

Fiscal Year

2025

Budget

Second Reading

June 24, 2024



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**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2025 PROPOSED BUDGET
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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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June 24, 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

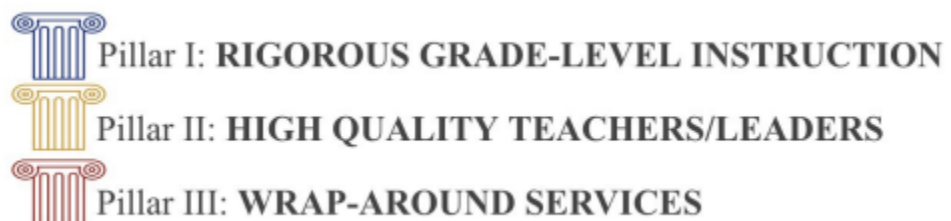
Daniel T. Prentice
Chief Financial Officer

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.

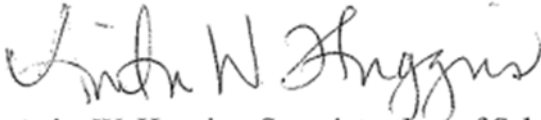
3. The proposed budget reflects continual rising costs for expenditures related to operations such as property and flood insurance, student bus transportation, custodians, maintenance materials, and increases in utilities.

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.

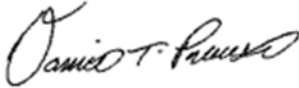
Overall, we believe that this budget will provide the most positive impacts to students in Charleston County schools, while looking out for our most vulnerable populations. The ability to provide teachers and non-teachers alike with competitive pay remains a strong focus and our long-range estimates 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,



Anita W. Huggins, Superintendent of Schools



Daniel T. Prentice, Chief Financial Officer

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

I. ALL FUNDS



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

Consolidated views will show the reader:

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

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

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

-  **Consolidated Budget Statement Revenue and Appropriations Overview (Page 19)**– A consolidated budget report showing projected revenues and expenditures for FY2025. Columns across the top are reflective of the different type(s) of funds the school district manages: General Operating Fund, Special Revenue Funds, EIA Funds, Food Service Fund, Debt Service Fund, and Capital Projects Funds. Detailed explanations of these funds will be outlined in their respective section of the budget document.
-  **Consolidated Budget Statement Expenditure Budget (Page 21)**– A consolidated report showing district-wide resources in comparative totals showing both current year, FY2024, as well as projected, FY2025. Expenditures are combined and reflected by object (salaries, benefits, supplies & materials, etc.) Expenditure totals reflected here are operating expenditures for one year and exclude both Debt Service and Capital Project expenditures, as these are more typically multi-year, long-term expenditures.

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

- ✚ **Consolidated Budget Statement Expenditures By Function (Page 21)** – A consolidated budget statement showing all District fund types with expenditures *by functional category*. Functions include direct face-to-face classroom teaching, Support Services such as Guidance or Media, as well as School Office and Student Transportation. *Functional* expenditures are compiled across all funds, all cost centers, and all objects categories.

 - ✚ **Consolidated Budget Statement Expenditures By Object (Page 23)** – A consolidated budget statement showing all District fund types with expenditures by *object category*. Objects include salaries, benefits, supplies, materials, etc., and are descriptive of category of expenditure. *Object* expenditures are compiled across all funds, all cost centers, and all functional categories.

 - ✚ **Consolidated Budget Statement Expenditures By Location (Page 26)** – A consolidated budget statement showing all District fund types with expenditures *by Location*. Locations include all schools, central offices and ancillary departments. *Location* expenditures are compiled across all funds, all functions, and all object categories.
- II. GENERAL OPERATING FUND** – The largest fund of the School District. This fund is used to operate the day-to-day activities of the District. Receipts are primarily from state and local sources while the majority of expenditures are for classroom instruction.
- ✚ **General Operating Fund Budget (Page 34)** – The General Operating Fund Budget for FY2025 presented in audit format.

 - ✚ **General Operating Revenue Line Item Descriptions (Page 45)** – A detailed report of general operating sources of revenues and how the amounts are formulated. Report includes an analysis of local, state and federal GOF revenue sources.

 - ✚ **General Operating Revenue Budget Comparison (Page 47)** – An analysis of general operating revenues by line item - with a comparison of current year to projected next year.

 - ✚ **General Operating Expenditure Budget Comparison (Page 48)** – A detailed analysis of general operating fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2024) expenditures to projected (FY2025).

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

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

- ✚ **Special Revenue Funds Budget (Page 54)** – Special Revenue Funds Budget for FY2025 presented in audit format.
- ✚ **Special Revenue Funds Detail Information on Funds (Page 64)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2025. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the respective oversight agency. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.
- ✚ **Special Revenue Funds Revenue Budget (Page 70)** – An analysis of current year (FY2024) original allocations and projected year (FY2025) with a variance column showing change from current year to projected year.
- ✚ **Special Revenue Funds Expenditure Budget Comparison (Page 71)** – A detailed analysis of special revenue fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2024) expenditures to projected (FY2025).

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

- ✚ **Education Improvement Act Funds Budget (Page 76)** – Education Improvement Funds Budget for FY2025 presented in audit format.
- ✚ **Education Improvement Act Detail Information on Funds (Page 82)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2025. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the South Carolina Department of Education. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.
- ✚ **Education Improvement Act Funds Revenue Budget (Page 84)** – An analysis of current year (FY2024) original allocations and projected year (FY2025) with a variance column showing change from current year to projected year.

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

- ✚ **Education Improvement Act Funds Expenditure Budget Comparison (Page 85)** – A detailed analysis of EIA fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. This report shows readers a comparison of current year (FY2024) expenditures to projected (FY2025).

V. CONSOLIDATED FOOD SERVICE FUND – This fund is used exclusively to account for school food service activity which provides nutritional meals to students daily.

- ✚ **Food Service Fund Budget (Page 90)** – Food Service Fund Budget for FY2025 presented in audit format.
- ✚ **Food Service Fund Revenue Budget Comparison (Page 92)** – A detailed analysis of the state, local and federal sources of revenues required to support the nutritional program and school cafeterias of the School District.
- ✚ **Food Service Fund Expenditure Budget Comparison (Page 93)** – A detailed analysis of Food Service fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2024) expenditures to projected (FY2025).

VI. DEBT SERVICE FUND – The fund used exclusively to account for District debt, both current and long-term repayment.

- ✚ **Debt Service Fund Budget Summary (Page 98)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2025, and an ending fund or “sinking” balance.
- ✚ **Debt Service Expenditure Budget (Page 99)** – A detailed analysis of debt payments required based on the repayment schedule of existing debt. This report also includes debt payments required for the fixed cost of ownership projects.
- ✚ **Existing Debt Principal and Interest (Page 100)** – A detailed analysis of Principal and Interest payments on existing structured debt carried out for the next 12 years.

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

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

- ✚ **Capital Building Fund Budget (Page 105)** – Summary list of the projected expenditures on new construction projects, renovations, annual maintenance items and school modernization projects for the next fiscal year only. This report does not indicate the total cost of the project, simply the expected expenditures for FY2025.

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FY 2025

CONSOLIDATED BUDGET OVERVIEW

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**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2025**

The fiscal year 2025 consolidated budget statement presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Revenues								
Local	\$ 513,150,177	\$ 16,230,267	\$ -		\$ 3,593,571	\$ 125,378,975	\$ 292,907,012	\$ 951,260,002
Intergovernmental	325,000							325,000
State	255,241,181	3,008,322	35,181,660		-	1,750,000		295,181,163
Federal	12,000	53,224,003			34,340,070			87,576,073
Transfers In	16,372,002	235,000		34,072,657	825,000			51,504,659
Total Revenues	\$ 785,100,360	\$ 72,697,592	\$ 35,181,660	\$ 34,072,657	\$ 38,758,641	\$ 127,128,975	\$ 292,907,012	\$ 1,385,846,897
Use of Fund Balance	62,485,529	242,646				47,234,578	250,367,039	360,329,792
Total Revenues and Other Sources	\$ 847,585,889	\$ 72,940,237	\$ 35,181,660	\$ 34,072,657	\$ 38,758,641	\$ 174,363,553	\$ 543,274,051	\$ 1,746,176,688
Expenditures								
Instructional Services	\$ 400,092,416	\$ 32,312,325	\$ 13,392,209	\$ 34,072,657				\$ 479,869,607
Support Services	318,908,162	21,846,766	7,854,032		\$ 36,514,933		\$ 356,419,391	741,543,284
Community Services	2,178,835	16,398,432	-					18,577,267
Other Transfers Out	33,955,333	2,382,714	2,180,300		2,243,708			40,762,055
Payments to Charter Schools	66,145,577		11,755,121					77,900,698
Payments to Other Governmental Units	928,424							928,424
Payments to Nonprofit Entities	19,715,264							19,715,264
Debt Service	100,000					\$ 128,745,439		128,845,439
Reserves	5,561,878					45,618,114	186,854,660	238,034,652
Total Expenditures	\$ 847,585,889	\$ 72,940,237	\$ 35,181,660	\$ 34,072,655	\$ 38,758,641	\$ 174,363,553	\$ 543,274,051	\$ 1,746,176,688

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CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2025

<u>EXPENDITURES:</u>		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WSF</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>Instructional Services</u>									
Classroom	100	394,893,590	32,312,324	13,392,207	34,072,657				474,670,778
Instructional Services Total		394,893,590	32,312,324	13,392,207	34,072,657	-	-	-	474,670,778
<u>Support Services</u>									
Pupil Accounting	211	2,007,052	1,767,300						3,774,352
Guidance Services	212	19,635,930	1,033,176	3,064,457					23,733,563
Health Services	213	10,195,234	1,734,991	1,589,156					13,519,381
Psychological Services	214	5,804,569	145,200						5,949,769
Speech Services	215	3,526,097	646,153						4,172,250
Improvement of Instruction	221	25,890,312	7,775,781	1,188,646					34,854,739
Library & Media Services	222	10,134,943	269,119						10,404,062
Supervision of Special Programs	223	9,973,355	4,867,070	1,436,746					16,277,171
Improvement of Instruction - Inservice	224	565,602	1,558,743	219,002					2,343,347
Board of Trustees & Self Insured Activities	231	1,977,444							1,977,444
Superintendent	232	2,540,271							2,540,271
School Office	233	58,661,610	40,990	356,025					59,058,625
Student Transportation	251		212,826						212,826
Business Offices	252	7,149,884	1,112,682						8,262,566
Facility Operations	253	559,816							559,816
Maintenance/Custodial/Grounds	254	88,027,120	191,942					356,419,391	444,638,453
Student Transportation	255	30,397,116	46,817						30,443,933
Food Services	256	11,467				36,514,933			36,526,400
Procurement/Warehouse	257	4,063,643	168,728						4,232,371
Security	258	8,739,477	-						8,739,477
Planning, Evaluation & Research	262	3,368,366	-						3,368,366
Information Services	263	2,997,223							2,997,223
Human Resources	264	11,548,321	155,148						11,703,469
Technology	266	8,265,372	50,000						8,315,372
Pupil Activity	27X	5,265,346	70,100						5,335,446
Support Services Totals		321,305,570	21,846,766	7,854,032	-	36,514,933	-	356,419,391	743,940,692
<u>Community Services</u>									
Non Public School Pupil Services			103,534						103,534
Civic Services	330	262,285							262,285
Custody & Care of Children	350	1,186,202	16,291,897						17,478,099
Other Community	39X	673,672	3,000						676,672
Community Services Totals		2,122,159	16,398,432	-	-	-	-	-	18,520,590
<u>Transfers</u>									
Payments to Non Profit Entities	417	16,473,307							16,473,307
Payments to State	411			310,300					310,300

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2025

<u>EXPENDITURES:</u>		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WSF</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
Payments to Other Agencies	412	928,424							928,424
Payments to Charter Schools	416	71,068,303	1,206,866	1,870,000					74,145,169
Transfers to GOF	420			11,755,121					11,755,121
Transfers to Special Revenue	421	34,307,658							34,307,658
Transfers to Food Services	425	825,000							825,000
Transfer to GOF - Indirect Costs	431		1,175,849			2,243,708			3,419,557
Transfers Totals		<u>123,602,692</u>	<u>2,382,715</u>	<u>13,935,421</u>	<u>-</u>	<u>2,243,708</u>	<u>-</u>	<u>-</u>	<u>142,164,536</u>
<u>Debt Service</u>									
Debt Service	500	100,000					128,745,439		128,845,439
Debt Service Totals		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,745,439</u>	<u>-</u>	<u>128,845,439</u>
<u>Reserves</u>									
Reserves	900	5,561,878					45,618,114	186,854,660	238,034,652
GRAND TOTAL		<u>847,585,889</u>	<u>72,940,237</u>	<u>35,181,660</u>	<u>34,072,657</u>	<u>38,758,641</u>	<u>174,363,553</u>	<u>543,274,051</u>	<u>1,746,176,688</u>

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2025

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>WSF</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES									
110	ADMINISTRATIVE SALARY	32,267,958	9,873,830	460,416		1,005,875			43,608,079
111	PRINCIPAL/AST PRINCIPAL SAL	26,055,612	23,277	258,255					26,337,144
112	TEACHER/PROFESSIONAL ED SALARY	251,227,386	14,410,910	8,017,835					273,656,131
113	PROFESSIONAL OTHER SALARY	17,728,550	1,870,949	1,280,981					20,880,480
114	TECHNICAL SALARY	4,347,732	593,263	119,978					5,060,973
115	TEACHER AST/CLERICAL SALARY	47,660,667	12,619,605	897,087		476,858			61,654,217
116	CRAFTS AND TRADES SALARY	7,969,743							7,969,743
117	BUS DRIVER/APPRENTICE SALARY	85,923	8,962						94,885
119	SERVICE WORK SALARY					11,698,477			11,698,477
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328							78,328
123	TEMPO SALARY - PRO OTHER	75,083							75,083
125	TEMPO SAL TEACHER AST/CLERICAL	158,090	72,940						231,030
130	OVERTIME SALARY - ADMIN	166,863	131,347	4,521					302,731
135	OVERTIME SALARY - T AST/CLER		38,394						38,394
136	OVERTIME SALARY - WORKER	24,642							24,642
142	SUPPLEMENTAL SALARY	4,511,046	663,907	887,826					6,062,779
180	HEAD OF ORG UNIT SALARY	708,729							708,729
210	GROUP HEALTH AND LIFE INS	45,636,183	3,751,182	1,265,926		2,185,400			52,838,691
220	EMPLOYEE RETIREMENT	97,712,974	10,287,146	2,979,021		3,059,249			114,038,390
230	SOCIAL SECURITY	30,046,687	3,198,965	917,019		939,513			35,102,184
260	UNEMPLOYMENT COMPENSATION TAX	394,188	41,809	12,160		12,281			460,438
270	WKRS' COMP - REIMB OTHR FUNDS	4,909,169	564,942	149,987		153,515			5,777,613
271	WKRS' COMP - ASSESSMENTS	201,266							201,266
272	WRKRS' COMP - PREMIUMS	360,000							360,000
310	PROFESSIONAL/TECHNICAL SRVS	5,321,550	60,000						5,381,550
311	INSTRUCTIONAL SERVICES	911,914	1,693,811	248,793					2,854,518
312	INSTRUCTIONAL PROGRAMS	1,055,558	1,637,200	115,490					2,808,248
313	STUDENT SERVICES	45,000	363,200						408,200
315	MANAGEMENT SERVICES	551,400	227,114						778,514
317	STATISTICAL SERVICES	161,000		50,000					211,000
318	AUDIT FEES	110,000							110,000
319	LEGAL SERVICES	1,025,082							1,025,082
320	PROPERTY SERVICES	25,002,152							25,002,152
321	PUBLIC UTIL SVS WATER/SEWAGE	2,436,204	4,100						2,440,304

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2025

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>WSF</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES									
322	OUTSOURCED SUBSTITUTES	10,888,395	24,454						10,912,849
323	REPAIRS AND MAINTENANCE SRVS	3,580,334				96,000			3,676,334
324	PROPERTY INSURANCE	14,409,964							14,409,964
325	RENTALS/LEASE	832,681	1,000						833,681
326	OUTSOURCED DAY PORTERS	8,445,093							8,445,093
329	OTHER PROPERTY SERVICES	894,999							894,999
331	STUDENT TRANSPORTATION	28,448,597	222,799						28,671,396
332	IN STATE TRAVEL	992,403	338,233	37,074		37,900			1,405,610
333	CURRICULUM FIELD TRIP TRANSPRT	58,913	64,018	11,222					134,153
334	EXTRA-CURRICULAR FIELD TRIP TR		152,895						152,895
336	CAR ALLOWANCE/ LIEU OF MILEAGE	12,000							12,000
338	OUT OF STATE TRAVEL	457,207	245,062	48,918		25,000			776,187
339	OTHER TRANSPORTATION SERVICES	16,876							16,876
340	COMMUNICATION (TELEPHONE)	935,633	20,600						956,233
342	PAGER/CELL PHONE RENT/MESG SYS	484,230	75,456			5,000			564,686
345	TECHNOLOGY PURCHASED SERVICES	1,776,594	58,250	150,000					1,984,844
350	ADVERTISING	122,750	53,042			30,000			205,792
360	PRINTING AND BINDING	2,278,641	84,441	31,000		10,000			2,404,082
370	TUITION	865,116							865,116
380	HEAD OF ORG UNIT TRAVEL	15,500							15,500
395	OTHER PROFESS/TECHNICAL SERV.	55,000				96,000			151,000
399	OTHER PURCHASED SERVICES	7,574,701	917,846	145,067		100,000			8,737,614
410	SUPPLIES	6,479,401	3,196,828	2,812,006		2,052,000			14,540,235
412	POSTAGE	91,521	9,841			1,500			102,862
414	BAND UNIFORM	60,000							60,000
417	FOOD AND CATERING	602,327	108,051	3,609		10,000			723,987
420	TEXTBOOKS	616,089	9,000	8,500					633,589
430	LIBRARY BOOKS	206,672	9,075						215,747
440	PERIODICALS	10,596							10,596
445	TECHNOLOGY SUPPLIES	420,049	71,116	5,667		10,000			506,832
446	TECHNOLOGY SOFTWARE	386,929	296,412	77,677		200,000			961,018
447	TECHNOLOGY COMPUTERS	99,532	45,795						145,327
448	TECHNOLOGY PERIPHERALS	54,073	1,300	1,000		10,000			66,373
460	FOOD					12,263,000			12,263,000

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2025

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>WSF</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
EXPENDITURES								
461 USDA COMMODITIES					2,014,365			2,014,365
470 ENERGY	13,977,510							13,977,510
471 FUEL OIL	8,700							8,700
472 GASOLINE	794,354	8,599			10,000			812,953
480 HEAD OF ORG UNIT SUPPLIES	2,320							2,320
490 OTHER SUPPLIES AND MATERIALS	5,500							5,500
540 EQUIPMENT	406,896							406,896
545 TECHNOLOGY EQUIP	5,520							5,520
550 VEHICLES	5,000							5,000
590 OTHER CAPITAL OUTLAY							543,274,051	543,274,051
610 REDEMPTION OF PRINCIPAL						60,986,066		60,986,066
620 INTEREST	100,000							100,000
640 ORGANIZATION MEMSHP DUES/FEES	448,712	42,738			6,000			497,450
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	134,599	2,353,684	249,204	34,072,657	7,000			36,817,144
692 SOLID WASTE FEE	704,600							704,600
710 TRANSFERS TO OTHER FUNDS	35,768,058		11,755,121			113,377,487		160,900,666
720 TRANSITS/CHARTERS	87,219,410	1,206,866	2,180,300					90,606,576
791 INDIRECT COST		1,185,983			2,243,708			3,429,691
910 CFO RISK POOL	4,061,878							4,061,878
920 ENROLLMENT RESERVE	1,500,000							1,500,000
GRAND TOTAL	847,585,889	72,940,237	35,181,660	34,072,657	38,758,641	174,363,553	543,274,051	1,746,176,688

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2025

		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WEIGHTED STUDENT FUNDING (WSF)</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES									
0100	Board of Trustees	255,250					174,363,553		174,618,803
0101	Superintendent's Office	1,313,934							1,313,934
0102	Deputy Superintendent's Office	951,000							951,000
0103	Facility Services	370,190							370,190
0104	Chief Academic Office	990,528							990,528
0105	Payroll Office	1,777,296							1,777,296
0106	Accounting Office	1,482,925							1,482,925
0107	Expanded Learning		2,468,933						2,468,933
0108	Employee Relations Office	857,803							857,803
0109	Transportation / Bus Lots	168,466							168,466
0110	Acceleration Schools	910,148							910,148
0111	Facility Maintenance	372,923							372,923
0112	Food Services Office	836,467				38,758,641			39,606,575
0113	Capital Improvement	134,233							134,233
0115	Communications Office	2,881,685							2,881,685
0117	Office of General Counsel	1,489,771							1,489,771
0118	Gifted & Talented Office	568,296							568,296
0119	Plant Operations	1,806,358							1,806,358
0120	Office of Federal Programs	35,633	6,519,902						6,555,535
0121	Fine Arts Office	532,241							532,241
0122	English as a Second Language	556,931	461,281						1,018,212
0123	Adult Education	250,000	479,188	489,890					1,219,078
0124	Office of Teacher Effectiveness	920,892							920,892
0125	Literacy Division	3,766,903							3,766,903
0126	Operational Planning	2,332,185							2,332,185
0127	Various Schools	65,015,368	796,220	16,532,799	1,252,125			543,274,051	625,618,438
0128	Professional Development	409,946	1,517,075						1,927,021
0133	Student Support	8,784,334	905,513	1,244,125					10,933,972
0134	Nurse Services Office	1,785,485	341,966						2,127,451
0135	Career & Technology Education	1,435,580	337,493	714,823					2,487,896
0136	Pupil Accounting Office	1,424,145							1,424,145
0137	Business Intelligence	1,166,970							1,166,970
0139	Archives & Records Office	328,974							328,974
0140	Public Safety Office	4,182,427							4,182,427
0142	Instructional Programs	462,772							462,772
0143	Science Office	196,939							196,939
0144	Procurement Services	907,068							907,068
0145	English/Language Arts Office	1,213,355							1,213,355
0147	Capital Projects Office	80,608							80,608
0149	Department of School Support	2,317,842		349,827					2,667,669
0150	Child Development Office	1,190,589							1,190,589

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2025

		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WEIGHTED STUDENT FUNDING (WSF)</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES									
0151	Headstart / Early Head Start	1,084,775	3,950,115						5,034,890
0153	IT Network Operations	3,087,666	50,000						3,137,666
0154	Student Transportation	1,458,445							1,458,445
0156	IT Customer Support	3,189,550							3,189,550
0157	Human Resources	8,076,186	130,806						8,206,992
0158	Budget & Special Revenue	1,513,642							1,513,642
0159	Bridge View Building	749,208							749,208
0160	HVAC Shop	3,228,492							3,228,492
0161	Energy Services	364,688							364,688
0162	Plumbing Shop	2,498,778							2,498,778
0164	Carpentry Shop	1,685,673							1,685,673
0165	Central Media Services	170,726							170,726
0166	Risk Management	5,317,448							5,317,448
0167	Guidance & Counseling	635,949		74,407					710,356
0169	Special Education Department	7,596,918	6,975,156						14,572,074
0170	Assessment and Evaluation	2,629,232							2,629,232
0171	Contracts & Procurement Services	222,302	168,728						391,030
0172	Electrical Shop	1,464,924							1,464,924
0173	Chief Information Office	718,762							718,762
0177	School Choice	1,475,308							1,475,308
0178	Translation Services	1,640,346							1,640,346
0179	Financial Operations	219,660	1,281,409						1,501,069
0180	Chief Finance & Operations	612,325							612,325
0181	Title I District-wide Instruction		109,121						109,121
0182	Video Services	21,617							21,617
0189	Chief Operating Officer	10,780							10,780
0190	Tiger Team	2,122,496							2,122,496
0191	Energy/Environmental	874,514							874,514
0192	Maintenance Program	1,724,132							1,724,132
0193	General Services / Warehouse	1,562,660							1,562,660
0194	Carolina Youth Development	37,886							37,886
0195	Financial Services	1,638,995							1,638,995
0196	75 Calhoun Street Building	761,343							761,343
0197	PM Team	2,710,614							2,710,614
0198	Intercultural Development	265,380							265,380
0200	Elementary Learning Community	1,747,537							1,747,537
0202	Mt. Pleasant Academy	6,726,904	532,828	34,001	258,837				7,552,570
0203	Mamie P. Whitesides Elementary	7,992,339	845,371	7,575	345,116				9,190,401
0204	Sullivan's Island Elementary	5,854,462	708,719	39,208	86,279				6,688,668
0205	Belle Hall Elementary	6,783,853	861,765	108,144	86,279				7,840,041
0207	Jennie Moore Elementary	11,055,645	544,513	36,054	431,395				12,067,607

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2025

		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WEIGHTED STUDENT FUNDING (WSF)</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES									
0208	Charles Pinckney Elementary	6,463,718	346,899	51,293	388,256				7,250,166
0209	Laurel Hill Primary	8,016,873	496,590	131,042	465,907				9,110,412
0210	James B. Edwards Elementary	8,612,437	565,303	8,578	258,837				9,445,155
0211	Wando CAS	4,845,671							4,845,671
0213	Carolina Park Elementary	9,518,151	655,155	54,551	345,116				10,572,973
0239	Montessori Mt. Pleasant Charter	5,867,194		94,500					5,961,694
0242	Laing Middle	10,863,302	23,568	9,684	345,116				11,241,670
0245	Moultrie Middle	10,897,108		137,040	345,116				11,379,264
0247	Cario Middle	10,617,503	111,482	124,306	345,116				11,198,407
0253	Lucy G. Beckham High	17,319,586	231,744	226,324	431,395				18,209,049
0257	Wando High	28,910,597	387,928	318,095	603,953				30,220,573
0258	Wando Community Education Center		113,300						113,300
0259	District 2 Stadium	101,573							101,573
0268	Windwood Farms Program	567,281	237,685						804,966
0300	Old District 3 Learning Community	1,410							1,410
0304	Harbor View Elementary	6,751,199	670,245	30,294	345,116				7,796,854
0305	Stiles Point Elementary	7,767,680	345,675	97,332	258,837				8,469,524
0309	Murray-Lasaine Elementary	5,328,361	286,349	116,052	86,279				5,817,041
0310	James Island Elementary	7,155,453	666,039	12,351	431,395				8,265,238
0342	James Island Middle	432,096							432,096
0344	Camp Road Middle School	8,559,903	368,641	117,052	345,116				9,390,712
0350	James Island Charter High	24,237,387	94,306	416,000					24,747,693
0351	James Island Community Education Center		156,895						156,895
0359	Septima P. Clark Academy	1,923,373		1,711,535					3,634,908
0400	District 4 Building	44,424							44,424
0411	Child & Family Development Center	114,302							114,302
0412	Chicora Elementary	5,277,519	802,439	101,731	431,395				6,613,084
0413	Edmund A. Burns Elementary	355,562							355,562
0414	Lambs Elementary	5,758,965	572,621	334,289	603,953				7,269,828
0415	Ladson Elementary	8,502,949	1,400,332	709,812	1,121,627				11,734,720
0416	Pinehurst Elementary	7,520,077	894,973	189,483	1,207,906				9,812,439
0418	North Charleston Elementary	5,567,966	856,236	207,567	431,395				7,063,164
0419	North Charleston Creative Arts	5,187,710	854,896	125,422	517,674				6,685,702
0420	Malcolm C. Hursey Elementary	6,797,147	582,092	41,152	345,116				7,765,507
0421	W. B. Goodwin Elementary	4,676,998	1,446,624	347,133	690,232				7,160,987
0422	Matilda F. Dunston Elementary	6,174,500	642,105	296,999	776,511				7,890,115
0424	Hunley Park Elementary	5,703,383	854,468	249,197	603,953				7,411,001
0425	A. C. Corcoran Elementary	7,849,834	1,087,146	529,152	949,069				10,415,201
0426	Midland Park Primary	4,216,034	2,279,961	685,241	690,232				7,871,468
0428	Deer Park Middle	4,808,814	325,839	12,819	345,116				5,492,588
0435	Mary Ford Early Learning and Family Center	5,337,568	1,382,291	514,789	345,116				7,579,764

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2025

		<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WEIGHTED STUDENT FUNDING (WSF)</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES									
0436	Pepperhill Elementary	5,295,302	656,081	471,283	603,953				7,026,619
0439	Meeting Street Academy @ Brentwood	11,599,505							11,599,505
0441	Northwoods Middle	7,652,567	650,700	246,671	862,790				9,412,728
0444	Morningside Middle	6,122,744	815,092	133,281	690,232				7,761,349
0445	Military Magnet Academy	9,124,923	563,366	15,813	517,674				10,221,776
0446	Zucker Middle	6,338,483	514,048	107,894	603,953				7,564,378
0450	Charleston County School of the Arts	12,703,040	46,539	155,900	258,837				13,164,316
0451	Garrett Academy of Technology	909,467							909,467
0452	North Charleston High	10,470,724	1,206,764	88,613	603,953				12,370,054
0453	Garrett Community Education Center		16,000						16,000
0454	R.B. Stall High	19,770,741	2,450,918	508,625	1,898,138				24,628,422
0457	CAS - North Charleston	4,117,218							4,117,218
0458	Academic Magnet High	9,400,819		4,304	172,558				9,577,681
0461	Greg Mathis Charter	1,398,700		20,000					1,418,700
0463	Daniel Jenkins Academy	5,086,350		56,703					5,143,053
0464	Juvenile Detention Center	522,276	202,324						724,600
0467	Department of Juvenile Justice	954							954
0468	Liberty Hill Academy	4,975,765	82,896						5,058,661
0470	Meeting Street Academy @ Burns	5,043,552							5,043,552
0471	District 4 Stadium	311,073							311,073
0472	Turning Point Academy	754,766		1,044,909					1,799,675
0504	St James-Santee Elementary	4,642,428	852,671	191,775	172,558				5,859,432
0600	District 10 Constituent Office	31,447							31,447
0601	Plant Operations/Quality Assurance	540,496							540,496
0603	St. Andrews Elementary	7,725,193	609,987	27,583					8,362,763
0605	Stono Park Elementary	4,198,326	648,700	226,848	431,395				5,505,269
0606	Oakland Elementary	7,083,089	717,838	37,063	517,674				8,355,664
0607	Orange Grove Charter Elementary	15,379,510		260,000					15,639,510
0608	Ashley River Creative Arts	8,187,074	370,776	26,039	431,395				9,015,284
0611	Springfield Elementary	7,946,389	944,265	40,988	690,232				9,621,874
0612	Montessori Community Charleston	4,016,968	138,912	24,227	86,279				4,266,386
0616	Drayton Hall Elementary	6,863,945	669,679	10,386	431,395				7,975,405
0642	C.E. Williams Academic Magnet	10,170,863	163,400	251,167	1,035,348				11,620,778
0647	Advanced Studies West Ashley	6,895,616		10,667					6,906,283
0648	St. Andrews Middle	770,318			517,674				1,287,992
0653	West Ashley High	21,432,036	439,647	264,912	1,121,627				23,258,222
0655	West Ashley Head Start	201,407	827,295						1,028,702
0661	Pattison's Academy Charter	1,403,808		22,500					1,426,308
0667	West Ashley CAS	3,724,416							3,724,416
0670	Old CE Williams Building	757							757
0681	Materials Resource Center	3,552							3,552

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2025

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>EIA</u>	<u>WEIGHTED STUDENT FUNDING (WSF)</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES								
0700 Secondary Learning Community	967,534							967,534
0701 Plant Operations	1,609,744							1,609,744
0705 Charleston Progressive	4,515,800	507,355	214,021	388,256				5,625,432
0706 Memminger Elementary	6,473,190	362,369	77,795	345,116				7,258,470
0707 James Simons Montessori	5,541,232	433,758	34,607	258,837				6,268,434
0708 Archer Building	47,309							47,309
0709 Buist Academy	6,588,866	193,467	5,520	172,558				6,960,411
0712 Julian Mitchell Elementary	3,727,839	434,693	406,497	345,116				4,914,145
0714 Sanders-Clyde Elementary	6,580,592	1,533,568	361,762	431,395				8,907,317
0739 Charleston Development Academy Charter	2,444,338		34,000					2,478,338
0741 Courtenay Middle	450							450
0743 Rivers Building	102,913							102,913
0744 Simmons-Pinckney Middle	5,262,596	205,702	99,497	258,837				5,826,632
0749 Carolina Voyager Charter	5,959,080	136,136	95,000					6,190,216
0752 Thomas Myers II	132,179							132,179
0755 Burke High	8,945,969	481,615	107,569	345,116				9,880,269
0756 Burke Community Education Center	-	35,040						35,040
0760 Early College High School	6,475,996							6,475,996
0761 Charleston Math and Science Charter	9,451,045	47,153	175,500					9,673,698
0762 Allegro Charter	3,700,546		52,500					3,753,046
0777 Charleston County Human Services	800							800
0800 Innovation Zone	567,484	6,200						573,684
0808 C. C. Blaney Elementary	896,670							896,670
0809 Jane Edwards Elementary	2,778,017	210,940	117,199	86,279				3,192,435
0810 E.B. Ellington Elementary	4,421,914	1,017,235	207,226	517,674				6,164,049
0811 Minnie Hughes Elementary	2,950,678	1,122,437	222,969	172,558				4,468,642
0851 Baptist Hill High	9,261,917	719,051	199,789	603,953				10,784,710
0902 Angel Oak Elementary	8,220,129	254,349	388,337	690,232				9,553,047
0906 Mt. Zion Elementary	3,861,363	764,275	243,474	345,116				5,214,228
0907 Edith Frierson Elementary	3,258,016	235,374	123,217	86,279				3,702,886
0944 Haut Gap Middle	5,755,299	342,659	121,608	431,395				6,650,961
0951 St. John's High	7,123,898	583,038	13,754	431,395				8,152,085
0999 Legacy Locations	497,651							497,651
GRAND TOTAL	847,585,889	72,940,237	35,181,660	34,072,657	38,758,641	174,363,553	543,274,051	1,746,176,688

* Includes Weighted Student Formula (WSF), which is not included on other schedules

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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
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
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)

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
3800 State Revenue in Lieu of Taxes:			
3810 Local Residential Property Tax Relief	16,955,781	16,955,781	-
3820 Homestead Exemption (Tier 2)	3,557,362	3,557,362	-
3825 Reimbursement for Property Tax Relief	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
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)
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
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**

EXPENDITURES	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	15,547,129	16,011,234	464,105
200 Employee Benefits	7,569,166	7,561,351	(7,815)
300 Purchased Services	15,880	106,820	90,940
400 Supplies and Materials	131,333	-	(131,333)
112 Primary Programs:			
100 Salaries	36,017,460	40,131,254	4,113,794
200 Employee Benefits	15,698,870	18,480,515	2,781,645
300 Purchased Services	3,056,196	3,065,469	9,273
400 Supplies and Materials	324,177	298,031	(26,146)
113 Elementary Programs:			
100 Salaries	65,140,674	73,516,374	8,375,700
200 Employee Benefits	27,890,869	33,626,377	5,735,508
300 Purchased Services	6,283,242	7,659,611	1,376,369
400 Supplies and Materials	536,980	466,729	(70,251)
600 Other Objects	625	625	-
114 High School Programs:			
100 Salaries	40,679,676	46,654,734	5,975,058
200 Employee Benefits	17,687,683	20,999,407	3,311,724
300 Purchased Services	2,049,591	2,054,478	4,887
400 Supplies and Materials	726,316	705,068	(21,248)
500 Capital Outlay	17,500	17,944	444
600 Other objects	1,565	1,218	(347)
115 Career and Technology Education Programs:			
100 Salaries	10,555,485	11,957,678	1,402,193
200 Employee Benefits	4,800,629	5,370,350	569,721
300 Purchased Services	247,139	271,139	24,000
400 Supplies and Materials	643,871	609,931	(33,940)
600 Other Objects	35,550	33,350	(2,200)
118 Montessori Programs:			
100 Salaries	7,308,646	8,211,514	902,868
200 Employee Benefits	3,582,326	3,982,807	400,481
300 Purchased Services	39,678	39,366	(312)
400 Supplies and Materials	60,002	62,700	2,698

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	8,444,403	10,051,101	1,606,698
200 Employee Benefits	4,464,487	5,236,666	772,179
122 Trainable Mentally Handicapped:			
100 Salaries	2,350,502	2,683,708	333,206
200 Employee Benefits	1,108,991	1,245,233	136,242
124 Visually Handicapped:			
100 Salaries	215,814	272,027	56,213
200 Employee Benefits	95,626	113,320	17,694
300 Purchased Services	3,000	-	(3,000)
125 Hearing Handicapped:			
100 Salaries	927,440	941,151	13,711
200 Employee Benefits	461,647	455,735	(5,912)
126 Speech Handicapped:			
100 Salaries	3,970,290	4,534,036	563,746
200 Employee Benefits	1,871,433	2,090,657	219,224
127 Learning Disabilities:			
100 Salaries	11,751,023	13,577,638	1,826,615
200 Employee Benefits	5,405,487	6,156,680	751,193
400 Supplies and Materials	-	800	800
128 Emotionally Handicapped:			
100 Salaries	698,023	862,637	164,614
200 Employee Benefits	328,330	409,464	81,134
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	2,831,769	3,926,177	1,094,408
200 Employee Benefits	1,399,759	1,907,634	507,875
400 Supplies and Materials	-	400	400
139 Early Childhood Programs:			
100 Salaries	7,679,439	10,849,082	3,169,643
200 Employee Benefits	4,005,157	5,763,268	1,758,111
400 Supplies and Materials	-	1,000	1,000
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	3,970,727	4,410,309	439,582

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
200 Employee Benefits	1,837,764	2,009,309	171,545
300 Purchased Services	118,000	118,500	500
400 Supplies and Materials	30,340	30,340	-
145 Homebound:			
100 Salaries	265,000	265,000	-
200 Employee Benefits	72,160	72,160	-
300 Purchased Services	296,386	296,386	-
148 Gifted and Talented Artistic:			
100 Salaries	92,432	92,432	-
200 Employee Benefits	28,479	28,479	-
300 Purchased Services	70,457	70,857	400
400 Supplies and Materials	242,934	237,500	(5,434)
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,995,797	2,255,873	260,076
200 Employee Benefits	1,001,945	1,082,111	80,166
300 Purchased Services	11,000	-	(11,000)
162 Limited English Proficiency:			
100 Salaries	4,519,607	5,214,539	694,932
200 Employee Benefits	2,098,309	2,369,490	271,181
300 Purchased Services	27,550	27,550	-
163 Comprehensive Coordinated Early Learning Services:			
100 Salaries	-	69,930	69,929.95
200 Benefits	-	32,418	32,418.06
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	87,074	87,074	-
200 Employee Benefits	25,956	25,956	-
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	87,850	-
200 Employee Benefits	25,529	25,529	-
400 Supplies and Materials	28,478	28,478	-

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2025 Budget Proposal
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	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	25,755	29,658	3,903
200 Employee Benefits	8,733	10,057	1,324
300 Purchased Services	15,000	15,000	-
188 Parenting/Family Literacy:			
100 Salaries	461,173	1,326,746	865,573
200 Employee Benefits	218,029	670,453	452,424
190 Instructional Pupil Activity:			
100 Salaries	694,112	694,112	-
200 Employee Benefits	215,356	215,406	50
TOTAL INSTRUCTION	343,252,407	394,893,591	51,641,184
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	956,173	1,344,263	388,090
200 Employee Benefits	428,230	566,919	138,689
300 Purchased Services	89,200	89,320	120
400 Supplies and Materials	6,270	6,150	(120)
600 Other Objects	400	400	-
212 Guidance Services:			
100 Salaries	11,921,855	13,467,936	1,546,081
200 Employee Benefits	5,236,850	5,991,644	754,794
300 Purchased Services	171,495	171,495	-
400 Supplies and Materials	4,855	4,855	-
213 Health Services:			
100 Salaries	5,787,582	6,721,621	934,039
200 Employee Benefits	2,752,640	3,140,797	388,157
300 Purchased Services	197,980	78,480	(119,500)
400 Supplies and Materials	202,522	234,336	31,814
500 Capital Outlay	20,000	5,000	(15,000)
600 Other Objects	2,000	15,000	13,000
214 Psychological Services:			
100 Salaries	3,254,824	3,991,653	736,829
200 Employee Benefits	1,528,566	1,785,916	257,350
300 Purchased Services	77,000	17,000	(60,000)

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
	<hr/>	<hr/>	<hr/>
400 Supplies and Materials	12,000	10,000	(2,000)
215 Exceptional Program Services:			
100 Salaries	1,991,928	2,145,363	153,435
200 Employee Benefits	886,544	969,934	83,390
300 Purchased Services	223,000	410,000	187,000
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	15,772,188	1,173,857
200 Employee Benefits	6,477,028	6,716,847	239,819
300 Purchased Services	2,485,762	2,380,056	(105,706)
400 Supplies and Materials	1,021,795	886,513	(135,282)
600 Other Objects	144,112	134,710	(9,402)
222 Library and Media Services:			
100 Salaries	6,039,588	6,658,231	618,643
200 Employee Benefits	2,825,889	3,126,030	300,141
300 Purchased Services	89,370	89,370	-
400 Supplies and Materials	279,081	260,792	(18,289)
500 Capital Outlay	1,000	520	(480)
600 Other Objects	-	-	-
223 Supervision of Special Programs:			
100 Salaries	5,249,516	6,188,985	939,469
200 Employee Benefits	2,307,044	2,700,874	393,830
300 Purchased Services	911,223	754,030	(157,193)
400 Supplies and Materials	337,025	317,226	(19,799)
600 Other Objects	10,790	12,240	1,450
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	32,000	134,750	102,750
200 Employee Benefits	11,000	45,694	34,694
300 Purchased Services	345,441	355,258	9,817
400 Supplies and Materials	15,724	27,525	11,801
600 Other Objects	2,375	2,375	-
230 General Administration Services:			
231 Board of Education:			
100 Salaries	409,800	470,658	60,858
200 Employee Benefits	161,543	181,307	19,764
300 Purchased Services	1,243,110	1,242,310	(800)

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
400 Supplies and Materials	30,450	30,450	-
600 Other Objects	51,920	52,720	800
232 Office of Superintendent:			
100 Salaries	1,187,609	1,314,886	127,277
200 Employee Benefits	508,286	527,547	19,261
300 Purchased Services	426,805	590,455	163,650
400 Supplies and Materials	38,957	98,957	60,000
600 Other Objects	8,425	8,425	-
233 School Administration:			
100 Salaries	35,643,384	38,974,323	3,330,939
200 Employee Benefits	15,414,219	17,336,816	1,922,597
300 Purchased Services	1,289,460	1,461,970	172,510
400 Supplies and Materials	764,226	779,210	14,984
600 Other Objects	116,886	109,292	(7,594)
250 Finance and Operations Services:			
252 Fiscal Services:			
100 Salaries	4,432,794	4,812,781	379,987
200 Employee Benefits	1,831,528	1,952,905	121,377
300 Purchased Services	406,040	190,700	(215,340)
400 Supplies and Materials	115,039	96,941	(18,098)
500 Capital Outlay	6,500	-	(6,500)
600 Other Objects	96,132	96,556	424
253 Facilities Acquisition and Construction:			
100 Salaries	112,324	364,505	252,181
200 Employee Benefits	44,339	139,531	95,192
300 Purchased Services	55,085	55,085	-
400 Supplies and Materials	700	695	(5)
254 Operation and Maintenance of Plant:			
100 Salaries	8,197,343	9,290,341	1,092,998
200 Employee Benefits	3,689,466	4,207,074	517,608
300 Purchased Services	49,392,860	55,516,430	6,123,570
400 Supplies and Materials	16,569,295	16,583,904	14,609
500 Capital Outlay	372,000	387,800	15,800
600 Other Objects	513,780	789,447	275,667
255 Student Transportation (State Mandated):			
100 Salaries	754,054	745,401	(8,653)
200 Employee Benefits	327,455	326,997	(458)
300 Purchased Services	26,818,503	28,848,318	2,029,815
400 Supplies and Materials	170,000	476,400	306,400

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
256 Food Services:			
100 Salaries	-	8,563	8,563
200 Employee Benefits	-	2,904	2,904
257 Internal Services:			
100 Salaries	1,249,678	1,351,906	102,228
200 Employee Benefits	573,107	596,565	23,458
300 Purchased Services	2,005,213	1,988,865	(16,348)
400 Supplies and Materials	118,360	113,113	(5,247)
600 Other Objects	13,194	13,194	-
258 Security:			
100 Salaries	2,450,361	2,369,903	(80,458)
200 Employee Benefits	993,397	974,764	(18,633)
300 Purchased Services	4,989,634	5,209,750	220,116
400 Supplies and Materials	201,860	184,860	(17,000)
600 Other Objects	200	200	-
262 Planning:			
100 Salaries	2,406,878	2,129,946	(276,932)
200 Employee Benefits	1,008,927	904,369	(104,558)
300 Purchased Services	207,244	229,244	22,000
400 Supplies and Materials	107,018	102,106	(4,912)
600 Other Objects	3,200	2,700	(500)
263 Information Services:			
100 Salaries	1,624,993	1,127,881	(497,112)
200 Employee Benefits	690,562	490,947	(199,615)
300 Purchased Services	1,190,115	1,272,296	82,181
400 Supplies and Materials	112,350	100,500	(11,850)
500 Capital Outlay	-	-	-
600 Other Objects	5,575	5,600	25
264 Staff Services:			
100 Salaries	4,362,252	5,450,202	1,087,950
200 Employee Benefits	2,441,655	2,857,888	416,233
300 Purchased Services	1,099,971	1,670,670	570,699
400 Supplies and Materials	151,610	239,210	87,600
500 Capital Outlay	1,152	1,152	-
600 Other Objects	1,327,423	1,329,199	1,776
266 Technology and Data Processing Services:			
100 Salaries	4,639,733	4,680,643	40,910
200 Employee Benefits	2,010,735	2,014,414	3,679
300 Purchased Services	1,087,663	1,059,826	(27,837)

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
400 Supplies and Materials	505,526	502,689	(2,837)
500 Capital Outlay	4,200	5,000	800
600 Other Objects	2,375	2,800	425
 270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	3,338,614	3,519,056	180,442
200 Employee Benefits	1,202,877	1,271,557	68,680
300 Purchased Services	365,653	405,732	40,079
400 Supplies and Materials	64,000	69,000	5,000
TOTAL SUPPORT SERVICES	292,745,569	320,053,445	27,307,881
 300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	169,960	183,632	13,672
200 Employee Benefits	73,150	78,653	5,503
350 Custody and Care of Children:			
100 Salaries	237,108	849,762	612,654
200 Employee Benefits	73,043	302,190	229,147
300 Purchased Services	0	6,920	6,920
400 Supplies and Materials	-	26,940	26,940
600 Other Objects	-	390	390
390 Other Community Services:			
100 Salaries	287,266	283,116	(4,150)
200 Employee Benefits	107,725	108,550	825
300 Purchased Services	180,500	180,500	-
400 Supplies and Materials	94,320	101,506	7,186
TOTAL COMMUNITY SERVICES	1,223,073	2,122,160	899,087.00
 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	72,555,428	11,447,037
417 - 720 Payments to Nonprofit Entities (other than for	15,578,409	15,837,907	259,498
 420 Transfers to Other Funds:			
421 - 710 Transfer to Special Revenue Fund	235,000	-	(235,000)
422 - 710 Transfer to Special Revenue WSF	-	34,072,657	34,072,657

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

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
425 - 710 Transfer to Food Service Fund	825,000	825,000	-
426 - 710 Transfer to Pupil Activity Fund	74,800	635,400	560,600
Total Intergovernmental Expenditures & Transfers	78,750,024	124,854,816	46,104,792.00
500 DEBT SERVICES:			
620 Interest	100,000	100,000	-
TOTAL DEBT SERVICE	100,000	100,000	-
900 RESERVES:			
900 Reserves:			
930 Reserve for 7 Day Enrollment Changes	725,000	1,500,000	775,000
940 Reserve for Risk Pool		4,061,878	4,061,878
TOTAL RESERVES	725,000	5,561,878	4,836,878.00
TOTAL EXPENDITURES AND RESERVES	716,796,072	847,585,889	130,789,817
GRAND TOTAL	716,796,072	847,585,889	130,789,817

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY 2025**

		Purpose Statement	Projected Budgetary Allocations
LOCAL SOURCES			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 481,336,647
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	9,500,000
Fee in Lieu	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	0
Miscellaneous (tuition, other, etc.)	1905	Miscellaneous revenue received by the District throughout the year	173,392
TOTAL LOCAL SOURCES			\$ 513,150,177
INTERGOVERNMENTAL SOURCE			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	325,000
TOTAL INTERGOVERNMENTAL SOURCE			\$ 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 Salary	3160	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	3,108,300
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	17,336,026
Local Property Tax Relief	3810	State revenue sent as reimbursement for property tax exemptions granted for taxpayers on the first \$100,000 assessed value of their owner-occupied, 4% eligible property	16,955,781
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,557,362
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	90,672,834
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,997,045
Other State Revenue	3162	State revenue for bus driver workers' compensation costs	121,604,833

**CHARLESTON COUNTY SCHOOL DISTRICT
 GENERAL OPERATING REVENUE LINE ITEM DETAIL
 FY 2025**

		Purpose Statement	Projected Budgetary Allocations
		TOTAL STATE SOURCES	<u>\$ 255,241,181</u>
 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	<u>\$ 12,000</u>
 TRANSFERS AND OTHER FINANCING			
ERATE Funds	5220	Transfer from E-Rate special revenue funding	\$ 0
Transfer from EIA Fund	5230	Interfund transfers from EIA funding sources to General Operating Fund for EIA funds 350 - Teacher Salary Increase and Fund 355 - related fringe benefits	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
		TOTAL TRANSFERS AND OTHER FINANCING	<u>\$ 16,372,002</u>
 USE OF FUND BALANCE			
		TOTAL USE OF FUND BALANCE	<u>\$ 62,485,529</u>
 TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES			 <u><u>\$ 847,585,889</u></u>

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

	Original FY2024 Budget	% of Total	Projected FY 2025 Budget	% of Total	FY24 To FY25	
					Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 410,414,064	58.42%	\$ 481,336,647	56.79%	\$ 70,922,583	17.28 %
Delinquent Taxes	9,000,000	1.28%	9,500,000	1.12%	500,000	5.56 %
Fee in Lieu	13,900,000	1.98%	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	0.11%	7,000,000	0.83%	6,250,000	833.33 %
Rentals / Lease	300,000	0.04%	300,000	0.04%	0	0.00 %
Receipt of Insurance Proceeds	50,000	0.01%	50,000	0.01%	0	0.00 %
Refund of Prior Year's Expenditures	50,000	0.01%	0	0.00%	(50,000)	(100.00%)
Miscellaneous (tuition, other, etc.)	100,000	0.01%	173,392	0.02%	73,392	73.39 %
Payments from Other Governments	305,198	0.04%	325,000	0.04%	19,802	6.49 %
TOTAL LOCAL SOURCES	\$ 435,369,262	61.98%	\$ 513,475,177	60.58%	\$ 78,105,915	17.94 %
<u>STATE SOURCES</u>						
Handicapped Transportation	\$ 10,126	0.00%	\$ 9,000	0.00%	\$ (1,126)	(11.12%)
School Bus Driver's Salary	2,490,298	0.35%	3,108,300	0.37%	618,002	24.82 %
Bus Driver Workers' Compensation	157,643	0.02%	161,584	0.02%	3,941	2.50 %
Retiree Insurance	17,982,550	2.56%	17,336,026	2.05%	(646,524)	(3.60%)
Local Property Tax Relief	16,955,781	2.41%	16,955,781	2.00%	0	0.00 %
Homestead Exemption	3,557,362	0.51%	3,557,362	0.42%	0	0.00 %
Sales Tax - Tier III	86,923,349	12.37%	90,672,834	10.70%	3,749,485	4.31 %
Merchant's Inventory Tax	1,997,045	0.28%	1,997,045	0.24%	0	0.00 %
Other State Revenue	115,824,017	16.49%	121,443,249	14.33%	5,619,232	4.85 %
TOTAL STATE SOURCES	\$ 245,898,171	35.01%	\$ 255,241,181	30.11%	\$ 9,343,010	3.80 %
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	\$ 95,536	0.01%	\$ 12,000	0.00%	\$ (83,536)	(87.44%)
TOTAL FEDERAL SOURCES	\$ 95,536	0.01%	\$ 12,000	0.00%	\$ (83,536)	(87.44%)
<u>OTHER FINANCING SOURCES</u>						
Transfer from EIA Fund	\$ 15,313,584	2.18%	\$ 12,400,000	1.46%	\$ (2,913,584)	(19.03%)
Transfer from Special Revenue Funds	0	0.00%	0	0.00%	0	0.00 %
Indirect Costs	5,705,121	0.81%	3,972,002	0.47%	(1,733,119)	(30.38%)
TOTAL OTHER FINANCING SOURCES	\$ 21,018,705	2.99%	\$ 16,372,002	1.93%	\$ (4,646,703)	(22.11%)
<u>USE OF FUND BALANCE</u>						
TOTAL USE OF FUND BALANCE	\$ 14,414,398	0.00%	\$ 62,485,529	7.37%	\$ 48,071,131	33.98 %
TOTAL GENERAL FUND REVENUES	\$ 716,796,072	100.00%	\$ 847,585,889	100.00%	\$ 130,789,817	18.24 %

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

Second Reading of FY2025 Budget
 June 24, 2024

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY 2025 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 30,524,149	\$ 32,267,958	\$ 1,743,809
111	PRINCIPAL/AST PRINCIPAL SAL	23,430,117	26,055,612	2,625,495
112	TEACHER/PROFESSIONAL ED SALARY	220,332,572	251,227,386	30,894,814
113	PROFESSIONAL OTHER SALARY	15,262,067	17,728,550	2,466,484
114	TECHNICAL SALARY	3,679,777	4,347,732	667,955
115	TEACHER AST/CLERICAL SALARY	41,476,782	47,660,667	6,183,884
116	CRAFTS AND TRADES SALARY	7,038,118	7,969,743	931,625
117	BUS DRIVER/APPRENTICE SALARY	106,183	85,932	(20,252)
	TOTAL REGULAR SALARIES	\$ 341,849,766	\$ 387,343,580	\$ 45,493,814
122	TEMPO SAL - SUBSTITUTE TEACHER	78,328	78,328	-
123	TEMPO SALARY - PRO OTHER	75,083	75,083	-
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 72,141	\$ 158,090	\$ 85,950
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 225,552	\$ 311,501	\$ 85,950
130	OVERTIME SALARY - ADMIN	74,420	166,863	92,443
135	OVERTIME SALARY - T AST/CLER	\$ 1,700		\$ (1,700)
136	OVERTIME SALARY - WORKER	115,442	24,642	(90,800)
	TOTAL OVERTIME SALARIES	\$ 191,562	\$ 191,505	\$ (57)
140	TERMINAL LEAVE	\$ 500,000		\$ (500,000)
142	SUPPLEMENTAL SALARY	4,234,928	4,511,046	276,118
180	HEAD OF ORG UNIT SALARY	651,446	708,729	57,283
	TOTAL SUPPLEMENTAL SALARIES	\$ 5,386,374	\$ 5,219,775	\$ (166,598)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 38,780,953	\$ 45,636,183	\$ 6,855,230
220	EMPLOYEE RETIREMENT	85,940,705	97,712,974	11,772,269
230	SOCIAL SECURITY	25,498,775	30,046,687	4,547,911
260	UNEMPLOYMENT COMPENSATION TAX	347,358	394,188	46,831
270	WKRS' COMP - REIMB OTHR FUNDS	4,340,968	4,909,169	568,200
271	WKRS' COMP - ASSESSMENTS	201,266	201,266	-
272	WRKRS' COMP - PREMIUMS	360,000	360,000	-
290	OTHER BENEFITS	38,500		(38,500)
	TOTAL FRINGE BENEFITS	\$ 155,508,525	\$ 179,260,467	\$ 23,751,942
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 4,688,963	\$ 5,321,550	\$ 632,587
311	INSTRUCTIONAL SERVICES	849,471	911,914	62,443
312	INSTRUCTIONAL PROGRAMS	1,729,720	1,055,558	(674,163)
313	STUDENT SERVICES	251,500	45,000	(206,500)
315	MANAGEMENT SERVICES	697,750	551,400	(146,350)
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	25,002,152	662,792
321	PUBLIC UTIL SVS WATER/SEWAGE	2,448,068	2,436,204	(11,864)
322	OUTSOURCED SUBSTITUTES	9,365,215	10,888,395	1,523,180
323	REPAIRS AND MAINTENANCE SRVS	3,490,163	3,580,334	90,171
324	PROPERTY INSURANCE	8,507,740	14,409,964	5,902,223
325	RENTALS/LEASE	840,637	832,681	(7,956)
326	OUTSOURCED DAY PORTERS	8,192,614	8,445,093	252,478
329	OTHER PROPERTY SERVICES	984,890	894,999	(89,891)
331	STUDENT TRANSPORTATION	26,208,682	28,448,597	2,239,915
332	IN STATE TRAVEL	957,979	992,403	34,424

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

Second Reading of FY2025 Budget
 June 24, 2024

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY 2025 PROJECTED BUDGET	VARIANCE
333	CURRICULUM FIELD TRIP TRANSPRT	\$ 26,300	\$ 58,913	\$ 32,613
336	CAR ALLOWANCE/ LIEU OF MILEAGE	12,000	12,000	-
338	OUT OF STATE TRAVEL	470,353	457,207	(13,146)
339	OTHER TRANSPORTATION SERVICES	9,876	16,876	7,000
340	COMMUNICATION (TELEPHONE)	953,419	935,633	(17,786)
342	PAGER/CELL PHONE RENT/MESG SYS	465,728	484,230	18,503
345	TECHNOLOGY PURCHASED SERVICES	1,786,919	1,776,594	(10,326)
350	ADVERTISING	121,750	122,750	1,000
360	PRINTING AND BINDING	2,271,808	2,278,641	6,833
370	TUITION	682,616	865,116	182,500
380	HEAD OF ORG UNIT TRAVEL	16,500	15,500	(1,000)
395	OTHER PROFESS/TECHNICAL SERV.	55,000	55,000	-
399	OTHER PURCHASED SERVICES	6,481,266	7,574,701	1,093,435
	TOTAL PURCHASE SERVICES	\$ 108,202,370	\$ 119,765,485	\$ 11,563,115
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 6,640,054	\$ 6,479,401	\$ (160,653)
412	POSTAGE	94,767	91,521	(3,246)
414	BAND UNIFORM	60,000	60,000	-
417	FOOD AND CATERING	512,201	602,327	90,126
420	TEXTBOOKS	644,689	616,089	(28,600)
430	LIBRARY BOOKS	214,760	206,672	(8,088)
440	PERIODICALS	12,976	10,596	(2,380)
445	TECHNOLOGY SUPPLIES	452,704	420,049	(32,655)
446	TECHNOLOGY SOFTWARE	368,334	386,929	18,595
447	TECHNOLOGY COMPUTERS	85,592	99,532	13,940
448	TECHNOLOGY PERIPHERALS	59,670	54,073	(5,597)
470	ENERGY	14,052,010	13,977,510	(74,500)
471	FUEL OIL	15,750	8,700	(7,050)
472	GASOLINE	488,914	794,354	305,440
480	HEAD OF ORG UNIT SUPPLIES	2,325	2,320	(5)
490	OTHER SUPPLIES AND MATERIALS	7,700	5,500	(2,200)
	TOTAL MATERIALS & SUPPLIES	\$ 23,712,445	\$ 23,815,573	\$ 103,128
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 397,152	\$ 406,896	9,744
545	TECHNOLOGY EQUIP	5,200	5,520	320
550	VEHICLES	20,000	5,000	\$ (15,000)
	TOTAL CAPITAL OUTLAY	\$ 422,352	\$ 417,416	\$ (4,936)
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 100,000	-
640	ORGANIZATION MEMSHIP DUES/FEES	450,385	448,712	\$ (1,673)
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	\$ 2,711,241	\$ 273,914
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,134,800	\$ 35,768,058	\$ 34,633,258
720	TRANSITS/CHARTERS	77,000,000	87,219,410	10,219,410

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

Second Reading of FY2025 Budget
 June 24, 2024

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY 2025 PROJECTED BUDGET	VARIANCE
	TOTAL TRANSFERS	<u>\$ 78,134,800</u>	<u>\$ 122,987,468</u>	<u>\$ 44,852,668</u>
<u>RESERVES</u>				
910	CFO RISK POOL	0	4,061,878	4,061,878
930	ENROLLMENT RESERVE	725,000	1,500,000	775,000
	TOTAL RESERVES	<u>\$ 725,000</u>	<u>\$ 5,561,878</u>	<u>\$ 4,836,878</u>
	GRAND TOTAL ALL OBJECTS	<u><u>\$ 716,796,072</u></u>	<u><u>847,585,889</u></u>	<u><u>\$ 130,789,817</u></u>

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FY 2025

SPECIAL REVENUE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
REVENUES			
1000 Revenue from Local Sources:			
1900 Other Revenue from Local Sources:			
1920 Contributions and Donations From Private Sources	240,240	428,597	188,357
1930 Medicaid	1,313,700	1,419,184	105,484
1990 Miscellaneous Local Revenue:			
1999 Revenue from Other Local Sources	14,752,809	14,382,487	(370,322)
Total Local Sources	16,306,749	16,230,267	(76,482)
3000 Revenue from State Sources:			
3110 Occupational Education:			
3118 EEDA Career Specialists	141,459	141,459	-
3130 Special Programs:			
3135 Reading Coaches	2,824,713	2,816,363	5,641,076
3190 Miscellaneous Restricted State Grants:			
3193 Education License Plates	-	500	500
3900 Other State Revenue:			
3999 Revenue From Other State Sources	-	50,000	50,000
Total State Sources	2,966,172	3,008,322	5,691,576
4000 Revenue from Federal Sources:			
4200 Occupational Education:			
4210 Vocational Education / CATE	307,300	337,493	30,193
4300 Elementary and Secondary Education Act of 1965 (ESEA):			
4310 Title I, Basic State Grant Programs	18,405,461	19,214,260	808,799
4341 ELA - Title III	349,033	461,281	112,248
4351 Improving Teacher Quality	1,120,296	1,647,881	527,585
4400 Adult Education:			
4410 Basic Adult Education	388,426	244,188	(144,238)
4500 Programs for Children with Disabilities:			
4510 Individuals With Disabilities Education Act (IDEA)	9,673,088	12,724,428	3,051,340
4520 Preschool Grants (Carryover Provision)	422,595	375,857	(46,738)

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUNDS
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
4900 Other Federal Sources:			
4924 21st Century Community Learning Centers Program	1,475,045	1,734,803	259,758
4939 Stronger Connections	-	92,320	92,320
4970 Federal Covid Relief Revenue:			
4974 ESSER III	80,593,044.00	-	(80,593,044)
4977 ESSER II	1,864,910.00	-	(1,864,910)
4990 Other Federal Revenue:			
4997 Title IV - SSAE	749,912	911,827	161,915
4999 Revenue from Other Federal Sources	15,101,188	15,479,664	378,476
Total Federal Sources	130,450,298	53,224,003	(77,226,295)
OTHER FINANCING SOURCES (USES)			
Interfund Transfers, From (To) Other Funds:			
5210 Transfer from General Fund	-	235,000	235,000
Total Transfers	-	235,000	235,000
9000 Use of Fund Balance:			
9999 Designated Use of Fund Balance	-	242,646	242,646
Total Federal Sources	-	242,646	242,646
TOTAL REVENUES	149,723,219	72,940,237	(71,133,556)

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUNDS
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	233,536	-	(233,536)
200 Employee Benefits	113,824	-	(113,824)
300 Purchased Services	30,000	9,118	(20,882)
400 Supplies and Materials			-
112 Primary Programs:			
100 Salaries	2,100,031	772,451	(1,327,580)
200 Employee Benefits	1,006,185	351,798	(654,387)
300 Purchased Services	2,000	5,245	3,245
400 Supplies and Materials	122,885	18,682	(104,203)
500 Capital Outlay	-	-	-
600 Other Objects	-	2,329,529	2,329,529
113 Elementary Programs:			
100 Salaries	12,736,551	2,630,491	(10,106,060)
200 Employee Benefits	5,340,127	1,213,913	(4,126,214)
300 Purchased Services	3,609,909	34,927	(3,574,982)
400 Supplies and Materials	4,117,557	961,219	(3,156,338)
500 Capital Outlay	-	-	-
600 Other Objects	600	33,155	32,555
114 High School Programs:			
100 Salaries	3,271,433	1,700,556	(1,570,877)
200 Employee Benefits	1,387,466	688,169	(699,297)
300 Purchased Services	1,479,692	42,133	(1,437,559)
400 Supplies and Materials	514,235	468,739	(45,496)
500 Capital Outlay	-	-	-
600 Other objects	-	-	-
115 Career and Technology Education Programs:			
100 Salaries	371,118	226,933	(144,185)
200 Employee Benefits	165,734	112,349	(53,385)
118 Montessori Programs:			
100 Salaries	35,631	-	(35,631)
200 Employee Benefits	20,339	-	(20,339)

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUNDS
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	331,411	456,673	125,262
200 Employee Benefits	171,492	210,883	39,391
124 Visually Handicapped:			
300 Purchased Services	-	7,000	7,000
125 Hearing Handicapped:			
100 Salaries	100,837	110,805	9,968
200 Employee Benefits	57,838	62,490	4,652
126 Speech Handicapped:			
100 Salaries	75,766	63,750	(12,016)
200 Employee Benefits	33,949	27,805	(6,144)
300 Purchased Services	-	6,000	6,000
400 Supplies and Materials			
127 Learning Disabilities:			
100 Salaries	2,193,311	2,515,670	322,359
200 Employee Benefits	1,041,544	1,197,553	156,009
400 Supplies and Materials	100,000	70,000	(30,000)
128 Emotionally Handicapped:			
100 Salaries	1,070,374	984,594	(85,780)
200 Employee Benefits	472,143	413,486	(58,657)
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	460,634	497,620	36,986
200 Employee Benefits	226,033	264,312	38,279
300 Purchased Services			
136 Preschool Handicapped Itinerant (3- and 4-yr.-Olds):			
400 Supplies and Materials	2,816	2,816	-
139 Early Childhood Programs:			
100 Salaries	4,727,534	2,620,386	(2,107,148)
200 Employee Benefits	2,376,652	1,252,290	(1,124,362)
300 Purchased Services	109,317	16,677	(92,640)
400 Supplies and Materials	57,380	177,599	120,219
600 Other Objects	820,615	-	(820,615)

CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FY2025 Budget Proposal

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	11,963	-	(11,963)
200 Employee Benefits	7,133	-	(7,133)
149 Other Special Programs:			
100 Salaries	93,899	112,146	18,247
200 Employee Benefits	37,772	44,216	6,444
300 Purchased Services	500	-	(500)
400 Supplies and Materials	17,064	-	(17,064)
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	103,674	139,144	35,470
200 Employee Benefits	53,261	62,072	8,811
300 Purchased Services	-	22,000	22,000
162 Limited English Proficiency:			
100 Salaries	417,564	-	(417,564)
200 Employee Benefits	189,271	-	(189,271)
163 Comprehensive Coordinated Services:			
100 Salaries	918,177	1,024,510	106,333
200 Employee Benefits	407,652	455,732	48,080
300 Purchased Services	300,994	271,775	(29,219)
400 Supplies and Materials	0	10,500	10,500
170 Summer School Programs:			
171 Primary Summer School:			
300 Purchased Services	1,000,000	1,000,000	-
400 Supplies and Materials	30,000	-	(30,000)
172 Elementary Summer School:			
100 Salaries	3,371,163	-	(3,371,163)
200 Employee Benefits	1,125,268	-	(1,125,268)
300 Purchased Services	1,134,814	-	(1,134,814)
400 Supplies and Materials	314,914	-	(314,914)
173 High School Summer School:			
100 Salaries	4,480	-	(4,480)
200 Employee Benefits	1,515	-	(1,515)

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUNDS
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
174 Gifted and Talented Summer School:			
100 Salaries	45,000	-	(45,000)
200 Employee Benefits	9,455	-	(9,455)
300 Purchased Services	2,190	-	(2,190)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	870,050	767,364	1,637,414
200 Employee Benefits	302,432	237,806	540,238
300 Purchased Services	414,085	382,906	796,991
400 Supplies and Materials	70,534	69,900	140,434
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	231,132	137,455	(93,677)
200 Employee Benefits	89,152	52,123	(37,029)
400 Supplies and Materials	-	4,204	4,204
600 Other Objects	-	10,163	10,163
182 Adult Secondary Education Programs:			
100 Salaries	151,846	148,058	(3,788)
200 Employee Benefits	60,510	59,829	(681)
300 Purchased Services	3,600	1,900	(1,700)
400 Supplies and Materials	19,981	12,981	(7,000)
600 Other Objects	225	-	(225)
183 Adult English Literacy (ESL):			
100 Salaries	40,000	20,200	(19,800)
200 Employee Benefits	13,524	7,400	(6,124)
188 Parenting/Family Literacy:			
100 Salaries	4,144,482	2,902,155	(1,242,327)
200 Employee Benefits	1,929,584	1,283,293	(646,291)
300 Purchased Services	288,391	243,445	(44,946)
400 Supplies and Materials	243,352	227,749	(15,603)
600 Other Objects	9,825	16,800	6,975
190 Instructional Pupil Activity:			
100 Salaries	-	20,090	20,090
200 Employee Benefits	-	6,594	6,594
TOTAL INSTRUCTION	69,568,927	32,312,325	(33,942,400)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	1,138,001	1,121,466	(16,535)
200 Employee Benefits	522,270	505,834	(16,436)
300 Purchased Services	44,425	140,000	95,575
212 Guidance Services:			
100 Salaries	2,180,544	708,916	(1,471,628)
200 Employee Benefits	1,006,801	324,260	(682,541)
400 Supplies and Materials	25,000	-	(25,000)
213 Health Services:			
100 Salaries	1,384,512	1,092,384	(292,128)
200 Employee Benefits	621,611	474,824	(146,787)
300 Purchased Services	256,604	-	(256,604)
400 Supplies and Materials	120	-	(120)
214 Psychological Services:			
100 Salaries	791,292	-	(791,292)
200 Employee Benefits	348,048	-	(348,048)
300 Purchased Services	131,845	297,983	166,138
400 Supplies and Materials	15,000	15,000	-
215 Exceptional Program Services:			
100 Salaries	205,427	209,920	4,493
200 Employee Benefits	83,549	77,263	(6,286)
300 Purchased Services	58,000	127,970	69,970
400 Supplies and Materials	146,500	231,000	84,500
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development Development:			
100 Salaries	6,570,223	4,756,657	(1,813,566)
200 Employee Benefits	2,990,780	2,133,622	(857,158)
300 Purchased Services	4,567,749	399,187	(4,168,562)
400 Supplies and Materials	215,452	481,972	266,520
600 Other Objects	4,604	4,343	(261)
222 Library and Media Services:			
100 Salaries	328,880	200,970	(127,910)
200 Employee Benefits	117,273	68,150	(49,123)

CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FY2025 Budget Proposal

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
223 Supervision of Special Programs:			
100 Salaries	5,861,377	2,981,972	(2,879,405)
200 Employee Benefits	2,516,399	1,301,845	(1,214,554)
300 Purchased Services	4,030,323	431,755	(3,598,568)
400 Supplies and Materials	1,229,212	149,498	(1,079,714)
600 Other Objects	8,000	2,000	(6,000)
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	212,230	214,140	1,910
200 Employee Benefits	66,935	68,363	1,428
300 Purchased Services	857,655	1,135,758	278,103
400 Supplies and Materials	17,500	140,482	122,982
230 General Administration Services:			
233 School Administration:			
100 Salaries	828,524	30,610	(797,914)
200 Employee Benefits	379,744	10,380	(369,364)
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	24,925	13,200	(11,725)
200 Employee Benefits	6,813	5,512	(1,301)
300 Purchased Services	314,783	191,114	(123,669)
400 Supplies and Materials	-	3,000	3,000
252 Fiscal Services:			
100 Salaries	450,258	775,303	325,045
200 Employee Benefits	193,094	337,378	144,284
254 Operation and Maintenance of Plant:			
100 Salaries	185,451	57,411	(128,041)
200 Employee Benefits	83,485	19,638	(63,847)
300 Purchased Services	2,967,829	26,381	(2,941,448)
400 Supplies and Materials	75,458	88,513	13,055
255 Student Transportation (State Mandated):			
300 Purchased Services	1,075,552	46,817	(1,028,735)
256 Food Services:			
100 Salaries	500,000	-	(500,000)
200 Employee Benefits	200,000	-	(200,000)
300 Supplies and Materials	175,000	-	(175,000)

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
257 Internal Services:			
100 Salaries	-	119,504	119,504
200 Employee Benefits	-	49,224	49,224
400 Supplies and Materials	1,019,284	-	(1,019,284)
264 Staff Services:			
100 Salaries	733,599	87,395	(646,204)
200 Employee Benefits	331,543	29,806	(301,737)
300 Purchased Services	390,266	-	(390,266)
266 Technology and Data Processing Services:			
300 Purchased Services	912,564	-	(912,564)
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
300 Purchased Services	46,380	158,048	111,668
400 Supplies and Materials			-
TOTAL SUPPORT SERVICES	49,448,782	21,846,766	(27,601,927)
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	80,095	-	(80,095)
200 Employee Benefits	36,746	-	(36,746)
350 Custody and Care of Children:			
100 Salaries	10,562,547	10,086,488	(476,059)
200 Employee Benefits	4,208,483	4,433,802	225,319
300 Purchased Services	9,832,346	1,138,849	(8,693,497)
400 Supplies and Materials	635,753	622,164	(13,590)
600 Other Objects	6,975	10,595	3,620
370 Nonpublic School Services:			
300 Purchased Services	14,000	103,534	89,534
390 Other Community Services:			
300 Purchased Services	87,129	3,000	(84,129)
600 Other Objects	2,421	-	(2,421)
TOTAL COMMUNITY SERVICES	25,466,496	16,398,432	(9,068,063.18)

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUNDS
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE
400 Other Charges:			
410 Intergovernmental Expenditures:			
411 - 720 Payments of State Department of Education	342,431	-	(342,431)
416 - 720 LEA Payments to Public Charter Schools	437,214	1,206,866	769,652
431 -791 Special Revenue Fund Indirect Costs	4,459,369	1,175,848	(3,283,521)
Total Intergovernmental Expenditures & Transfers	<u>5,239,014</u>	<u>2,382,714</u>	<u>(2,856,300)</u>
GRAND TOTAL	<u>149,723,219</u>	<u>72,940,237</u>	<u>(76,782,982)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
201	TITLE I (84.010)	The purpose of this federal fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability.	\$ 18,398,460
203	IDEA	These funds shall be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.	\$ 12,724,428
205	PRESCHOOL - FEDERAL (84.173)	These funds shall be used to supplement, not supplant, and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five.	\$ 375,857
207	VOC ED / CATE (84.048)	Federal funds for career and technology education (CATE) are distributed to the state education agency based on a statutory formula, then are re-distributed to local educational agencies (LEAs) that have currently approved local plans/applications.	\$ 337,493
210	TITLE IV SSAE	This federal program is intended to improve student academic achievement by increasing the capacity of state educational agencies, local education agencies, schools and local communities to provide all students with a well-rounded education, improve school conditions for student learning and improve the use of technology in order to improve the academic achievement and digital literacy of all students.	\$ 911,827

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
221	TITLE I NEGLECT AND DELINQUENT	The purpose of this federal fund is to work with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.	\$ 202,324
224	21st CENTURY COMMUNITY LEARN	Grants awarded by the South Carolina Department of Education (SCDE), subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers.	\$ 1,734,803
237	TSI TARGETED SCHOOL IMPROVEMEN	School Improvement, Title I, Part A-REVENUE 4310 (CFDA 84.010), SUBFUND 237 The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.	\$ 392,310
239	FEDERAL PRIORITY FUNDS	This federal program allocates funds for three consecutive years to Title I schools that perform in the lowest 5% of schools within the state. Recipients are required to submit a Challenge to Achieve Plan to the SC Department of Education on an annual basis. In order for a school to be removed from Federal Priority Status, the school must perform higher than the lowest 5% of all Title I schools for two or more consecutive years.	\$ 221,166
243	ADULT EDUCATION FEDERAL 84.002	Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services.	\$ 244,188

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
264	TITLE III - ESOL	Funds may be used to help ensure that children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state content and student academic achievement standards as all children.	\$ 461,281
267	TITLE II IMPROV TCHR QUALITY	This fund focuses on preparing, training, and recruiting high-quality teachers and principals, and requires districts to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified. Funds may be used to supplement but not supplant, non-Federal funds that otherwise would be used for authorized activities.	\$ 1,647,881
271	STRONGER CONNECTIONS	This grant is funded through Federal dollars & pass through CDI Agency to help fund child care services for preschoolers consisting per month of no more than ten children at the Navy Station facility.	\$ 92,320
299	ROTC	The J.R.O.T.C. fund - or Junior Reserve Officers' Training Corp, is a federally-subsidized program that pays for 1/2 of Commissioned and Non-commissioned officers' 12 month contracts; with a requirement that the district match the other 1/2 of annual 12 month salary plus 100% of benefits. The District currently has a combination of Army, Navy, and Air Force at select high schools throughout the county	\$ 1,473,104
803	MEDICAID	To furnish rehabilitative and related health care services such as Speech-Language Pathology, Audiology, Physical Therapy, Occupational Therapy, Psychological Services, Orientation and Mobility and Nursing Services to Medicaid eligible children under 21 years of age.	\$ 629,641

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 DETAIL INFORMATION ON
SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
809	PROJECT PREVENT	To increase the capacity to help school in communities with pervasive violence to better address the needs of affected students and break the cycle of violence.	\$ 672,941
837	CHARLESTON'S PROMISE NEIGHBORH	The Charleston Promise Neighborhood (CPN) builds a pipeline of support - a seamless network of educational and socially conscious programs for a targeted geographic area spanning from downtown Charleston to North Charleston. The CPN is a non-profit organization modeled after the highly successful Harlem Children's Zone project, and all four of its elementary schools are located in Charleston County School District Innovation Zone Learning Community.	\$ 545,693
841	HEAD START COLLABORATION	Head Start is a national program designed to fund child development classes for children 3 to 5 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	\$ 12,052,210
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities	\$ 428,597
855	EXPANDED LEARNING	The purpose of this fund is to effectively deliver a variety of educational, recreational, cultural enrichment-type programs through a system which utilizes school facilities as the hub of activity and funded by tuition costs and local funds.	\$ 13,267,549

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2025 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$ 235,000
865	PTSA FUNDS	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	\$ 569,245
869	ERATE FUNDS	The Schools and Libraries Program of the Universal Service Fund, commonly known as E-Rate is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC), and provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. Funds generated by this funding source can be used at the discretion of the District.	\$ 50,000
873	ED INNOVATION AND RESEARCH	Education Innovation and Research Grant-Cultural Competency	\$ 1,281,409
874	ASSET RECOVERY	These funds are received from Dell USA for recycled technology such as computers, monitors, and miscellaneous electronics. Dell recycles these electronics in accordance with all applicable Federal, State, and Local laws and regulations and reimburses CCSD for the recycled electronics.	\$ 242,646

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2025 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2025 PROJECTED ALLOCATION
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$ 789,542
919	APPLE TAGS	Revenue generated from public education license plates	\$ 500
928	EEDA CAREER SPECIALISTS	These funds may only be used for salary and benefits to meet the 300-1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA).	\$ 141,459
935	READING COACHES	For each elementary school in which 20% or more of the students scored not met on state assessments, the school will receive up to \$62,730. For FY 14-15, the per school allocation was \$60,500. For each elementary school in which less than 20% of the students scored not met on state assessments, the school will receive up to \$31,365. For FY 14-15, the per school allocation was \$30,500	\$ 2,816,363
			<u>\$ 72,940,237</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2025 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2024 ORIGINAL BUDGET	FY 2025 PROJECTED BUDGET	VARIANCE
201	TITLE I (84.010)	\$ 17,212,309	\$18,398,460	\$ 1,186,150
203	IDEA	9,673,088	12,724,428	3,051,340
205	PRESCHOOL - FEDERAL (84.173)	422,595	375,857	(46,738)
207	VOC ED / CATE (84.048)	307,300	337,493	30,193
210	TITLE IV SSAE	749,912	911,827	161,915
218	ESSER III	80,593,044	-	(80,593,044)
221	TITLE I NEGLECT AND DELINQUENT	181,966	202,324	20,357
224	21st CENTURY COMMUNITY LEARN	1,782,984	1,734,803	(48,181)
225	CARES ACT ESSER II	1,864,910	-	(1,864,910)
237	TSI TARGETED SCHOOL IMPROVEMEN	481,166	392,310	(88,855)
239	FEDERAL PRIORITY FUNDS	326,220	221,166	(105,054)
243	ADULT EDUCATION FEDERAL 84.002	388,426	244,188	(144,237)
263	MCKINNEY VENTO HOMELESS ARP I	203,799	-	(203,799)
264	TITLE III - ESOL	349,033	461,281	112,248
267	TITLE II IMPROV TCHR QUALITY	1,120,296	1,647,881	527,585
271	STRONGER CONNECTIONS	-	92,320	92,320
299	ROTC	1,304,264	1,473,104	168,839
801	TUW READING BY THIRD GRADE	718	-	(718)
803	MEDICAID	646,441	629,641	(16,800)
809	PROJECT PREVENT	942,867	672,941	(269,925)
823	SC ED OVERSIGHT	11,000	-	(11,000)
837	CHARLESTON'S PROMISE NEIGHBORH	523,500	545,693	22,193
839	G/T SUMMER SMAART	20,000	-	(20,000)
840	G/T SUMMER SAIL	40,000	-	(40,000)
841	HEAD START COLLABORATION	12,198,770	12,052,210	(146,560)
844	MISC DONATIONS	240,240	428,597	188,357
855	EXPANDED LEARNING	12,828,125	13,267,549	439,424
861	ADULT EDUCATION LOCAL	236,161	235,000	(1,161)
865	PTSA FUNDS	538,364	569,245	30,881
869	ERATE FUNDS	-	50,000	50,000
873	ED INNOVATION AND RESEARCH	655,287	1,281,409	626,123
874	ASSET RECOVERY	241,674	242,646	972
881	CORNERSTONE MEDICAID NURSES	667,259	789,542	122,283
899	MISC FEDERAL REVENUE	5,328	-	(5,328)
919	APPLE TAGS	-	500	500
928	EEDA CAREER SPECIALISTS	141,459	141,459	-
935	READING COACHES	2,824,713	2,816,363	(8,351)
		\$ 149,723,219	\$ 72,940,237	\$ (76,782,982)

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 13,119,077	\$ 9,873,832	\$ (3,245,245)
111	PRINCIPAL/AST PRINCIPAL SAL	483,463	23,277	(460,186)
112	TEACHER/PROFESSIONAL ED SALARY	29,238,829	14,410,910	(14,827,919)
113	PROFESSIONAL OTHER SALARY	3,838,822	1,870,949	(1,967,873)
114	TECHNICAL SALARY	1,145,053	593,263	(551,790)
115	TEACHER AST/CLERICAL SALARY	17,184,859	12,619,605	(4,565,253)
116	CRAFTS AND TRADES SALARY	132,218	-	(132,218)
117	BUS DRIVER/APPRENTICE SALARY	24,518	8,962	(15,556)
	TOTAL REGULAR SALARIES	\$ 65,166,839	\$39,400,798	\$ (25,766,041)
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 21,636	\$ 72,940	\$ 51,304
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 21,636	\$72,940	\$ 51,304
130	OVERTIME SALARY - ADMIN	212,171	131,347	(80,824)
135	OVERTIME SALARY - T AST/CLER	\$ 17,700	\$ 38,394	\$ 20,694
137	OVERTIME SALARY - BUS DR/APN	6,000	-	(6,000)
	TOTAL OVERTIME SALARIES	\$ 235,871	\$169,741	\$ (66,130)
142	SUPPLEMENTAL SALARY	\$ 4,725,225	\$ 663,907	\$ (4,061,318)
	TOTAL SUPPLEMENTAL SALARIES	\$ 4,725,225	\$663,907	\$ (4,061,318)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 6,671,002	\$ 3,830,224	\$ (2,840,779)
220	EMPLOYEE RETIREMENT	17,108,473	10,229,060	(6,879,412)
230	SOCIAL SECURITY	5,733,411	3,181,126	(2,552,285)
260	UNEMPLOYMENT COMPENSATION TAX	62,326	41,576	(20,751)
270	WKRS' COMP - REIMB OTHR FUNDS	778,217	562,027	(216,190)
	TOTAL FRINGE BENEFITS	\$ 30,353,429	\$17,844,014	\$ (12,509,416)
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	100,000	60,000	(40,000)
311	INSTRUCTIONAL SERVICES	\$ 1,744,144	\$ 1,693,811	\$ (50,333)
312	INSTRUCTIONAL PROGRAMS	4,612,244	1,637,200	(2,975,044)
313	STUDENT SERVICES	229,146	363,200	134,054
315	MANAGEMENT SERVICES	256,320	227,114	(29,206)
321	PUBLIC UTIL SVS WATER/SEWAGE	4,100	4,100	-
322	OUTSOURCED SUBSTITUTES	142,876	24,454	(118,423)
323	REPAIRS AND MAINTENANCE SRVS	4,000	-	(4,000)
325	RENTALS/LEASE	5,000	1,000	(4,000)
331	STUDENT TRANSPORTATION	449,156	222,799	(226,357)
332	IN STATE TRAVEL	191,035	338,233	147,199
333	CURRICULUM FIELD TRIP TRANSPRT	55,700	64,018	8,318
334	EXTRA-CURRICULAR FIELD TRIP TR	146,250	152,895	6,645
338	OUT OF STATE TRAVEL	294,997	245,062	(49,935)
340	COMMUNICATION (TELEPHONE)	7,300	20,600	13,300
342	PAGER/CELL PHONE RENT/MESG SYS	76,621	75,456	(1,165)
345	TECHNOLOGY PURCHASED SERVICES	1,195	58,250	57,055
350	ADVERTISING	17,542	53,042	35,500

CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	VARIANCE
360	PRINTING AND BINDING	\$ 157,245	\$ 84,441	\$ (72,805)
399	OTHER PURCHASED SERVICES	25,468,070	917,846	(24,550,223)
	TOTAL PURCHASE SERVICES	\$ 33,962,941	\$6,243,521	\$ (27,719,420)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 8,568,165	\$ 3,196,828	\$ (5,371,338)
412	POSTAGE	5,155	9,841	4,686
417	FOOD AND CATERING	119,005	108,051	(10,954)
420	TEXTBOOKS	69,243	9,000	(60,243)
430	LIBRARY BOOKS	49,500	9,075	(40,425)
445	TECHNOLOGY SUPPLIES	100,783	71,116	(29,667)
446	TECHNOLOGY SOFTWARE	160,868	296,412	135,545
447	TECHNOLOGY COMPUTERS	65,667	45,795	(19,873)
448	TECHNOLOGY PERIPHERALS	4,000	1,300	(2,700)
470	ENERGY	15,600	-	(15,600)
472	GASOLINE	7,011	8,599	1,587
	TOTAL MATERIALS & SUPPLIES	\$ 9,164,997	\$3,756,016	\$ (5,408,981)
<u>CAPITAL OUTLAY</u>				
	TOTAL CAPITAL OUTLAY	\$ 0	\$0	\$ 0
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 32,050	\$ 42,738	\$ 10,688
690	OTHER OBJECTS	821,215	2,353,684	1,532,469
	TOTAL OTHER OBJECTS	\$ 853,265	\$2,396,422	\$ 1,543,157
<u>TRANSFERS</u>				
720	TRANSITS/CHARTERS	779,645	1,206,866	427,221
791	INDIRECT COST	4,459,369	1,186,012	(3,273,357)
	TOTAL TRANSFERS	\$ 5,239,014	\$2,392,878	\$ (2,846,136)
	GRAND TOTAL ALL OBJECTS	\$ 149,723,219	\$ 72,940,237	\$ (76,782,982)

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FY 2025

**EDUCATION IMPROVEMENT ACT
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT
 EDUCATION IMPROVEMENT ACT
 FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
REVENUES			
3000 Revenue from State Sources:			
3500 Education Improvement Act:			
3502 ADEPT	-	-	-
3503 State Aid to Classrooms	22,222,500	23,582,624	1,360,124
3507 Aid to Districts - Technology	-	-	-
3518 Formative Assessment	92,690	150,000	57,310
3519 Grade 10 Assessments	184,876	50,000	(134,876)
3526 Refurbishment of K-8 Science Kits	100,000	100,000	-
3528 Industry Certifications/Credentials	50,000	50,000	-
3529 Career and Technology Education Equipment	1,338,247	1,007,001	(331,246)
3532 National Board Certification Salary Supplement	1,836,306	1,366,396	(469,910)
3533 Teacher of the Year Awards	1,077	1,077	-
3535 Governor's Institute of Reading	-	-	-
3538 Students At Risk of School Failure	-	-	-
3541 Child Development Education (Full Day 4K)	4,967,403	5,506,672	539,269
3550 Teacher Salary Increase	-	-	-
3555 School Employer Contributions	-	-	-
3556 Adult Education	461,588	489,890	28,302
3557 Summer Reading Program	10,000	-	(10,000)
3571 Palmetto Priority Schools	897,564	1,658,000	760,436
3577 Teacher Supplies	1,157,425	1,180,000	22,575
3594 EEDA Supplemental Programs	-	-	-
3595 EEDA-Supplies & Materials-Career Awareness	40,000	40,000	-
3597 Aid to Districts	-	-	-
3599 Other EIA	-	-	-
Total State Sources	33,359,676	35,181,660	1,821,984
TOTAL REVENUE ALL SOURCES	33,359,676	35,181,660	1,821,984

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
400 Supplies and Materials	21,598	14,000	(7,598)
112 Primary Programs:			
100 Salaries	75,507	135,971	60,464
200 Employee Benefits	36,152	69,211	33,059
300 Purchased Services	19,200	25,022	5,822
400 Supplies and Materials	652,353	130,114	(522,239)
113 Elementary Programs:			
100 Salaries	648,118	813,377	165,259
200 Employee Benefits	288,324	367,451	79,127
300 Purchased Services	43,111	101,636	58,525
400 Supplies and Materials	707,772	1,379,313	671,541
114 High School Programs:			
100 Salaries	2,009,067	2,092,433	83,366
200 Employee Benefits	1,276,408	836,080	(440,328)
300 Purchased Services	8,500	15,000	6,500
400 Supplies and Materials	557,076	322,532	(234,544)
600 Other Objects	-	249,204	249,204
115 Career and Technology Education Programs:			
100 Salaries	15,800	-	(15,800)
200 Employee Benefits	5,342	-	(5,342)
300 Purchased Services (Other Than Tuition)	50,000	50,000	0
400 Supplies and Materials	1,338,247	931,001	(407,246)

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
118 Montessori Programs:			
400 Supplies and Materials	3,000	2,433	(567)
120 Exceptional Programs:			
127 Learning Disabilities:			
100 Salaries	69,369	88,709	19,340
200 Employee Benefits	31,785	42,911	11,126
129 Coordinated Early Intervening Services (CEIS):			
400 Supplies and Materials	12,149	-	(12,149)
130 Preschool Programs:			
139 Early Childhood Programs:			
100 Salaries	3,397,910	3,780,338	382,428
200 Employee Benefits	1,569,492	1,726,335	156,843
170 Summer School Programs:			
171 Primary Summer School:			
100 Salaries	7,000	-	(7,000)
200 Employee Benefits	3,000	-	(3,000)
175 Instructional Programs Beyond Regular School Day:			
100 Salaries	-	110,247	110,247
200 Employee Benefits	-	38,500	38,500
300 Purchased Services	-	59,964	59,964

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	-	3,000	3,000
200 Employee Benefits	-	1,017	1,017
400 Supplies and Materials	-	589	589
182 Adult Secondary Education Programs:			
100 Salaries	14,901	1,100	(13,801)
200 Employee Benefits	6,217	373	(5,844)
300 Purchased Services	200	-	(200)
400 Supplies and Materials	1,701	1,000	(701)
188 Parenting/Family Literacy:			
100 Salaries	53,053	-	(53,053)
200 Employee Benefits	23,328	-	(23,328)
400 Supplies and Materials	3,000	-	(3,000)
190 Instructional Pupil Activity:			
100 Salaries	2,800	2,500	(300)
200 Employee Benefits	947	848	(99)
TOTAL INSTRUCTION	12,952,427	13,392,209	439,782
200 SUPPORT SERVICES:			
210 Pupil Services:			
212 Guidance Services:			
100 Salaries	1,795,921	2,014,730	218,809
200 Employee Benefits	849,292	933,878	84,586
300 Purchased Services	37,203	111,051	73,848
400 Supplies and Materials	2,798	4,797	1,999
213 Health Services:			
100 Salaries	1,005,293	1,098,675	93,382
200 Employee Benefits	443,462	490,481	47,019
214 Psychological Services:			
300 Purchased Services	11,699	-	(11,699)
220 Instructional Staff Services:			

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
221 Improvement of Instruction Curriculum Development:			
100 Salaries	446,791	697,022	250,231
200 Employee Benefits	222,928	339,423	116,495
300 Purchased Services	19,849	101,108	81,259
400 Supplies and Materials	15,642	51,093	35,451
223 Supervision of Special Programs:			
100 Salaries	670,734	824,217	153,483
200 Employee Benefits	308,545	377,684	69,139
300 Purchased Services	500	164,769	164,269
400 Supplies and Materials	-	70,077	70,077
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	19,080	6,326	(12,754)
200 Employee Benefits	6,453	2,153	(4,300)
300 Purchased Services	175,190	209,014	33,824
400 Supplies and Materials	7,000	1,509	(5,491)
230 General Administration Services:			
233 School Administration:			
100 Salaries	340,323	258,255	(82,068)
200 Employee Benefits	135,053	97,770	(37,283)
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
300 Purchased Services	7,489	-	(7,489)
262 Planning:			
300 Purchased Services	184,876	-	(184,876)
264 Staff Services:			
300 Purchased Services	1,155	-	(1,155)
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
300 Purchased Services	13,784	-	(13,784)
TOTAL SUPPORT SERVICES	6,721,057	7,854,032	1,132,972

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted to FY2025 Proposed Budget
300 COMMUNITY SERVICES:			
350 Custody and Care of Children:			
100 Salaries	219,375	-	(219,375)
200 Employee Benefits	87,902	-	(87,902)
TOTAL COMMUNITY SERVICES	<u>307,276</u>	<u>-</u>	<u>(307,277)</u>
400 OTHER CHARGES:			
410 Intergovernmental Expenditures:			
416 LEA Payments to Public Charter Schools			
720 Transits	972,476	2,180,300	1,207,824
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>972,476</u>	<u>2,180,300</u>	<u>1,207,824</u>
TOTAL EXPENDITURES	<u>20,953,236</u>	<u>23,426,541</u>	<u>2,473,301</u>
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
422-710 Transfer to EIA Fund	12,406,440	11,755,119	(651,321)
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,406,440</u>	<u>11,755,119</u>	<u>(651,321)</u>
Excess/Deficiency of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(0.00)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FY 2025 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement	
303	STATE AID TO CLASSROOMS	The EIA portion of state funding to school districts under the new funding formula	\$ 23,582,624
318	EIA - FORMATIVE ASSESSMENT	This EIA fund is for a statewide adopted list of formative assessments for grade one through nine for ELA and Math. Districts must use the funds to purchase products on the adopted list.	\$ 150,000
319	GRADE 10 ASSESSMENTS	This funding is provided by the state to offset the cost of administering state assessment testing to tenth grade students.	\$ 50,000
326	SCIENCE KIT REFURBISHMENT	This EIA fund is to purchase textbooks and other instructional materials to offset the costs of refurbishing science kits on the state-adopted textbook inventor. These funds are allocated to grades K-8.	\$ 100,000
328	INDUSTRY CERTIFICATES	Funds appropriated for Industry Certifications/Credentials allocated based upon the number of national industry examinations administered in the previous school year.	\$ 50,000
329	CAREER & TECHNOLOGY ED	This funding provides support to the Career and Technology Education (CATE) program by the purchase and up-fitting of equipment used in CATE training programs and facilities.	\$ 1,007,001
332	NATIONAL BOARD CERT AVG PAY	Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards are paid a salary supplement.	\$ 1,366,396
333	TEACHER OF THE YEAR AWARDS	Each year, the District Teacher of the Year receives a one time, \$1,000 lump sump distribution from the SC Department of Education.	\$ 1,077
341	CERDEP PROGRAM	South Carolina Child and Education Program (CERDEP)for developmental and learning support for at-risk four year olds	\$ 5,506,672
356	ADULT EDUCATION	These funds are allocated to adult education programs to provide academic services to adults for adult education & literacy services, family literacy services, & English literacy services.	\$ 489,890
371	STATE PALMETTO PRIORITY	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	\$ 1,658,000
377	EIA TEACHER SUPPLIES	All certified public school or special school classroom teachers, media specialists, and guidance counselors who are employed by a school district as of November 30 of the current fiscal year, receive reimbursement to offset expenses incurred by them for teaching supplies and materials.	\$ 1,180,000

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2025 DETAIL INFORMATION ON
 EDUCATION IMPROVEMENT ACT FUNDS**

FY 2025 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement		FY 2025 PROJECTED ALLOCATION
395	EEDA PROF DEV MATERIALS	Funds are to provide students in grades 6–12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for the career(s) in which they have expressed interest. These funds can also be used to provide guidance personnel (school counselors and/or career specialists) professional development opportunities related to career development. These funds may not be used for technology supplies (computers, iPads, tablets, etc.) or any costs associated with student transportation.	\$	40,000
			Grand Total All EIA funding sources:	\$ 35,181,660

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2025 REVENUE BUDGET
 EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	FY2024 TO FY2025 VARIANCE
303	STATE AID TO CLASSROOMS	22,222,500	23,582,624	1,360,124
318	EIA - FORMATIVE ASSESSMENT	92,690	150,000	57,310
319	GRADE 10 ASSESSMENTS	184,876	50,000	(134,876)
326	SCIENCE KIT REFURBISHMENT	100,000	100,000	-
328	INDUSTRY CERTIFICATES	50,000	50,000	-
329	CAREER & TECHNOLOGY ED	1,338,247	1,007,001	(331,245)
332	NATIONAL BOARD CERT AVG PAY	1,836,306	1,366,396	(469,910)
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	-
341	CERDEP PROGRAM	4,967,403	5,506,672	539,270
356	ADULT EDUCATION	461,588	489,890	28,302
357	SUMMER READING PROGRAM	10,000	0	(10,000)
371	STATE PALMETTO PRIORITY	897,564	1,658,000	760,436
377	EIA TEACHER SUPPLIES	1,157,425	1,180,000	22,575
395	EEDA PROF DEV MATERIALS	40,000	40,000	-
		<u>\$ 33,359,676</u>	<u>\$ 35,181,660</u>	<u>\$ 1,821,984</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 687,616	\$ 460,416	\$ (227,200)
111	PRINCIPAL/AST PRINCIPAL SAL	340,323	258,255	(82,068)
112	TEACHER/PROFESSIONAL ED SALARY	7,649,658	8,017,835	368,177
113	PROFESSIONAL OTHER SALARY	1,157,043	1,280,981	123,938
114	TECHNICAL SALARY	188,571	119,978	(68,593)
115	TEACHER AST/CLERICAL SALARY	747,751	897,087	149,336
	TOTAL REGULAR SALARIES	\$ 10,770,962	\$ 11,034,552	\$ 263,590
130	OVERTIME SALARY - ADMIN		4,521	4,521
	TOTAL OVERTIME SALARIES	\$ 0	\$ 4,521	\$ 4,521
142	SUPPLEMENTAL SALARY	\$ 20,080	\$ 887,826	\$ 867,746
	TOTAL SUPPLEMENTAL SALARIES	\$ 20,080	\$ 887,826	\$ 867,746
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,137,716	\$ 1,265,926	\$ 128,210
220	EMPLOYEE RETIREMENT	3,039,730	2,979,021	(60,709)
230	SOCIAL SECURITY	948,596	917,019	(31,577)
260	UNEMPLOYMENT COMPENSATION TAX	16,094	12,160	(3,934)
270	WKRS' COMP - REIMB OTHR FUNDS	152,492	149,987	(2,506)
	TOTAL FRINGE BENEFITS	\$ 5,294,629	\$ 5,324,113	\$ 29,485
<u>PURCHASED SERVICES</u>				
311	INSTRUCTIONAL SERVICES	\$ 39,422	\$ 248,793	\$ 209,371
312	INSTRUCTIONAL PROGRAMS	106,849	115,490	8,641
313	STUDENT SERVICES	12,854		(12,854)
317	STATISTICAL SERVICES	184,876	50,000	(134,876)
331	STUDENT TRANSPORTATION	7,488		(7,488)
332	IN STATE TRAVEL	8,200	37,074	28,874
333	CURRICULUM FIELD TRIP TRANSPRT	11,000	11,222	222
338	OUT OF STATE TRAVEL	10,203	48,918	38,716
345	TECHNOLOGY PURCHASED SERVICES	92,690	150,000	57,310
360	PRINTING AND BINDING	29,302	31,000	1,698
399	OTHER PURCHASED SERVICES	69,871	145,067	75,197
	TOTAL PURCHASE SERVICES	\$ 572,755	\$ 837,564	\$ 264,809
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 3,296,692	\$ 2,812,006	\$ (484,686)
417	FOOD AND CATERING	2,500	3,609	1,109
420	TEXTBOOKS	2,000	8,500	6,500
445	TECHNOLOGY SUPPLIES	2,497	5,667	3,170

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	VARIANCE
446	TECHNOLOGY SOFTWARE	\$ 17,199	\$ 77,677	\$ 60,478
448	TECHNOLOGY PERIPHERALS		1,000	1,000
472	GASOLINE	1,447		(1,447)
	TOTAL MATERIALS & SUPPLIES	\$ 3,322,335	\$ 2,908,459	\$ (413,876)
<u>CAPITAL OUTLAY</u>				
<u>OTHER OBJECTS</u>				
690	OTHER OBJECTS		\$ 249,204	\$ 249,204
	TOTAL OTHER OBJECTS	\$ 0	\$ 249,204	\$ 249,204
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 12,406,440	\$ 11,755,121	\$ (651,319)
720	TRANSITS/CHARTERS	972,476	2,180,300	1,207,824
	TOTAL TRANSFERS	\$ 13,378,916	\$ 13,935,421	\$ 556,505
	GRAND TOTAL ALL OBJECTS	\$ 33,359,676	\$ 35,181,660	\$ 1,821,984

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FY 2025

FOOD SERVICE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted Budget to FY2025 Proposed Budget
REVENUES			
1000 Revenue from Local Sources:			
1500 Earnings on Investments:			
1510 Interest on Investments	5,177	-	(5,177)
1600 Food Services:			
1610 Lunch Sales to Pupils	2,265,468	2,015,004	(250,464)
1620 Breakfast Sales to Pupils	220,926	167,342	(53,584)
1630 Special Sales to Pupils	1,740,610	1,071,843	(668,767)
1640 Lunch Sales to Adults	182,709	22,158	(160,551)
1650 Breakfast Sales to Adults	0	1,638	1,638
1660 Special Sales to Adults	0	146,194	146,194
1699 Miscellaneous	0	169,392	169,392
			0
1900 Other Revenue from Local Sources:			0
1999 Revenue from Other Local Sources (5210-Excludes IC)	825,000	825,000	0
Total Revenue from Local Sources	5,257,655	4,418,571	(839,084)
4000 Revenue from Federal Sources:			
4800 USDA Reimbursement:			
4810 School Lunch and After School Snacks Program	23,118,265	22,559,616	(558,649)
4830 School Breakfast Program	7,286,034	8,166,089	880,055
4860 Fresh Fruit & Vegetable Program (FFVP)	-	600,000	600,000
4900 Other Federal Sources:			
4991 USDA Commodities (Food Distribution Program)	2,100,000	2,014,365	(85,635)
4999 Revenue from Other Federal Sources	-	1,000,000	1,000,000
Total Federal Sources	32,504,299	34,340,070	1,835,771
TOTAL REVENUE ALL SOURCES	37,761,954	38,758,641	996,687

**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUNDS
FY2025 Budget Proposal**

	FY2024 ADOPTED BUDGET	FY2025 PROPOSED BUDGET	VARIANCE FY2024 Adopted Budget to FY2025 Proposed Budget
EXPENDITURES			
250 Finance and Operations Services:			
256 Food Services:			
100 Salaries	11,844,722	13,181,210	1,336,488
200 Employee Benefits	5,052,450	6,349,958	1,297,508
300 Purchased Services	439,100	399,900	(39,200)
400 Supplies and Materials	18,517,032	16,570,865	(1,946,167)
500 Capital Outlay	24,500	0	(24,500)
600 Other Objects	10,500	13,000	2,500
TOTAL SUPPORT SERVICES	35,888,304	36,514,933	626,629
TOTAL EXPENDITURES	35,888,304	36,514,933	626,629
OTHER FINANCING SOURCES (USES):			
Interfund Transfers, From (To) Other Funds:			
432-791 Food Service Fund Indirect Costs	1,873,650	2,243,708	370,058
TOTAL OTHER FINANCING SOURCES (USES)	1,873,650	2,243,708	370,058
Excess/Deficiency of Revenues over Expenditures	-	-	-

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2025 REVENUE BUDGET
 FOOD SERVICE FUNDS**

	<u>Original FY2024 Budget</u>	<u>% of Total</u>	<u>Projected FY 2025 Budget</u>	<u>% of Total</u>	<u>Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Earnings on Investment	5,177	0.01%	0	0.00%	(5,177)	(100.00)%
Lunch Sales to Pupils	\$ 2,279,342	6.04%	\$ 2,015,004	5.20%	\$ (264,338)	(11.60)%
Breakfast Sales to Pupils	224,817	0.60%	167,342	0.43%	(57,475)	(25.57)%
Special Sales to Pupils	1,740,610	4.61%	1,071,843	2.77%	(668,767)	(38.42)%
Lunch Sales to Adults	182,709	0.48%	22,158	0.06%	(160,551)	(87.87)%
Breakfast Sales to Adults	0	0.00%	1,638	0.00%	1,638	0.00 %
Special Sales to Adults	0	0.00%	146,194	0.38%	146,194	0.00 %
Miscellaneous	0	0.00%	169,392	0.44%	169,392	0.00 %
TOTAL LOCAL SOURCES:	\$ 4,432,655	11.74%	\$ 3,593,571	9.27%	\$ (839,084)	-18.93%
<u>STATE SOURCES</u>						
TOTAL STATE SOURCES:	\$ 0	0.00%	\$ 0	0.00%	\$ 0	0.00%
<u>FEDERAL SOURCES</u>						
Other Federal Revenue	0	0.00%	1,000,000	2.58%	1,000,000	0.00 %
School Lunch Program	\$ 23,118,265	61.22%	\$22,559,616	58.21%	\$ (558,649)	(2.42)%
School Breakfast Program	7,286,034	19.29%	8,166,089	21.07%	880,055	12.08 %
Fresh Fruits and Vegetable Program	0	0.00%	600,000	1.55%	600,000	0.00 %
USDA Commodities	2,100,000	5.56%	2,014,365	5.20%	(85,635)	(4.08)%
TOTAL FEDERAL SOURCES:	\$32,504,299	86.08%	\$ 34,340,070	88.60%	\$ 1,835,771	5.65%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 825,000	2.18%	\$ 825,000	2.13%		0.00 %
TOTAL OTHER FINANCING SOURCES:	\$ 825,000	2.18%	\$ 825,000	2.13%	\$ 0	0.00%
TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES	\$ 37,761,954	100.00%	38,758,641	0.00%	\$ 996,687	2.64%

CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	FY2024 to FY2025 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 919,081	\$ 1,005,875	\$ 86,794
115	TEACHER AST/CLERICAL SALARY	437,612	476,858	39,246
119	SERVICE WORK SALARY	8,809,183	10,798,477	1,989,294
	TOTAL REGULAR SALARIES	\$ 10,165,877	12,281,210	\$ 2,115,333
129	TEMPO SALARY - SERVICE WORK	1,678,845	900,000	(778,845)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 1,678,845	900,000	\$ (778,845)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,655,558	\$ 2,185,400	\$ 529,842
220	EMPLOYEE RETIREMENT	2,495,328	3,059,249	563,921
230	SOCIAL SECURITY	766,329	939,513	173,183
260	UNEMPLOYMENT COMPENSATION TAX	10,018	12,281	2,263
270	WKRS' COMP - REIMB OTHR FUNDS	125,217	153,515	28,298
	TOTAL FRINGE BENEFITS	\$ 5,052,450	6,349,958	\$ 1,297,508
<u>PURCHASED SERVICES</u>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 86,900	\$ 96,000	\$ 9,100
332	IN STATE TRAVEL	44,800	37,900	(6,900)
338	OUT OF STATE TRAVEL	25,000	25,000	
342	PAGER/CELL PHONE RENT/MESG SYS	8,000	5,000	(3,000)
345	TECHNOLOGY PURCHASED SERVICES	9,500		(9,500)
350	ADVERTISING	37,000	30,000	(7,000)
360	PRINTING AND BINDING	3,400	10,000	6,600
395	OTHER PROFESS/TECHNICAL SERV.	124,500	96,000	(28,500)
399	OTHER PURCHASED SERVICES	100,000	100,000	0
	TOTAL PURCHASE SERVICES	\$ 439,100	399,900	\$ (39,200)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 1,590,223	\$ 2,052,000	\$ 461,777
412	POSTAGE	1,200	1,500	300
417	FOOD AND CATERING		10,000	10,000
445	TECHNOLOGY SUPPLIES	18,000	10,000	(8,000)
446	TECHNOLOGY SOFTWARE	152,695	200,000	47,305
447	TECHNOLOGY COMPUTERS	25,000		(25,000)
448	TECHNOLOGY PERIPHERALS	4,000	10,000	6,000
460	FOOD	14,605,914	12,263,000	(2,342,914)
461	USDA COMMODITIES	2,100,000	2,014,365	(85,635)
472	GASOLINE	20,000	10,000	(10,000)
	TOTAL MATERIALS & SUPPLIES	\$ 18,517,032	16,570,865	\$ (1,946,167)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	6,500		(6,500)
545	TECHNOLOGY EQUIP	\$ 18,000		\$ (18,000)
	TOTAL CAPITAL OUTLAY	\$ 24,500	0	\$ (24,500)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 2,500	\$ 6,000	\$ 3,500
690	OTHER OBJECTS	8,000	7,000	(1,000)
	TOTAL OTHER OBJECTS	\$ 10,500	13,000	\$ 2,500
<u>TRANSFERS</u>				

CHARLESTON COUNTY SCHOOL DISTRICT
FY2025 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS

OBJ. NUM.	CATEGORY	FY2024 ORIGINAL BUDGET	FY2025 PROJECTED BUDGET	FY2024 to FY2025 VARIANCE
791	INDIRECT COST	\$ 1,873,650	\$ 2,243,708	\$ 370,058
	TOTAL TRANSFERS	<u>\$ 1,873,650</u>	<u>2,243,708</u>	<u>\$ 370,058</u>
	GRAND TOTAL ALL OBJECTS	<u>\$ 37,761,954</u>	<u>38,758,641</u>	<u>\$ 996,687</u>

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FY 2025

DEBT SERVICE FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
 DEBT SERVICE FUND BUDGET SUMMARY
 FY 2025**

	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
DEBT SERVICE EXPENDITURE BUDGET
FY 2025**

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
Multi-Year Expenditure Projection
Through FY 2029
Capital Funds
Update as of 04/22/24**

Second Reading of FY2025 Budget
June 24, 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- ADDTL 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	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- ADDTL 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:

- Bridge Funding - 2017-2022 Capital Program (Phase IV) FINAL pay-off of Bridge Funding using Sales Tax Proceeds
- One Cent Sales Tax - 2017-2022 Capital Program (Phase IV) FINAL Sales Tax collections for Phase IV end 12/31/22 (receive 2/28/23) - Total 6 Year Program collections = \$731.6M.
- Bridge Funding - 2023-2028 Capital Program (Phase V) PFM Advisors Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out + Bridge Funding = \$122.6M, FY25 budgeted to borrow +\$20M
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
- One Cent Sales Tax - 2023-2028 Capital Program (Phase V) PFM Advisors Sales Tax Extension Referendum passed on 11/3/2020. PFM projected revenues at \$763M in 2020, at \$811M in 2022 and currently at \$995M
Sales Tax Estimates based on the most recent collections with 2% growth over prior year - not a recession scenario
- Long Term Debt - 2023-2023 Capital Program (Phase V) PFM Advisors 4/26/21 Board Approved adding Morningside MS (\$52.5M) using the District's 8% debt capacity for Long Term Debt Funding funding
6/28/21 Board Approved adding Deer Park M (\$8.75M), A.C. Corcoran ES (\$12.5M), and Midland Park Land (\$3.75) - Total Long Term Debt \$77.5M
10/24/22 Board Approved Reallocation in the additional amount of \$22M - Total Long Term Debt \$99.5M
Borrowed \$44,578,254, FY25 Budgeted to borrow + \$50M
- Fixed Cost of Ownership PFM Advisors Assumes 4% increase over prior year

Expenditure Notes:

- One Cent Sales Tax - 2010-2016 Capital Program (Phase III) Projected Program completion in FY2026. (D3 Bus Lot)
- One Cent Sales Tax - 2017-2022 Capital Program (Phase IV) Projected Program completion in FY2026.
- PMO / Bond Admin - 2017-2022 Capital Program FINAL Expenses for Program end at 12/31/22.
- One Cent Sales Tax - 2023-2028 Capital Program (Phase V) Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Project expenditures are based on Building and Capital Maintenance using most recent quarterly cost curves (Q4 Dec 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
- PMO / Bond Admin - 2023-20282 Capital Program Program commencement - FY23 (1/1/2023)
- 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)
- Fixed Cost of Ownership PFM Advisors Assumes 4% increase over prior year

CHARLESTON COUNTY SCHOOL DISTRICT
Second 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)

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	
<u>Wave 1:</u>	
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
Second Reading Capital Building Fund Budget
FY 2025

District wide Improvements:

Paving Improvements (Murray-LaSaine Montessori School, Academic Magnet HS and Belle Hall ES)	102,244
Minor Building Improvements (Wando HS)	156,142
Athletic Improvements (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
Second Reading Capital Building Fund Budget
FY 2025

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

FY 2025

SUPPLEMENTAL INFORMATION

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2024 Factored Preliminary Index of Taxpaying Ability				
11/29/2023 12:40:13 PM				
School District:	District Name: CHARLESTON SCHOOL DISTRICT		Index Year: 2024 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	
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

Dept	School	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori - Primary	Montessori - Lower EI	Montessori - Upper EI	Montessori - Middle	SPED LI	ECD PIC	TOTAL
202	Mt Pleasant Academy				20	80	82	113	100	109	113												19		636
203	Mamie Whitesides ES				60	108	113	135	135	115	123												8		797
204	Sullivan's Island ES				18	76	83	90	82	80	89														518
205	Belle Hall ES			16	40	95	97	101	103	113	98														663
207	Jennie Moore ES			16	40	135	141	157	165	177	173														1,004
208	Charles Pinckney ES								214	216	225														655
209	Laurel Hill Primary			16	96	181	182	213																16	704
210	James B Edwards ES			16	72	126	122	121	101	123	115												5		801
213	Carolina Park ES					136	144	164	184	156	191												18		993
242	Laing MS											315	337	360									11		1,023
245	Moultrie MS											390	386	381									11		1,168
247	Thomas Cario MS											360	400	374											1,134
253	Lucy Beckham HS														446	455	427	442					16		1,786
257	Wando HS														647	660	605	640					15		2,567
304	Harbor View ES				40	101	103	107	101	101	99														652
305	Stiles Point ES				20	115	117	129	150	118	150														799
309	Murray-LaSaine Montessori																		101	115	91	33			340
310	James Island ES		34	16	40	83	87	85	96	93	74												28		636
344	Camp Road MS											279	284	288									10		861
412	Chicora ES						66	75	49	66	48												12		316
414	Lambs ES	16	17		60	65	74	67	82	86	53													11	531
415	Ladson ES			16	60	140	149	126	133	141	127												5		897
416	Pinehurst ES						141	147	134	141	127														690
418	North Charleston ES			16	20	43	46	40	34	29	50												13	4	295
419	North Charleston Creative Arts ES				36	51	49	59	69	63	58														385
420	Malcolm C Hursey Montessori																		150	143	112	46	20	4	475
421	WB Goodwin ES	16	34		36	55	52	57	66	61	51														428
422	Matilda Dunston ES			16	40	60	82	81	82	72	65												23		521
424	Hunley Park ES				54	60	63	61	58	62	58												15		431
425	AC Corcoran ES			16	51	110	116	127	107	96	90													15	728
426	Midland Park Primary	48	153	16	108	145																		7	477
428	Deer Park MS											106	92	81											279
435	Mary Ford EL&FC	32	80	32	80	77																		12	313
436	Pepperhill ES				54	66	67	62	66	58	48														421
441	Northwoods MS											196	205	200									3		604
444	Morningside MS											161	156	133									3		453
445	Military Magnet Academy											54	68	54	70	54	30	57							387
446	Jerry Zucker MS											147	144	144									28		463
450	School of the Arts											160	160	160	170	165	145	138					1		1,099
452	North Charleston HS														224	216	138	121					12		711
454	RB Stall HS	16													520	460	398	437					29		1,860
458	Academic Magnet Hs														190	189	187	178							744
504	St James-Santee ES	24	17		20	17	18	13	16	13	14	16	15	18											201
603	St Andrews School of M&S			16	18	95	108	126	120	113	113												2	9	720
605	Stono Park ES			16	36	44	48	33	42	30	44														293
606	Oakland ES			16	60	74	72	51	77	85	57												6	10	508
608	Ashley River Creative Arts ES				18	95	98	93	98	100	95												23		620
611	Springfield ES			16	54	85	95	105	101	124	104												8	5	697

Dept	School	Early HdStrt	Head Start	CD HS	CD PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori - Primary	Montessori - Lower EI	Montessori - Upper EI	Montessori - Middle	SPED LI	ECD PIC	TOTAL	
612	Montessori Community																		72	82	82	47			283	
616	Drayton Hall ES				60	98	94	91	101	97	73													13	627	
642	CE Williams South (7th & 8th)													428	440								14		882	
647	CE Williams North (6th)											445											9		454	
653	West Ashley HS				18										553	512	510	406					27		2,026	
705	Charleston Progressive Academy				36	25	21	27	23	33	29														194	
706	Memminger ES			16	37	90	95	83	51	46	33													5	456	
707	James Simons Montessori																		142	121	81	38			382	
709	Buist Academy								76	76	80	100	100	100											532	
712	Mitchell M&S ES				36	26	28	26	30	20	37														203	
714	Sanders-Clyde ES	16	68		36	40	38	51	47	29	33														358	
744	Simmons-Pinckney MS											64	65	50												179
755	Burke HS														150	74	82	58					3		367	
809	Jane Edwards ES					11	14	13	14	14	17														83	
810	EB Ellington ES				17	9	9	6	8	9	8	6													72	
810	EB Ellington SOAS (Blaney)		34		40	30	30	31	31	31	24												10		261	
811	Minnie Hughes ES	32	34		36	20	16	37	19	21	31														246	
851	Baptist Hill MHS											60	70	58	82	63	70	61					1		465	
902	Angel Oak ES			10	45	126	110	136	128	128	121													6	810	
906	Mt Zion ES		34		40	46	43	51	36	36	39														325	
907	Edith Frierson ES																		62	59	34				155	
944	Haut Gap MS											149	154	124										1	428	
951	St John's HS														105	111	83	82					4		385	
	GRAND TOTAL	200	505	282	1,652	3,039	3,113	3,290	3,329	3,281	3,177	3,008	3,064	2,965	3,157	2,959	2,675	2,620	527	520	400	164	413	117	44,457	

**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2024 -2025**

Second Reading of FY2025 Budget
June 24, 2024

PENDING BOARD APPROVAL

SCHOOL SIZE	ASST PRINCIPAL EL	ASST PRINCIPAL MS	ASST PRINCIPAL HS	ASST ADMIN ES	ASST ADMIN MS	LEAD TEACHER EL	MEDIA SPECIALIST EL	MEDIA SPECIALIST MS	MEDIA SPECIALIST HS	MEDIA CLERK EL	MEDIA CLERK MS	MEDIA CLERK HS	GUIDANCE MS	GUIDANCE HS	SCHOOL SIZE	GUIDANCE EL
1-200	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1-800	1.0
201-249	1	1	1	0	0	0	1	1	1	0	0	0	1	1	801-1300	1.2
250-299	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1301-1400	1.4
300-349	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1401+	1.6
350-399	1	1	1	0	0	0	1	1	1	0	0	0	1	1		
400-449	1	1	1	0	0	0	1	1	1	0	0	0	1	1		
450-549	1	1	1	0	0	1/500	1	1	1	0	0	0	2	2		
550-599	1	1	1	0	0	1	1	1	1	0	0	0	2	2		
600-649	1	1	1	0	0	0	1	1	1	0	0	0	2	2	Elementary	
650-699	1	1	1	0	0	0	1	1	1	0	0	0	2	2	SCHOOL SIZE	ART & MUSIC (EACH)
700-749	1	1	1	0	0	0	1	1	1	0	0	0	2	2	1-324	0.5
750-799	1	1	2	0	1	0	1	1	1	1	1	1	2	2	325-774	1
800-999	1	1	2	1/950	1	0	1	1	1	1	1	1	2	2	775-1074	1.5
1000-1099	1	2	2	1	1	0	1	1	1	1	1	1	3	3	1075-1374	2
1100-1199	1	2	2	1	1	0	1	1	1	1	1	1	3	3		
1250-1499	2	2	3	1	1	0	1	1	1	1	1	1	3	3		
1500-1599	2	3	3	1	1	0	1	1	1	1	1	1	4	4		
1600-1699	2	3	3	1	1	0	1	1	1	1	1	1	4	4		
1700-1749	2	3	3	1	1	0	1	1	1	1	1	1	4	4	SCHOOL SIZE	PE
1750-1799	2	3	4*	1	1	0	1	1	1	1	1	1	4	4	1-1374	500:1 Ratio (rounded up)
1800-1999	3	3	4*	1	1	0	1	1	1	1	1	1	4	4		
2000-2049	3	3	5*	1	1	0	1	1	1	1	1	1	4	4		
2050-2249	3	3	5*	1	1	0	1	1	1	1	1	1	5	5		
2250-2299	3	3	6*	1	1	0	1	1	1	1	1	1	5	5		
2300-2499	3	3	6*	1	1	0	1	1	1	1	1	1	5	5		
2500-2749	3	3	7*0	1	1	0	1	1	1	1	1	1	5	6		
2750-2999	3	3	8*0	1	1	0	1	1	1	1	1	1	5	6		
3000-3249	3	3	9*0	1	1	0	1	1	1	1	1	1	5	6		
3250-3499	3	3	10*0	1	1	0	1	1	1	1	1	1	5	7		
3500-3749	3	3	11*0	1	1	0	1	1	1	1	1	1	5	7		
3750-3999	3	3	11*0	1	1	0	1	1	1	1	1	1	5	8		
4000-4249	3	3	12*0	1	1	0	1	1	2	1	1	1	5	8		
4250-4499	3	3	12*0	1	1	0	1	1	2	1	1	1	5	9		

* These are flexible positions but must follow SACS requirements

° At 2500 enrollment, one Assistant Principal converts to an Associate Principal
Middle School and High School Guidance aligned to advance the 300:1 ratio

PRINCIPAL - ALL SCHOOLS = 1

STANDARD ALLOCATION OF TEACHER POINTS

Elementary Schools

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

Elementary School Divisors

Enrollment in:
Kindergarten divided by **25**
Primary 1st grade divided by **20**
Primary 2nd grade divided by **25**
Primary 3rd grade divided by **25**
Elementary 4th grade divided by **28**
Elementary 5th grade divided by **28**

Art, Music, PE

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

Middle and High Schools

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

Middle Schools Divisors

0-299 = **To Be Determined based on actual enrollment**
300-399 regular enrollment divided by **21.5**
400-499 regular enrollment divided by **22**
500-1099 regular enrollment divided by **23**
Large School >1100 regular enrollment divided by **22**

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

High Schools Divisors

0-399 = **17 FTE**
400-499 regular enrollment divided by **18**
500-1499 regular enrollment divided by **21.25**
Large School 1500-1999 regular enrollment divided by **20.25**
Large School 2000-3499 regular enrollment divided by **20.00**
Large School 3500-3999 regular enrollment divided by **19.75**
Large School 4000-4999 regular enrollment divided by **19.50**

**GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2024 -2025
PENDING BOARD APPROVAL**

Second Reading of FY2025 Budget
June 24, 2024

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

MONTESSORI		
Enrollment in Montessori Primary actual divisor = 23	3, 4, & 5 year olds	All Montessori classrooms earn a teacher and a teacher assistant.
Enrollment in Montessori Lower Elementary actual divisor = 28	1st, 2nd, 3rd grades	All Montessori classrooms earn a teacher and a teacher assistant.
Enrollment in Montessori Upper Elementary actual divisor = 28	4th, 5th, 6th grades	All Montessori classrooms earn a teacher and a teacher assistant.
Enrollment in Montessori Middle actual divisor = 28	7th, 8th, 9th grades	All Montessori classrooms earn a teacher and a teacher assistant.
All Montessori Schools earn a 0.5 FTE CTE Teacher allocation.		

CLERICAL SUPPORT

ELEMENTARY
1 - 749
 1 240 day Secretary/Bookkeeper
 1 222 day Student Data Specialist
750 - 949
 1 240 day Secretary/Bookkeeper
 1 222 day Student Data Specialist
 1 222 day Clerk
950 - 1299
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 2 222 day Clerk
1300 - 1549
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 3 222 day Clerks

MIDDLE
1 - 749
 1 240 day Secretary/Bookkeeper
 1 222 day Student Data Specialist
750 - 899
 1 240 day Secretary/Bookkeeper
 1 222 day Student Data Specialist
 1 222 day Clerk
900 - 1249
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 2 222 day Clerk
1250 - 1499
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 3 222 day Clerks

HIGH
1 - 749
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
750 - 999
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 2 190 day Clerks
1000 - 1499
 1 240 day Secretary
 1 240 day Bookkeeper
 1 222 day Student Data Specialist
 2 222 day Clerks
1500 - 1899
 1 240 day Secretary
 1 240 day Bookkeeper
 1 240 day Student Data Specialist
 1 240 day Clerk
 3 222 day Clerks
1900 - 2149
 1 240 day Secretary
 1 240 day Bookkeeper
 1 240 day Student Data Specialist
 1 240 day Clerk
 4 222 day Clerks

HIGH
2150 - 2399
 1 240 day Secretary
 1 240 day Bookkeeper
 1 240 day Student Data Specialist
 2 240 day Clerks
 6 222 day Clerks
2400 - 2649
 1 240 day Secretary
 1 240 day Bookkeeper
 2 240 day Student Data Specialists
 2 240 day Clerks
 8 222 day Clerks
2650 - 2899
 1 240 day Secretary
 1 240 day Bookkeeper
 2 240 day Student Data Specialists
 2 240 day Clerks
 11 222 day Clerks
2900 - 3149
 1 240 day Secretary
 2 240 day Bookkeeper
 1 210 day Bookkeeper (AD Support)
 2 240 day Student Data Specialists

HIGH
3150 - 3399
 1 240 day Secretary
 1 240 day Secretary II
 2 240 day Bookkeeper
 1 210 day Bookkeeper (AD Support)
 2 240 Student Data Specialists
 4 240 day Clerks
 13 222 day Clerks
3400-3649
 1 240 day Secretary
 1 240 day Secretary II
 2 240 day Bookkeeper
 1 210 day Bookkeeper (AD Support)
 2 240 Student Data Specialists
 5 240 day Clerks
 14 222 day Clerks
3650-3899
 1 240 day Secretary
 1 240 day Secretary II
 2 240 day Bookkeeper
 1 210 day Bookkeeper (AD Support)
 3 240 Student Data Specialists
 5 240 day Clerks
 15 222 day Clerks

HIGH
3900-4149
 1 240 day Secretary
 1 240 day Secretary II
 2 240 day Bookkeeper
 1 210 day Bookkeeper
 3 240 Student Data Specialists
 6 240 day Clerks
 16 222 day Clerks
4150-4550
 1 240 day Secretary
 1 240 day Secretary II
 2 240 day Bookkeeper
 1 210 day Bookkeeper (AD Support)
 3 240 Student Data Specialists
 7 240 day Clerks
 17 222 day Clerks

FY25 Projected GOF Full Time Equivalents by Formula

Second Reading of FY2025 Budget
June 24, 2024

Positions	Projected FY2021 Elementary	Projected FY2022 Elementary	Projected FY2023 Elementary	Projected FY2024 Elementary	Projected FY2025 Elementary	Projected FY2021 Middle	Projected FY2022 Middle	Projected FY2023 Middle	Projected FY2024 Middle	Projected FY2025 Middle	Projected FY2021 High	Projected FY2022 High	Projected FY2023 High	Projected FY2024 High	Projected FY2025 High
Kindergarten Teacher	153.00	147.00	146.00	152.00	142.00										
Kindergarten Assistant	153.00	147.00	146.00	152.00	142.00										
Primary Teacher - 1st Grade	192.00	179.00	179.00	181.00	177.00										
Primary Teacher - 2nd Grade	156.00	151.00	150.00	154.00	156.00										
Primary Teacher - 3rd Grade	155.00	148.00	146.00	147.00	155.00										
Primary Grades 1 - 3 Combined															
Art Teacher	43.50	42.50	41.00	42.50	42.00										
Music Teacher	43.50	42.50	41.00	42.50	42.00										
PE Teacher	51.90	49.40	50.40	49.90	49.40										
Elementary Teacher - 4th Grade	143.00	135.00	132.00	132.00	143.00										
Elementary Teacher - 5th Grade	143.00	135.00	136.00	132.00	137.00										
Elementary Grades 4 - 5 Combined															
Elementary Teacher - 6th Grade	1.00	1.00	1.00	1.00	1.00										
Middle School Teacher	12.00	12.00	12.00	12.00	12.00	387.00	373.00	372.00	354.00	359.00	52.00	52.00	52.00	52.00	52.00
Middle School Related Arts Teacher	2.00	2.00	2.00	2.00	2.00	12.00	12.00	12.00	12.00	12.00	3.00	3.00	3.00	3.00	3.00
High School Teacher											516.00	540.00	565.00	560.00	567.00
Montessori Primary Teacher (3, 4, 5 yr olds)	27.00	26.00	26.00	26.00	26.00										
Montessori Primary Teacher Assistant	27.00	26.00	26.00	26.00	26.00										
Montessori Lower EL Teacher (1st, 2nd, 3rd)	20.00	21.00	21.00	22.00	22.00										
Montessori Lower EL Teacher Assistant	20.00	21.00	21.00	22.00	22.00										
Montessori Upper EL Teacher (4th, 5th, 6th)	17.00	16.00	17.00	17.00	16.00										
Montessori Upper EL Teacher Assistant	17.00	16.00	17.00	17.00	16.00										
Montessori MST (7th, 8th, 9th)	8.00	6.00	8.00	8.00	8.00										
Montessori MS Teacher Assistant	8.00	6.00	8.00	8.00	8.00										
Guidance Director											11.00	11.00	11.00	11.00	11.00
Guidance Counselor (190 Days)	43.80	43.20	43.60	44.20	43.20	24.00	22.00	23.00	21.00	21.00	29.00	31.00	31.00	30.00	30.00
Lead Teacher (190 days)	3.00														
Media Specialist	47.00	47.00	47.00	47.00	47.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Media Clerk (190 days)	8.00	4.00	8.00	10.00	7.00	6.00	6.00	6.00	4.00	5.00	5.00	6.00	5.00	6.00	6.00
Assistant Administrator (190 days)	2.00	1.00	2.00	1.00	1.00	3.00	2.00	2.00	2.00	2.00					
Assistant Principal (210 days)	1.00					2.00	2.00	2.00	2.00	2.00	8.00	7.00	3.00	3.00	3.00
Assistant Principal (240 days)	17.00	17.00	17.00	18.00	18.00	12.00	12.00	12.00	11.00	11.00	15.00	15.00	15.00	15.00	15.00
Associate Principal (240 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (210 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (240 days)	2.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	11.00	11.00	10.00	10.00	10.00
Clerk (222 days)	9.00	5.00	10.00	12.00	9.00	11.00	9.00	9.00	7.00	8.00	21.00	22.00	23.00	20.00	20.00
Clerk (240 days)											6.00	5.00	5.00	5.00	5.00
Secretary II (240 days)											1.00				
Secretary III (240 days)	2.00	1.00	2.00	2.00	2.00	4.00	3.00	3.00	3.00	3.00	11.00	11.00	11.00	11.00	11.00
Secretary III Bilingual (190 days)	0.50	0.50	0.50	0.50	0.50										
Secretary III Bilingual (222 days)						0.40	0.40								
Secretary III Bilingual (240 days)	3.60	3.60	5.80	8.10	8.10	0.60	0.60	4.60	4.50	4.50	0.80	0.80	2.40	3.00	3.00
Secretary/Bookkeeper (240 days)	45.00	46.00	45.00	45.00	45.00	8.00	9.00	9.00	9.00	9.00					
Student Data Clerk (222 days)	46.00	46.00	46.00	47.00		12.00	12.00	12.00	12.00		7.00	7.00	7.00	7.00	
Student Data Clerk (240 days)											5.00	5.00	5.00	5.00	
Student Data Specialist (240 days)					47.00					12.00					12.00
	1622.80	1544.70	1555.30	1582.70	1574.20	497.00	478.00	481.60	456.50	463.50	715.80	740.80	762.40	755.00	762.00

Weighted Student Formula (WSF) Funding Calculation

This document outlines the calculation to determine the additional WSF funding allocation for each school.

Montessori Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 3:1 WSF ratio to determine the additional student count.
- The additional student count is then divided by the average of the Primary, Lower, Upper, and MST divisors to determine the additional WSF allocation.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

Elementary Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 3:1 WSF ratio to determine the additional student count.
- The additional student count is then divided by the average of the K-5 divisors to determine the additional WSF allocation.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

Middle Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 4:1 WSF ratio to determine the additional student count.
- The additional student count is divided by the school's current enrollment divisor to determine the additional WSF allocation.
- A divisor of 21.50 is used for schools with current enrollment under 300 to determine the additional WSF allocation.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

High Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 6:1 WSF ratio to determine the additional student count.
- The additional student count is divided by the school's current enrollment divisor to determine the additional WSF FTE allocation.
- A divisor of 17 is used for schools with current enrollment under 400 to determine the additional WSF allocation.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

Weighted Student Formula (WSF) Funding Calculation

Elementary-Blended Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 3:1 WSF ratio to determine the additional student count.
- The additional student count is divided by the average of the K-5 divisors to determine the additional WSF FTE allocation. Middle School Teacher FTEs are not determined by a divisor. A set number of FTEs are allocated to these schools.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

High-Blended Schools

- 45-day counts of each student demographic (PIP, MLL, SWD) are divided by the 6:1 WSF ratio to determine the additional student count.
- The additional student count is divided by the average of the middle school and high school divisors to determine the additional WSF allocation. A divisor of 17 is used for schools with current enrollment under 400 to determine the additional WSF teacher allocation.
- The additional WSF allocation is multiplied by the FY24 average teacher salary with benefits to determine the total additional WSF funding the school will receive.

**CHARLESTON COUNTY SCHOOL DISTRICT
 Salary & Benefit Compensation Package**

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

All employees have their salary paid over twelve months.

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

	Employee Contribution	Employer Contribution
SC State Retirement	9.00%	24.91%

PEBA Deductions	Employee Contribution	Employer Contribution*	Employee Contribution	Employer Contribution*
Health Insurance	Per paycheck		Annual	
Employee only	\$ 48.84	\$ 238.50	\$ 1,172.16	\$ 5,724.00
Employee/Spouse	\$ 126.68	\$ 501.74	\$ 3,040.32	\$ 12,041.76
Employee/Child	\$ 71.93	\$ 397.34	\$ 1,726.32	\$ 9,536.16
Full Family	\$ 153.28	\$ 635.37	\$ 3,678.72	\$ 15,248.88

Dental Insurance	Employee Contribution	Employer Contribution*	Employee Contribution	Employer Contribution*
Dental Insurance	Per paycheck		Annual	
Employee only	\$ -	\$ 6.74	\$ -	\$ 161.76
Employee/Spouse	\$ 3.82	\$ 6.74	\$ 91.68	\$ 161.76
Employee/Child	\$ 6.86	\$ 6.74	\$ 164.64	\$ 161.76
Full Family	\$ 10.67	\$ 6.74	\$ 256.08	\$ 161.76

* 2024 Monthly Insurance Premiums from PEBA website. 2024 premium rates are in effect through December 31, 2024. Premium rates for calendar year 2025 will be published in late summer.

**CHARLESTON COUNTY SCHOOL DISTRICT
 PROPOSED FY25 Teacher Salary Schedule**

Includes \$7,500 Increase from FY24

Step (Yrs of Exp)	Bachelor's Degree	Bachelor's +18 Degree	Master's Degree	Master's +30 Degree	Doctorate Degree
	BACH	BC18	MSTR	MS30	DCTR
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

FY25 NON-TEACHER SCHEDULE

Second Reading of FY2025 Budget
June 24, 2024

Proposed FY2025 (2024-2025 SY)
100% Full Market Salary Schedule - Hourly Rate Extended to Step 33

DBM	STEP	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	\$18.77	\$19.12	\$19.47
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		\$42.17	\$43.17	\$44.17	\$45.17	\$46.17	\$47.17	\$48.17	\$49.17	\$50.17	\$51.17	\$52.17	\$53.17	\$54.17	\$55.17	\$56.17	\$57.17	\$58.17	\$59.17	\$60.17	\$61.17	\$62.17
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	\$71.77	\$71.77	\$71.77	\$71.77
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.

FY25 NON-TEACHER SCHEDULE

Second Reading of FY2025 Budget
June 24, 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.

Approved Elementary Schools Department Chair and Activity Sponsor Stipends 2024-2025

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

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

Approved High Schools Department Chair and Activity Sponsor Stipends 2024-2025

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

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

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

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

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

Category I: (1, 2, 3 issues)

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

Category II: (4 issues)

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

Category III: (5 or more issues)

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

Approved High Schools Department Chair and Activity Sponsor Stipends 2024-2025

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

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

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

- \$1,500 for one practice session per week from November 1st until the end of the season, March 1st - includes tournaments.
- Additional payments: \$300 to develop a competing JV team; \$200 for 1-3 years of experience; \$400 for 4-6 years of experience; \$650 for 7+ years of experience.
- Transferring to a different school does not affect years of experience.

***Applies to school Academic Team only. Does not apply to clubs/associations/societies/teams that may compete.**

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

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

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

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

Approved High Schools Department Chair and Activity Sponsor Stipends 2024-2025

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

Years of Experience (Use for Student Council Sponsor and Activities Director)	Rate
19	\$3,500
20	\$3,600
21	\$3,700
22	\$3,800
23	\$3,900
24	\$4,000
25 or more	\$4,100

***Only one activities director per school location.**

TEACHER CADET, JUNIOR CLASS SPONSOR AND SENIOR CLASS SPONSOR

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

Approved Middle Schools Department Chair and Activity Sponsor Stipends 2024-2025

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

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

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

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

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

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

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

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

CHARLESTON COUNTY SCHOOL DISTRICT ATHLETIC SUPPLEMENTS SCHEDULE 2024-2025

Coaching Years Experience	HEAD VARSITY							ASSISTANT VARSITY			
	Football *In addition to the supplement below, Head Varsity coaches to receive 20 additional days pay		Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Strength Training, Swimming, Tennis	Athletic Trainer Annual Supplement		Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Asst. Athletic Director, Cross-Country, Golf, Swimming, Tennis
	1A & 2A	3A, 4A & 5A				1A & 2A	3A, 4A & 5A				
0	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
1	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
2	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
3	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
4	\$8,350	\$10,160	\$7,140	\$3,270	\$2,060	\$7,660	\$11,470	\$6,290	\$2,660	\$2,060	\$1,340
5	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
6	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
7	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
8	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
9	\$8,950	\$10,770	\$7,740	\$3,570	\$2,360	\$7,960	\$11,780	\$6,590	\$2,960	\$2,360	\$1,640
10	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
11	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
12	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
13	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
14	\$9,560	\$11,370	\$8,350	\$3,870	\$2,660	\$8,260	\$12,080	\$6,900	\$3,270	\$2,660	\$1,950
15	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
16	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
17	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
18	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
19	\$10,160	\$11,980	\$8,950	\$4,170	\$2,960	\$8,560	\$12,380	\$7,200	\$3,570	\$2,960	\$2,250
20	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
21	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
22	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
23	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
24	\$10,770	\$12,580	\$9,560	\$4,480	\$3,270	\$8,870	\$12,680	\$7,500	\$3,870	\$3,270	\$2,550
25 or more	\$10,890	\$12,710	\$9,680	\$4,540	\$3,330	\$8,930	\$12,740	\$7,560	\$3,930	\$3,330	\$2,610

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

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

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

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

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

**CHARLESTON COUNTY SCHOOL DISTRICT
ATHLETIC SUPPLEMENTS SCHEDULE
2024-2025**

Coaching Years Experience	HEAD SUB-VARSITY				ASSISTANT SUB-VARSITY			
	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Swimming, Tennis	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Interscholastic Scheduler, Swimming, Tennis
0	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
1	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
2	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
3	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
4	\$6,290	\$2,660	\$2,060	\$1,340	\$3,870	\$1,730	\$1,340	\$900
5	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
6	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
7	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
8	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
9	\$6,590	\$2,960	\$2,360	\$1,640	\$4,170	\$2,030	\$1,640	\$1,200
10	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
11	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
12	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
13	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
14	\$6,900	\$3,270	\$2,660	\$1,950	\$4,480	\$2,330	\$1,950	\$1,510
15	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
16	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
17	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
18	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
19	\$7,200	\$3,570	\$2,960	\$2,250	\$4,780	\$2,630	\$2,250	\$1,810
20	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
21	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
22	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
23	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
24	\$7,500	\$3,870	\$3,270	\$2,550	\$5,080	\$2,940	\$2,550	\$2,110
25 or more	\$7,560	\$3,930	\$3,330	\$2,610	\$5,140	\$3,000	\$2,610	\$2,170

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

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

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

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

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

Rural Travel Stipends 2024-2025

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

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

General Guidelines:

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

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

Directions: All schools will need to:

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

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

Roundtrip Miles from Home to School	Total Annual Stipend	Amount Disbursed in Two Payments
30-39 miles	\$1,000	\$500
40-49 miles	\$1,500	\$750
50 miles or more	\$2,500	\$1,250

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

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

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