

Fiscal Year
2025
Budget

First Reading
May 20, 2024



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**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2025 PROPOSED BUDGET
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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

FISCAL YEAR 2025 BUDGET

Board of Trustees

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

Superintendent

Anita Huggins

Chief Financial Officer

Daniel Prentice

**Jessica Carraher, Executive Director of Finance
Jennifer Carter, Asst. Executive Director of Finance
Ann McIntosh-Hill, Budget Director**

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May 13, 2024

Board of Trustees
Charleston County School District
75 Calhoun Street
Charleston, SC 29401

RE: Proposed FY 2025 Budget

Financial Services

Anita W. Huggins, M.Ed.
Superintendent of Schools

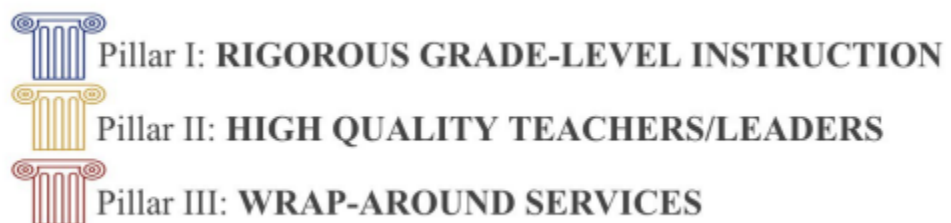
Daniel T. Prentice
Chief Financial Officer

Dear Chair Grybowski, Honorable Members of the Board of Trustees, and
Interested Citizens:

We are pleased to present to you the proposed FY 2025 budget for consideration. In accordance with District policy, the budget is balanced. The revenues included in the proposed budget were compiled using a number of assumptions, including assessment data for real property from Charleston County, projections from the South Carolina Department of Education on State funding, and detailed analysis of prior year actual revenues and other trends.

The House and Senate proposed budgets include teacher salary increases 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 FY 2025 budget includes a 3.9 mill increase on operating millage and a 3 mill reduction on the debt service millage, which has been reallocated to the General Operating Fund.

The FY2025 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:



This will guide the District towards achieving Vision 2027 where all students will read on grade level by fifth grade in 2027.

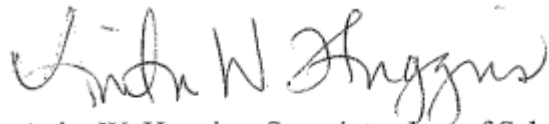
1. The following priorities are included in the proposed FY 2025 budget:
 - Increasing teacher salaries by \$7,500 across every cell of the pay scale as well as funding step increases. This increase will bring the District to lead teacher compensation in South Carolina.
 - Providing increases to all non-teachers and classified employees at 100% of market, which is equivalent to a 6% increase to every cell on the classified scale, plus a step increase.
 - Reclassification of school-based positions and teacher assistants.
 - Expansions for School Support, CERDEP, CD, and Head Start programs which provides additional teachers, additional employee early childhood daycare, and support for chronic absenteeism.
 - Recurring funding for the Leadership Pipeline and Alternative Pipeline program.
 - Elimination of overlay positions with the creation of new standard allocations, subject to annual review. This assures a 1.0 full-time employee for guidance counselors at each school, additional CTE teachers, high school credit recovery, and co-teacher support at Pinehurst Elementary School.
 - Support for programs that were previously funded by ESSER and not subject to support from the new Weighted Student Funding formula.
2. The most notable expansion in the FY 2025 budget is the implementation of the Weighted Student Funding formula, which will be the first implementation of such a formula in South Carolina. Funding totals \$32.8 Million and is provided as an additional allocation above what schools usually receive, based on the number of pupils in poverty, multilingual learners, and students with disabilities. This funding will fully offset the sunset of ESSER and is able to be implemented with the support of funding that was set aside in prior fiscal years to ease pressures on the General Operating Fund.
3. The proposed budget reflects continual rising costs for expenditures related to operations such as property and flood insurance, student bus transportation, custodians, maintenance materials, and increases in utilities.

4. To enable the balancing of the budget, the following strategies were used:
 - a. Projected savings in the FY 2024 budget will cause an increase to the District's unassigned fund balance in the amount of approximately \$42 Million. This fund balance increase is proposed to be re-appropriated to balance the FY 2025 budget and is reflected in the long-range financial plan.
 - b. ESSER Sustainability Funds (General Operating Fund set aside) in the amount of \$20 Million are being proposed to offset the cost of implementing the Weighted Student Funding formula. This funding will taper off through FY 2027 to enable the implementation of the formula without a tax increase, now or in the future.
 - c. Central office reductions were made in the approximate amount of \$8 Million, inclusive of the elimination of over 30 positions and decreases in purchased services. Where reductions were made to areas that have traditionally underspent budgets, thought was given to create a risk pooling initiative, which will insulate the budget from unanticipated costs throughout the year.
 - d. While the base budget is able to be balanced without a tax increase, staff has proposed a strategy to promote long-range sustainability and cause a more substantial increase to teacher and non-teacher compensation. Therefore, a 3.9 mill increase is included in the proposed budget, which brings the teacher compensation increase from \$5,000 to \$7,500 and the non-teacher increase from 99% to 100% of market. Future millage increases are not contemplated in the long-range plan to sustain this direction.
 - e. The proposed Fund Balance maintains the fund at or above the Board's Fund Balance Policy of 16.67%.
 - f. 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 balance the budget. Strategically, future year budgets will employ a use of fund balance, with a goal to sustain operations in FY 2029 without a use of fund balance while maintaining the requirements of the Fund Balance Policy.

Overall, we believe that this budget will provide the most positive impacts to students in Charleston County schools, while looking out for our most vulnerable populations. The ability to provide teachers and non-teachers alike with competitive pay remains a strong focus and our long-range estimates point to the ability to sustain these increases in alignment with the local market. In the case of non-teachers, it has been a goal for more than ten-years to achieve 100% of market

compensation, which we believe will aid in the recruitment and retention of top talent to support both our schools and central office functions. While this budget also required tough decisions to be made with reductions, we feel that the operations of the District will be streamlined with continued focus and cooperation. It is our hope that this spending plan sets the tone for K-12 education in the State of South Carolina while we locally work to continue to improve student outcomes and set our children up for their future success.

Best Regards,

A handwritten signature in black ink, appearing to read "Anita W. Huggins". The script is fluid and cursive.

Anita W. Huggins, Superintendent of Schools

A handwritten signature in black ink, appearing to read "Daniel T. Prentice". The script is fluid and cursive.

Daniel T. Prentice, Chief Financial Officer

Charleston County School District
FY25 GOF Budget Preliminary Considerations

	<u>Budgeted</u>	<u>Proposed</u>
	<u>FY2024</u>	<u>FY2025</u>
Revenue	702,381,674	785,100,360
ESSER Sustainability		20,000,000
Use of Fund Balance	14,414,398	42,485,529
Proposed Expenditures	716,796,072	847,585,889
Variance	-	-

FY 2025 Projected Revenue 847,585,889

FY 2024 Base Expenditures 716,796,072

Funds Available for Allocation 130,789,817

EXPENDITURE REQUESTS:

General Increases

Teacher Step including 31-40 years	5,190,449
Teachers-Salary Increase	36,164,829
Risk Management increase for insurance premiums	1,930,454
Health and Dental Increase	2,267,416
Charter Schools and Meeting Street	8,766,809
Risk Pool and General Reductions	(2,746,254)
Operations-Contractual Obligations and Other Must Do's	6,374,938
Total Required Increases	57,948,641

Non-Teacher Salary Increase Considerations

Non-Teacher 100% Market (6%) COLA and fringe	12,054,943
Non-Teacher (1.9%) Step and Fringe	2,663,914
Non-Teacher Step to Step 33 (using 100% Market) and fringe	2,249,571
School Based Position Upgrades and fringe	1,410,682
All Teacher Assistants Upgrades and fringe	3,569,563
Total Non-Teacher Salary Increases	21,948,673

School Support Considerations

10 Day and Mid-Year Adjustments for Enrollment	775,000
Expanding the AVID Program	1,105,783
CTE 2024 Summer Internship - additional 40 summer interns	61,040
School Support for Chronic Absenteeism	334,206
Employee Early Childhood Daycare	466,000
Total School Support Considerations	2,742,029

Financial Services Considerations

Total Financial Services Considerations	377,970
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Charleston County School District
FY25 GOF Budget Preliminary Considerations

CERDEP/CD/Head Start Considerations

CERDEP Funds	1,100,000
CERDEP - 14 Teacher Assistants and 1 Project Specialist	912,106
CD Expansion - 13 Teachers, 13 Teacher Assistants and Secretary	1,547,953
Head Start - 23 K3 Cert Teachers & Teacher Assistants, Principal on Assignment (GOF 50%)	1,904,753
Total CERDEP/CD/Head Start Considerations	5,464,812

Learning Services Considerations

SSS - Wraparound Services	750,000
MLL - Welcome Center	350,000
DEC Expansions	1,500,000
AP for Virtual Academy	175,000
Total Learning Services Considerations	2,775,000

New Standard Allocations

1.0 FTE Guidance Counselor at every school	362,016
All County Band Program	16,700
CTE Teachers	235,655
1.0 FTE Base Allocation for Foreign Language, additional Gifted and Talented, Interventionists, Windwood Farms	1,081,067
High School Credit Recovery	200,000
PineHurst Co-Teachers and Clemson Admin Fees	582,510
Total New Standard Allocations	2,477,948

ESSER Impact Initiatives

Family Learning Coordinators	496,370
Learning Services Canvas Administrator	132,244
University of Virginia	150,000
AS Director of Accelerated Schools	155,000
Total ESSER Impact Initiatives	933,614

Weighted Student Funding 32,820,531

Human Resources Considerations

Substitute Increases for Teachers and Assistants	1,500,000
Leadership Pipeline	800,599
Alternate Certification Pathways Program	1,000,000
Total Human Resources Considerations	3,300,599

Total FY25 Expenditure Request Additions 130,789,817

Projected Additional Funds Available for FY25 130,789,817

Variance -

FY 2025

GENERAL OPERATING FUND

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CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	410,414,064	481,338,055	70,923,991
1140 Delinquent Taxes	9,000,000	9,500,000	500,000
1190 Other Taxes	-	-	-
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	13,900,000	14,400,000	500,000
1300 Tuition:			
1310 From Patrons for Regular Day School	500,000	325,000	(175,000)
1500 Earnings on Investments:			
1510 Interest on Investments	750,000	7,000,000	6,250,000
1900 Other Revenue from Local Sources:			
1910 Rentals	300,000	300,000	-
1950 Refund of Prior Year's Expenditures	50,000	65,138	15,138
1990 Miscellaneous Local Revenue:			
1993 Receipt of Insurance Proceeds	50,000	50,000	-
1999 Revenue from Other Local Sources	100,000	173,392	73,392
Total Local Sources	435,064,064	513,150,177	78,087,521
2000 Intergovernmental Revenue:			
2100 Payments from Other Governmental Units	75,000	75,000	-
2200 Payments from Public Charter Schools	230,198	250,000	19,802
Total Intergovernmental Revenues	305,198	325,000	19,802.00
3000 Revenue from State Sources:			
3100 Restricted State Funding:			
3103 State Aid to Classrooms Program Allocation:	111,831,391	117,422,960	5,591,569
3130 Special Programs:			
3131 Handicapped Transportation	10,126	9,000	(1,126)
3160 School Bus Driver Salary	2,481,580	3,100,000	618,420
3161 EAA Bus Driver Salary and Fringe	8,718	8,300	(418)
3162 Transportation Workers' Compensation	157,643	161,584	3,941
3181 Retiree Insurance	17,982,550	17,336,026	(646,524)
3800 State Revenue in Lieu of Taxes:			

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
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	86,923,349	90,671,633	3,748,284
3830 Merchant's Inventory Tax	1,997,045	1,997,045	-
3840 Manufacturer's Depreciation Reimb.	1,025,000	1,050,625	25,625
3890 Other State Property Tax Revenues		-	
3900 Other State Revenue:			
3993 PEBA Retirement Credit	2,967,626	2,969,664	2,038
Total State Sources	245,898,171	255,241,181	9,343,009
4000 Revenue from Federal Sources:			
4100 Federally Impacted Areas:			
4110 Maintenance and Operations, P.L. 81-874	95,536	12,000	(83,536)
Total Federal Sources	95,536	12,000	(83,536.00)
OTHER FINANCING SOURCES (USES)			
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	15,313,584	12,400,000	(2,913,584)
5280 Transfer from Spec Rev Indirect Cost	4,148,119	2,400,000	(1,748,119)
5280 Transfer from Fd Serv Indirect Cost	1,557,002	1,572,002	15,000
Use of Unassigned Fund Balance	14,414,398	42,485,529	28,071,131
ESSER Sustainability	-	20,000,000	20,000,000
Total Transfers	35,433,103	78,857,531	43,424,428.00
TOTAL REVENUES	716,796,072	847,585,889	130,789,817

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	15,547,129	17,929,360	2,382,231
200 Employee Benefits	7,569,166	8,510,692	941,526
300 Purchased Services	15,880	15,880	-
400 Supplies and Materials	131,333	114,121	(17,212)
112 Primary Programs:			
100 Salaries	36,017,460	41,393,062	5,375,602
200 Employee Benefits	15,698,870	17,804,247	2,105,377
300 Purchased Services	3,056,196	3,056,196	-
400 Supplies and Materials	324,177	218,628	(105,549)
113 Elementary Programs:			
100 Salaries	65,140,674	74,521,682	9,381,008
200 Employee Benefits	27,890,869	31,500,475	3,609,606
300 Purchased Services	6,283,242	7,932,596	1,649,354
400 Supplies and Materials	536,980	499,972	(37,008)
600 Other Objects	625	625	-
114 High School Programs:			
100 Salaries	40,679,676	47,559,169	6,879,493
200 Employee Benefits	17,687,683	20,396,011	2,708,328
300 Purchased Services	2,049,591	2,142,491	92,900
400 Supplies and Materials	726,316	658,569	(67,747)
500 Capital Outlay	17,500	17,500	-
600 Other objects	1,565	1,565	-
115 Career and Technology Education Programs:			
100 Salaries	10,555,485	12,178,601	1,623,116
200 Employee Benefits	4,800,629	5,447,876	647,247
300 Purchased Services	247,139	247,139	-
400 Supplies and Materials	643,871	643,871	-
600 Other Objects	35,550	35,550	-
118 Montessori Programs:			
100 Salaries	7,308,646	8,420,169	1,111,523
200 Employee Benefits	3,582,326	4,023,789	441,463
300 Purchased Services	39,678	39,678	-
400 Supplies and Materials	60,002	60,002	-
120 Exceptional Programs:			

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
121 Educable Mentally Handicapped:			
100 Salaries	8,444,403	10,299,515	1,855,112
200 Employee Benefits	4,464,487	5,271,187	806,700
122 Trainable Mentally Handicapped:			
100 Salaries	2,350,502	2,876,460	525,958
200 Employee Benefits	1,108,991	1,331,681	222,690
124 Visually Handicapped:			
100 Salaries	215,814	246,064	30,250
200 Employee Benefits	95,626	107,195	11,569
300 Purchased Services	3,000	3,000	-
125 Hearing Handicapped:			
100 Salaries	927,440	1,047,161	119,721
200 Employee Benefits	461,647	510,849	49,202
126 Speech Handicapped:			
100 Salaries	3,970,290	4,526,785	556,495
200 Employee Benefits	1,871,433	2,090,842	219,409
127 Learning Disabilities:			
100 Salaries	11,751,023	13,398,104	1,647,081
200 Employee Benefits	5,405,487	6,049,456	643,969
400 Supplies and Materials	0	16,700	16,700
128 Emotionally Handicapped:			
100 Salaries	698,023	795,862	97,839
200 Employee Benefits	328,330	366,864	38,534
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	2,831,769	3,651,717	819,948
200 Employee Benefits	1,399,759	1,781,801	382,042
139 Early Childhood Programs:			
100 Salaries	7,679,439	12,329,804	4,650,365
200 Employee Benefits	4,005,157	6,484,230	2,479,073
400 Supplies and Materials	-	-	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,970,727	4,512,902	542,175
200 Employee Benefits	1,837,764	2,045,990	208,226
300 Purchased Services	118,000	118,000	-
400 Supplies and Materials	30,340	30,340	-
145 Homebound:			
100 Salaries	265,000	302,144	37,144
200 Employee Benefits	72,160	84,756	12,596
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	70,457	70,457	-
400 Supplies and Materials	242,934	242,934	-
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,995,797	2,291,838	296,041
200 Employee Benefits	1,001,945	1,120,355	118,410
300 Purchased Services	11,000	11,000	-
162 Limited English Proficiency:			
100 Salaries	4,519,607	5,235,171	715,564
200 Employee Benefits	2,098,309	2,382,734	284,425
300 Purchased Services	27,550	27,550	-
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	87,074	91,938	4,864
200 Employee Benefits	25,956	27,605	1,649
300 Purchased Services	5,700	5,700	-
400 Supplies and Materials	13,896	13,896	-
174 Gifted and Talented Summer School:			
100 Salaries	87,850	99,767	11,917
200 Employee Benefits	25,529	29,571	4,042
400 Supplies and Materials	28,478	28,478	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	<u>FY2024 ADOPTED BUDGET</u>	<u>FY2025 PROPOSED BUDGET</u>	<u>VARIANCE</u>
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	25,755	29,365	3,610
200 Employee Benefits	8,733	9,957	1,224
300 Purchased Services	15,000	15,000	-
188 Parenting/Family Literacy:			
100 Salaries	461,173	840,919	379,746
200 Employee Benefits	218,029	533,105	315,076
190 Instructional Pupil Activity:			
100 Salaries	694,112	701,121	7,009
200 Employee Benefits	215,356	217,732	2,376
TOTAL INSTRUCTION	<u>343,252,407</u>	<u>400,092,416</u>	<u>56,840,009</u>
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	956,173	1,060,660	104,487
200 Employee Benefits	428,230	469,741	41,511
300 Purchased Services	89,200	139,200	50,000
400 Supplies and Materials	6,270	6,270	-
600 Other Objects	400	400	-
212 Guidance Services:			
100 Salaries	11,921,855	13,712,546	1,790,691
200 Employee Benefits	5,236,850	5,957,858	721,008
300 Purchased Services	171,495	171,495	-
400 Supplies and Materials	4,855	4,855	-
213 Health Services:			
100 Salaries	5,787,582	6,831,305	1,043,723
200 Employee Benefits	2,752,640	3,201,870	449,230
300 Purchased Services	197,980	303,897	105,917
400 Supplies and Materials	202,522	255,522	53,000
500 Capital Outlay	20,000	20,000	-
600 Other Objects	2,000	2,000	-
214 Psychological Services:			
100 Salaries	3,254,824	4,121,822	866,998
200 Employee Benefits	1,528,566	1,887,931	359,365
300 Purchased Services	77,000	77,000	-
400 Supplies and Materials	12,000	12,000	-
215 Exceptional Program Services:			

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
100 Salaries	1,991,928	2,199,641	207,713
200 Employee Benefits	886,544	969,321	82,777
300 Purchased Services	223,000	223,000	-
400 Supplies and Materials	51,136	51,136	-
600 Other Objects	800	800	-
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development			
Development:			
100 Salaries	14,598,331	15,579,484	981,153
200 Employee Benefits	6,477,028	6,809,341	332,313
300 Purchased Services	2,485,762	2,610,762	125,000
400 Supplies and Materials	1,021,795	1,021,795	-
600 Other Objects	144,112	144,112	-
222 Library and Media Services:			
100 Salaries	6,039,588	7,032,335	992,747
200 Employee Benefits	2,825,889	3,218,196	392,307
300 Purchased Services	89,370	89,370	-
400 Supplies and Materials	279,081	279,081	-
500 Capital Outlay	1,000	1,000	-
600 Other Objects	-	-	-
223 Supervision of Special Programs:			
100 Salaries	5,249,516	5,684,642	435,126
200 Employee Benefits	2,307,044	2,475,795	168,751
300 Purchased Services	911,223	1,021,223	110,000
400 Supplies and Materials	337,025	347,025	10,000
600 Other Objects	10,790	10,790	-
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	32,000	32,000	-
200 Employee Benefits	11,000	11,000	-
300 Purchased Services	345,441	320,441	(25,000)
400 Supplies and Materials	15,724	15,724	-
600 Other Objects	2,375	2,375	-
230 General Administration Services:			
231 Board of Education:			
100 Salaries	409,800	457,134	47,334
200 Employee Benefits	161,543	178,899	17,356

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
300 Purchased Services	1,243,110	1,243,110	-
400 Supplies and Materials	30,450	30,450	-
600 Other Objects	51,920	51,920	-
232 Office of Superintendent:			
100 Salaries	1,187,609	1,397,914	210,305
200 Employee Benefits	508,286	583,498	75,212
300 Purchased Services	426,805	445,762	18,957
400 Supplies and Materials	38,957	38,957	-
600 Other Objects	8,425	8,425	-
233 School Administration:			
100 Salaries	35,643,384	41,180,533	5,537,149
200 Employee Benefits	15,414,219	17,405,018	1,990,799
300 Purchased Services	1,289,460	1,289,460	-
400 Supplies and Materials	764,226	764,226	-
600 Other Objects	116,886	116,886	-
250 Finance and Operations Services:			
252 Fiscal Services:			
100 Salaries	4,432,794	4,852,334	419,540
200 Employee Benefits	1,831,528	1,984,293	152,765
300 Purchased Services	406,040	351,040	(55,000)
400 Supplies and Materials	115,039	100,039	(15,000)
500 Capital Outlay	6,500	6,500	-
600 Other Objects	96,132	96,132	-
253 Facilities Acquisition and Construction:			
100 Salaries	112,324	139,591	27,267
200 Employee Benefits	44,339	53,952	9,613
300 Purchased Services	55,085	55,085	-
400 Supplies and Materials	700	700	-
254 Operation and Maintenance of Plant:			
100 Salaries	8,197,343	9,367,022	1,169,679
200 Employee Benefits	3,689,466	4,185,462	495,996
300 Purchased Services	49,392,860	52,645,606	3,252,746
400 Supplies and Materials	16,569,295	16,662,123	92,828
500 Capital Outlay	372,000	387,800	15,800
600 Other Objects	513,780	789,367	275,587
255 Student Transportation (State Mandated):			
100 Salaries	754,054	841,311	87,257
200 Employee Benefits	327,455	361,239	33,784
300 Purchased Services	26,818,503	29,132,556	2,314,053
400 Supplies and Materials	170,000	470,000	300,000

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
257 Internal Services:			
100 Salaries	1,249,678	1,275,121	25,443
200 Employee Benefits	573,107	581,767	8,660
300 Purchased Services	2,005,213	1,982,713	(22,500)
400 Supplies and Materials	118,360	109,310	(9,050)
600 Other Objects	13,194	13,194	-
258 Security:			
100 Salaries	2,450,361	2,604,287	153,926
200 Employee Benefits	993,397	1,055,162	61,765
300 Purchased Services	4,989,634	5,214,354	224,720
400 Supplies and Materials	201,860	201,860	-
600 Other Objects	200	200	-
262 Planning:			
100 Salaries	2,406,878	2,479,636	72,758
200 Employee Benefits	1,008,927	1,027,479	18,552
300 Purchased Services	207,244	223,244	16,000
400 Supplies and Materials	107,018	107,018	-
600 Other Objects	3,200	3,200	-
263 Information Services:			
100 Salaries	1,624,993	1,361,939	(263,054)
200 Employee Benefits	690,562	583,418	(107,144)
300 Purchased Services	1,190,115	1,190,115	-
400 Supplies and Materials	112,350	112,350	-
500 Capital Outlay	-	-	-
600 Other Objects	5,575	5,575	-
264 Staff Services:			
100 Salaries	4,362,252	5,447,135	1,084,883
200 Employee Benefits	2,441,655	2,873,455	431,800
300 Purchased Services	1,099,971	1,683,971	584,000
400 Supplies and Materials	151,610	204,110	52,500
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,327,423	1,327,423	-
266 Technology and Data Processing Services:			
100 Salaries	4,639,733	5,273,044	633,311
200 Employee Benefits	2,010,735	2,259,778	249,043
300 Purchased Services	1,087,663	1,087,663	-
400 Supplies and Materials	505,526	465,526	(40,000)
500 Capital Outlay	4,200	4,200	-
600 Other Objects	2,375	2,375	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	3,338,614	3,468,280	129,666
200 Employee Benefits	1,202,877	1,251,133	48,256
300 Purchased Services	365,653	365,653	-
400 Supplies and Materials	64,000	64,000	-
TOTAL SUPPORT SERVICES	292,745,569	321,971,945	29,226,379
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	169,960	187,683	17,723
200 Employee Benefits	73,150	80,068	6,918
350 Custody and Care of Children:			
100 Salaries	237,108	897,056	659,948
200 Employee Benefits	73,043	296,832	223,789
400 Supplies and Materials	-	6,920	6,920
500 Capital Outlay	-	30,894	30,894
600 Other Objects	-	390	390
390 Other Community Services:			
100 Salaries	287,266	293,598	6,332
200 Employee Benefits	107,725	110,573	2,848
300 Purchased Services	180,500	180,500	-
400 Supplies and Materials	94,320	94,320	-
TOTAL COMMUNITY SERVICES	1,223,073	2,178,835	955,762.00
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	61,108,391	66,145,577	5,037,186
417 - 720 Payments to Nonprofit Entities (other than for	15,578,409	19,715,264	4,136,855
420 Transfers to Other Funds:			
421 - 710 Transfer to Special Revenue Fund	235,000	235,002	2
422 - 710 Transfer to Special Revenue WSF	0	32,820,531	32,820,531
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	78,750,024	120,744,598	41,994,574.00

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
Listed by Function and Object

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
500 DEBT SERVICES:			
620 Interest	100,000	95,000	(5,000)
TOTAL DEBT SERVICE	100,000	95,000	(5,000.00)
900 RESERVES:			
900 Reserves:			
910 Contingency CFO Risk Pool	-	1,003,095	1,003,095
920 Reserve for 7-Day Enrollment Adj	725,000	1,500,000	775,000
TOTAL RESERVES	725,000	2,503,095	1,778,095.00
TOTAL EXPENDITURES AND RESERVES	716,796,072	847,585,889	130,789,817
	0.00	-	(0.00)

* Determination of accounts/positions is in progress-specific line items will be updated for the Second Reading document

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2025**

		Purpose Statement	Proposed Budgetary Allocations
LOCAL SOURCES			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 481,338,055
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	9,500,000
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	14,400,000
Regular Day School from Patrons	1320	Revenue from other school districts within the state as tuition for regular day schools	325,000
Interest on Investments	1510	Interest earned on investments and deposits of District funds	7,000,000
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	65,138
Miscellaneous (tuition, other, etc.)	1999	Other revenue from local sources not listed in the above accounts	173,392
TOTAL LOCAL SOURCES			\$ 513,150,177
INTERGOVERNMENTAL			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	325,000
TOTAL INTERGOVERNMENTAL SOURCES			\$ 325,000
STATE SOURCES			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	9,000
School Bus Driver's Contribution	316*	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	3,100,000
EAA School Bus Driver's Salary and Fringe	3161	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	8,300
Transportation Workers' Compensation	3162	Revenue allocated to school districts to offset the cost of workers' compensation insurance premiums	161,584
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	17,336,026
State Aid to Classrooms Program Allocation	3103	State aid to classrooms funding under new funding formula	117,422,960
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

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2025**

		Purpose Statement	Proposed Budgetary Allocations
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,557,362
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	90,671,633
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	1,050,625
Retirement Reimbursement	3993	State revenue to offset the increase in the employer retirement percentage increase	2,969,664
		TOTAL STATE SOURCES	\$ 255,241,181
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	\$ 12,000
		TOTAL FEDERAL SOURCES	\$ 12,000
TRANSFERS AND OTHER SOURCES			
Transfer from EIA Fund	5230	Interfund transfers from EIA funding sources to General Operating Fund	\$ 12,400,000
Indirect Costs	5280	Interfund transfers from Special Revenue Funds and Food Service Funds for reimbursement to the General Operating Fund for overhead costs. The percent charged to each fund is formulated by the State Department for each school district. This percent is charged to each allowable fund for all expenditures excluding capital outlay	3,972,002
ESSER Sustainability - Assigned Fund Balance		Other non-revenue financing sources	20,000,000
Use of Fund Balance		Other non-revenue financing sources	42,485,529
		TOTAL TRANSFERS AND OTHER SOURCES	\$ 78,857,531
TOTAL GENERAL FUND REVENUES			\$ 847,585,889

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2024 TO FY2025**

	FY2024 Adopted Budget	% of Total	Proposed FY2025 Budget	% of Total	FY24 to FY25 Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 410,414,064	57.26%	\$ 481,338,055	56.79%	\$ 70,923,991	17.28%
Delinquent Taxes	9,000,000	1.26%	9,500,000	1.12%	500,000	5.56%
Other Taxes	-	0.00%	-	0.00%	-	0.00%
Fee in Lieu	13,900,000	1.94%	14,400,000	1.70%	500,000	3.60%
Regular Day School from Patrons	500,000	0.07%	325,000	0.04%	(175,000)	-35.00%
Interest on Investments	750,000	0.10%	7,000,000	0.83%	6,250,000	833.33%
Rentals / Lease	300,000	0.04%	300,000	0.04%	-	0.00%
Receipt of Insurance Proceeds	50,000	0.01%	65,138	0.01%	15,138	30.276%
Refund of Prior Year's Expenditures	50,000	0.01%	50,000	0.01%	-	0.00%
Miscellaneous (tuition, other, etc.)	100,000	0.01%	173,392	0.02%	73,392	73.39%
TOTAL LOCAL SOURCES	\$ 435,064,064	60.70%	\$ 513,150,177	60.54%	\$ 78,087,521	59.70%
<u>INTERGOVERNMENTAL</u>						
Payments from Other Governments	75,000	0.01%	75,000	0.01%	-	0.00%
Payments from Public Charter Schools	230,198	0.03%	250,000	0.03%	19,802	8.60%
TOTAL INTERGOVERNMENTAL	\$ 305,198	0.04%	\$ 325,000	0.04%	\$ 19,802	0.02%
<u>STATE SOURCES</u>						
Aid to Classroom Program Allocation	\$ 111,831,391	15.60%	\$ 117,422,960	13.85%	\$ 5,591,569	5.00%
Handicapped Transportation	10,126	0.00%	9,000	0.00%	(1,126)	-11.12%
Home Schooling	-	0.00%	1,200	0.00%	1,200	0.00%
School Bus Driver's Salary	2,481,580	0.35%	3,100,000	0.37%	618,420	24.92%
EAA Bus Driver Salary and Fringe	8,718	0.00%	8,300	0.00%	(418)	-4.79%
Bus Driver Workers' Compensation	157,643	0.02%	161,584	0.02%	3,941	2.50%
Retiree Insurance	17,982,550	2.51%	17,336,026	2.05%	(646,524)	-3.60%
Local Property Tax Relief	16,955,781	2.37%	16,955,781	2.00%	-	0.00%
Homestead Exemption	3,557,362	0.50%	3,557,362	0.42%	-	0.00%
Sales Tax - Tier III	86,923,349	12.13%	90,671,633	10.70%	3,748,284	4.31%
Merchant's Inventory Tax	1,025,000	0.14%	1,997,045	0.24%	972,045	94.83%
Manufacturer's Depreciation Reimbursement	1,997,045	0.28%	1,050,625	0.12%	(946,420)	-47.39%
Retirement Reimbursement	2,967,626	0.41%	2,969,664	0.35%	2,038	0.00%
Other State Revenue	-	0.00%	-	0.00%	-	0.00%
TOTAL STATE SOURCES	\$ 245,898,171	34.31%	\$ 255,241,181	30.11%	\$ 9,343,009	7.14%
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	\$ 95,536	0.01%	\$ 12,000	0.00%	\$ (83,536)	-87.44%
Miscellaneous Federal	-	0.00%	-	0.00%	-	0.00%
TOTAL FEDERAL SOURCES	\$ 95,536	0.01%	\$ 12,000	0.00%	\$ (83,536)	-0.06%
<u>INTERFUND TRANSFERS AND OTHER SOURCES</u>						
EIA Teacher Salary & Fringe	\$ 15,313,584	2.14%	\$ 12,400,000	1.46%	\$ (2,913,584)	-19.03%
Indirect Costs	5,705,121	0.80%	3,972,002	0.47%	(1,733,119)	-30.38%
ESSER Sustainability Funding	-	0.00%	20,000,000	2.36%	20,000,000	0.00%
Use of Fund Balance	14,414,398	2.01%	42,485,529	5.01%	28,071,131	194.74%
TOTAL TRANSFERS/OTHER SOURCES	\$ 35,433,103	4.94%	\$ 78,857,531	9.30%	\$ 43,424,428	33.20%
<u>SALE OF FIXED ASSETS</u>						
Sale of Fixed Assets	-	0.00%	\$ -	0.00%	-	0.00%
TOTAL SALE OF FIXED ASSETS	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
TOTAL GENERAL FUND REVENUES	\$ 716,796,072	100.00%	\$ 847,585,889	100.00%	\$ 130,789,817	100.00%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON BY OBJECT**

OBJ. NUM	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 30,524,149	\$ 33,631,231	\$ 3,107,082
111	PRINCIPAL/AST PRINCIPAL SAL	23,430,117	26,824,748	3,394,631
112	TEACHER/PROFESSIONAL ED SALARY	220,332,572	256,480,345	36,147,773
113	PROFESSIONAL OTHER SALARY	15,262,067	17,824,420	2,562,353
114	TECHNICAL SALARY	3,679,777	4,063,495	383,718
115	TEACHER AST/CLERICAL SALARY	41,476,782	50,089,687	8,612,905
116	CRAFTS AND TRADES SALARY	7,038,118	8,074,123	1,036,005
117	BUS DRIVER/APPRENTICE SALARY	106,183	117,257	11,074
180	HEAD OF ORG UNIT SALARY	651,446	651,446	-
	TOTAL REGULAR SALARIES	\$ 342,501,211	\$ 397,756,752	\$ 55,255,541
122	TEMPO SALARY - SUBSTITUTE	\$ 78,328	\$ 78,328	\$ -
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	72,141	158,091	85,950
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 225,552	\$ 311,502	\$ 85,950
130	OVERTIME SALARY - ADMN	\$ 74,420	\$ 96,126	21,706
135	OVERTIME SALARY - T AST/CLER	1,700	1,700	-
136	OVERTIME SALARY - WORKER	115,442	115,442	-
	TOTAL OVERTIME SALARIES	\$ 191,562	\$ 213,268	\$ 21,706
140	TERMINAL LEAVE	\$ 500,000	\$ 500,000	\$ -
142	SUPPLEMENTAL SALARY	4,234,928	4,369,347	134,419
	TOTAL SUPPLEMENTAL SALARIES	\$ 4,734,928	\$ 4,869,347	\$ 134,419
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 38,780,953	\$ 42,484,320	\$ 3,703,367
220	EMPLOYEE RETIREMENT	85,940,705	99,764,737	13,824,032
230	SOCIAL SECURITY	25,498,775	29,744,213	4,245,438
260	UNEMPLOYMENT COMPENSATION TAX	347,358	402,853	55,495
270	WKRS' COMP - REIMB OTHR FUNDS	4,340,968	5,034,667	693,699
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	-
	TOTAL FRINGE BENEFITS	\$ 155,508,525	\$ 178,030,557	\$ 22,522,031
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 4,688,963	\$ 4,848,683	\$ 159,720
311	INSTRUCTIONAL SERVICES	849,471	849,471	-
312	INSTRUCTIONAL PROGRAMS	1,729,720	1,729,720	-
313	STUDENT SERVICES	251,500	251,500	-
315	MANAGEMENT SERVICES	697,750	696,750	(1,000)
317	STATISTICAL SERVICES	161,000	161,000	-
318	AUDIT FEES	110,000	110,000	-
319	LEGAL SERVICES	1,025,082	1,025,082	-
320	PROPERTY SERVICES	24,339,360	25,526,386	1,187,026
321	PUBLIC UTIL SVS WATER/SEWAGE	2,448,068	2,448,068	-

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON BY OBJECT**

OBJ. NUM	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
322	OUTSOURCED SUBSTITUTES	9,365,215	10,865,215	1,500,000
323	REPAIRS AND MAINTENANCE SRVS	3,490,163	3,570,282	80,119
324	PROPERTY INSURANCE	8,507,740	10,438,194	1,930,454
325	RENTALS/LEASE	840,637	856,637	16,000
326	OUTSOURCED DAY PORTERS	8,192,614	8,455,092	262,478
329	OTHER PROPERTY SERVICES	984,890	914,555	(70,335)
331	STUDENT TRANSPORTATION	26,208,682	28,522,735	2,314,053
332	IN STATE TRAVEL	957,979	959,479	1,500
333	CURRICULUM FIELD TRIP TRANSPRT	26,300	26,300	-
334	EXTRA-CURRICULAR FIELD TRIP TR	-	-	-
336	CAR ALLOWANCE/ LIEU OF MILEAGE	12,000	12,000	-
338	OUT OF STATE TRAVEL	470,353	480,353	10,000
339	OTHER TRANSPORTATION SERVICES	9,876	9,876	-
340	COMMUNICATION (TELEPHONE)	953,419	953,419	-
342	PAGER/CELL PHONE RENT/MESG SYS	465,728	480,148	14,420
345	TECHNOLOGY PURCHASED SERVICES	1,786,919	1,802,919	16,000
350	ADVERTISING	121,750	121,750	-
360	PRINTING AND BINDING	2,271,808	2,276,808	5,000
370	TUITION	682,616	1,559,270	876,654
380	HEAD OF ORG UNIT TRAVEL	16,500	16,500	-
395	OTHER PROFESS/TECHNICAL SERV.	55,000	45,000	(10,000)
399	OTHER PURCHASED SERVICES	6,481,266	7,247,700	766,434
	TOTAL PURCHASE SERVICES	\$ 108,202,369	\$ 117,260,893	\$ 9,058,523

MATERIALS & SUPPLIES

410	SUPPLIES	\$ 6,640,054	\$ 6,532,406	\$ (107,648)
412	POSTAGE	94,767	95,067	300
414	BAND UNIFORMS	60,000	60,000	-
417	FOOD AND CATERING	512,201	528,401	16,200
420	TEXTBOOKS	644,689	644,689	-
430	LIBRARY BOOKS	214,760	214,760	-
440	PERIODICALS	12,976	12,976	-
445	TECHNOLOGY SUPPLIES	452,704	409,954	(42,750)
446	TECHNOLOGY SOFTWARE	368,334	368,334	-
447	TECHNOLOGY COMPUTERS	85,592	85,592	-
448	TECHNOLOGY PERIPHERALS	59,670	59,670	-
470	ENERGY	14,052,010	14,052,010	-
471	FUEL OIL	15,750	15,750	-
472	GASOLINE	488,914	796,514	307,600
480	HEAD OF ORG UNIT SUPPLIES	2,325	2,325	-
490	OTHER SUPPLIES AND MATERIALS	7,700	7,700	-
	TOTAL MATERIALS & SUPPLIES	\$ 23,712,446	\$ 23,886,147	\$ 173,702

CAPITAL OUTLAY

540	EQUIPMENT	397,152	412,952	15,800
545	TECHNOLOGY EQUIP	5,200	5,200	-
550	VEHICLES	20,000	20,000	-
	TOTAL CAPITAL OUTLAY	\$ 422,352	\$ 438,152	\$ 15,800

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON BY OBJECT**

OBJ. NUM	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 95,000	(5,000)
640	ORGANIZATION MEMSHP DUES/FEES	450,385	491,575	41,190
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	134,599	3,750
692	SOLID WASTE FEE	432,763	704,600	271,837
	TOTAL OTHER OBJECTS	\$ 2,437,327	\$ 2,749,104	\$ 311,777
<u>TRANSFERS AND OTHER SOURCES</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,134,800	\$ 33,955,333	\$ 32,820,533
720	TRANSITS/CHARTERS	77,000,000	85,611,740	8,611,740
	TOTAL TRANSFERS/OTHER SOURCES	\$ 78,134,800	\$ 119,567,073	\$ 41,432,273
<u>RESERVES</u>				
910	CONTINGENCY CFO RISK POOL	-	1,003,094	1,003,094
920	RESERVE FOR 7-DAY ENROLLMENT ADJ	725,000	1,500,000	775,000
		\$ 725,000	\$ 2,503,094	\$ 1,778,094
	TOTAL ALL OBJECTS	\$ 716,796,072	\$ 847,585,889	\$ 130,789,817

* Determination of accounts/positions is in progress-specific line items will be updated for the Second Reading document

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

		FY24 Approved Budget	FY2025 Proposed Budget	Variance
EXPENDITURES				
0100	Board of Trustees	390,927	407,109	16,182
0101	Superintendent's Office	991,218	1,231,933	240,715
0102	Deputy Superintendent's Office	903,638	778,655	(124,983)
0103	Facility Services	179,301	191,907	12,606
0104	Chief Academic Office	733,737	1,715,881	982,144
0105	Payroll Office	1,714,909	1,798,838	83,929
0106	Accounting Office	1,360,874	1,482,342	121,468
0108	Employee Relations Office	825,859	886,975	61,116
0109	Transportation / Bus Lots	205,545	205,545	-
0110	Acceleration Schools	664,291	731,546	67,255
0111	Facility Maintenance	424,202	446,883	22,681
0112	Food Services Office	825,000	825,000	-
0113	Capital Improvement	94,970	106,572	11,602
0115	Communications Office	3,098,863	3,167,207	68,344
0117	Office of General Counsel	1,273,473	1,315,139	41,666
0118	Gifted & Talented Office	518,811	508,745	(10,066)
0119	Plant Operations	1,437,143	3,136,914	1,699,771
0120	Title I Administration	425,469	55,437	(370,032)
0121	Fine Arts Office	492,004	531,110	39,106
0122	English as a Second Language	606,175	489,754	(116,421)
0123	Adult Education	250,000	250,000	-
0124	Office of Teacher Effectiveness	1,560,879	1,347,748	(213,131)
0125	Instructional Support	3,602,547	3,911,826	309,279
0126	Operational Planning	1,842,532	1,733,154	(109,378)
0127	Various Schools	9,150,003	17,833,066	8,683,063
0128	Professional Development	564,496	598,434	33,938
0131	Chief of Schools Office	435,395	361,322	(74,073)
0133	Student Support	7,815,851	8,726,122	910,271
0134	Nurse Services Office	1,571,123	2,508,709	937,586
0135	Career & Technology Education	1,104,975	1,452,332	347,357
0136	Pupil Accounting Office	1,247,253	1,369,780	122,527
0137	Business Intelligence	1,214,857	1,287,360	72,503
0139	Archives & Records Office	338,257	927,763	589,506
0140	Public Safety Office	4,642,689	4,923,379	280,690
0142	Instructional Programs	2,429,673	2,553,368	123,695
0143	Science Office	183,984	200,530	16,546
0144	Procurement Services	832,095	917,415	85,320
0145	Literacy and Learning	1,164,254	1,059,419	(104,835)
0147	Capital Projects Office	61,693	68,868	7,175
0149	Department of School Support	2,024,055	1,949,355	(74,700)
0150	Child Development Office	2,551,174	2,770,330	219,156
0151	Headstart / Early Head Start	292,458	6,208,410	5,915,952
0153	IT Network Operations	2,890,872	3,275,351	384,479
0154	Student Transportation	932,081	1,011,994	79,913
0156	IT Customer Support	2,988,214	3,261,462	273,248

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

	FY24 Approved Budget	FY2025 Proposed Budget	Variance
EXPENDITURES			
0157 Human Resources	5,963,237	8,070,065	2,106,828
0158 Budget & Special Revenue	1,419,672	1,566,619	146,947
0159 Bridge View Building	757,898	757,898	-
0160 HVAC Shop	2,654,510	3,211,217	556,707
0161 Energy Services	347,104	374,244	27,140
0162 Plumbing Shop	2,331,795	2,517,850	186,055
0164 Carpentry Shop	1,584,953	1,711,029	126,076
0165 Central Media Services	159,295	176,739	17,444
0166 Risk Management	1,718,436	3,706,116	1,987,680
0167 Guidance & Counseling	621,837	662,143	40,306
0169 Special Education Department	4,924,418	5,907,049	982,631
0170 Assessment and Evaluation	2,661,818	2,732,031	70,213
0171 Contracts & Procurement Services	301,716	162,702	(139,014)
0172 Electrical Shop	1,371,416	1,478,149	106,733
0173 Chief Information Office	796,168	880,298	84,130
0177 School Choice	1,368,730	1,475,260	106,530
0178 Translation Services	1,409,969	1,555,570	145,601
0179 Internal Consulting	346,550	230,454	(116,096)
0180 Chief Finance & Operations	885,289	904,636	19,347
0182 Video Services	25,238	25,238	-
0189 Chief Operating Officer	10,785	10,785	-
0190 Tiger Team	1,988,846	2,174,761	185,915
0191 Energy/Environmental	765,976	882,072	116,096
0192 Maintenance Program	1,451,381	1,717,908	266,527
0193 General Services / Warehouse	1,517,811	1,587,443	69,632
0194 Carolina Youth Development	38,546	38,546	-
0195 Financial Services	1,312,186	1,581,832	269,646
0196 75 Calhoun Street Building	780,438	780,438	-
0197 PM Team	2,545,910	2,740,187	194,277
0198 Intercultural Development	251,349	272,493	21,144
0200 Elementary Learning Community	1,440,415	1,759,335	318,920
0202 Mt. Pleasant Academy	6,330,559	7,338,315	1,007,756
0203 Mamie P. Whitesides Elementary	7,506,472	8,736,153	1,229,681
0204 Sullivan's Island Elementary	5,503,620	6,205,552	701,932
0205 Belle Hall Elementary	6,113,102	6,913,686	800,584
0207 Jennie Moore Elementary	9,974,699	11,635,731	1,661,032
0208 Charles Pinckney Elementary	5,953,162	6,962,857	1,009,695
0209 Laurel Hill Primary	7,347,125	8,646,088	1,298,963
0210 James B. Edwards Elementary	7,653,205	8,907,575	1,254,370
0211 Wando CAS	4,304,308	4,766,974	462,666
0212 Old Whitesides Site	19,195	19,195	-
0213 Carolina Park Elementary	8,524,209	9,856,858	1,332,649
0239 Montessori Mt. Pleasant Charter	5,193,788	5,193,788	-
0242 Laing Middle	9,527,452	11,090,265	1,562,813
0245 Moultrie Middle	9,648,437	11,108,366	1,459,929
0247 Cario Middle	9,544,885	10,954,455	1,409,570
0252 Old Wando High Site	2,156	2,156	-

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

	FY24 Approved Budget	FY2025 Proposed Budget	Variance
EXPENDITURES			
0253 Lucy G. Beckham High	16,897,666	19,037,536	2,139,870
0257 Wando High	26,701,194	30,082,776	3,381,582
0259 District 2 Stadium	112,943	112,943	-
0268 Windwood Farms Program	333,909	576,361	242,452
0300 Old District 3 Learning Community	3,097	3,097	-
0303 Riverland Terrace Shop	13,917	13,917	-
0304 Harbor View Elementary	5,889,302	6,904,026	1,014,724
0305 Stiles Point Elementary	7,229,634	8,352,097	1,122,463
0309 Murray-Lasaine Elementary	4,774,989	5,499,239	724,250
0310 James Island Elementary	6,278,435	7,439,421	1,160,986
0342 James Island Middle	424,711	424,711	-
0343 Fort Johnson Middle	4,212	4,212	-
0344 Camp Road Middle School	7,683,184	9,056,603	1,373,419
0350 James Island Charter High	21,942,835	23,948,965	2,006,130
0359 Septima P. Clark Academy	1,846,010	2,004,355	158,345
0400 District 4	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	5,897,348	1,058,257
0413 Edmund A. Burns Elementary	457,698	457,698	-
0414 Lambs Elementary	5,000,229	6,170,282	1,170,053
0415 Ladson Elementary	7,420,568	9,412,068	1,991,500
0416 Pinehurst Elementary	6,164,421	8,434,121	2,269,700
0418 North Charleston Elementary	5,192,228	6,237,064	1,044,836
0419 North Charleston Creative Arts	4,845,895	5,901,632	1,055,737
0420 Malcolm C. Hursey Elementary	5,882,386	6,970,264	1,087,878
0421 W. B. Goodwin Elementary	4,454,668	5,647,209	1,192,541
0422 Matilda F. Dunston Elementary	5,386,394	6,806,642	1,420,248
0424 Hunley Park Elementary	5,199,764	6,394,180	1,194,416
0425 A. C. Corcoran Elementary	7,107,648	8,918,063	1,810,415
0426 Midland Park Primary	4,201,031	5,444,153	1,243,122
0428 Deer Park Middle	4,182,964	5,069,135	886,171
0435 Mary Ford Early Learning and Family Center	4,666,993	5,547,247	880,254
0436 Pepperhill Elementary	5,010,879	6,270,015	1,259,136
0439 Meeting Street Academy @ Brentwood	9,623,561	10,976,247	1,352,686
0441 Northwoods Middle	7,120,195	8,698,192	1,577,997
0442 Brentwood Middle	13,779	13,779	-
0444 Morningside Middle	6,035,427	7,405,712	1,370,285
0445 Military Magnet Academy	8,241,881	9,730,116	1,488,235
0446 Zucker Middle	6,128,001	7,405,543	1,277,542
0450 Charleston County of the Arts	11,713,953	13,289,404	1,575,451
0451 Garrett Academy of Technology	886,324	886,324	-
0452 North Charleston High	9,582,890	11,216,550	1,633,660
0454 R.B. Stall High	17,562,284	21,461,824	3,899,540
0457 CAS - North Charleston	3,855,868	4,282,598	426,730
0458 Academic Magnet High	8,603,950	9,677,846	1,073,896
0460 Charlestowne Academy	11,419	11,419	-

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

		FY24 Approved Budget	FY2025 Proposed Budget	Variance
EXPENDITURES				
0461	Greg Mathis Charter	1,147,224	1,383,999	236,775
0463	Daniel Jenkins Academy	4,896,763	5,457,249	560,486
0464	Juvenile Detention Center	427,339	483,405	56,066
0467	Department of Juvenile Justice	954	954	-
0468	Liberty Hill Academy	4,277,828	4,881,374	603,546
0470	Meeting Street Academy @ Burns	6,591,875	4,861,660	(1,730,215)
0471	District 4 Stadium	321,001	321,001	-
0472	Turning Point Academy	645,103	729,010	83,907
0491	Hyde Avenue	879	879	-
0504	St James-Santee Elementary	3,969,383	4,555,747	586,364
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	551,993	49,341
0603	St. Andrews Elementary	7,350,973	8,696,084	1,345,111
0605	Stono Park Elementary	4,121,412	5,055,511	934,099
0606	Oakland Elementary	6,723,379	8,014,525	1,291,146
0607	Orange Grove Charter Elementary	14,213,726	15,160,005	946,279
0608	Ashley River Elementary	7,517,419	8,792,546	1,275,127
0611	Springfield Elementary	6,708,025	8,175,235	1,467,210
0612	Montessori Community Charleston	3,817,024	4,377,718	560,694
0616	Drayton Hall Elementary	5,988,333	7,194,814	1,206,481
0642	C.E. Williams Academic Magnet	8,533,047	10,461,654	1,928,607
0646	West Ashley Middle	101,279	101,279	-
0647	Advanced Studies West Ashley	6,522,793	7,709,183	1,186,390
0648	St. Andrews Middle	744,225	744,225	-
0653	West Ashley High	18,496,526	22,014,303	3,517,777
0655	West Ashley Head Start	162,856	162,856	-
0661	Pattison's Academy Charter	1,142,258	1,389,056	246,798
0667	West Ashley CAS	3,519,313	3,971,947	452,634
0670	Old CE Williams Building	2,444	2,444	-
0681	Materials Resource Center	3,552	3,552	-
0700	Secondary Learning Community	1,176,543	1,070,664	(105,879)
0701	Plant Operations	1,511,498	1,584,176	72,678
0705	Charleston Progressive	3,923,189	4,779,397	856,208
0706	Memminger Elementary	5,831,702	6,839,350	1,007,648
0707	James Simons Elementary	5,000,314	5,967,092	966,778
0708	Archer Building	38,487	38,487	-
0709	Buist Academy	5,984,614	6,801,496	816,882
0710	Wilmot J Fraser Elementary	97,190	97,190	-
0712	Julian Mitchell Elementary	3,199,246	3,938,329	739,083
0714	Sanders-Clyde Elementary	6,123,301	7,366,255	1,242,954
0739	Charleston Development Academy Charter	1,802,741	2,418,647	615,906
0741	Courtenay Middle	450	450	-
0743	Rivers Building	73,082	73,082	-
0744	Simmons-Pinckney Middle School	4,100,697	5,117,464	1,016,767
0749	Carolina Voyager Charter	5,101,007	5,921,886	820,879

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

	FY24 Approved Budget	FY2025 Proposed Budget	Variance
EXPENDITURES			
0752 Thomas Myers II	121,033	136,299	15,266
0755 Burke High	7,593,866	8,994,462	1,400,596
0760 Early College High School	6,007,205	6,468,840	461,635
0761 Charleston Math and Science Charter	8,176,999	9,353,603	1,176,604
0762 Allegro Charter	3,168,750	3,661,652	492,902
0777 Charleston County Human Services	800	800	-
0800 Middle School Learning Community	283,082	527,866	244,784
0808 C. C. Blaney Elementary	809,126	900,293	91,167
0809 Jane Edwards Elementary	2,534,787	2,988,011	453,224
0810 E.B. Ellington Elementary	4,015,994	5,060,686	1,044,692
0811 Minnie Hughes Elementary	2,696,590	3,198,409	501,819
0843 R.D. Schroder Middle	155,804	155,804	-
0851 Baptist Hill High	8,119,524	9,734,791	1,615,267
0902 Angel Oak Elementary	7,139,743	8,707,526	1,567,783
0906 Mt. Zion Elementary	3,415,914	4,150,344	734,430
0907 Edith Frierson Elementary	2,744,531	3,259,354	514,823
0944 Haut Gap Middle	5,246,581	6,335,440	1,088,859
0951 St. John's High	6,204,364	7,419,063	1,214,699
TOTAL EXPENDITURES	716,796,072	847,585,889	130,789,817

FY 2025

DEBT SERVICE FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE FUND BUDGET SUMMARY
FY 2025
REVISED 4/25/24**

	2 MILL REDUCTION		PROPOSED 3 MILL REDUCTION	
	FY2024	% of	FY2025	% of
	<u>BUDGET</u>	Total	<u>BUDGET</u>	Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 27,062,900	17%	\$ 47,234,578	27%
Ad Valorem Taxes	126,995,223	80%	121,878,975	70%
Delinquent Taxes	2,700,000	2%	3,500,000	2%
State Revenue	<u>1,750,000</u>	1%	<u>1,750,000</u>	1%
Total Revenue All Sources	\$ 158,508,123	100%	\$ 174,363,553	100%
EXPENDITURES:				
GO Bonds	127,148,129	99%	127,260,750	99%
Qualified School Construction Bonds	<u>1,862,981</u>	1%	<u>1,484,689</u>	1%
Total Expenditures	\$ 129,011,110	100%	\$ 128,745,439	100%
 Budgeted Sinking Fund Balance - June 30	 \$ 29,497,013		 \$ 45,618,114	
Actual Sinking Fund Balance - June 30	\$ 47,234,578			

**CHARLESTON COUNTY SCHOOL DISTRICT
FIRST READING DEBT SERVICE EXPENDITURE BUDGET
FY 2025
REVISED 4/25/24**

GO Bonds		\$ 127,260,750
Series 2019B	4,362,750	
Series 2020	3,150,000	
Series 2023A GO (FCO, Technology, Security)	2,400,000	
Series 2024A GO	748,000	
Series 2024B GO	116,600,000	
 Qualified School Construction Bonds		 \$ 1,484,689
QSCB 2009	1,154,689	
QSCB 2010B	330,000	
 TOTAL PROJECTED FOR DEBT SERVICE FUND		 <u>\$ 128,745,439</u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2025

Paid from Millage Levy

<u>FY</u>	<u>2009 GO -</u>	<u>2010B GO -</u>	<u>2019B GO</u>	<u>2020 GO</u>	<u>2023A GO</u>	<u>2024B GO</u>		<u>Total Debt</u>
	<u>QSCB</u>	<u>QSCB (1)</u>				<u>2024A GO (Proposed</u>	<u>(Proposed Short</u>	
						<u>Long Term) (2)</u>	<u>Term) (3)</u>	<u>Obligation</u>
2025	1,154,689	330,000	4,362,750	3,150,000	2,400,000	748,000	116,600,000	128,745,439
2026	1,142,876	330,000			2,402,500	7,460,000		11,335,376
2027	1,145,985	330,000			2,401,500	7,464,000		11,341,485
2028	-	1,450,000			2,402,000	7,460,750		11,312,750
2029					2,398,750	7,465,000		9,863,750
2030					2,401,750	7,460,750		9,862,500
2031					2,400,500	7,462,750		9,863,250
2032					10,500,000	21,000,000		31,500,000
	3,443,550	2,440,000	4,362,750	3,150,000	27,307,000	66,521,250	116,600,000	223,824,550

(1) Required Sinking Fund Deposits

(2) Remaining \$55 MM of Long Term GO to be Issued Nov 2024

(3) Annual Fall GO to Pay off 2024A BAN and Make December IPRB Payments

Summary of Outstanding Debt as of April 15, 2024

Summary of Debt					
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding (4/15/2024)	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	\$3,390,000	\$3,390,000
Series 2010B	10/14/2010	8/1/2027	15,075,000	14,510,000	14,510,000
Series 2019B	11/14/2019	2/1/2025	20,725,000	4,155,000	-
Series 2020	11/16/2020	3/1/2025	91,670,000	3,000,000	3,000,000
Series 2023A	10/17/2023	2/1/2032	40,000,000	21,000,000	21,000,000
Total Long-Term GO Bonds			180,987,000	46,055,000	41,900,000
<u>Short-Term GO Bonds/BANs</u>					
2024A BAN	5/9/2024	11/14/2024	67,305,000	67,305,000	67,305,000
2024B BAN	5/9/2024	5/8/2025	147,025,000	147,025,000	147,025,000
Total Short-Term			214,330,000	214,330,000	214,330,000
Total General Obligation Bonds Outstanding			395,317,000	260,385,000	256,230,000
Installment Revenue Bonds					
Series 2014	9/9/2014	12/1/2031	111,565,000	76,880,000	-
Series 2020	10/22/2020	12/1/2030	156,835,000	148,400,000	-
Series 2023	9/5/2023	12/1/2028	141,580,000	140,010,000	-
Total Installment Bonds Outstanding			409,980,000	365,290,000	
Total Debt			805,297,000	625,675,000	
Total Debt Net of Short-Term Debt (Cash Flow BANs)				411,345,000	

FY 2025

CAPITAL BUILDING FUND

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CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2025

REVENUE

Estimated Fund Balance as of 7/1/24	\$ 250,367,039
Bridge Funding (2023 - 2028 Capital Program - Phase V)	20,000,000
One Cent Sales Tax revenue (2023- 2028 Capital Program - Phase V)	162,010,946
Long Term Debt-Program (2023-2028 - Phase V)	50,000,000
Fixed Cost of Ownership	60,896,066
TOTAL REVENUE	\$ 543,274,051

EXPENDITURES

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

District 3 Bus Lot	1,900,000
District Wide Athletics	329,814

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

Building Program	
Carolina Park ES	4,170,693
Lucy G Beckham HS	100,327
Camp Road MS	38,617
Murray La-Saine Montessori	4,199,727
District 4 Stadium	6,500,215
CE Willams MS	5,114,794
Baptist Hill CTE	97,698
Stoney Field	61,168
James Island HS CTE & Gym	40,731
Capital Maintenance	9,435,649
Technology Replacement and Upgrades	11,263,142

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

Building Program

Wave 1:

Hursey Montessori School	354,336
New ES on John's Island (D9)	44,459,748
Ladson ES	38,523,308
Early College HS	16,521,645

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2025

District wide Improvements:

* Paving Improvements (incl. Murray-LaSaine Montessori School, Academic Magnet HS and Belle Hall ES)	102,244
* Minor Building Improvements (incl. Wando HS)	156,142
* Athletic Improvements (incl. Military Magnet Academy)	519,223

Wave 2:

Lambs ES	9,493,053
St John's Stadium	603,417
New D10 MS (West Ashley)	5,471,164
ELC @ James Island MS	1,029,229

Wave 3:

New D23 ES	437,101
JB Edwards ES	483,165
Stall HS	15,837,787
Cario MS	67,607
JICH Stadium	31,844

Capital Maintenance	45,000,000
Capital Maintenance - Athletics-St John's HS	4,760,339
Capital Maintenance - Athletics-D4 Baseball/Softball fields	3,185,798

Technology Replacement and Upgrades	4,000,000
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Long Term Debt

Morningside MS	36,843,294
AC Corcoran ES	9,897,454
Deer Park MS	7,710,069
Midland Park (Land)	4,000,000

District Projects:

Fixed Cost of Ownership:

Facilities Maintenance	18,745,568
Playgrounds	1,404,000
Security	3,056,196
Information Technology	2,740,400

CHARLESTON COUNTY SCHOOL DISTRICT
First Reading Capital Building Fund Budget
FY 2025

Classroom Modernizations and Computer	22,944,896
Furniture, Fixtures & Equipment	1,632,800
Media Center	1,248,000
Arts	204,880
Athletics	328,640
Career and Technology Education	525,155
Design & Consulting	260,000
Contingency - Resource Allocation Request	208,000
Planning	260,000
Transportation	1,606,800
School Nutrition	1,293,290
Nursing Services	248,248
Program Management Office (PMO)	270,400
Program Contingency	196,560
 FCO - Additional Projects	 3,722,232

Program Management Office (PMO) - Phase V	
Capital Programs	1,129,811
Capital Projects Accounting	556,992
Construction Procurement	235,091
Technology Procurement	57,437
Technology Construction Eng and Mgmt	653,449
Bond Administration	150,000

TOTAL EXPENDITURES **\$ 356,419,391**

ESTIMATED FUND BALANCE AS OF 6/30/25 **\$ 186,854,659**

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FY 2025

SUPPLEMENTAL INFORMATION

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2024 Factored Preliminary Index of Taxpaying Ability

11/29/2023 12:40:13 PM

Index Year: 2024

School District:

District Name: CHARLESTON SCHOOL DISTRICT

Tax Year: 2022

Owner Occupied Residential	1,808,662,450
All Other Real Property	2,470,862,486
Agricultural Property-Use Value	1,540,610
Personal Property-Locally Assessed	359,490,826
Real and Personal Property-DOR Assessed	284,728,994
Fee-in-Lieu and Joint Industrial Park	124,145,186
Tier 1, 2 and 3, Replacement Assessment	782,333,533

Total Adjusted Assessed	4,023,101,635
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Index of Taxpaying Ability

District Fiscal Capacity	/	Statewide Fiscal Capacity	=	Index of Taxpaying Ability
4,023,101,635		28,767,941,969		0.13984

Tax Base	Appraised	Ratio	Assessed	NBR
Owner Occupied				
Agricultural (Private)	34,943,000	0.040	1,397,720	5,318
Agricultural (Corporate)	2,381,500	0.060	142,890	114
All Other	41,181,041,433	0.060	2,470,862,486	95,190
Subtotal	41,218,365,933		2,472,403,096	100,622
Motor Vehicles	4,301,126,600	0.060	258,067,596	
Other Personal Property	965,935,524	0.105	101,423,230	
Total Under County	46,485,428,057		2,831,893,922	
Fee-in-Lieu and Joint Industrial Park Assessed			124,145,186	
Manufacturing Property	364,954,286	0.105	38,320,200	
Utility Property	1,395,687,714	0.105	146,547,210	
Business Personal Property	884,721,143	0.105	92,895,720	
Motor Carrier	66,341,562	0.105	6,965,864	
Tier 1, 2 and 3			782,333,533	
Total SCDOR	2,711,704,705		1,191,207,713	
Grand Total	49,197,132,762		4,023,101,635	

Limit on millage increases: The South Carolina State Code of Laws 6-1-320 limits the annual percentage increase in the operating millage rate to the increase in the Consumer Price Index plus the annual projected increase in population. There may also be added to the operating millage increase any such increase, allowed but not previously imposed, from the three property tax years preceding the year to which the current limit applies. The millage rate limitation may be suspended with a two-thirds vote of the membership of the local governing body for specific and limited circumstances in accordance with SC Code of Laws 6-1-320.

Fiscal Year	Tax Year	Prior / Reassessment Millage	Rollback Millage	Allowable Annual % Increase	Millage Bank Increase	Millage Bank Used	Millage Bank Lost	Millage Bank Balance
2019	2018	123.2	0.0	3.36%	4.1	4.1	0.0	0.0
2020	2019	126.7	0.0	3.48%	4.4	4.4	0.0	0.0
2021	2020	118.6	8.1	3.09%	3.7	3.7	0.0	0.0
2022	2021	123.7	0.0	2.53%	3.1	3.1	0.0	0.0
2023	2022	130.0	0.0	5.72%	7.4	7.4	0.0	0.0
2024	2023	138.3	0.0	9.37%	13.0	3.9	0.0	9.1
2025	2024	145.2	0.0	5.51%	8.0	0.0	0.0	8.0

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>
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
2025	tax swap	145.2	23.0	168.2

** Indicates Millage Rollback due to Reassessment*

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

Charleston County School District
Multi-Year Expenditure Projection
Through FY 2029
Capital Funds
Update as of 04/22/24

First Reading of the FY2025 Budget
May 20, 2024

	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected at Year End	Variance FY24 Budget to FY24 Projected	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
PROJECTED REVENUES									
TOTAL ESTIMATED FUND BALANCE	103,128,688	129,546,289	177,210,054	47,663,765	250,367,039	186,854,661	144,685,005	122,984,669	115,655,743
TOTAL BRIDGE FUNDING (2017-2022 Phase IV)	(76,769,797)	-	-	0	0	0	0	0	0
TOTAL ONE CENT SALES TAX (2017-2022 Phase IV)	106,792,123	-	-	-	0	0	0	0	0
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	67,652,081	40,000,000	40,000,000	0	20,000,000	-	(20,000,000)	(60,000,000)	(62,652,081)
TOTAL ONE CENT SALES TAX (2023-2028 Phase V)	51,324,265	158,834,261	158,950,579	116,318	162,010,946	165,251,165	168,556,188	171,927,312	118,094,622
TOTAL LONG TERM DEBT PROGRAM (2023-2028 Phase V)	3,390,000	96,110,000	41,188,254	(54,921,746)	50,000,000	4,921,746	0	0	0
TOTAL FIXED COST OF OWNERSHIP	51,058,354	54,974,840	54,974,840	0	57,173,834	59,460,787	61,839,219	64,312,788	66,885,299
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS	-	-	-	-	3,722,232	-	-	-	-
TOTAL PROJECTED REVENUES	306,575,714	479,465,390	472,323,727	(7,141,663)	543,274,051	416,488,359	355,080,412	299,224,769	237,983,584
PROJECTED EXPENDITURES									
TOTAL PHASE III EXPENDITURES	108,913	4,530,000	299,818	(4,230,182)	2,229,814	2,297,503	0	0	0
TOTAL PHASE IV EXPENDITURES	28,187,235	54,765,035	21,684,062	(33,080,973)	41,022,761	18,000,000	0	0	0
TOTAL PMO / BOND ADMIN (PHASE IV)	704,330	-	25,000	25,000	0	0	0	0	0
TOTAL PHASE V EXPENDITURES	57,534,417	168,904,447	118,777,251	(50,127,196)	191,037,151	173,447,369	167,246,668	116,125,987	8,467,258
TOTAL PMO / BOND ADMIN (PHASE V)	1,047,414	2,165,135	1,653,725	(511,410)	2,782,781	2,894,092	3,009,856	3,130,250	-
TOTAL LONG TERM DEBT PROGRAM (PHASE V)	803,588	34,466,337	24,541,992	(9,924,345)	58,450,817	15,703,602	-	0	0
TOTAL FIXED COST OF OWNERSHIP	51,058,354	54,974,840	54,974,840	0	57,173,834	59,460,787	61,839,219	64,312,788	66,885,299
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS	-	-	-	0	3,722,232	-	-	-	-
TOTAL PROJECTED EXPENDITURES	139,444,251	319,805,794	221,956,688	(97,849,106)	356,419,390	271,803,354	232,095,743	183,569,025	75,352,557
TOTAL PROJECTED REVENUES		479,465,390	472,323,727	(7,141,663)	543,274,051	416,488,359	355,080,412	299,224,769	237,983,584
Adjustment based on historical analysis									
TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES		159,659,596	250,367,039	90,707,443	186,854,661	144,685,005	122,984,669	115,655,743	162,631,027

Revenue Notes:

- | | | |
|---|---|---|
| 1 | Bridge Funding - 2017-2022 Capital Program (Phase IV) | FINAL pay-off of Bridge Funding using Sales Tax Proceeds |
| 2 | 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. |
| 3 | Bridge Funding - 2023-2028 Capital Program (Phase V) | Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out + Bridge Funding = \$122.6M, FY25 budgeted to borrow +\$20M |
| | PFM Advisors | Based on current cashflow model projections using the most recent quarterly cost curves (Q4-Dec 2023) - reduced sales tax collections below current estimates would result in increased BAN funding needed to complete projects at the current pace |
| 4 | 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 |
| 5 | 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 |
| | PFM Advisors | 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 |
| | PFM Advisors | 10/24/22 Board Approved Reallocation in the additional amount of \$22M - Total Long Term Debt \$99.5M |
| 6 | Fixed Cost of Ownership | Borrowed \$44,578,254, FY25 Budgeted to borrow + \$50M |
| | | Assumes 4% increase over prior year |

Expenditure Notes:

- | | | |
|---|--|---|
| 1 | One Cent Sales Tax - 2010-2016 Capital Program (Phase III) | Projected Program completion in FY2026. (D3 Bus Lot) |
| 2 | One Cent Sales Tax - 2017-2022 Capital Program (Phase IV) | Projected Program completion in FY2026. |
| 3 | PMO / Bond Admin - 2017-2022 Capital Program | FINAL Expenses for Program end at 12/31/22. |
| 4 | 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 2023) and Technology Upgrades and Replacements estimates |
| | | Board Approved Reallocations - 6/26/23 Stall HS + \$30M Additional Scope, 9/25/23 Building Program + \$23.5M (Ladson ES, New Johns Island ES, Early College HS), Capital Maintenance \$7M Athletics St John's, and 11/13/23 Capital Maintenance \$46M Athletics |
| 5 | PMO / Bond Admin - 2023-2028 Capital Program | Program commencement - FY23 (1/1/2023) |
| 6 | Long Term Debt - 2023-2023 Capital Program (Phase V) | 4/26/21 Board Approved - Morningside MS \$52.5M (Phase V Master Project List) |
| | | 6/28/21 Board Approved - AC Corcoran ES \$12.5M, Deer Park MS \$8.750M & Midland Park (land) \$3.750M (Phase V Master Project List) |
| | | 10/24/22 Board Approved Reallocation for additional \$22M - Total Long Term Debt Projects \$99.5M |
| | | Using most recent quarterly cost curves (Q4 Dec 2023) |
| 7 | Fixed Cost of Ownership | Assumes 4% increase over prior year |

CHARLESTON COUNTY SCHOOL DISTRICT PROPOSED FY25 Teacher Salary Schedule

Includes \$7,500 Increase from FY24

	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	\$55,646	\$57,972	\$60,693	\$64,067	\$68,110
1	\$56,574	\$58,960	\$61,726	\$65,192	\$69,357
2	\$57,516	\$59,933	\$62,760	\$66,302	\$70,542
3	\$58,413	\$60,921	\$63,809	\$67,426	\$71,789
4	\$59,340	\$61,909	\$64,858	\$68,551	\$72,990
5	\$60,282	\$62,882	\$65,891	\$69,661	\$74,206
6	\$61,179	\$63,885	\$66,940	\$70,786	\$75,422
7	\$62,106	\$64,842	\$67,989	\$71,910	\$76,607
8	\$63,064	\$65,815	\$69,022	\$73,035	\$77,823
9	\$63,991	\$66,818	\$70,071	\$74,175	\$79,054
10	\$64,903	\$67,791	\$71,090	\$75,285	\$80,270
11	\$65,815	\$68,749	\$72,154	\$76,394	\$81,486
12	\$66,742	\$69,737	\$73,187	\$77,504	\$82,702
13	\$67,670	\$70,710	\$74,251	\$78,659	\$83,903
14	\$68,673	\$71,804	\$75,361	\$79,860	\$85,226
15	\$69,691	\$72,853	\$76,516	\$81,076	\$86,548
16	\$70,679	\$73,886	\$77,626	\$82,277	\$87,840
17	\$71,698	\$74,981	\$78,735	\$83,508	\$89,162
18	\$72,686	\$76,030	\$79,890	\$84,709	\$90,485
19	\$73,689	\$77,109	\$81,030	\$85,940	\$91,792
20	\$74,692	\$78,173	\$82,140	\$87,141	\$93,114
21	\$75,710	\$79,191	\$83,265	\$88,342	\$94,452
22	\$76,714	\$80,286	\$84,420	\$89,573	\$95,744
23	\$77,717	\$81,334	\$85,530	\$90,789	\$97,066
24	\$78,720	\$82,398	\$86,654	\$92,005	\$98,389
25	\$79,708	\$83,493	\$87,779	\$93,190	\$99,681
26	\$80,742	\$84,587	\$88,934	\$94,437	\$101,049
27	\$81,775	\$85,697	\$90,105	\$95,698	\$102,417
28	\$82,839	\$86,806	\$91,306	\$96,975	\$103,800
29	\$83,918	\$87,946	\$92,522	\$98,282	\$105,214
30	\$85,013	\$89,102	\$93,753	\$99,605	\$106,642
31	\$86,114	\$90,263	\$94,975	\$100,918	\$108,062
32	\$87,223	\$91,434	\$96,206	\$102,241	\$109,491
33	\$88,348	\$92,619	\$97,468	\$103,594	\$110,950
34	\$89,488	\$93,820	\$98,745	\$104,962	\$112,425
35	\$90,643	\$95,036	\$100,037	\$106,345	\$113,930
36	\$91,738	\$96,191	\$101,268	\$107,652	\$115,343
37	\$92,847	\$97,362	\$102,514	\$108,990	\$116,787
38	\$93,972	\$98,547	\$103,776	\$110,342	\$118,246
39	\$95,112	\$99,748	\$105,053	\$111,710	\$119,721
40	\$96,267	\$100,964	\$106,345	\$113,094	\$121,226

DRAFT FY25 NON-TEACHER SCHEDULE

First Reading of the FY2025 Budget
May 20, 2024

Proposed FY2025 (2024-2025 SY)

100% Full Market Salary Schedule - Hourly Rate Extended to Step 33

STEP	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
DBM	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A11	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95
A12	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$18.07	\$18.42	\$18.75	\$19.10	\$19.42
A13	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$18.10	\$18.46	\$18.81	\$19.17	\$19.52	\$19.88	\$20.24	\$20.63	\$21.01	\$21.41	\$21.78	\$22.18
B21	\$17.95	\$17.95	\$17.95	\$17.95	\$18.33	\$18.74	\$19.15	\$19.54	\$19.94	\$20.34	\$20.74	\$21.14	\$21.55	\$21.95	\$22.36	\$22.75	\$23.19	\$23.63	\$24.06	\$24.48	\$24.92
B22	\$18.58	\$19.03	\$19.46	\$19.91	\$20.35	\$20.81	\$21.25	\$21.68	\$22.13	\$22.58	\$23.04	\$23.49	\$23.93	\$24.37	\$24.81	\$25.27	\$25.75	\$26.22	\$26.72	\$27.18	\$27.68
B22i	\$18.58	\$19.03	\$19.46	\$19.91	\$20.35	\$20.81	\$21.25	\$21.68	\$22.13	\$22.58	\$23.04	\$23.49	\$23.93	\$24.37	\$24.81	\$25.27	\$25.75	\$26.22	\$26.72	\$27.18	\$27.68
B23	\$20.40	\$20.92	\$21.41	\$21.89	\$22.38	\$22.88	\$23.35	\$23.84	\$24.35	\$24.82	\$25.32	\$25.81	\$26.30	\$26.79	\$27.30	\$27.76	\$28.29	\$28.82	\$29.37	\$29.89	\$30.42
B23i	\$20.40	\$20.92	\$21.41	\$21.89	\$22.38	\$22.88	\$23.35	\$23.84	\$24.35	\$24.82	\$25.32	\$25.81	\$26.30	\$26.79	\$27.30	\$27.76	\$28.29	\$28.82	\$29.37	\$29.89	\$30.42
B24	\$22.71	\$23.27	\$23.81	\$24.37	\$24.91	\$25.44	\$26.00	\$26.55	\$27.09	\$27.62	\$28.18	\$28.73	\$29.26	\$29.83	\$30.36	\$30.90	\$31.50	\$32.08	\$32.67	\$33.27	\$33.85
B31	\$22.71	\$23.27	\$23.81	\$24.37	\$24.91	\$25.44	\$26.00	\$26.55	\$27.09	\$27.62	\$28.18	\$28.73	\$29.26	\$29.83	\$30.36	\$30.90	\$31.50	\$32.08	\$32.67	\$33.27	\$33.85
B25	\$25.48	\$26.11	\$26.72	\$27.34	\$27.94	\$28.56	\$29.16	\$29.78	\$30.40	\$30.99	\$31.60	\$32.23	\$32.85	\$33.44	\$34.07	\$34.68	\$35.33	\$35.99	\$36.66	\$37.31	\$37.99
B32	\$25.48	\$26.11	\$26.72	\$27.34	\$27.94	\$28.56	\$29.16	\$29.78	\$30.40	\$30.99	\$31.60	\$32.23	\$32.85	\$33.44	\$34.07	\$34.68	\$35.33	\$35.99	\$36.66	\$37.31	\$37.99
B32i	\$25.88	\$26.51	\$27.15	\$27.79	\$28.45	\$29.08	\$29.71	\$30.35	\$30.97	\$31.61	\$32.26	\$32.90	\$33.53	\$34.18	\$34.80	\$35.43	\$36.08	\$36.72	\$37.35	\$38.00	\$38.63
C41	\$27.79	\$28.47	\$29.14	\$29.80	\$30.47	\$31.15	\$31.81	\$32.48	\$33.14	\$33.79	\$34.47	\$35.14	\$35.80	\$36.47	\$37.14	\$37.82	\$38.53	\$39.26	\$39.98	\$40.71	\$41.42
C41A	\$28.35	\$29.61	\$30.31	\$30.98	\$31.70	\$32.39	\$33.06	\$33.76	\$34.47	\$35.15	\$35.84	\$36.55	\$37.23	\$37.93	\$38.63	\$39.32	\$40.08	\$40.83	\$41.57	\$42.32	\$43.07
C41i	\$28.79	\$29.51	\$30.22	\$30.92	\$31.62	\$32.35	\$33.04	\$33.75	\$34.47	\$35.17	\$35.87	\$36.60	\$37.30	\$38.01	\$38.72	\$39.43	\$40.14	\$40.85	\$41.54	\$42.27	\$42.98
C42	\$29.64	\$30.36	\$31.06	\$31.79	\$32.50	\$33.21	\$33.91	\$34.63	\$35.33	\$36.04	\$36.75	\$37.47	\$38.17	\$38.89	\$39.60	\$40.31	\$41.08	\$41.85	\$42.62	\$43.39	\$44.17
C42A	\$30.24	\$30.96	\$31.68	\$32.41	\$33.16	\$33.86	\$34.60	\$35.32	\$36.04	\$36.77	\$37.49	\$38.20	\$38.95	\$39.67	\$40.40	\$41.13	\$41.90	\$42.69	\$43.49	\$44.26	\$45.05
C42i	\$31.13	\$31.90	\$32.65	\$33.41	\$34.19	\$34.94	\$35.73	\$36.48	\$37.24	\$38.02	\$38.78	\$39.55	\$40.31	\$41.08	\$41.84	\$42.61	\$43.37	\$44.16	\$44.92	\$45.67	\$46.44
C43	\$31.49	\$32.25	\$32.99	\$33.75	\$34.51	\$35.27	\$36.02	\$36.77	\$37.53	\$38.30	\$39.04	\$39.79	\$40.55	\$41.31	\$42.07	\$42.82	\$43.64	\$44.47	\$45.27	\$46.09	\$46.91
C43A	\$32.11	\$32.90	\$33.66	\$34.44	\$35.20	\$35.97	\$36.75	\$37.51	\$38.31	\$39.05	\$39.82	\$40.59	\$41.36	\$42.15	\$42.91	\$43.67	\$44.52	\$45.34	\$46.17	\$47.01	\$47.84
C43i	\$33.44	\$34.27	\$35.09	\$35.91	\$36.74	\$37.56	\$38.39	\$39.20	\$40.04	\$40.86	\$41.68	\$42.51	\$43.33	\$44.16	\$44.98	\$45.79	\$46.62	\$47.43	\$48.27	\$49.09	\$49.91
C44	\$33.78	\$34.61	\$35.41	\$36.24	\$37.05	\$37.86	\$38.67	\$39.47	\$40.28	\$41.10	\$41.90	\$42.71	\$43.53	\$44.32	\$45.16	\$45.96	\$46.84	\$47.72	\$48.59	\$49.46	\$50.35
C44i	\$36.36	\$37.24	\$38.14	\$39.03	\$39.94	\$40.84	\$41.73	\$42.62	\$43.52	\$44.41	\$45.30	\$46.20	\$47.10	\$47.99	\$48.89	\$49.78	\$50.68	\$51.57	\$52.46	\$53.36	\$54.27
C51	\$33.78	\$34.61	\$35.41	\$36.24	\$37.05	\$37.86	\$38.67	\$39.47	\$40.28	\$41.10	\$41.90	\$42.71	\$43.53	\$44.32	\$45.16	\$45.96	\$46.84	\$47.72	\$48.59	\$49.46	\$50.35
C51i	\$36.36	\$37.24	\$38.14	\$39.03	\$39.94	\$40.84	\$41.73	\$42.62	\$43.52	\$44.41	\$45.30	\$46.20	\$47.10	\$47.99	\$48.89	\$49.78	\$50.68	\$51.57	\$52.46	\$53.36	\$54.27
C45	\$36.57	\$37.44	\$38.33	\$39.19	\$40.08	\$40.94	\$41.83	\$42.70	\$43.58	\$44.47	\$45.34	\$46.21	\$47.10	\$47.97	\$48.86	\$49.73	\$50.68	\$51.62	\$52.58	\$53.53	\$54.48
C45A	\$37.29	\$38.17	\$39.09	\$39.98	\$40.88	\$41.77	\$42.66	\$43.56	\$44.47	\$45.34	\$46.25	\$47.14	\$48.04	\$48.93	\$49.82	\$50.72	\$51.69	\$52.66	\$53.62	\$54.59	\$55.57
C52	\$36.57	\$37.44	\$38.33	\$39.19	\$40.08	\$40.94	\$41.83	\$42.70	\$43.58	\$44.47	\$45.34	\$46.21	\$47.10	\$47.97	\$48.86	\$49.73	\$50.68	\$51.62	\$52.58	\$53.53	\$54.48
C52i	\$39.84	\$40.83	\$41.81	\$42.79	\$43.76	\$44.75	\$45.72	\$46.71	\$47.70	\$48.68	\$49.66	\$50.63	\$51.62	\$52.61	\$53.57	\$54.55	\$55.55	\$56.53	\$57.48	\$58.49	\$59.47
D61	\$38.87	\$39.80	\$40.74	\$41.68	\$42.60	\$43.53	\$44.48	\$45.40	\$46.34	\$47.27	\$48.21	\$49.13	\$50.08	\$51.01	\$51.93	\$52.87	\$53.88	\$54.89	\$55.89	\$56.90	\$57.91
D62	\$40.72	\$41.70	\$42.66	\$43.64	\$44.63	\$45.60	\$46.57	\$47.56	\$48.52	\$49.50	\$50.50	\$51.46	\$52.44	\$53.43	\$54.40	\$55.37	\$56.43	\$57.47	\$58.56	\$59.60	\$60.66
D63	\$42.56	\$43.57	\$44.61	\$45.62	\$46.64	\$47.68	\$48.68	\$49.71	\$50.73	\$51.75	\$52.77	\$53.80	\$54.83	\$55.83	\$56.86	\$57.88	\$58.99	\$60.09	\$61.19	\$62.30	\$63.40
D64	\$44.86	\$45.95	\$47.01	\$48.09	\$49.17	\$50.24	\$51.32	\$52.41	\$53.49	\$54.55	\$55.63	\$56.71	\$57.79	\$58.85	\$59.95	\$61.03	\$62.17	\$63.35	\$64.51	\$65.68	\$66.84
D64i	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$62.17	\$63.35	\$64.51	\$65.68	\$66.84
D71	\$44.86	\$45.95	\$47.01	\$48.09	\$49.17	\$50.24	\$51.32	\$52.41	\$53.49	\$54.55	\$55.63	\$56.71	\$57.79	\$58.85	\$59.95	\$61.03	\$62.17	\$63.35	\$64.51	\$65.68	\$66.84
D65	\$47.63	\$48.78	\$49.91	\$51.08	\$52.21	\$53.35	\$54.49	\$55.64	\$56.77	\$57.92	\$59.06	\$60.21	\$61.35	\$62.49	\$63.64	\$64.78	\$66.02	\$67.25	\$68.48	\$69.74	\$70.97
D72	\$47.63	\$48.78	\$49.91	\$51.08	\$52.21	\$53.35	\$54.49	\$55.64	\$56.77	\$57.92	\$59.06	\$60.21	\$61.35	\$62.49	\$63.64	\$64.78	\$66.02	\$67.25	\$68.48	\$69.74	\$70.97
E81	\$49.93	\$51.15	\$52.33	\$53.54	\$54.73	\$55.93	\$57.13	\$58.33	\$59.53	\$60.72	\$61.92	\$63.12	\$64.32	\$65.53	\$66.72	\$67.92	\$69.22	\$70.51	\$71.80	\$73.11	\$74.40
E82	\$51.78	\$53.02	\$54.28	\$55.51	\$56.75	\$58.00	\$59.24	\$60.48	\$61.72	\$62.95	\$64.22	\$65.46	\$66.69	\$67.94	\$69.19	\$70.42	\$71.77	\$73.12	\$74.46	\$75.81	\$77.16
E82i	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$71.77	\$73.12	\$74.46	\$75.81	\$77.16
E83	\$53.62	\$54.92	\$56.20	\$57.47	\$58.77	\$60.07	\$61.35	\$62.63	\$63.92	\$65.20	\$66.50	\$67.78	\$69.07	\$70.36	\$71.65	\$72.93	\$74.32	\$75.72	\$77.11	\$78.51	\$79.89
E91	\$55.93	\$57.28	\$58.63	\$59.97	\$61.31	\$62.64	\$63.99	\$65.34	\$66.67	\$68.01	\$69.36	\$70.70	\$72.05	\$73.38	\$74.73	\$76.07	\$77.53	\$78.97	\$80.42	\$81.89	\$83.33
E92	\$58.71	\$60.11	\$61.53	\$62.92	\$64.33	\$65.74	\$67.16	\$68.56	\$69.98	\$71.39	\$72.79	\$74.21	\$75.60	\$77.01	\$78.42	\$79.84	\$81.36	\$82.88	\$84.41	\$85.92	\$87.45
F101	\$61.01	\$62.47	\$63.93	\$65.41	\$66.86	\$68.34	\$69.80	\$71.27	\$72.73	\$74.20	\$75.64	\$77.12	\$78.58	\$80.04	\$81.51	\$82.99	\$84.55	\$86.14	\$87.74	\$89.30	\$90.90
F102	\$62.85	\$64.35	\$65.87	\$67.37	\$68.89	\$70.40	\$71.90	\$73.41	\$74.92	\$76.44	\$77.95	\$79.44	\$80.96	\$82.47	\$83.98	\$85.48	\$87.12	\$88.74	\$90.37	\$92.01	\$93.65
F103	\$64.69	\$66.25	\$67.80	\$69.36	\$70.91	\$72.46	\$74.01	\$75.56	\$77.12	\$78.68	\$80.24	\$81.78	\$83.32	\$84.88	\$86.44	\$87.98	\$89.66	\$91.35	\$93.03	\$94.71	\$96.38
BUS	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$17.95	\$18.10	\$18.46	\$18.81	\$19.17	\$19.52	\$19.88	\$20.24	\$20.63	\$21.01	\$21.41	\$21.78	\$22.18

To calculate an annual salary:

1. Find the corresponding DBM (pay grade) and step.
2. Use the following calculation: Hourly Rate * 8 hours per day * # of contract days * FTE (Full Time Equivalent)

*Final rates may vary slightly pending final calculations.

DRAFT FY25 NON-TEACHER SCHEDULE

First Reading of the FY2025 Budget
May 20, 2024

Proposed FY2025 (2024-2025 SY)

100% Full Market Salary Schedule - Hourly Rate Extended to Step 33

	STEP												
DBM	21	22	23	24	25	26	27	28	29	30	31	32	33
A11	\$17.95	\$17.95	\$17.95	\$17.95	\$18.14	\$18.43	\$18.72	\$19.02	\$19.33	\$19.64	\$19.93	\$20.23	\$20.53
A12	\$19.78	\$20.12	\$20.44	\$20.78	\$21.12	\$21.47	\$21.81	\$22.16	\$22.52	\$22.88	\$23.22	\$23.57	\$23.92
A13	\$22.56	\$22.95	\$23.33	\$23.72	\$24.10	\$24.48	\$24.87	\$25.27	\$25.67	\$26.08	\$26.47	\$26.87	\$27.27
B21	\$25.36	\$25.80	\$26.23	\$26.67	\$27.10	\$27.53	\$27.97	\$28.42	\$28.87	\$29.33	\$29.77	\$30.22	\$30.67
B22	\$28.16	\$28.63	\$29.12	\$29.60	\$30.08	\$30.57	\$31.06	\$31.56	\$32.06	\$32.57	\$33.06	\$33.56	\$34.06
B22I	\$28.16	\$28.63	\$29.12	\$29.60	\$30.08	\$30.57	\$31.06	\$31.56	\$32.06	\$32.57	\$33.06	\$33.56	\$34.06
B23	\$30.95	\$31.48	\$32.01	\$32.54	\$33.05	\$33.61	\$34.15	\$34.69	\$35.25	\$35.81	\$36.35	\$36.89	\$37.44
B23I	\$30.95	\$31.48	\$32.01	\$32.54	\$33.05	\$33.61	\$34.15	\$34.69	\$35.25	\$35.81	\$36.35	\$36.89	\$37.44
B24	\$34.45	\$35.04	\$35.63	\$36.23	\$36.80	\$37.41	\$38.01	\$38.62	\$39.23	\$39.86	\$40.46	\$41.07	\$41.69
B31	\$34.45	\$35.04	\$35.63	\$36.23	\$36.80	\$37.41	\$38.01	\$38.62	\$39.23	\$39.86	\$40.46	\$41.07	\$41.69
B25	\$38.65	\$39.30	\$39.97	\$40.62	\$41.29	\$41.94	\$42.61	\$43.29	\$43.98	\$44.69	\$45.36	\$46.04	\$46.73
B32	\$38.65	\$39.30	\$39.97	\$40.62	\$41.29	\$41.94	\$42.61	\$43.29	\$43.98	\$44.69	\$45.36	\$46.04	\$46.73
B32I	\$39.27	\$39.89	\$40.54	\$41.19	\$41.81	\$42.46	\$43.14	\$43.83	\$44.53	\$45.24	\$45.92	\$46.61	\$47.31
C41	\$42.16	\$42.85	\$43.58	\$44.29	\$45.03	\$45.74	\$46.47	\$47.21	\$47.97	\$48.74	\$49.47	\$50.21	\$50.96
C41A	\$43.84	\$44.58	\$45.33	\$46.07	\$46.83	\$47.59	\$48.35	\$49.12	\$49.91	\$50.71	\$51.47	\$52.24	\$53.02
C41I	\$43.67	\$44.40	\$45.10	\$45.80	\$46.51	\$47.24	\$48.00	\$48.76	\$49.54	\$50.33	\$51.09	\$51.86	\$52.64
C42	\$44.94	\$45.69	\$46.46	\$47.25	\$48.01	\$48.79	\$49.57	\$50.36	\$51.17	\$51.99	\$52.77	\$53.56	\$54.36
C42A	\$45.85	\$46.61	\$47.40	\$48.18	\$48.98	\$49.76	\$50.56	\$51.36	\$52.18	\$53.02	\$53.81	\$54.62	\$55.44
C42I	\$47.22	\$47.97	\$48.75	\$49.50	\$50.26	\$51.05	\$51.87	\$52.70	\$53.54	\$54.39	\$55.21	\$56.04	\$56.88
C43	\$47.73	\$48.54	\$49.37	\$50.18	\$51.01	\$51.82	\$52.65	\$53.49	\$54.35	\$55.21	\$56.04	\$56.88	\$57.73
C43A	\$48.68	\$49.51	\$50.35	\$51.18	\$52.02	\$52.86	\$53.71	\$54.56	\$55.44	\$56.32	\$57.17	\$58.02	\$58.89
C43I	\$50.73	\$51.56	\$52.39	\$53.21	\$54.02	\$54.86	\$55.74	\$56.63	\$57.53	\$58.45	\$59.33	\$60.22	\$61.12
C44	\$51.22	\$52.11	\$52.97	\$53.87	\$54.73	\$55.62	\$56.51	\$57.41	\$58.33	\$59.26	\$60.15	\$61.05	\$61.97
C44I	\$55.15	\$56.05	\$56.93	\$57.83	\$58.74	\$59.62	\$60.57	\$61.54	\$62.53	\$63.52	\$64.48	\$65.44	\$66.42
C51	\$51.22	\$52.11	\$52.97	\$53.87	\$54.73	\$55.62	\$56.51	\$57.41	\$58.33	\$59.26	\$60.15	\$61.05	\$61.97
C51I	\$55.15	\$56.05	\$56.93	\$57.83	\$58.74	\$59.62	\$60.57	\$61.54	\$62.53	\$63.52	\$64.48	\$65.44	\$66.42
C45	\$55.41	\$56.36	\$57.32	\$58.27	\$59.21	\$60.16	\$61.12	\$62.10	\$63.09	\$64.10	\$65.06	\$66.04	\$67.03
C45A	\$56.53	\$57.48	\$58.45	\$59.44	\$60.41	\$61.37	\$62.35	\$63.35	\$64.36	\$65.39	\$66.37	\$67.37	\$68.38
C52	\$55.41	\$56.36	\$57.32	\$58.27	\$59.21	\$60.16	\$61.12	\$62.10	\$63.09	\$64.10	\$65.06	\$66.04	\$67.03
C52I	\$60.45	\$61.42	\$62.41	\$63.39	\$64.36	\$65.35	\$66.39	\$67.46	\$68.53	\$69.63	\$70.67	\$71.73	\$72.81
D61	\$58.92	\$59.94	\$60.95	\$61.94	\$62.94	\$63.96	\$64.98	\$66.02	\$67.08	\$68.15	\$69.17	\$70.21	\$71.26
D62	\$61.71	\$62.78	\$63.83	\$64.89	\$65.93	\$67.01	\$68.08	\$69.17	\$70.28	\$71.40	\$72.47	\$73.56	\$74.66
D63	\$64.51	\$65.61	\$66.72	\$67.83	\$68.92	\$70.03	\$71.15	\$72.29	\$73.44	\$74.62	\$75.74	\$76.87	\$78.02
D64	\$68.00	\$69.17	\$70.34	\$71.49	\$72.67	\$73.83	\$75.01	\$76.21	\$77.43	\$78.67	\$79.85	\$81.04	\$82.26
D64I	\$68.00	\$69.17	\$70.34	\$71.49	\$72.67	\$73.83	\$75.01	\$76.21	\$77.43	\$78.67	\$79.85	\$81.04	\$82.26
D71	\$68.00	\$69.17	\$70.34	\$71.49	\$72.67	\$73.83	\$75.01	\$76.21	\$77.43	\$78.67	\$79.85	\$81.04	\$82.26
D65	\$72.20	\$73.44	\$74.68	\$75.92	\$77.16	\$78.38	\$79.63	\$80.91	\$82.20	\$83.51	\$84.77	\$86.04	\$87.33
D72	\$72.20	\$73.44	\$74.68	\$75.92	\$77.16	\$78.38	\$79.63	\$80.91	\$82.20	\$83.51	\$84.77	\$86.04	\$87.33
E81	\$75.69	\$76.99	\$78.29	\$79.61	\$80.90	\$82.18	\$83.49	\$84.83	\$86.18	\$87.56	\$88.88	\$90.21	\$91.56
E82	\$78.50	\$79.84	\$81.17	\$82.53	\$83.88	\$85.21	\$86.57	\$87.96	\$89.36	\$90.79	\$92.15	\$93.54	\$94.94
E82I	\$78.50	\$79.84	\$81.17	\$82.53	\$83.88	\$85.21	\$86.57	\$87.96	\$89.36	\$90.79	\$92.15	\$93.54	\$94.94
E83	\$81.30	\$82.68	\$84.08	\$85.46	\$86.87	\$88.24	\$89.65	\$91.08	\$92.54	\$94.02	\$95.43	\$96.86	\$98.31
E91	\$84.80	\$86.24	\$87.69	\$89.15	\$90.60	\$92.04	\$93.51	\$95.01	\$96.53	\$98.07	\$99.54	\$101.03	\$102.55
E92	\$88.98	\$90.50	\$92.02	\$93.57	\$95.08	\$96.60	\$98.14	\$99.71	\$101.31	\$102.93	\$104.47	\$106.04	\$107.63
F101	\$92.48	\$94.06	\$95.66	\$97.23	\$98.81	\$100.40	\$102.01	\$103.64	\$105.29	\$106.98	\$108.58	\$110.21	\$111.86
F102	\$95.28	\$96.89	\$98.53	\$100.16	\$101.81	\$103.43	\$105.08	\$106.76	\$108.47	\$110.20	\$111.86	\$113.54	\$115.24
F103	\$98.07	\$99.75	\$101.42	\$103.10	\$104.78	\$106.46	\$108.16	\$109.89	\$111.65	\$113.43	\$115.13	\$116.86	\$118.61
BUS	\$22.56	\$22.95	\$23.33	\$23.72	\$24.10	\$24.48	\$24.87	\$25.27	\$25.67	\$26.08	\$26.47	\$26.87	\$27.27

To calculate an annual salary:

1. Find the corresponding DBM (pay grade) and step.
2. Use the following calculation: Hourly Rate * 8 hours per day * # of contract days * FTE (Full Time Equivalent)

*Final rates may vary slightly pending final calculations.

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

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

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

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