

Fiscal Year 2024 Budget Second Reading July 17, 2023



Pulse of CCSD

Girmania Matrilie teaching students to celebrate their culture

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**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2024 PROPOSED BUDGET
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FISCAL YEAR 2024 PROPOSED BUDGET
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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

FISCAL YEAR 2024 BUDGET

Board of Trustees

**Ms. Pamela McKinney, Board Chair
Ms. Carlotte Bailey, Board Vice-Chair
Mr. Daron Lee Calhoun II
Mr. Keith Grybowski
Mr. Ed Kelley
Ms. Darlene Roberson
Dr. Carol Tempel
Ms. Courtney Waters
Ms. Leah Whatley**

Superintendent of Schools

Eric Gallien, Ph.D.

Interim Chief Financial Officer

Jacquelyn Carlen

**Lisa Cizler, Interim Executive Director of Finance
Ann McIntosh-Hill, Budget Director**

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Charleston County School District Second Reading of the FY2024 Budget

In accordance with District policy, the recommended Charleston County School District FY24 budget is balanced. The proposed budget was developed prior to the State's adoption of its FY24 budget; therefore, the State appropriations used are based on the Senate version received in April 2023. The State adopted a FY24 Continuing Resolution and will return to legislative session in January 2024.

The House and Senate proposed budgets include teacher salary increases and retirement and health insurance increases. Under both proposed budgets, Districts are required to provide a percentage of local support based on the state aid to classroom formula and the District's index of taxpaying ability. As a result of this formula, when District costs increase beyond the state's allocation, the District can levy millage increases to cover the cost of educating students. Under current State law, local taxes for school districts' general funds cannot be levied on owner occupied homes. The recommended FY24 budget includes an 8.3 mill increase on operating millage and a 2 mill reduction on the debt service millage. The net increase to Charleston County taxpayers is \$15 million.

The FY2024 Proposed Budget focuses on the District's financial plan on the existing goals and guardrails supported by the District's three pillars that uphold the District's mission of educating and supporting every child in achieving college, career, and citizenship readiness. The three pillars are 1) rigorous grade-level instruction, 2) high-quality teachers and leaders, and 3) wrap-around services. This will guide the District towards achieving Vision 2027 where all students will read on grade level by fifth grade in 2027. Various economic indicators and financial analyses were considered as highlighted below:

1. The following priorities are included in the proposed FY24 budget:
 - Increase in Teacher salaries
 - Requests from School Data Reviews
 - Alignment of Student Data Clerks Current Job Duties and Increase in Days
2. The proposed FY24 budget reflects continual rising costs for expenditures related to teacher and staff salary adjustments; increases in retirement and healthcare and dental costs; increase in substitute pay for paid parental leave; additional CERDEP teachers and teacher assistants; support for alternative programs and translation services; district-hired school crossing guards; and increases in operational costs such as property and flood insurance, student bus transportation, custodians, increases in utility rates, etc.
3. The proposed budget funds principals' recommendations from the school data review recommendations related to teacher planning and professional development time, additional math interventionists, new elementary assistant principals at schools that currently do not have an assistant principal, and student data clerk increase in contract days and the alignment of current job duties to their updated job description.

4. To allow for the funding of the Board's directives, the following strategies were used:
 - a. Reduced current year spending in FY23 and used the savings to help fund the FY24 budget.
 - b. Used the projected FY23 year-end expenditures as the basis of building the expenditure portion of the FY24 budget. The FY23 year-end expenditures are projected to be \$8 million less than budgeted.
 - c. Proposed millage increase of 8.3 mills. This would make the FY24 millage 138.3 mills.
 - d. The proposed Fund Balance maintains the fund at or above the Board's Fund Balance Policy of 16.67%.
 - e. The increase in fund balance over the last few years has improved the District's financial position. This strong financial position allowed for the use of a portion of the fund balance to fund the Board's directives.
4. Staff will continue to analyze the economic picture and how its changes might impact the FY24 budget, as well as impact budgets in FY25 and FY26. This includes the sunset of ESSER III funds in September 2024.

**Charleston County School District
FY24 GOF Budget Preliminary Considerations
as of July 5, 2023**

8.3 mill increase Changes since 6/20/23	Tchrs: step + \$5K + 40 steps, Non- tchrs: step + 2.5% COLA
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	<u>Budgeted</u> FY2023	<u>Projected FY2024</u>
Revenue (State portion of revenue based on Senate version)	640,756,390	698,881,674
Expenditures (FY2023 Budgeted and FY2024 Base)	659,526,642	651,903,223
Variance	(18,770,252)	46,978,451
 FY 2024 Projected Revenue (includes additional \$2.2M from Senate version)		698,881,674
 FY 2023 Base Expenditures (FY23 January Financial Report)		651,903,223
 Funds Available for Allocation		46,978,451
EXPENDITURE REQUESTS:		
Required Increases		
Teacher Step including 31-40 years		5,082,507
Teachers-Salary Increase		23,694,885
Retirement Increase		3,095,369
Health and Dental Increase		1,266,468
Mandated H.3908 Paid Parental Leave		1,579,812
Charter Schools and Meeting Street		6,000,000
Operations-Contractual Obligations and Other Must Do's		10,661,150
Total Required Increases		51,380,191
School Data Review Recommendations		
Teacher Planning/PD Time		1,869,900
1.0 Math Coach/Interventionist For Half Elem Schools (21 positions)		1,926,687
11 1.0 Assistant Principal Positions 210 day		1,393,887
Sustain Title I Positions due to Funding Loss		313,717
Data Clerk Increased Pay and Days		1,310,048
Total School Data Review Recommendations		6,814,239
Learning Services Expansions		2,149,727
Net positions gained due to enrollment changes		3,971,169
Other Considerations		
Human Resources-Non Teacher 2.5% COLA Increase		5,013,257
Human Resources-Non Teacher Step Increase to Step 31		3,231,117
Risk Management-Increase in insurance premiums		1,163,315
Legal-Increase in outsourced legal fees		600,000
Staff Support for transient enrollment increase		884,105
Superintendent transition related		433,753
Total Other Considerations		11,325,547
Total FY24 Expenditure Request Additions		75,640,873
Projected Additional Funds Available for FY24		46,978,451

Remaining Needed to Balance **28,662,422**

Strategies to Balance:

Mid Year Spending Freeze - April 2023	2,700,000
Elimination of Departmental Positions	3,248,024
Non-Salary Budget Reductions	7,500,000
Potential Local Revenue Increase FY24 (Proj vs Sign off Revenues)	3,500,000
Use of Fund Balance-Additional FY23 Savings	5,700,000
Use of Fund Balance	<u>6,014,398</u>
Total Strategies to Balance	28,662,422

Remaining to Fund FY24 Requested Expenditure Additions

-

Fund Balance Projection:

Actual Fund Balance 6/30/22	158,999,054
Budgeted FY23 Use of Fund Balance	<u>(18,770,252)</u>
FY23 Budgeted at Year End	140,228,802

Actual Fund Balance 6/30/22	158,999,054
FY23 Projected use of fund bal (Feb Financial Report)	<u>(756,784)</u>
FY23 Projected at Year End	158,242,270
Impact of FY23 Spending Freeze	2,700,000
Impact of potential additional FY23 revenue and savings	<u>5,700,000</u>
Projected Fund Balance 6/30/23	166,642,270
Use of fund balance for legal liabilities	(7,000,000)
Use of fund balance for FY24 Budget-FY 23 spending freeze	(2,700,000)
Use of fund balance for FY24 Budget-additional FY23 revenue and savings	(5,700,000)
Use of fund balance for FY24 Budget	<u>(6,014,398)</u>
Projected Fund Balance 6/30/24	145,227,872

Fund Balance Requirements

Average Unspendable	7,000,000
Two months average operating expenditures per Policy	113,794,979
Currently assigned for ESSER stabilization	<u>22,844,456</u>
	143,639,435

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

I. OVERVIEW

 **Assumptions (Page 11)** – Many assumptions go into the budget development process and are the basis for formulating projected revenues and expenditures. These assumptions are continually reviewed and updated throughout the budget development cycle. For example, the legislature changes funding projections for EIA and other State funds, property values are received from the county and student enrollment projections change. With each change the budget is changed to reflect the most up-to-date and accurate information.

II. ALL FUNDS

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

Consolidated views will show the reader:

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

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

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

 **Consolidated Budget Statement Revenue and Appropriations Overview (Page 15)**– A consolidated budget report showing projected revenues and expenditures for FY2024. Columns across the top are reflective of the different type(s) of funds the school district manages: General Operating Fund, Special Revenue Funds, EIA Funds, Food Service Fund, Debt Service Fund, and Capital Projects Funds. Detailed explanations of these funds will be outlined in their respective section of the budget document.

 **Consolidated Budget Statement Expenditure Budget (Page 16)** – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2023, as well as projected, FY2024. 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 2024
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

-  **Consolidated Budget Statement Expenditures By Function (Page 17)** – A consolidated budget statement showing all District fund types with expenditures *by functional category*. Functions include direct face-to-face classroom teaching, Support Services such as Guidance or Media, as well as School Office and Student Transportation. *Functional* expenditures are compiled across all funds, all cost centers, and all objects categories.
 -  **Consolidated Budget Statement Expenditures By Object (Page 19)** – A consolidated budget statement showing all District fund types with expenditures *by object category*. Objects include salaries, benefits, supplies, materials, etc., and are descriptive of category of expenditure. *Object* expenditures are compiled across all funds, all cost centers, and all functional categories.
 -  **Consolidated Budget Statement Expenditures By Location (Page 22)** – A consolidated budget statement showing all District fund types with expenditures *by Location*. Locations include all schools, central offices and ancillary departments. *Location* expenditures are compiled across all funds, all functions, and all object categories.
- III. GENERAL OPERATING FUND** – The largest fund of the School District. This fund is used to operate the day-to-day activities of the District. Receipts are primarily from state and local sources while the majority of expenditures are for classroom instruction.
-  **General Operating Fund Budget (Page 31)** – The General Operating Fund Budget for FY2024 presented in audit format.
 -  **General Operating Revenue Line Item Descriptions (Page 42)** – 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 44)** – An analysis of general operating revenues by line item - with a comparison of current year to projected next year.
 -  **General Operating Expenditure Graph (Page 45)** – A summary analysis of original expenditure budget (FY2023) to projected year (FY2024) by object category. Report depicts a graph comparing current year to projected year.
 -  **General Operating Expenditure Budget Comparison (Page 46)** – 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 (FY2023) expenditures to projected (FY2024).

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024
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 51)** – Special Revenue Funds Budget for FY2024 presented in audit format.

 **Special Revenue Funds Detail Information on Funds (Page 59)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2024. 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 66)** – An analysis of current year (FY2023) original allocations and projected year (FY2024) with a variance column showing change from current year to projected year.

 **Special Revenue Funds Expenditure Graph (Page 68)** – A summary analysis of original expenditure budget (FY2023) to projected year (FY2024) by object category. Report depicts a graph comparing current year to projected year.

 **Special Revenue Funds Expenditure Budget Comparison (Page 69)** – 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 (FY2023) expenditures to projected (FY2024).

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 73)** – Education Improvement Funds Budget for FY2024 presented in audit format.

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

-  **Education Improvement Act Detail Information on Funds (Page 79)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2024. 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 81)** – An analysis of current year (FY2023) original allocations and projected year (FY2024) with a variance column showing change from current year to projected year.
 -  **Education Improvement Act Funds Expenditure Graph (Page 83)** – A summary analysis of original expenditure budget (FY2023) to projected year (FY2024) by object category. This report depicts a graph comparing current year to projected year.
 -  **Education Improvement Act Funds Expenditure Budget Comparison (Page 84)** – 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 (FY2023) expenditures to projected (FY2024).
- 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 89)** – Food Service Fund Budget for FY2024 presented in audit format.
 -  **Food Service Fund Revenue Budget Comparison (Page 91)** – 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 92)** – A summary analysis of original expenditure budget (FY2023) to projected year (FY2024) by object category. Report depicts a graph comparing current year to projected year.
 -  **Food Service Fund Expenditure Budget Comparison (Page 93)** – 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 (FY2023) expenditures to projected (FY2024).

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024
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 98)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2024, and an ending fund or “sinking” balance.

 **Debt Service Expenditure Budget (Page 99)** – 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 100)** – 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 116)** – 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 FY2024.

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 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 1/15/23. These assessments were provided by the Charleston County Auditor's Office.
2. CCSD's Index of Tax Paying Ability for FY24 is .14243 down from the current .14469 for a decrease of .00226. Charleston continues to rank as the wealthiest in the State of the 73 school districts based on assessed property values.
3. A millage increase of 8.3 mills is proposed. This increase will allow 4.48 mills (3.88 from FY24 and .6 from FY22) to roll forward for possible future use.

State Revenue Assumptions

1. Based on budget projections received from the Senate Finance Committee in May, a \$5,000 salary increase and step increase for teachers have been included. The Governor's Executive Budget projections include a \$2500 salary increase and step increase for teachers.
2. This is the second year of the new education funding formula. The state's strategy is to fund based on a state determined average student-teacher ratio and a defined cost of a teacher based on the State Minimum Salary Schedule. The student-teacher ratio is a targeted ratio determined at the state level and is not the same as a district's traditional pupil-teacher staffing ratio in a classroom.
 - a. FY24 Student-Teacher Ratio is 11:2 compared to FY23 Student-Teacher Ratio at 11:7
 - b. FY24 Teacher Salary \$72,991 with fringe (Master's Degree, 12 years' experience) compared to FY23 Teacher Salary \$69,153 with fringe (Master's Degree, 12 years' experience)
3. FY2023-2024 Appropriations Bill H.4299, a Continuing Resolution was signed by the Governor on May 25, 2023 and allows the state to operate in FY24 using the same level of funding in the prior fiscal year. The General Assembly will return to legislative session in January 2024.

General Operating Assumptions

1. The District will sponsor nine (9) charter schools in FY2024.
2. Student enrollment for traditional schools grades K-12 is projected to increase by 1,141 students when school starts on August 16th.

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FY 2024

**CONSOLIDATED BUDGET
OVERVIEW**

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**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2024**

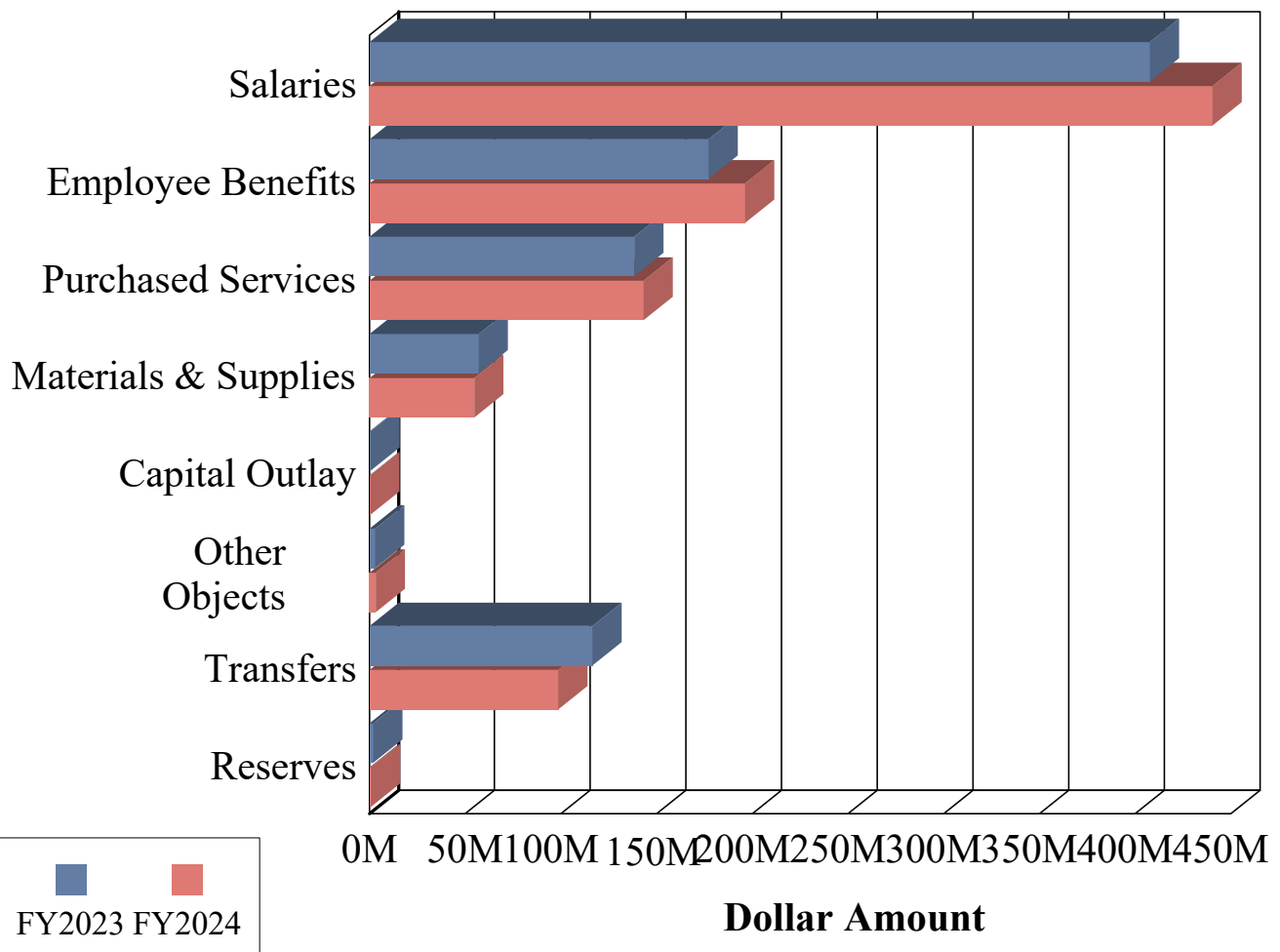
The fiscal year 2024 consolidated budget statement presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

	General	Special Revenue	ESSER	EIA	Food Services	Debt Service	Capital Projects	Total
Revenues								
Local	\$ 435,369,262	\$ 16,306,749			\$ 4,432,655	\$ 129,695,223	\$ 158,834,261	\$ 744,638,150
State	245,898,171	2,966,172		\$ 33,359,676	-	1,750,000		283,974,019
Federal	95,536	47,992,344	\$ 82,457,954		32,504,299			163,050,133
Transfers In	21,018,705				825,000		191,084,840	212,928,545
Total Revenues	\$ 702,381,674	\$ 67,265,265	\$ 82,457,954	\$ 33,359,676	\$ 37,761,954	\$ 131,445,223	\$ 349,919,101	\$ 1,404,590,847
Expenditures								
Instructional Services	\$ 343,252,407	\$ 31,103,009	\$ 38,465,918	\$ 12,952,427				\$ 425,773,761
Support Services	292,745,569	18,873,754	30,575,028	6,721,057	\$ 35,888,304		319,805,794	704,609,506
Community Services	1,223,073	16,027,772	9,438,724	307,276				26,996,845
Other Transfers Out	17,641,633	1,028,482	3,773,318	12,517,010	1,873,650	54,974,840		91,808,933
Payments to Charter Schools	61,108,391	232,248	204,966	861,906				62,407,511
Debt Service	725,000					74,036,270		74,761,270
Reserves	100,000							100,000
Total Expenditures	\$ 716,796,072	\$ 67,265,265	\$ 82,457,954	\$ 33,359,676	\$ 37,761,954	\$ 129,011,110	\$ 319,805,794	\$ 1,386,457,825
Other								
Use of Fund Balance-Prior Year Savings	\$ (8,400,000)							(8,400,000)
Use of Unassigned Fund Balance	(6,014,398)							(6,014,398)
Total Expenditures and Other	\$ 702,381,674	\$ 67,265,265	\$ 82,457,954	\$ 33,359,676	\$ 37,761,954	\$ 129,011,110	\$ 319,805,794	\$ 1,372,043,427

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 EXPENDITURE BUDGET
ALL FUNDS (Excluding Capital and Debt)**

<u>CATEGORY</u>	<u>FY2023 Original Budget</u>	<u>FY2024 Projected Budget</u>
Salaries	\$ 407,702,253	\$ 440,438,589
Employee Benefits	177,125,490	196,209,033
Purchased Services	138,289,522	143,177,166
Materials & Supplies	57,045,931	54,716,809
Capital Outlay	505,621	446,852
Other Objects	2,972,985	3,301,092
Transfers	116,490,962	98,626,380
Reserves	2,000,000	725,000
GRAND TOTAL	<u>\$ 902,132,765</u>	<u>\$ 937,640,921</u>

All Funds Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2023**

<u>EXPENDITURES:</u>		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
<u>Instructional Services</u>								
Classroom	100	343,252,407	69,568,927	12,952,427				425,773,761
Instructional Services Total		343,252,407	69,568,927	12,952,427	-	-	-	425,773,761
<u>Support Services</u>								
Pupil Accounting	211	1,480,272	1,704,695					3,184,967
Guidance Services	212	17,335,055	3,212,345	2,685,212				23,232,612
Health Services	213	8,962,724	2,262,847	1,448,755				12,674,326
Psychological Services	214	4,872,390	1,286,184	11,699				6,170,273
Speech Services	215	3,153,408	493,475					3,646,883
Placement Services	216	-	-					-
Improvement of Instruction	221	24,727,028	14,348,809	705,209				39,781,046
Library & Media Services	222	9,234,928	446,154					9,681,082
Supervision of Special Programs	223	8,815,599	13,645,311	979,779				23,440,689
Improvement of Instruction - Inservice	224	406,540	1,154,410	207,723				1,768,673
Board of Trustees & Self Insured Activities	231	1,896,823						1,896,823
Superintendent	232	2,170,082						2,170,082
School Office	233	53,228,175	1,208,268	475,376				54,911,819
Student Transportation	251		346,521	7,488				354,009
Business Offices	252	6,888,033	643,352					7,531,385
Facility Operations	253	212,449						212,449
Maintenance/Custodial/Grounds	254	78,734,744	3,312,223				319,805,794	401,852,761
Student Transportation	255	28,070,012	1,075,552					29,145,564
Food Services	256		875,000		35,888,304			36,763,304
Procurement/Warehouse	257	3,959,552	1,019,284					4,978,836
Security	258	8,635,452	-					8,635,452
Planning, Evaluation & Research	262	3,733,267	-	184,876				3,918,143
Information Services	263	3,623,595						3,623,595
Human Resources	264	9,384,063	1,455,407	1,155				10,840,625
Technology	266	8,250,232	912,564					9,162,796
Pupil Activity	27X	4,971,144	46,380	13,784				5,031,308
Support Services Totals		292,745,569	49,448,782	6,721,057	35,888,304	-	319,805,794	704,609,502
<u>Community Services</u>								
Non Public School Pupil Services			14,000					14,000
Civic Services	330	243,110	116,841					359,951
Custody & Care of Children	350	310,151	25,246,105	307,276				25,863,532
Other Community	39X	669,811	89,550					759,361

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2023

<u>EXPENDITURES:</u>		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
Community Services Totals		1,223,073	25,466,496	307,276	-	-	-	26,996,844
<u>Transfers</u>								
Payments to Non Profit Entities	417	15,578,409		570				15,578,979
Payments to State	411		342,431					342,431
Payments to Other Agencies	412	928,424						928,424
Payments to Charter Schools	416	61,108,391	437,214	861,906				62,407,511
Transfers to GOF	420			12,406,440				12,406,440
Transfers to Special Revenue	421	235,000						235,000
Transfers to School Building Fund	424							-
Transfers to Food Services	425	825,000						825,000
Transfers to Pupil Activity Fund	426	74,800						74,800
Transfer to GOF - Indirect Costs	431		4,459,369	110,000	1,873,650			6,443,019
Transfers Totals		78,750,024	5,239,014	13,378,916	1,873,650	-	-	99,241,604
<u>Debt Service</u>								
Debt Service	500	100,000				129,011,110		129,111,110
Debt Service Totals		100,000	-	-	-	129,011,110	-	129,111,110
<u>Reserves</u>								
Reserves	900	725,000						725,000
GRAND TOTAL		716,796,072	149,723,219	33,359,676	37,761,954	129,011,110	319,805,794	1,386,457,825

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2024**

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES								
110	ADMINISTRATIVE SALARY	30,524,149	13,119,077	687,616	919,081			45,249,923
111	PRINCIPAL/AST PRINCIPAL SAL	23,430,117	483,463	340,323				24,253,903
112	TEACHER/PROFESSIONAL ED SALARY	220,332,572	29,238,829	7,649,658				257,221,059
113	PROFESSIONAL OTHER SALARY	15,262,067	3,838,822	1,157,043				20,257,932
114	TECHNICAL SALARY	3,679,777	1,145,053	188,571				5,013,401
115	TEACHER AST/CLERICAL SALARY	41,476,782	17,184,859	747,751	437,612			59,847,004
116	CRAFTS AND TRADES SALARY	7,038,118	132,218					7,170,336
117	BUS DRIVER/APPRENTICE SALARY	106,183	24,518					130,701
119	SERVICE WORK SALARY				8,809,183			8,809,183
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328	-					78,328
123	TEMPO SALARY - PRO OTHER	75,083	-					75,083
125	TEMPO SAL TEACHER AST/CLERICAL	72,141	21,636					93,777
129	TEMPO SALARY - SERVICE WORK				1,678,845			1,678,845
130	OVERTIME SALARY - ADMIN	74,420	212,171					286,591
135	OVERTIME SALARY - T AST/CLER	1,700	17,700					19,400
136	OVERTIME SALARY - WORKER	115,442						115,442
137	OVERTIME SALARY - BUS DR/APN		6,000					6,000
140	TERMINAL LEAVE	500,000						500,000
142	SUPPLEMENTAL SALARY	4,234,928	4,725,225	20,080				8,980,233
180	HEAD OF ORG UNIT SALARY	651,446						651,446
210	GROUP HEALTH AND LIFE INS	38,780,953	6,671,002	1,137,716	1,655,558			48,245,229
220	EMPLOYEE RETIREMENT	85,940,705	17,108,473	3,039,730	2,495,328			108,584,236
230	SOCIAL SECURITY	25,498,775	5,733,411	948,596	766,329			32,947,111
260	UNEMPLOYMENT COMPENSATION TAX	347,358	62,326	16,094	10,018			435,796
270	WKRS' COMP - REIMB OTHR FUNDS	4,340,968	778,217	152,492	125,217			5,396,894
271	WKRS' COMP - ASSESSMENTS	201,266						201,266
272	WRKRS' COMP - PREMIUMS	360,000						360,000
274	WRKRS' COMP-SETTLEMENTS/LEGAL	38,500						38,500
310	PROFESSIONAL/TECHNICAL SRVS	4,688,963	100,000					4,788,963
311	INSTRUCTIONAL SERVICES	849,471	1,744,144	39,422				2,633,037
312	INSTRUCTIONAL PROGRAMS	1,729,720	4,612,244	106,849				6,448,813
313	STUDENT SERVICES	251,500	229,146	12,854				493,500

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2024**

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES								
315	MANAGEMENT SERVICES	697,750	256,320					954,070
317	STATISTICAL SERVICES	161,000		184,876				345,876
318	AUDIT FEES	110,000						110,000
319	LEGAL SERVICES	1,025,082						1,025,082
320	PROPERTY SERVICES	24,339,360						24,339,360
321	PUBLIC UTIL SVS WATER/SEWAGE	2,448,068	4,100					2,452,168
322	OUTSOURCED SUBSTITUTES	9,365,215	142,876					9,508,091
323	REPAIRS AND MAINTENANCE SRVS	3,490,163	4,000		86,900			3,581,063
324	PROPERTY INSURANCE	8,507,740						8,507,740
325	RENTALS/LEASE	840,637	5,000					845,637
326	OUTSOURCED DAY PORTERS	8,192,614						8,192,614
329	OTHER PROPERTY SERVICES	984,890						984,890
331	STUDENT TRANSPORTATION	26,208,682	449,156	7,488				26,665,326
332	IN STATE TRAVEL	957,979	191,035	8,200	44,800			1,202,014
333	CURRICULUM FIELD TRIP TRANSPRT	26,300	55,700	11,000				93,000
334	EXTRA-CURRICULAR FIELD TRIP TR		146,250					146,250
336	CAR ALLOWANCE/ LIEU OF MILEAGE	12,000						12,000
338	OUT OF STATE TRAVEL	470,353	294,997	10,203	25,000			800,553
339	OTHER TRANSPORTATION SERVICES	9,876	-					9,876
340	COMMUNICATION (TELEPHONE)	953,419	7,300		-			960,719
342	PAGER/CELL PHONE RENT/MESG SYS	465,728	76,621		8,000			550,349
345	TECHNOLOGY PURCHASED SERVICES	1,786,919	1,195	92,690	9,500			1,890,304
350	ADVERTISING	121,750	17,542		37,000			176,292
360	PRINTING AND BINDING	2,271,808	157,245	29,302	3,400			2,461,755
370	TUITION	682,616						682,616
380	HEAD OF ORG UNIT TRAVEL	16,500						16,500
395	OTHER PROFESS/TECHNICAL SERV.	55,000			124,500			179,500
399	OTHER PURCHASED SERVICES	6,481,266	25,468,070	69,871	100,000			32,119,207
410	SUPPLIES	6,640,054	8,568,165	3,296,692	1,590,223			20,095,134
412	POSTAGE	94,767	5,155	-	1,200			101,122
414	BAND UNIFORM	60,000						60,000
417	FOOD AND CATERING	512,201	119,005	2,500				633,706

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2024**

		General	Special Revenue	EIA	Food Service	Debt Service	Capital	Total
EXPENDITURES								
420	TEXTBOOKS	644,689	69,243	2,000				715,932
430	LIBRARY BOOKS	214,760	49,500	-				264,260
440	PERIODICALS	12,976						12,976
445	TECHNOLOGY SUPPLIES	452,704	100,783	2,497	18,000			573,984
446	TECHNOLOGY SOFTWARE	368,334	160,868	17,199	152,695			699,096
447	TECHNOLOGY COMPUTERS	85,592	65,667	-	25,000			176,259
448	TECHNOLOGY PERIPHERALS	59,670	4,000	-	4,000			67,670
460	FOOD				14,605,914			14,605,914
461	USDA COMMODITIES				2,100,000			2,100,000
470	ENERGY	14,052,010	15,600					14,067,610
471	FUEL OIL	15,750						15,750
472	GASOLINE	488,914	7,011	1,447	20,000			517,372
480	HEAD OF ORG UNIT SUPPLIES	2,325						2,325
490	OTHER SUPPLIES AND MATERIALS	7,700	-					7,700
540	EQUIPMENT	397,152			6,500			403,652
545	TECHNOLOGY EQUIP	5,200			18,000			23,200
550	VEHICLES	20,000			-			20,000
590	OTHER CAPITAL OUTLAY						319,805,794	319,805,794
610	REDEMPTION OF PRINCIPAL					74,036,270		74,036,270
620	INTEREST	100,000						100,000
640	ORGANIZATION MEMSHP DUES/FEES	450,385	32,050	-	2,500			484,935
650	LIABILITY/TORT INSURANCE	937,230						937,230
651	LITIGATION AND SETTLEMENTS	384,000						384,000
680	HEAD OF ORG UNIT OTHER OBJ	2,100						2,100
690	OTHER OBJECTS	130,849	821,215	-	8,000			960,064
692	SOLID WASTE FEE	432,763						432,763
710	TRANSFERS TO OTHER FUNDS	1,134,800		12,406,440		54,974,840		68,516,080
720	TRANSITS/CHARTERS	77,000,000	779,645	972,476				78,752,121
791	INDIRECT COST		4,459,369		1,873,650			6,333,019
930	ENROLLMENT RESERVE	725,000						725,000
GRAND TOTAL		716,796,072	149,723,219	33,359,676	37,761,954	129,011,110	319,805,794	1,386,457,825

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0100	Board of Trustees	390,927	-	-	-	129,011,110		129,402,037
0101	Superintendent's Office	991,218	-	-	-			991,218
0102	Deputy Superintendent's Office	903,638	-	-	-			903,638
0103	Facility Services	179,301	-	-	-			179,301
0104	Chief Academic Office	733,737	835,451	-	-			1,569,188
0105	Payroll Office	1,714,909	-	-	-			1,714,909
0106	Accounting Office	1,360,874	-	-	-			1,360,874
0107	Expanded Learning	-	1,882,825	307,276	-			2,190,102
0108	Employee Relations Office	825,859	-	-	-			825,859
0109	Transportation / Bus Lots	205,545	-	-	-			205,545
0110	Acceleration Schools	664,291	171,896	-	-			836,187
0111	Facility Maintenance	424,202	-	-	-			424,202
0112	Food Services Office	825,000	-	-	7,124,653			7,949,653
0113	Capital Improvement	94,970	-	-	-			94,970
0115	Communications Office	3,098,863	484,047	-	-			3,582,910
0117	Office of General Counsel	1,273,473	-	-	-			1,273,473
0118	Gifted & Talented Office	518,811	40,000	15,600	-			574,411
0119	Plant Operations	1,437,143	-	-	-			1,437,143
0120	Title I Administration	425,469	3,704,368	-	-			4,129,836
0121	Fine Arts Office	492,004	20,000	5,100	-			517,104
0122	English as a Second Language	606,175	1,451,547	19,200	-			2,076,922
0123	Adult Education	250,000	624,587	461,588	-			1,336,175
0124	Office of Teacher Effectiveness	1,560,879	-	-	-			1,560,879
0125	Literacy Division	3,602,547	186,063	-	-			3,788,610
0126	Operational Planning	1,842,532	-	-	-			1,842,532
0127	Various Schools	9,150,003	38,349,712	16,437,517	-		319,805,794	383,743,026
0128	Professional Development	564,496	1,000,000	-	-			1,564,496
0131	Chief of Schools Office	435,395	-	-	-			435,395
0133	Student Support	7,815,851	5,667,597	864,017	-			14,347,464
0134	Nurse Services Office	1,571,123	374,943	-	-			1,946,066
0135	Career & Technology Education	1,104,975	416,419	655,358	-			2,176,752
0136	Pupil Accounting Office	1,247,253	-	-	-			1,247,253
0137	Business Intelligence	1,214,857	-	-	-			1,214,857
0139	Archives & Records Office	338,257	-	-	-			338,257

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0140	Public Safety Office	4,642,689	-	-	-			4,642,689
0142	Instructional Programs	2,429,673	-	-	-			2,429,673
0143	Science Office	183,984	-	-	-			183,984
0144	Procurement Services	832,095	-	-	-			832,095
0145	English/Language Arts Office	1,164,254	3,810,732	-	-			4,974,986
0146	Virtual Programs	-	700,000	-	-			700,000
0147	Capital Projects Office	61,693	-	-	-			61,693
0149	Department of School Support	2,024,055	218,517	201,868	-			2,444,439
0150	Child Development Office	2,551,174	11,718	-	-			2,562,892
0151	Headstart / Early Head Start	292,458	4,260,126	-	-			4,552,584
0153	IT Network Operations	2,890,872	-	-	-			2,890,872
0154	Student Transportation	932,081	1,019,284	-	-			1,951,365
0156	IT Customer Support	2,988,214	241,674	-	-			3,229,888
0157	Human Resources	5,963,237	1,817,967	-	-			7,781,204
0158	Budget & Special Revenue	1,419,672	-	-	-			1,419,672
0159	Bridge View Building	757,898	-	-	-			757,898
0160	HVAC Shop	2,654,510	231,766	-	-			2,886,276
0161	Energy Services	347,104	-	-	-			347,104
0162	Plumbing Shop	2,331,795	-	-	-			2,331,795
0164	Carpentry Shop	1,584,953	-	-	-			1,584,953
0165	Central Media Services	159,295	-	-	-			159,295
0166	Risk Management	1,718,436	-	-	-			1,718,436
0167	Guidance & Counseling	621,837	-	70,675	-			692,512
0169	Special Education Department	4,924,418	4,257,254	27,900	-			9,209,572
0170	Assessment and Evaluation	2,661,818	-	277,566	-			2,939,384
0171	Contracts & Procurement Services	301,716	-	-	-			301,716
0172	Electrical Shop	1,371,416	-	-	-			1,371,416
0173	Chief Information Office	796,168	-	-	-			796,168
0177	School Choice	1,368,730	179,580	-	-			1,548,310
0178	Translation Services	1,409,969	-	-	-			1,409,969
0179	Internal Consulting	346,550	655,287	-	-			1,001,837
0180	Chief Finance & Operations	885,289	-	-	-			885,289
0181	Title I District-wide Instruction	-	140,283	-	-			140,283
0182	Video Services	25,238	-	-	-			25,238

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0189	Chief Operating Officer	10,785	-	-	-			10,785
0190	Tiger Team	1,988,846	-	-	-			1,988,846
0191	Energy/Environmental	765,976	-	-	-			765,976
0192	Maintenance Program	1,451,381	-	-	-			1,451,381
0193	General Services / Warehouse	1,517,811	-	-	-			1,517,811
0194	Carolina Youth Development	38,546	-	-	-			38,546
0195	Financial Services	1,312,186	303,845	-	-			1,616,030
0196	75 Calhoun Street Building	780,438	-	-	-			780,438
0197	PM Team	2,545,910	98,036	-	-			2,643,947
0198	Intercultural Development	251,349	-	-	-			251,349
0200	Elementary Learning Community	1,440,415	-	-	-			1,440,415
0202	Mt. Pleasant Academy	6,330,559	668,523	42,076	171,335			7,212,493
0203	Mamie P. Whitesides Elementary	7,506,472	1,068,680	21,733	355,250			8,952,135
0204	Sullivan's Island Elementary	5,503,620	714,097	44,913	204,433			6,467,062
0205	Belle Hall Elementary	6,113,102	819,804	112,858	212,434			7,258,198
0207	Jennie Moore Elementary	9,974,699	699,713	51,898	410,235			11,136,545
0208	Charles Pinckney Elementary	5,953,162	608,498	82,950	348,209			6,992,819
0209	Laurel Hill Primary	7,347,125	1,043,453	125,974	269,677			8,786,228
0210	James B. Edwards Elementary	7,653,205	625,006	24,138	265,886			8,568,235
0211	Wando CAS	4,304,308	-	7,500	-			4,311,808
0212	Old Whitesides Site	19,195	-	-	-			19,195
0213	Carolina Park Elementary	8,524,209	766,748	67,764	311,586			9,670,308
0239	Montessori Mt. Pleasant Charter	5,193,788	-	11,040	141,203			5,346,031
0242	Laing Middle	9,527,452	278,350	26,649	415,739			10,248,191
0245	Moultrie Middle	9,648,437	29,219	144,606	346,215			10,168,477
0247	Cario Middle	9,544,885	269,381	132,757	164,362			10,111,385
0252	Old Wando High Site	2,156	-	-	-			2,156
0253	Lucy G. Beckham High	16,897,666	411,539	230,189	382,013			17,921,407
0257	Wando High	26,701,194	596,227	393,989	605,616			28,297,027
0258	Wando Community Education Center	-	187,300	-	-			187,300
0259	District 2 Stadium	112,943	-	-	-			112,943
0268	Windwood Farms Program	333,909	215,077	900	-			549,886
0300	Old District 3 Learning Community	3,097	-	-	-			3,097
0303	Riverland Terrace Shop	13,917	-	-	-			13,917

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0304	Harbor View Elementary	5,889,302	688,480	23,799	419,235			7,020,816
0305	Stiles Point Elementary	7,229,634	488,841	105,237	334,540			8,158,253
0309	Murray-Lasaine Elementary	4,774,989	480,766	116,308	173,800			5,545,863
0310	James Island Elementary	6,278,435	899,328	25,599	340,029			7,543,391
0342	James Island Middle	424,711	-	-	-			424,711
0343	Fort Johnson Middle	4,212	-	-	-			4,212
0344	Camp Road Middle School	7,683,184	552,320	118,837	465,321			8,819,662
0350	James Island Charter High	21,942,835	94,961	34,200	531,165			22,603,161
0351	James Island Community Education Center	-	119,582	-	-			119,582
0359	Septima P. Clark Academy	1,846,010	8,114	1,461,494	-			3,315,618
0384	Student Intervention Services	-	16,485	-	-			16,485
0400	District 4 Building	58,652	-	-	-			58,652
0410	Ronald E. McNair Building	126,265	-	-	-			126,265
0411	Child & Family Development Center	128,886	-	-	-			128,886
0412	Chicora Elementary	4,839,091	884,109	87,700	369,274			6,180,174
0413	Edmund A. Burns Elementary	457,698	-	-	-			457,698
0414	Lambs Elementary	5,000,229	882,706	299,671	401,500			6,584,106
0415	Ladson Elementary	7,420,568	1,731,641	592,431	729,757			10,474,396
0416	Pinehurst Elementary	6,164,421	3,241,369	45,668	683,972			10,135,430
0418	North Charleston Elementary	5,192,228	1,732,185	195,123	327,595			7,447,132
0419	North Charleston Creative Arts	4,845,895	1,155,518	155,778	340,701			6,497,892
0420	Malcolm C. Hursey Elementary	5,882,386	793,960	46,583	360,253			7,083,182
0421	W. B. Goodwin Elementary	4,454,668	1,861,338	302,021	348,917			6,966,945
0422	Matilda F. Dunston Elementary	5,386,394	836,726	279,520	455,893			6,958,533
0424	Hunley Park Elementary	5,199,764	1,004,172	257,395	457,605			6,918,936
0425	A. C. Corcoran Elementary	7,107,648	1,570,458	500,547	654,311			9,832,963
0426	Midland Park Primary	4,201,031	2,840,578	597,034	470,749			8,109,391
0428	Deer Park Middle	4,182,964	377,204	19,499	306,037			4,885,704
0435	Mary Ford Early Learning and Family Center	4,666,993	1,633,488	515,694	368,137			7,184,312
0436	Pepperhill Elementary	5,010,879	1,155,983	393,599	460,530			7,020,991
0439	Meeting Street Academy @ Brentwood	9,623,561	45,397	110,570	695,863			10,475,390
0441	Northwoods Middle	7,120,195	3,366,737	249,926	522,542			11,259,399
0442	Brentwood Middle	13,779	-	-	-			13,779
0444	Morningside Middle	6,035,427	1,461,269	135,065	487,907			8,119,669

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0445	Military Magnet Academy	8,241,881	857,978	30,948	327,171			9,457,978
0446	Zucker Middle	6,128,001	791,576	110,031	453,979			7,483,586
0450	Charleston County School of the Arts	11,713,953	177,715	160,026	682,857			12,734,551
0451	Garrett Academy of Technology	886,324	-	-	-			886,324
0452	North Charleston High	9,582,890	2,341,174	161,684	317,943			12,403,691
0453	Garrett Community Education Center	-	18,500	-	-			18,500
0454	R.B. Stall High	17,562,284	4,822,671	501,899	978,508			23,865,361
0457	CAS - North Charleston	3,855,868	124,835	3,600	-			3,984,303
0458	Academic Magnet High	8,603,950	300	18,300	-			8,622,550
0460	Charlestowne Academy	11,419	-	-	-			11,419
0461	Greg Mathis Charter	1,147,224	45,394	47,750	-			1,240,368
0463	Daniel Jenkins Academy	4,896,763	228,703	4,500	184,083			5,314,049
0464	Juvenile Detention Center	427,339	181,966	900	-			610,205
0467	Department of Juvenile Justice	954	-	-	-			954
0468	Liberty Hill Academy	4,277,828	156,551	4,800	-			4,439,180
0470	Meeting Street Academy @ Burns	6,591,875	-	-	421,840			7,013,716
0471	District 4 Stadium	321,001	-	-	-			321,001
0472	Turning Point Academy	645,103	-	1,061,405	-			1,706,508
0491	Hyde Avenue	879	-	-	-			879
0504	St James-Santee Elementary	3,969,383	1,001,729	178,171	230,160			5,379,443
0541	McClellanville Middle	43,473	-	-	-			43,473
0554	Lincoln High	269,619	-	-	-			269,619
0600	District 10 Constituent Office	34,534	-	-	-			34,534
0601	Plant Operations/Quality Assurance	502,652	-	-	-			502,652
0603	St. Andrews Elementary	7,350,973	810,135	57,882	407,425			8,626,416
0605	Stono Park Elementary	4,121,412	1,056,952	222,258	382,595			5,783,216
0606	Oakland Elementary	6,723,379	666,305	46,798	487,057			7,923,539
0607	Orange Grove Charter Elementary	14,213,726	-	26,000	539,923			14,779,649
0608	Ashley River Elementary	7,517,419	709,813	37,014	257,819			8,522,064
0611	Springfield Elementary	6,708,025	1,245,710	51,869	588,651			8,594,255
0612	Montessori Community Charleston	3,817,024	163,456	28,405	-			4,008,885
0616	Drayton Hall Elementary	5,988,333	1,134,726	41,691	296,037			7,460,787
0642	C.E. Williams Academic Magnet	8,533,047	170,747	140,415	865,736			9,709,945
0646	West Ashley Middle	101,279	-	-	-			101,279

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0647	Advanced Studies West Ashley	6,522,793	-	21,499	-			6,544,292
0648	St. Andrews Middle	744,225	-	-	-			744,225
0653	West Ashley High	18,496,526	1,429,110	292,011	1,132,590			21,350,237
0655	West Ashley Head Start	162,856	993,582	-	116,950			1,273,388
0661	Pattison's Academy Charter	1,142,258	168,050	2,100	-			1,312,408
0667	West Ashley CAS	3,519,313	122,600	4,200	-			3,646,113
0670	Old CE Williams Building	2,444	-	-	-			2,444
0681	Materials Resource Center	3,552	-	-	-			3,552
0700	Secondary Learning Community	1,176,543	-	-	-			1,176,543
0701	Plant Operations	1,511,498	-	-	-			1,511,498
0705	Charleston Progressive	3,923,189	1,567,806	198,946	295,860			5,985,802
0706	Memminger Elementary	5,831,702	644,656	83,799	361,269			6,921,426
0707	James Simons Elementary	5,000,314	426,237	40,924	376,914			5,844,389
0708	Archer Building	38,487	-	-	-			38,487
0709	Buist Academy	5,984,614	223,336	16,999	511,854			6,736,803
0710	Wilmot J Fraser Elementary	97,190	-	-	-			97,190
0712	Julian Mitchell Elementary	3,199,246	1,624,138	344,804	254,038			5,422,226
0714	Sanders-Clyde Elementary	6,123,301	2,300,658	284,095	413,480			9,121,534
0739	Charleston Development Academy Charter	1,802,741	-	4,680	-			1,807,421
0741	Courtenay Middle	450	-	-	-			450
0743	Rivers Building	73,082	-	-	-			73,082
0744	Simmons-Pinckney Middle	4,100,697	750,014	77,599	-			4,928,310
0749	Carolina Voyager Charter	5,101,007	378	9,600	272,595			5,383,580
0752	Thomas Myers II	121,033	673,692	-	-			794,725
0755	Burke High	7,593,866	1,128,518	27,365	705,534			9,455,283
0756	Burke Community Education Center	-	100,555	-	-			100,555
0760	Early College High School	6,007,205	-	7,200	-			6,014,405
0761	Charleston Math and Science Charter	8,176,999	47,153	16,305	251,382			8,491,839
0762	Allegro Charter	3,168,750	87,340	10,231	184,810			3,451,131
0777	Charleston County Human Services	800	-	-	-			800
0800	Middle School Learning Community	283,082	7,000	-	-			290,082
0808	C. C. Blaney Elementary	809,126	-	1,500	-			810,626
0809	Jane Edwards Elementary	2,534,787	339,592	109,317	110,192			3,093,889
0810	E.B. Ellington Elementary	4,015,994	1,575,655	193,831	399,214			6,184,695

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2024**

		GENERAL	SPECIAL REVENUE	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
EXPENDITURES								
0811	Minnie Hughes Elementary	2,696,590	1,892,891	204,615	293,319			5,087,415
0843	R.D. Schroder Middle	155,804	-	-	-			155,804
0851	Baptist Hill High	8,119,524	1,090,239	57,384	434,799			9,701,947
0902	Angel Oak Elementary	7,139,743	644,788	420,540	580,430			8,785,500
0906	Mt. Zion Elementary	3,415,914	1,294,159	226,259	318,166			5,254,498
0907	Edith Frierson Elementary	2,744,531	666,716	14,603	194,428			3,620,277
0944	Haut Gap Middle	5,246,581	523,590	196,027	389,652			6,355,849
0951	St. John's High	6,204,364	612,975	21,999	308,214			7,147,552
GRAND TOTAL		716,796,072	149,723,219	33,359,676	37,761,954	129,011,110	319,805,794	1,386,457,825

FY 2024

GENERAL OPERATING FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	369,448,987	410,414,064	40,965,077
1140 Delinquent Taxes	8,000,000	9,000,000	1,000,000
1190 Other Taxes	1,300,000	-	(1,300,000)
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	13,400,000	13,900,000	500,000
1300 Tuition:			
1310 From Patrons for Regular Day School	500,000	500,000	-
1500 Earnings on Investments:			
1510 Interest on Investments	180,000	750,000	570,000
1900 Other Revenue from Local Sources:			
1910 Rentals	500,000	300,000	(200,000)
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	243,517	100,000	(143,517)
Total Local Sources	393,672,504	435,064,064	41,391,560
2000 Intergovernmental Revenue:			
2100 Payments from Other Governmental Units	75,000	75,000	-
2200 Payments from Public Charter Schools	230,198	230,198	-
Total Intergovernmental Revenues	305,198	305,198	-
3000 Revenue from State Sources:			
3100 Restricted State Funding:			
3103 State Aid to Classrooms Program Allocation	99,721,487.40	111,831,391	12,109,904
3130 Special Programs:			
3131 Handicapped Transportation	9,763	10,126	363
3160 School Bus Driver Salary	2,392,576	2,481,580	89,004
3161 EAA Bus Driver Salary and Fringe	8,405	8,718	313
3162 Transportation Workers' Compensation	151,989	157,643	5,654
3181 Retiree Insurance	14,696,643	17,982,550	3,285,907

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
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	80,293,493	86,923,349	6,629,856
3830 Merchant's Inventory Tax	1,997,045	1,997,045	-
3840 Manufacturer's Depreciation Reimb.	1,000,000	1,025,000	25,000
3890 Other State Property Tax Revenues			
3900 Other State Revenue:			
3993 PEBA Retirement Credit	2,967,627	2,967,626	(1)
Total State Sources	223,752,171	245,898,171	22,146,000
4000 Revenue from Federal Sources:			
4100 Federally Impacted Areas:			
4110 Maintenance and Operations, P.L. 81-874	95,536	95,536	-
Total Federal Sources	95,536	95,536	-
OTHER FINANCING SOURCES (USES)			
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	17,250,860	15,313,584	(1,937,276)
5280 Transfer from Spec Rev Indirect Cost	4,148,119	4,148,119	-
5280 Transfer from Fd Serv Indirect Cost	1,532,002	1,557,002	25,000
Total Transfers	22,930,981	21,018,705	(1,912,276.40)
TOTAL REVENUES	640,756,390	702,381,674	61,625,282

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	13,866,402	15,547,129	1,680,727
200 Employee Benefits	6,386,763	7,569,166	1,182,402
300 Purchased Services	1,000	15,880	14,880
400 Supplies and Materials	128,048	131,333	3,285
112 Primary Programs:			
100 Salaries	32,347,428	36,017,460	3,670,032
200 Employee Benefits	14,516,569	15,698,870	1,182,301
300 Purchased Services	2,042,221	3,056,196	1,013,975
400 Supplies and Materials	359,428	324,177	(35,251)
113 Elementary Programs:			
100 Salaries	60,170,251	65,140,674	4,970,423
200 Employee Benefits	27,038,786	27,890,869	852,083
300 Purchased Services	4,340,007	6,283,242	1,943,235
400 Supplies and Materials	591,189	536,980	(54,209)
600 Other Objects	845	625	(220)
114 High School Programs:			
100 Salaries	37,606,224	40,679,676	3,073,452
200 Employee Benefits	16,866,312	17,687,683	821,371
300 Purchased Services	1,554,944	2,049,591	494,647
400 Supplies and Materials	784,306	726,316	(57,991)
500 Capital Outlay	17,500	17,500	-
600 Other objects	1,815	1,565	(250)
115 Career and Technology Education Programs:			
100 Salaries	10,115,663	10,555,485	439,822
200 Employee Benefits	4,473,785	4,800,629	326,844
300 Purchased Services	245,541	247,139	1,598
400 Supplies and Materials	627,200	643,871	16,671
600 Other Objects	33,000	35,550	2,550
118 Montessori Programs:			
100 Salaries	6,640,159	7,308,646	668,487
200 Employee Benefits	3,131,778	3,582,326	450,548
300 Purchased Services	29,478	39,678	10,200
400 Supplies and Materials	57,473	60,002	2,529

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	8,562,286	8,444,403	(117,882)
200 Employee Benefits	4,184,374	4,464,487	280,113
122 Trainable Mentally Handicapped:			
100 Salaries	2,205,441	2,350,502	145,061
200 Employee Benefits	974,856	1,108,991	134,135
124 Visually Handicapped:			
100 Salaries	199,551	215,814	16,263
200 Employee Benefits	83,040	95,626	12,587
300 Purchased Services	4,000	3,000	(1,000)
125 Hearing Handicapped:			
100 Salaries	939,317	927,440	(11,877)
200 Employee Benefits	437,161	461,647	24,486
126 Speech Handicapped:			
100 Salaries	3,395,089	3,970,290	575,201
200 Employee Benefits	1,542,185	1,871,433	329,248
127 Learning Disabilities:			
100 Salaries	10,467,606	11,751,023	1,283,417
200 Employee Benefits	4,671,093	5,405,487	734,393
400 Supplies and Materials	5,500	-	(5,500)
128 Emotionally Handicapped:			
100 Salaries	1,016,395	698,023	(318,372)
200 Employee Benefits	463,883	328,330	(135,553)
400 Supplies and Materials	0	-	-
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	2,278,738	2,831,769	553,031
200 Employee Benefits	1,083,300	1,399,759	316,460
139 Early Childhood Programs:			
100 Salaries	6,561,526	7,679,439	1,117,914
200 Employee Benefits	3,137,308	4,005,157	867,849
400 Supplies and Materials	88,090	-	(88,090)

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,689,732	3,970,727	280,995
200 Employee Benefits	1,648,094	1,837,764	189,670
300 Purchased Services	93,500	118,000	24,500
400 Supplies and Materials	30,340	30,340	-
145 Homebound:			
100 Salaries	265,000	265,000	-
200 Employee Benefits	72,160	72,160	-
300 Purchased Services	296,386	296,386	-
148 Gifted and Talented Artistic:			
100 Salaries	92,432	92,432	-
200 Employee Benefits	28,479	28,479	-
300 Purchased Services	108,559	70,457	(38,102)
400 Supplies and Materials	238,500	242,934	4,434
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,687,118	1,995,797	308,678
200 Employee Benefits	790,744	1,001,945	211,201
300 Purchased Services	10,000	11,000	1,000
400 Supplies and Materials	0	-	-
162 Limited English Proficiency:			
100 Salaries	4,047,597	4,519,607	472,011
200 Employee Benefits	1,806,469	2,098,309	291,840
300 Purchased Services	29,000	27,550	(1,450)
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	89,025	87,074	(1,951)
200 Employee Benefits	26,557	25,956	(601)
300 Purchased Services	8,019	5,700	(2,319)
400 Supplies and Materials	12,609	13,896	1,288
174 Gifted and Talented Summer School:			
100 Salaries	87,850	87,850	-
200 Employee Benefits	25,529	25,529	-
400 Supplies and Materials	28,745	28,478	(267)

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	29,176	25,755	(3,421)
200 Employee Benefits	13,122	8,733	(4,389)
300 Purchased Services	15,000	15,000	-
188 Parenting/Family Literacy:			
100 Salaries	257,799	461,173	203,374
200 Employee Benefits	118,879	218,029	99,151
190 Instructional Pupil Activity:			
100 Salaries	694,112	694,112	-
200 Employee Benefits	214,856	215,356	500
TOTAL INSTRUCTION	312,830,239	343,252,407	30,422,168
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	921,975	956,173	34,197
200 Employee Benefits	378,849	428,230	49,381
300 Purchased Services	246,900	89,200	(157,700)
400 Supplies and Materials	3,570	6,270	2,700
600 Other Objects	400	400	-
212 Guidance Services:			
100 Salaries	10,732,217	11,921,855	1,189,638
200 Employee Benefits	4,758,455	5,236,850	478,395
300 Purchased Services	162,547	171,495	8,948
400 Supplies and Materials	6,100	4,855	(1,245)
213 Health Services:			
100 Salaries	4,952,587	5,787,582	834,995
200 Employee Benefits	2,186,063	2,752,640	566,577
300 Purchased Services	132,280	197,980	65,700
400 Supplies and Materials	171,656	202,522	30,866
500 Capital Outlay	0	20,000	20,000
600 Other Objects	2,000	2,000	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
214 Psychological Services:			
100 Salaries	3,228,185	3,254,824	26,639
200 Employee Benefits	1,360,927	1,528,566	167,639
300 Purchased Services	100,000	77,000	(23,000)
400 Supplies and Materials	-	12,000	12,000
215 Exceptional Program Services:			
100 Salaries	1,297,540	1,991,928	694,389
200 Employee Benefits	539,343	886,544	347,201
300 Purchased Services	194,000	223,000	29,000
400 Supplies and Materials	77,136	51,136	(26,000)
600 Other Objects	800	800	-
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development Development:			
100 Salaries	13,012,875	14,598,331	1,585,456
200 Employee Benefits	5,642,005	6,477,028	835,023
300 Purchased Services	2,159,972	2,485,762	325,790
400 Supplies and Materials	1,148,606	1,021,795	(126,811)
600 Other Objects	138,553	144,112	5,559
222 Library and Media Services:			
100 Salaries	5,498,323	6,039,588	541,266
200 Employee Benefits	2,465,216	2,825,889	360,673
300 Purchased Services	186,980	89,370	(97,610)
400 Supplies and Materials	293,451	279,081	(14,370)
500 Capital Outlay	0	1,000	1,000
600 Other Objects	200	-	(200)
223 Supervision of Special Programs:			
100 Salaries	6,405,812	5,249,516	(1,156,296)
200 Employee Benefits	1,849,265	2,307,044	457,779
300 Purchased Services	1,055,036	911,223	(143,813)
400 Supplies and Materials	303,657	337,025	33,367
600 Other Objects	7,770	10,790	3,020
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	8,000	32,000	24,000
200 Employee Benefits	2,545	11,000	8,456
300 Purchased Services	299,157	345,441	46,284
400 Supplies and Materials	6,025	15,724	9,699
600 Other Objects	2,500	2,375	(125)

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
230 General Administration Services:			
231 Board of Education:			
100 Salaries	496,331	409,800	(86,530)
200 Employee Benefits	194,164	161,543	(32,621)
300 Purchased Services	703,119	1,243,110	539,991
400 Supplies and Materials	39,332	30,450	(8,882)
600 Other Objects	54,000	51,920	(2,080)
232 Office of Superintendent:			
100 Salaries	734,204	1,187,609	453,405
200 Employee Benefits	274,914	508,286	233,372
300 Purchased Services	195,606	426,805	231,199
400 Supplies and Materials	23,182	38,957	15,775
600 Other Objects	9,000	8,425	(575)
233 School Administration:			
100 Salaries	32,763,380	35,643,384	2,880,004
200 Employee Benefits	14,091,811	15,414,219	1,322,408
300 Purchased Services	1,278,571	1,289,460	10,889
400 Supplies and Materials	698,684	764,226	65,543
600 Other Objects	114,010	116,886	2,876
250 Finance and Operations Services:			
252 Fiscal Services:			
100 Salaries	4,360,422	4,432,794	72,373
200 Employee Benefits	1,755,044	1,831,528	76,484
300 Purchased Services	292,870	406,040	113,170
400 Supplies and Materials	138,135	115,039	(23,096)
500 Capital Outlay	0	6,500	6,500
600 Other Objects	100,927	96,132	(4,795)
253 Facilities Acquisition and Construction:			
100 Salaries	108,406	112,324	3,918
200 Employee Benefits	41,136	44,339	3,203
300 Purchased Services	55,650	55,085	(565)
400 Supplies and Materials	700	700	-

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
254 Operation and Maintenance of Plant:			
100 Salaries	8,338,658	8,197,343	(141,315)
200 Employee Benefits	3,596,617	3,689,466	92,849
300 Purchased Services	44,125,865	49,392,860	5,266,995
400 Supplies and Materials	16,486,360	16,569,295	82,935
500 Capital Outlay	370,000	372,000	2,000
600 Other Objects	509,210	513,780	4,570
255 Student Transportation (State Mandated):			
100 Salaries	730,297	754,054	23,758
200 Employee Benefits	306,782	327,455	20,672
300 Purchased Services	27,376,063	26,818,503	(557,560)
400 Supplies and Materials	170,000	170,000	-
257 Internal Services:			
100 Salaries	1,185,799	1,249,678	63,879
200 Employee Benefits	527,221	573,107	45,886
300 Purchased Services	2,072,145	2,005,213	(66,932)
400 Supplies and Materials	118,408	118,360	(48)
600 Other Objects	14,494	13,194	(1,300)
258 Security:			
100 Salaries	1,100,755	2,450,361	1,349,606
200 Employee Benefits	466,647	993,397	526,750
300 Purchased Services	4,706,770	4,989,634	282,864
400 Supplies and Materials	153,280	201,860	48,580
600 Other Objects	176	200	25
262 Planning:			
100 Salaries	2,251,875	2,406,878	155,003
200 Employee Benefits	904,547	1,008,927	104,380
300 Purchased Services	339,637	207,244	(132,393)
400 Supplies and Materials	167,995	107,018	(60,977)
600 Other Objects	3,200	3,200	-
263 Information Services:			
100 Salaries	1,268,335	1,624,993	356,658
200 Employee Benefits	506,973	690,562	183,589
300 Purchased Services	1,449,478	1,190,115	(259,363)
400 Supplies and Materials	117,700	112,350	(5,350)
500 Capital Outlay	5,100	-	(5,100)
600 Other Objects	0	5,575	5,575

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
264 Staff Services:			
100 Salaries	4,017,400	4,362,252	344,853
200 Employee Benefits	2,715,392	2,441,655	(273,738)
300 Purchased Services	1,123,840	1,099,971	(23,869)
400 Supplies and Materials	151,217	151,610	393
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,365,142	1,327,423	(37,719)
266 Technology and Data Processing Services:			
100 Salaries	4,301,577	4,639,733	338,157
200 Employee Benefits	1,789,784	2,010,735	220,951
300 Purchased Services	1,153,521	1,087,663	(65,858)
400 Supplies and Materials	546,727	505,526	(41,201)
500 Capital Outlay	10,000	4,200	(5,800)
600 Other Objects	2,575	2,375	(200)
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	2,404,475	3,338,614	934,139
200 Employee Benefits	807,292	1,202,877	395,585
300 Purchased Services	367,372	365,653	(1,719)
400 Supplies and Materials	64,000	64,000	-
TOTAL SUPPORT SERVICES	270,654,929	292,745,569	22,090,639
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	165,295	169,960	4,665
200 Employee Benefits	67,503	73,150	5,647
350 Custody and Care of Children:			
100 Salaries	237,108	237,108	-
200 Employee Benefits	73,043	73,043	-
390 Other Community Services:			
100 Salaries	273,597	287,266	13,669
200 Employee Benefits	100,404	107,725	7,321
300 Purchased Services	180,500	180,500	-
400 Supplies and Materials	94,000	94,320	320
TOTAL COMMUNITY SERVICES	1,191,450	1,223,073	31,622.36

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
400 Other Charges:			
410 Intergovernmental Expenditures:			
412 - 300 Payments to Other Governmental Units	615,224	615,224	-
412 - 720 Payments to Other Governmental Units	313,200	313,200	-
416 - 720 LEA Payments to Public Charter Schools	56,327,251	61,108,391	4,781,140
417 - 720 Payments to Nonprofit Entities (other than for	14,359,549	15,578,409	1,218,860
420 Transfers to Other Funds:			
421 - 710 Transfer to Special Revenue Fund	235,000	235,000	-
425 - 710 Transfer to Food Service Fund	825,000	825,000	-
426 - 710 Transfer to Pupil Activity Fund	74,800	74,800	-
Total Intergovernmental Expenditures & Transfers	72,750,024	78,750,024	5,999,999.94
500 DEBT SERVICES:			
620 Interest	100,000	100,000	-
TOTAL DEBT SERVICE	100,000	100,000	-
900 RESERVES:			
900 Reserves:			
930 Reserve for 7 Day Enrollment Changes	2,000,000	725,000	(1,275,000)
TOTAL RESERVES	2,000,000	725,000	(1,275,000.00)
TOTAL EXPENDITURES AND RESERVES	659,526,642	716,796,072	57,269,430
OTHER			
Use of Fund Balance-Prior Year Savings	(7,000,000)	(8,400,000)	(1,400,000)
Use of Fund Balance-Special Education Requests	(3,100,000)	-	3,100,000
Use of Unassigned Fund Balance	(8,670,252)	(6,014,398)	2,655,854
GRAND TOTAL	640,756,390	702,381,674	61,625,284

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2024**

		Purpose Statement	Projected Budgetary Allocations
LOCAL SOURCES			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 410,414,064
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	9,000,000
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	13,900,000
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	750,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	300,000
Receipt of Insurance Proceeds	1993	Receipt from insurance rebates	50,000
Refund of Prior Year's Expenditures	1950	Refund of prior year's expenditures received after the year is closed	50,000
Miscellaneous (tuition, other, etc.)	1999	Other revenue from local sources not listed in the above accounts	100,000
TOTAL LOCAL SOURCES			\$ 435,064,064
INTERGOVERNMENTAL			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	305,198
TOTAL INTERGOVERNMENTAL SOURCES			\$ 305,198
STATE SOURCES			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	10,126
School Bus Driver's Contribution	316*	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	2,647,941
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	17,982,550
State Aid to Classrooms Program Allocation	3103	State aid to classrooms funding under new funding formula	111,831,391
Local Property Tax Relief	3810	State revenue sent as reimbursement for property tax exemptions granted for taxpayers on the first \$100,000	16,955,781
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,557,362
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	86,923,349

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2024**

		Purpose Statement	Projected Budgetary Allocations
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,997,045
Manufacturer's Depreciation Reimburse.	3840	State revenue sent as reimbursement for property tax exemptions related to business depreciation	1,025,000
Retirement Reimbursement	3993	State revenue to offset the increase in the employer retirement percentage increase	2,967,627
TOTAL STATE SOURCES			\$ 245,898,171
FEDERAL SOURCES			
Maintenance & Operations	4110	Federal revenue received directly from federal government as reimbursement for funds lost in property taxes by 1) Military occupation of county property that generates no ad valorem taxes or 2) military dependents attending district schools but not paying local property taxes	\$ 95,536
TOTAL FEDERAL SOURCES			\$ 95,536
TRANSFERS			
Transfer from EIA Fund	5230	Interfund transfers from EIA funding sources to General Operating Fund	\$ 15,313,584
Indirect Costs	5280	Interfund transfers from Special Revenue Funds and Food Service Funds for reimbursement to the General Operating Fund for overhead costs. The percent charged to each fund is formulated by the State Department for each school district. This percent is charged to each allowable fund for all expenditures excluding capital outlay	5,705,121
TOTAL TRANSFERS			\$ 21,018,705
TOTAL GENERAL FUND REVENUES			\$ 702,381,674

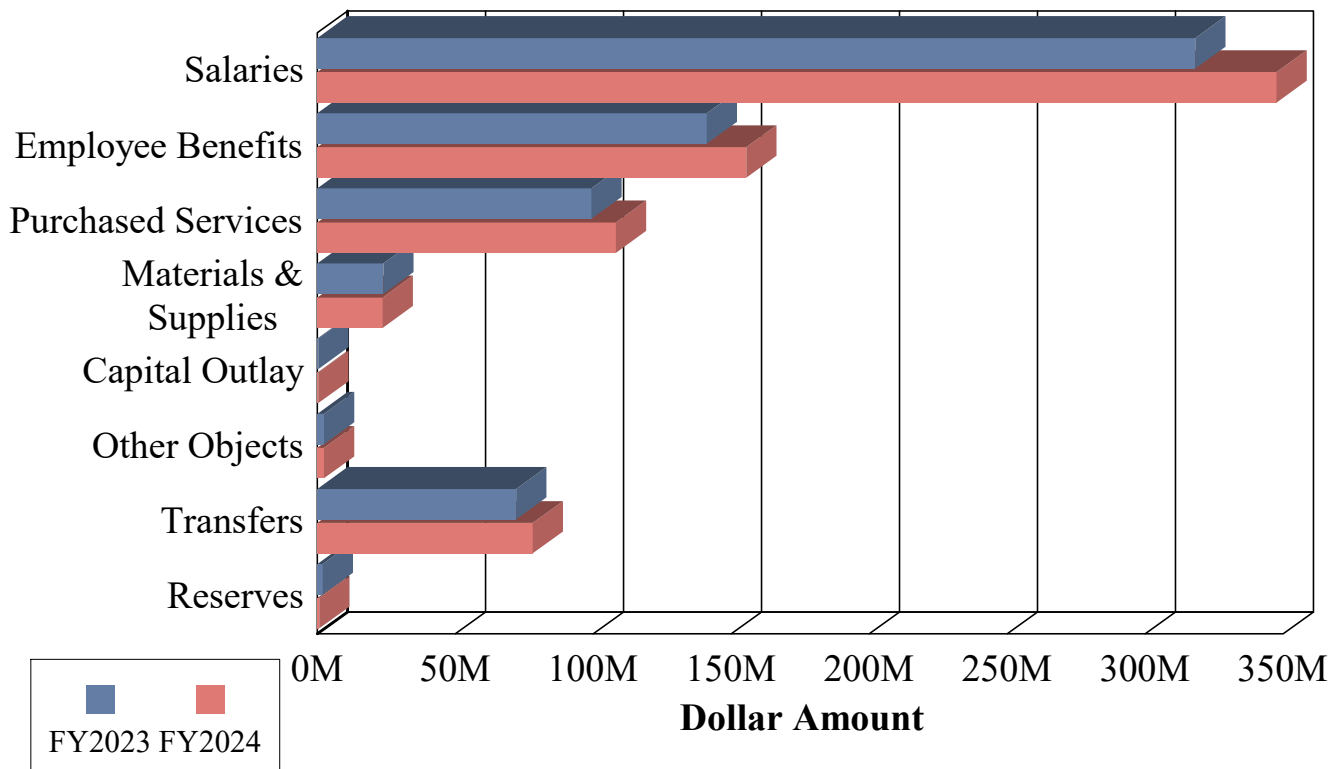
**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2023 TO FY2024**

	FY2023 Revised Budget	% of Total	Projected FY2024 Budget	% of Total	FY23 to FY24 Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 369,448,987	57.66%	\$ 410,414,064	58.43%	\$ 40,965,077	11.09%
Delinquent Taxes	8,000,000	1.25%	9,000,000	1.28%	1,000,000	12.50%
Other Taxes	1,300,000	0.20%	-	0.00%	(1,300,000)	0.00%
Fee in Lieu	13,400,000	2.09%	13,900,000	1.98%	500,000	3.73%
Regular Day School from Patrons	500,000	0.08%	500,000	0.07%	-	0.00%
Interest on Investments	180,000	0.03%	750,000	0.11%	570,000	316.67%
Rentals / Lease	500,000	0.08%	300,000	0.04%	(200,000)	-40.00%
Receipt of Insurance Proceeds	50,000	0.01%	50,000	0.01%	-	0.00%
Refund of Prior Year's Expenditures	50,000	0.01%	50,000	0.01%	-	0.00%
Miscellaneous (tuition, other, etc.)	243,517	0.04%	100,000	0.01%	(143,517)	-58.94%
TOTAL LOCAL SOURCES	\$ 393,672,504	61.44%	\$ 435,064,064	61.94%	\$ 41,391,560	67.17%
<u>INTERGOVERNMENTAL</u>						
Payments from Other Governments	305,198	0.05%	305,198	0.04%	-	0.00%
TOTAL INTERGOVERNMENTAL	\$ 305,198	0.05%	\$ 305,198	0.04%	\$ -	0.00%
<u>STATE SOURCES</u>						
Handicapped Transportation	\$ 9,763	0.00%	\$ 10,126	0.00%	\$ 363	3.72%
School Bus Driver's Salary	2,392,576	0.37%	2,481,580	0.35%	89,004	3.72%
EAA Bus Driver Salary and Fringe	8,405	0.00%	8,718	0.00%	313	3.72%
Bus Driver Workers' Compensation	151,989	0.02%	157,643	0.02%	5,654	3.72%
Retiree Insurance	14,696,643	2.29%	17,982,550	2.56%	3,285,907	22.36%
NEW Aid to Classroom Program Allocation	99,721,487	15.56%	111,831,391	15.92%	12,109,904	12.14%
Local Property Tax Relief	16,955,781	2.65%	16,955,781	2.41%	-	0.00%
Homestead Exemption	3,557,362	0.56%	3,557,362	0.51%	-	0.00%
Sales Tax - Tier III	80,293,493	12.53%	86,923,349	12.38%	6,629,856	8.26%
Merchant's Inventory Tax	1,997,045	0.31%	1,997,045	0.28%	-	0.00%
Other State Revenue	3,967,627	0.62%	3,992,626	0.57%	24,999	0.63%
TOTAL STATE SOURCES	\$ 223,752,171	34.92%	\$ 245,898,171	35.01%	\$ 22,146,000	35.94%
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	\$ 95,536	0.01%	\$ 95,536	0.01%	\$ -	0.00%
TOTAL FEDERAL SOURCES	\$ 95,536	0.01%	\$ 95,536	0.01%	\$ -	0.00%
<u>INTERFUND TRANSFERS</u>						
Transfer from EIA Fund	\$ 17,250,860	2.69%	\$ 15,313,584	2.18%	\$ (1,937,276)	-11.23%
Indirect Costs	5,680,121	0.89%	5,705,121	0.81%	25,000	0.44%
TOTAL TRANSFERS	\$ 22,930,981	3.58%	\$ 21,018,705	2.99%	\$ (1,912,276)	-3.10%
TOTAL GENERAL FUND REVENUES	\$ 640,756,390	100.00%	\$ 702,381,674	100.00%	\$ 61,625,284	100.00%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024 EXPENDITURE BUDGET
GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2023 Original Budget</u>	<u>FY2024 Projected Budget</u>
Salaries	\$ 318,107,343	\$ 347,653,253
Employee Benefits	141,138,024	155,508,525
Purchased Services	99,350,758	108,202,370
Materials & Supplies	23,931,347	23,712,445
Capital Outlay	398,652	422,352
Other Objects	2,465,718	2,437,327
Transfers	72,134,800	78,134,800
Reserves	2,000,000	725,000
GRAND TOTAL	<u><u>\$ 659,526,642</u></u>	<u><u>\$ 716,796,072</u></u>

General Operating Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY 2024 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 26,685,325	\$ 30,524,149	\$ 3,838,824
111	PRINCIPAL/AST PRINCIPAL SAL	22,109,944	23,430,117	1,320,174
112	TEACHER/PROFESSIONAL ED SALARY	200,631,373	220,332,572	19,701,198
113	PROFESSIONAL OTHER SALARY	13,619,397	15,262,067	1,642,670
114	TECHNICAL SALARY	3,610,355	3,679,777	69,422
115	TEACHER AST/CLERICAL SALARY	38,719,212	41,476,782	2,757,570
116	CRAFTS AND TRADES SALARY	7,038,306	7,038,118	(188)
117	BUS DRIVER/APPRENTICE SALARY	99,272	106,183	6,912
	TOTAL REGULAR SALARIES	\$ 312,513,184	\$ 341,849,766	\$ 29,336,582
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328	78,328	-
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 41,562	\$ 72,141	\$ 30,579
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 194,973	\$ 225,552	\$ 30,579
130	OVERTIME SALARY - ADMIN	0	74,420	74,420
135	OVERTIME SALARY - T AST/CLER	\$ 47,524	\$ 1,700	\$(45,824)
136	OVERTIME SALARY - WORKER	135,442	115,442	(20,000)
	TOTAL OVERTIME SALARIES	\$ 182,966	\$ 191,562	\$ 8,596
140	TERMINAL LEAVE	\$ 500,000	\$ 500,000	\$ -
142	SUPPLEMENTAL SALARY	3,977,820	4,234,928	257,107
180	HEAD OF ORG UNIT SALARY	738,400	651,446	(86,954)
	TOTAL SUPPLEMENTAL SALARIES	\$ 5,216,220	\$ 5,386,374	\$ 170,154
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 36,268,108	\$ 38,780,953	\$ 2,512,845
220	EMPLOYEE RETIREMENT	75,239,549	85,940,705	10,701,156
230	SOCIAL SECURITY	24,210,182	25,498,775	1,288,593
260	UNEMPLOYMENT COMPENSATION TAX	320,832	347,358	26,526
270	WKRS' COMP - REIMB OTHR FUNDS	3,993,868	4,340,968	347,101
271	WKRS' COMP - ASSESSMENTS	400,000	201,266	(198,734)
272	WRKRS' COMP - PREMIUMS	360,000	360,000	-
274	WRKRS' COMP-SETTLEMENTS/LEGAL	345,486		(345,486)
290	OTHER BENEFITS	0	38,500	38,500
	TOTAL FRINGE BENEFITS	\$ 141,138,024	\$ 155,508,525	\$ 14,370,500
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 4,630,304	\$ 4,688,963	\$ 58,659
311	INSTRUCTIONAL SERVICES	913,705	849,471	(64,234)
312	INSTRUCTIONAL PROGRAMS	1,431,705	1,729,720	298,015
313	STUDENT SERVICES	225,000	251,500	26,500
315	MANAGEMENT SERVICES	701,500	697,750	(3,750)
317	STATISTICAL SERVICES	212,197	161,000	(51,197)
318	AUDIT FEES	105,199	110,000	4,801
319	LEGAL SERVICES	481,600	1,025,082	543,482
320	PROPERTY SERVICES	21,276,172	24,339,360	3,063,188
321	PUBLIC UTIL SVS WATER/SEWAGE	2,368,941	2,448,068	79,127
322	OUTSOURCED SUBSTITUTES	5,920,990	9,365,215	3,444,225
323	REPAIRS AND MAINTENANCE SRVS	3,707,508	3,490,163	(217,345)
324	PROPERTY INSURANCE	7,650,443	8,507,740	857,297
325	RENTALS/LEASE	799,477	840,637	41,161
326	OUTSOURCED DAY PORTERS	6,470,500	8,192,614	1,722,114
329	OTHER PROPERTY SERVICES	1,661,131	984,890	(676,240)
331	STUDENT TRANSPORTATION	26,541,498	26,208,682	(332,816)

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY 2024 PROJECTED BUDGET	VARIANCE
332	IN STATE TRAVEL	\$ 1,156,168	\$ 957,979	\$(198,189)
333	CURRICULUM FIELD TRIP TRANSPRT	25,900	26,300	400
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	12,000	(1,200)
338	OUT OF STATE TRAVEL	389,207	470,353	81,146
339	OTHER TRANSPORTATION SERVICES	14,176	9,876	(4,300)
340	COMMUNICATION (TELEPHONE)	962,244	953,419	(8,825)
342	PAGER/CELL PHONE RENT/MESG SYS	484,584	465,728	(18,857)
345	TECHNOLOGY PURCHASED SERVICES	1,942,127	1,786,919	(155,207)
350	ADVERTISING	115,500	121,750	6,250
360	PRINTING AND BINDING	2,252,070	2,271,808	19,738
370	TUITION	690,563	682,616	(7,947)
380	HEAD OF ORG UNIT TRAVEL	33,000	16,500	(16,500)
395	OTHER PROFESS/TECHNICAL SERV.	50,641	55,000	4,359
399	OTHER PURCHASED SERVICES	6,123,509	6,481,266	357,757
	TOTAL PURCHASE SERVICES	\$ 99,350,758	\$ 108,202,370	\$ 8,851,611
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 6,918,082	\$ 6,640,054	\$(278,028)
412	POSTAGE	105,917	94,767	(11,150)
414	BAND UNIFORM	60,000	60,000	-
417	FOOD AND CATERING	383,326	512,201	128,875
420	TEXTBOOKS	645,198	644,689	(509)
430	LIBRARY BOOKS	222,887	214,760	(8,128)
440	PERIODICALS	14,270	12,976	(1,294)
445	TECHNOLOGY SUPPLIES	451,521	452,704	1,183
446	TECHNOLOGY SOFTWARE	516,762	368,334	(148,428)
447	TECHNOLOGY COMPUTERS	117,897	85,592	(32,305)
448	TECHNOLOGY PERIPHERALS	58,044	59,670	1,626
470	ENERGY	13,982,214	14,052,010	69,796
471	FUEL OIL	9,500	15,750	6,250
472	GASOLINE	443,404	488,914	45,510
480	HEAD OF ORG UNIT SUPPLIES	2,325	2,325	-
490	OTHER SUPPLIES AND MATERIALS	0	7,700	7,700
	TOTAL MATERIALS & SUPPLIES	\$ 23,931,347	\$ 23,712,445	\$(218,902)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 388,652	\$ 397,152	8,500
545	TECHNOLOGY EQUIP	10,000	5,200	(4,800)
550	VEHICLES	0	20,000	\$ 20,000
	TOTAL CAPITAL OUTLAY	\$ 398,652	\$ 422,352	\$ 23,700
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 100,000	-
640	ORGANIZATION MEMSHP DUES/FEES	445,546	450,385	\$ 4,839
650	LIABILITY/TORT INSURANCE	958,909	937,230	(21,679)
651	LITIGATION AND SETTLEMENTS	400,000	384,000	(16,000)
680	HEAD OF ORG UNIT OTHER OBJ	2,100	2,100	-
690	OTHER OBJECTS	126,399	130,849	4,450
692	SOLID WASTE FEE	432,763	432,763	-
	TOTAL OTHER OBJECTS	\$ 2,465,718	\$ 2,437,327	\$(28,391)
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,134,800	\$ 1,134,800	\$ -
720	TRANSITS/CHARTERS	71,000,000	77,000,000	6,000,000

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY 2024 PROJECTED BUDGET	VARIANCE
	TOTAL TRANSFERS	\$ 72,134,800	\$ 78,134,800	\$ 6,000,000
<u>RESERVES</u>				
930	ENROLLMENT RESERVE	2,000,000	725,000	(1,275,000)
	TOTAL RESERVES	\$ 2,000,000	\$ 725,000	\$(1,275,000)
	GRAND TOTAL ALL OBJECTS	<u>\$ 659,526,642</u>	<u>716,796,072</u>	<u>\$ 57,269,430</u>

FY 2024

SPECIAL REVENUE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
REVENUES			
1000 Revenue from Local Sources:			
1900 Other Revenue From Local Sources:			
1920 Contributions and Donations From Private Sources	423,684	240,240	(183,444)
1930 Medicaid	1,045,762	1,313,700	267,938
1999 Revenue from Other Local Sources	12,026,615	14,752,809	2,726,194
Total Local Sources	13,496,061	16,306,749	2,810,688
2000 Intergovernmental Revenue:			
3000 Revenue from State Sources:			
3110 Occupational Education:			
3118 EEDA Career Specialists	2,225,203	141,459	(2,083,744)
3120 General Education:			
3127 Student Health and Fitness - PE Teachers	433,367	0	(433,367)
3130 Special Programs:			
3134 CDEP Expansion	360,125	0	(360,125)
3135 Reading Coaches	2,687,174	2,824,713	137,539
3136 Student Health and Fitness - Nurses	1,588,267	0	(1,588,267)
3190 Miscellaneous Restricted State Grants:			
3193 Education License Plates	5,000	0	(5,000)
3199 Other Restricted State Grants	3,000	0	(3,000)
3900 Other State Revenue:			
3999 Revenue from Other State Sources	330,421	0	(330,421)
Total State Sources	7,632,557	2,966,172	(4,666,385)
4000 Revenue from Federal Sources:			
4200 Occupational Education:			
4210 Perkins Aid, Title I	1,279,645	307,300	(972,345)
4300 Elementary and Secondary Education Act of 1965 (ESEA):			
4310 Title I, Basic State Grant Programs	23,071,041	18,405,461	(4,665,580)
4314 School Improvement Grant	116,117	0	(116,117)
4341 Language Instruction for Limited English Proficient and Immigrant Studer	327,313	349,033	21,720
4343 McKinney-Vento	45,000	0	(45,000)
4351 Improving Teacher Quality	1,500,485	1,120,296	(380,189)
4400 Adult Education:			
4410 Basic Adult Education	302,069	388,426	86,357

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
4500 Programs for Children with Disabilities:			
4510 Individuals With Disabilities Education Act (IDEA)	11,551,761	9,673,088	(1,878,673)
4520 Preschool Grants (Carryover Provision)	404,438	422,595	18,157
4900 Other Federal Sources:			
4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools)	1,249,712	1,475,045	225,333
4931 ARP IDEA	999,100	0	(999,100)
4933 ARP Preschool	91,176	0	(91,176)
4970 Federal Covid Relief Revenue:			
4974 ESSER III	70,390,329	80,593,044	10,202,715
4977 ESSER II	23,516,393	1,864,910	(21,651,483)
4990 Other Federal Revenue:			
4997 Title IV - SSAE	1,145,270	749,912	(395,358)
4999 Revenue from Other Federal Sources	16,343,246	15,101,188	(1,242,058)
Total Federal Sources	152,333,094	130,450,298	(21,882,796)
TOTAL REVENUE ALL SOURCES	173,461,713	149,723,219	(23,738,494)
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	503,060	233,536	(269,524)
200 Employee Benefits	246,871	113,824	(133,048)
300 Purchased Services	0	30,000	30,000
112 Primary Programs:			
100 Salaries	3,421,933	2,100,031	(1,321,903)
200 Employee Benefits	1,558,854	1,006,185	(552,669)
300 Purchased Services	34,295	2,000	(32,295)
400 Supplies and Materials	387,238	122,885	(264,353)
113 Elementary Programs:			
100 Salaries	11,108,845	12,736,551	1,627,706
200 Employee Benefits	4,889,590	5,340,127	450,537
300 Purchased Services	30,601,233	3,609,909	(26,991,323)
400 Supplies and Materials	9,375,740	4,117,557	(5,258,183)
600 Other Objects	46,000	600	(45,400)
114 High School Programs:			
100 Salaries	4,063,913	3,271,433	(792,479)
200 Employee Benefits	1,330,831	1,387,466	56,635
300 Purchased Services	14,190	1,479,692	1,465,502
400 Supplies and Materials	366,593	514,235	147,642
600 Other Objects	71,940	0	(71,940)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
115 Career and Technology Education Programs:			
100 Salaries	15,509	371,118	355,610
200 Employee Benefits	4,778	165,734	160,956
300 Purchased Services	145,291	0	(145,291)
400 Supplies and Materials	280,818	0	(280,818)
600 Other Objects	950	0	(950)
118 Montessori Programs:			
100 Salaries	155,302	35,631	(119,671)
200 Employee Benefits	63,457	20,339	(43,118)
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	243,773	331,411	87,638
200 Employee Benefits	103,122	171,492	68,370
300 Purchased Services	7,280	0	(7,280)
400 Supplies and Materials	107,621	0	(107,621)
122 Trainable Mentally Handicapped:			
400 Supplies and Materials	97,000	0	(97,000)
125 Hearing Handicapped:			
100 Salaries	44,607	100,837	56,230
200 Employee Benefits	21,732	57,838	36,106
126 Speech Handicapped:			
100 Salaries	331,458	75,766	(255,692)
200 Employee Benefits	140,302	33,949	(106,353)
127 Learning Disabilities:			
100 Salaries	2,209,994	2,193,311	(16,683)
200 Employee Benefits	987,907	1,041,544	53,637
400 Supplies and Materials	91,000	100,000	9,000
128 Emotionally Handicapped:			
100 Salaries	909,243	1,070,374	161,130
200 Employee Benefits	381,718	472,143	90,426
130 Preschool Programs:			
132 Preschool Handicapped Itinerant (5 Yr. Olds):			
100 Salaries	419,203	460,634	41,430
200 Employee Benefits	187,075	226,033	38,959
136 Preschool Handicapped Itinerant (3 & 4 -Yr. Olds):			
400 Supplies and Materials	0	2,816	2,816
139 Early Childhood Programs:			
100 Salaries	3,406,658	4,727,534	1,320,876
200 Employee Benefits	1,595,004	2,376,652	781,648
300 Purchased Services	210,928	109,317	(101,611)
400 Supplies and Materials	70,430	57,380	(13,050)
600 Other Objects	0	820,615	820,615

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
140 Special Programs			
141 Gifted and Talented Academic:			
100 Salaries	0	11,963	11,963
200 Employee Benefits	0	7,133	7,133
149 Other Special Programs:			
100 Salaries	86,298	93,899	7,601
200 Employee Benefits	28,238	37,772	9,533
300 Purchased Services	0	500	500
400 Supplies and Materials	13,514	17,064	3,550
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	327,031	103,674	(223,356)
200 Employee Benefits	171,658	53,261	(118,397)
162 Limited English Proficiency:			
100 Salaries	387,258	417,564	30,306
200 Employee Benefits	177,687	189,271	11,584
163 Comprehensive Coordinated Services:			
100 Salaries	0	918,177	918,177
200 Employee Benefits	0	407,652	407,652
300 Purchased Services	0	300,994	300,994
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	38,190	0	(38,190)
200 Employee Benefits	12,148	0	(12,148)
300 Purchased Services	1,033,000	1,000,000	(33,000)
400 Supplies and Materials	0	30,000	30,000
172 Elementary Summer School:			
100 Salaries	58,000	3,371,163	3,313,163
200 Employee Benefits	30,300	1,125,268	1,094,968
300 Purchased Services	43,000	1,134,814	1,091,814
400 Supplies and Materials	0	314,914	314,914
173 High School Summer School:			
100 Salaries	0	4,480	4,480
200 Employee Benefits	0	1,515	1,515
174 Gifted and Talented Summer School:			
100 Salaries	5,000	45,000	40,000
200 Employee Benefits	1,820	9,455	7,635
300 Purchased Services	25,000	2,190	(22,810)
400 Supplies and Materials	5,000	0	(5,000)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	729,890	870,050	140,160
200 Employee Benefits	206,997	302,432	95,436
300 Purchased Services	305,404	414,085	108,682
400 Supplies and Materials	57,180	70,534	13,354
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	157,937	231,132	73,195
200 Employee Benefits	60,212	89,152	28,939
400 Supplies and Materials	900	0	(900)
600 Other Objects	9,062	0	(9,062)
182 Adult Secondary Education Programs:			
100 Salaries	145,214	151,846	6,632
200 Employee Benefits	54,276	60,510	6,234
300 Purchased Services	5,100	3,600	(1,500)
400 Supplies and Materials	30,554	19,981	(10,573)
600 Other Objects	176	225	50
183 Adult English Literacy (ESL):			
100 Salaries	46,000	40,000	(6,000)
200 Employee Benefits	14,633	13,524	(1,109)
188 Parenting/Family Literacy:			
100 Salaries	3,409,882	4,144,482	734,599
200 Employee Benefits	1,493,327	1,929,584	436,257
300 Purchased Services	58,947	288,391	229,444
400 Supplies and Materials	195,893	243,352	47,459
600 Other Objects	10,075	9,825	(250)
TOTAL INSTRUCTION	90,134,242	69,568,927	(20,565,315)
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	1,110,641	1,138,001	27,360
200 Employee Benefits	487,637	522,270	34,633
300 Purchased Services	119,280	44,425	(74,855)
400 Supplies and Materials	9,465	0	(9,465)
212 Guidance Services:			
100 Salaries	4,353,837	2,180,544	(2,173,293)
200 Employee Benefits	1,971,869	1,006,801	(965,068)
300 Purchased Services	122,444	0	(122,444)
400 Supplies and Materials	52,649	25,000	(27,649)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
213 Health Services:			
100 Salaries	2,579,920	1,384,512	(1,195,408)
200 Employee Benefits	1,118,677	621,611	(497,066)
300 Purchased Services	205,595	256,604	51,009
400 Supplies and Materials	780,238	120	(780,118)
600 Other Objects	266,711	0	(266,711)
214 Psychological Services:			
100 Salaries	1,032,548	791,292	(241,256)
200 Employee Benefits	423,961	348,048	(75,913)
300 Purchased Services	123,042	131,845	8,803
400 Supplies and Materials	23,000	15,000	(8,000)
215 Exceptional Program Services:			
100 Salaries	1,093,351	205,427	(887,925)
200 Employee Benefits	463,855	83,549	(380,306)
300 Purchased Services	385,871	58,000	(327,871)
400 Supplies and Materials	183,875	146,500	(37,375)
216 Career and Technical Education Placement Services:			
300 Purchased Services	310,380	0	(310,380)
400 Supplies and Materials	153,866	0	(153,866)
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	7,564,667	6,570,223	(994,444)
200 Employee Benefits	3,189,354	2,990,780	(198,573)
300 Purchased Services	1,023,216	4,567,749	3,544,534
400 Supplies and Materials	131,233	215,452	84,219
600 Other Objects	5,426	4,604	(822)
222 Library and Media Services:			
100 Salaries	95,778	328,880	233,102
200 Employee Benefits	31,425	117,273	85,848
400 Supplies and Materials	20,000	0	(20,000)
223 Supervision of Special Programs:			
100 Salaries	5,304,032	5,861,377	557,345
200 Employee Benefits	2,242,364	2,516,399	274,035
300 Purchased Services	664,264	4,030,323	3,366,059
400 Supplies and Materials	178,893	1,229,212	1,050,319
600 Other Objects	5,000	8,000	3,000
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	697,958	212,320	(485,638)
200 Employee Benefits	239,270	66,935	(172,335)
300 Purchased Services	602,124	857,655	255,531
400 Supplies and Materials	56,688	17,500	(39,188)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
230 General Administration Services:			
233 School Administration:			
100 Salaries	898,819	828,524	(70,295)
200 Employee Benefits	374,213	379,744	5,531
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	22,555	24,925	2,371
200 Employee Benefits	8,744	6,813	(1,931)
300 Purchased Services	104,823	314,783	209,961
400 Supplies and Materials	7,840	0	(7,840)
252 Fiscal Services:			
100 Salaries	87,480	450,258	362,778
200 Employee Benefits	36,738	193,094	156,356
254 Operation and Maintenance of Plant:			
100 Salaries	172,564	185,451	12,886
200 Employee Benefits	74,168	83,485	9,317
300 Purchased Services	44,284	2,967,829	2,923,545
400 Supplies and Materials	61,319	75,458	14,139
255 Student Transportation (State Mandated):			
300 Purchased Services	5,000	1,075,552	1,070,552
256 Food Services:			
100 Salaries	0	500,000	500,000
200 Employee Benefits	0	200,000	200,000
400 Supplies and Materials	0	175,000	175,000
257 Internal Services:			
400 Supplies and Materials	0	1,019,284	1,019,284
264 Staff Services:			
100 Salaries	422,000	733,599	311,599
200 Employee Benefits	164,058	331,543	167,485
300 Purchased Services	84,471	390,266	305,795
266 Technology and Data Processing Services:			
300 Purchased Services	0	912,564	912,564
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	42,932	0	(42,932)
200 Employee Benefits	17,635	0	(17,635)
300 Purchased Services	12,400	46,380	33,980
TOTAL SUPPORT SERVICES	42,224,744	49,448,782	7,224,038

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2022 Adopted Budget to FY2023 Proposed Budget
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	0	80,095	80,095
200 Employee Benefits	0	36,746	36,746
350 Custody and Care of Children:			
100 Salaries	8,984,017	10,562,547	1,578,530
200 Employee Benefits	3,596,070	4,208,483	612,413
300 Purchased Services	1,089,940	9,832,346	8,742,406
400 Supplies and Materials	664,154	635,753	(28,400)
600 Other Objects	28,349	6,975	(21,374)
370 Nonpublic School Services:			
300 Purchased Services	50,000	14,000	(36,000)
390 Other Community Services:			
300 Purchased Services	0	87,129	87,129
600 Other Objects	0	2,421	2,421
TOTAL COMMUNITY SERVICES	14,412,530	25,466,496	11,053,966
410 INTERGOVERNMENTAL EXPENDITURES:			
411 Payments to State Department of Education			
720 Transits	369,746	342,431	(27,316)
416 LEA Payments to Public Charter Schools			
720 Transits	19,945,764	437,214	(19,508,550)
417 Payments to Nonprofit Entities			
720 Transits	2,747	0	(2,747)
TOTAL INTERGOVERNMENTAL EXPENDITURES	20,318,257	779,645	(19,538,612)
TOTAL EXPENDITURES	167,089,772	145,263,850	(21,825,923)
OTHER FINANCING SOURCES (USES):			
5210 Transfer from General Fund	(235,419)	0	235,419
9999 Other Financing Sources	(159,551)	0	159,551
Interfund Transfers, From (To) Other Funds:			
431-791 Special Revenue Fund Indirect Costs (Use only for transfer of indirect costs to General Fund)	6,766,911	4,459,369	(2,307,541)
TOTAL OTHER FINANCING SOURCES (USES)	6,371,941	4,459,369	(1,912,572)
Excess/Deficiency of Revenues over Expenditures	0	0	0

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
201	TITLE I (84.010)	The purpose of this federal fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability.	\$ 17,212,309
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.	\$ 9,673,088
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.	\$ 422,595
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.	\$ 307,300
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.	\$ 749,912

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
218	ESSER III	ESSER III Covid Relief Funds	\$ 80,593,044
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.	\$ 181,966
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.	\$ 1,782,984
225	CARES ACT ESSER II	ESSER II Covid Relief Funds	\$ 1,864,910
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.	\$ 481,166

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
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.	\$ 326,220
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.	\$ 388,426
263	MCKINNEY VENTO HOMELESS ARP I	Funding through ARP to provide educational services and opportunities for homeless children	\$ 203,799
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.	\$ 349,033
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.	\$ 1,120,296

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
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	\$ 1,304,264
801	TUW READING BY THIRD GRADE	The Charleston County School District will partner with local organizations to deliver The Palmetto Project: Perspectives in American History. The project will provide intensive, ongoing professional development to 50 teachers each year for 5 years from grades 4, 5, 8, and 11. Approximately 3,600 elementary, middle, and high school students taught by the core cohort participants will be impacted each year for a potential impact of 18,000 students district-wide over the projected 5-year life of the grant. The goal of The Palmetto Project is to raise student achievement by improving teachers' knowledge, understanding, and appreciation of traditional American history.	\$ 718
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.	\$ 646,441
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.	\$ 942,867
823	SC ED OVERSIGHT	Community Block Grants for Education pilot program to encourage and sustain partnerships between a community and its public schools with a focus on improving kindergarten readiness	\$ 11,000

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
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.	\$ 523,500
839	G/T SUMMER SMAART	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	\$ 20,000
840	G/T SUMMER SAIL	Student generated funds to pay fees for students to attend gifted and talented programs.	\$ 40,000
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.	\$ 12,198,770
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities	\$ 240,240

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
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.	\$ 12,828,125
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$ 236,161
865	PTSA FUNDS	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	\$ 538,364
873	ED INNOVATION AND RESEARCH	Education Innovation and Research Grant-Cultural Competency	\$ 655,287
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.	\$ 241,674

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2024 PROJECTED ALLOCATION
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$ 667,259
899	MISC FEDERAL REVENUE	Miscellaneous Federal Revenue	\$ 5,328
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).	\$ 141,459
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	\$ 2,824,713
			<u>\$ 149,723,219</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2023 ORIGINAL BUDGET	FY 2024 PROJECTED BUDGET	VARIANCE
201	TITLE I (84.010)	\$ 20,079,939	\$ 17,212,309	\$(2,867,629)
202	TITLE I (84.010)	945,189	-	(945,189)
203	IDEA	11,551,761	9,673,088	(1,878,673)
205	PRESCHOOL - FEDERAL (84.173)	404,438	422,595	18,157
207	VOC ED / CATE (84.048)	1,129,645	307,300	(822,345)
208	VOC ED / CATE / CO (84.048)	150,000	-	(150,000)
210	TITLE IV SSAE	1,145,270	749,912	(395,358)
218	ESSER III	70,390,329	80,593,044	10,202,715
221	TITLE I NEGLECT AND DELINQUENT	198,002	181,966	(16,035)
224	21st CENTURY COMMUNITY LEARN	1,249,712	1,782,984	533,272
225	CARES ACT ESSER II	23,516,393	1,864,910	(21,651,483)
230	AMERICAN RESCUE PLAN IDEA	999,100	-	(999,100)
232	MCKINNEY-VENTO ED HOMELESS	45,000	-	(45,000)
233	AMERICAN RESCUE PLAN PRESCHOOL	91,176	-	(91,176)
234	SCHOOL IMPROVEMENT GRANT	116,117	-	(116,117)
237	TSI TARGETED SCHOOL IMPROVEMEN	707,911	481,166	(226,746)
239	FEDERAL PRIORITY FUNDS	1,140,000	326,220	(813,780)
243	ADULT EDUCATION FEDERAL 84.002	302,069	388,426	86,356
263	MCKINNEY VENTO HOMELESS ARP I	-	203,799	203,799
264	TITLE III - ESOL	327,313	349,033	21,720
267	TITLE II IMPROV TCHR QUALITY	1,500,485	1,120,296	(380,189)
299	ROTC	954,748	1,304,264	349,516
801	TUW READING BY THIRD GRADE	-	718	718
802	SOCIAL AND EMOTIONAL LRN GRANT	50,000	-	(50,000)
803	MEDICAID	402,205	646,441	244,236
809	PROJECT PREVENT	1,035,379	942,867	(92,512)
814	DHEC RECYCLING EDUCATION GRANT	3,000	-	(3,000)
823	SC ED OVERSIGHT	54,631	11,000	(43,631)
837	CHARLESTON'S PROMISE NEIGHBORH	677,928	523,500	(154,428)
839	G/T SUMMER SMAART	30,000	20,000	(10,000)
840	G/T SUMMER SAIL	11,820	40,000	28,180
841	HEAD START COLLABORATION	13,845,027	12,198,770	(1,646,257)
844	MISC DONATIONS	373,684	240,240	(133,444)
850	SC ARTS COMMISSION	127,324	-	(127,324)
855	EXPANDED LEARNING	11,073,400	12,828,125	1,754,725
861	ADULT EDUCATION LOCAL	235,419	236,161	742
865	PTSA FUNDS	416,564	538,364	121,799
873	ED INNOVATION AND RESEARCH	507,542	655,287	147,744
874	ASSET RECOVERY	104,920	241,674	136,754

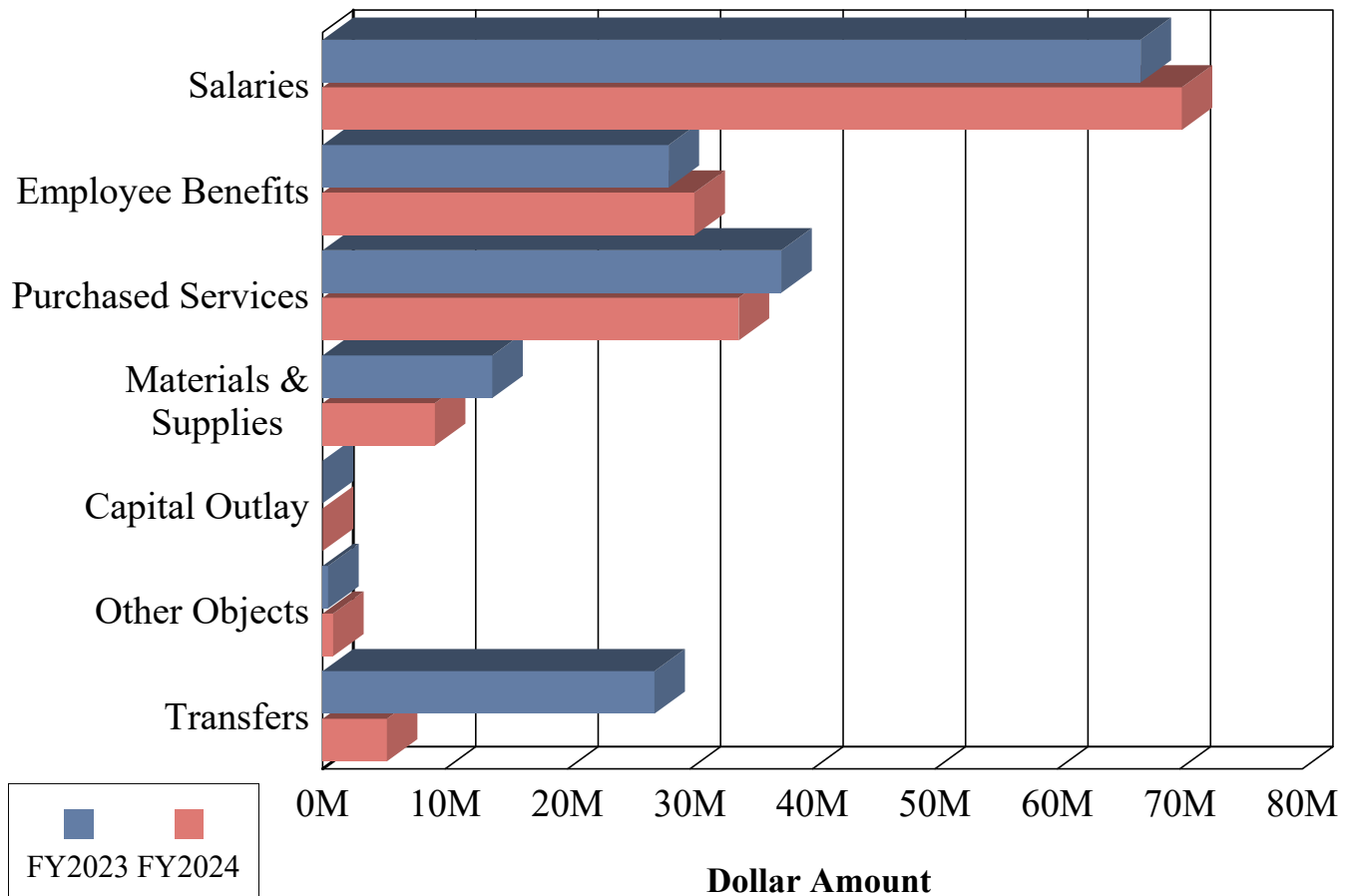
**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2024 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2023 ORIGINAL BUDGET	FY 2024 PROJECTED BUDGET	VARIANCE
881	CORNERSTONE MEDICAID NURSES	\$ 643,557	\$ 667,259	\$ 23,702
891	GW BUSH FOUNDATION	20,000	-	(20,000)
899	MISC FEDERAL REVENUE	550	5,328	4,778
919	APPLE TAGS	5,000	-	(5,000)
924	CERDEP SUPPLIES	360,125	-	(360,125)
928	EEDA CAREER SPECIALISTS	2,225,203	141,459	(2,083,744)
935	READING COACHES	2,687,174	2,824,713	137,539
936	ELEM SCHOOL NURSES	1,588,267	-	(1,588,267)
937	STUDENT HEALTH & FITNESS	433,367	-	(433,367)
		<u>\$173,856,683</u>	<u>\$ 149,723,219</u>	<u>\$(24,133,463)</u>

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS

<u>CATEGORY</u>	<u>FY2023 Original Budget</u>	<u>FY2024 Projected Budget</u>
Salaries	\$ 66,786,293	\$ 70,149,572
Employee Benefits	28,242,154	30,353,429
Purchased Services	37,450,730	33,962,941
Materials & Supplies	13,848,650	9,164,997
Capital Outlay		0
Other Objects	443,688	853,265
Transfers	27,085,168	5,239,014
GRAND TOTAL	<u><u>\$ 173,856,683</u></u>	<u><u>\$149,723,219</u></u>

Special Revenue Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 10,522,252	\$ 13,119,077	\$ 2,596,825
111	PRINCIPAL/AST PRINCIPAL SAL	788,494	483,463	(305,031)
112	TEACHER/PROFESSIONAL ED SALARY	29,669,164	29,238,829	(430,335)
113	PROFESSIONAL OTHER SALARY	6,075,410	3,838,822	(2,236,589)
114	TECHNICAL SALARY	1,920,927	1,145,053	(775,874)
115	TEACHER AST/CLERICAL SALARY	15,866,787	17,184,859	1,318,072
116	CRAFTS AND TRADES SALARY	122,946	132,218	9,272
117	BUS DRIVER/APPRENTICE SALARY	22,555	24,518	1,964
	TOTAL REGULAR SALARIES	\$ 64,988,535	\$65,166,839	\$ 178,304
122	TEMPO SAL - SUBSTITUTE TEACHER	37,933	-	(37,933)
123	TEMPO SALARY - PRO OTHER	6,300	-	(6,300)
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 32,368	\$ 21,636	\$(10,732)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 76,601	\$21,636	\$(54,965)
130	OVERTIME SALARY - ADMIN	46,501	212,171	165,670
135	OVERTIME SALARY - T AST/CLER	\$ 218,579	\$ 17,700	\$(200,879)
137	OVERTIME SALARY - BUS DR/APN	6,000	6,000	-
	TOTAL OVERTIME SALARIES	\$ 271,080	\$235,871	\$(35,209)
142	SUPPLEMENTAL SALARY	\$ 1,450,076	\$ 4,725,225	\$ 3,275,149
	TOTAL SUPPLEMENTAL SALARIES	\$ 1,450,076	\$4,725,225	\$ 3,275,149
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 6,630,223	\$ 6,671,002	\$ 40,779
220	EMPLOYEE RETIREMENT	15,647,399	17,108,473	1,461,074
230	SOCIAL SECURITY	5,067,120	5,733,411	666,291
260	UNEMPLOYMENT COMPENSATION TAX	76,607	62,326	(14,281)
270	WKRS' COMP - REIMB OTHR FUNDS	820,805	778,217	(42,588)
	TOTAL FRINGE BENEFITS	\$ 28,242,154	\$30,353,429	\$ 2,111,275
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	100,000	100,000	-
311	INSTRUCTIONAL SERVICES	\$ 1,896,175	\$ 1,744,144	\$(152,031)
312	INSTRUCTIONAL PROGRAMS	1,610,964	4,612,244	3,001,281
313	STUDENT SERVICES	276,372	229,146	(47,226)
315	MANAGEMENT SERVICES	401,320	256,320	(145,000)
321	PUBLIC UTIL SVS WATER/SEWAGE	4,100	4,100	-
322	OUTSOURCED SUBSTITUTES	224,841	142,876	(81,964)
323	REPAIRS AND MAINTENANCE SRVS	-	4,000	4,000
325	RENTALS/LEASE	3,000	5,000	2,000
331	STUDENT TRANSPORTATION	203,323	449,156	245,833
332	IN STATE TRAVEL	673,745	191,035	(482,710)
333	CURRICULUM FIELD TRIP TRANSPRT	11,150	55,700	44,550
334	EXTRA-CURRICULAR FIELD TRIP TR	146,250	146,250	-
338	OUT OF STATE TRAVEL	130,765	294,997	164,232
339	OTHER TRANSPORTATION SERVICES	7,948	-	(7,948)
340	COMMUNICATION (TELEPHONE)	3,500	7,300	3,800

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
342	PAGER/CELL PHONE RENT/MESG SYS	\$ 72,011	\$ 76,621	\$ 4,610
345	TECHNOLOGY PURCHASED SERVICES	114,715	1,195	(113,520)
350	ADVERTISING	59,021	17,542	(41,479)
360	PRINTING AND BINDING	79,060	157,245	78,185
399	OTHER PURCHASED SERVICES	31,432,471	25,468,070	(5,964,402)
	TOTAL PURCHASE SERVICES	\$ 37,450,730	\$33,962,941	\$(3,487,789)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 12,806,383	\$ 8,568,165	\$(4,238,217)
412	POSTAGE	9,285	5,155	(4,130)
417	FOOD AND CATERING	58,833	119,005	60,172
420	TEXTBOOKS	11,521	69,243	57,722
430	LIBRARY BOOKS	36,000	49,500	13,500
445	TECHNOLOGY SUPPLIES	85,547	100,783	15,237
446	TECHNOLOGY SOFTWARE	681,792	160,868	(520,924)
447	TECHNOLOGY COMPUTERS	91,447	65,667	(25,780)
448	TECHNOLOGY PERIPHERALS	17,600	4,000	(13,600)
470	ENERGY	15,600	15,600	-
472	GASOLINE	10,020	7,011	(3,009)
490	OTHER SUPPLIES AND MATERIALS	24,623	-	(24,623)
	TOTAL MATERIALS & SUPPLIES	\$ 13,848,650	\$9,164,997	\$(4,683,653)
<u>CAPITAL OUTLAY</u>				
	TOTAL CAPITAL OUTLAY	\$ 0	\$0	\$ 0
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 53,614	\$ 32,050	\$(21,564)
690	OTHER OBJECTS	390,074	821,215	431,141
	TOTAL OTHER OBJECTS	\$ 443,688	\$853,265	\$ 409,577
<u>TRANSFERS</u>				
720	TRANSITS/CHARTERS	20,318,257	779,645	(19,538,612)
791	INDIRECT COST	6,766,911	4,459,369	(2,307,541)
	TOTAL TRANSFERS	\$ 27,085,168	\$5,239,014	\$(21,846,154)
	GRAND TOTAL ALL OBJECTS	\$ 173,856,683	\$ 149,723,219	\$(24,133,463)

FY 2024

**EDUCATION IMPROVEMENT ACT
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
REVENUES			
3000 Revenue from State Sources:			
3500 Education Improvement Act:			
3502 ADEPT	50,000	-	(50,000)
3503 State Aid to Classrooms	-	22,222,500	22,222,500
3507 Aid to Districts - Technology	5,000	-	(5,000)
3518 Formative Assessment	150,700	92,690	(58,010)
3519 Grade 10 Assessments	120,000	184,876	64,876
3526 Refurbishment of K-8 Science Kits	103,387	100,000	(3,387)
3528 Industry Certifications/Credentials	60,000	50,000	(10,000)
3529 Career and Technology Education Equipment	912,048	1,338,247	426,200
3532 National Board Certification Salary Supplement	2,230,240	1,836,306	(393,934)
3533 Teacher of the Year Awards	1,077	1,077	1
3535 Governor's Institute of Reading	2,829,935	-	(2,829,935)
3538 Students At Risk of School Failure	4,996,083	-	(4,996,083)
3541 Child Development Education (Full Day 4K)	3,601,255	4,967,403	1,366,148
3550 Teacher Salary Increase	11,874,105	-	(11,874,105)
3555 School Employer Contributions	2,889,279	-	(2,889,279)
3556 Adult Education	427,402	461,588	34,186
3557 Summer Reading Program	300,000	10,000	(290,000)
3571 Palmetto Priority Schools	1,280,000	897,564	(382,436)
3577 Teacher Supplies	1,107,150	1,157,425	50,275
3594 EEDA Supplemental Programs	299,986	-	(299,986)
3595 EEDA-Supplies & Materials-Career Awareness	40,000	40,000	-
3597 Aid to Districts	92,633	-	(92,633)
3599 Other EIA	50,000	-	(50,000)
Total State Sources	33,420,277	33,359,676	(60,601)
TOTAL REVENUE ALL SOURCES	33,420,277	33,359,676	(60,601)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	46,723	0	(46,723)
200 Employee Benefits	20,564	0	(20,564)
400 Supplies and Materials	13,796	21,598	7,802
112 Primary Programs:			
100 Salaries	86,086	75,507	(10,579)
200 Employee Benefits	33,598	36,152	2,554
300 Purchased Services	55,824	19,200	(36,624)
400 Supplies and Materials	246,939	652,353	405,414
600 Other Objects	46,480	0	(46,480)
113 Elementary Programs:			
100 Salaries	305,502	648,118	342,616
200 Employee Benefits	133,385	288,324	154,939
300 Purchased Services	48,323	43,111	(5,213)
400 Supplies and Materials	1,495,297	707,772	(787,524)
114 High School Programs:			
100 Salaries	2,610,653	2,009,067	(601,586)
200 Employee Benefits	953,069	1,276,408	323,340
300 Purchased Services	56,139	8,500	(47,639)
400 Supplies and Materials	300,704	557,076	256,372
115 Career and Technology Education Programs:			
100 Salaries	0	15,800	15,800
200 Employee Benefits	0	5,342	5,342
300 Purchased Services (Other Than Tuition	60,000	50,000	(10,000)
400 Supplies and Materials	710,672	1,338,247	627,575
600 Other Objects	11,600	0	(11,600)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
118 Montessori Programs:			
400 Supplies and Materials	0	3,000	3,000
120 Exceptional Programs:			
127 Learning Disabilities:			
100 Salaries	84,656	69,369	(15,287)
200 Employee Benefits	35,811	31,785	(4,026)
129 Coordinated Early Intervening Services (CEIS):			
400 Supplies and Materials	0	12,149	12,149
130 Preschool Programs:			
139 Early Childhood Programs:			
100 Salaries	2,487,393	3,397,910	910,517
200 Employee Benefits	1,113,861	1,569,492	455,631
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	200,000	7,000	(193,000)
200 Employee Benefits	50,000	3,000	(47,000)
300 Purchased Services	50,000	0	(50,000)
172 Elementary Summer School:			
100 Salaries	18,919	0	(18,919)
200 Employee Benefits	6,240	0	(6,240)
400 Supplies and Materials	3,500	0	(3,500)
173 High School Summer School:			
100 Salaries	113,100	0	(113,100)
200 Employee Benefits	35,679	0	(35,679)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	62,605	0	(62,605)
200 Employee Benefits	19,142	0	(19,142)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
180 Adult/Continuing Education Programs:			
182 Adult Secondary Education Programs:			
100 Salaries	2,000	14,901	12,901
200 Employee Benefits	1,636	6,217	4,581
300 Purchased Services	500	200	(300)
400 Supplies and Materials	5,245	1,701	(3,544)
188 Parenting/Family Literacy:			
100 Salaries	70,813	53,053	(17,760)
200 Employee Benefits	31,085	23,328	(7,757)
400 Supplies and Materials	0	3,000	3,000
190 Instructional Pupil Activity:			
100 Salaries	2,300	2,800	500
200 Employee Benefits	755	947	192
TOTAL INSTRUCTION	11,630,593	12,952,427	1,321,834
200 SUPPORT SERVICES:			
210 Pupil Services:			
212 Guidance Services:			
100 Salaries	196,710	1,795,921	1,599,210
200 Employee Benefits	93,555	849,292	755,736
300 Purchased Services	37,203	37,203	0
400 Supplies and Materials	2,798	2,798	0
213 Health Services:			
100 Salaries	0	1,005,293	1,005,293
200 Employee Benefits	0	443,462	443,462
214 Psychological Services:			
300 Purchased Services	12,000	11,699	(301)
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	3,378,775	446,791	(2,931,983)
200 Employee Benefits	231,412	222,928	(8,484)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
300 Purchased Services	158,723	19,849	(138,874)
400 Supplies and Materials	28,248	15,642	(12,606)
223 Supervision of Special Programs:			
100 Salaries	704,601	670,734	(33,867)
200 Employee Benefits	306,581	308,545	1,963
300 Purchased Services	232,362	500	(231,862)
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	0	19,080	19,080
200 Employee Benefits	0	6,453	6,453
300 Purchased Services	238,925	175,190	(63,735)
400 Supplies and Materials	44,500	7,000	(37,500)
600 Other Objects	500	0	(500)
230 General Administration Services:			
233 School Administration:			
100 Salaries	362,379	340,323	(22,056)
200 Employee Benefits	147,393	135,053	(12,339)
300 Purchased Services	13,461	0	(13,461)
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
300 Purchased Services	0	7,489	7,489
255 Student Transportation (State Mandated):			
300 Purchased Services	32,022	0	(32,022)
262 Planning:			
300 Purchased Services	100,000	184,876	84,876
264 Staff Services:			
300 Purchased Services	0	1,155	1,155
266 Technology and Data Processing Services:			
300 Purchased Services	5,000	0	(5,000)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted to FY2024 Proposed Budget
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
300 Purchased Services	30,000	13,784	(16,216)
TOTAL SUPPORT SERVICES	6,357,148	6,721,057	363,910
300 COMMUNITY SERVICES:			
350 Custody and Care of Children:			
100 Salaries	0	219,375	219,375
200 Employee Benefits	0	87,902	87,902
TOTAL COMMUNITY SERVICES	0	307,276	307,276
400 OTHER CHARGES:			
410 Intergovernmental Expenditures:			
416 LEA Payments to Public Charter Schools			
720 Transits	3,032,136	972,476	(2,059,660)
TOTAL INTERGOVERNMENTAL EXPENDITURES	3,032,136	972,476	(2,059,660)
TOTAL EXPENDITURES	21,019,877	20,953,237	(66,640)
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
422-710 Transfer to EIA Fund	12,400,400	12,406,440	6,040
TOTAL OTHER FINANCING SOURCES (USES)	12,400,400	12,406,440	6,040
Excess/Deficiency of Revenues over Expenditures	0	0	0

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FY 2024 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement	
303	STATE AID TO CLASSROOMS	The EIA portion of state funding to school districts under the new funding formula	\$ 22,222,500
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.	\$ 92,690
319	GRADE 10 ASSESSMENTS	This funding is provided by the state to offset the cost of administering state assessment testing to tenth grade students.	\$ 184,876
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.	\$ 100,000
328	INDUSTRY CERTIFICATES	Funds appropriated for Industry Cerifications/Credentials allocated based upon the number of national industry examinations administered in the previous school year.	\$ 50,000
329	CAREER & TECHNOLOGY ED	This funding provides support to the Career and Technology Education (CATE) program by the purchase and up-fitting of equipment used in CATE training programs and facilities.	\$ 1,338,247
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.	\$ 1,836,306
333	TEACHER OF THE YEAR AWARDS	Each year, the District Teacher of the Year receives a one time, \$1,000 lump sump distribution from the SC Department of Education.	\$ 1,077
341	CERDEP PROGRAM	South Carolina Child and Education Program (CERDEP)for developmental and learning support for at-risk four year olds	\$ 4,967,403
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.	\$ 461,588
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.	\$ 10,000
371	STATE PALMETTO PRIORITY	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	\$ 897,564

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS

FY 2024 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement	
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.	\$ 1,157,425
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.	\$ 40,000
Grand Total All EIA funding sources:			<u>\$ 33,359,676</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 REVENUE BUDGET
EDUCATION IMPROVEMENT ACT FUNDS**

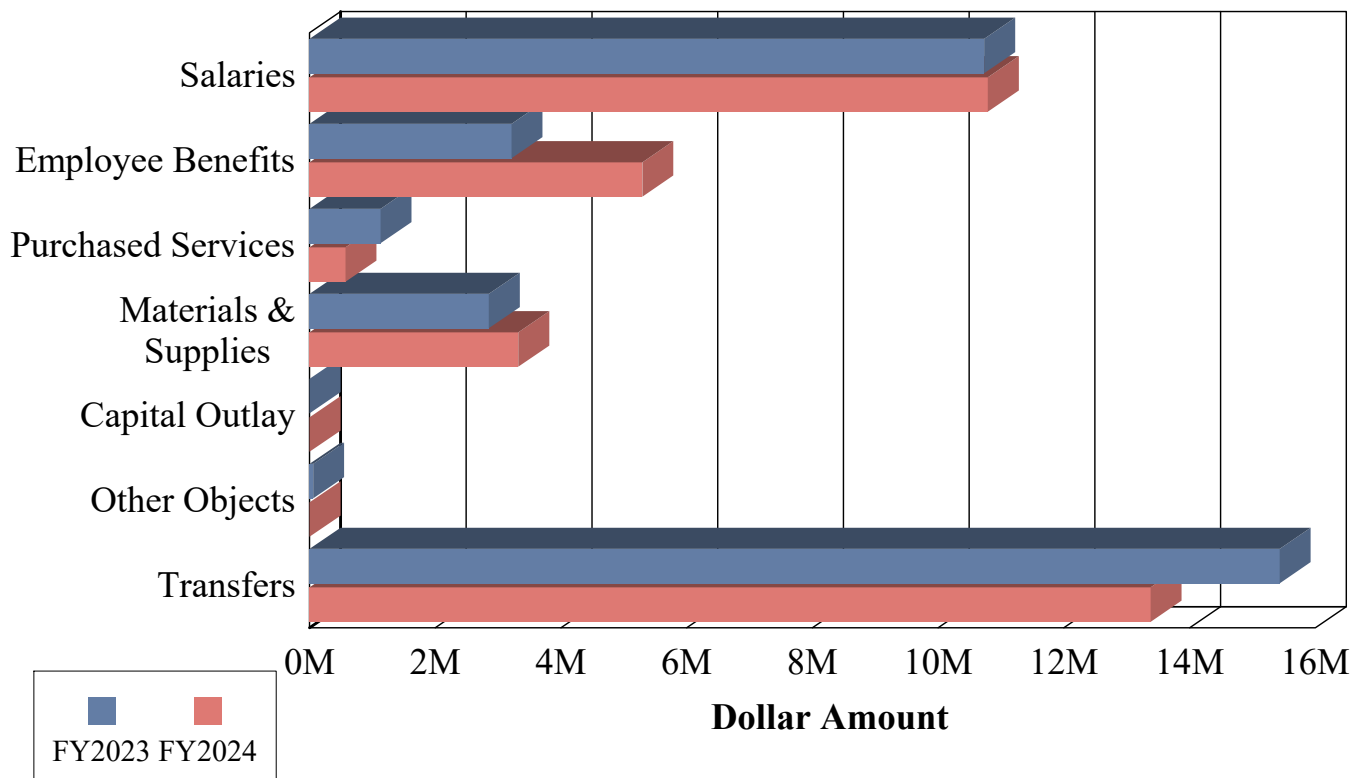
FUND NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	FY2023 TO FY2024 VARIANCE
302	ADEPT	50,000	0	\$(50,000)
303	STATE AID TO CLASSROOMS	-	22,222,500	22,222,500
307	AID TO DISTRICT - TECHNOLOGY	5,000	0	(5,000)
318	EIA - FORMATIVE ASSESSMENT	150,700	92,690	(58,010)
319	GRADE 10 ASSESSMENTS	120,000	184,876	64,876
326	SCIENCE KIT REFURBISHMENT	103,387	100,000	(3,387)
328	INDUSTRY CERTIFICATES	60,000	50,000	(10,000)
329	CAREER & TECHNOLOGY ED	912,048	1,338,247	426,199
332	NATIONAL BOARD CERT AVG PAY	2,230,240	1,836,306	(393,933)
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	-
335	GOVERNOR'S INST OF READING	2,829,935	0	(2,829,935)
338	EIA AT RISK STUDENT LEARNING	4,996,083	0	(4,996,083)
341	CERDEP PROGRAM	3,601,255	4,967,403	1,366,148
350	EIA TEACHER SALARY INCREASE	11,874,105	0	(11,874,105)
355	SCHOOL EMPLOYER CONTRIBUTIONS	2,889,279	0	(2,889,279)
356	ADULT EDUCATION	427,402	461,588	34,187
357	SUMMER READING PROGRAM	300,000	10,000	(290,000)
371	STATE PALMETTO PRIORITY	1,280,000	897,564	(382,436)
377	EIA TEACHER SUPPLIES	1,107,150	1,157,425	50,275
394	EEDA AT RISK FUNDING	299,986	0	(299,986)
395	EEDA PROF DEV MATERIALS	40,000	40,000	-
397	AID TO DISTRICTS	92,633	0	(92,633)
399	ERATE	50,000	0	(50,000)

FUND NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	FY2023 TO FY2024 VARIANCE
		<u>\$33,420,277</u>	<u>\$ 33,359,676</u>	<u>\$(60,601)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 EXPENDITURE BUDGET
EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2023 Original Budget</u>	<u>FY2024 Projected Budget</u>
Salaries	\$ 10,733,216	\$ 10,791,042
Employee Benefits	3,213,766	5,294,629
Purchased Services	1,130,482	572,755
Materials & Supplies	2,851,697	3,322,335
Capital Outlay		
Other Objects	58,580	
Transfers	15,432,536	13,378,916
GRAND TOTAL	<u>\$ 33,420,277</u>	<u>\$33,359,676</u>

EIA Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 535,939	\$ 687,616	\$ 151,677
111	PRINCIPAL/AST PRINCIPAL SAL	362,379	340,323	(22,056)
112	TEACHER/PROFESSIONAL ED SALARY	9,100,166	7,649,658	(1,450,508)
113	PROFESSIONAL OTHER SALARY	204,753	1,157,043	952,290
114	TECHNICAL SALARY	190,599	188,571	(2,028)
115	TEACHER AST/CLERICAL SALARY	337,379	747,751	410,372
	TOTAL REGULAR SALARIES	\$ 10,731,216	\$ 10,770,962	\$ 39,746
135	OVERTIME SALARY - T AST/CLER	\$ 1,000		\$(1,000)
	TOTAL OVERTIME SALARIES	\$ 1,000	\$ 0	\$(1,000)
142	SUPPLEMENTAL SALARY	\$ 1,000	\$ 20,080	\$ 19,080
	TOTAL SUPPLEMENTAL SALARIES	\$ 1,000	\$ 20,080	\$ 19,080
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 648,539	\$ 1,137,716	\$ 489,177
220	EMPLOYEE RETIREMENT	1,859,193	3,039,730	1,180,538
230	SOCIAL SECURITY	597,527	948,596	351,070
260	UNEMPLOYMENT COMPENSATION TAX	8,180	16,094	7,914
270	WKRS' COMP - REIMB OTHR FUNDS	100,328	152,492	52,164
	TOTAL FRINGE BENEFITS	\$ 3,213,766	\$ 5,294,629	\$ 2,080,863
<u>PURCHASED SERVICES</u>				
311	INSTRUCTIONAL SERVICES	\$ 286,862	\$ 39,422	\$(247,440)
312	INSTRUCTIONAL PROGRAMS	69,177	106,849	37,672
313	STUDENT SERVICES	12,000	12,854	854
317	STATISTICAL SERVICES	100,000	184,876	84,876
322	OUTSOURCED SUBSTITUTES	34,000		(34,000)
325	RENTALS/LEASE	1,000		(1,000)
331	STUDENT TRANSPORTATION	82,022	7,488	(74,534)
332	IN STATE TRAVEL	35,861	8,200	(27,661)
333	CURRICULUM FIELD TRIP TRANSPRT	30,000	11,000	(19,000)
338	OUT OF STATE TRAVEL	109,473	10,203	(99,271)
345	TECHNOLOGY PURCHASED SERVICES	206,700	92,690	(114,010)
360	PRINTING AND BINDING	46,823	29,302	(17,521)
399	OTHER PURCHASED SERVICES	116,563	69,871	(46,692)
	TOTAL PURCHASE SERVICES	\$ 1,130,482	\$ 572,755	\$(557,727)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,756,918	\$ 3,296,692	\$ 539,773
412	POSTAGE	200		(200)

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	VARIANCE
417	FOOD AND CATERING	\$ 3,000	\$ 2,500	\$(500)
420	TEXTBOOKS	29,000	2,000	(27,000)
430	LIBRARY BOOKS	6,000		(6,000)
445	TECHNOLOGY SUPPLIES	16,302	2,497	(13,805)
446	TECHNOLOGY SOFTWARE	34,877	17,199	(17,678)
447	TECHNOLOGY COMPUTERS	3,000		(3,000)
448	TECHNOLOGY PERIPHERALS	2,400		(2,400)
472	GASOLINE		1,447	1,447
	TOTAL MATERIALS & SUPPLIES	\$ 2,851,697	\$ 3,322,335	\$ 470,637
<u>CAPITAL OUTLAY</u>				
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHIP DUES/FEES	12,100		(12,100)
690	OTHER OBJECTS	\$ 46,480		\$(46,480)
	TOTAL OTHER OBJECTS	\$ 58,580	\$ 0	\$(58,580)
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 12,400,400	\$ 12,406,440	\$ 6,040
720	TRANSITS/CHARTERS	3,032,136	972,476	(2,059,660)
	TOTAL TRANSFERS	\$ 15,432,536	\$ 13,378,916	\$(2,053,620)
	GRAND TOTAL ALL OBJECTS	\$ 33,420,277	\$ 33,359,676	\$(60,601)

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FY 2024

FOOD SERVICE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted Budget to FY2024 Proposed Budget
REVENUES			
1000 Revenue from Local Sources:			
1500 Earnings on Investments:			
1510 Interest on Investments	0	5,177	5,177
1600 Food Services:			
1610 Lunch Sales to Pupils	3,128,664	2,265,468	(863,196)
1611 Lunch Sales to Pupils Reduced	33,252	13,874	(19,378)
1620 Breakfast Sales to Pupils	163,129	220,926	57,797
1621 Breakfast Sales to Pupils Reduced	6,641	3,891	(2,750)
1630 Special Sales to Pupils	2,462,983	1,740,610	(722,373)
1640 Lunch Sales to Adults	225,900	182,709	(43,191)
1650 Breakfast Sales to Adults	15,217	0	(15,217)
1660 Special Sales to Adults	934	0	(934)
1900 Other Revenue from Local Sources:			
1999 Revenue from Other Local Sources	184,382	0	(184,382)
Total Revenue from Local Sources	6,221,102	4,432,655	(1,788,447)
4000 Revenue from Federal Sources:			
4800 USDA Reimbursement:			
4810 School Lunch and After School Snacks Program	541,861	788,382	246,521
4811 School Lunch Program Free	18,207,558	22,190,101	3,982,543
4812 School Lunch Program Reduced	257,683	139,782	(117,901)
4830 School Breakfast Program	36,119	73,786	37,667
4831 School Breakfast Program Free	6,787,622	7,184,869	397,247
4832 School Breakfast Program Reduced	36,746	27,379	(9,367)
4860 Fresh Fruit & Vegetable Program (FFVP)	450,000	0	(450,000)
4900 Other Federal Sources:			
4991 USDA Commodities (Food Distribution Program)	1,965,472	2,100,000	134,528
Total Federal Sources	28,283,061	32,504,299	4,221,238
TOTAL REVENUE ALL SOURCES	34,504,163	36,936,954	2,432,791

**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2024 Budget Proposal**

	FY2023 ADOPTED BUDGET	FY2024 PROPOSED BUDGET	VARIANCE FY2023 Adopted Budget to FY2024 Proposed Budget
EXPENDITURES			
250 Finance and Operations Services:			
256 Food Services:			
100 Salaries	12,075,402	11,844,722	(230,680)
200 Employee Benefits	4,531,546	5,052,450	520,904
300 Purchased Services	357,552	439,100	81,548
400 Supplies and Materials	16,414,236	18,517,032	2,102,796
500 Capital Outlay	106,969	24,500	(82,469)
600 Other Objects	5,000	10,500	5,500
TOTAL SUPPORT SERVICES	33,490,705	35,888,304	2,397,599
TOTAL EXPENDITURES	33,490,705	35,888,304	2,397,599
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
5210 Transfer from General Fund (Excludes Indirect Costs)	(825,000)	(825,000)	0
432-791 Food Service Fund Indirect Costs	1,838,458	1,873,650	35,192
TOTAL OTHER FINANCING SOURCES (USES)	1,013,458	1,048,650	35,192
Excess/Deficiency of Revenues over Expenditures	0	0	0

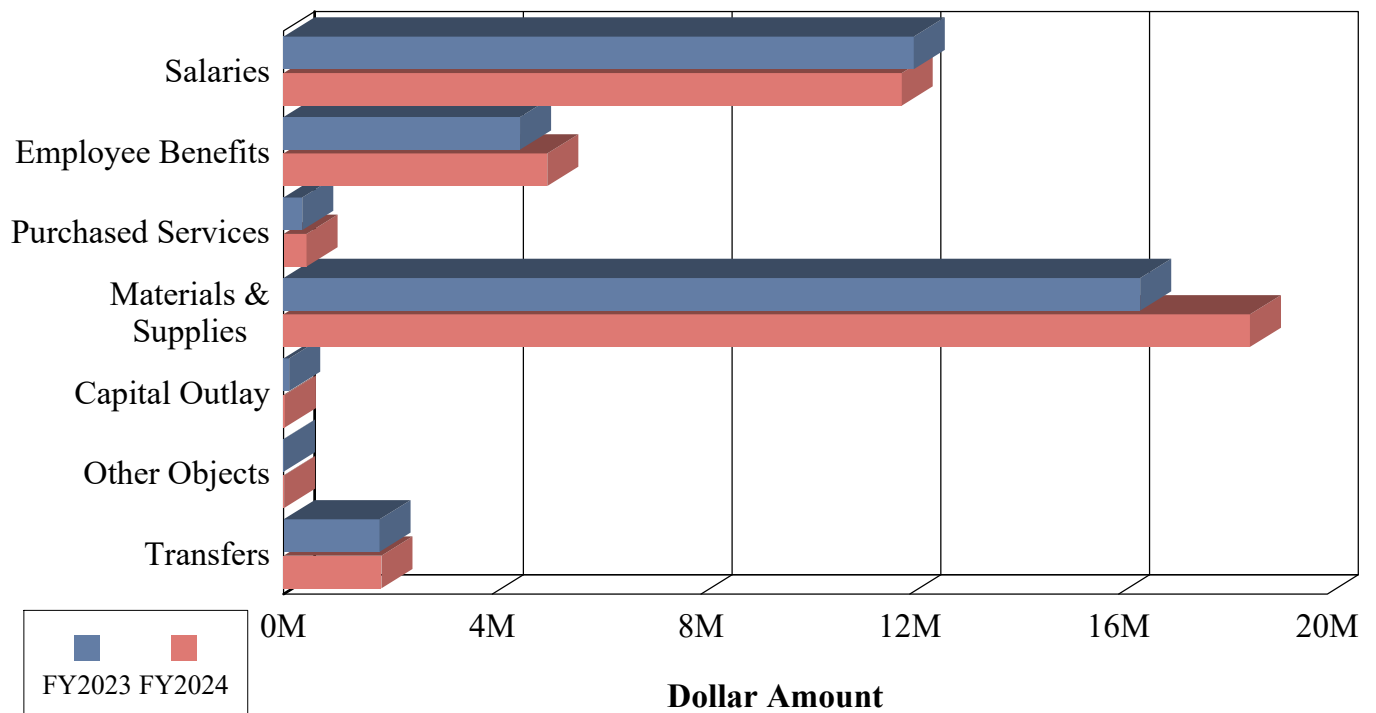
CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 REVENUE BUDGET
FOOD SERVICE FUNDS

	<u>Original FY2023 Budget</u>	<u>% of Total</u>	<u>Projected FY 2024 Budget</u>	<u>% of Total</u>	<u>Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Earnings on Investment	0	0.00%	5,177	0.01%	5,177	0.00 %
Lunch Sales to Pupils	\$ 3,161,916	8.95%	\$ 2,279,342	6.04%	\$(882,574)	(27.91)%
Breakfast Sales to Pupils	169,770	0.48%	224,817	0.60%	55,047	32.42 %
Special Sales to Pupils	2,462,983	6.97%	1,740,610	4.61%	(722,373)	(29.33)%
Lunch Sales to Adults	225,900	0.64%	182,709	0.48%	(43,191)	(19.12)%
Breakfast Sales to Adults	15,217	0.04%	0	0.00%	(15,217)	(100.00)%
Special Sales to Adults	934	0.00%	0	0.00%	(934)	(100.00)%
Miscellaneous	184,382	0.52%	0	0.00%	(184,382)	(100.00)%
TOTAL LOCAL SOURCES:	<u>\$ 6,221,102</u>	17.61%	<u>\$ 4,432,655</u>	11.74%	<u>\$(1,788,447)</u>	-28.75%
<u>STATE SOURCES</u>						
TOTAL STATE SOURCES:	<u>\$ 0</u>	0.00%	<u>\$ 0</u>	0.00%	<u>\$ 0</u>	0.00%
<u>FEDERAL SOURCES</u>						
School Lunch Program	\$ 19,007,102	53.80%	\$ 23,118,265	61.22%	\$ 4,111,163	21.63 %
School Breakfast Program	6,860,487	19.42%	7,286,034	19.29%	425,547	6.20 %
Fresh Fruits and Vegetable Program	450,000	1.27%	0	0.00%	(450,000)	(100.00)%
USDA Commodities	1,965,472	5.56%	2,100,000	5.56%	134,528	6.84 %
TOTAL FEDERAL SOURCES:	<u>\$ 28,283,061</u>	80.06%	<u>\$ 32,504,299</u>	86.08%	<u>\$ 4,221,238</u>	14.92%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 825,000	2.34%	\$ 825,000	2.18%		0.00 %
TOTAL OTHER FINANCING SOURCES:	<u>\$ 825,000</u>	2.34%	<u>\$ 825,000</u>	2.18%	<u>\$ 0</u>	0.00%
TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES	<u>\$ 35,329,163</u>	<u>100.00%</u>	<u>37,761,954</u>	<u>100.00%</u>	<u>\$ 2,432,791</u>	<u>6.89%</u>

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 EXPENDITURE BUDGET
FOOD SERVICE FUNDS

<u>CATEGORY</u>	<u>FY2023 Original Budget</u>	<u>FY2024 Projected Budget</u>
Salaries	\$ 12,075,402	\$ 11,844,722
Employee Benefits	4,531,546	5,052,450
Purchased Services	357,552	439,100
Materials & Supplies	16,414,236	18,517,032
Capital Outlay	106,969	24,500
Other Objects	5,000	10,500
Transfers	1,838,458	1,873,650
GRAND TOTAL	<u><u>\$ 35,329,163</u></u>	<u><u>\$ 37,761,954</u></u>

School Food Service Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	FY2023 to FY2024 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 862,138	\$ 919,081	\$ 56,943
115	TEACHER AST/CLERICAL SALARY	418,515	437,612	19,097
119	SERVICE WORK SALARY	8,498,393	8,809,183	310,790
	TOTAL REGULAR SALARIES	\$ 9,779,046	10,165,877	\$ 386,830
129	TEMPO SALARY - SERVICE WORK	2,296,356	1,678,845	(617,510)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 2,296,356	1,678,845	\$(617,510)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,378,654	\$ 1,655,558	\$ 276,904
220	EMPLOYEE RETIREMENT	2,288,033	2,495,328	207,295
230	SOCIAL SECURITY	735,130	766,329	31,199
260	UNEMPLOYMENT COMPENSATION TAX	9,609	10,018	408
270	WKRS' COMP - REIMB OTHR FUNDS	120,120	125,217	5,098
	TOTAL FRINGE BENEFITS	\$ 4,531,546	5,052,450	\$ 520,904
<u>PURCHASED SERVICES</u>				
312	INSTRUCTIONAL PROGRAMS			
323	REPAIRS AND MAINTENANCE SRVS	\$ 41,000	\$ 86,900	\$ 45,900
332	IN STATE TRAVEL	45,200	44,800	(400)
338	OUT OF STATE TRAVEL		25,000	25,000
340	COMMUNICATION (TELEPHONE)	8,700		(8,700)
342	PAGER/CELL PHONE RENT/MESG SYS		8,000	8,000
345	TECHNOLOGY PURCHASED SERVICES	15,000	9,500	(5,500)
350	ADVERTISING	15,000	37,000	22,000
360	PRINTING AND BINDING	12,000	3,400	(8,600)
395	OTHER PROFESS/TECHNICAL SERV.	101,652	124,500	22,848
399	OTHER PURCHASED SERVICES	119,000	100,000	(19,000)
	TOTAL PURCHASE SERVICES	\$ 357,552	439,100	\$ 81,548
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 1,090,653	\$ 1,590,223	\$ 499,570
412	POSTAGE	5,400	1,200	(4,200)
417	FOOD AND CATERING			
445	TECHNOLOGY SUPPLIES	14,000	18,000	4,000
446	TECHNOLOGY SOFTWARE	50,000	152,695	102,695
447	TECHNOLOGY COMPUTERS	29,000	25,000	(4,000)
448	TECHNOLOGY PERIPHERALS	3,400	4,000	600
460	FOOD	13,064,250	14,605,914	1,541,664
461	USDA COMMODITIES	1,965,472	2,100,000	134,528
472	GASOLINE	15,000	20,000	5,000
	TOTAL MATERIALS & SUPPLIES	\$ 16,414,236	18,517,032	\$ 2,102,796
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	90,469	6,500	(83,969)
545	TECHNOLOGY EQUIP	\$ 16,500	\$ 18,000	\$ 1,500
	TOTAL CAPITAL OUTLAY	\$ 106,969	24,500	\$(82,469)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHIP DUES/FEES	\$ 5,000	\$ 2,500	\$(2,500)
690	OTHER OBJECTS		8,000	8,000

CHARLESTON COUNTY SCHOOL DISTRICT
FY2024 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2023 ORIGINAL BUDGET	FY2024 PROJECTED BUDGET	FY2023 to FY2024 VARIANCE
	TOTAL OTHER OBJECTS	\$ 5,000	10,500	\$ 5,500
<u>TRANSFERS</u>				
791	INDIRECT COST	\$ 1,838,458	\$ 1,873,650	\$ 35,192
	TOTAL TRANSFERS	\$ 1,838,458	1,873,650	\$ 35,192
	GRAND TOTAL ALL OBJECTS	\$ 35,329,163	37,761,954	\$ 2,432,791

FY 2024

DEBT SERVICE FUND

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Debt Service Fund		
FY2023 Projected <u>Revenue</u> \$152,635,871	FY2024 Projected <u>Revenue</u> \$158,508,123	Amount of <u>Change</u> \$5,872,252
FY2023 Projected <u>Expenditures</u> \$122,895,830	FY2024 Projected <u>Expenditures</u> \$129,011,110	Amount of <u>Change</u> \$6,115,280
FY2023 Actual <u>Millage</u> 28	FY2024 Projected <u>Millage</u> 26	Projected <u>Millage Change</u> -2

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE FUND BUDGET SUMMARY
FY 2024
REVISED 5/10/23**

	FY2023	% of	PROPOSED	% of
	<u>BUDGET</u>	Total	2 MILL REDUCTION FY2024 <u>BUDGET</u>	Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 19,912,586	13%	\$ 27,062,900	17%
Ad Valorem Taxes	128,273,285	84%	126,995,223	80%
Delinquent Taxes	2,700,000	2%	2,700,000	2%
State Revenue	<u>1,750,000</u>	1%	<u>1,750,000</u>	1%
Total Revenue All Sources	\$ 152,635,871	100%	\$ 158,508,123	100%
EXPENDITURES:				
GO Bonds	121,021,036	98%	127,148,129	99%
Qualified School Construction Bonds	<u>1,874,794</u>	2%	<u>1,862,981</u>	1%
Total Expenditures	\$ 122,895,830	100%	\$ 129,011,110	100%
Budgeted Sinking Fund Balance - June 30	\$ 29,740,041		\$ 29,497,013	
Projected Sinking Fund Balance - June 30	\$ 27,062,900			

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE EXPENDITURE BUDGET
FY 2024
REVISED 5/10/23**

GO Bonds		\$ 127,148,129
Series 2012A	17,971,200	
Series 2019B	4,350,000	
Series 2020	3,300,000	
Series 2023A GO (FCO, Technology, Security)	89,813,064	
Series 2023B GO	5,515,015	
8% Long Term Debt	6,198,850	
 Qualified School Construction Bonds		 \$ 1,862,981
QSCB 2009	1,166,501	
QSCB 2010B	696,480	
 TOTAL PROJECTED FOR DEBT SERVICE FUND		 <u>\$ 129,011,110</u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2023

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>2023A GO</u> <u>(Proposed)</u>	<u>2023B GO</u> <u>(Proposed)</u>	<u>Proposed 8% Long</u> <u>Term Debt</u>	<u>Total Debt</u> <u>Obligation</u>
2024	1,166,501	696,480	-	17,971,200	-	4,350,000	3,300,000	89,813,064	5,515,015	6,198,850	129,011,110
2025	1,154,689	696,480	-	-		4,362,750	3,150,000			12,394,050	21,757,969
2026	1,142,876	696,480	-	-						12,393,875	14,233,231
2027	1,145,985	696,480	-	-						12,397,275	14,239,740
2028	-	14,858,240	-	-						12,398,350	27,256,590
2029										12,396,425	12,396,425
2030										12,395,825	12,395,825
2031										12,395,650	12,395,650
2032										31,350,000	31,350,000
	4,610,051	17,644,160	-	17,971,200	-	8,712,750	6,450,000	89,813,064	5,515,015	124,320,300	275,036,540



Charleston County School District

Debt Overview

May 2023

PFM Financial Advisors
LLC

200 S. Orange Ave.
Suite 760
Orlando, FL 32801

407.648.2208
pfm.com



Overview

■ The District uses:

- **Short-term debt** for temporary needs (cash flow funding) that includes:
 - Tax Anticipation Notes (TANs) for cash flow needs in the general fund (operating)
 - Bond Anticipation Notes (BANs) for capital needs (fixed cost of ownership or FCO), meeting obligations for installment purchase revenue bonds, and cash flow funding for sales tax program
- **Long-term debt** for major capital investment (new schools & major renovations)
 - General Obligation Bonds funded capital projects prior to 2004 and potential future issuance for new projects not funded through sales tax
 - Installment Purchase Revenue Bonds (IPRBs or alternative financing) funded 2004 through 2009 capital program
- **Sales Tax Programs** fund capital needs using pay as you go with cash flow funding provided through BANs
 - Phases III and IV funded capital needs between 2011 and 2022
 - Phase V began January 2023 and will fund most capital needs through 2028



Short-Term Debt

◆ Purpose

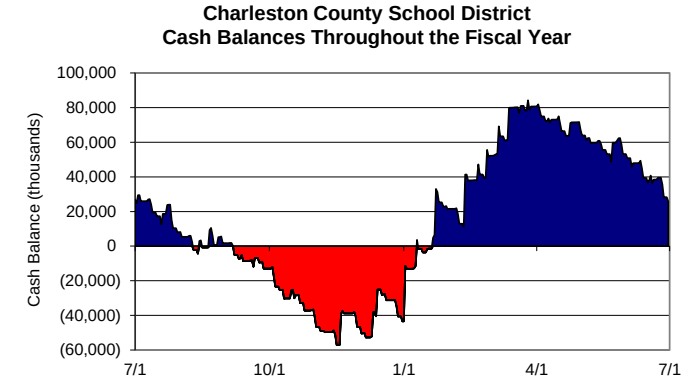
- Manage cash flow needs. Like corporations use a Line of Credit
- The District's short-term financings are outstanding for less than 12 months

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 and retires them from tax collections in April.
- *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

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

- Bonds, issued by Charleston Educational Excellence Financing Corporation (CEEFC), a non-profit corporation formed to issue bonds on behalf of CCSD
- Advantageous to School Districts because the long-term bonds do 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



Typical Financings That Occur During a Year

◆ Long-Term Debt

- The District expects to issue approximately \$99 million of additional long-term debt in FY 2024
- Refinancings/refundings are completed when market conditions are favorable

◆ Short-Term Debt (generally retired within 12 months of issuance)

1. April/May: Spring BAN

- 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 March 1 with Debt Service millage



Outstanding Debt

● The below table provides an overview of outstanding debt as of May 10, 2023

Summary of Debt					
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding (5/10/2023)	Subject to 8% Debt Limit
General Obligation Bonds Outstanding					
<u>Long-Term GO Bonds</u>					
Series 2009	12/8/2009	9/15/2026	\$13,517,000	\$4,515,000	\$4,515,000
Series 2010B	10/14/2010	8/1/2027	15,075,000	14,510,000	14,510,000
Series 2012A	3/20/2012	2/1/2024	44,965,000	17,280,000	665,000
Series 2019B	11/14/2019	2/1/2025	20,725,000	8,100,000	-
Series 2020	11/16/2020	3/1/2025	91,670,000	6,000,000	6,000,000
Total Long-Term GO Bonds			185,952,000	50,405,000	25,690,000
<u>Short-Term GO Bonds/BANs</u>					
2023A BAN	5/10/2023	11/15/2023	61,505,000	61,505,000	61,505,000
2023B BAN	5/10/2023	5/9/2024	122,440,000	122,440,000	122,440,000
2023C BAN	5/10/2023	11/15/2023	1,280,000	1,280,000	1,280,000
Total Short-Term			185,225,000	185,225,000	185,225,000
Total General Obligation Bonds Outstanding			371,177,000	235,630,000	210,915,000
Installment Revenue Bonds					
Series 2013B	5/9/2013	12/1/2030	343,420,000	160,140,000	-
Series 2014	9/9/2014	12/1/2031	111,565,000	84,530,000	-
Series 2020	10/22/2020	12/1/2030	156,835,000	151,225,000	-
Total Installment Bonds Outstanding			611,820,000	395,895,000	
Total Debt			982,997,000	631,525,000	
Total Debt Net of Short-Term Debt (Cash Flow BANs)				446,300,000	



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 the 2022 assessed value, the District's estimated 8% general obligation bond debt limit is \$413 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 *	5,168,113,286
Constitutinal Debt Limit	8.00%
8% Debt Limit	413,449,063

* Based on Tax Year 2022 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 & Other Projects for FY 2024
 - \$55 million for Fixed Cost of Ownership and \$1.2 million for Long Term Phase V projects
 - Sales Tax Projects - In order to accelerate construction of various Sales Tax projects, the District issues a Bond Anticipation Note (BAN) 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 V are outstanding in the amount of \$122 million
 - CEEFC - The District will issue \$37 million in FY 2024 to make payments on the Installment Bond financings
- The net result is that the District has approximately **\$173 million** in additional 8% Debt capacity that can be used to fund new capital projects. This amount would be reduced by any amount of additional Phase V cash flow BANs (above the current \$122 million).

Assessed Value	5,168,113,286
Constitutional Debt Limit	8.00%
8% Debt Limit	413,449,063
8% General Obligation Bonds	25,690,000
8% General Obligation Bonds (FCO and Spring Installment Payments)	62,785,000
BAN (Sales Tax Phase V)	122,440,000
Reserved for Fall Installment Payments	29,500,000
Total Debt Subject to 8% Limit	240,415,000
Remaining 8% Debt Capacity	173,034,063



8% Debt Capacity Over Time / Debt Service Millage

- The amount of available 8% Debt changes materially over time as:
 - Taxable assessed value increases (or decreases)
 - Debt is retired
 - New debt is issued

- The District budgets using a debt service millage levy of 28 mills. This provides revenue sufficient to make debt service payments and fund approximately \$55 million of Fixed Costs of Ownership
 - Given recent growth in assessed values, the District can issue an additional \$99 million of long-term fixed rate debt in FY 2024 and remain within the debt service millage target
 - Any long term needs above this amount could result in a need to increase to the millage levy



Proactive Conservative Approach = Strong Credit Ratings

- ◆ The District's debt structure is conservative – the District pays off approximately \$45 million per year in principal and all debt matures by 2032
- ◆ Since 2010, the District refinanced debt for net present value savings in excess of \$89 million

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%
Total:			945,320,000	204,230,383	89,080,179	9.42%

- ◆ CCSD's GO Ratings are **Aa2 / AA+** by Moody's and S&P, respectively; stable outlook
- According to Moody's report dated April 2023, the Aa2 issuer rating considers the district's strong financial position, strong wealth, average resident income, steady population and enrollment gains, manageable leverage, and high physical climate risk due to hurricane and sea level rise exposure.

Thank You



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FY 2024

CAPITAL BUILDING FUND

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Charleston County School District
Multi-Year Expenditure Projection
Through FY 2028
Capital Funds
Update as of 06/27/23

	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected at Year End	Variance FY23 Budget to FY23 Projected	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
PROJECTED REVENUES									
TOTAL ESTIMATED FUND BALANCE	96,832,493	43,315,506	101,531,485	58,215,978	129,546,289	159,659,596	78,164,468	41,420,442	33,211,826
TOTAL BRIDGE FUNDING (2017-2022 Phase IV)	(30,000,000)	(65,000,000)	(65,000,000)	0	0	0	0	0	0
TOTAL ONE CENT SALES TAX (2017-2022 Phase IV)	149,692,270	75,682,680	79,167,345	3,484,665	0	0	0	0	0
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	0	67,652,081	67,652,081	0	40,000,000	0	(40,000,000)	(60,000,000)	(22,652,081)
TOTAL ONE CENT SALES TAX (2023-2028 Phase V)	0	42,877,345	50,855,218	7,977,873	158,834,261	162,010,946	165,251,165	168,556,188	171,927,312
TOTAL LONG TERM DEBT PROGRAM (2023-2028 Phase V)	0	3,390,000	3,390,000	0	96,110,000	0	0	0	0
TOTAL FIXED COST OF OWNERSHIP	49,253,013	51,058,354	51,058,354	0	54,974,840	57,173,834	59,460,787	61,839,218	64,312,787
TOTAL PROJECTED REVENUES	265,777,776	218,975,966	288,654,483	69,678,516	479,465,390	378,844,376	262,876,420	211,815,849	246,799,844
PROJECTED EXPENDITURES									
TOTAL PHASE III EXPENDITURES	402,945	4,519,425	7,101	(4,512,324)	4,530,000	0	0	0	0
TOTAL PHASE IV EXPENDITURES	59,950,894	39,719,344	34,996,012	(4,723,332)	54,765,035	28,188,684	0	0	0
TOTAL PMO / BOND ADMIN (PHASE IV)	1,335,870	1,261,078	647,796	(613,282)	0	0	0	0	0
TOTAL PHASE V EXPENDITURES	18,141,269	81,230,674	71,216,789	(10,013,885)	168,904,447	161,684,739	150,235,406	114,329,321	84,323,254
TOTAL PMO / BOND ADMIN (PHASE V)	387,821	1,519,078	816,783	(702,295)	2,165,135	2,251,741	2,341,810	2,435,483	2,532,902
TOTAL LONG TERM DEBT PROGRAM (PHASE V)	-	3,390,000	365,359	(3,024,641)	34,466,337	51,380,910	9,417,975	0	0
TOTAL FIXED COST OF OWNERSHIP	49,253,013	51,058,354	51,058,354	0	54,974,840	57,173,834	59,460,787	61,839,218	64,312,787
TOTAL PROJECTED EXPENDITURES	129,471,811	182,697,953	159,108,194	(23,589,759)	319,805,794	300,679,908	221,455,978	178,604,023	151,168,943
TOTAL PROJECTED REVENUES		218,975,966	288,654,483	69,678,516	479,465,390	378,844,376	262,876,420	211,815,849	246,799,844
Adjustment based on historical analysis									
TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES		36,278,014	129,546,289	93,268,275	159,659,596	78,164,468	41,420,442	33,211,826	95,630,901

Revenue Notes:

- Bridge Funding - 2017-2022 Capital Program (Phase IV) FINAL pay-off of Bridge Funding using Sales Tax Proceeds
- One Cent Sales Tax - 2017-2022 Capital Program (Phase IV) FINAL Sales Tax collections for Phase IV end 12/31/22 (receive 2/28/23) - Total 6 Year Program collections = \$731.6M.
Projected Excess Revenue \$35.2M Unassigned (\$7M D4 Track budgeted in FY24)
- Bridge Funding - 2023-2028 Capital Program (Phase V) Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out \$82.7M + Bridge Funding \$40M
PFM Advisors Based on current cashflow model projections using the most recent quarterly cost curves (Q4-Dec 2022) - reduced sales tax collections below current estimates would result in increased BAN funding needed to complete projects at the current pace
- One Cent Sales Tax - 2023-2028 Capital Program (Phase V) Sales Tax Extension Referendum passed on 11/3/2020. PFM projected revenues at \$763M in 2020, at \$811M in 2022 and currently at \$995M
PFM Advisors Sales Tax Estimates based on the most recent collections with 2% growth over prior year - not a recession scenario
- Long Term Debt - 2023-2023 Capital Program (Phase V) 4/26/21 Board Approved adding Morningside MS (\$52.5M) using the District's 8% debt capacity for Long Term Debt Funding funding
6/28/21 Board Approved adding Deer Park M (\$8.75M), A.C. Corcoran ES (\$12.5M), and Midland Park Land (\$3.75) - Total Long Term Debt \$77.5M
10/24/22 Board Approved Reallocation in the additional amount of \$22M - Total Long Term Debt \$99.5M
PFM Advisors Assumes total amount of Board Approved Long Term Debt is borrowed in FY24
- Fixed Cost of Ownership Assumes 4% increase over prior year

Expenditure Notes:

- One Cent Sales Tax - 2010-2016 Capital Program (Phase III) Program is nearing completion in FY2024
- One Cent Sales Tax - 2017-2022 Capital Program (Phase IV) FINAL Sales Tax collections for Phase IV at 12/31/22 (receive 2/28/23) - Total 6 Year Program collections = \$731.6M.
Projected Excess Revenue \$35.2M Unassigned (\$7M D4 Track budgeted in FY24)
- PMO / Bond Admin - 2017-2022 Capital Program FINAL Expenses for Program end at 12/31/22.
- One Cent Sales Tax - 2023-2028 Capital Program (Phase V) Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Project expenditures are based on Building and Capital Maintenance using most recent quarterly cost curves (Q4 Dec 2022) and Technology Upgrades and Replacements estimates
06/26/23 Board Approved Reallocation - Stall HS + \$30M Additional Scope
Projection begins at commencement of Program - FY23 (1/1/2023) Assumes 4.00% annual increase
- PMO / Bond Admin - 2023-2028 Capital Program 10/24/22 Board Approved Reallocation in the additional amount of \$22M - Total Long Term Debt Projects \$99.5M
- Long Term Debt - 2023-2023 Capital Program (Phase V) Using most recent quarterly cost curves (Q4 Dec 2022)-
- Fixed Cost of Ownership Assumes 4% increase over prior year

CHARLESTON COUNTY SCHOOL DISTRICT
Second Reading Capital Building Fund Budget
FY 2024

REVENUE

Estimated Fund Balance as of 7/1/23	\$ 129,546,289
Bridge Funding (2023 - 2028 Capital Program - Phase V)	40,000,000
One Cent Sales Tax revenue (2023- 2028 Capital Program - Phase V)	158,834,261
Long Term Debt-Program (2023-2028 - Phase V)	96,110,000
Fixed Cost of Ownership	54,974,840
TOTAL REVENUE	\$ 479,465,390

EXPENDITURES

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

District 3 Bus Lot	4,200,000
District Wide Athletics	330,000

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

Building Program	
Carolina Park ES	4,277,000
Lucy G Beckham HS	2,114,704
Murray La-Saine Montessori	3,541,352
District 2 Stadium	357,713
CE Willams MS	7,229,164
New CAS @ West Ashley	337,565
Mitchell ES	351,783
Haut Gap MS	707,159
Baptist Hill CTE	664,252
James Island HS CTE & Gym	1,688,309
Morningside MS	461,581
Capital Maintenance	9,168,453
Technology Replacement and Upgrades	16,866,000
Projected Excess Revenue \$35.2M, Projects - TBD	
D4 Track	7,000,000

CHARLESTON COUNTY SCHOOL DISTRICT
Second Reading Capital Building Fund Budget
FY 2024

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

Building Program

Wave 1:

Hursey Montessori School	9,380,515
New ES on John's Island (D9)	40,053,339
Ladson ES	28,373,239
Early College HS	16,902,456
District wide Improvements:	
* Paving Improvements (incl. Murray-LaSaine Montessori School, Academic Magnet HS and Belle Hall ES)	931,438
* Minor Building Improvements (incl. Wando HS)	610,694
* Athletic Improvements (incl. Military Magnet Academy)	1,913,872

Wave 2:

Lambs ES	16,013,473
St John's Stadium	2,254,400
New D10 MS (West Ashley)	1,130,395
ELC @ James Island MS	982,507

Wave 3:

Stall HS	401,980
Stall HS (+ \$30M Additional Scope)	956,141

Capital Maintenance EO & FY23 45,000,000

Technology Replacement and Upgrades 4,000,000

Long Term Debt

Morningside MS	19,770,857
AC Corcoran ES	4,450,005
Deer Park MS	3,245,476
Midland Park (Land)	7,000,000

District Projects:

Fixed Cost of Ownership:

CHARLESTON COUNTY SCHOOL DISTRICT
Second Reading Capital Building Fund Budget
FY 2024

Facilities Maintenance	18,024,585
Playgrounds	1,350,000
Security	2,938,650
Information Technology	2,635,000
Classroom Modernizations and Computer	22,062,400
Furniture, Fixtures & Equipment	1,570,000
Media Center	1,200,000
Arts	197,000
Athletics	316,000
Career and Technology Education	504,957
Design & Consulting	250,000
Contingency - Resource Allocation Request	200,000
Planning	250,000
Transportation	1,545,000
School Nutrition	1,243,548
Nursing Services	238,700
Program Management Office (PMO)	260,000
Program Contingency	189,000

Program Management Office (PMO) - Phase V	
Capital Programs	1,076,099
Capital Projects Accounting	530,286
Construction Procurement	243,185
Technology Procurement	13,563
Technology Construction Eng and Mgmt	152,002
Bond Administration	150,000

TOTAL EXPENDITURES **\$ 319,805,794**

<u>ESTIMATED FUND BALANCE AS OF 6/30/24</u>	<u>\$ 159,659,596</u>
--	------------------------------

FY 2024

SUPPLEMENTAL INFORMATION

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CHARLESTON COUNTY SCHOOL DISTRICT
TY 2023 (FY2023-2024) PROJECTED LOCAL REVENUE
GENERAL OPERATING FUND
Updated 1/15/23 Assessments from County Auditor

	Totals	2023 (July-December)	2024 (Jan-June)
Estimated Motor Vehicle Assessments	\$262,379,563	120,998,647	141,380,916
Collection Rate on Motor Vehicles		<u>81.47%</u>	<u>81.47%</u>
Estimated Collectable Motor Vehicle Taxes	\$213,760,630	98,577,598	115,183,032
Actual Millage Rates		<u>0.1300</u>	<u>0.1383</u>
Projected Revenue for Motor Vehicle Taxes	\$28,744,901	12,815,088	15,929,813
 Estimated Real and Personal Property Assessments	 \$3,115,470,685		
Collection Rate on Real and Personal Property	<u>97.52%</u>		
Estimated Collectable Real and Personal Property	\$3,038,207,012		
Proposed Millage Rate for FY24	0.1383		
Projected Revenue for Real and Personal Property Taxes	\$420,184,030		
 Gross Projected Revenue for Taxes	 \$448,928,931		
 Less: Tax Increment Financing Districts	 (20,831,686)		
Less: Economic Credits	<u>(7,200,815)</u>		
 PROJECTED LOCAL TAX REVENUES	 \$420,896,430		
 PROJECTED AD VALOREM	 \$406,996,430		
PROJECTED FEE IN LIEU OF TAXES	\$13,900,000		
 VALUE OF A MILL	 \$3,043,358		

2023 Factored Final Index of Taxpaying Ability

1/30/2023 9:45:23 AM

School District:

District Name: CHARLESTON SCHOOL DISTRICT

Index Year: 2023

Tax Year: 2021

Owner Occupied Residential	1,707,320,110
All Other Real Property	2,330,926,763
Agricultural Property-Use Value	2,371,540
Personal Property-Locally Assessed	352,254,426
Real and Personal Property-DOR Assessed	264,703,302
Fee-in-Lieu and Joint Industrial Park	139,931,200
Tier 1, 2 and 3, Replacement Assessment	796,278,208
Total Adjusted Assessed	3,886,465,439
Index of Taxpaying Ability	
District Fiscal Capacity / Statewide Fiscal Capacity = Index of Taxpaying Ability	
3,886,465,439 / 27,286,441,554	0.14243
Tax Base	Appraised Ratio Assessed NBR
Owner Occupied	
Agricultural (Private)	55,153,250 0.040 2,206,130 5,247
Agricultural (Corporate)	2,756,833 0.060 165,410 96
All Other	38,848,779,383 0.060 2,330,926,763 94,377
Subtotal	38,906,689,467 2,333,298,303 99,720
Motor Vehicles	4,329,695,767 0.060 259,781,746
Other Personal Property	880,692,190 0.105 92,472,680
Total Under County	44,117,077,424 2,685,552,729
Fee-in-Lieu and Joint Industrial Park Assessed	139,931,200
Manufacturing Property	266,256,981 0.105 27,956,983
Utility Property	1,278,355,810 0.105 134,227,360
Business Personal Property	903,364,286 0.105 94,853,250
Motor Carrier	73,006,752 0.105 7,665,709
Tier 1, 2 and 3	796,278,208
Total SCDOR	2,520,983,829 1,200,912,710
Grand Total	46,638,061,252 3,886,465,439

CHARLESTON COUNTY SCHOOL DISTRICT
Act 388 - Projected Allowable Millage

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

Fiscal Year	Allowable Mills	Roll(s) off	Allowable Mills Used	3-year Lookback
FY2011	1.58 mills	in FY2014	0.00	0.00
FY2012	3.03 mills	in FY2015	0.00	4.61
FY2013	4.90 mills	in FY2016	1.90	7.61
FY2014	4.21 mills	in FY2017	0.00	11.82
FY2015	4.98 mills	in FY2018	0.00	15.22
FY2016	3.80 mills	in FY2019	0.00	15.99
FY2017	2.49 mills	in FY2020	15.60	(0.12)
FY2018	3.62 mills	in FY2021	2.90	0.60
FY2019	3.36 mills	in FY2022	3.96	0.00
FY2020	4.29 mills	in FY2023	3.48	0.81
FY2021	3.92 mills	in FY2024	0.00	4.73
FY2022	2.53 mills	in FY2025	5.10	2.16
FY2023	7.08 mills	in FY2026	6.30	2.94
FY2024	12.10 mills	in FY2027	8.30 *	6.74

* Audit and Finance Committee Recommendation

CHARLESTON COUNTY SCHOOL DISTRICT
Millage History
Operations and Debt Service

<u>Fiscal Year</u>		<u>Levy for Operations</u>	<u>Levy for Debt Service</u>	<u>Total</u>
1990		90.0	19.3	109.3
1991		90.0	21.3	111.3
1992		90.0	16.4	106.4
1993		90.0	19.9	109.9
1994	*	79.8	13.3	93.1
1995		83.5	17.7	101.2
1996		84.0	15.9	99.9
1997		86.2	19.0	105.2
1998		87.0	16.7	103.7
1999		90.0	15.6	105.6
2000		90.0	29.8	119.8
2001		90.0	25.2	115.2
2002	*	81.6	21.8	103.4
2003		89.3	20.4	109.7
2004		105.1	12.1	117.2
2005		109.0	12.4	121.4
2006	*	91.1	15.8	106.9
2007		92.8	13.6	106.4
2008		95.8	18.4	114.2
2009		98.7	23.9	122.6
2010		98.7	27.9	126.6
2011		98.7	27.9	126.6
2012		98.6	27.9	126.5
2013	tax swap	100.5	26.0	126.5
2014		100.5	26.0	126.5
2015		100.5	26.0	126.5
2016	*	100.7	26.0	126.7
2017	tax swap	116.3	20.0	136.3
2018		119.2	26.0	145.2
2019		123.2	28.0	151.2
2020		126.7	28.0	154.7
2021	*	118.6	28.0	146.6
2022		123.7	28.0	151.7
2023		130.0	28.0	158.0
2024	tax swap	138.3	26.0	164.3

**** 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 - FY2023 to FY2024
Impact to Taxpayer

Owner Occupied	FY2023 General Operating	FY2023 Debt Service	FY2023 Total Debt/GOF	FY2024 Potential 8.3 mill increase- GOF	FY2024 Potential 2 mill decrease- Debt Service	FY2024																												
Assessed Home Value	\$435,000	\$435,000	\$435,000																															
Assessment Rate - 4%	0	17,400	17,400																															
Assessment/1,000	0.00	17.40	17.40																															
Millage levy	130.0	28.0	158.0	138.3	26.0	164.3																												
Property Tax	\$ -	\$ 487.20	\$ 487.20	\$ -	\$ 452.40	\$ 452.40																												
Change in \$ amount to taxpayer				\$ -	\$ (34.80)	\$ (34.80)																												
<table> <tr> <td></td><td>Operating</td><td>Debt Service</td><td>TOTAL</td><td colspan="3"></td></tr> <tr> <td>FY2023 tax</td><td>\$ -</td><td>\$ 487.20</td><td>\$ 487.20</td><td colspan="3"></td></tr> <tr> <td>FY2024 tax</td><td><u>-</u></td><td><u>452.40</u></td><td><u>452.40</u></td><td colspan="3"></td></tr> <tr> <td>Change in taxes paid</td><td>\$ -</td><td>\$ (34.80)</td><td>\$ (34.80)</td><td colspan="3"></td></tr> </table>								Operating	Debt Service	TOTAL				FY2023 tax	\$ -	\$ 487.20	\$ 487.20				FY2024 tax	<u>-</u>	<u>452.40</u>	<u>452.40</u>				Change in taxes paid	\$ -	\$ (34.80)	\$ (34.80)			
	Operating	Debt Service	TOTAL																															
FY2023 tax	\$ -	\$ 487.20	\$ 487.20																															
FY2024 tax	<u>-</u>	<u>452.40</u>	<u>452.40</u>																															
Change in taxes paid	\$ -	\$ (34.80)	\$ (34.80)																															

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2023 to FY2024
Impact to Taxpayer

NON-Owner Occupied	FY2023 General Operating	FY2023 Debt Service	FY2023 Total Debt/GOF	FY2024 Potential 8.3 mill increase GOF	FY2024 Potential 2 mill decrease- Debt Service	FY2024																												
Assessed Home Value	\$435,000	\$435,000	\$435,000																															
Assessment Rate - 6%	26,100	26,100	26,100																															
Assessment/1,000	26.10	26.10	26.10																															
Millage levy	130.0	28.0	158.0	138.3	26.0	164.3																												
Property Tax	\$ 3,393.00	\$ 730.80	\$ 4,123.80	\$ 3,609.63	\$ 678.60	\$ 4,288.23																												
Change in \$ amount to taxpayer				\$ 216.63	\$ (52.20)	\$ 164.43																												
<table> <tr> <td></td><td>Operating</td><td>Debt Service</td><td>TOTAL</td><td colspan="3"></td></tr> <tr> <td>FY2023 tax</td><td>\$ 3,393.00</td><td>\$ 730.80</td><td>\$ 4,123.80</td><td colspan="3"></td></tr> <tr> <td>FY2024 tax</td><td><u>3,609.63</u></td><td><u>678.60</u></td><td><u>4,288.23</u></td><td colspan="3"></td></tr> <tr> <td>Change in taxes paid</td><td>\$ 216.63</td><td>\$ (52.20)</td><td>\$ 164.43</td><td colspan="3"></td></tr> </table>								Operating	Debt Service	TOTAL				FY2023 tax	\$ 3,393.00	\$ 730.80	\$ 4,123.80				FY2024 tax	<u>3,609.63</u>	<u>678.60</u>	<u>4,288.23</u>				Change in taxes paid	\$ 216.63	\$ (52.20)	\$ 164.43			
	Operating	Debt Service	TOTAL																															
FY2023 tax	\$ 3,393.00	\$ 730.80	\$ 4,123.80																															
FY2024 tax	<u>3,609.63</u>	<u>678.60</u>	<u>4,288.23</u>																															
Change in taxes paid	\$ 216.63	\$ (52.20)	\$ 164.43																															

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2023 to FY2024
Impact to Taxpayer

Commercial Real Property	FY2023 General Operating	FY2023 Debt Service	FY2023 Total Debt/GOF	FY2024 Potential 8.3 mill increase GOF	FY2024 Potential 2 mill decrease- Debt Service	FY2024																												
Assessed Value	\$1,675,300	\$1,675,300	\$1,675,300																															
Assessment Rate - 6%	100,518	100,518	100,518																															
Assessment/1,000	100.52	100.52	100.52																															
Millage levy	130.0	28.0	158.0	138.3	26.0	164.3																												
Property Tax	\$ 13,067.34	\$ 2,814.50	\$ 15,881.84	\$ 13,901.64	\$ 2,613.47	\$ 16,515.11																												
Change in \$ amount to taxpayer				\$ 834.30	\$ (201.04)	\$ 633.26																												
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CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2023 to FY2024
Impact to Taxpayer

Automobile	FY2023 General Operating	FY2023 Debt Service	FY2023 Total Debt/GOF	FY2024 Potential 8.3 mill increase GOF	FY2024 Potential 2 mill decrease- Debt Service	FY2024																												
Assessed Value	\$20,000	\$20,000	\$20,000																															
Assessment Rate - 6%	1,200	1,200	1,200																															
Assessment/1,000	1.20	1.20	1.20																															
Millage levy	130.0	28.0	158.0	138.3	26.0	164.3																												
Property Tax	\$ 156.00	\$ 33.60	\$ 189.60	\$ 165.96	\$ 31.20	\$ 197.16																												
Change in \$ amount to taxpayer				\$ 9.96	\$ (2.40)	\$ 7.56																												
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	Operating	Debt Service	TOTAL																															
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Change in taxes paid	\$ 9.96	\$ (2.40)	\$ 7.56																															

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2023 to FY2024
Impact to Taxpayer

Personal Property	FY2023 General Operating	FY2023 Debt Service	FY2023 Total Debt/GOF	FY2024 Potential 8.3 mill increase GOF	FY2024 Potential 2 mill decrease- Debt Service	FY2024																												
Assessed Value	\$10,000	\$10,000	\$10,000																															
Assessment Rate - 10.5%	1,050	1,050	1,050																															
Assessment/1,000	1.05	1.05	1.05																															
Millage levy	130.0	28.0	158.0	138.3	26.0	164.3																												
Property Tax	\$ 136.50	\$ 29.40	\$ 165.90	\$ 145.22	\$ 27.30	\$ 172.52																												
Change in \$ amount to taxpayer				\$ 8.72	\$ (2.10)	\$ 6.62																												
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	Operating	Debt Service	TOTAL																															
FY2023 tax	\$ 136.50	\$ 29.40	\$ 165.90																															
FY2024 tax	<u>145.22</u>	<u>27.30</u>	<u>172.52</u>																															
Change in taxes paid	\$ 8.72	\$ (2.10)	\$ 6.62																															

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 El	Montessori - Upper El	Montessori - Middle	SPED LI	ECD PIC	TOTAL
202	Mt Pleasant Academy			18		101	103	98	111	105	105													13	654
203	Mamie Whitesides ES			54		126	139	145	118	120	135													8	845
204	Sullivan's Island ES			17		76	86	77	69	76	85														486
205	Belle Hall ES			36	16	96	94	101	114	95	95													2	649
207	Jennie Moore ES			36	16	145	142	155	170	161	157													5	987
208	Charles Pinckney ES								202	213	212														627
209	Laurel Hill Primary			116	16	202	205	215														16			770
210	James B Edwards ES			72	16	127	126	105	125	107	88											8			774
213	Carolina Park ES					151	156	177	147	177	161												15		984
242	Laing MS											343	337	334										8	1,022
245	Moultrie MS											381	385	365									9		1,140
247	Thomas Carlo MS											365	365	372									1		1,103
253	Lucy Beckham HS														454	460	465	421					16		1,816
257	Wando HS														670	589	670	612					24		2,565
304	Harbor View ES			36		102	105	97	99	93	108												6		646
305	Stiles Point ES			36		126	127	154	122	156	97														818
309	Murray-LaSaine Montessori																		99	132	101	35			367
310	James Island ES		34	54	16	80	75	101	87	64	72											8	13		604
344	Camp Road MS											285	293	285									8		871
412	Chicora ES						54	62	69	52	79												5		321
414	Lambs ES	16	17	54		69	72	72	77	49	42											16			484
415	Ladson ES			54	16	125	121	135	130	134	138													8	861
416	Pinehurst ES						139	126	128	127	122														642
418	North Charleston ES			18	16	44	44	30	30	40	31											18	15		286
419	North Charleston Creative Arts ES			36		65	52	59	67	58	57								145	144	109	40			394
420	Malcolm C Hursey Montessori																								463
421	WB Goodwin ES	16	34	54		63	67	67	54	48	63											8	4		470
422	Matilda Dunston ES			36	16	60	73	76	56	50	58													17	442
424	Hunley Park ES			54		63	61	56	54	59	44													17	408
425	AC Corcoran ES			54	16	114	138	106	114	110	96											16			764
426	Midland Park Primary	48	153	126	16	155																16			514
428	Deer Park MS											94	90	115											299
435	Mary Ford EL&FC	32	80	72	32	77																16			309
436	Pepperhill ES			72		63	63	58	66	56	75														453
441	Northwoods MS											220	204	230										7	661
444	Morningside MS											163	165	145										5	478
445	Military Magnet Academy											55	60	57	80	50	61	40							403
446	Jerry Zucker MS											160	151	151										20	482
450	School of the Arts											160	160	160	160	155	140	130							1,065
452	North Charleston HS														231	178	175	105						22	711
454	RB Stall HS	16													550	478	384	260					39		1,727
458	Academic Magnet Hs														192	190	183	172							737
504	St James-Santee ES	24	17	18		13	17	14	14	15	13	12	23	25											205
603	St Andrews School of M&S			18	16	110	121	131	121	119	123											10			769
605	Stono Park ES			36	16	40	36	51	39	45	57														320
606	Oakland ES			54	16	78	65	77	86	63	65												10	4	518
608	Ashley River Creative Arts ES			16		93	96	94	96	96	96													22	609
611	Springfield ES			54	16	85	83	88	104	85	73												10	7	605
612	Montessori Community																		70	82	80	46			278
616	Drayton Hall ES			72	16	95	91	93	88	64	93												16		628

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 El	Montessori - Upper El	Montessori - Middle	SPED LI	ECD PIC	TOTAL
642	CE Williams South (7th & 8th)												400	333										6	739
647	CE Williams North (6th)											393						310						8	401
653	West Ashley HS			18											565	547	420							51	1,911
705	Charleston Progressive Academy			36		30	28	26	39	30	29														218
706	Memminger ES			35	16	79	81	61	50	32	29												10	4	397
707	James Simons Montessori																	140	113	86	32				371
709	Buist Academy								75	84	84	112	112	105											572
712	Mitchell M&S ES			36		27	22	27	25	32	34														203
714	Sanders-Clyde ES	16	68	36		51	54	63	29	46	41														404
744	Simmons-Pinckney MS											60	45	70											175
755	Burke HS														125	84	80	50						5	344
809	Jane Edwards ES			18		8	7	8	9	8	8	9													75
810	EB Ellington ES		34	54		34	30	33	33	31	31													14	294
810	EB Ellington SOAS (Blaney)					10	9	14	16	16	15														80
811	Minnie Hughes ES	32	34	36		27	34	23	21	29	21														257
851	Baptist Hill MHS											63	65	78	99	82	63	52							502
902	Angel Oak ES			48	12	135	137	132	125	128	93												6		816
906	Mt Zion ES		34	36		49	48	36	51	35	32														321
907	Edith Frierson ES																	69	57	43					169
944	Haut Gap MS											150	131	150		90	97	80							431
951	St John's HS														91	90								6	364
GRAND TOTAL		200	505	1,726	300	3,194	3,201	3,243	3,230	3,108	3,057	3,025	2,986	2,975	3,217	2,903	2,738	2,232	523	528	419	153	184	431	44,078

**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2023 -2024
PENDING BOARD APPROVAL**

Second Reading of FY24 Budget
July 17, 2023

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 (EACH)
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	4	4		
1600-1699	2	3	3	1	1	0	1	1	1	1	1	1	4	4		
1700-1749	2	3	3	1	1	0	1	1	1	1	1	1	4	4	SCHOOL SIZE	PE
1750-1799	2	3	4*	1	1	0	1	1	1	1	1	1	4	4	1-1374	500:1 Ratio (rounded up)
1800-1999	3	3	4*	1	1	0	1	1	1	1	1	1	4	4		
2000-2049	3	3	5*	1	1	0	1	1	1	1	1	1	4	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
2023 -2024
PENDING BOARD APPROVAL

Second Reading of FY24 Budget
 July 17, 2023

LENGTH OF EMPLOYMENT FOR OTHER STAFF		
POSITION	SCHOOL	DAYS
Principal	All	240 days
Assistant Principal	All	1 st , 3 rd , 5 th , 7 th , 9 th @240 days
		2 nd , 4 th , 6 th , 8 th , 10 th @210 days
		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

FY24 Projected GOF Full Time Equivalents by Formula

Positions	Projected FY2020 Elementary	Projected FY2021 Elementary	Projected FY2022 Elementary	Projected FY2023 Elementary	Projected FY2024 Elementary	Projected FY2020 Middle	Projected FY2021 Middle	Projected FY2022 Middle	Projected FY2023 Middle	Projected FY2024 Middle	Projected FY2020 High	Projected FY2021 High	Projected FY2022 High	Projected FY2023 High	Projected FY2024 High
Kindergarten Teacher	146.00	153.00	147.00	146.00	152.00										
Kindergarten Assistant	146.00	153.00	147.00	146.00	152.00										
Primary Teacher - 1st Grade	184.00	192.00	179.00	179.00	181.00										
Primary Teacher - 2nd Grade	151.00	156.00	151.00	150.00	154.00										
Primary Teacher - 3rd Grade	150.00	155.00	148.00	146.00	147.00										
Primary Grades 1 - 3 Combined															
Art Teacher	32.40	43.50	42.50	41.00	42.50										
Music Teacher	32.40	43.50	42.50	41.00	42.50										
PE Teacher	32.40	51.90	49.40	50.40	49.90										
Elementary Teacher - 4th Grade	141.00	143.00	135.00	132.00	132.00										
Elementary Teacher - 5th Grade	142.00	143.00	135.00	136.00	132.00	2.00									
Elementary Grades 4 - 5 Combined															
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	378.00	387.00	373.00	372.00	354.00	49.00	52.00	52.00	52.00	52.00
Middle School Related Arts Teacher	1.00	2.00	2.00	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											513.00	516.00	540.00	565.00	560.00
Montessori Primary Teacher (3, 4, 5 yr olds)	26.00	27.00	26.00	26.00	26.00										
Montessori Primary Teacher Assistant	26.00	27.00	26.00	26.00	26.00										
Montessori Lower EL Teacher (1st, 2nd, 3rd)	19.00	20.00	21.00	21.00	22.00										
Montessori Lower EL Teacher Assistant	19.00	20.00	21.00	21.00	22.00										
Montessori Upper EL Teacher (4th, 5th, 6th)	14.00	17.00	16.00	17.00	17.00										
Montessori Upper EL Teacher Assistant	14.00	17.00	16.00	17.00	17.00										
Montessori MST (7th, 8th, 9th)	8.00	8.00	6.00	8.00	8.00										
Montessori MS Teacher Assistant	8.00	8.00	6.00	8.00	8.00										
Guidance Director											11.00	11.00	11.00	11.00	11.00
Guidance Counselor (190 Days)	44.00	43.80	43.20	43.60	44.20	23.00	24.00	22.00	23.00	21.00	29.00	29.00	31.00	31.00	30.00
Lead Teacher (190 days)	4.00	3.00													
Media Specialist	48.00	47.00	47.00	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)	6.00	8.00	4.00	8.00	10.00	5.00	6.00	6.00	6.00	4.00	4.00	5.00	6.00	5.00	6.00
Assistant Administrator (190 days)	1.00	2.00	1.00	2.00	1.00	4.00	3.00	2.00	2.00	2.00					
Assistant Principal (210 days)	2.00	1.00				2.00	2.00	2.00	2.00	2.00	8.00	8.00	7.00	3.00	3.00
Assistant Principal (240 days)	16.00	17.00	17.00	17.00	18.00	12.00	12.00	12.00	12.00	11.00	15.00	15.00	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	2.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	12.00	11.00	11.00	10.00	10.00
Clerk (222 days)	7.00	9.00	5.00	10.00	12.00	8.00	11.00	9.00	9.00	7.00	23.00	21.00	22.00	23.00	20.00
Clerk (240 days)											7.00	6.00	5.00	5.00	5.00
Secretary II (240 days)											1.00	1.00			
Secretary III (240 days)	1.00	2.00	1.00	2.00	2.00	3.00	4.00	3.00	3.00	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							
Secretary III Bilingual (240 days)	3.60	3.60	3.60	5.80	8.10	0.60	0.60	0.60	4.60	4.50	0.80	0.80	0.80	2.40	3.00
Secretary/Bookkeeper (240 days)	47.00	45.00	46.00	45.00	45.00	8.00	8.00	9.00	9.00	9.00					
Student Data Clerk (222 days)	47.00	46.00	46.00	46.00	47.00	12.00	12.00	12.00	12.00	12.00	9.00	7.00	7.00	7.00	7.00
Student Data Clerk (240 days)											4.00	5.00	5.00	5.00	5.00
	1533.30	1622.80	1544.70	1555.30	1582.70	485.00	497.00	478.00	481.60	456.50	713.80	715.80	740.80	762.40	755.00

CHARLESTON COUNTY SCHOOL DISTRICT

Salary & Benefit Compensation Package

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

All employees have their salary paid over twelve months.

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

	Employee Contribution	Employer Contribution	Employee Contribution	Employer Contribution
SC State Retirement	9.00%	24.91%		

PEBA Deductions	Employee Contribution	Employer Contribution*	Employee Contribution	Employer Contribution*
Health Insurance	Per paycheck		Annual	
Employee only	\$ 48.84	\$ 231.55	\$ 1,172.16	\$ 5,557.20
Employee/Spouse	\$ 126.68	\$ 482.44	\$ 3,040.32	\$ 11,578.56
Employee/Child	\$ 71.93	\$ 378.42	\$ 1,726.32	\$ 9,082.08
Full Family	\$ 153.28	\$ 611.22	\$ 3,678.72	\$ 14,669.28

Dental Insurance	Per paycheck		Annual	
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

* 2023 Monthly Insurance Premiums from PEBA website. 2023 premium rates are in effect through December 31, 2023. Premium rates for calendar year 2024 will be published in late summer.

CHARLESTON COUNTY SCHOOL DISTRICT
History of Salary Increases

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

Teachers				Classified Employees			Administrators			
Fiscal Year	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	
FY2015	N/A		N/A	N/A		N/A	N/A		N/A	Initial implementation of Study. C41 was implemented at 99%, all others at 95%*
FY2016	1	2.50%	0.00%	1	2.50%	0.00%	1	2.50%	0.00%	C41 received the step, but did not receive the 2.5% COLA
FY2017	1	0.00%	2.00%	0	0.00%	0.00%	0	0.00%	0.00%	Teachers received one Step and 2.0% COLA, non-teachers did not receive a step or COLA
FY2018	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	Teachers, Classified Staff and Administrators received one Step and 2.0% COLA
FY2019	1	0.00%	3.70%	1	0.00%	2.00%	1	0.00%	2.00%	FY19 is the first year of a 3 year implementation plan to increase the entire teacher salary schedule, resulting in a bachelor's teacher with 0 years of experience of being compensated at \$40k by FY21
FY2020	1	0.00%	4.00%	1	0.00%	1.90%	1	0.00%	1.90%	FY20 is the second year of a 3 year implementation plan to increase the entire teacher salary schedule
FY2021	1	0.00%	2.00%	1	0.00%	2.00%	1	0.00%	2.00%	FY21 salary increases were implemented in April/May 2021 due to Legislative Act 3 of 2021.
										Teachers, Classified Staff and Administrators received a step increase and 2% COLA. Two separate \$500 net pay bonuses were given to all permanent employees based upon their FTE that did not include retirement fringe. These were paid in October 2020 and May 2021.
FY2022	1	0.00%	0.00%	1	0.00%	0.00%	1	0.00%	0.00%	FY 22 budget includes teacher salary increase of \$1,000 plus a step increase. The cost for a step plus the amount to reach 95% of market is included in the budget for Classified Staff and Administrators.
FY2023	1	0.00%	0.00%	1	0.00%	2.30%	1	0.00%	0.00%	FY 23 budget includes teacher salary increase of \$2,000 plus a step increase. The cost for a step plus the amount to maintain 97% of market is included in the budget for Classified Staff and Administrators
FY2024	1	0.00%	0.00%	1	0.00%	2.50%	1	0.00%	2.50%	FY 24 budget includes teacher salary increase of \$5,000 plus a step increase. The cost for a step plus 2.5% COLA is included in the budget for Classified Staff and Administrators.

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

CHARLESTON COUNTY SCHOOL DISTRICT
PROPOSED FY2024 190 Day Teacher Salary Schedule
(Includes One Step and \$5,000)

	Bachelor's Degree	Bachelor's +18 Degree	Master's Degree	Master's +30 Degree	Doctorate Degree
	BACH	BC18	MSTR	MS30	DCTR
Step (Yrs of Exp)					
0	\$48,146	\$50,472	\$53,193	\$56,567	\$60,610
1	\$49,074	\$51,460	\$54,226	\$57,692	\$61,857
2	\$50,016	\$52,433	\$55,260	\$58,802	\$63,042
3	\$50,913	\$53,421	\$56,309	\$59,926	\$64,289
4	\$51,840	\$54,409	\$57,358	\$61,051	\$65,490
5	\$52,782	\$55,382	\$58,391	\$62,161	\$66,706
6	\$53,679	\$56,385	\$59,440	\$63,286	\$67,922
7	\$54,606	\$57,342	\$60,489	\$64,410	\$69,107
8	\$55,564	\$58,315	\$61,522	\$65,535	\$70,323
9	\$56,491	\$59,318	\$62,571	\$66,675	\$71,554
10	\$57,403	\$60,291	\$63,590	\$67,785	\$72,770
11	\$58,315	\$61,249	\$64,654	\$68,894	\$73,986
12	\$59,242	\$62,237	\$65,687	\$70,004	\$75,202
13	\$60,170	\$63,210	\$66,751	\$71,159	\$76,403
14	\$61,173	\$64,304	\$67,861	\$72,360	\$77,726
15	\$62,191	\$65,353	\$69,016	\$73,576	\$79,048
16	\$63,179	\$66,386	\$70,126	\$74,777	\$80,340
17	\$64,198	\$67,481	\$71,235	\$76,008	\$81,662
18	\$65,186	\$68,530	\$72,390	\$77,209	\$82,985
19	\$66,189	\$69,609	\$73,530	\$78,440	\$84,292
20	\$67,192	\$70,673	\$74,640	\$79,641	\$85,614
21	\$68,210	\$71,691	\$75,765	\$80,842	\$86,952
22	\$69,214	\$72,786	\$76,920	\$82,073	\$88,244
23	\$70,217	\$73,834	\$78,030	\$83,289	\$89,566
24	\$71,220	\$74,898	\$79,154	\$84,505	\$90,889
25	\$72,208	\$75,993	\$80,279	\$85,690	\$92,181
26	\$73,242	\$77,087	\$81,434	\$86,937	\$93,549
27	\$74,275	\$78,197	\$82,605	\$88,198	\$94,917
28	\$75,339	\$79,306	\$83,806	\$89,475	\$96,300
29	\$76,418	\$80,446	\$85,022	\$90,782	\$97,714
30	\$77,513	\$81,602	\$86,253	\$92,105	\$99,142
31	\$78,614	\$82,763	\$87,475	\$93,418	\$100,562
32	\$79,723	\$83,934	\$88,706	\$94,741	\$101,991
33	\$80,848	\$85,119	\$89,968	\$96,094	\$103,450
34	\$81,988	\$86,320	\$91,245	\$97,462	\$104,925
35	\$83,143	\$87,536	\$92,537	\$98,845	\$106,430
36	\$84,238	\$88,691	\$93,768	\$100,152	\$107,843
37	\$85,347	\$89,862	\$95,014	\$101,490	\$109,287
38	\$86,472	\$91,047	\$96,276	\$102,842	\$110,746
39	\$87,612	\$92,248	\$97,553	\$104,210	\$112,221
40	\$88,767	\$93,464	\$98,845	\$105,594	\$113,726

*This is a proposed salary schedule and may be subject to change.

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

Activity	Rate	Pay Standards
Grade Level or Department Chair	\$40 - \$400	• \$40 per department member, including the chairperson; maximum of \$400. • Any department or grade level with two or less teachers will be combined and one chairperson appointed.
Newspaper	\$400 - \$600	• \$200 per issue with a minimum of two issues. • \$600 if two are produced and membership in state, regional, and/or national competition and submission of publication for critique by one of these organizations (documentation required).
Yearbook Sponsor	\$400 - \$600	• \$400 for production of an annual yearbook. • \$200 additional for placement in state, regional, and/or national competition (documentation required).

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

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 2023-2024

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

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 2023-2024

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 2023-2024

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

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

TEACHER CADET, JUNIOR CLASS SPONSOR AND SENIOR CLASS SPONSOR

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

CHARLESTON COUNTY SCHOOL DISTRICT

ATHLETIC SUPPLEMENTS SCHEDULE

2023-2024

Coaching Years Experience	HEAD VARSITY							ASSISTANT VARSITY			
	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	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
1	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
2	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
3	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
4	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
5	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
6	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
7	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
8	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
9	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
10	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
11	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
12	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
13	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
14	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
15	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
16	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
17	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
18	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
19	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
20	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
21	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
22	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
23	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
24	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
25 or more	\$10,890	\$12,710	\$9,680	\$4,540	\$3,330	\$8,930	\$12,740	\$7,560	\$3,930	\$3,330	\$2,610

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

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

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

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

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

*Compensation will be prorated based on the cleared date provided by Human Resources.

CHARLESTON COUNTY SCHOOL DISTRICT

ATHLETIC SUPPLEMENTS SCHEDULE

2023-2024

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	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
1	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
2	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
3	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
4	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
5	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
6	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
7	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
8	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
9	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
10	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
11	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
12	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
13	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
14	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
15	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
16	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
17	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
18	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
19	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
20	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
21	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
22	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
23	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
24	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
25 or more	\$7,560	\$3,930	\$3,330	\$2,610	\$5,140	\$3,000	\$2,610	\$2,170

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

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

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

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

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

*Compensation will be prorated based on the cleared date provided by Human Resources.

CHARLESTON COUNTY SCHOOL DISTRICT NON-COMPETITION CHEER SUPPLEMENTS SCHEDULE 2023-2024

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

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

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

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

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

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

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	\$1,000	\$500
40-49 miles	\$1,500	\$750
50 miles or more	\$2,500	\$1,250

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

NOTE: All information must be submitted via email to your business manager by November 1st for the first disbursement of the school year (paid on 12/20) and April 1st 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
FY2024 Budget Proposal
Function Descriptions**

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

111 Kindergarten Programs-direct instruction in kindergarten classrooms

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

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

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

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

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

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

121 Educable Mentally Handicapped

122 Trainable Mentally Handicapped

123 Orthopedically Handicapped

124 Visually Handicapped

125 Hearing Handicapped

126 Speech Handicapped

127 Learning Disabilities

128 Emotionally Handicapped

132 Preschool Handicapped Itinerant (5 year olds)

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

161 Autism

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

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

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

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

Charleston County School District
FY2024 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
FY2024 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
FY2024 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