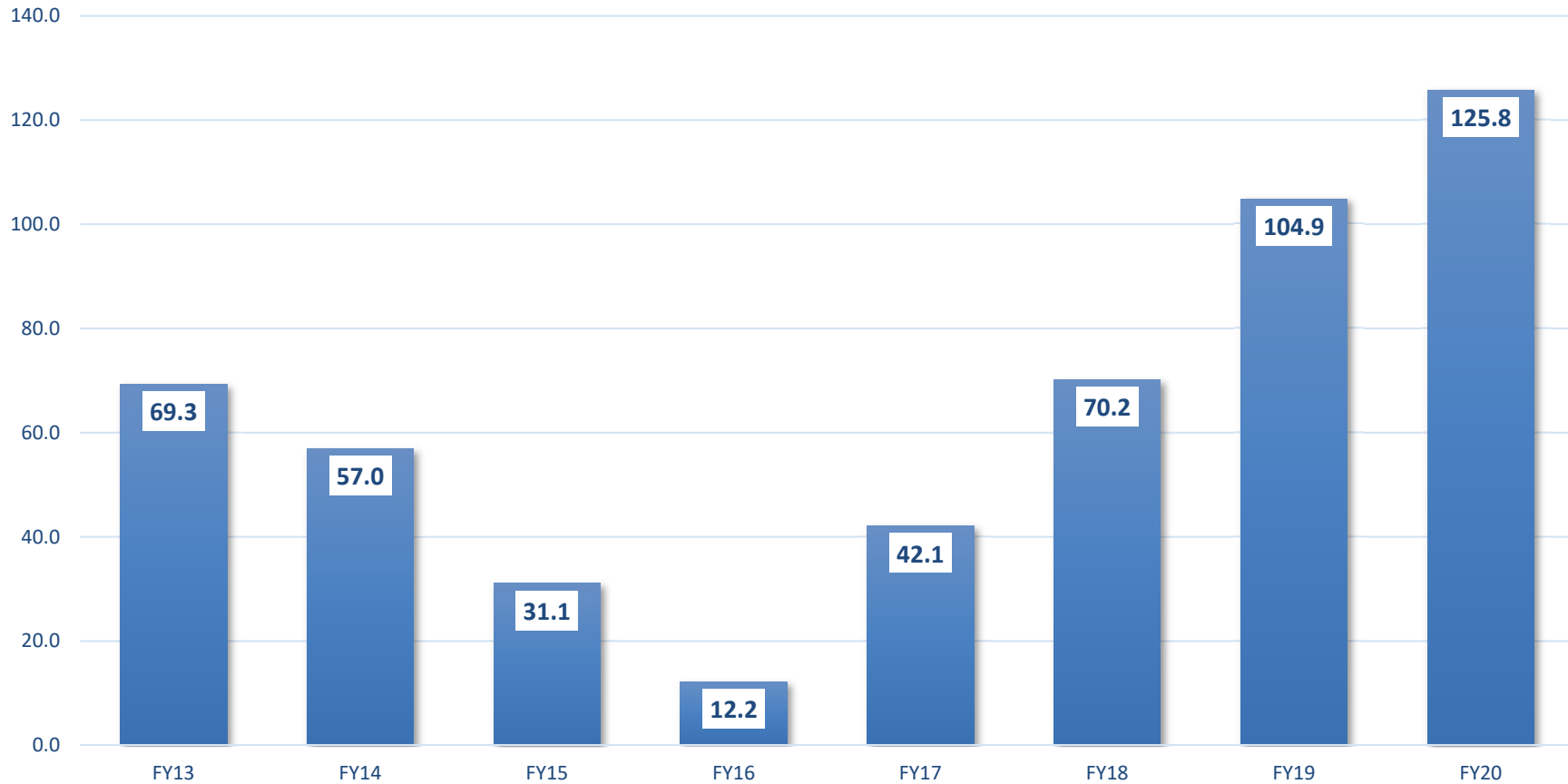
CCSD Revenue - Expenditure Comparison FY13 - FY21*



* Projected \$-

	FY15	FY16	FY17	FY18	FY19	FY20	FY21*
Expenditures	\$404,009,148	\$426,773,479	\$436,459,943	\$475,438,724	\$507,692,736	\$530,714,077	\$558,761,279
Revenue	\$396,584,426	\$418,981,296	\$441,459,943	\$482,938,724	\$504,931,294	\$551,647,071	\$535,617,850

**CCSD
FUND BALANCE
FY13 – FY20***



Dollars in Millions

*Projected FY20

FY21 Budget Summary

FY 2021 Projected GOF Revenue	538,379,292
FY 2020 Base Expenditures	533,100,788
Required Increases	16,412,085
Board Directives/Mission Critical Actions	15,280,962
Allocations Committee Recommendations	3,830,879
Learning Services Expansions and Compliance	3,039,577
Other Considerations	15,617,907
Transportation & Non-Student Based Allocation Savings-Garrett Closure	(2,101,232)
CARES ACT Funding	<u>(13,408,012)</u>
FY 2021 Projected Expenditures	571,772,954
Difference	(33,393,662)
Proposed Solutions:	
Assigned Fund Balance	(9,231,107)
Other Balancing Strategies	(13,011,675)
Use of Unassigned Fund Balance	<u>(11,150,880)</u>
	(33,393,662)

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Board Directives and Mission Critical

Acceleration Schools	2,256,858
Cultural Competency	353,000
Expand Access to SEL/Mental Health	534,720
Buist/Memminger Changes	1,991,412
Gifted and Talented/Middle School Honors	1,502,078
Early Childhood (Mary Ford EC Center/Chicora, Screening, Curriculum)	2,726,609
Expand District 10 Middle School Learning Opportunities	2,719,923
Advanced Academic Programs at West Ashley High School	146,313
Addressing Lack of Diversity at AMHS	373,407
Magnet Changes	923,281
Mission Critical Implementation	253,361
Placeholder for Mission Critical Budget Analysis Still in Process	<u>1,500,000</u>
	15,280,962

Investments in Direct Services to Students

Compliance	\$ 2,213,120
Expansions	\$ 826,457
Early College-Year 4	\$ 895,339
Position & Non-Salary Requests for New Schools/Programs	\$ 5,027,223

Investments in Student Supports

Transportation Contract	\$ 2,710,000
Other Transportation Increases	\$ 1,895,815
Utilities Increase due to Footprint Growth	\$ 1,393,824
Other Contractual Obligations	\$ 1,855,890
Other Requirements	\$ 2,620,338

Investments in Human Resources

Teacher Step Increase (if passed by Legislature)	\$ 3,998,675
Phase-in of Removal of Classified Hiring Cap	\$ 893,771
IT/BIIS Department	\$ 500,000
Other Staffing Considerations	\$ 581,236

Additional School Investments

Allocations Committee Recommendations	
Elementary Teacher Daily Planning Time	\$ 2,790,000
Assistant Principal Talent Development Pipeline	715,321
Clerical Position Adjustments to Increase Data Integrity	<u>325,558</u>
	\$ 3,830,879

Other Required Investments/Increases

Health and Dental Increase	\$ 995,127
Charter Schools and Meeting Street	\$ 3,592,754
Reserve for 7-day Enrollment Changes	\$ 2,000,000
FY21 Programming Considerations for Summer 2020/District Reactivation	\$ 3,100,000

CARES Act Funding

Projected CARES Act Funding	\$ 13,408,012
Proposed Uses:	
Acceleration Schools	\$ 2,256,858
Cultural Competency	534,720
Early Childhood (Mary Ford EC Center/Chicora, Screening, Curriculum)	2,726,609
Mission Critical Implementation	253,361
Placeholder for Mission Critical Budget Analysis Still in Process	1,500,000
Elementary Teacher Daily Planning Time	1,632,381
FY21-Programming Considerations for Summer 2020/District Reactivation	3,100,000
CARES Act Contingency	<u>1,404,083</u>
	\$ 13,408,012

Note: Temporary funding source to address Covid-19 issues and bridge funding gap until State revenues recover

Financial Projections

as of 5/5/20

	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
	538,379,292	559,410,062	579,044,890
Expenditures:			
Salaries & Benefits	398,315,594	420,173,780	444,252,853
Non-Salary Expenditures	177,209,402	184,767,274	194,400,642
7 Day Reserve	2,000,000	2,000,000	2,000,000
Board Directives/Mission Critical	15,280,960	7,640,480	7,640,480
FY20 Summer/District Reactivation	3,100,000		
CARES Act	<u>(13,408,012)</u>		
Total Expenditures	582,497,944	614,581,534	648,293,975
Assigned Fund Balance	(9,231,107)	(7,640,480)	(7,640,480)
Expenditure Budget Balancing Strategies	(23,736,665)	(13,918,761)	(13,918,761)
Use of Unassigned Fund Balance	(11,150,880)		
Adjustment Based on Historical Analysis		(16,620,975)	(16,620,975)
Remaining to Balance	-	(16,991,256)	(31,068,869)

Governmental Accounting Standards Board 54

Type	Definition	Examples	FY2019 CCSD Financial Statement (GOF)	FY2020 CCSD Proposed Financial Statement Amount (GOF)
1. Nonspendable	Assets that cannot be spent nor expected to be converted to cash.	Inventory; Prepaid Items	\$4,919,321	\$4,811,678
2. Restricted	Amounts that are reserved due to legislation, regulations, creditors, etc.	Debt	\$0	\$0
3. Committed	Amounts that can be used only for specific purposes determined by formal action of the board	One month (8.33%) of general operating fund expenditures of the previous two completed fiscal years as required by state fiscal practices legislation	\$39,524,851	\$42,547,320
		Early College Program	\$1,214,628	\$1,214,628
	Amounts that can be used only for specific purposes but do not meet the requirements	Increase Starting Teacher Salaries	2,516,497	2,516,479
4. Assigned		7-Day Allocation Reserve	1,000,000	2,000,000
	of Restricted or Committed	Reserve for Mission Critical Actions	5,000,000	3,500,000
		Use of Fund Balance (Carried Forward from FY19 Fund Balance)	2,761,442	2,761,442
		Use of Fund Balance (To Balance FY21 Budget)	-	11,150,880
5. Unassigned	Applied to all amounts not contained in other categories.	N/A	\$47,928,905	\$55,296,162
Total Fund Balance			\$104,865,644	\$125,798,588
Note: Excludes current year savings that will go toward FY21 expenses				

OF OUR WORK

**Charleston County School District
FY2021 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
FY2021 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
FY2021 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

Charleston County School District
FY2021 Budget Proposal
Function Descriptions

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