



# Charleston excellence is our standard County SCHOOL DISTRICT

Fiscal Year 2022 Budget  
Second Reading  
June 28, 2021

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

**PRINCIPAL OFFICIALS**

**FISCAL YEAR 2022 BUDGET**

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**Board of Trustees**

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

**Superintendent**

**Gerrita Postlewait, Ed.D.**

**Chief Financial and Administrative Officer**

**Donald Kennedy**

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

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## Charleston County School District Second Reading of FY22 Budget

In accordance with District policy, the recommended Charleston County School District FY22 budget is balanced. The proposed budget was developed prior to the State's adoption of its FY22 budget, and therefore the State appropriations to the District were estimated. The State is expected to enact its FY22 budget by the end of June. Additionally, similar to the FY21 budget, development of the FY22 budget was done amid the economic uncertainty brought about by the COVID-19 crises. Since these unusual circumstances exist, the Board will convene on or before September 30, to determine whether any budget adjustments are necessary.

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 FY22 budget contains a 5.1 mill tax increase, resulting in 2.16 allowable millage that was not used.

The FY22 Budget provides investments to ensure that the educational strategies embedded in the newly adopted Board Priorities are carried out. To plan for these investments various economic indicators and financial analyses were considered, as highlighted below.

1. The budget continues to fund the Board's FY21 Directives for increasing educational attainment. Among these are initiatives such as:
  - a. Acceleration Schools
  - b. Early Childhood
  - c. Additional capacities at Buist and Memminger
  - d. Cultural Competency Training
  - e. Gifted and Talented/Middle School Honors
  - f. Expansion of Access to Social and Emotional Learning/Mental Health
2. Additionally, the budget funds initiatives and activities to support the Board's new priorities in the following areas:
  - a. Academic improvements, including Tier I instructions
  - b. Programs to assist students to regain learning losses associated with the Covid-19 learning environment during School-Year 2020-2021
  - c. Talent development
  - d. Increased community engagement
3. To allow for the funding of the Board's Directives and Priorities, the following strategies were used:
  - a. Reduced current year spending in FY21, and used the savings to help fund the FY22 budget.

**Charleston County School District**  
**Second Reading of FY22 Budget**

- b. 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 and Priorities.
  - c. Continued the use of funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
  - d. The budget maintains the Fund Balance at or above policy of 16.67%, as reflected in Policy DFAC
- 4. The District will receive an allocation of federal funding through the Elementary and Secondary Schools Emergency Relief (ESSER) Act, that was created because of the Covid-19 pandemic. The District is collaborating with various local stakeholder groups to develop plans to potentially use these funds in the following areas:
  - a. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care
  - b. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
  - c. Providing mental health services and support, including through the implementation of evidenced based full-service community schools
  - d. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population
  - e. Purchasing educational technology (including hardware, software, and connectivity) for students
  - f. Other allowable ESSER expenditures

**Charleston County School District**  
**FY2022 GOF Budget Summary**  
**Second Reading of FY22 Budget**

	First Reading Budget Book	Audit & Finance Recommended Second Reading- 5.2 mill increase	Variance	Proposed Second Reading - 5.1 mill increase	Variance from First Reading
Revenue	592,255,302	597,523,891	5,268,589 (1)	597,236,035	4,980,733 (1)
Expenditures (FY2021 Budgeted and FY2022 Base)	576,717,327	576,717,327	-	576,717,327	-
Base reduction-FY21 to FY22 Projected Enrollment Changes	(4,228,000)	(4,228,000)	-	(4,228,000)	-
Variance	19,765,975	25,034,564	5,268,589	24,746,708	4,980,733
Funds Available for Allocation	19,765,975	25,034,564	5,268,589	24,746,708	4,980,733
<b>EXPENDITURE REQUESTS:</b>					
<b>Required Increases</b>					
Teacher Step-mandated by state	4,220,421	4,220,421	-	4,220,421	-
Teachers-\$1,000 Salary Increase-mandated by state	4,667,392	4,667,392	-	4,667,392	-
Retirement Increase-mandated by state	2,797,017	2,797,017	-	2,797,017	-
Health and Dental Increase-mandated by state	1,341,652	1,341,652	-	1,341,652	-
Charter Schools and Meeting Street	4,254,754	4,254,754	-	4,254,754	-
West Ashley CAS-new school	1,719,164	1,719,164	-	1,719,164	-
Translation Services-Department of Justice Settlement	846,498	846,498	-	846,498	-
Property and Flood Insurance	2,486,323	2,486,323	-	2,486,323	-
Operations-Transportation Contract	1,626,731	1,626,731	-	1,626,731	-
Operations-Utilities Increases-rate increases	1,233,340	1,233,340	-	1,233,340	-
Additional energy costs due to COVID-moved to ESSER	(1,200,000)	(1,200,000)	-	(1,200,000)	-
Operations-Other Contractual Obligations and Footprint Growth	1,718,356	1,718,356	-	1,718,356	-
Board Approved GOF portion of increasing certified Head Start teachers	388,469	388,469	-	388,469	-
	26,100,117	26,100,117	-	26,100,117	-
<b>Mission Critical Actions-FY22 Changes</b>					
New/Expanded Initiatives	1,110,456	1,110,456	-	1,110,456	-
FY21 One-time/Decreases/Funding Shift	(3,316,588)	(3,316,588)	-	(3,316,588)	-
Net Mission Critical	(2,206,132)	(2,206,132)	-	(2,206,132)	-
<b>Learning Services Compliance and Expansions-School Based</b>	6,430,844	6,430,844	-	6,430,844	-
<b>Learning Services Compliance and Expansions-Central Based</b>	213,425	213,425	-	213,425	-



**Charleston County School District**  
**FY2022 GOF Budget Summary**  
**Second Reading of FY22 Budget**

	First Reading Budget Book	Audit & Finance Recommended Second Reading- 5.2 mill increase	Variance	Proposed Second Reading - 5.1 mill increase	Variance from First Reading
<b>Other Considerations</b>					
Human Resources					
Move Maximum Teacher Step from 25 to 26 Years	535,773	535,773	-	535,773	-
Non-teacher Step	1,955,450	1,955,450	-	1,955,450	-
Additional to move all other non-teachers to 95% of market	5,908,215	5,908,215	-	5,908,215	-
Additional to move all other non-teachers from 95% to 98% of market		5,177,922	5,177,922 (2)	-	-
Additional to move all other non-teachers from 95% to 97% of market	-	-	-	3,450,969	3,450,969 (2)
1.2% COLA for teachers	-	-	-	3,011,532	3,011,532 (2)
Move Classified Staff Years of Service Hiring Cap from 15 to 18 Years	570,000	570,000	-	570,000	-
Other Safety and Risk Services Requests	105,694	105,694	-	105,694	-
Communications and Strategy Requests	420,557	420,557	-	420,557	-
Finance	298,058	298,058	-	298,058	-
Disparity Study-GOF funded portion	114,000	114,000	-	114,000	-
Operations-Other Requirements	337,872	337,872	-	337,872	-
Divisional Expenditure Reductions	-	-	-	(1,483,916)	(1,483,916) (3)
	<u>10,245,619</u>	<u>15,423,541</u>	<u>5,177,922</u>	<u>15,224,204</u>	<u>4,978,585</u>
<b>Total Expenditure Additions</b>	<b>40,783,872</b>	<b>45,961,794</b>	<b>5,177,922</b>	<b>45,762,457</b>	<b>4,978,585</b>
Projected Funds Available for Allocation	19,765,975	25,034,564	5,268,589	24,746,708	4,980,733
Use of Fund Balance-FY21 Unspent Mission Critical Actions	2,700,000	2,700,000	-	2,700,000	-
Use of Fund Balance	10,349,505	10,258,838	(90,667) (4)	10,347,357	(2,148) (4)
Use of Fund Balance-FY21 Cost Reductions	4,300,000	4,300,000	-	4,300,000	-
Use of Fund Balance-FY22 Special Education Requests	3,668,392	3,668,392	-	3,668,392	-
	<u>21,017,897</u>	<u>20,927,230</u>	<u>(90,667)</u>	<u>21,015,749</u>	<u>(2,148)</u>
<b>Remaining to Fund FY22 Requested Expenditure Additions</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

(1) Variance in local property tax revenue due to variations in millage


(2) Variances due to inclusion of varying staff salary increase scenarios

(3) Reductions in divisional general fund budget items; includes a combination of reductions and transfers to ESSER funding

(4) Millage changes result in amounts that do not exactly equal expenditure changes; use of fund balance adjusted to balance

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY 2022  
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 13)**– A consolidated budget report showing projected revenues and expenditures for FY2022. 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 14)** – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2021, as well as projected, FY2022. 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 2022**  
**BUDGET COMPILATION**  
**HOW TO USE AND INTERPRET THIS DOCUMENT**


-  **Consolidated Budget Statement Expenditures By Function (Page 15)** – 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 17)** – 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 20)** – 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 29)** – The General Operating Fund Budget for FY2022 presented in audit format.
  -  **General Operating Revenue Line Item Descriptions (Page 40)** – 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 42)** – An analysis of general operating revenues by line item - with a comparison of current year to projected next year.
  -  **General Operating Expenditure Graph (Page 43)** – A summary analysis of original expenditure budget (FY2021) to projected year (FY2022) by object category. Report depicts a graph comparing current year to projected year.
  -  **General Operating Expenditure Budget Comparison (Page 44)** – 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 (FY2021) expenditures to projected (FY2022).


**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY 2022**  
**BUDGET COMPILATION**  
**HOW TO USE AND INTERPRET THIS DOCUMENT**


**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 49)** – Special Revenue Funds Budget for FY2022 presented in audit format.

 **Special Revenue Funds Detail Information on Funds (Page 57)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2022. 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 61)** – An analysis of current year (FY2021) original allocations and projected year (FY2022) with a variance column showing change from current year to projected year.


 **Special Revenue Funds Expenditure Graph (Page 62)** – A summary analysis of original expenditure budget (FY2021) to projected year (FY2022) by object category. Report depicts a graph comparing current year to projected year.

 **Special Revenue Funds Expenditure Budget Comparison (Page 63)** – 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 (FY2021) expenditures to projected (FY2022).

**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 67)** – Education Improvement Funds Budget for FY2022 presented in audit format.




**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY 2022**  
**BUDGET COMPILATION**  
**HOW TO USE AND INTERPRET THIS DOCUMENT**

-  **Education Improvement Act Detail Information on Funds (Page 73)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2022. 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 75)** – An analysis of current year (FY2021) original allocations and projected year (FY2022) with a variance column showing change from current year to projected year.
  -  **Education Improvement Act Funds Expenditure Graph (Page 76)** – A summary analysis of original expenditure budget (FY2021) to projected year (FY2022) by object category. This report depicts a graph comparing current year to projected year.
  -  **Education Improvement Act Funds Expenditure Budget Comparison (Page 77)** – 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 (FY2021) expenditures to projected (FY2022).
- 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 81)** – Food Service Fund Budget for FY2022 presented in audit format.
  -  **Food Service Fund Revenue Budget Comparison (Page 83)** – 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 84)** – A summary analysis of original expenditure budget (FY2021) to projected year (FY2022) by object category. Report depicts a graph comparing current year to projected year.
  -  **Food Service Fund Expenditure Budget Comparison (Page 85)** – 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 (FY2021) expenditures to projected (FY2022).




**CHARLESTON COUNTY SCHOOL DISTRICT  
FY 2022  
BUDGET COMPILATION  
HOW TO USE AND INTERPRET THIS DOCUMENT**

**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 89)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2022, and an ending fund or “sinking” balance.
-  **Debt Service Expenditure Budget (Page 90)** – 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 91)** – 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 113)** – 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 FY2022.

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

**Tax Assumptions**

1. The local tax revenues presented in this budget are based on a 3% increase on current property assessment values as of 2/16/21. These assessments were provided by the Charleston County Auditor's Office.
2. CCSD's Index of Tax Paying Ability for FY2022 is .14270 up from the current .14057 for an increase of .00213. Charleston is still ranked the wealthiest in the State of the 79 school districts based on assessed property values.
3. A millage increase of 5.1 mills is proposed.

**State Revenue Assumptions**

1. Based on budget projections received from the Senate Finance Committee in May, a \$1,000 salary increase and a step increase for teachers have been included. Additionally, teachers will receive a 1.2% Cost of Living Adjustment.
2. A projected increase in EFA funding by \$11 from \$2,489 to \$2,516 for base student cost has been included.

**General Operating Assumptions**

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

FY 2022

# **CONSOLIDATED BUDGET OVERVIEW**

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CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT  
FY 2022

The fiscal year 2022 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.

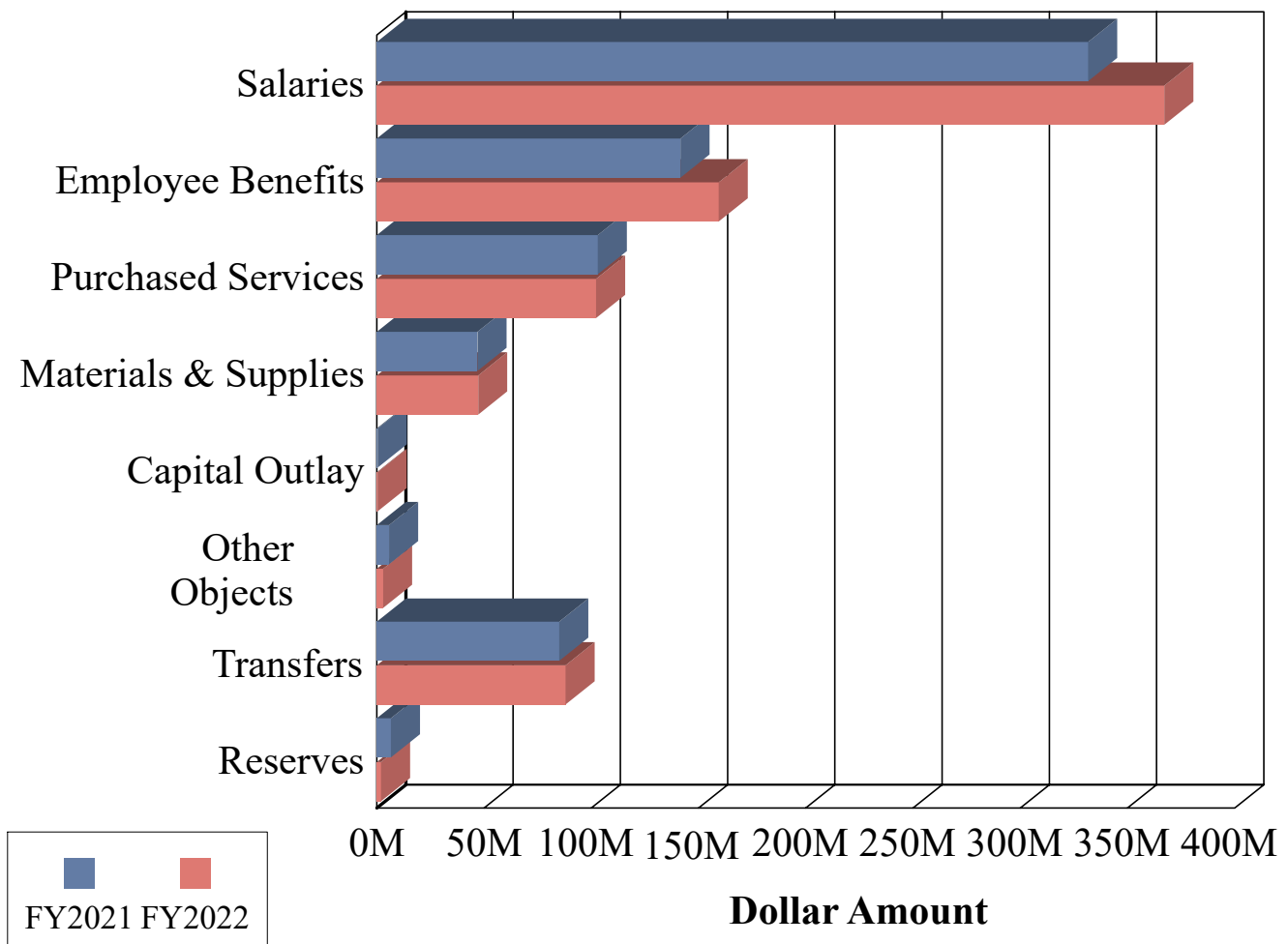
	General	Special Revenue	EIA	Food Services	Debt Service	Capital Projects	Total
<b>Revenues</b>							
Local	\$ 366,336,854	\$ 11,650,408		\$ 2,871,814	\$ 126,185,913	\$ 121,650,727	\$ 628,695,716
State	210,128,750	6,778,009	\$ 30,041,647	-	1,750,000		248,698,406
Federal	95,536	73,065,117		25,710,533			98,871,186
Transfers In	20,674,895	229,657		825,000		14,823,013	36,552,565
<b>Total Revenues</b>	<b>\$ 597,236,035</b>	<b>\$ 91,723,190</b>	<b>\$ 30,041,647</b>	<b>\$ 29,407,347</b>	<b>\$ 127,935,913</b>	<b>\$ 136,473,740</b>	<b>\$ 1,012,817,872</b>
<b>Expenditures</b>							
Instructional Services	\$ 295,180,582	\$ 46,700,802	\$ 10,349,532				\$ 352,230,916
Support Services	252,852,973	28,819,268	4,177,225	\$ 27,929,241		136,947,230	450,725,937
Community Services	1,092,851	11,614,822					12,707,673
Other Transfers Out	15,269,057	3,064,473	13,830,353	1,478,106	67,455,080		101,097,069
Payments to Charter Schools	51,756,321	1,523,825	1,684,537				54,964,683
Debt Service	2,000,000				67,610,731		69,610,731
Reserves	100,000						100,000
<b>Total Expenditures</b>	<b>\$ 618,251,784</b>	<b>\$ 91,723,190</b>	<b>\$ 30,041,647</b>	<b>\$ 29,407,347</b>	<b>\$ 135,065,811</b>	<b>\$ 136,947,230</b>	<b>\$ 1,041,437,009</b>
<b>Other</b>							
Use of Fund Balance-Prior Year Savings	\$ (7,000,000)						(7,000,000)
Use of Fund Balance-Special Education Requests	(3,668,392)						(3,668,392)
Use of Unassigned Fund Balance	(10,347,357)						(10,347,357)
<b>Total Expenditures and Other</b>	<b>\$ 597,236,035</b>	<b>\$ 91,723,190</b>	<b>\$ 30,041,647</b>	<b>\$ 29,407,347</b>	<b>\$ 135,065,811</b>	<b>\$ 136,947,230</b>	<b>\$ 1,020,421,260</b>



**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 EXPENDITURE BUDGET  
ALL FUNDS (Excluding Capital and Debt)**

<b><u>CATEGORY</u></b>	<b><u>FY2021 Original Budget</u></b>	<b><u>FY2022 Projected Budget</u></b>
Salaries	\$ 331,641,333	\$ 367,128,371
Employee Benefits	141,599,810	159,401,282
Purchased Services	103,050,020	102,240,715
Materials & Supplies	46,934,225	47,279,292
Capital Outlay	460,472	392,912
Other Objects	5,740,968	2,942,484
Transfers	85,043,358	88,038,912
Reserves	6,600,000	2,000,000
<b>GRAND TOTAL</b>	<b>\$ 721,070,186</b>	<b>\$ 769,423,968</b>

**All Funds Expenditure Comparison**



CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY FUNCTION  
FY 2022

<u>EXPENDITURES:</u>		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
<b><u>Instructional Services</u></b>								
Classroom	100	295,180,582	46,700,802	10,349,533				352,230,917
<b>Instructional Services Total</b>		<b>295,180,582</b>	<b>46,700,802</b>	<b>10,349,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352,230,917</b>
<b><u>Support Services</u></b>								
Pupil Accounting	211	1,496,808	1,411,826					2,908,634
Guidance Services	212	14,513,530	3,712,804	397,861				18,624,195
Health Services	213	7,309,333	5,492,411					12,801,744
Psychological Services	214	4,427,756	110,442	12,000				4,550,198
Speech Services	215	1,946,422	2,032,065					3,978,487
Improvement of Instruction	221	21,268,283	8,719,715	2,466,150				32,454,148
Library & Media Services	222	7,846,795	117,760	-				7,964,555
Supervision of Special Programs	223	6,864,173	4,236,370	839,839				11,940,382
Improvement of Instruction - Inservice	224	200,767	1,788,360	200,700				2,189,827
Board of Trustees & Self Insured Activities	231	1,466,325						1,466,325
Superintendent	232	852,514						852,514
School Office	233	46,940,786	158,056	130,675				47,229,517
Student Transportation	251	12,158	110,600					122,758
Business Offices	252	6,511,962	120,980					6,632,942
Facility Operations	253	147,097	55,129					202,226
Maintenance/Custodial/Grounds	254	65,643,325	146,282				136,947,230	202,736,837
Student Transportation	255	29,303,903		-				29,303,903
Food Services	256				27,929,241			27,929,241
Procurement/Warehouse	257	3,728,947						3,728,947
Security	258	6,311,461						6,311,461
Planning, Evaluation & Research	262	3,690,191	128,930	100,000				3,919,121
Information Services	263	2,701,163						2,701,163
Human Resources	264	8,944,328	404,875					9,349,203
Technology	266	7,172,981						7,172,981
Pupil Activity	27X	3,551,963	72,664	30,000				3,654,627
<b>Support Services Totals</b>		<b>252,852,973</b>	<b>28,819,268</b>	<b>4,177,225</b>	<b>27,929,241</b>	<b>-</b>	<b>136,947,230</b>	<b>450,725,937</b>
<b><u>Community Services</u></b>								
Non Public School Pupil Services			107,205					107,205
Civic Services	330	215,287						215,287
Custody & Care of Children	350	303,405	11,457,617					11,761,022
Other Community	39X	574,159	50,000					624,159
<b>Community Services Totals</b>		<b>1,092,851</b>	<b>11,614,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,707,673</b>

CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY FUNCTION  
FY 2022

<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>
<b><u>Transfers</u></b>								
Payments to Non Profit Entities		13,280,633						13,280,633
Payments to State	411		77,495					77,495
Payments to Other Agencies	412	928,424						928,424
Payments to Charter Schools	416	51,756,321	2,296,470	1,684,537				55,737,328
Transfers to GOF	420			13,830,353				13,830,353
Transfers to Special Revenue	421	235,000						235,000
Transfers to School Building Fund	424					67,455,080		67,455,080
Transfers to Food Services	425	825,000						825,000
Transfer to GOF - Indirect Costs	431		2,214,333		1,478,106			3,692,439
<b>Transfers Totals</b>		<u>67,025,378</u>	<u>4,588,298</u>	<u>15,514,889</u>	<u>1,478,106</u>	<u>67,455,080</u>	<u>-</u>	<u>156,061,751</u>
<b><u>Debt Service</u></b>								
Debt Service	500	100,000				67,610,731		67,710,731
<b>Debt Service Totals</b>		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,610,731</u>	<u>-</u>	<u>67,710,731</u>
<b><u>Reserves</u></b>								
Reserves	900	2,000,000						2,000,000
<b>GRAND TOTAL</b>		<u><u>618,251,784</u></u>	<u><u>91,723,190</u></u>	<u><u>30,041,647</u></u>	<u><u>29,407,347</u></u>	<u><u>135,065,811</u></u>	<u><u>136,947,230</u></u>	<u><u>1,041,437,009</u></u>

CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY OBJECT  
FY 2022

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
<b>EXPENDITURES</b>								
110	ADMINISTRATIVE SALARY	\$ 24,678,924	\$ 7,667,368	\$ 889,260	\$ 845,077			\$ 34,080,629
111	PRINCIPAL/AST PRINCIPAL SAL	21,577,803	-	92,949				21,670,752
112	TEACHER/PROFESSIONAL ED SALARY	190,184,257	26,455,405	5,171,153				221,810,815
113	PROFESSIONAL OTHER SALARY	13,070,478	3,115,671					16,186,149
114	TECHNICAL SALARY	3,183,666	894,001	154,666				4,232,333
115	TEACHER AST/CLERICAL SALARY	34,690,524	12,276,705	894,457	253,651			48,115,337
116	CRAFTS AND TRADES SALARY	6,334,620						6,334,620
117	BUS DRIVER/APPRENTICE SALARY	95,660	12,000					107,660
119	SERVICE WORK SALARY				7,535,571			7,535,571
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328						78,328
123	TEMPO SALARY - PRO OTHER	75,083						75,083
125	TEMPO SAL TEACHER AST/CLERICAL	78,674	-					78,674
130	OVERTIME SALARY - ADMIN		46,400					46,400
135	OVERTIME SALARY - T AST/CLER	53,700	156,311	57				210,068
136	OVERTIME SALARY - WORKER	130,442						130,442
140	TERMINAL LEAVE	500,000						500,000
142	SUPPLEMENTAL SALARY	4,443,065	809,127	30,076				5,282,268
180	HEAD OF ORG UNIT SALARY	653,245						653,245
210	GROUP HEALTH AND LIFE INS	34,601,044	5,430,673	516,119	1,370,561			41,918,397
220	EMPLOYEE RETIREMENT	68,320,650	11,486,687	1,621,045	1,923,978			83,352,360
230	SOCIAL SECURITY	22,863,044	3,877,581	553,738	645,262			27,939,625
260	UNEMPLOYMENT COMPENSATION TAX	448,531	53,002	7,391	8,435			517,359
270	WKRS' COMP - REIMB OTHR FUNDS	3,738,222	631,972	92,427	105,434			4,568,055
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	4,731,465	100,000	-				4,831,465
311	INSTRUCTIONAL SERVICES	916,705	1,563,472	540,196				3,020,373
312	INSTRUCTIONAL PROGRAMS	1,570,119	2,550,950	121,424				4,242,493
313	STUDENT SERVICES	175,000	284,942	12,000				471,942
315	MANAGEMENT SERVICES	723,967	439,634					1,163,601
317	STATISTICAL SERVICES	215,150		100,000				315,150
318	AUDIT FEES	105,199						105,199
319	LEGAL SERVICES	484,402						484,402
320	PROPERTY SERVICES	18,167,971						18,167,971
321	PUBLIC UTIL SVS WATER/SEWAGE	2,268,941	4,100					2,273,041
322	OUTSOURCED SUBSTITUTES	5,862,084	168,554	-				6,030,638
323	REPAIRS AND MAINTENANCE SRVS	3,222,187	2,000		231,200			3,455,387
324	PROPERTY INSURANCE	7,238,443						7,238,443
325	RENTALS/LEASE	893,531	2,800	1,000	-			897,331
326	OUTSOURCED DAY PORTERS	4,970,500						4,970,500

CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY OBJECT  
FY 2022

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
<b>EXPENDITURES</b>							
329 OTHER PROPERTY SERVICES	1,627,311						1,627,311
331 STUDENT TRANSPORTATION	27,186,324	126,000	14,000				27,326,324
332 IN STATE TRAVEL	933,562	549,910	23,238	41,200			1,547,910
333 CURRICULUM FIELD TRIP TRANSPRT	26,400	7,300	30,000				63,700
334 EXTRA-CURRICULAR FIELD TRIP TR		111,500					111,500
336 CAR ALLOWANCE/ LIEU OF MILEAGE	13,200						13,200
338 OUT OF STATE TRAVEL	331,141	150,022	93,000	12,000			586,163
339 OTHER TRANSPORTATION SERVICES	10,876						10,876
340 COMMUNICATION (TELEPHONE)	962,244	3,500					965,744
342 PAGER/CELL PHONE RENT/MESG SYS	487,207	68,240		9,000			564,447
345 TECHNOLOGY PURCHASED SERVICES	1,573,812	128,715	151,700	15,000			1,869,227
350 ADVERTISING	168,825	42,896		25,000			236,721
360 PRINTING AND BINDING	2,249,278	90,440	46,122	12,000			2,397,840
370 TUITION	715,763						715,763
380 HEAD OF ORG UNIT TRAVEL	31,000						31,000
395 OTHER PROFESS/TECHNICAL SERV.	40,641			118,600			159,241
399 OTHER PURCHASED SERVICES	5,277,463	578,952	110,000	379,398			6,345,813
410 SUPPLIES	6,605,810	5,648,553	3,158,813	1,220,058			16,633,234
412 POSTAGE	122,736	11,713	2,200	7,000			143,649
414 BAND UNIFORM	60,000						60,000
417 FOOD AND CATERING	383,436	58,156	3,000				444,592
420 TEXTBOOKS	670,108	10,813	29,000				709,921
430 LIBRARY BOOKS	221,038	17,000	-				238,038
440 PERIODICALS	17,689						17,689
445 TECHNOLOGY SUPPLIES	448,446	87,936	23,505	30,000			589,887
446 TECHNOLOGY SOFTWARE	550,828	481,023	7,123	50,000			1,088,974
447 TECHNOLOGY COMPUTERS	180,272	383,022	3,000	60,000			626,294
448 TECHNOLOGY PERIPHERALS	61,744	72,621	2,000	6,000			142,365
460 FOOD	-			10,898,640			10,898,640
461 USDA COMMODITIES	-			1,969,518			1,969,518
470 ENERGY	13,239,964	15,600					13,255,564
471 FUEL OIL	9,500						9,500
472 GASOLINE	427,404	6,700	-	15,000			449,104
480 HEAD OF ORG UNIT SUPPLIES	2,325						2,325
540 EQUIPMENT	288,152	3,500	-	82,260			373,912
545 TECHNOLOGY EQUIP	2,500			16,500			19,000
590 OTHER CAPITAL OUTLAY	-					136,947,230	136,947,230
610 REDEMPTION OF PRINCIPAL	-				67,610,731		67,610,731
620 INTEREST	100,000						100,000
640 ORGANIZATION MEMSHP DUES/FEES	443,354	37,008	12,100	4,500			496,962
650 LIABILITY/TORT INSURANCE	958,909						958,909



**CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY OBJECT  
FY 2022**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
<b>EXPENDITURES</b>							
651 LITIGATION AND SETTLEMENTS	400,000						400,000
680 HEAD OF ORG UNIT OTHER OBJ	2,100						2,100
690 OTHER OBJECTS	126,399	403,351	-	22,000			551,750
692 SOLID WASTE FEE	432,763						432,763
710 TRANSFERS TO OTHER FUNDS	1,060,000		13,830,353		67,455,080		82,345,433
720 TRANSITS/CHARTERS	65,350,154	2,373,965	1,704,537				69,428,656
791 INDIRECT COST		2,225,399		1,494,504			3,719,903
930 ENROLLMENT RESERVE	2,000,000						2,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 618,251,784</b>	<b>\$ 91,723,190</b>	<b>\$ 30,041,647</b>	<b>\$ 29,407,347</b>	<b>\$ 135,065,811</b>	<b>\$ 136,947,230</b>	<b>\$ 1,041,437,009</b>

CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY LOCATION  
FY 2022

	General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
<b>EXPENDITURES</b>							
0100 Board of Trustees	384,617	-	-	-	135,065,811		135,450,428
0101 Superintendent's Office	653,839	-	-	-			653,839
0103 Facility Services	168,645	-	-	-			168,645
0104 Chief Academic Office	679,707	-	53,432	-			733,139
0105 Payroll Office	1,531,901	-	-	-			1,531,901
0106 Accounting Office	1,200,468	-	-	-			1,200,468
0107 Expanded Learning	-	1,466,750	-	-			1,466,750
0108 Employee Relations Office	502,491	-	-	-			502,491
0109 Transportation / Bus Lots	211,811	-	-	-			211,811
0110 Acceleration Schools	896,547	-	-	-			896,547
0111 Facility Maintenance	346,562	-	-	-			346,562
0112 Food Services Office	825,000	-	-	5,705,451			6,530,451
0113 Capital Improvement	104,047	-	-	-			104,047
0115 Communications Office	4,054,639	-	-	-			4,054,639
0117 Office of General Counsel	926,269	-	-	-			926,269
0118 Gifted & Talented Office	769,448	-	13,475	-			782,923
0119 Plant Operations	1,545,969	-	-	-			1,545,969
0120 Title I Administration	473,349	3,788,522	-	-			4,261,871
0121 Fine Arts Office	365,198	-	4,400	-			369,598
0122 English as a Second Language	266,922	6,222	125,686	-			398,830
0123 Adult Education	295,588	482,353	474,150	-			1,252,091
0124 Office of Teacher Effectiveness	1,975,506	-	50,000	-			2,025,506
0125 Instructional Support	2,898,591	-	247,034	-			3,145,625
0126 Operational Planning	1,719,106	-	-	-			1,719,106
0127 Various Schools	13,375,744	2,776,497	18,881,181	-		136,947,230	171,980,652
0128 Professional Development	342,307	1,983,239	-	-			2,325,546
0133 Alternative Programs	4,162,171	997,542	442,550	-			5,602,263
0134 Nurse Services Office	1,207,584	323,107	-	-			1,530,691
0135 Career & Technology Education	1,041,701	1,141,953	51,600	-			2,235,254
0136 Pupil Accounting Office	1,002,556	-	-	-			1,002,556
0137 Business Intelligence	945,274	-	-	-			945,274
0139 Archives & Records Office	399,308	-	-	-			399,308
0140 Public Safety Office	2,434,897	-	-	-			2,434,897
0142 Instructional Programs	863,671	-	-	-			863,671
0143 Science Office	238,598	-	-	-			238,598
0144 Procurement Services	757,514	-	-	-			757,514
0145 English/Language Arts Office	82,698	-	146,629	-			229,327
0146 Virtual Programs	485,294	1,317,732	2,750	-			1,805,776
0150 Child Development Office	981,255	17,342	48,957	-			1,047,554
0151 Headstart / Early Head Start	261,948	2,831,773	-	-			3,093,721

**CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY LOCATION  
FY 2022**

		<b>General</b>	<b>Special Revenue</b>	<b>EIA</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
<b>EXPENDITURES</b>								
0152	Technology & Information Systems	21,500	-	-	-	-	-	21,500
0153	IT Network Operations	2,526,497	-	-	-	-	-	2,526,497
0154	Student Transportation	878,462	-	-	-	-	-	878,462
0155	Educational Technology	1,053,575	-	-	-	-	-	1,053,575
0156	IT Customer Support	2,746,641	-	-	-	-	-	2,746,641
0157	Human Resources	5,914,237	223,689	-	-	-	-	6,137,926
0158	Budget & Special Revenue	1,288,261	-	-	-	-	-	1,288,261
0159	Bridge View Building	692,686	-	-	-	-	-	692,686
0160	HVAC Shop	2,316,761	-	-	-	-	-	2,316,761
0161	Energy Services	349,054	-	-	-	-	-	349,054
0162	Plumbing Shop	2,155,436	-	-	-	-	-	2,155,436
0164	Carpentry Shop	1,352,766	-	-	-	-	-	1,352,766
0165	Central Media Services	211,512	-	-	-	-	-	211,512
0166	Risk Management	477,871	-	-	-	-	-	477,871
0167	Guidance & Counseling	494,237	-	167,814	-	-	-	662,052
0169	Special Education Department	5,098,129	5,473,132	24,750	-	-	-	10,596,011
0170	Assessment and Evaluation	2,564,852	-	205,917	-	-	-	2,770,769
0171	Contracts & Procurement Services	269,900	-	-	-	-	-	269,900
0172	Electrical Shop	1,235,462	-	-	-	-	-	1,235,462
0173	Chief Information Office	704,543	-	-	-	-	-	704,543
0179	Internal Consulting	443,568	484,410	-	-	-	-	927,978
0180	Chief Finance & Operations	889,842	-	-	-	-	-	889,842
0181	Title I District-wide Instruction	-	181,501	-	-	-	-	181,501
0182	Video Services	24,039	-	-	-	-	-	24,039
0190	Tiger Team	1,999,988	-	-	-	-	-	1,999,988
0191	Energy/Environmental	743,279	-	-	-	-	-	743,279
0192	Maintenance Program	1,116,374	-	-	-	-	-	1,116,374
0193	General Services / Warehouse	1,378,314	-	-	-	-	-	1,378,314
0194	Carolina Youth Development	33,202	-	-	-	-	-	33,202
0195	Financial Services	1,188,021	-	-	-	-	-	1,188,021
0196	75 Calhoun Street Building	602,977	-	-	-	-	-	602,977
0197	PM Team	2,208,516	-	-	-	-	-	2,208,516
0198	Intercultural Development	206,484	-	-	-	-	-	206,484
0200	Elementary Learning Community	1,662,965	-	-	-	-	-	1,662,965
0202	Mt. Pleasant Academy	4,993,383	621,383	14,055	135,303	-	-	5,764,124
0203	Mamie P. Whitesides Elementary	5,948,040	823,679	141,515	235,796	-	-	7,149,030
0204	Sullivan's Island Elementary	4,642,763	666,107	10,851	194,323	-	-	5,514,044
0205	Belle Hall Elementary	4,955,958	1,068,260	284,708	136,979	-	-	6,445,905
0207	Jennie Moore Elementary	8,368,498	852,423	60,040	305,830	-	-	9,586,791
0208	Charles Pinckney Elementary	5,182,472	845,863	18,241	202,321	-	-	6,248,898

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**CONSOLIDATED BUDGET STATEMENT BY LOCATION**  
**FY 2022**

		<b>General</b>	<b>Special Revenue</b>	<b>EIA</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
<b>EXPENDITURES</b>								
0209	Laurel Hill Primary	5,767,470	837,514	15,283	127,092			6,747,359
0210	James B. Edwards Elementary	5,858,892	681,375	153,422	159,046			6,852,734
0211	Wando CAS	3,799,517	1,308	4,950	-			3,805,775
0212	Old Whitesides Site	19,019	-	-	-			19,019
0213	Carolina Park Elementary	6,755,301	1,127,134	24,836	188,263			8,095,534
0239	Montessori Mt. Pleasant Charter	4,284,620	28,608	129,369	173,766			4,616,363
0242	Laing Middle	7,927,371	664,163	34,294	363,089			8,988,918
0245	Moultrie Middle	7,690,785	427,870	22,620	322,773			8,464,049
0247	Cario Middle	8,570,770	477,147	23,905	227,229			9,299,051
0252	Old Wando High Site	13,843	-	-	-			13,843
0253	Lucy G. Beckham High	10,386,407	344,775	19,380	368,478			11,119,040
0257	Wando High	26,069,191	1,194,980	71,892	538,972			27,875,034
0258	Wando Community Education Center	-	184,750	-	-			184,750
0259	District 2 Stadium	89,311	-	-	-			89,311
0268	Windwood Farms Program	302,634	164,744	550	-			467,927
0300	Old District 3 Learning Community	3,123	-	-	-			3,123
0303	Riverland Terrace Shop	12,107	-	-	-			12,107
0304	Harbor View Elementary	5,327,624	929,755	26,519	240,992			6,524,890
0305	Stiles Point Elementary	5,561,061	1,049,321	16,900	216,693			6,843,975
0309	Murray-Lasaine Elementary	3,879,612	534,100	9,900	214,190			4,637,801
0310	James Island Elementary	5,141,462	1,323,023	26,003	203,073			6,693,561
0342	James Island Middle	312,103	-	-	-			312,103
0343	Fort Johnson Middle	8,247	1,308	-	-			9,555
0344	Camp Road Middle School	6,449,865	856,753	33,383	321,928			7,661,929
0350	James Island Charter High	18,797,607	94,306	560,149	434,463			19,886,525
0351	James Island Community Education Center	-	109,600	-	-			109,600
0359	Septima P. Clark Academy	2,808,364	21,179	95,360	-			2,924,903
0384	Student Intervention Services	5,085,951	-	-	-			5,085,951
0400	District 4	50,767	-	-	-			50,767
0410	Ronald E. McNair Building	41,895	-	-	-			41,895
0411	Child & Family Development Center	96,632	-	550	-			97,182
0412	Chicora Elementary	4,386,481	688,806	124,022	297,791			5,497,099
0413	Edmund A. Burns Elementary	433,716	1,308	1,000	-			436,024
0414	Lambs Elementary	3,886,319	500,942	47,249	277,234			4,711,744
0415	Ladson Elementary	6,660,827	1,889,533	304,941	425,545			9,280,847
0416	Pinehurst Elementary	5,759,835	1,042,537	34,962	429,670			7,267,003
0418	North Charleston Elementary	4,329,975	1,356,950	125,320	365,375			6,177,620
0419	North Charleston Creative Arts	4,720,025	1,172,380	198,919	365,323			6,456,648
0420	Malcolm C. Hursey Elementary	4,288,131	1,060,018	19,448	271,736			5,639,333
0421	W. B. Goodwin Elementary	3,550,476	1,604,256	92,398	302,965			5,550,095

**CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY LOCATION  
FY 2022**

		<b>General</b>	<b>Special Revenue</b>	<b>EIA</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
<b>EXPENDITURES</b>								
0422	Matilda F. Dunston Elementary	4,225,522	750,876	217,713	353,383			5,547,495
0424	Hunley Park Elementary	4,105,553	1,059,005	252,071	344,175			5,760,805
0425	A. C. Corcoran Elementary	5,723,349	1,478,982	133,294	567,394			7,903,018
0426	Midland Park Primary	3,293,241	2,754,755	134,538	346,821			6,529,355
0428	Deer Park Middle	3,916,630	828,953	27,523	366,123			5,139,229
0435	Mary Ford Early Learning and Family Cent	3,884,172	1,425,481	454,831	317,835			6,082,319
0436	Pepperhill Elementary	4,883,526	1,027,950	271,979	410,460			6,593,915
0439	Meeting Street Academy @ Brentwood	9,248,465	965,862	-	493,504			10,707,831
0441	Northwoods Middle	7,381,458	1,388,259	51,826	460,351			9,281,894
0442	Brentwood Middle	12,472	-	-	-			12,472
0444	Morningside Middle	5,946,836	1,476,479	166,402	383,252			7,972,970
0445	Military Magnet Academy	7,298,941	697,169	32,597	335,788			8,364,495
0446	Zucker Middle	5,480,280	903,619	36,748	325,049			6,745,696
0450	Charleston County School of the Arts	10,521,627	596,900	7,136	508,570			11,634,233
0451	Garrett Academy of Technology	571,257	1,308	500	-			573,065
0452	North Charleston High	8,442,452	1,743,421	189,487	312,039			10,687,399
0453	Garrett Community Education Center	-	20,500	-	-			20,500
0454	R.B. Stall High	14,657,402	2,722,884	222,730	643,837			18,246,853
0457	CAS - North Charleston	3,188,974	71,979	3,850	-			3,264,802
0458	Academic Magnet High	7,382,172	187,019	15,394	-			7,584,584
0460	Charlestowne Academy	25,280	-	-	-			25,280
0461	Greg Mathis Charter	930,593	78,959	30,853	-			1,040,405
0463	Daniel Jenkins Academy	4,445,875	48,626	4,950	149,134			4,648,585
0464	Juvenile Detention Center	458,530	134,157	550	-			593,238
0468	Liberty Hill Academy	3,755,188	45,025	4,125	-			3,804,337
0470	Meeting Street Academy @ Burns	4,607,777	-	-	405,705			5,013,481
0471	District 4 Stadium	220,460	-	-	-			220,460
0472	Turning Point Academy	625,875	-	749,946	-			1,375,820
0491	Hyde Avenue	918	-	-	-			918
0504	St James-Santee Elementary	3,460,933	898,844	46,927	223,567			4,630,271
0541	McClellanville Middle	94,174	-	-	-			94,174
0554	Lincoln High	296,096	-	-	-			296,096
0600	District 10 Constituent Office	31,676	-	-	-			31,676
0601	Plant Operations/Quality Assurance	531,291	-	-	-			531,291
0603	St. Andrews Elementary	5,515,013	849,104	152,947	232,613			6,749,676
0605	Stono Park Elementary	3,955,790	1,060,048	344,301	340,864			5,701,003
0606	Oakland Elementary	5,382,153	915,758	150,062	297,948			6,745,920
0607	Orange Grove Charter Elementary	11,864,188	28,608	349,098	484,396			12,726,289
0608	Ashley River Elementary	6,225,542	656,293	71,759	227,380			7,180,974
0611	Springfield Elementary	5,616,165	965,586	277,758	416,419			7,275,927

**CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY LOCATION  
FY 2022**

		<b>General</b>	<b>Special Revenue</b>	<b>EIA</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
<b>EXPENDITURES</b>								
0612	Montessori Community Charleston	2,982,780	354,447	7,864	-			3,345,091
0616	Drayton Hall Elementary	5,152,523	665,438	24,489	160,714			6,003,164
0642	C.E. Williams South	7,572,347	1,014,625	51,554	600,460			9,238,986
0646	West Ashley Middle	76,505	-	-	-			76,505
0647	C.E. Williams North	6,605,189	466,012	22,391	-			7,093,592
0648	St. Andrews Middle	562,154	-	-	-			562,154
0653	West Ashley High	16,802,756	628,137	72,345	665,646			18,168,884
0655	West Ashley Head Start	130,521	823,787	-	119,016			1,073,323
0661	Pattison's Academy Charter	962,318	73,344	39,792	-			1,075,454
0667	West Ashley CAS	2,810,982	100,940	-	-			2,911,923
0670	Old CE Williams Building	2,373	-	-	-			2,373
0681	Materials Resource Center	3,289	-	-	-			3,289
0700	Secondary Learning Community	707,976	-	-	-			707,976
0701	Plant Operations	1,411,480	-	-	-			1,411,480
0705	Charleston Progressive	3,598,830	836,925	22,549	241,343			4,699,647
0706	Memminger Elementary	4,982,425	825,969	148,088	300,428			6,256,910
0707	James Simons Elementary	4,267,183	711,056	19,061	308,724			5,306,023
0708	Archer Building	28,388	-	-	-			28,388
0709	Buist Academy	5,358,923	163,778	18,256	210,368			5,751,325
0710	Wilmot J Fraser Elementary	81,084	-	-	-			81,084
0712	Julian Mitchell Elementary	3,398,930	1,122,661	25,266	214,627			4,761,484
0714	Sanders-Clyde Elementary	5,667,003	1,437,620	153,335	346,548			7,604,506
0739	Charleston Development Academy Charter	1,715,462	180,816	58,686	-			1,954,964
0741	Courtenay Middle	450	-	-	-			450
0743	Rivers Building	55,755	-	-	-			55,755
0744	Simmons-Pinckney Middle	3,570,339	631,665	24,752	-			4,226,756
0749	Carolina Voyager Charter	4,213,933	28,608	109,683	203,193			4,555,416
0752	Thomas Myers II	404,068	-	-	-			404,068
0755	Burke High	6,599,549	694,946	32,371	807,226			8,134,091
0756	Burke Community Education Center	-	100,145	-	-			100,145
0760	Early College High School	5,232,951	93,121	96,479	-			5,422,551
0761	Charleston Math and Science Charter	7,210,524	47,153	312,774	146,820			7,717,271
0762	Allegro Charter	2,384,827	-	123,333	177,684			2,685,844
0777	Charleston County Human Services	800	-	-	-			800
0800	Middle School Learning Community	261,907	-	-	-			261,907
0808	C. C. Blaney Elementary	704,705	-	1,375	-			706,080
0809	Jane Edwards Elementary	1,952,096	116,628	6,534	93,267			2,168,524
0810	E.B. Ellington Elementary	3,303,816	1,091,947	51,666	293,688			4,741,117
0811	Minnie Hughes Elementary	2,424,662	643,869	16,204	165,490			3,250,225
0843	R.D. Schroder Middle	133,256	-	-	-			133,256

**CHARLESTON COUNTY SCHOOL DISTRICT  
CONSOLIDATED BUDGET STATEMENT BY LOCATION  
FY 2022**

		<b>General</b>	<b>Special Revenue</b>	<b>EIA</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
<b>EXPENDITURES</b>								
0851	Baptist Hill High	7,029,145	1,022,940	41,743	388,437			8,482,265
0902	Angel Oak Elementary	5,691,622	661,041	176,610	322,616			6,851,889
0906	Mt. Zion Elementary	2,585,998	920,703	148,957	266,912			3,922,570
0907	Edith Frierson Elementary	2,114,632	296,823	8,161	163,407			2,583,023
0944	Haut Gap Middle	4,815,974	517,710	28,227	303,043			5,664,954
0951	St. John's High	5,024,365	924,012	109,948	209,395			6,267,720
<b>TOTAL EXPENDITURES</b>		<b>618,251,784</b>	<b>91,723,190</b>	<b>30,041,647</b>	<b>29,407,347</b>	<b>135,065,811</b>	<b>136,947,230</b>	<b>1,041,437,009</b>

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FY 2022

# **GENERAL OPERATING FUND**

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
<b>1000 Revenue from Local Sources:</b>			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	317,803,654	344,156,656	26,353,002
1140 Delinquent Taxes	8,000,000	8,000,000	-
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	9,000,000	12,400,000	3,400,000
1300 Tuition:			
1310 From Patrons for Regular Day School	500,000	500,000	-
1500 Earnings on Investments:			
1510 Interest on Investments	650,000	275,000	(375,000)
1900 Other Revenue from Local Sources:			
1910 Rentals	450,000	500,000	50,000
1950 Refund of Prior Year's Expenditures	50,000	50,000	-
1990 Miscellaneous Local Revenue:			
1993 Receipt of Insurance Proceeds	50,000	50,000	-
1999 Revenue from Other Local Sources	100,000	100,000	-
<b>Total Local Sources</b>	<b>336,603,654</b>	<b>366,031,656</b>	<b>29,428,002</b>
<b>2000 Intergovernmental Revenue:</b>			
2100 Payments from Other Governmental Units	75,000	75,000	-
2200 Payments from Public Charter Schools	230,198	230,198	-
<b>Total Intergovernmental Revenues</b>	<b>305,198</b>	<b>305,198</b>	<b>-</b>
<b>3000 Revenue from State Sources:</b>			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation	9,000	9,225	225
3160 School Bus Driver Salary	2,179,210	2,368,887	189,677
3161 EAA Bus Driver Salary and Fringe	8,000	8,200	200
3162 Transportation Workers' Compensation	144,665	148,282	3,617
3180 Fringe Benefits Employer Contributions	21,445,022	25,031,110	3,586,088
3181 Retiree Insurance	10,974,168	13,001,944	2,027,776
3199 Teacher Salary Increase	9,980,779	13,207,699	3,226,920

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
3300 Education Finance Act:	51,755,681	52,327,977	572,296
3xxx Potential Reduction in State Revenue	(13,395,202.00)	-	13,395,202
3800 State Revenue in Lieu of Taxes:			
3810 Local Residential Property Tax Relief	16,955,781	16,955,781	-
3820 Homestead Exemption (Tier 2)	3,557,362	3,557,362	-
3825 Reimbursement for Property Tax Relief	75,891,816	77,789,111	1,897,295
3827 \$2.5 Million Tax Bonus	0	-	-
3830 Merchant's Inventory Tax	1,948,337	1,997,045	48,708
3840 Manufacturer's Depreciation Reimb.	740,000	758,500	18,500
3890 Other State Property Tax Revenues			
3900 Other State Revenue:			
3993 PEBA Retirement Credit	2,967,627	2,967,627	-
<b>Total State Sources</b>	<b>185,162,246</b>	<b>210,128,750</b>	<b>24,966,504</b>
<b>4000 Revenue from Federal Sources:</b>			
4100 Federally Impacted Areas:			
4110 Maintenance and Operations, P.L. 81-874	95,536	95,536	-
<b>Total Federal Sources</b>	<b>95,536</b>	<b>95,536</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
<b>Interfund Transfers, From (To) Other Funds:</b>			
5230 Transfer from Special Revenue EIA Fund	13,392,291	15,019,774	1,627,483
5280 Transfer from Spec Rev Indirect Cost	1,623,119	4,148,119	2,525,000
5280 Transfer from Fd Serv Indirect Cost	1,482,002	1,507,002	25,000
<b>Total Transfers</b>	<b>16,497,412</b>	<b>20,674,895</b>	<b>4,177,483.00</b>
<b>TOTAL REVENUES</b>	<b>538,664,045</b>	<b>597,236,035</b>	<b>58,571,989</b>
<b>OTHER SOURCES</b>			
Use of Fund Balance/Fund Balance Carryforward	2,761,442	-	(2,761,442)
<b>Total Other Sources</b>	<b>2,761,442</b>	<b>-</b>	<b>(2,761,442)</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>541,425,487</b>	<b>597,236,035</b>	<b>55,810,548</b>

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b>EXPENDITURES</b>			
<b>100 INSTRUCTION:</b>			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	12,682,821	12,911,909	229,088
200 Employee Benefits	5,850,755	5,973,972	123,217
300 Purchased Services	1,500	1,000	(500)
400 Supplies and Materials	121,062	117,188	(3,874)
112 Primary Programs:			
100 Salaries	31,111,336	30,794,785	(316,551)
200 Employee Benefits	13,532,206	13,652,913	120,707
300 Purchased Services	2,059,235	2,017,252	(41,983)
400 Supplies and Materials	397,094	415,265	18,171
113 Elementary Programs:			
100 Salaries	57,899,286	57,981,651	82,365
200 Employee Benefits	24,618,024	25,546,183	928,159
300 Purchased Services	4,405,844	4,496,354	90,510
400 Supplies and Materials	743,149	555,561	(187,588)
600 Other Objects	1,350	2,151	801
114 High School Programs:			
100 Salaries	31,745,805	34,938,960	3,193,155
200 Employee Benefits	13,607,282	15,000,659	1,393,377
300 Purchased Services	1,465,350	1,455,715	(9,635)
400 Supplies and Materials	962,820	827,529	(135,291)
500 Capital Outlay	17,000	17,000	-
600 Other objects	150	965	815
115 Career and Technology Education Programs:			
100 Salaries	8,051,949	9,719,316	1,667,367
200 Employee Benefits	3,439,271	4,144,016	704,745
300 Purchased Services	132,172	233,041	100,869
400 Supplies and Materials	947,100	563,865	(383,235)
600 Other Objects	29,719	33,000	3,281
118 Montessori Programs:			
100 Salaries	5,602,084	5,952,368	350,284
200 Employee Benefits	2,562,084	2,751,494	189,410
300 Purchased Services	28,205	28,729	524
400 Supplies and Materials	49,242	51,106	1,864

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	5,760,054	7,448,472	1,688,418
200 Employee Benefits	2,779,446	3,737,243	957,797
122 Trainable Mentally Handicapped:			
100 Salaries	1,561,347	1,869,410	308,063
200 Employee Benefits	692,918	810,604	117,686
124 Visually Handicapped:			
100 Salaries	197,359	207,840	10,481
200 Employee Benefits	75,545	81,653	6,108
300 Purchased Services	3,000	3,000	-
125 Hearing Handicapped:			
100 Salaries	633,308	720,380	87,072
200 Employee Benefits	301,022	343,964	42,942
126 Speech Handicapped:			
100 Salaries	2,901,312	3,266,542	365,230
200 Employee Benefits	1,250,770	1,444,082	193,312
127 Learning Disabilities:			
100 Salaries	9,088,056	10,153,010	1,064,954
200 Employee Benefits	3,852,062	4,476,738	624,676
400 Supplies and Materials	12,000	8,400	(3,600)
128 Emotionally Handicapped:			
100 Salaries	1,554,342	964,551	(589,791)
200 Employee Benefits	648,333	436,580	(211,753)
400 Supplies and Materials	1,200	1,800	600
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	1,647,775	2,031,940	384,165
200 Employee Benefits	754,102	932,020	177,918
139 Early Childhood Programs:			
100 Salaries	6,130,178	7,010,975	880,797
200 Employee Benefits	2,815,381	3,213,922	398,541
400 Supplies and Materials	240,166.00	88,090	(152,076)

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,429,236	3,463,834	34,598
200 Employee Benefits	1,494,832	1,522,578	27,746
300 Purchased Services	93,500	93,500	-
400 Supplies and Materials	30,340	30,340	-
145 Homebound:			
100 Salaries	265,000	259,180	(5,820)
200 Employee Benefits	72,160	70,387	(1,773)
300 Purchased Services	296,386	296,386	-
148 Gifted and Talented Artistic:			
100 Salaries	75,032.00	92,432	17,400
200 Employee Benefits	23,118.00	28,479	5,361
300 Purchased Services	121,489	111,559	(9,930)
400 Supplies and Materials	245,000	238,500	(6,500)
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,503,719	1,589,294	85,575
200 Employee Benefits	678,236	765,047	86,811
300 Purchased Services	9,000	10,000	1,000
400 Supplies and Materials	400	600	200
162 Limited English Proficiency:			
100 Salaries	3,692,125	3,888,718	196,593
200 Employee Benefits	1,569,450	1,692,249	122,799
300 Purchased Services	29,000	29,000	-
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	89,946	91,025	1,079
200 Employee Benefits	26,837	27,194	357
300 Purchased Services	4,500	8,019	3,519
400 Supplies and Materials	31,128	12,609	(18,519)
174 Gifted and Talented Summer School:			
100 Salaries	87,850	85,994	(1,856)
200 Employee Benefits	25,529	24,964	(565)
400 Supplies and Materials	28,478	28,478	-

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	82,444	28,241	(54,203)
200 Employee Benefits	36,119	12,461	(23,658)
300 Purchased Services	15,000	15,000	-
182 Adult Secondary Education Programs:			
100 Salaries	34,851	34,086	(765)
200 Employee Benefits	10,737	10,504	(233)
188 Parenting/Family Literacy:			
100 Salaries	65,576	172,322	106,746
200 Employee Benefits	36,232	80,402	44,170
190 Instructional Pupil Activity:			
100 Salaries	693,143	711,981	18,838
200 Employee Benefits	20,992	220,055	199,063
<b>TOTAL INSTRUCTION</b>	<b>279,880,956</b>	<b>295,180,581</b>	<b>15,299,625</b>
<b>200 SUPPORT SERVICES:</b>			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	684,606	794,878	110,272
200 Employee Benefits	269,996	317,140	47,144
300 Purchased Services	397,120	380,900	(16,220)
400 Supplies and Materials	3,570	3,570	-
600 Other Objects	180	320	140
212 Guidance Services:			
100 Salaries	9,526,499	10,012,712	486,213
200 Employee Benefits	4,025,319	4,338,718	313,399
300 Purchased Services	157,000	157,000	-
400 Supplies and Materials	6,200	5,100	(1,100)
213 Health Services:			
100 Salaries	4,402,177	4,919,964	517,787
200 Employee Benefits	1,835,426	2,091,209	255,783
300 Purchased Services	81,380	119,780	38,400
400 Supplies and Materials	125,324	176,380	51,056
600 Other Objects	1,700	2,000	300



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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
214 Psychological Services:			
100 Salaries	2,790,043	3,087,558	297,515
200 Employee Benefits	1,144,527	1,276,198	131,671
300 Purchased Services	6,000	64,000	58,000
400 Supplies and Materials	2,000	-	(2,000)
215 Exceptional Program Services:			
100 Salaries	870,603	1,222,464	351,861
200 Employee Benefits	350,376	493,360	142,984
300 Purchased Services	171,000	100,000	(71,000)
400 Supplies and Materials	91,170	129,798	38,628
600 Other Objects		800	800
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development Development:			
100 Salaries	10,984,977	12,461,251	1,476,274
200 Employee Benefits	4,369,701	5,074,384	704,683
300 Purchased Services	4,468,013	2,431,885	(2,036,128)
400 Supplies and Materials	1,125,490	1,158,810	33,320
600 Other Objects	118,512	141,952	23,440
222 Library and Media Services:			
100 Salaries	4,905,851	5,130,725	224,874
200 Employee Benefits	2,047,147	2,237,387	190,240
300 Purchased Services	186,980	187,480	500
400 Supplies and Materials	295,131	291,003	(4,128)
600 Other Objects	200.00	200	-
223 Supervision of Special Programs:			
100 Salaries	2,845,692	4,483,570	1,637,878
200 Employee Benefits	1,107,262	1,791,873	684,611
300 Purchased Services	724,513	487,241	(237,272)
400 Supplies and Materials	71,328	93,709	22,381
600 Other Objects	6,280	7,780	1,500
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	8,000	8,000	-
200 Employee Benefits	2,465	2,465	-
300 Purchased Services	176,350	181,802	5,452
400 Supplies and Materials	6,752	6,000	(752)
600 Other Objects	1,750	2,500	750

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
230 General Administration Services:			
231 Board of Education:			
100 Salaries	428,854	489,090	60,236
200 Employee Benefits	155,581	180,785	25,204
300 Purchased Services	729,077	702,901	(26,176)
400 Supplies and Materials	38,050	39,550	1,500
600 Other Objects	54,000	54,000	-
232 Office of Superintendent:			
100 Salaries	513,706	565,253	51,547
200 Employee Benefits	179,900	213,076	33,176
300 Purchased Services	45,303	42,003	(3,300)
400 Supplies and Materials	23,182	23,182	-
600 Other Objects	9,000	9,000	-
233 School Administration:			
100 Salaries	28,703,654	31,490,418	2,786,764
200 Employee Benefits	11,710,655	13,270,576	1,559,921
300 Purchased Services	1,268,648	1,357,968	89,320
400 Supplies and Materials	597,752	710,649	112,897
500 Capital Outlay	1,500	-	(1,500)
600 Other Objects	101,610	111,176	9,566
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	10,000	9,300	(700)
200 Employee Benefits	3,081	2,858	(223)
252 Fiscal Services:			
100 Salaries	3,621,860	4,259,489	637,629
200 Employee Benefits	1,390,997	1,673,022	282,025
300 Purchased Services	272,391	371,091	98,700
400 Supplies and Materials	130,075	106,240	(23,835)
600 Other Objects	102,250	102,121	(129)
253 Facilities Acquisition and Construction:			
100 Salaries	51,799	66,588	14,789
200 Employee Benefits	17,725	23,159	5,434
300 Purchased Services	57,250	56,650	(600)
400 Supplies and Materials	1,100	700	(400)

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
254 Operation and Maintenance of Plant:			
100 Salaries	6,565,524	7,479,685	914,161
200 Employee Benefits	3,163,754	3,209,279	45,525
300 Purchased Services	34,436,220	38,496,990	4,060,770
400 Supplies and Materials	16,045,400	15,678,161	(367,239)
500 Capital Outlay	270,000	270,000	-
600 Other Objects	507,640	509,210	1,570
255 Student Transportation (State Mandated):			
100 Salaries	648,185	713,914	65,729
200 Employee Benefits	255,062	289,993	34,931
300 Purchased Services	26,968,861	28,125,996	1,157,135
400 Supplies and Materials	26,403	174,000	147,597
257 Internal Services:			
100 Salaries	1,032,447	1,123,769	91,322
200 Employee Benefits	453,425	485,231	31,806
300 Purchased Services	2,154,193	1,991,045	(163,148)
400 Supplies and Materials	103,060	118,608	15,548
600 Other Objects	10,194	10,294	100
258 Security:			
100 Salaries	1,237,855	1,035,429	(202,426)
200 Employee Benefits	533,325	436,164	(97,161)
300 Purchased Services	4,213,872	4,711,464	497,592
400 Supplies and Materials	104,385	128,229	23,844
600 Other Objects	0	176	176
262 Planning:			
100 Salaries	1,724,829	2,154,708	429,879
200 Employee Benefits	670,624	849,193	178,569
300 Purchased Services	256,887	395,887	139,000
400 Supplies and Materials	26,060	287,302	261,242
600 Other Objects	2,602	3,102	500
263 Information Services:			
100 Salaries	1,040,665	1,159,033	118,368
200 Employee Benefits	402,366	454,642	52,276
300 Purchased Services	954,525	954,688	163
400 Supplies and Materials	127,700	127,700	-
500 Capital Outlay	5,100.00	5,100	-

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
264 Staff Services:			
100 Salaries	3,714,046	3,942,794	228,748
200 Employee Benefits	2,534,975	2,649,645	114,670
300 Purchased Services	516,200	871,840	355,640
400 Supplies and Materials	112,504	113,754	1,250
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,365,142	1,365,142	-
266 Technology and Data Processing Services:			
100 Salaries	3,852,008	3,826,856	(25,152)
200 Employee Benefits	1,530,329	1,722,861	192,532
300 Purchased Services	1,178,050	1,108,973	(69,077)
400 Supplies and Materials	509,125	509,255	130
500 Capital Outlay	39,500	2,500	(37,000)
600 Other Objects	2,325	2,536	211
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	2,334,158	2,354,523	20,365
200 Employee Benefits	736,793	761,321	24,528
300 Purchased Services	288,895	348,849	59,954
400 Supplies and Materials	60,270	87,270	27,000
<b>TOTAL SUPPORT SERVICES</b>	<b>233,330,245</b>	<b>252,852,974</b>	<b>19,522,729</b>
<b>300 COMMUNITY SERVICES:</b>			
330 Civic Services:			
100 Salaries	137,554	153,443	15,889
200 Employee Benefits	54,838	61,844	7,006
350 Custody and Care of Children:			
100 Salaries	237,223	231,938	(5,285)
200 Employee Benefits	73,208	71,467	(1,741)
390 Other Community Services:			
100 Salaries	242,943	261,895	18,952
200 Employee Benefits	99,270	98,764	(506)
300 Purchased Services	120,500	120,500	-
400 Supplies and Materials	93,000	93,000	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>1,058,536</b>	<b>1,092,851</b>	<b>34,315</b>

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

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b>400 Other Charges:</b>			
<b>410 Intergovernmental Expenditures:</b>			
412 - 300 Payments to Other Governmental Units	615,224	615,224	-
412 - 720 Payments to Other Governmental Units	313,200	313,200	-
416 - 720 LEA Payments to Public Charter Schools	50,580,713	51,756,321	1,175,608
417 - 720 Payments to Nonprofit Entities (other than for	12,388,287	13,280,633	892,346
<b>420 Transfers to Other Funds:</b>			
421 - 710 Transfer to Special Revenue Fund	235,000	235,000	-
425 - 710 Transfer to Food Service Fund	825,000	825,000	-
<b>Total Intergovernmental Expenditures &amp; Transfers</b>	<b>64,957,424</b>	<b>67,025,378</b>	<b>2,067,954</b>
<b>500 DEBT SERVICES:</b>			
620 Interest	100,000	100,000	-
<b>TOTAL DEBT SERVICE</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>900 RESERVES:</b>			
900 Reserves:			
920 Summer Programming/District Reactivation	3,100,000	-	(3,100,000)
930 Reserve for 7 Day Enrollment Changes	2,000,000	2,000,000	-
940 Reserve for Mission Critical Actions	1,500,000	-	(1,500,000)
<b>TOTAL RESERVES</b>	<b>6,600,000</b>	<b>2,000,000</b>	<b>(4,600,000)</b>
<b>TOTAL EXPENDITURES AND RESERVES</b>	<b>585,927,161</b>	<b>618,251,784</b>	<b>32,324,623</b>
<b>USE OF CARES ACT FUNDING</b>	<b>(13,408,012)</b>	<b>-</b>	<b>13,408,012</b>
<b>TOTAL EXPENDITURES, RESERVES AND USE OF CARES ACT</b>	<b>572,519,149</b>	<b>618,251,784</b>	<b>45,732,635</b>
<b>OTHER</b>			
Use of Assigned Fund Balance	(9,231,107)	-	9,231,107
Use of Fund Balance-Prior Year Savings	(10,711,675)	(7,000,000)	3,711,675
Use of Fund Balance-Special Education Requests	0	(3,668,392)	(3,668,392)
Use of Unassigned Fund Balance	(11,150,880)	(10,347,357)	803,523
<b>GRAND TOTAL</b>	<b>541,425,487</b>	<b>597,236,035</b>	<b>55,810,548</b>

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

		<b>Purpose Statement</b>	<b>Projected Budgetary Allocations</b>
<b>LOCAL SOURCES</b>			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 344,156,656
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	8,000,000
Fee in Lieu of Taxes	1280	Payments made for property which is not subject to taxation on the same basis as other property due to action of the local government	12,400,000
Regular Day School from Patrons	1320	Revenue from other school districts within the state as tuition for regular day schools	500,000
Interest on Investments	1510	Interest earned on investments and deposits of District funds	275,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	500,000
Receipt of Insurance Proceeds	1993	Receipt from insurance rebates	50,000
Refund of Prior Year's Expenditures	1950	Refund of prior year's expenditures received after the year is closed	50,000
Miscellaneous (tuition, other, etc.)	1999	Other revenue from local sources not listed in the above accounts	100,000
<b>TOTAL LOCAL SOURCES</b>			<b>\$ 366,031,656</b>
<b>INTERGOVERNMENTAL</b>			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	305,198
<b>TOTAL INTERGOVERNMENTAL SOURCES</b>			<b>\$ 305,198</b>
<b>STATE SOURCES</b>			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	9,225
School Bus Driver's Contribution	316*	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	2,525,369
Employer Contributions (Fringe)	3180	State revenue for fringe benefit costs to school districts for its employees to include state retirement, life insurance, social security and health insurance	25,031,110
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	13,001,944
State Aid to Classrooms/Teacher Salary	3186	State revenue for teacher salary increase	13,207,699
State Aid to Classrooms/Education Finance Act	33**	State revenue for each student based on the category of each student and calculated based on Average Daily Membership as of the 135th day of school	52,327,977

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

		<b>Purpose Statement</b>	<b>Projected Budgetary Allocations</b>
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	<b>16,955,781</b>
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	<b>3,557,362</b>
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	<b>77,789,111</b>
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	<b>1,997,045</b>
Manufacturer's Depreciation Reimburse.	3840	State revenue sent as reimbursement for property tax exemptions related to business depreciation	<b>758,500</b>
Retirement Reimbursement	3993	State revenue to offset the increase in the employer retirement percentage increase	<b>2,967,627</b>
<b>TOTAL STATE SOURCES</b>			<b>\$ 210,128,750</b>
<b>FEDERAL SOURCES</b>			
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	<b>\$ 95,536</b>
<b>TOTAL FEDERAL SOURCES</b>			<b>\$ 95,536</b>
<b>TRANSFERS</b>			
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	<b>\$ 15,019,774</b>
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	<b>5,655,121</b>
<b>TOTAL TRANSFERS</b>			<b>\$ 20,674,895</b>
<b>TOTAL GENERAL FUND REVENUES</b>			<b>\$ 597,236,035</b>

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

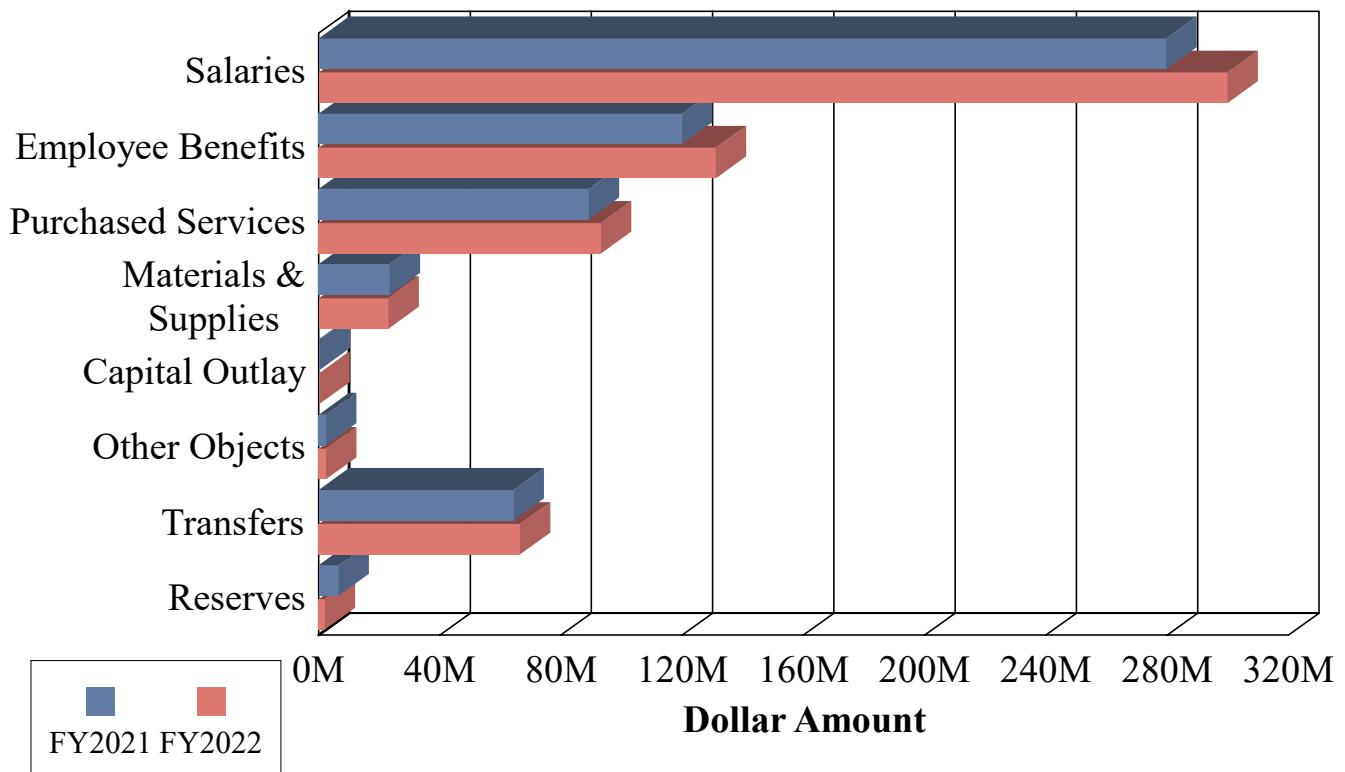
	FY2021 Revised Budget	% of Total	Projected FY2022 Budget	% of Total	FY20 to FY21 Variance	% Variance
<b><u>LOCAL SOURCES</u></b>						
Ad Valorem Taxes	\$ 317,803,654	58.70%	\$ 344,156,656	57.62%	\$ 26,353,002	8.29%
Delinquent Taxes	8,000,000	1.48%	8,000,000	1.34%	-	0.00%
Fee in Lieu	9,000,000	1.66%	12,400,000	2.08%	3,400,000	37.78%
Regular Day School from Patrons	500,000	0.09%	500,000	0.08%	-	0.00%
Interest on Investments	650,000	0.12%	275,000	0.05%	(375,000)	-57.69%
Rentals / Lease	450,000	0.08%	500,000	0.08%	50,000	11.11%
Receipt of Insurance Proceeds	50,000	0.01%	50,000	0.01%	-	0.00%
Refund of Prior Year's Expenditures	50,000	0.01%	50,000	0.01%	-	0.00%
Miscellaneous (tuition, other, etc.)	100,000	0.02%	100,000	0.02%	-	0.00%
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 336,603,654</b>	<b>62.17%</b>	<b>\$ 366,031,656</b>	<b>61.29%</b>	<b>\$ 29,428,002</b>	<b>52.73%</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Payments from Other Governments	305,198	0.06%	305,198	0.05%	-	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 305,198</b>	<b>0.06%</b>	<b>\$ 305,198</b>	<b>0.05%</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>STATE SOURCES</u></b>						
Handicapped Transportation	\$ 9,000	0.00%	\$ 9,225	0.00%	\$ 225	2.50%
School Bus Driver's Salary	2,179,210	0.40%	2,368,887	0.40%	189,677	8.70%
EAA Bus Driver Salary and Fringe	8,000	0.00%	8,200	0.00%	200	2.50%
Bus Driver Workers' Compensation	144,665	0.03%	148,282	0.02%	3,617	2.50%
Employer Contributions (FRINGE)	21,445,022	3.96%	25,031,110	4.19%	3,586,088	16.72%
Retiree Insurance	10,974,168	2.03%	13,001,944	2.18%	2,027,776	18.48%
Teacher Salary Increase	9,980,779	1.84%	13,207,699	2.21%	3,226,920	32.33%
Education Finance Act	51,755,681	9.56%	52,327,977	8.76%	572,296	1.11%
Potential Reduction in State Revenue	(13,395,202)	-2.47%	-	0.00%	13,395,202	-100.00%
Local Property Tax Relief	16,955,781	3.13%	16,955,781	2.84%	-	0.00%
Homestead Exemption	3,557,362	0.66%	3,557,362	0.60%	-	0.00%
Sales Tax - Tier III	75,891,816	14.02%	77,789,111	13.02%	1,897,295	2.50%
Merchant's Inventory Tax	1,948,337	0.36%	1,997,045	0.33%	48,708	2.50%
Other State Revenue	3,707,627	0.68%	3,726,127	0.62%	18,500	0.50%
<b>TOTAL STATE SOURCES</b>	<b>\$ 185,162,246</b>	<b>34.20%</b>	<b>\$ 210,128,750</b>	<b>35.18%</b>	<b>\$ 24,966,504</b>	<b>44.73%</b>
<b><u>FEDERAL SOURCES</u></b>						
Maintenance & Operations	\$ 95,536	0.02%	\$ 95,536	0.02%	\$ -	0.00%
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 95,536</b>	<b>0.02%</b>	<b>\$ 95,536</b>	<b>0.02%</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>INTERFUND TRANSFERS</u></b>						
Transfer from EIA Fund	\$ 13,392,291	2.47%	\$ 15,019,774	2.51%	\$ 1,627,483	12.15%
Indirect Costs	3,105,121	0.57%	5,655,121	0.95%	2,550,000	82.12%
<b>TOTAL TRANSFERS</b>	<b>\$ 16,497,412</b>	<b>3.05%</b>	<b>\$ 20,674,895</b>	<b>3.46%</b>	<b>\$ 4,177,483</b>	<b>7.13%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 538,664,045</b>	<b>99.49%</b>	<b>\$ 597,236,035</b>	<b>100.00%</b>	<b>\$ 58,571,990</b>	<b>104.95%</b>
<b><u>OTHER SOURCES</u></b>						
Use of Fund Balance/Fund Balance Carryforward	2,761,442.00	0.51%	-	0.00%	(2,761,442.00)	-100.00%
<b>TOTAL GENERAL FUND REVENUES AND OTHER SOURCES</b>	<b>\$ 541,425,487</b>	<b>100.00%</b>	<b>\$ 597,236,035</b>	<b>100.00%</b>	<b>\$ 55,810,548</b>	<b>10.31%</b>



**CHARLESTON COUNTY SCHOOL DISTRICT  
FY 2022 EXPENDITURE BUDGET  
GENERAL OPERATING FUND**

<b><u>CATEGORY</u></b>	<b><u>FY2021 Original Budget</u></b>	<b><u>FY2022 Projected Budget</u></b>
Salaries	\$ 279,701,691	\$ 299,828,468
Employee Benefits	119,891,571	131,076,976
Purchased Services	89,184,032	93,180,710
Materials & Supplies	23,458,812	23,001,299
Capital Outlay	329,152	290,652
Other Objects	2,419,705	2,463,525
Transfers	64,342,200	66,410,154
Reserves	6,600,000	2,000,000
<b>GRAND TOTAL</b>	<b><u><u>\$ 585,927,161</u></u></b>	<b><u><u>\$ 618,251,784</u></u></b>

**General Operating Expenditure Comparison**



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

<b>OBJ. NUM</b>	<b>CATEGORY</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b><u>SALARIES</u></b>				
110	ADMINISTRATIVE SALARY	21,438,536	24,678,924	3,240,388
111	PRINCIPAL/AST PRINCIPAL SAL	19,631,967	21,577,803	1,945,836
112	TEACHER/PROFESSIONAL ED SALARY	182,233,783	190,184,257	7,950,474
113	PROFESSIONAL OTHER SALARY	11,660,636	13,070,478	1,409,842
114	TECHNICAL SALARY	2,835,294	3,183,666	348,372
115	TEACHER AST/CLERICAL SALARY	30,941,909	34,690,524	3,748,615
116	CRAFTS AND TRADES SALARY	5,546,235	6,334,620	788,385
117	BUS DRIVER/APPRENTICE SALARY	89,078	95,660	6,582
180	HEAD OF ORG UNIT SALARY	490,730	653,245	162,515
	<b>TOTAL REGULAR SALARIES</b>	<b>274,868,168</b>	<b>294,469,177</b>	<b>19,601,009</b>
122	TEMPO SALARY - SUBSTITUTE	78,328	78,328	-
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	59,562	78,674	19,112
	<b>TOTAL SUBSTITUTE &amp; TEMPO SALARIES</b>	<b>212,973</b>	<b>232,085</b>	<b>19,112</b>
135	OVERTIME SALARY - T AST/CLER	35,079	53,700	18,621
136	OVERTIME SALARY - WORKER	123,442	130,442	7,000
	<b>TOTAL OVERTIME SALARIES</b>	<b>158,521</b>	<b>184,142</b>	<b>25,621</b>
140	TERMINAL LEAVE	500,000	500,000	-
142	SUPPLEMENTAL SALARY	3,962,028	4,443,065	481,037
	<b>TOTAL SUPPLEMENTAL SALARIES</b>	<b>4,462,028</b>	<b>4,943,065</b>	<b>481,037</b>
<b><u>FRINGE BENEFITS</u></b>				
210	GROUP HEALTH AND LIFE INS	33,541,301	34,601,044	1,059,743
220	EMPLOYEE RETIREMENT	60,769,765	68,320,650	7,550,885
230	SOCIAL SECURITY	20,707,607	22,863,044	2,155,437
260	UNEMPLOYMENT COMPENSATION TAX	278,734	448,531	169,797
270	WKRS' COMP - REIMB OTHR FUNDS	3,488,677	3,738,222	249,545
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	-
	<b>TOTAL FRINGE BENEFITS</b>	<b>119,891,570</b>	<b>131,076,976</b>	<b>11,185,406</b>
<b><u>PURCHASED SERVICES</u></b>				
310	PROFESSIONAL/TECHNICAL SRVS	4,638,144	4,731,465	93,321
311	INSTRUCTIONAL SERVICES	775,780	916,705	140,925
312	INSTRUCTIONAL PROGRAMS	3,128,741	1,570,119	(1,558,622)
313	STUDENT SERVICES	137,500	175,000	37,500
315	MANAGEMENT SERVICES	639,500	723,967	84,467
317	STATISTICAL SERVICES	209,050	215,150	6,100
318	AUDIT FEES	104,875	105,199	324
319	LEGAL SERVICES	469,402	484,402	15,000
320	PROPERTY SERVICES	17,413,620	18,167,971	754,351
321	PUBLIC UTIL SVS WATER/SEWAGE	2,178,634	2,268,941	90,307
322	OUTSOURCED SUBSTITUTES	5,781,321	5,862,084	80,763
323	REPAIRS AND MAINTENANCE SRVS	2,904,517	3,222,187	317,670

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

<b>OBJ. NUM</b>	<b>CATEGORY</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
324	PROPERTY INSURANCE	4,752,120	7,238,443	2,486,323
325	RENTALS/LEASE	942,708	893,531	(49,177)
326	OUTSOURCED DAY PORTERS	4,737,779	4,970,500	232,721
329	OTHER PROPERTY SERVICES	1,744,788	1,627,311	(117,477)
331	STUDENT TRANSPORTATION	25,856,725	27,186,324	1,329,599
332	IN STATE TRAVEL	970,314	933,562	(36,752)
333	CURRICULUM FIELD TRIP TRANSPRT	14,000	26,400	12,400
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	13,200	-
338	OUT OF STATE TRAVEL	373,495	331,141	(42,354)
339	OTHER TRANSPORTATION SERVICES	14,176	10,876	(3,300)
340	COMMUNICATION (TELEPHONE)	966,044	962,244	(3,800)
342	PAGER/CELL PHONE RENT/MESG SYS	472,168	487,207	15,039
345	TECHNOLOGY PURCHASED SERVICES	1,665,341	1,573,812	(91,529)
350	ADVERTISING	172,325	168,825	(3,500)
360	PRINTING AND BINDING	2,260,926	2,249,278	(11,648)
370	TUITION	690,563	715,763	25,200
380	HEAD OF ORG UNIT TRAVEL	33,250	31,000	(2,250)
395	OTHER PROFESS/TECHNICAL SERV.	40,641	40,641	-
399	OTHER PURCHASED SERVICES	5,082,386	5,277,463	195,077
	<b>TOTAL PURCHASE SERVICES</b>	<b>89,184,033</b>	<b>93,180,710</b>	<b>3,996,677</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>				
410	SUPPLIES	7,362,906	6,605,810	(757,096)
412	POSTAGE	103,107	122,736	19,629
414	BAND UNIFORMS	60,000	60,000	-
417	FOOD AND CATERING	331,831	383,436	51,605
420	TEXTBOOKS	638,553	670,108	31,555
430	LIBRARY BOOKS	218,190	221,038	2,848
440	PERIODICALS	17,860	17,689	(171)
445	TECHNOLOGY SUPPLIES	500,288	448,446	(51,842)
446	TECHNOLOGY SOFTWARE	228,098	550,828	322,730
447	TECHNOLOGY COMPUTERS	283,297	180,272	(103,025)
448	TECHNOLOGY PERIPHERALS	35,310	61,744	26,434
470	ENERGY	13,396,931	13,239,964	(156,967)
471	FUEL OIL	9,700	9,500	(200)
472	GASOLINE	268,190	427,404	159,214
480	HEAD OF ORG UNIT SUPPLIES	4,550	2,325	(2,225)
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>23,458,811</b>	<b>23,001,299</b>	<b>(457,512)</b>
<b><u>CAPITAL OUTLAY</u></b>				
540	EQUIPMENT	288,152	288,152	-
545	TECHNOLOGY EQUIP	11,000	2,500	(8,500)
550	VEHICLES	30,000	-	(30,000)
	<b>TOTAL CAPITAL OUTLAY</b>	<b>329,152</b>	<b>290,652</b>	<b>(38,500)</b>

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

<b>OBJ. NUM</b>	<b>CATEGORY</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b><u>OTHER OBJECTS</u></b>				
620	INTEREST	100,000	100,000	-
640	ORGANIZATION MEMSHP DUES/FEES	400,944	443,354	42,410
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	126,399	1,410
692	SOLID WASTE FEE	432,763	432,763	-
	<b>TOTAL OTHER OBJECTS</b>	<b>2,419,705</b>	<b>2,463,525</b>	<b>43,820</b>
<b><u>TRANSFERS</u></b>				
710	TRANSFERS TO OTHER FUNDS	1,060,000	1,060,000	-
720	TRANSITS/CHARTERS	63,282,200	65,350,154	2,067,954
	<b>TOTAL TRANSFERS</b>	<b>64,342,200</b>	<b>66,410,154</b>	<b>2,067,954</b>
<b><u>RESERVES</u></b>				
920	RESERVE FOR SUMMER/REACTIVATION	3,100,000	-	(3,100,000)
930	RESERVE FOR 7-DAY ENROLLMENT ADJ	2,000,000	2,000,000	-
940	RESERVE FOR MISSION CRITICAL	1,500,000	-	(1,500,000)
		<b>6,600,000</b>	<b>2,000,000</b>	<b>(4,600,000)</b>
	<b>TOTAL ALL OBJECTS</b>	<b>585,927,161</b>	<b>618,251,784</b>	<b>32,324,623</b>
	Use of CARES Act	(13,408,012)	-	13,408,012
	<b>TOTAL ALL OBJECTS AND CARES ACT</b>	<b>572,519,149</b>	<b>618,251,784</b>	<b>45,732,635</b>
<b><u>OTHER</u></b>				
	Use of Assigned Fund Balance	(9,231,107)	-	9,231,107
	Use of Fund Balance-Prior Year Savings	(10,711,675)	(7,000,000)	3,711,675
	Use of Fund Balance-Special Education Requests	-	(3,668,392)	(3,668,392)
	Use of Unassigned Fund Balance	(11,150,880)	(10,347,357)	803,523
		(31,093,662)	(21,015,749)	10,077,913
	<b>TOTAL ALL OBJECTS AND OTHER</b>	<b>541,425,487</b>	<b>597,236,035</b>	<b>55,810,545</b>

FY 2022

## **SPECIAL REVENUE FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
<b>REVENUES</b>			
<b>1000 Revenue from Local Sources:</b>			
1900 Other Revenue From Local Sources:			
1920 Contributions and Donations From Private Sources	139,397	0	(139,397)
1930 Medicaid	878,333	836,804	(41,529)
1999 Revenue from Other Local Sources	10,448,242	10,813,604	365,362
<b>Total Local Sources</b>	<b>11,465,972</b>	<b>11,650,408</b>	<b>184,436</b>
<b>2000 Intergovernmental Revenue:</b>			
<b>3000 Revenue from State Sources:</b>			
3110 Occupational Education:			
3118 EEDA Career Specialists	1,834,695	2,121,328	286,633
3120 General Education:			
3127 Student Health and Fitness - PE Teachers	369,272	361,560	(7,712)
3130 Special Programs:			
3135 Reading Coaches	0	2,680,638	2,680,638
3136 Student Health and Fitness - Nurses	1,412,874	1,609,482	196,608
3190 Miscellaneous Restricted State Grants:			
3193 Education License Plates	5,000	5,000	0
3199 Other Restricted State Grants	85,580	0	(85,580)
<b>Total State Sources</b>	<b>3,707,421</b>	<b>6,778,008</b>	<b>3,070,587</b>
<b>4000 Revenue from Federal Sources:</b>			
4200 Occupational Education:			
4210 Perkins Aid, Title I	867,464	1,082,427	214,963
4300 Elementary and Secondary Education Act of 1965 (ESEA):			
4310 Title I, Basic State Grant Programs	25,316,517	24,447,485	(869,032)
4314 School Improvement Grant	848,796	0	(848,796)
4341 Language Instruction for Limited English Proficient and Immigrant Students	278,440	291,216	12,776
4343 McKinney-Vento	0	45,000	45,000
4351 Improving Teacher Quality	3,277,000	2,217,428	(1,059,572)
4400 Adult Education:			
4410 Basic Adult Education	243,958	252,696	8,738
4500 Programs for Children with Disabilities:			
4510 Individuals With Disabilities Education Act (IDEA)	13,057,743	10,242,910	(2,814,833)
4520 Preschool Grants (Carryover Provision)	305,061	387,035	81,974
4900 Other Federal Sources:			
4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools)	206,010	187,069	(18,941)

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
4970 Federal Covid Relief Revenue:			
4975 ESSER I	0	2,081,640	2,081,640
4977 ESSER II	0	17,312,602	17,312,602
4990 Other Federal Revenue:			
4997 Title IV - SSAE	0	110,603	110,603
4999 Revenue from Other Federal Sources	11,715,725	14,407,006	2,691,281
<b>Total Federal Sources</b>	<b>56,116,714</b>	<b>73,065,117</b>	<b>16,948,403</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>71,290,106</b>	<b>91,493,533</b>	<b>20,203,425</b>
<b>EXPENDITURES</b>			
<b>100 INSTRUCTION:</b>			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	3,750	1,019,362	1,015,612
200 Employee Benefits	1,584	461,999	460,415
112 Primary Programs:			
100 Salaries	1,426,626	3,670,616	2,243,990
200 Employee Benefits	661,085	1,605,531	944,446
300 Purchased Services	62,683	2,000	(60,683)
400 Supplies and Materials	199,393	223,497	24,104
600 Other Objects	55,395	0	(55,395)
113 Elementary Programs:			
100 Salaries	3,239,722	10,089,221	6,849,499
200 Employee Benefits	1,457,150	4,407,364	2,950,214
300 Purchased Services	306,156	122,052	(184,104)
400 Supplies and Materials	3,300,944	2,346,003	(954,941)
600 Other Objects	1,229,839	0	(1,229,839)
114 High School Programs:			
100 Salaries	2,060,231	3,873,555	1,813,324
200 Employee Benefits	537,858	1,210,370	672,512
300 Purchased Services	69,667	55,400	(14,267)
400 Supplies and Materials	325,776	453,908	128,132
600 Other Objects	186,594	0	(186,594)
115 Career and Technology Education Programs:			
100 Salaries	15,509	57,183	41,674
200 Employee Benefits	4,778	24,978	20,200
300 Purchased Services	138,791	145,291	6,500
400 Supplies and Materials	78,459	280,818	202,359
600 Other Objects	0	950	950
118 Montessori Programs:			
100 Salaries	45,782	489,110	443,328
200 Employee Benefits	23,971	226,448	202,477



**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	1,061,238	0	(1,061,238)
200 Employee Benefits	538,475	0	(538,475)
400 Supplies and Materials	20,222	17,406	(2,816)
122 Trainable Mentally Handicapped:			
100 Salaries	258,260	0	(258,260)
200 Employee Benefits	111,921	0	(111,921)
300 Purchased Services	5,000	0	(5,000)
400 Supplies and Materials	0	100,000	100,000
123 Orthopedically Handicapped:			
100 Salaries	35,988	0	(35,988)
200 Employee Benefits	10,962	0	(10,962)
124 Visually Handicapped:			
300 Purchased Services	2,500	3,000	500
125 Hearing Handicapped:			
100 Salaries	72,458	0	(72,458)
200 Employee Benefits	36,819	0	(36,819)
300 Purchased Services	5,000	5,000	0
126 Speech Handicapped:			
100 Salaries	294,716	324,333	29,617
200 Employee Benefits	126,760	141,712	14,952
127 Learning Disabilities:			
100 Salaries	2,298,523	1,041,574	(1,256,949)
200 Employee Benefits	963,064	456,031	(507,033)
128 Emotionally Handicapped:			
100 Salaries	129,542	1,479,486	1,349,944
200 Employee Benefits	58,100	625,404	567,304
129 Coordinated Early Intervening Services (CEIS):			
300 Purchased Services	1,349,648	0	(1,349,648)
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5 Yr. Olds):			
100 Salaries	402,749	342,817	(59,932)
200 Employee Benefits	188,470	157,628	(30,842)
136 Preschool Handicapped Itinerant (3 & 4 -Yr. Olds):			
300 Purchased Services	6,500	6,500	0
137 Preschool Handicapped Self-Contained (3 & 4 -Yr. Olds):			
300 Purchased Services	0	12,717	12,717
400 Supplies and Materials	3,500	38,000	34,500

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
139 Early Childhood Programs:			
100 Salaries	2,755,888	2,989,088	233,200
200 Employee Benefits	1,343,917	1,446,281	102,364
300 Purchased Services	96,444	100,533	4,089
400 Supplies and Materials	43,762	47,937	4,175
600 Other Objects	257,131	94,500	(162,631)
149 Other Special Programs:			
100 Salaries	12,659	67,764	55,105
200 Employee Benefits	3,979	20,743	16,764
400 Supplies and Materials	17,234	1,168	(16,066)
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	338,671	337,194	(1,477)
200 Employee Benefits	165,728	163,050	(2,678)
300 Purchased Services	5,500	5,500	0
162 Limited English Proficiency:			
100 Salaries	34,858	200,154	165,296
200 Employee Benefits	21,038	94,984	73,946
163 Comprehensive Coordinated Services:			
100 Salaries	0	65,468	65,468
200 Employee Benefits	0	28,654	28,654
170 Summer School Programs:			
171 Primary Summer School:			
300 Purchased Services	1,517,919	1,000,000	(517,919)
172 Elementary Summer School:			
100 Salaries	40,114	31,852	(8,262)
200 Employee Benefits	19,208	17,082	(2,126)
173 High School Summer School:			
100 Salaries	47,800	0	(47,800)
200 Employee Benefits	14,727	0	(14,727)
174 Gifted and Talented Summer School:			
100 Salaries	64,000	0	(64,000)
200 Employee Benefits	21,840	0	(21,840)
300 Purchased Services	46,992	10,000	(36,992)
400 Supplies and Materials	23,435	5,000	(18,435)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	623,926	307,000	(316,926)
200 Employee Benefits	182,635	93,000	(89,635)
300 Purchased Services	80,000	0	(80,000)

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	131,923	124,228	(7,695)
200 Employee Benefits	45,725	48,448	2,723
400 Supplies and Materials	600	400	(200)
600 Other Objects	7,319	7,581	262
182 Adult Secondary Education Programs:			
100 Salaries	160,346	168,025	7,679
200 Employee Benefits	56,808	61,632	4,824
300 Purchased Services	4,200	0	(4,200)
400 Supplies and Materials	13,587	0	(13,587)
183 Adult English Literacy (ESL):			
100 Salaries	36,650	46,000	9,350
200 Employee Benefits	7,619	14,173	6,554
300 Purchased Services	500	200	(300)
400 Supplies and Materials	600	500	(100)
187 Adult Education Remedial:			
400 Supplies and Materials	130	100	(30)
188 Parenting/Family Literacy:			
100 Salaries	1,726,839	2,302,499	575,660
200 Employee Benefits	740,225	991,476	251,251
300 Purchased Services	156,932	45,002	(111,930)
400 Supplies and Materials	225,232	220,254	(4,978)
600 Other Objects	18,500	15,000	(3,500)
<b>TOTAL INSTRUCTION</b>	<b>34,525,298</b>	<b>46,689,734</b>	<b>12,164,436</b>
<b>200 SUPPORT SERVICES:</b>			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	786,040	873,760	87,720
200 Employee Benefits	350,871	386,127	35,256
300 Purchased Services	73,500	143,500	70,000
400 Supplies and Materials	11,500	8,439	(3,061)
212 Guidance Services:			
100 Salaries	1,794,066	2,463,429	669,363
200 Employee Benefits	787,893	1,089,635	301,742
300 Purchased Services	165,004	90,000	(75,004)
400 Supplies and Materials	1,000	69,740	68,740
213 Health Services:			
100 Salaries	1,619,012	2,122,370	503,358
200 Employee Benefits	691,160	904,701	213,541
300 Purchased Services	152,794	385,506	232,712
400 Supplies and Materials	2,500	1,778,564	1,776,064
600 Other Objects	0	301,270	301,270

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
214 Psychological Services:			
100 Salaries	76,114	0	(76,114)
200 Employee Benefits	37,871	0	(37,871)
300 Purchased Services	79,197	85,442	6,245
400 Supplies and Materials	10,000	25,000	15,000
215 Exceptional Program Services:			
100 Salaries	1,205,704	1,089,971	(115,733)
200 Employee Benefits	487,380	454,708	(32,672)
300 Purchased Services	135,700	223,886	88,186
400 Supplies and Materials	45,362	263,500	218,138
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	2,662,013	5,492,170	2,830,157
200 Employee Benefits	1,043,396	2,299,809	1,256,413
300 Purchased Services	903,264	847,591	(55,673)
400 Supplies and Materials	45,211	64,717	19,506
600 Other Objects	5,428	15,428	10,000
222 Library and Media Services:			
100 Salaries	9,781	89,940	80,159
200 Employee Benefits	2,979	27,820	24,841
223 Supervision of Special Programs:			
100 Salaries	2,178,411	2,448,122	269,711
200 Employee Benefits	902,536	1,026,993	124,457
300 Purchased Services	218,719	663,855	445,136
400 Supplies and Materials	69,896	97,400	27,504
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	417,985	192,731	(225,254)
200 Employee Benefits	128,810	56,178	(72,632)
300 Purchased Services	2,434,833	1,474,852	(959,981)
400 Supplies and Materials	94,536	64,600	(29,936)
230 General Administration Services:			
233 School Administration:			
100 Salaries	100,734	110,720	9,986
200 Employee Benefits	33,606	47,335	13,729
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
300 Purchased Services	1,000,131	110,600	(889,531)
252 Fiscal Services:			
100 Salaries	78,182	85,844	7,662
200 Employee Benefits	31,620	35,136	3,516

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
254 Operation and Maintenance of Plant:			
100 Salaries	46,088	50,604	4,516
200 Employee Benefits	14,205	16,264	2,059
300 Purchased Services	59,032	56,884	(2,148)
400 Supplies and Materials	69,158	74,158	5,000
500 Capital Outlay	0	3,500	3,500
260 Central Support Services:			
262 Planning:			
100 Salaries	104,352	92,550	(11,802)
200 Employee Benefits	38,728	36,380	(2,348)
264 Staff Services:			
100 Salaries	221,107	177,907	(43,200)
200 Employee Benefits	83,131	86,772	3,641
300 Purchased Services	179,196	140,196	(39,000)
400 Supplies and Materials	7,000	0	(7,000)
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	0	40,123	40,123
200 Employee Benefits	0	16,241	16,241
300 Purchased Services	36,265	16,300	(19,965)
<b>TOTAL SUPPORT SERVICES</b>	<b>21,733,001</b>	<b>28,819,268</b>	<b>7,086,267</b>
<b>300 COMMUNITY SERVICES:</b>			
350 Custody and Care of Children:			
100 Salaries	6,830,439	7,057,560	227,121
200 Employee Benefits	2,575,901	2,691,265	115,364
300 Purchased Services	1,192,707	1,104,915	(87,792)
400 Supplies and Materials	706,021	598,248	(107,773)
600 Other Objects	175,164	5,630	(169,534)
370 Nonpublic School Services:			
300 Purchased Services	185,870	107,205	(78,665)
390 Other Community Services:			
100 Salaries	0	20,000	20,000
200 Employee Benefits	0	6,220	6,220
300 Purchased Services	0	10,000	10,000
400 Supplies and Materials	0	13,780	13,780
<b>TOTAL COMMUNITY SERVICES</b>	<b>11,666,102</b>	<b>11,614,823</b>	<b>(51,279)</b>
<b>410 INTERGOVERNMENTAL EXPENDITURES:</b>			
411 Payments to State Department of Education			
720 Transits	109,260	77,495	(31,765)

**CHARLESTON COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
416 LEA Payments to Public Charter Schools			
720 Transits	1,190,064	2,296,470	1,106,406
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>	<b>1,299,324</b>	<b>2,373,965</b>	<b>1,074,641</b>
<b>TOTAL EXPENDITURES</b>	<b>69,223,723</b>	<b>89,497,790</b>	<b>20,274,065</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
5210 Transfer from General Fund	(235,042)	(229,657)	5,385
<b>Interfund Transfers, From (To) Other Funds:</b>			
431-791 Special Revenue Fund Indirect Costs	2,301,425	2,225,400	(76,025)
(Use only for transfer of indirect costs to General Fund)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,066,383</b>	<b>1,995,743</b>	<b>(70,640)</b>
<b>Excess/Deficiency of Revenues over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 DETAIL INFORMATION ON  
SPECIAL REVENUE FUNDS**

<b>FUND NUM.</b>	<b>FUND NAME</b>	<b>Fund Description and Purpose Brief</b>	<b>FY 2022 PROJECTED ALLOCATION</b>
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.	\$ 21,743,531
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.	\$ 10,242,910
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.	\$ 387,035
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.	\$ 1,082,427
210	TITLE IV SSAE	This federal program is intended to improve student academic achievement by increasing the capacity of state educational agencies, local education agencies, schools and local communities to provide all students with a well-rounded education, improve school conditions for student learning and improve the use of technology in order to improve the academic achievement and digital literacy of all students.	\$ 110,603
220	CARES ACT	ESSER I Covid Relief Funds	\$ 2,081,640
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.	\$ 134,157
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.	\$ 187,069
225	CARES ACT ESSER II	ESSER II Covid Relief Funds	\$ 17,312,602
232	MCKINNEY-VENTO ED HOMELESS	This federal program allocates funds to local educational agencies to help address the educational and related needs of some of the most vulnerable members of our society - homeless children and youth.	\$ 45,000

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 DETAIL INFORMATION ON  
SPECIAL REVENUE FUNDS**

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.	\$	1,519,796
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.	\$	1,050,000
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.	\$	252,696
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.	\$	291,216
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.	\$	2,217,428
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 of annual 12 month salary plus 100% of benefits. The District currently has a combination of Army, Navy, and Air Force at select high schools throughout the county	\$	978,867
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.	\$	216,769
809	PROJECT PREVENT	To increase the capacity to help school in communities with pervasive violence to better address the needs of affected students and break the cycle of violence.	\$	997,542



**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 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. The CPN is a non-profit organization modeled after the highly successful Harlem Children's Zone project, and all four of its elementary schools are located in Charleston County School District Innovation Zone Learning Community.	400,000
839	G/T SUMMER SMAART	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	\$ 50,000
840	G/T SUMMER SAIL	Student generated funds to pay fees for students to attend gifted and talented programs.	\$ 15,000
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.	\$ 11,946,187
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities.	\$ 139,343
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.	\$ 9,757,347
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$ 229,657
865	PTSA FUNDS	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	\$ 348,573
873	ED INNOVATION AND RESEARCH	Education Innovation and Research Grant-Cultural Competency	\$ 484,410
874	ASSET RECOVERY	These funds are received from Dell USA for recycled technology such as computers, monitors, and miscellaneous electronics. Dell recycles these electronics in accordance with all applicable Federal, State, and Local laws and regulations and reimburses CCSD for the recycled electronics.	\$ 103,340
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$ 620,034
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).	\$ 2,121,328

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 DETAIL INFORMATION ON**  
**SPECIAL REVENUE FUNDS**

935	READING COACHES	For each elementary school in which 20% or more of the students scored not met on state assessments, the school will receive up to \$62,730. For FY 14-15, the per school allocation was \$60,500. For each elementary school in which less than 20% of the students scored not met on state assessments, the school will receive up to \$31,365. For FY 14-15, the per school allocation was \$30,500	\$	2,680,638
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.	\$	1,609,482
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.	\$	361,560
				<u>\$ 91,723,190</u>

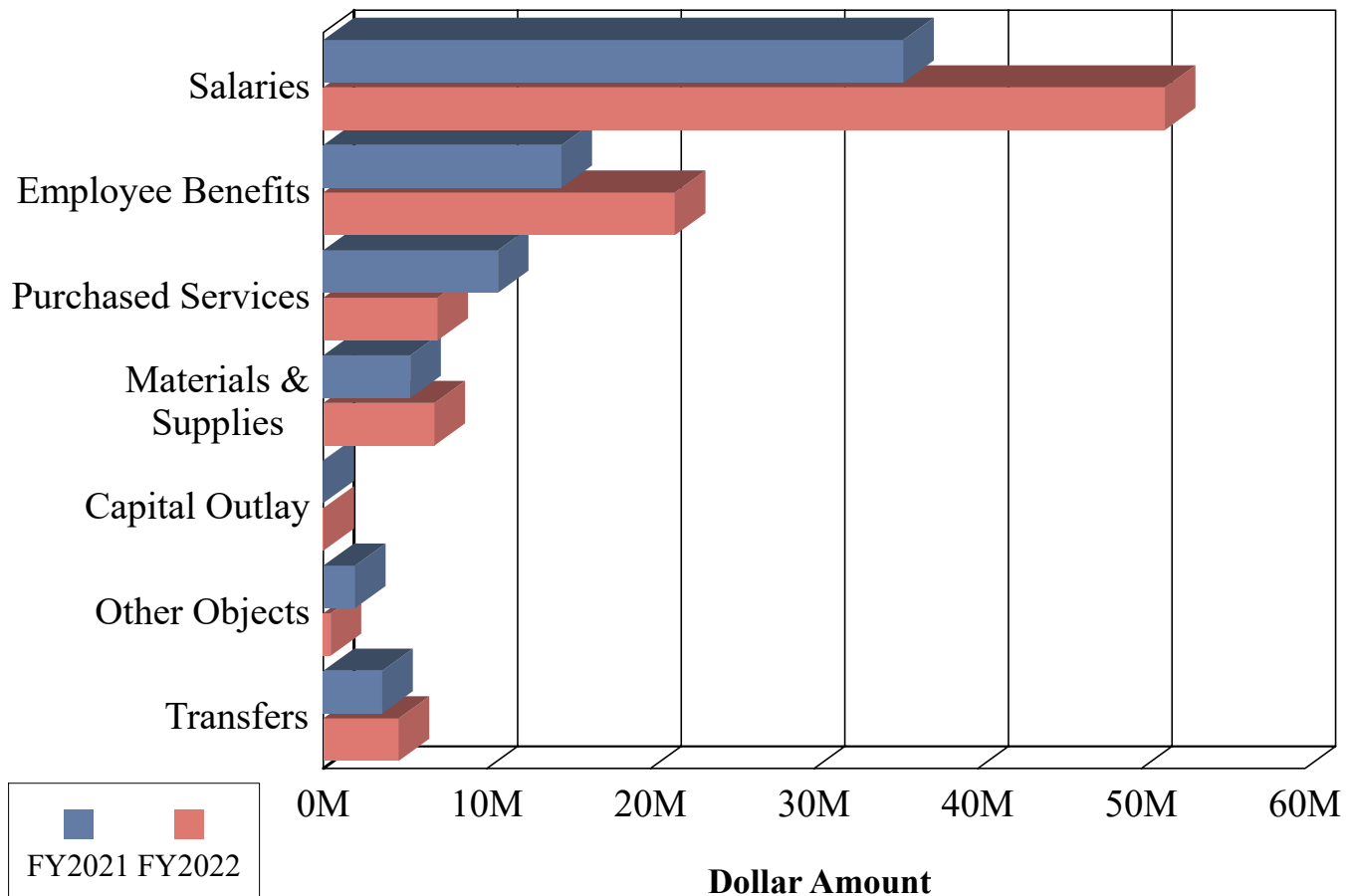
**CHARLESTON COUNTY SCHOOL DISTRICT  
FY 2022 REVENUE BUDGET  
SPECIAL REVENUE FUNDS**

<b>FUND NUM.</b>	<b>CATEGORY</b>	<b>FY 2021 ORIGINAL BUDGET</b>	<b>FY 2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
201	TITLE I (84.010)	\$ 21,817,605	\$21,743,531	\$ (74,074)
203	IDEA	13,057,743	10,242,910	(2,814,833)
205	PRESCHOOL - FEDERAL (84.173)	305,061	387,035	81,975
207	VOC ED / CATE (84.048)	867,464	1,082,427	214,963
210	TITLE IV SSAE	-	110,603	110,603
220	CARES ACT	-	2,081,640	2,081,640
221	TITLE I NEGLECT AND DELINQUENT	121,003	134,157	13,154
224	21st CENTURY COMMUNITY LEARN	206,010	187,069	(18,941)
225	CARES ACT ESSER II	-	17,312,602	17,312,602
232	MCKINNEY-VENTO ED HOMELESS	-	45,000	45,000
234	SCHOOL IMPROVEMENT GRANT	848,796	-	(848,796)
237	TSI TARGETED SCHOOL IMPROVEMEN	1,408,014	1,519,796	111,782
239	FEDERAL PRIORITY FUNDS	1,969,894	1,050,000	(919,894)
243	ADULT EDUCATION FEDERAL 84.002	243,958	252,696	8,737
264	TITLE III - ESOL	278,440	291,216	12,776
267	TITLE II IMPROV TCHR QUALITY	3,277,000	2,217,428	(1,059,572)
299	ROTC	796,076	978,867	182,791
803	MEDICAID	243,249	216,769	(26,479)
809	PROJECT PREVENT	953,806	997,542	43,736
823	SC ED OVERSIGHT	85,580	-	(85,580)
837	CHARLESTON'S PROMISE NEIGHBORH	400,000	400,000	-
839	G/T SUMMER SMAART	136,268	50,000	(86,268)
840	G/T SUMMER SAIL	20,000	15,000	(5,000)
841	HEAD START COLLABORATION	7,135,307	11,946,187	4,810,880
842	EARLY HEAD START	2,830,536	-	(2,830,536)
844	MISC DONATIONS	139,397	139,343	(54)
855	EXPANDED LEARNING	9,508,683	9,757,347	248,665
861	ADULT EDUCATION LOCAL	235,042	229,657	(5,384)
865	PTSA FUNDS	383,291	348,573	(34,718)
873	ED INNOVATION AND RESEARCH	-	484,410	484,410
874	ASSET RECOVERY	-	103,340	103,340
881	CORNERSTONE MEDICAID NURSES	635,084	620,034	(15,050)
919	APPLE TAGS	5,000	5,000	-
928	EEDA CAREER SPECIALISTS	1,834,695	2,121,328	286,633
935	READING COACHES	-	2,680,638	2,680,638
936	ELEM SCHOOL NURSES	1,412,874	1,609,482	196,608
937	STUDENT HEALTH & FITNESS	369,272	361,560	(7,712)
		<b>\$ 71,525,148</b>	<b>\$ 91,723,190</b>	<b>\$ 20,198,042</b>

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 EXPENDITURE BUDGET**  
**SPECIAL REVENUE FUNDS**

<b><u>CATEGORY</u></b>	<b><u>FY2021 Original Budget</u></b>	<b><u>FY2022 Projected Budget</u></b>
Salaries	\$ 35,448,796	\$ 51,432,988
Employee Benefits	14,554,536	21,479,915
Purchased Services	10,670,643	6,973,926
Materials & Supplies	5,315,054	6,793,137
Capital Outlay		3,500
Other Objects	1,935,370	440,359
Transfers	3,600,749	4,599,364
<b>GRAND TOTAL</b>	<b><u>\$ 71,525,148</u></b>	<b><u>\$91,723,190</u></b>

**Special Revenue Expenditure Comparison**



**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 BUDGET - SPECIAL REVENUE FUNDS  
EXPENDITURE BUDGET COMPARISON**

<b>OBJ. NUM.</b>	<b>CATEGORY</b>	<b>FY2021 ORIGINAL BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b><u>SALARIES</u></b>				
110	ADMINISTRATIVE SALARY	\$ 6,828,452	\$ 7,667,368	\$ 838,915
111	PRINCIPAL/AST PRINCIPAL SAL	80,610	-	(80,610)
112	TEACHER/PROFESSIONAL ED SALARY	13,207,615	26,455,405	13,247,790
113	PROFESSIONAL OTHER SALARY	2,991,265	3,115,671	124,406
114	TECHNICAL SALARY	733,882	894,001	160,119
115	TEACHER AST/CLERICAL SALARY	10,553,877	12,276,705	1,722,827
117	BUS DRIVER/APPRENTICE SALARY	12,000	12,000	-
	<b>TOTAL REGULAR SALARIES</b>	<b>\$ 34,407,701</b>	<b>\$50,421,149</b>	<b>\$ 16,013,448</b>
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 6,000	\$ -	\$ (6,000)
	<b>TOTAL SUBSTITUTE &amp; TEMPO SALARIES</b>	<b>\$ 6,000</b>	<b>\$0</b>	<b>\$ (6,000)</b>
130	OVERTIME SALARY - ADMIN	15,117	46,400	31,283
134	OVERTIME SALARY - TECHNICAL	-	(5,895)	(5,895)
135	OVERTIME SALARY - T AST/CLER	\$ 130,618	\$ 162,206	\$ 31,588
	<b>TOTAL OVERTIME SALARIES</b>	<b>\$ 145,735</b>	<b>\$202,712</b>	<b>\$ 56,977</b>
142	SUPPLEMENTAL SALARY	\$ 889,360	\$ 809,127	\$ (80,233)
	<b>TOTAL SUPPLEMENTAL SALARIES</b>	<b>\$ 889,360</b>	<b>\$809,127</b>	<b>\$ (80,233)</b>
<b><u>FRINGE BENEFITS</u></b>				
210	GROUP HEALTH AND LIFE INS	\$ 4,011,209	\$ 5,430,673	\$ 1,419,464
220	EMPLOYEE RETIREMENT	7,527,658	11,486,687	3,959,029
230	SOCIAL SECURITY	2,546,641	3,877,581	1,330,940
260	UNEMPLOYMENT COMPENSATION TAX	34,460	53,002	18,543
270	WKRS' COMP - REIMB OTHR FUNDS	434,568	631,972	197,403
	<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 14,554,536</b>	<b>\$21,479,915</b>	<b>\$ 6,925,379</b>
<b><u>PURCHASED SERVICES</u></b>				
310	PROFESSIONAL/TECHNICAL SRVS	90,000	100,000	10,000
311	INSTRUCTIONAL SERVICES	\$ 2,293,825	\$ 1,563,472	\$ (730,354)
312	INSTRUCTIONAL PROGRAMS	2,935,491	2,550,950	(384,541)
313	STUDENT SERVICES	199,623	284,942	85,319
315	MANAGEMENT SERVICES	242,125	439,634	197,509
321	PUBLIC UTIL SVS WATER/SEWAGE	4,100	4,100	-
322	OUTSOURCED SUBSTITUTES	332,982	168,554	(164,428)
323	REPAIRS AND MAINTENANCE SRVS	1,000	2,000	1,000
325	RENTALS/LEASE	2,765	2,800	35
331	STUDENT TRANSPORTATION	1,075,131	126,000	(949,131)
332	IN STATE TRAVEL	668,656	549,910	(118,747)
333	CURRICULUM FIELD TRIP TRANSPRT	18,715	7,300	(11,415)
334	EXTRA-CURRICULAR FIELD TRIP TR	111,800	111,500	(300)
338	OUT OF STATE TRAVEL	322,754	150,022	(172,732)
340	COMMUNICATION (TELEPHONE)	3,500	3,500	-
342	PAGER/CELL PHONE RENT/MESG SYS	68,040	68,240	200
345	TECHNOLOGY PURCHASED SERVICES	93,791	128,715	34,924
350	ADVERTISING	32,896	42,896	10,000
360	PRINTING AND BINDING	77,950	90,440	12,490

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 BUDGET - SPECIAL REVENUE FUNDS  
EXPENDITURE BUDGET COMPARISON**

<b>OBJ. NUM.</b>	<b>CATEGORY</b>	<b>FY2021 ORIGINAL BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
399	OTHER PURCHASED SERVICES	\$ 2,095,499	\$ 578,952	\$ (1,516,546)
	<b>TOTAL PURCHASE SERVICES</b>	<b>\$ 10,670,643</b>	<b>\$6,973,926</b>	<b>\$ (3,696,717)</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>				
410	SUPPLIES	\$ 4,877,832	\$ 5,648,553	\$ 770,721
412	POSTAGE	14,170	11,713	(2,457)
417	FOOD AND CATERING	68,398	58,156	(10,243)
420	TEXTBOOKS	1,000	10,813	9,813
430	LIBRARY BOOKS	-	17,000	17,000
445	TECHNOLOGY SUPPLIES	69,546	87,936	18,390
446	TECHNOLOGY SOFTWARE	105,135	481,023	375,889
447	TECHNOLOGY COMPUTERS	151,072	383,022	231,950
448	TECHNOLOGY PERIPHERALS	8,600	72,621	64,021
470	ENERGY	15,600	15,600	-
472	GASOLINE	3,700	6,700	3,000
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 5,315,054</b>	<b>\$6,793,137</b>	<b>\$ 1,478,084</b>
<b><u>CAPITAL OUTLAY</u></b>				
540	EQUIPMENT	-	\$ 3,500	3,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$3,500</b>	<b>\$ 3,500</b>
<b><u>OTHER OBJECTS</u></b>				
640	ORGANIZATION MEMSHIP DUES/FEES	\$ 36,922	\$ 37,008	\$ 86
690	OTHER OBJECTS	1,898,448	403,351	(1,495,097)
	<b>TOTAL OTHER OBJECTS</b>	<b>\$ 1,935,370</b>	<b>\$440,359</b>	<b>\$ (1,495,011)</b>
<b><u>TRANSFERS</u></b>				
720	TRANSITS/CHARTERS	1,299,324	2,373,965	1,074,641
791	INDIRECT COST	2,301,425	2,225,399	(76,025)
	<b>TOTAL TRANSFERS</b>	<b>\$ 3,600,749</b>	<b>\$4,599,364</b>	<b>\$ 998,616</b>
<b>GRAND TOTAL ALL OBJECTS</b>		<b>\$ 71,525,148</b>	<b>\$ 91,723,190</b>	<b>\$ 20,198,042</b>

FY 2022

**EDUCATION IMPROVEMENT ACT  
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b><u>FY2021 ADOPTED BUDGET</u></b>	<b><u>FY2022 PROPOSED BUDGET</u></b>	<b><u>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</u></b>
<b>REVENUES</b>			
<b>3000 Revenue from State Sources:</b>			
3500 Education Improvement Act:			
3502 ADEPT	50,000	50,000	0
3518 Formative Assessment	0	150,700	150,700
3519 Grade 10 Assessments	0	120,000	120,000
3526 Refurbishment of K-8 Science Kits	145,000	150,559	5,559
3528 Industry Certifications/Credentials	0	75,000	75,000
3529 Career and Technology Education Equipment	1,053,262	912,048	(141,214)
3532 National Board Certification (NBC) Salary Suppleme	2,474,030	2,360,294	(113,736)
3533 Teacher of the Year Awards	1,077	1,077	0
3535 Governor's Institute of Reading	2,865,531	1,397,564	(1,467,967)
3538 Students At Risk of School Failure	4,355,600	4,847,172	491,572
3540 Early Childhood Program (4K Programs)	1,646,144	1,643,273	(2,871)
3550 Teacher Salary Increase	11,723,258	12,118,299	395,040
3555 School Employer Contributions	2,877,246	2,891,015	13,769
3556 Adult Education	397,381	474,150	76,769
3557 Summer Reading Program	400,000	415,220	15,220
3571 Palmetto Priority Schools	2,683,190	1,330,000	(1,353,190)
3577 Teacher Supplies	979,047	978,600	(447)
3594 EEDA Supplemental Programs	128,381	89,879	(38,502)
3595 EEDA - Supplies and Materials - Career Awareness	65,465	36,798	(28,667)
<b>Total State Sources</b>	<b><u>31,844,613</u></b>	<b><u>30,041,647</u></b>	<b><u>(1,802,965)</u></b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b><u>31,844,613</u></b>	<b><u>30,041,647</u></b>	<b><u>(1,802,965)</u></b>

**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b><u>FY2021 ADOPTED BUDGET</u></b>	<b><u>FY2022 PROPOSED BUDGET</u></b>	<b><u>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</u></b>
<b>EXPENDITURES</b>			
<b>100 INSTRUCTION:</b>			
110 General Instruction:			
111 Kindergarten Programs:			
400 Supplies and Materials	16,015	11,576	(4,439)
112 Primary Programs:			
100 Salaries	399,134	46,584	(352,550)
200 Employee Benefits	133,557	21,681	(111,876)
300 Purchased Services	186,000	5,600	(180,400)
400 Supplies and Materials	622,427	918,134	295,707
113 Elementary Programs:			
100 Salaries	825,596	311,617	(513,979)
200 Employee Benefits	284,062	125,235	(158,827)
300 Purchased Services	225,120	139,942	(85,178)
400 Supplies and Materials	803,639	793,275	(10,364)
114 High School Programs:			
100 Salaries	684,146	2,132,820	1,448,674
200 Employee Benefits	232,045	691,505	459,460
300 Purchased Services	48,500	59,000	10,500
400 Supplies and Materials	383,856	537,020	153,164
600 Other Objects	1,261,616	0	(1,261,616)
115 Career and Technology Education Programs:			
100 Salaries	50,000	0	(50,000)
200 Employee Benefits	15,305	0	(15,305)
300 Purchased Services (Other Than Tuition)	0	75,000	75,000
400 Supplies and Materials	731,287	710,672	(20,615)
500 Capital Outlay	24,289	0	(24,289)
600 Other Objects	91,600	11,600	(80,000)
118 Montessori Programs:			
100 Salaries	15,000	0	(15,000)
200 Employee Benefits	4,592	0	(4,592)
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	7,500	0	(7,500)
200 Employee Benefits	2,296	0	(2,296)

**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</b>
122 Trainable Mentally Handicapped:			
100 Salaries	5,000	0	(5,000)
200 Employee Benefits	1,531	0	(1,531)
125 Hearing Handicapped:			
100 Salaries	15,000	0	(15,000)
200 Employee Benefits	4,592	0	(4,592)
126 Speech Handicapped:			
100 Salaries	35,000	0	(35,000)
200 Employee Benefits	10,714	0	(10,714)
127 Learning Disabilities:			
100 Salaries	157,668	80,311	(77,357)
200 Employee Benefits	55,957	33,375	(22,582)
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5-Yr. -Olds):			
100 Salaries	15,000	0	(15,000)
200 Employee Benefits	4,592	0	(4,592)
139 Early Childhood Programs:			
100 Salaries	1,858,792	1,989,798	131,006
200 Employee Benefits	844,690	923,312	78,622
300 Purchased Services	2,322	600	(1,722)
400 Supplies and Materials	149,932	72,539	(77,393)
600 Other Objects	7,878	0	(7,878)
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	35,000	0	(35,000)
200 Employee Benefits	10,714	0	(10,714)
160 Other Exceptional Programs:			
162 Limited English Proficiency:			
100 Salaries	14,250	0	(14,250)
200 Employee Benefits	4,362	0	(4,362)
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	140,000	140,000	0
200 Employee Benefits	33,215	42,114	8,899
300 Purchased Services	55,350	114,000	58,650
400 Supplies and Materials	171,435	119,106	(52,329)

**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b><u>FY2021 ADOPTED BUDGET</u></b>	<b><u>FY2022 PROPOSED BUDGET</u></b>	<b><u>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</u></b>
172 Elementary Summer School:			
300 Purchased Services	90,000	0	(90,000)
400 Supplies and Materials	32,277	4,383	(27,894)
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	27,444	31,763	4,319
200 Employee Benefits	11,831	13,573	1,742
182 Adult Secondary Education Programs:			
100 Salaries	29,548	58,798	29,250
200 Employee Benefits	9,104	18,111	9,007
300 Purchased Services	510	1,305	795
400 Supplies and Materials	1,868	1,154	(714)
188 Parenting/Family Literacy:			
100 Salaries	44,328	74,382	30,054
200 Employee Benefits	15,045	33,189	18,144
190 Instructional Pupil Activity:			
100 Salaries	2,750	4,900	2,150
200 Employee Benefits	847	1,558	711
<b>TOTAL INSTRUCTION</b>	<b><u>11,117,554</u></b>	<b><u>10,349,532</u></b>	<b><u>(768,022)</u></b>
<b>200 SUPPORT SERVICES:</b>			
210 Pupil Services:			
212 Guidance Services:			
100 Salaries	383,086	234,721	(148,365)
200 Employee Benefits	154,880	106,342	(48,538)
300 Purchased Services	57,200	34,000	(23,200)
400 Supplies and Materials	15,465	2,798	(12,667)
213 Health Services:			
214 Psychological Services:			
300 Purchased Services	0	12,000	12,000
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	2,466,367	1,726,982	(739,385)
200 Employee Benefits	1,041,145	614,684	(426,461)
300 Purchased Services	40,308	104,000	63,692
400 Supplies and Materials	41,120	20,485	(20,635)

**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b><u>FY2021 ADOPTED BUDGET</u></b>	<b><u>FY2022 PROPOSED BUDGET</u></b>	<b><u>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</u></b>
222 Library and Media Services:			
100 Salaries	35,000	0	(35,000)
200 Employee Benefits	10,714	0	(10,714)
223 Supervision of Special Programs:			
100 Salaries	272,036	306,991	34,955
200 Employee Benefits	115,732	131,315	15,583
300 Purchased Services	401,266	401,533	267
224 Improvement of Instruction Inservice and Staff Training:			
300 Purchased Services	67,000	162,700	95,700
400 Supplies and Materials	32,200	37,500	5,300
600 Other Objects	800	500	(300)
230 General Administration Services:			
233 School Administration:			
100 Salaries	212,371	92,949	(119,422)
200 Employee Benefits	84,145	34,726	(49,419)
300 Purchased Services	0	3,000	3,000
250 Finance and Operations Services:			
255 Student Transportation (State Mandated):			
300 Purchased Services	55,000	0	(55,000)
262 Planning:			
300 Purchased Services	0	100,000	100,000
271 Pupil Service Activities:			
300 Purchased Services	75,901	30,000	(45,901)
400 Supplies and Materials	200	0	(200)
<b>TOTAL SUPPORT SERVICES</b>	<b><u>5,561,936</u></b>	<b><u>4,157,226</u></b>	<b><u>(1,404,710)</u></b>
<b>400 OTHER CHARGES:</b>			
<b>410 Intergovernmental Expenditures:</b>			
416 LEA Payments to Public Charter Schools			
720 Transits	1,684,953	1,704,537	19,584
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>	<b><u>1,684,953</u></b>	<b><u>1,704,537</u></b>	<b><u>19,584</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>18,364,443</u></b>	<b><u>16,211,295</u></b>	<b><u>(2,153,148)</u></b>

**CHARLESTON COUNTY SCHOOL DISTRICT  
EDUCATION IMPROVEMENT ACT  
FY2022 Budget Proposal**

	<b><u>FY2021 ADOPTED BUDGET</u></b>	<b><u>FY2022 PROPOSED BUDGET</u></b>	<b><u>VARIANCE FY2021 Adopted to FY2022 Proposed Budget</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
<b>Interfund Transfers, From (To) Other Funds:</b>			
422-710 Transfer to EIA Fund	13,480,170	13,830,353	350,182
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>13,480,170</u></b>	<b><u>13,830,353</u></b>	<b><u>350,182</u></b>
Excess/Deficiency of Revenues over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 DETAIL INFORMATION ON  
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	Purpose Statement	FY 2022 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
318	EIA - FORMATIVE ASSESSMENT	This EIA fund is for a statewide adopted list of formative assessments for grade one through nine for ELA and Math. Districts must use the funds to purchase products on the adopted list.	\$	150,700
319	GRADE 10 ASSESSMENTS	This funding is provided by the state to offset the cost of administering state assessment testing to tenth grade students.	\$	120,000
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.	\$	150,559
328	INDUSTRY CERTIFICATES	Funds appropriated for Industry Certifications/Credentials allocated based upon the number of national industry examinations administered in the previous school year.	\$	75,000
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.	\$	912,048
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.	\$	2,360,294
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	\$	1,397,564
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.	\$	4,847,172

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 DETAIL INFORMATION ON  
EDUCATION IMPROVEMENT ACT FUNDS**

<b>FUND NUM.</b>	<b>CATEGORY</b>	<b>Purpose Statement</b>	<b>FY 2022 PROJECTED ALLOCATION</b>
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.	\$ 1,643,273
350	EIA TEACHER SALARY INCREASE	This allocation is provided to support mandatory teacher salary increases.	\$ 12,118,299
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.	\$ 2,891,015
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.	\$ 474,150
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.	\$ 415,220
371	PALMETTO PRIORITY	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	\$ 1,330,000
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.	\$ 978,600
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	\$ 89,879
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.	\$ 36,798
<b>Grand Total All EIA funding sources:</b>			<b>\$ 30,041,647</b>



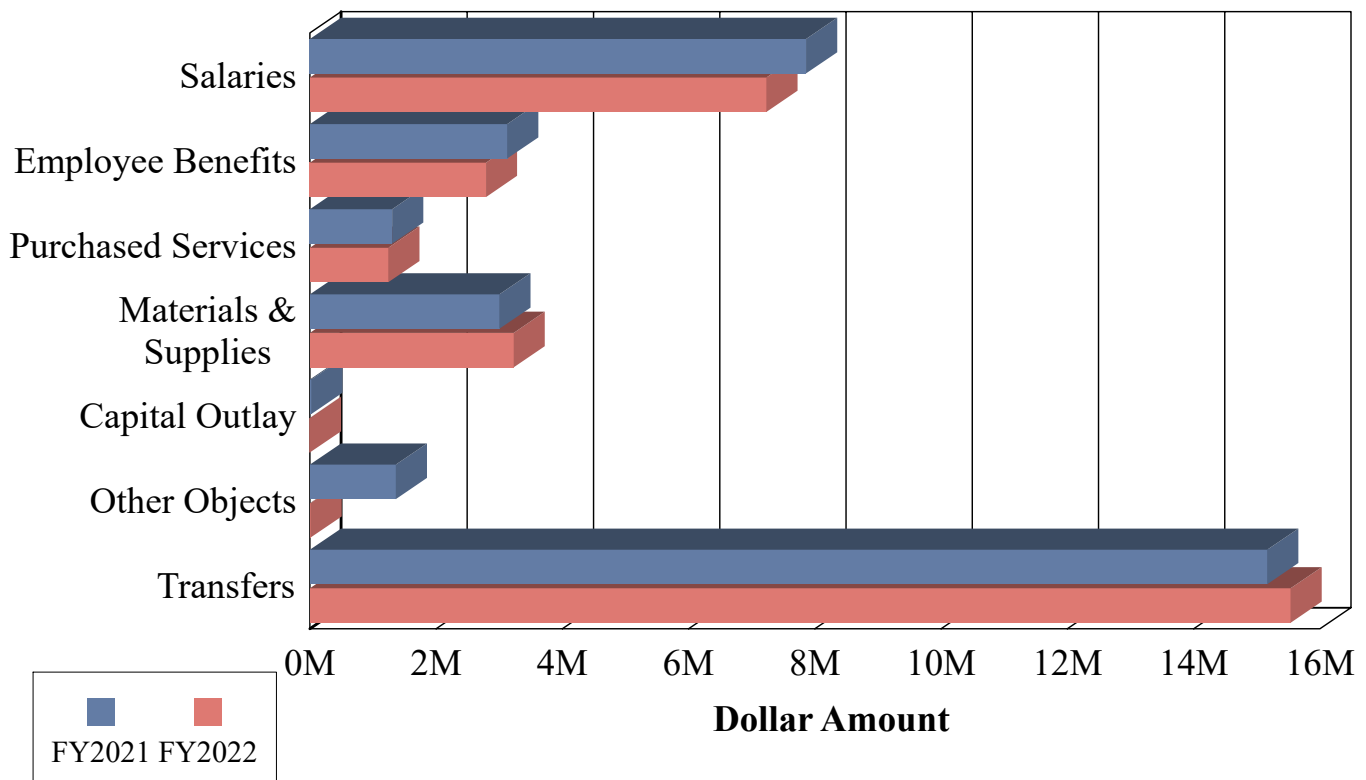
**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 REVENUE BUDGET  
EDUCATION IMPROVEMENT ACT FUNDS**

<b>FUND NUM.</b>	<b>CATEGORY</b>	<b>FY2021 ORIGINAL BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>FY2021 TO FY2022 VARIANCE</b>
302	ADEPT	50,000	50,000	\$ -
318	EIA - FORMATIVE ASSESSMENT	-	150,700	150,700
319	GRADE 10 ASSESSMENTS	-	120,000	120,000
326	SCIENCE KIT REFURBISHMENT	145,000	150,559	5,559
328	INDUSTRY CERTIFICATES	-	75,000	75,000
329	CAREER & TECHNOLOGY ED	1,053,262	912,048	(141,214)
332	NATIONAL BOARD CERT AVG PAY	2,474,030	2,360,294	(113,736)
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	1
335	GOVERNOR'S INST OF READING	2,865,531	1,397,564	(1,467,967)
338	EIA AT RISK STUDENT LEARNING	4,355,600	4,847,172	491,572
340	EIA 4-YR OLD EARLY CHILDHOOD	1,646,144	1,643,273	(2,871)
350	EIA TEACHER SALARY INCREASE	11,723,258	12,118,299	395,040
355	SCHOOL EMPLOYER CONTRIBUTIONS	2,877,246	2,891,015	13,769
356	ADULT EDUCATION	397,381	474,150	76,770
357	SUMMER READING PROGRAM	400,000	415,220	15,220
371	PALMETTO PRIORITY	2,683,190	1,330,000	(1,353,190)
377	EIA TEACHER SUPPLIES	979,047	978,600	(447)
394	EEDA AT RISK FUNDING	128,381	89,879	(38,502)
395	EEDA PROF DEV MATERIALS	65,465	36,798	(28,668)
		<b>\$ 31,844,613</b>	<b>\$ 30,041,647</b>	<b>\$ (1,802,966)</b>

**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 EXPENDITURE BUDGET  
EDUCATION IMPROVEMENT ACT**

<b><u>CATEGORY</u></b>	<b><u>FY2021 Original Budget</u></b>	<b><u>FY2022 Projected Budget</u></b>
Salaries	\$ 7,861,266	\$ 7,232,616
Employee Benefits	3,125,837	2,790,720
Purchased Services	1,304,476	1,242,681
Materials & Supplies	3,001,729	3,228,640
Capital Outlay	24,289	
Other Objects	1,361,893	12,100
Transfers	15,165,123	15,534,889
<b>GRAND TOTAL</b>	<b><u><u>\$ 31,844,613</u></u></b>	<b><u><u>\$30,041,647</u></u></b>

**EIA Expenditure Comparison**



**CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 - EDUCATION IMPROVEMENT ACT  
EXPENDITURE BUDGET COMPARISON**

<b>OBJ. NUM.</b>	<b>CATEGORY</b>	<b>FY2021 ORIGINAL BUDGET</b>	<b>FY2022 PROJECTED BUDGET</b>	<b>VARIANCE</b>
<b><u>SALARIES</u></b>				
110	ADMINISTRATIVE SALARY	\$ 794,529	\$ 889,260	\$ 94,731
111	PRINCIPAL/AST PRINCIPAL SAL	212,371	92,949	(119,422)
112	TEACHER/PROFESSIONAL ED SALARY	5,827,077	5,171,153	(655,924)
114	TECHNICAL SALARY	110,559	154,666	44,106
115	TEACHER AST/CLERICAL SALARY	907,812	894,457	(13,355)
	<b>TOTAL REGULAR SALARIES</b>	<b>\$ 7,852,349</b>	<b>\$ 7,202,484</b>	<b>\$ (649,865)</b>
135	OVERTIME SALARY - T AST/CLER		\$ 57	\$ 57
	<b>TOTAL OVERTIME SALARIES</b>	<b>\$ 0</b>	<b>\$ 57</b>	<b>\$ 57</b>
142	SUPPLEMENTAL SALARY	\$ 8,917	\$ 30,076	\$ 21,159
	<b>TOTAL SUPPLEMENTAL SALARIES</b>	<b>\$ 8,917</b>	<b>\$ 30,076</b>	<b>\$ 21,159</b>
<b><u>FRINGE BENEFITS</u></b>				
210	GROUP HEALTH AND LIFE INS	\$ 737,010	\$ 516,119	\$ (220,891)
220	EMPLOYEE RETIREMENT	1,710,716	1,621,045	(89,671)
230	SOCIAL SECURITY	571,969	553,738	(18,230)
260	UNEMPLOYMENT COMPENSATION TAX	7,863	7,391	(472)
270	WKRS' COMP - REIMB OTHR FUNDS	98,280	92,427	(5,853)
	<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 3,125,837</b>	<b>\$ 2,790,720</b>	<b>\$ (335,117)</b>
<b><u>PURCHASED SERVICES</u></b>				
310	PROFESSIONAL/TECHNICAL SRVS	5,000		(5,000)
311	INSTRUCTIONAL SERVICES	\$ 567,793	\$ 540,196	\$ (27,597)
312	INSTRUCTIONAL PROGRAMS	151,822	121,424	(30,398)
313	STUDENT SERVICES		12,000	12,000
317	STATISTICAL SERVICES		100,000	100,000
322	OUTSOURCED SUBSTITUTES	212,500		(212,500)
325	RENTALS/LEASE	5,000	1,000	(4,000)
331	STUDENT TRANSPORTATION	105,000	14,000	(91,000)
332	IN STATE TRAVEL	25,976	23,238	(2,738)
333	CURRICULUM FIELD TRIP TRANSPRT	101,624	30,000	(71,624)
338	OUT OF STATE TRAVEL	14,500	93,000	78,500
345	TECHNOLOGY PURCHASED SERVICES	1,500	151,700	150,200
360	PRINTING AND BINDING	72,261	46,122	(26,139)
399	OTHER PURCHASED SERVICES	41,500	110,000	68,500
	<b>TOTAL PURCHASE SERVICES</b>	<b>\$ 1,304,476</b>	<b>\$ 1,242,681</b>	<b>\$ (61,795)</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>				
410	SUPPLIES	\$ 2,933,865	\$ 3,158,813	\$ 224,947
412	POSTAGE	200	2,200	2,000

OBJ. NUM.	CATEGORY	FY2021 ORIGINAL BUDGET	FY2022 PROJECTED BUDGET	VARIANCE
417	FOOD AND CATERING	\$ 10,500	\$ 3,000	\$ (7,500)
420	TEXTBOOKS	25,200	29,000	3,800
430	LIBRARY BOOKS	1,487		(1,487)
445	TECHNOLOGY SUPPLIES	7,000	23,505	16,505
446	TECHNOLOGY SOFTWARE	20,277	7,123	(13,154)
447	TECHNOLOGY COMPUTERS		3,000	3,000
448	TECHNOLOGY PERIPHERALS	3,000	2,000	(1,000)
472	GASOLINE	200		(200)
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 3,001,729</b>	<b>\$ 3,228,640</b>	<b>\$ 226,911</b>
<b><u>CAPITAL OUTLAY</u></b>				
540	EQUIPMENT	24,289		(24,289)
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 24,289</b>	<b>\$ 0</b>	<b>\$ (24,289)</b>
<b><u>OTHER OBJECTS</u></b>				
640	ORGANIZATION MEMSHIP DUES/FEES	92,100	12,100	(80,000)
690	OTHER OBJECTS	\$ 1,269,793		\$ (1,269,793)
	<b>TOTAL OTHER OBJECTS</b>	<b>\$ 1,361,893</b>	<b>\$ 12,100</b>	<b>\$ (1,349,793)</b>
<b><u>TRANSFERS</u></b>				
710	TRANSFERS TO OTHER FUNDS	\$ 13,480,170	\$ 13,830,353	\$ 350,182
720	TRANSITS/CHARTERS	1,684,952	1,704,537	19,584
	<b>TOTAL TRANSFERS</b>	<b>\$ 15,165,123</b>	<b>\$ 15,534,889</b>	<b>\$ 369,767</b>
	<b>GRAND TOTAL ALL OBJECTS</b>	<b>\$ 31,844,613</b>	<b>\$ 30,041,647</b>	<b>\$ (1,802,966)</b>

FY 2022

## **FOOD SERVICE FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT  
FOOD SERVICE FUNDS  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
<b>REVENUES</b>			
<b>1000 Revenue from Local Sources:</b>			
1600 Food Services:			
1610 Lunch Sales to Pupils	3,128,664	493,868	(2,634,796)
1611 Lunch Sales to Pupils Reduced	33,252	29,293	(3,959)
1620 Breakfast Sales to Pupils	163,126	147,836	(15,290)
1621 Breakfast Sales to Pupils Reduced	6,641	25,546	18,905
1630 Special Sales to Pupils	1,668,830	1,693,766	24,936
1640 Lunch Sales to Adults	225,900	247,917	22,017
1650 Breakfast Sales to Adults	15,220	13,588	(1,632)
1660 Special Sales to Adults	1,842	0	(1,842)
1900 Other Revenue from Local Sources:			
1991 Cash Sort and Over	935	0	(935)
1999 Revenue from Other Local Sources	0	220,000	220,000
<b>Total Revenue from Local Sources</b>	<b>5,244,410</b>	<b>2,871,814</b>	<b>(2,372,596)</b>
<b>4000 Revenue from Federal Sources:</b>			
4800 USDA Reimbursement:			
4810 School Lunch and After School Snacks Program	541,862	571,934	30,072
4811 School Lunch Program Free	16,307,548	16,290,907	(16,641)
4812 School Lunch Program Reduced	257,692	278,981	21,289
4830 School Breakfast Program	36,121	40,719	4,598
4831 School Breakfast Program Free	6,103,378	5,943,101	(160,277)
4832 School Breakfast Program Reduced	37,736	39,373	1,637
4860 Fresh Fruit & Vegetable Program (FFVP)	450,000	576,000	126,000
4900 Other Federal Sources:			
4991 USDA Commodities (Food Distribution Program)	1,969,518	1,969,518	0
<b>Total Federal Sources</b>	<b>25,703,855</b>	<b>25,710,533</b>	<b>6,678</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>30,948,265</b>	<b>28,582,347</b>	<b>(2,365,918)</b>

**CHARLESTON COUNTY SCHOOL DISTRICT  
FOOD SERVICE FUNDS  
FY2022 Budget Proposal**

	<b>FY2021 ADOPTED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>	<b>VARIANCE FY2021 Adopted Budget to FY2022 Proposed Budget</b>
<b>EXPENDITURES</b>			
250 Finance and Operations Services:			
256 Food Services:			
100 Salaries	8,629,580	8,634,298	4,718
200 Employee Benefits	4,027,866	4,053,671	25,805
300 Purchased Services	1,890,870	843,398	(1,047,472)
400 Supplies and Materials	15,158,631	14,256,216	(902,415)
500 Capital Outlay	107,031	98,760	(8,271)
600 Other Objects	24,000	26,500	2,500
<b>TOTAL SUPPORT SERVICES</b>	<b>29,837,978</b>	<b>27,912,843</b>	<b>(1,925,135)</b>
<b>TOTAL EXPENDITURES</b>	<b>29,837,978</b>	<b>27,912,843</b>	<b>(1,925,135)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
<b>Interfund Transfers, From (To) Other Funds:</b>			
5210 Transfer from General Fund (Excludes Indirect Costs)	(825,000)	(825,000)	0
432-791 Food Service Fund Indirect Costs	1,935,287	1,494,504	(440,783)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,110,287</b>	<b>669,504</b>	<b>(440,783)</b>
<b>Excess/Deficiency of Revenues over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>



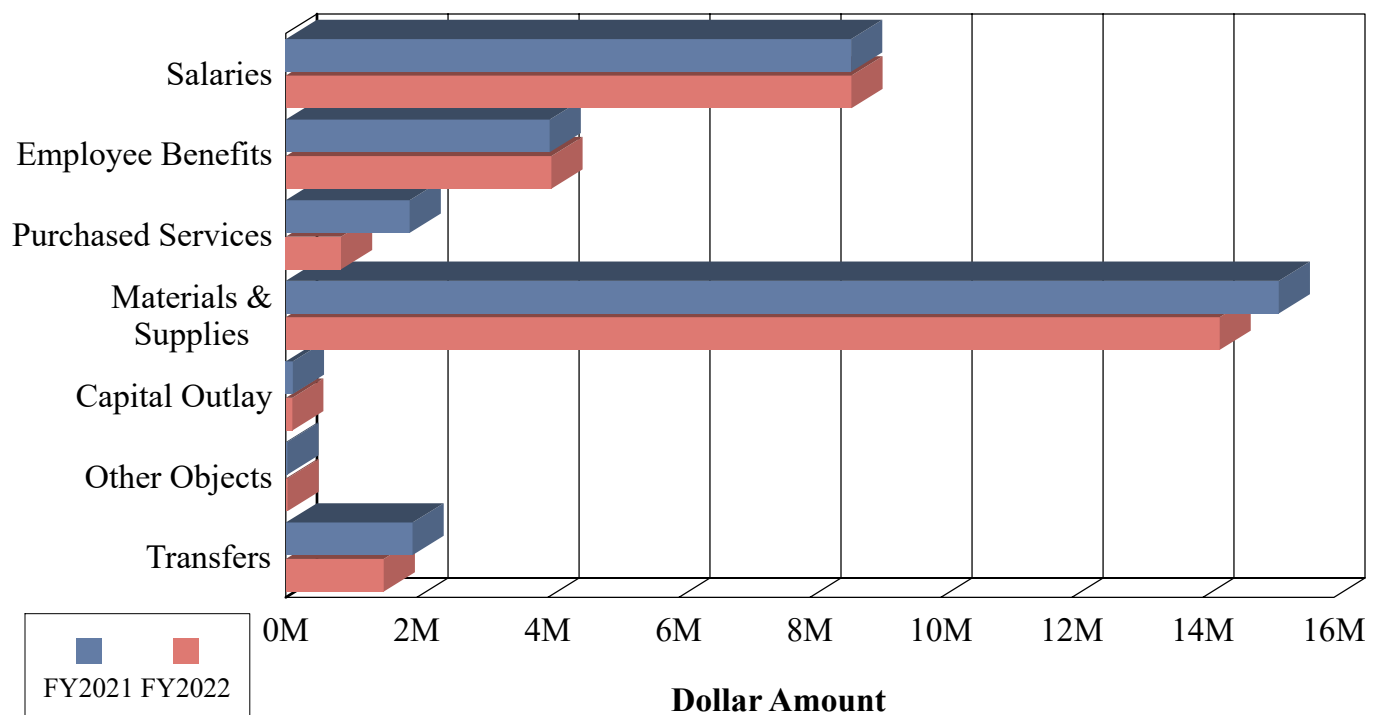
**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 REVENUE BUDGET**  
**FOOD SERVICE FUNDS**

	<b>Original FY2020 Budget</b>	<b>% of Total</b>	<b>Projected FY 2021 Budget</b>	<b>% of Total</b>	<b>Variance</b>	<b>% of Variance</b>
<b><u>LOCAL SOURCES</u></b>						
Lunch Sales to Pupils	\$ 3,161,916	9.95%	\$ 523,161	1.78%	\$ (2,638,755)	(83.45)%
Breakfast Sales to Pupils	169,767	0.53%	173,382	0.59%	3,615	2.13 %
Special Sales to Pupils	1,668,830	5.25%	1,693,766	5.76%	24,936	1.49 %
Lunch Sales to Adults	225,900	0.71%	247,917	0.84%	22,017	9.75 %
Breakfast Sales to Adults	15,220	0.05%	13,588	0.05%	(1,632)	(10.72)%
Special Sales to Adults	1,842	0.01%	0	0.00%	(1,842)	(100.00)%
Miscellaneous	935	0.00%	220,000	0.75%	219,065	23,429.41 %
<b>TOTAL LOCAL SOURCES:</b>	<b><u>\$ 5,244,410</u></b>	<b>16.51%</b>	<b><u>\$ 2,871,814</u></b>	<b>9.77%</b>	<b><u>\$ (2,372,596)</u></b>	<b>-45.24%</b>
<b><u>STATE SOURCES</u></b>						
<b>TOTAL STATE SOURCES:</b>	<b><u>\$ 0</u></b>	<b>0.00%</b>	<b><u>\$ 0</u></b>	<b>0.00%</b>	<b><u>\$ 0</u></b>	<b>0.00%</b>
<b><u>FEDERAL SOURCES</u></b>						
School Lunch Program	\$ 17,107,102	53.84%	\$ 17,141,822	58.29%	\$ 34,720	0.20 %
School Breakfast Program	6,177,235	19.44%	6,023,193	20.48%	(154,042)	(2.49)%
Fresh Fruits and Vegetable Program	450,000	1.42%	576,000	1.96%	126,000	28.00 %
USDA Commodities	1,969,518	6.20%	1,969,518	6.70%		0.00 %
<b>TOTAL FEDERAL SOURCES:</b>	<b><u>\$25,703,855</u></b>	<b>80.90%</b>	<b><u>\$ 25,710,533</u></b>	<b>87.43%</b>	<b><u>\$ 6,678</u></b>	<b>0.03%</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
Transfer from GOF	\$ 825,000	2.60%	\$ 825,000	2.81%		0.00 %
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b><u>\$ 825,000</u></b>	<b>2.60%</b>	<b><u>\$ 825,000</u></b>	<b>2.81%</b>	<b><u>\$ 0</u></b>	<b>0.00%</b>
<b>TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES</b>	<b><u>\$ 31,773,265</u></b>	<b><u>100.00%</u></b>	<b><u>29,407,347</u></b>	<b><u>0.00%</u></b>	<b><u>\$ (2,365,918)</u></b>	<b><u>-7.45%</u></b>

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 EXPENDITURE BUDGET**  
**FOOD SERVICE FUNDS**

<u>CATEGORY</u>	<u>FY2021 Original Budget</u>	<u>FY2022 Projected Budget</u>
Salaries	\$ 8,629,580	\$ 8,634,298
Employee Benefits	4,027,866	4,053,671
Purchased Services	1,890,870	843,398
Materials & Supplies	15,158,631	14,256,216
Capital Outlay	107,031	98,760
Other Objects	24,000	26,500
Transfers	1,935,287	1,494,504
<b>GRAND TOTAL</b>	<b><u>\$ 31,773,265</u></b>	<b><u>\$ 29,407,347</u></b>

**School Food Service Expenditure Comparison**



**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 BUDGET - EXPENDITURE BUDGET COMPARISON**  
**FOOD SERVICE FUNDS**

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	FY2020 to FY2021
<b><u>SALARIES</u></b>				
110	ADMINISTRATIVE SALARY	\$ 854,746	\$ 845,077	\$ (9,669)
115	TEACHER AST/CLERICAL SALARY	218,676	253,651	34,974
119	SERVICE WORK SALARY	7,556,158	7,535,571	(20,587)
	<b>TOTAL REGULAR SALARIES</b>	<b>\$ 8,629,580</b>	<b>8,634,298</b>	<b>\$ 4,718</b>
<b><u>FRINGE BENEFITS</u></b>				
210	GROUP HEALTH AND LIFE INS	\$ 1,455,038	\$ 1,370,561	\$ (84,477)
220	EMPLOYEE RETIREMENT	1,842,199	1,923,978	81,779
230	SOCIAL SECURITY	616,600	645,262	28,662
260	UNEMPLOYMENT COMPENSATION TAX	8,446	8,435	(12)
270	WKRS' COMP - REIMB OTHR FUNDS	105,582	105,435	(147)
	<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 4,027,866</b>	<b>4,053,671</b>	<b>\$ 25,805</b>
<b><u>PURCHASED SERVICES</u></b>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 646,301	\$ 231,200	\$ (415,101)
325	RENTALS/LEASE	1,000		(1,000)
332	IN STATE TRAVEL	45,600	41,200	(4,400)
342	PAGER/CELL PHONE RENT/MESG SYS	8,700	9,000	300
345	TECHNOLOGY PURCHASED SERVICES	15,000	15,000	
350	ADVERTISING	15,000	25,000	10,000
360	PRINTING AND BINDING	12,000	12,000	
395	OTHER PROFESS/TECHNICAL SERV.	102,780	118,600	15,820
399	OTHER PURCHASED SERVICES	1,044,489	379,398	(665,091)
	<b>TOTAL PURCHASE SERVICES</b>	<b>\$ 1,890,870</b>	<b>843,398</b>	<b>\$ (1,047,472)</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>				
410	SUPPLIES	\$ 1,437,552	\$ 1,220,058	\$ (217,494)
412	POSTAGE	5,400	7,000	1,600
417	FOOD AND CATERING			
445	TECHNOLOGY SUPPLIES	14,000	30,000	16,000
446	TECHNOLOGY SOFTWARE	50,000	50,000	
447	TECHNOLOGY COMPUTERS	29,000	60,000	31,000
448	TECHNOLOGY PERIPHERALS	3,400	6,000	2,600
460	FOOD	11,634,761	10,898,640	(736,121)
461	USDA COMMODITIES	1,969,518	1,969,518	
472	GASOLINE	15,000	15,000	
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 15,158,631</b>	<b>14,256,216</b>	<b>\$ (902,415)</b>
<b><u>CAPITAL OUTLAY</u></b>				
540	EQUIPMENT	90,531	82,260	(8,271)
545	TECHNOLOGY EQUIP	\$ 16,500	\$ 16,500	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 107,031</b>	<b>98,760</b>	<b>\$ (8,271)</b>
<b><u>OTHER OBJECTS</u></b>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 5,000	\$ 4,500	\$ (500)
690	OTHER OBJECTS	19,000	22,000	3,000
	<b>TOTAL OTHER OBJECTS</b>	<b>\$ 24,000</b>	<b>26,500</b>	<b>\$ 2,500</b>
<b><u>TRANSFERS</u></b>				
791	INDIRECT COST	\$ 1,935,287	\$ 1,494,504	\$ (440,783)
	<b>TOTAL TRANSFERS</b>	<b>\$ 1,935,287</b>	<b>1,494,504</b>	<b>\$ (440,783)</b>

CHARLESTON COUNTY SCHOOL DISTRICT  
FY2022 BUDGET - EXPENDITURE BUDGET COMPARISON  
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2020 ORIGINAL BUDGET	FY2021 PROJECTED BUDGET	FY2020 to FY2021
GRAND TOTAL ALL OBJECTS		\$ 31,773,265	29,407,347	\$ (2,365,918)

FY 2022

**DEBT SERVICE FUND**

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

	<b>FY 2021 <u>BUDGET</u></b>	<b>% of Total</b>	<b>PROPOSED FY2022 <u>BUDGET</u></b>	<b>% of Total</b>
<b>REVENUE:</b>				
Sinking Fund Balance - July 1	\$ 6,746,369	5%	\$ 16,283,614	11%
Ad Valorem Taxes	115,102,483	91%	123,485,913	86%
Delinquent Taxes	2,700,000	2%	2,700,000	2%
State Revenue	<u>1,750,000</u>	1%	<u>1,750,000</u>	1%
<b>Total Revenue All Sources</b>	<b>\$ 126,298,852</b>	<b>100%</b>	<b>\$ 144,219,527</b>	<b>100%</b>
<b>EXPENDITURES:</b>				
GO Bonds	118,780,186	98%	133,179,205	99%
Qualified School Construction Bonds	<u>1,898,419</u>	2%	<u>1,886,606</u>	1%
<b>Total Expenditures</b>	<b>\$ 120,678,605</b>	<b>100%</b>	<b>\$ 135,065,811</b>	<b>100%</b>
<b>Budgeted Sinking Fund Balance - June 30</b>	<b>\$ 5,620,247</b>		<b>\$ 9,153,716</b>	
<b>Projected Sinking Fund Balance - June 30</b>	<b>\$ 16,283,614</b>			

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

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



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

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



# Charleston County School District

## Debt Overview

June 28, 2021

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PFM Financial Advisors  
LLC

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[pfm.com](http://pfm.com)



# 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 \$89 million
- ◆ The District is prepared to refinance a portion of the remaining 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%
Series 2020	2013B	2027, 2029-2030	133,600,000	16,063,544	15,016,499	11.23%
Installment Subtotal:			742,570,000	182,953,544	70,866,499	9.54%
<b>Total:</b>			<b>945,320,000</b>	<b>204,230,383</b>	<b>89,080,179</b>	<b>9.42%</b>



# I. Approach to Managing Debt



## Short-Term Debt

### ◆ Purpose

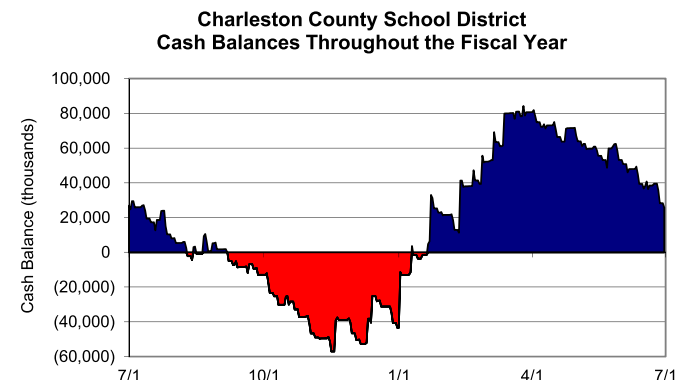
- Manage cash flow needs. Similar to the way corporations use a Line of Credit
- The District's short-term financings are generally outstanding for less than 9 months

#### 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 \$373 million
- A significant portion of the 8% Debt limit has already been issued for capital projects and to manage cash-flow needs for the Sales Tax program

General Obligation Debt and Limit	
Assessed Value*	4,670,252,585
Constitutional Debt Limit	8.00%
8% Debt Limit	373,620,206

\*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 2022
    - \$44.4 million for Fixed Cost of Ownership, \$10 million for Capital Maintenance and \$4.8 million for various projects in the District
  - 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 BANs for Phase IV and Phase V are outstanding in the amount of \$149.2 million
  - CEEFC - The District will issue \$30 million in FY2022 to make payments on the Installment Bond financings
- The net result is that the District has approximately \$96.2 million in additional 8% Debt capacity that can be used to fund new capital projects

General Obligation Debt and Limit	
Assessed Value*	4,670,252,585
Constitutional Debt Limit	8.00%
8% Debt Limit	373,620,206
General Obligation Bonds	38,940,000
FCO, Capital Maintenance and Other Projects	59,253,013
BAN (Sales Tax)	149,220,000
Reserved for Installment Payments	30,000,000
Total Debt Subject to Debt Limit	277,413,013
Remaining GO Debt Capacity	96,207,193



## 8% Debt Capacity Over Time

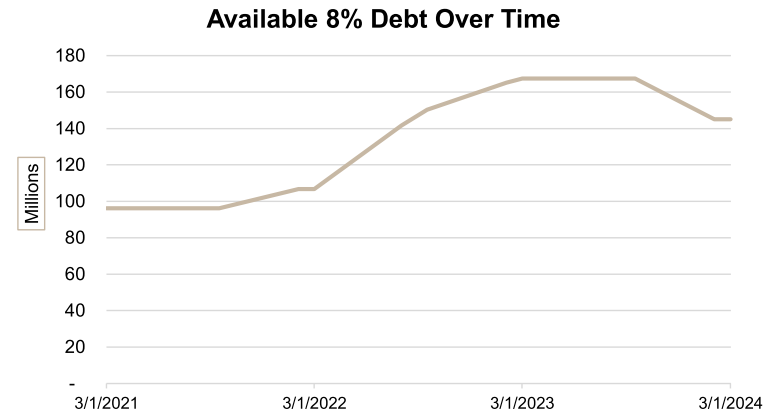
• The amount of available 8% Debt changes materially over time as:

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

• What will change in FY 2022?

- The District pays off \$7.1 million in long-term 8% Debt in FY 2022
- The Sales Tax BAN will be reduced by approximately \$59 million
- Taxable assessed value will likely increase

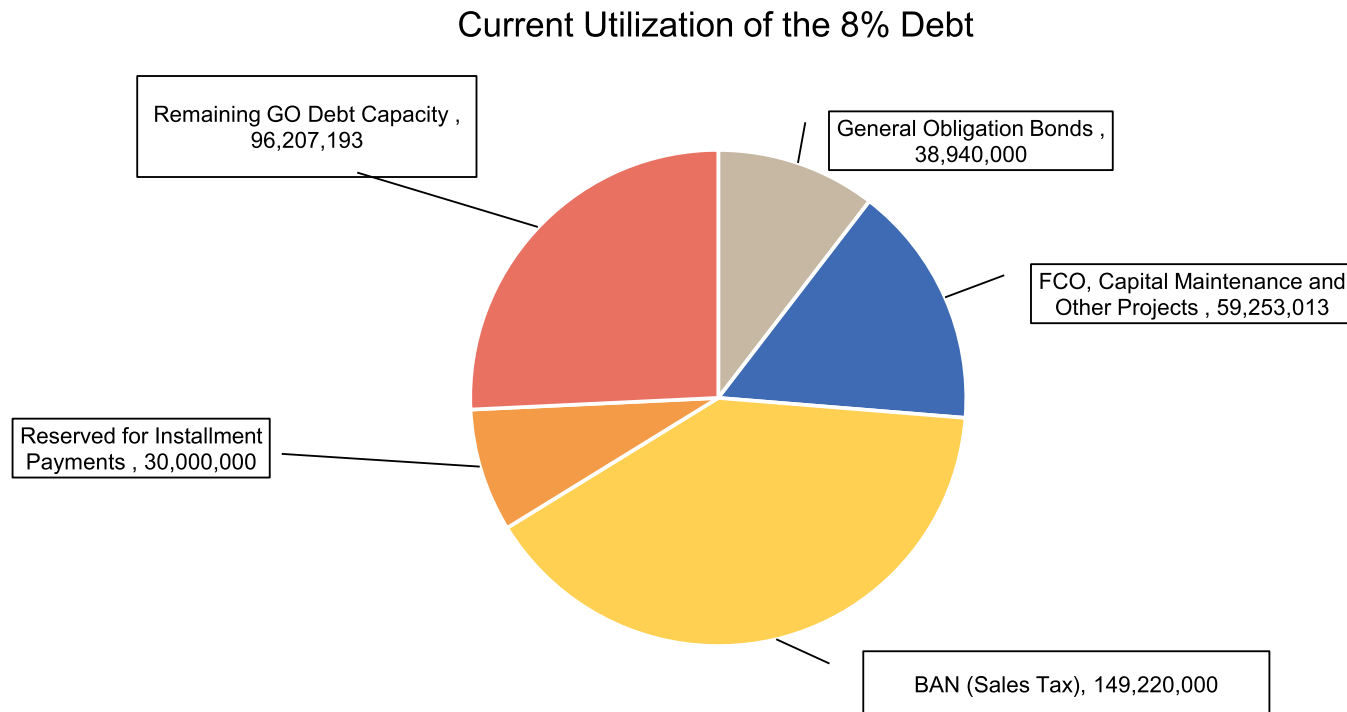
• The low point for 8% Debt capacity is now. After reassessment, decline in Sales Tax BAN and regular principal payments during the next 9 months, 8% Debt capacity increases materially





## Summary of 8% Debt (Update)

- Of the \$373.6 million in 8% Debt allowed, approximately \$277.4 million is outstanding and was used to fund capital projects. This leaves \$96.2 million available to fund future needs





## Typical Financings That Occur During a Year

### ◆ Long-Term Debt

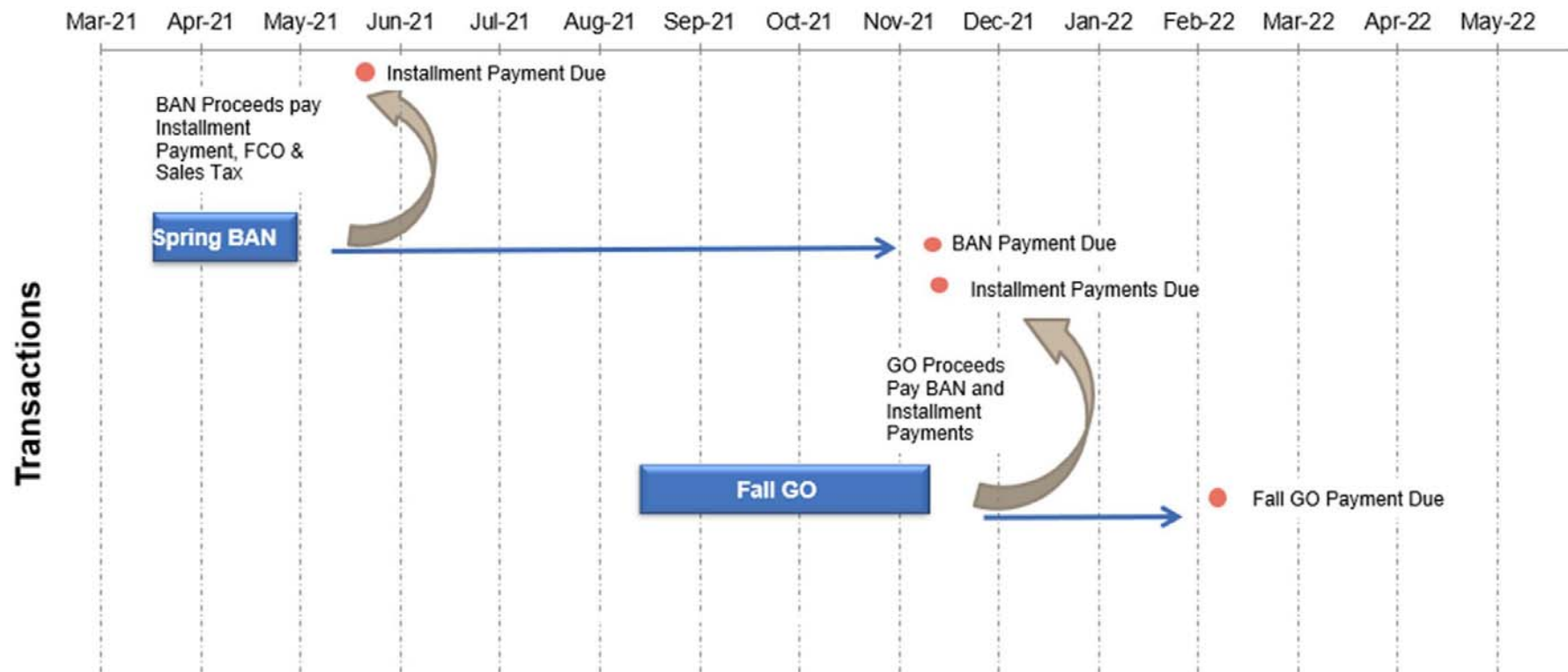
- No additional long-term debt is planned in 2021
- Refinancings are completed when market conditions are favorable

### ◆ 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



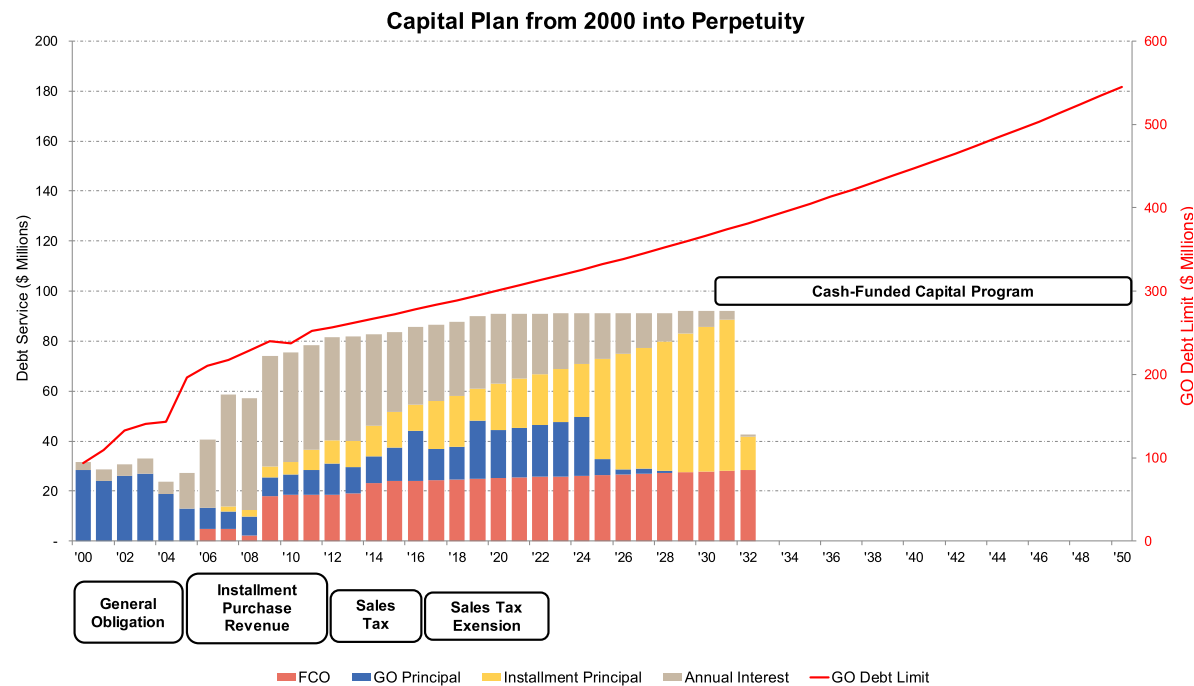


## **III. CCSD Debt Summary**



## 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

### Long-Term Debt

- General Obligation Bonds primarily funded pre 2004 capital projects and potential issuances will fund some new 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
- Sales Tax Program V will fund capital needs through 2028

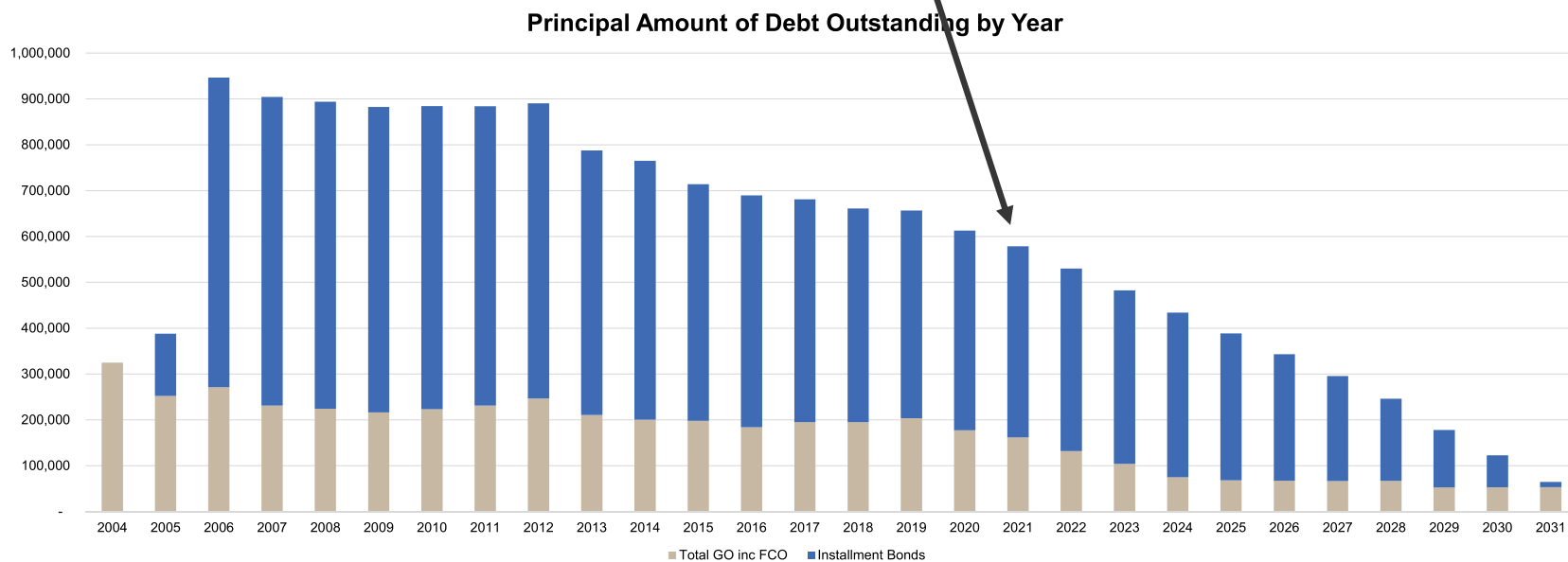
Summary of Debt					
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding (6/30/2021)	Subject to 8% Debt Limit
<b>General Obligation Bonds Outstanding</b>					
<b>Long-Term GO Bonds</b>					
Series 2009	12/8/2019	9/1/2026	\$13,517,000	\$5,640,000	\$6,765,000
Series 2010B	10/1/2010	8/1/2027	15,075,000	14,510,000	14,510,000
Series 2011	10/6/2011	2/1/2023	64,200,000	30,285,000	-
Series 2012A	3/20/2012	2/1/2024	44,965,000	16,615,000	665,000
Series 2018	11/5/2018	3/1/2023	95,165,000	11,000,000	11,000,000
Series 2019B	11/14/2019	2/1/2025	20,725,000	15,425,000	-
Series 2020	11/16/2020	3/1/2025	91,670,000	6,000,000	6,000,000
Total Long-Term GO Bonds			\$345,317,000	\$99,475,000	\$38,940,000
<b>Short-Term GO Bonds/BANs</b>					
Series 2021A BAN (FCO/Installment)	5/12/2021	11/16/2021	\$64,505,000	\$64,505,000	\$64,505,000
Series 2021B BAN (ST Phase IV)	5/12/2021	5/11/2021	134,760,000	134,760,000	134,760,000
Series 2021C BAN (ST Phase V)	5/12/2021	5/11/2021	14,460,000	14,460,000	14,460,000
Series 2021D BAN (Installment)	5/12/2021	11/16/2021	1,295,000	1,295,000	1,295,000
Total Short-Term			\$215,020,000	\$215,020,000	\$215,020,000
Total General Obligation Bonds Outstanding			\$560,337,000	\$314,495,000	\$253,960,000
<b>Installment Revenue Bonds Outstanding</b>					
Series 2013B (2005)	5/9/2013	12/1/2028	\$341,420,000	\$184,740,000	-
Series 2014 (2006)	9/14/2014	12/1/2031	111,565,000	98,725,000	-
Series 2020 (2013B)	10/22/2030	12/1/2030	156,835,000	156,835,000	-
Total			\$609,820,000	\$440,300,000	
Total Debt			\$1,170,157,000	\$854,270,000	
Total Debt net of Short-Term Debt				\$539,775,000	





## The District is Aggressively Paying Down Debt

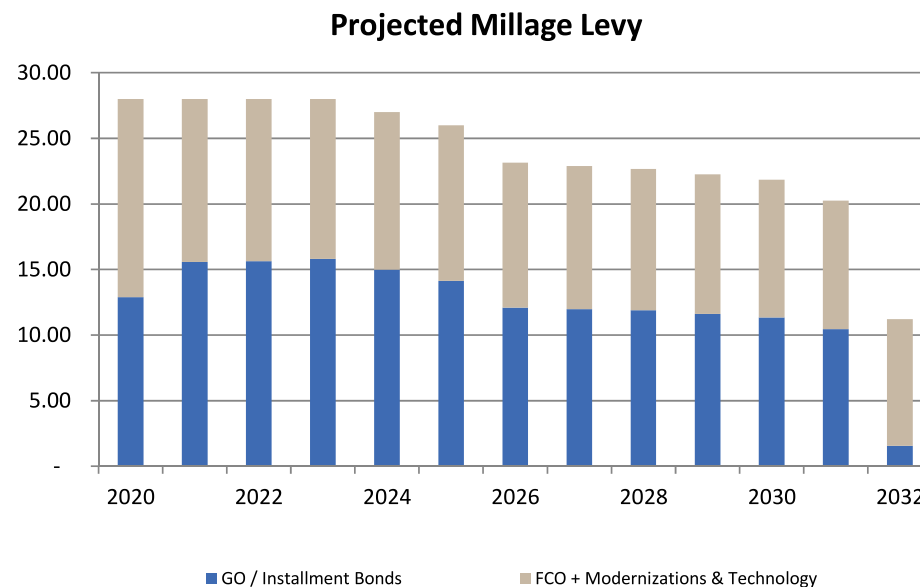
- ◆ The Sales Tax program (cash funding projects instead of issuing debt) enabled the District to reduce total long-term debt from a peak of \$946 million to under \$600 million on June 30, 2021 (excluding Sales Tax BANs which will be retired using Sales Tax revenue)
- ◆ The District pays down an average of approximately \$44 million in debt each year moving forward





## 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 \$44 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



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FY 2022

# **CAPITAL BUILDING FUND**

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

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

Revenue Notes:

- 1 Fixed Cost of Ownership

2 8% Capital Maintenance

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

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

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

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

Expenditure Notes:

- 1 PHASE IV 2017-2022 - Building Program

2 PHASE V 2023-2028

3 8% Capital Maintenance

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

5 Projected FY23 & FY24 Fixed Cost of Ownership

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

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

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

REVENUE

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

EXPENDITURES

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

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

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

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

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



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

District wide Improvements:

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

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

Minor Building Improvements (incl. Wando HS)

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

Athletic Improvements (incl. Military Magnet Academy)

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

Program Management Office (PMO) 200,000

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

District Projects:

Fixed Cost of Ownership:

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

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

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

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

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

# **SUPPLEMENTAL INFORMATION**

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OFFICE OF FINANCE

State Aid to Classrooms - EFA - Financial Requirements Report

Geographical School Districts Only

Fiscal Year: 2021-2022 Prior 45 Day Report Cycle

District: 1001 - Charleston 01

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

Supportive Information

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

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

	<b>Totals</b>	2020 (July-December)	2021 (Jan-June)
Estimated Motor Vehicle Assessments	<b>\$262,400,287</b>	140,009,109	122,391,178
Collection Rate on Motor Vehicles		<u>84.84%</u>	<u>84.84%</u>
Estimated Collectable Motor Vehicle Taxes	222,620,403	118,783,728	103,836,675
Actual Millage Rates		<u>0.1187</u>	<u>0.1238</u>
Projected Revenue for Motor Vehicle Taxes	<b>26,954,609</b>	14,099,629	12,854,980
 Estimated Real and Personal Property Assessments	 <b>\$2,904,443,016</b>		
Collection Rate on Real and Personal Property		<u>96.83%</u>	
Estimated Collectable Real and Personal Property	2,812,372,172		
Millage Rate for FY2022	0.1238		
Projected Revenue for Real and Personal Property Taxes	<b>\$348,171,675</b>		
 Gross Projected Revenue for Taxes	 <b>375,126,284</b>		
 Less: Tax Increment Financing Districts	 (12,113,685)		
Less: Economic Credits	<u>(6,455,943)</u>		
 <b>PROJECTED LOCAL TAX REVENUES</b>	 <b>356,556,656</b>		
 <b>PROJECTED AD VALOREM</b>	 <b>\$344,156,656</b>		
<b>PROJECTED FEE IN LIEU OF TAXES</b>	<b>\$12,400,000</b>		
 <b>VALUE OF A MILL</b>	 <b>\$2,916,209</b>		

# 2021 Factored Final Index of Taxpaying Ability

Second Reading of FY22 Budget  
June 28, 2021

1/29/2021 6:11:34 PM

Index Year: 2021

School District:

District Name: CHARLESTON SCHOOL DISTRICT

Tax Year: 2019

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

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

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

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

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

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**Act 388 - Projected Allowable Millage**

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

<b>Fiscal Year</b>	<b>Allowable Mills</b>	<b>Roll(s) off</b>	<b>Allowable Mills Used</b>	<b>3-year Lookback</b>
FY2011	1.58 mills	in FY2014	0.00	0.00
FY2012	3.03 mills	in FY2015	0.00	4.61
FY2013	4.90 mills	in FY2016	1.90	7.61
FY2014	4.21 mills	in FY2017	0.00	11.82
FY2015	4.98 mills	in FY2018	0.00	15.22
FY2016	3.80 mills	in FY2019	0.00	15.99
FY2017	2.49 mills	in FY2020	15.60	(0.12)
FY2018	3.62 mills	in FY2021	2.90	0.60
FY2019	3.36 mills	in FY2022	3.96	0.00
FY2020	4.29 mills	in FY2023	3.48	0.81
FY2021	3.92 mills	in FY2024	0.00	4.73
FY2022	2.53 mills	in FY2025	5.10	2.16



**CHARLESTON COUNTY SCHOOL DISTRICT**  
**Millage History**  
**Operations and Debt Service**

<u>Fiscal Year</u>		<u>Levy for Operations</u>	<u>Levy for Debt Service</u>	<u>Total</u>
1990		90.0	19.3	109.3
1991		90.0	21.3	111.3
1992		90.0	16.4	106.4
1993		90.0	19.9	109.9
1994	*	79.8	13.3	93.1
1995		83.5	17.7	101.2
1996		84.0	15.9	99.9
1997		86.2	19.0	105.2
1998		87.0	16.7	103.7
1999		90.0	15.6	105.6
2000		90.0	29.8	119.8
2001		90.0	25.2	115.2
2002	*	81.6	21.8	103.4
2003		89.3	20.4	109.7
2004		105.1	12.1	117.2
2005		109.0	12.4	121.4
2006	*	91.1	15.8	106.9
2007		92.8	13.6	106.4
2008		95.8	18.4	114.2
2009		98.7	23.9	122.6
2010		98.7	27.9	126.6
2011		98.7	27.9	126.6
2012		98.6	27.9	126.5
2013	tax swap	100.5	26.0	126.5
2014		100.5	26.0	126.5
2015		100.5	26.0	126.5
2016	*	100.7	26.0	126.7
2017	tax swap	116.3	20.0	136.3
2018		119.2	26.0	145.2
2019		123.2	28.0	151.2
2020		126.7	28.0	154.7
2021	*	118.7	28.0	146.7
2022		123.8	28.0	151.8

*\* Indicates Millage Rollback due to Reassessment*

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

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

<b>Owner Occupied</b>	<b>FY2021 General Operating</b>	<b>FY2021 Debt Service</b>	<b>FY2021 Total Debt/GOF</b>	<b>FY2022 5.1 mill increase- GOF</b>	<b>FY2022 No millage increase- Debt Service</b>	<b>FY2022</b>																												
Assessed Home Value	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>																															
Assessment Rate - 4%	0	8,000	8,000																															
Assessment/1,000	0.00	8.00	8.00																															
<b>Millage levy</b>	<b>118.7</b>	<b>28.0</b>	<b>146.7</b>	<b>123.8</b>	<b>28.0</b>	<b>151.8</b>																												
Property Tax	\$ -	\$ 224.00	\$ 224.00	\$ -	\$ 224.00	\$ 224.00																												
<b>Change in \$ amount to taxpayer</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>																												
<table> <tr> <td></td><td><b>Operating</b></td><td><b>Debt Service</b></td><td><b>TOTAL</b></td><td colspan="3"></td></tr> <tr> <td><b>FY2021 tax</b></td><td>\$ -</td><td>\$ 224.00</td><td>\$ 224.00</td><td colspan="3"></td></tr> <tr> <td><b>FY2022 tax</b></td><td><u>-</u></td><td><u>224.00</u></td><td><u>224.00</u></td><td colspan="3"></td></tr> <tr> <td><b>Change in taxes paid</b></td><td><b>\$ -</b></td><td><b>\$ -</b></td><td><b>\$ -</b></td><td colspan="3"></td></tr> </table>								<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>				<b>FY2021 tax</b>	\$ -	\$ 224.00	\$ 224.00				<b>FY2022 tax</b>	<u>-</u>	<u>224.00</u>	<u>224.00</u>				<b>Change in taxes paid</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
	<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>																															
<b>FY2021 tax</b>	\$ -	\$ 224.00	\$ 224.00																															
<b>FY2022 tax</b>	<u>-</u>	<u>224.00</u>	<u>224.00</u>																															
<b>Change in taxes paid</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>																															

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

<b>NON-Owner Occupied</b>	<b>FY2021 General Operating</b>	<b>FY2021 Debt Service</b>	<b>FY2021 Total Debt/GOF</b>	<b>FY2022 5.1 mill increase- GOF</b>	<b>FY2022 No millage increase- Debt Service</b>	<b>FY2022</b>																												
Assessed Home Value	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>																															
Assessment Rate - 6%	6,000	6,000	6,000																															
Assessment/1,000	6.00	6.00	6.00																															
<b>Millage levy</b>	<b>118.7</b>	<b>28.0</b>	<b>146.7</b>	<b>123.8</b>	<b>28.0</b>	<b>151.8</b>																												
Property Tax	\$ 712.20	\$ 168.00	\$ 880.20	\$ 742.80	\$ 168.00	\$ 910.80																												
<b>Change in \$ amount to taxpayer</b>				<b>\$ 30.60</b>	<b>\$ -</b>	<b>\$ 30.60</b>																												
<table> <tr> <td></td><td><b>Operating</b></td><td><b>Debt Service</b></td><td><b>TOTAL</b></td><td colspan="3"></td></tr> <tr> <td><b>FY2021 tax</b></td><td>\$ 712.20</td><td>\$ 168.00</td><td>\$ 880.20</td><td colspan="3"></td></tr> <tr> <td><b>FY2022 tax</b></td><td><u>742.80</u></td><td><u>168.00</u></td><td><u>910.80</u></td><td colspan="3"></td></tr> <tr> <td><b>Change in taxes paid</b></td><td><b>\$ 30.60</b></td><td><b>\$ -</b></td><td><b>\$ 30.60</b></td><td colspan="3"></td></tr> </table>								<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>				<b>FY2021 tax</b>	\$ 712.20	\$ 168.00	\$ 880.20				<b>FY2022 tax</b>	<u>742.80</u>	<u>168.00</u>	<u>910.80</u>				<b>Change in taxes paid</b>	<b>\$ 30.60</b>	<b>\$ -</b>	<b>\$ 30.60</b>			
	<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>																															
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**CHARLESTON COUNTY SCHOOL DISTRICT**  
**Millage changes - FY2021 to FY2022**  
**Impact to Taxpayer**

<b>Commercial Real Property</b>	<b>FY2021 General Operating</b>	<b>FY2021 Debt Service</b>	<b>FY2021 Total Debt/GOF</b>	<b>FY2022 5.1 mill increase- GOF</b>	<b>FY2022 no millage increase- Debt Service</b>	<b>FY2022</b>																												
Assessed Value	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>																															
Assessment Rate - 6%	30,000	30,000	30,000																															
Assessment/1,000	30.00	30.00	30.00																															
<b>Millage levy</b>	<b>118.7</b>	<b>28.0</b>	<b>146.7</b>	<b>123.8</b>	<b>28.0</b>	<b>151.8</b>																												
Property Tax	\$ 3,561.00	\$ 840.00	\$ 4,401.00	\$ 3,714.00	\$ 840.00	\$ 4,554.00																												
<b>Change in \$ amount to taxpayer</b>				<b>\$ 153.00</b>	<b>\$ -</b>	<b>\$ 153.00</b>																												
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	<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>																															
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**CHARLESTON COUNTY SCHOOL DISTRICT**  
**Millage changes - FY2021 to FY2022**  
**Impact to Taxpayer**

<b>Automobile</b>	<b>FY2021 General Operating</b>	<b>FY2021 Debt Service</b>	<b>FY2021 Total Debt/GOF</b>	<b>FY2022 5.1 mill increase- GOF</b>	<b>FY2022 No millage increase- Debt Service</b>	<b>FY2022</b>																												
Assessed Value	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>																															
Assessment Rate - 6%	1,200	1,200	1,200																															
Assessment/1,000	1.20	1.20	1.20																															
<b>Millage levy</b>	<b>118.7</b>	<b>28.0</b>	<b>146.7</b>	<b>123.8</b>	<b>28.0</b>	<b>151.8</b>																												
Property Tax	\$ 142.44	\$ 33.60	\$ 176.04	\$ 148.56	\$ 33.60	\$ 182.16																												
<b>Change in \$ amount to taxpayer</b>				<b>\$ 6.12</b>	<b>\$ -</b>	<b>\$ 6.12</b>																												
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**CHARLESTON COUNTY SCHOOL DISTRICT**  
**Millage changes - FY2021 to FY2022**  
**Impact to Taxpayer**

<b>Personal Property</b>	<b>FY2021 General Operating</b>	<b>FY2021 Debt Service</b>	<b>FY2021 Total Debt/GOF</b>	<b>FY2022 5.1 mill increase- GOF</b>	<b>FY2022 No millage increase- Debt Service</b>	<b>FY2022</b>																												
Assessed Value	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>																															
Assessment Rate - 10.5%	1,050	1,050	1,050																															
Assessment/1,000	1.05	1.05	1.05																															
<b>Millage levy</b>	<b>118.7</b>	<b>28.0</b>	<b>146.7</b>	<b>123.8</b>	<b>28.0</b>	<b>151.8</b>																												
Property Tax	\$ 124.64	\$ 29.40	\$ 154.04	\$ 129.99	\$ 29.40	\$ 159.39																												
<b>Change in \$ amount to taxpayer</b>				<b>\$ 5.36</b>	<b>\$ -</b>	<b>\$ 5.36</b>																												
<table> <tr> <td></td><td><b>Operating</b></td><td><b>Debt Service</b></td><td><b>TOTAL</b></td><td colspan="3"></td></tr> <tr> <td><b>FY2021 tax</b></td><td>\$ 124.64</td><td>\$ 29.40</td><td>\$ 154.04</td><td colspan="3"></td></tr> <tr> <td><b>FY2022 tax</b></td><td><u>129.99</u></td><td><u>29.40</u></td><td><u>159.39</u></td><td colspan="3"></td></tr> <tr> <td><b>Change in taxes paid</b></td><td><b>\$ 5.36</b></td><td><b>\$ -</b></td><td><b>\$ 5.36</b></td><td colspan="3"></td></tr> </table>								<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>				<b>FY2021 tax</b>	\$ 124.64	\$ 29.40	\$ 154.04				<b>FY2022 tax</b>	<u>129.99</u>	<u>29.40</u>	<u>159.39</u>				<b>Change in taxes paid</b>	<b>\$ 5.36</b>	<b>\$ -</b>	<b>\$ 5.36</b>			
	<b>Operating</b>	<b>Debt Service</b>	<b>TOTAL</b>																															
<b>FY2021 tax</b>	\$ 124.64	\$ 29.40	\$ 154.04																															
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<b>Change in taxes paid</b>	<b>\$ 5.36</b>	<b>\$ -</b>	<b>\$ 5.36</b>																															

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

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



**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET  
2021-2022  
PENDING BOARD APPROVAL**

Second Reading of FY22 Budget  
June 28, 2021

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	2	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
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	3	3	1075-1374	2
1100-1199	1	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	3		
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	4		
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	5		
2500-2749	3	3	7*°	1	1	0	1	1	1	1	1	1	5	6		
2750-2999	3	3	8*°	1	1	0	1	1	1	1	1	1	5	6		
3000-3249	3	3	9*°	1	1	0	1	1	1	1	1	1	5	6		
3250-3499	3	3	10*°	1	1	0	1	1	1	1	1	1	5	7		
3500-3749	3	3	11*°	1	1	0	1	1	1	1	1	1	5	7		
3750-3999	3	3	11*°	1	1	0	1	1	1	1	1	1	5	8		
4000-4249	3	3	12*°	1	1	0	1	1	2	1	1	1	5	8		
4250-4499	3	3	12*°	1	1	0	1	1	2	1	1	1	5	9		

\* These are flexible positions but must follow SACS requirements

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

Middle School and High School Guidance aligned to advance the 300:1 ratio

**PRINCIPAL - ALL SCHOOLS = 1**

**STANDARD 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 Divisors**

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 Divisors**

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  
2021-2022  
PENDING BOARD APPROVAL**

Second Reading of FY22 Budget  
June 28, 2021

LENGTH OF EMPLOYMENT FOR OTHER STAFF		
POSITION	SCHOOL	DAYS
Principal	All	240 days
Assistant Principal	All	1 <sup>st</sup> , 3 <sup>rd</sup> , 5 <sup>th</sup> , 7 <sup>th</sup> , 9 <sup>th</sup> @ 240 days
		2 <sup>nd</sup> , 4 <sup>th</sup> , 6 <sup>th</sup> , 8 <sup>th</sup> , 10 <sup>th</sup> @ 210 days
		New AP allocations start @ 210 days
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	All Montessori classrooms earn a teacher and a teacher assistant.
Enrollment in Montessori Lower Elementary actual divisor = 28	1st, 2nd, 3rd grades	All Montessori classrooms earn a teacher and a teacher assistant.
Enrollment in Montessori Upper Elementary actual divisor = 28	4th, 5th, 6th grades	All Montessori classrooms earn a teacher and a teacher assistant.
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  
1 240 day Student Data Clerk  
1 240 day 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  
4 222 day Clerks

**HIGH**

**2150 - 2399**

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

**2 240 day Clerks**

**6 222 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

**HIGH**

**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**

**HIGH**

**3900-4149**

1 240 day Secretary  
1 240 day Secretary II  
2 240 day Bookkeeper

**1 210 day Bookkeeper .**

**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 FY2018 Elementary	Projected FY2019 Elementary	Projected FY2020 Elementary	Projected FY2021 Elementary	Projected FY2022 Elementary	Projected FY2018 Middle	Projected FY2019 Middle	Projected FY2020 Middle	Projected FY2021 Middle	Projected FY2022 Middle	Projected FY2018 High	Projected FY2019 High	Projected FY2020 High	Projected FY2021 High	Projected FY2022 High	
Kindergarten Teacher	157.00	152.00	146.00	153.00	147.00											
Kindergarten Assistant	157.00	152.00	146.00	153.00	147.00											
Primary Teacher - 1st Grade	184.00	184.00	184.00	192.00	179.00											
Primary Teacher - 2nd Grade	158.00	150.00	151.00	156.00	151.00											
Primary Teacher - 3rd Grade	162.00	155.00	150.00	155.00	148.00											
Primary Grades 1 - 3 Combined																
Art Teacher	33.20	32.20	32.40	43.50	42.50											
Music Teacher	33.20	32.20	32.40	43.50	42.50											
PE Teacher	33.20	32.20	32.40	51.90	49.40											
Elementary Teacher - 4th Grade	143.00	143.00	141.00	143.00	135.00											
Elementary Teacher - 5th Grade	137.00	142.00	142.00	143.00	135.00	11.00	2.00	2.00								
Elementary Grades 4 - 5 Combined	1.00	1.00														
Elementary Teacher - 6th Grade	1.00	1.00	1.00	1.00	1.00											
Middle School Teacher	12.00	12.00	12.00	12.00	12.00	363.00	371.00	378.00	387.00	373.00	52.00	49.00	49.00	52.00	52.00	
Middle School Related Arts Teacher			1.00	2.00	2.00	12.00	12.00	12.00	12.00	12.00	3.00	3.00	3.00	3.00	3.00	
High School Teacher											535.00	527.00	513.00	516.00	540.00	
Montessori Primary Teacher (3, 4 , 5 yr olds)	24.00	26.00	26.00	27.00	26.00											
Montessori Primary Teacher Assistant	24.00	26.00	26.00	27.00	26.00											
Montessori Lower EL Teacher (1st, 2nd, 3rd)	17.00	17.00	19.00	20.00	21.00											
Montessori Lower EL Teacher Assistant	17.00	17.00	19.00	20.00	21.00											
Montessori Upper EL Teacher (4th, 5th, 6th)	14.00	15.00	14.00	17.00	16.00											
Montessori Upper EL Teacher Assistant	14.00	15.00	14.00	17.00	16.00											
Montessori MST (7th, 8th, 9th)	6.00	7.00	8.00	8.00	6.00											
Montessori MS Teacher Assistant	6.00	7.00	8.00	8.00	6.00											
Guidance Director											11.00	11.00	11.00	11.00	11.00	
Guidance Counselor (190 Days)	47.00	44.60	44.00	43.80	43.20	23.00	23.00	23.00	24.00	22.00	31.00	29.00	29.00	29.00	31.00	
Lead Teacher (190 days)	7.00	5.00	4.00	3.00												
Media Specialist	48.00	48.00	48.00	47.00	47.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	
Media Clerk (190 days)	8.00	5.00	6.00	8.00	4.00	5.00	4.00	5.00	6.00	6.00	4.00	4.00	4.00	5.00	6.00	
Assistant Administrator (190 days)	2.00	1.00	1.00	2.00	1.00	4.00	4.00	4.00	3.00	2.00						
Assistant Principal (210 days)		2.00	2.00	1.00		2.00	2.00	2.00	2.00	2.00	7.00	8.00	8.00	8.00	7.00	
Assistant Principal (240 days)	16.00	16.00	16.00	17.00	17.00	12.00	12.00	12.00	12.00	12.00	17.00	17.00	15.00	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)	1.00	1.00	1.00	2.00	1.00	2.00	2.00	3.00	3.00	3.00	12.00	12.00	12.00	11.00	11.00	
Clerk (222 days)	8.00	5.00	7.00	9.00	5.00	7.00	7.00	8.00	11.00	9.00	22.00	24.00	23.00	21.00	22.00	
Clerk (240 days)											8.00	8.00	7.00	6.00	5.00	
Secretary II (240 days)											1.00	1.00	1.00	1.00		
Secretary III (240 days)	1.00	1.00	1.00	2.00	1.00	2.00	2.00	3.00	4.00	3.00	11.00	11.00	11.00	11.00	11.00	
Secretary III Bilingual (190 days)	0.50	0.50	0.50	0.50	0.50											
Secretary III Bilingual (222 days)						0.40	0.40	0.40	0.40	0.40						
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)	47.00	47.00	47.00	45.00	46.00	10.00	9.00	8.00	8.00	9.00						
Student Data Clerk (222 days)	48.00	48.00	47.00	46.00	46.00	12.00	12.00	12.00	12.00	12.00	8.00	8.00	9.00	7.00	7.00	
Student Data Clerk (240 days)											5.00	5.00	4.00	5.00	5.00	
	1570.70	1546.30	1533.30	1622.80	1544.70	478.00	475.00	485.00	497.00	478.00	741.80	731.80	713.80	715.80	740.80	

## 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.

	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>
<b>SC State Retirement</b>	9.00%	22.81%		

<b>PEBA Deductions</b>	<b>Employee Contribution</b>	<b>Employer Contribution*</b>	<b>Employee Contribution</b>	<b>Employer Contribution*</b>
<b>Health Insurance</b>	<b>Per paycheck</b>		<b>Annual</b>	
Employee only	\$ 48.84	\$ 201.35	\$ 1,172.16	\$ 4,832.40
Employee/Spouse	\$ 126.68	\$ 398.84	\$ 3,040.32	\$ 9,572.16
Employee/Child	\$ 71.93	\$ 309.03	\$ 1,726.32	\$ 7,416.72
Full Family	\$ 153.28	\$ 499.36	\$ 3,678.72	\$ 11,984.64

<b>Dental Insurance</b>	<b>Per paycheck</b>		<b>Annual</b>	
Employee only	\$ -	\$ 6.74	\$ -	\$ 161.76
Employee/Spouse	\$ 3.82	\$ 6.74	\$ 91.68	\$ 161.76
Employee/Child	\$ 6.86	\$ 6.74	\$ 164.64	\$ 161.76
Full Family	\$ 10.67	\$ 6.74	\$ 256.08	\$ 161.76

\* 2021 Monthly Insurance Premiums from PEBA website. 2021 premium rates are in effect through December 31, 2020. Premium rates for calendar year 2022 will be published in late summer.

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**History of Salary Increases**

Fiscal Year	Teachers			Classified Employees			Administrators			
	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	
FY2015	N/A		N/A	N/A		N/A	N/A		N/A	Initial implementation of Study. C41 was implemented at 99%, all others at 95%*
FY2016	1	2.50%	0.00%	1	2.50%	0.00%	1	2.50%	0.00%	C41 received the step, but did not receive the 2.5% COLA**
FY2017	1	0.00%	2.00%	0	0.00%	0.00%	0	0.00%	0.00%	Teachers received one Step and 2.0% COLA, non-teachers did not receive a step or COLA
FY2018	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	Teachers, Classified Staff and Administrators received one Step and 2.0% COLA
FY2019	1	0.00%	3.70%	1	0.00%	2.00%	1	0.00%	2.00%	FY19 is the first year of a 3 year implementation plan to increase the entire teacher salary schedule, resulting in a bachelor's teacher with 0 years of experience of being compensated at \$40k by FY21
FY2020	1	0.00%	4.00%	1	0.00%	1.90%	1	0.00%	1.90%	FY20 is the second year of a 3 year implementation plan to increase the entire teacher salary schedule
FY2021	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	FY21 salary increases were implemented in April/May 2021 due to Legislative Act 3 of 2021.
										Teachers, Classified Staff and Administrators received a step increase and 2% COLA. Two separate \$500 net pay bonuses were given to all permanent employees based upon their FTE that did not include retirement fringe. These were paid in October 2020 and May 2021.
FY2022	1	see note	1.20%	1	see note	0.00%	1	see note	0.00%	FY 22 budget includes a step increase for teachers plus \$1,000 salary increase and 1.2% COLA. The cost for a step plus the amount to reach 97% of market is included in the budget for Classified Staff and Administrators.

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

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

**CHARLESTON COUNTY SCHOOL DISTRICT**  
**FY2022 DRAFT 190 Day Teacher Salary Schedule**  
Includes 1.2% COLA plus \$1,000  
(upon Board approval)

	<b>Bachelor's Degree</b>	<b>Bachelor's +18 Degree</b>	<b>Master's Degree</b>	<b>Master's +30 Degree</b>	<b>Doctorate Degree</b>
	<b>BACH</b>	<b>BC18</b>	<b>MSTR</b>	<b>MS30</b>	<b>DCTR</b>
<b>Step (Yrs of Exp)</b>					
0	\$41,146	\$43,472	\$46,193	\$49,567	\$53,610
1	\$42,074	\$44,460	\$47,226	\$50,692	\$54,857
2	\$43,016	\$45,433	\$48,260	\$51,802	\$56,042
3	\$43,913	\$46,421	\$49,309	\$52,926	\$57,289
4	\$44,840	\$47,409	\$50,358	\$54,051	\$58,490
5	\$45,782	\$48,382	\$51,391	\$55,161	\$59,706
6	\$46,679	\$49,385	\$52,440	\$56,286	\$60,922
7	\$47,606	\$50,342	\$53,489	\$57,410	\$62,107
8	\$48,564	\$51,315	\$54,522	\$58,535	\$63,323
9	\$49,491	\$52,318	\$55,571	\$59,675	\$64,554
10	\$50,403	\$53,291	\$56,590	\$60,785	\$65,770
11	\$51,315	\$54,249	\$57,654	\$61,894	\$66,986
12	\$52,242	\$55,237	\$58,687	\$63,004	\$68,202
13	\$53,170	\$56,210	\$59,751	\$64,159	\$69,403
14	\$54,173	\$57,304	\$60,861	\$65,360	\$70,726
15	\$55,191	\$58,353	\$62,016	\$66,576	\$72,048
16	\$56,179	\$59,386	\$63,126	\$67,777	\$73,340
17	\$57,198	\$60,481	\$64,235	\$69,008	\$74,662
18	\$58,186	\$61,530	\$65,390	\$70,209	\$75,985
19	\$59,189	\$62,609	\$66,530	\$71,440	\$77,292
20	\$60,192	\$63,673	\$67,640	\$72,641	\$78,614
21	\$61,210	\$64,691	\$68,765	\$73,842	\$79,952
22	\$62,214	\$65,786	\$69,920	\$75,073	\$81,244
23	\$63,217	\$66,834	\$71,030	\$76,289	\$82,566
24	\$64,220	\$67,898	\$72,154	\$77,505	\$83,889
25	\$65,208	\$68,993	\$73,279	\$78,690	\$85,181
26	\$66,242	\$70,087	\$74,434	\$79,937	\$86,549
27	\$66,242	\$70,087	\$74,434	\$79,937	\$86,549
28	\$66,242	\$70,087	\$74,434	\$79,937	\$86,549
29	\$66,242	\$70,087	\$74,434	\$79,937	\$86,549
30	\$66,242	\$70,087	\$74,434	\$79,937	\$86,549

## Approved Elementary Schools Department Chair and Activity Sponsor Stipends 2021-2022

- 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 8<sup>th</sup> 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"> <li>• \$40 per department member, including the chairperson; maximum of \$400.</li> <li>• Any department or grade level with two or less teachers will be combined and one chairperson appointed.</li> </ul>
Newspaper	\$400 - \$600	<ul style="list-style-type: none"> <li>• \$200 per issue with a minimum of two issues.</li> <li>• \$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).</li> </ul>
Yearbook Sponsor	\$400 - \$600	<ul style="list-style-type: none"> <li>• \$400 for production of an annual yearbook.</li> <li>• \$200 additional for placement in state, regional, and/or national competition (documentation required).</li> </ul>

## Approved Middle Schools Department Chair and Activity Sponsor Stipends 2021-2022

- 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 8<sup>th</sup> 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 2021-2022

- 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 8<sup>th</sup> 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 2021-2022

### 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 2021-2022

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

<b>Years of Experience (Use for Student Council Sponsor and Activities Director)</b>	<b>Rate</b>
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

<b>Activity</b>	<b>Rate</b>
Teacher Cadet	\$600
Junior Class Sponsor	\$600
Senior Class Sponsor	\$600

# CHARLESTON COUNTY SCHOOL DISTRICT

## ATHLETIC SUPPLEMENTS SCHEDULE

### 2021-2022

Second Reading of FY22 Budget  
June 28, 2021

	HEAD VARSITY							ASSISTANT VARSITY			
Coaching Years Experience	Football *In addition to the supplement below, Head Varsity coaches to receive 20 additional days pay		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.

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**CHARLESTON COUNTY SCHOOL DISTRICT**  
**ATHLETIC SUPPLEMENTS SCHEDULE**  
**2021-2022**

Second Reading of FY22 Budget  
June 28, 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.

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## CHARLESTON COUNTY SCHOOL DISTRICT NON-COMPETITION CHEER SUPPLEMENTS SCHEDULE 2021-2022

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

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## Rural Travel Stipends 2021-2022

**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.
  - If applicable, input the late start date, termination date, and/or leave of absence dates for purposes of stipend proration.
  - 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 1<sup>st</sup> for the first disbursement of the school year (paid on 12/20) and April 1<sup>st</sup> 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**

<b>FY2022</b>							
<b>Requesting Department #</b>	<b>Requesting Department Name</b>	<b>Fund</b>	<b>Function</b>	<b>Object</b>	<b>Specific Line Item Detail</b>	<b>Amount</b>	<b>Is this New? Y or N</b>
0111	Programming/FM	100	2585	310	Fire/Burgular Recurring Monitoring Cost	766,209.99	N
0111	Programming/FM	100	2541	399	Leak Protection Program	75,000.00	N
All	Plant Operations	100	2543	320	(2543) - Estimated Grounds upkeep of all CCSD locations (SSC & Premiere)	2,954,246.09	N
All	Plant Operations	100	2543	320	(2543) - Estimated Athletic Field upkeep of all CCSD locations (SSC & Premiere)	733,650.01	N
All	Plant Operations	100	2543	323	(2543) - Estimated playground mulch and decorative for all properties	231,109.80	N
All	Plant Operations	100	2543	323	(2543) - Estimated Retention pond maint. all water for all properties (PLM Lake Mgt.)	197,638.76	N
All	Plant Operations	100	2547	320	(2547) - Estimated Custodial upkeep for locations through Budd Group, SSC, and Premire	12,987,233.47	N
0119	Plant Operations	100	2547	320	(2547) - Estimated Summer school billing and unforeseen emergencies with all vendors SSC, Premire, and Budd	523,443.11	N
All	Plant Operations	100	2547	320	(2547) - Estimated Pressure washing with all vendors SSC, Premire, and Budd	737,000.00	N
All	Plant Operations	100	2547	320	(2547) - Estimated Rug cleaning with Clean Masters	107,000.00	N
All	Plant Operations	100	2547	320	(2547) - Estimated Gym floor recoating with Southern Flooring	143,900.00	N
All	Plant Operations	100	2547	326	(2547) - Estimated Contracted Day Porters for locations through Budd Group, SSC, and Premire	4,964,899.00	N
All	Plant Operations	100	2547	329	(2547) - Estimated waste pickup at all locations through Republic Services	390,115.00	N
All	Plant Operations	100	2547	329	(2547) - Estimated compost waste pickup at all locations through Smart Recycling	161,337.00	N
0119	Plant Operations	100	2549	692	(2549) - Estimated solid waste fee for all properties through Charleston County User Fee	448,969.00	N
0701	Plant Operations	100	2543	399	(2543) - Estimated for labor temp help for Grounds shop through Alternative staffing or SSC	250,000.00	N
All	Plant Operations	100	2547	410	(2547) - Estimated for materials for schools and facilities through Grainger	328,621.00	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
0197	PM Team	100	2542	399/410	Custom Certification Training	52,695.00	N
0197	PM Team	100	2542	323	Fire Marshall Requirements, Generators Service/Repairs, Fire Door Inspect/Repairs, Fire Damper Inspect.	283,070.00	N
0192 - 0162	Maint - Ops/Plumbing	100	2542	323	Fire Sprinkler Repairs	101,192.00	N
0192-0162	Maint - Ops/Plumbing	100	2542	323	Boiler Inspection	97,551.00	N
0192-0162	Maint - Ops/Plumbing	100	2542	323	Hood & Fire Extinguisher Insp	50,451.50	N



**CHARLESTON COUNTY SCHOOL DISTRICT**

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

<b>FY2022</b>							
<b>Requesting Department #</b>	<b>Requesting Department Name</b>	<b>Fund</b>	<b>Function</b>	<b>Object</b>	<b>Specific Line Item Detail</b>	<b>Amount</b>	<b>Is this New? Y or N</b>
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
0192-0162	Maint - Ops/Plumbing	100	2542	323	Fire Marshall Requirements, Sprinkler (2) Qtr Inspect.,Semi-annual & monthly	135,760.00	N
<b>TOTAL</b>						<b>\$27,128,694.04</b>	



# FY22 Board Budget Workshop

First Reading  
of FY22 Budget

May 10, 2021

# Board Priorities

The Charleston County Promise

Academic Improvement

COVID Recovery

Talent

Phase V Capital Program

Communication & Engagement

# CCSD Financial Strategy

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

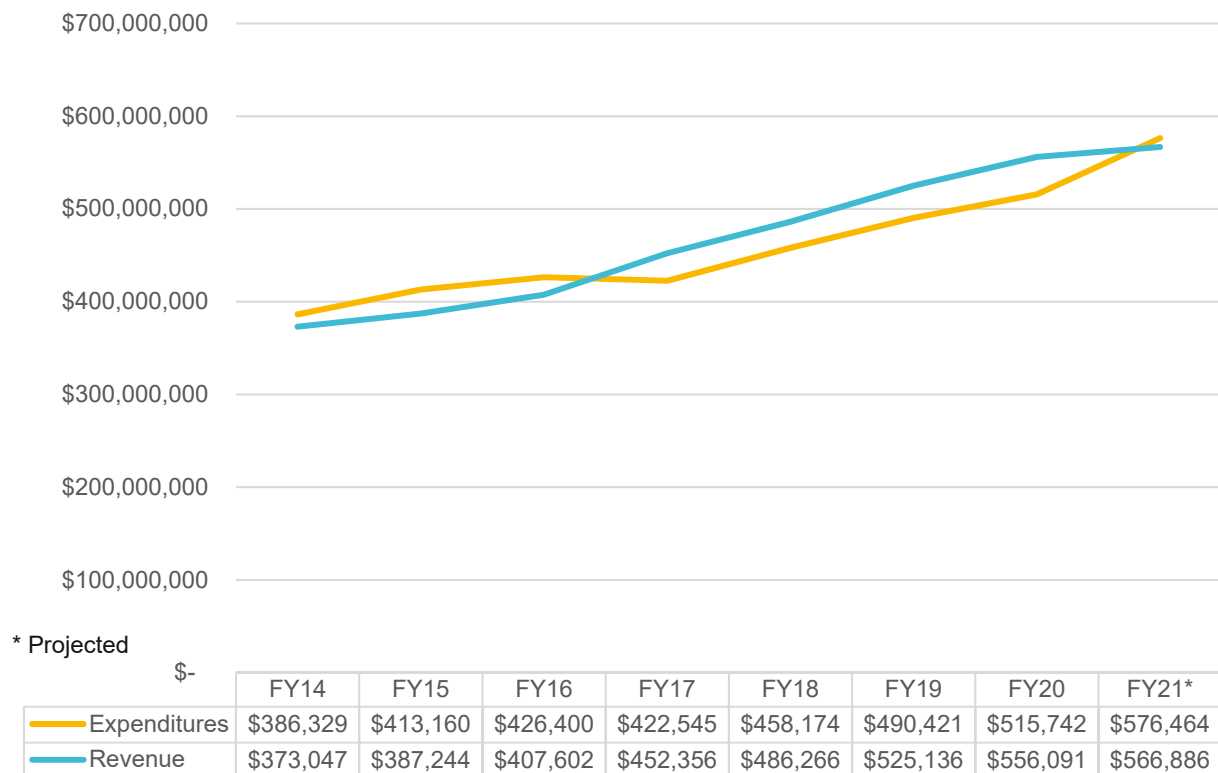
# Budget Scenarios

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

# District's Financial Position

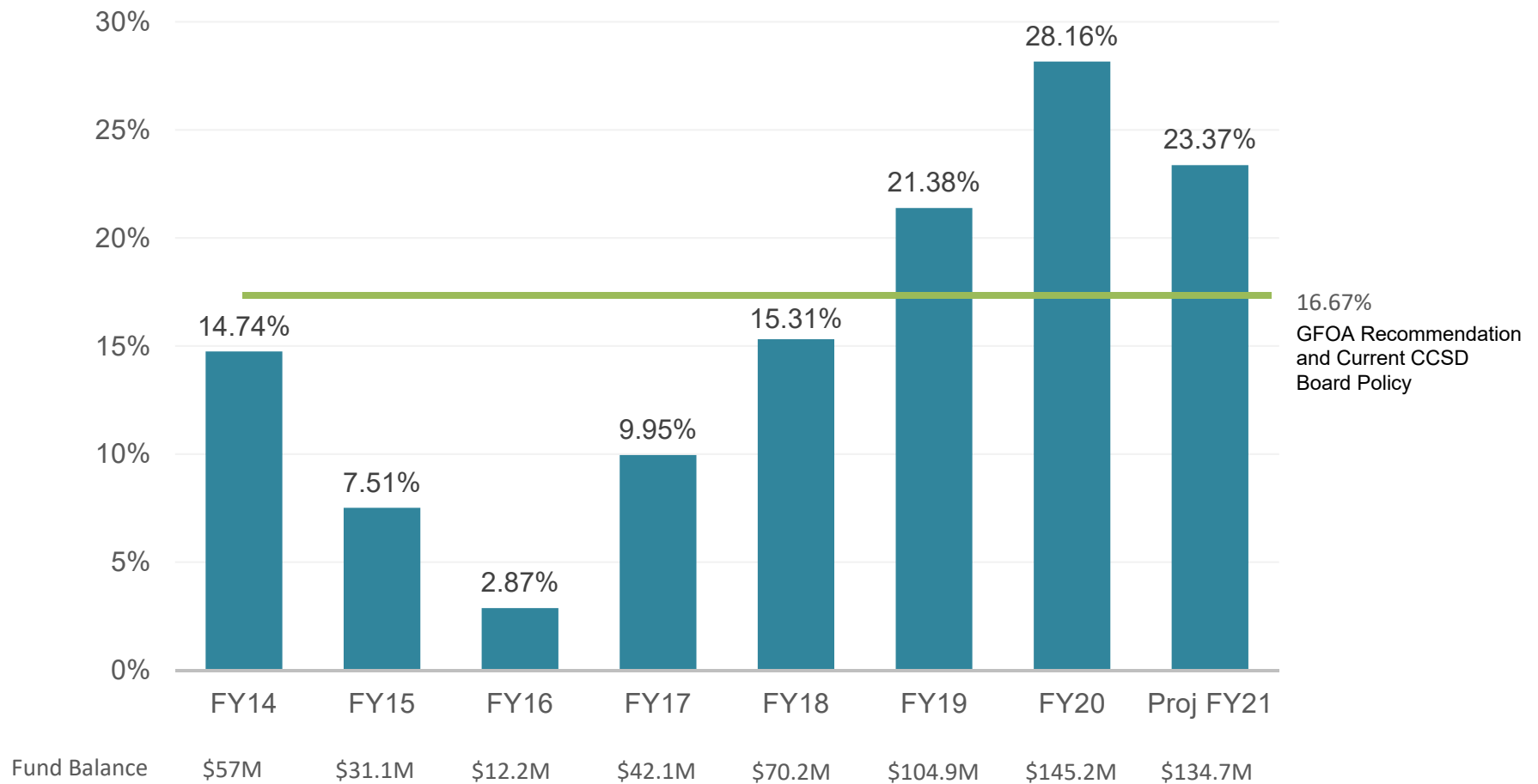
Fiscal Year	Rev	Exp
2014	\$373.0M	\$386.3M
2015	\$387.2M	\$413.2M
2016	\$407.6M	\$426.4M
2017	\$452.4M	\$422.5M
2018	\$486.3M	\$458.2M
2019	\$525.1M	\$490.4M
2020	\$556.1M	\$515.7M
Proj 2021	\$566.9M	\$576.5M

CCSD  
Revenue - Expenditure Comparison  
FY14 - FY21\*



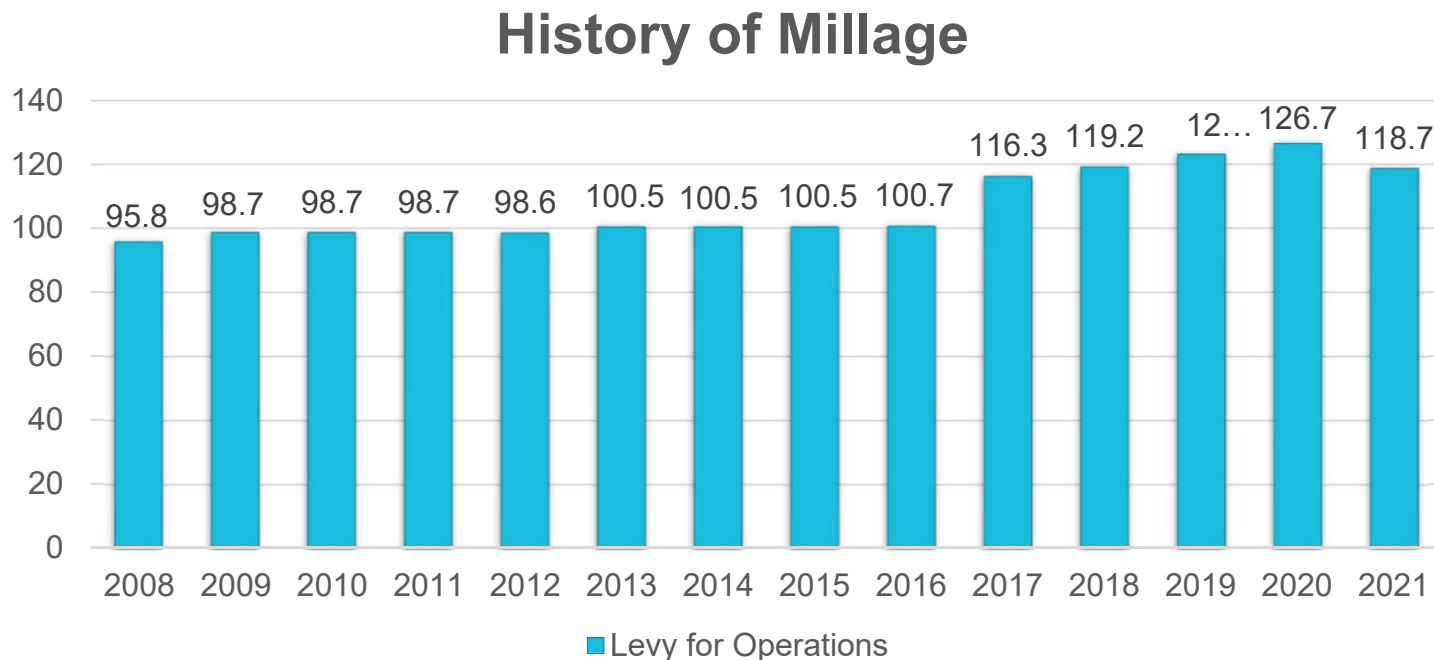
# District's Financial Position

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



# History of Millage

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





# Education Finance Act and Act 388

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

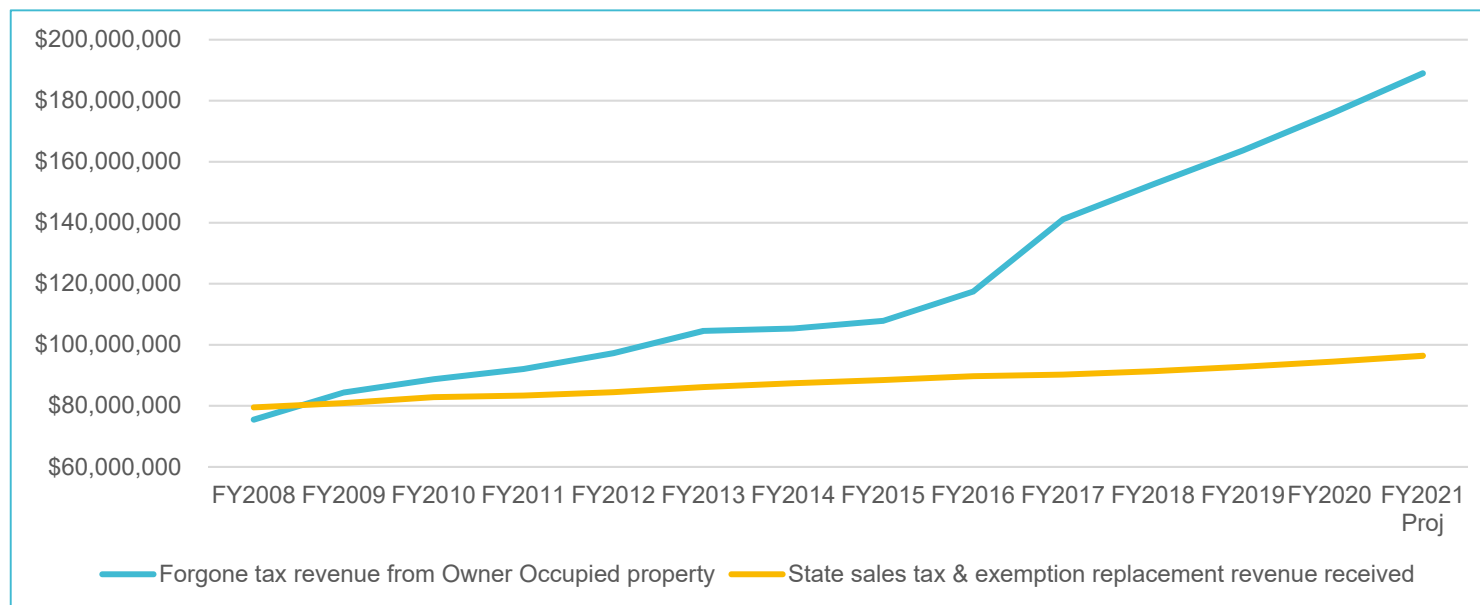
# Comparison of State Support

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

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

# The Paradox of Act 388

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



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

# Act 388-Projected Allowable Millage

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

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

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

b) Audit and Finance Committee recommendation

# Enrollment Summary

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

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

# Recommended Scenario

## 3.4 Mill Increase

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

# State Mandated and Other Required Increases

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

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

# Operations Required Increases and Other Requests

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

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



# Learning Services Compliance Requests

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

# Learning Services Expansion Requests

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

# Other Considerations

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

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

# Impact to Taxpayers

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

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

# Impact to Taxpayers

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

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

# Impact to Taxpayers

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

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

# Impact to Taxpayers

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

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

# Impact to Taxpayers

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

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



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

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

111 Kindergarten Programs-direct instruction in kindergarten classrooms

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

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

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

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

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

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

121 Educable Mentally Handicapped

122 Trainable Mentally Handicapped

123 Orthopedically Handicapped

124 Visually Handicapped

125 Hearing Handicapped

126 Speech Handicapped

127 Learning Disabilities

128 Emotionally Handicapped

132 Preschool Handicapped Itinerant (5 year olds)

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

161 Autism

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

233 School Administration-activities concerned with the overall administration of a school. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities is also included.

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

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

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

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

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

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

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

**Charleston County School District  
FY2022 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