

Charleston excellence is our standard County SCHOOL DISTRICT





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Charleston County School District Fiscal Year 2026

Administration



Anita HugginsSuperintendent of Schools



Dr. Luke ClampDeputy Superintendent



Jeffrey Borowy Chief Operating Officer



William Briggman
Chief of Human Resources



Daniel PrenticeChief Financial Officer



Michelle Simmons Chief Academic Officer



Michelle Mills
Associate



Vanessa Denney Executive Associate



Toya Hampton Staff Attorney



Lindsay Anne Thompson Staff Attorney



Board of Trustees



Keith Grybowski, Board Chair District 1



Carolina Jewett District 2



Carlotte Bailey, Vice-Chair District 3



Pamela McKinney District 4



Kevin Hollinshead District 5



Michele Leber District 6



Leah Whatley District 7



Darlene Roberson District 8



Dr. Carol Tempel District 9



April 28, 2025

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

RE: Proposed FY 2025-2026 Budget

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

We are pleased to present to you the proposed FY 2025-2026 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.

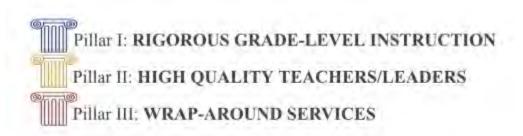
The House and Senate proposed budgets include teacher salary increases and health insurance increases. Under both proposed budgets, Districts are required to provide a percentage of local support based on the state aid to classroom formula and the District's index of taxpaying ability. As a result of 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 proposed FY 2026 budget does not include a millage increase.

The FY 2026 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:

Financial Services

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

Daniel T. Prentice Chief Financial Officer



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 2026 budget:
 - Increasing teacher salaries by \$4,000 across every cell of the pay scale as well as funding step increases. In addition to these increases, banding Steps 0 4 so that all new teachers start at a Step 5. This increase will allow CCSD to continue to lead teacher compensation not only in South Carolina but in the greater southeastern region.
 - Providing increases to all non-teachers and classified employees at 100% of market, which is equivalent to a 3% increase to every cell on the classified pay scale, plus a step increase.
 - Providing 6% increase for Principals, Assistant Principals, Associate Principals, and Assistant Administrators to bring them to 103% of market for compensation to address compression issues.
 - Charter School allocations increased by approximately \$8M according to the funding formula.
 - Expansions for various initiatives across the system with the primary focus being on school based funding. The following items were funded:
 - Programming increases in support of educational staff such as the Employee Assistance Program, Ambassador Program, Blended Coaching, and Stipend Increases
 - ➤ 6 FTEs to open an additional Employee Childcare location
 - ➤ Additional support for teachers and TA's as well as a Director in Multilingual Services and 2 Directors in Exceptional Children
 - ➤ 4 ASL Interpreters
 - Expansion of the College of Charleston Scholars Academy at West Ashley High School
 - Security Operations Coordinator
 - Admin Assistant III in Facilities Maintenance
 - > Personnel associated with creating a Middle School Search Team
 - School Psychologist and Social Worker
 - ➤ Director of Assessment and Evaluation
 - Diabetic Educator RN
 - ➤ 3 FTEs for Clemson Residency Program
 - > 2 Pathways to Teaching Coordinator positions
 - > 50% reduction of after school child care costs for CCSD staff
 - ➤ Increase of 13.40 FTEs at various schools
 - Ladson Elementary
 - Baptist Hill Middle
 - Early College High
 - Detention Center

- 2. Continuation and increased funding in the FY 2026 budget related to the Weighted Student Funding formula, which focuses on achievement of our most disadvantaged students. Funding totals \$36 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 continues to 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 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 2026 budget related to insurance premiums due to reduced property values.
 - b. ESSER Sustainability Funds (General Operating Fund set aside) in the amount of \$10 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 target reallocations were made where possible to reduce the needs for additional expansions.
 - d. While the 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.
 - 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 also adding supports 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. 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

Panie T. Pruss



CHARLESTON COUNTY SCHOOL DISTRICT CHARLESTON, SOUTH CAROLINA

Principal Officials

FISCAL YEAR 2026 BUDGET

Board of Trustees

Mr. Keith Grybowski, Board Chair
Ms. Carlotte Bailey, Board Vice-Chair
Ms. Carolina Jewett
Ms. Pamela McKinney
Mr. Kevin Hollinshead
Ms. Michele Leber
Ms. Leah Whatley
Ms. Darlene Roberson
Dr. Carol Tempel

Superintendent Anita Huggins

Chief Financial Officer

Daniel Prentice

Officials Issuing Report

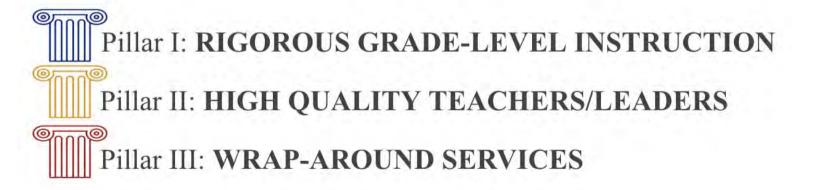
Jessica Carraher, Associate of Financial Services
Jennifer Carter, Executive Director of Financial Operations
Candice White, Director of Budgeting





Mission Statement

The mission of the Charleston County School District, working in partnership with students, families, the workplace and the community, is to ensure that all students receive a high quality education that prepares them to succeed in a complex and competitive world.



Vision 2027:

By June 2027, All Students will Read on Grade Level by
Fifth Grade

-2027 Fifth Grade Cohort-



Reader's Guide to the Budget

The organization of this budget document fulfills several needs. First, it provides transparent information on the resources needed to fulfill the organization's goals and beliefs. It is organized in a manner intended to enhance the reader's understanding of the Charleston County School District's budget development, policies, management and processes and to foster community involvement in the budget process. It functions as a policy document, an operations guide, a financial plan and a communications device. The document contains the six major sections listed and defined below.

- The **Introduction Section** provides a high-level view of the proposed budget, information regarding the budget development process and general budgetary information for reader clarity. All information provided aligns with *The Strategic Plan* which guides the priorities set by the Board of Trustees and the strategy to achieve success.
- The **Organization Section** includes information about Charleston County School District structure and organization. This section provides the reader information on educational programs available throughout the District, school organization by District, as well as historical enrollment and demographic information.
- The **Financial Section** includes financial schedules in various forms of detail including fund description and structure along with budget data in both summary and program levels for the General Operating Fund (GOF). This section provides information on the General Operating Fund, Special Revenue Funds, Education Improvement Act Funds, Food Service Fund, Weighted Student Formula (WSF) Fund, Debt Service Fund, and Capital Building Fund. This section also includes current and historical narratives related to revenue and expenditure trend and fund balance. As well, additional information is included for the Capital Building Fund and Debt Service Fund related to the District's ongoing capital projects funded through bond referenda and under the 8% constitutional debt limit. Lastly, Financial Services policies approved by the Board of Trustees that guide and govern financial operations are included.





- The Narratives Section includes one-page narratives for each school in the District within the various learning communities; Elementary, Middle, High, Alternative Programs, as well as Charter and Partnership Schools. This area is designed to educate the community on the various educational opportunities offered to Charleston County students.
- The **Information Section** includes the following documents of interest to District stakeholders:
 - o Index of Taxpaying Ability
 - o Limit on Millage Increases
 - Millage History
 - o Enrollment by Constituent District, School and Grade
 - o GOF School Staff Allocation Formulas
 - o Projected General Operating Fund FTE's by Formula
 - o Weighted Student Formula (WSF) Funding Calculation
 - Salary and Benefit Compensation Package
 - o 190 Day Teacher Salary Schedule
 - o Non-Teacher Salary Schedule
 - o Supplemental Pay and Stipend Schedules
 - o Function Descriptions
- The **Appendix Section** includes both an Acronym and Glossary guide to aid readers with terminology that may be used throughout the document that is unfamiliar for improved understanding of the information contained in the budget document.





FY 2026 BUDGET COMPILATION HOW TO USE AND INTERPRET THE BUDGET 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)

- A consolidated Budget Statement Revenue and Appropriations Overview (Page 54)—
 A consolidated budget report showing projected revenues and expenditures for FY2026.
 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, WSF Fund, 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 55) A consolidated report showing district-wide resources in comparative totals showing both current year, FY2025, as well as proposed year, FY2026. 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.
- ♣ Consolidated Budget Statement Expenditures By Function (Page 55) 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 57) 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 60)** − 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 68) The General Operating Fund Budget for FY2026 presented in audit format.
 - **General Operating Revenue Line Item Descriptions (Page 79)** − 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 81) An analysis of general operating revenues by line item with a comparison of current year to proposed next year.
 - General Operating Expenditure Budget Comparison (Page 83) 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 (FY2025) expenditures to proposed (FY2026).
- 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 88) Special Revenue Funds Budget for FY2026 presented in audit format.



- ♣ Special Revenue Funds Detail Information on Funds (Page 98) A detailed description of the purpose of each individual fund with the projected allocation for FY2026. 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 100) An analysis of current year (FY2025) original allocations and proposed year (FY2026) with a variance column showing change from current year to proposed year.
- ♣ Special Revenue Funds Expenditure Budget Comparison (Page 101) 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 (FY2025) expenditures to proposed (FY2026).
- **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 104)** Education Improvement Funds Budget for FY2026 presented in audit format.
 - Education Improvement Act Detail Information on Funds (Page 109) A detailed description of the purpose of each individual fund with the proposed allocation for FY2026. 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.
 - **<u>Education Improvement Act Funds Revenue Budget (Page 110)</u>** − An analysis of current year (FY2025) original allocations and proposed year (FY2026) with a variance column showing change from current year to proposed year.
 - Education Improvement Act Funds Expenditure Budget Comparison (Page 111) 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 (FY2025) expenditures to proposed (FY2026).
- V. WEIGHTED STUDENT FORMULA (WSF) FUND Funding allocated from the General Operating Fund in a separate fund from the General Operating Fund to designate specific funding for certain population of students: Pupils in Poverty, Multilingual Learners, and Students with Disabilities to be able to report on the fund individually.



- Weighted Student Formula Fund Budget (Page 114) WSF Fund Budget for FY2026 presented in audit format.
- Weighted Student Formula Fund Expenditure Budget Comparison (Page 118) A detailed analysis of WSF expenditures by location. The report shows readers a comparison of current year (FY2025) expenditures to proposed (FY2026).
- VI. CONSOLIDATED FOOD SERVICE FUND This fund is used exclusively to account for school food service activity which provides nutritional meals to students daily.
 - Food Service Fund Budget (Page 122) Food Service Fund Budget for FY2026 presented in audit format.
 - Food Service Fund Revenue Budget Comparison (Page 124) 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 125)** − 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 (FY2025) expenditures to proposed (FY2026).
- **VII. DEBT SERVICE FUND** The fund used exclusively to account for District debt, both current and long-term repayment.
 - **<u>Debt Service Fund Budget Summary (Page 128)</u>** − A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, proposed expenditures for FY2026, and an ending fund or "sinking" balance.
 - Debt Service Expenditure Budget (Page 129) 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 130)** A detailed analysis of Principal and Interest payments on existing structured debt carried out for the next 12 years.
- VIII. CAPITAL PROJECTS FUND Funds used exclusively 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 operational costs of the district). This is where the reader can find a list of planned construction of new school buildings and exciting new initiatives like School Classroom Modernization projects.
 - Capital Building Fund Budget (Page 134) 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 FY2026.



Budget Development Process

General Guidelines

Board Policy DB Annual Budget defines the Board's expectations for presentation of the budget. A balanced budget must be presented annually that reflects anticipated changes in compensation, inflationary adjustments, and other operational increases.

- 1. Current revenues will provide sufficient funding to support current expenditures. The budget must be balanced.
- 2. The budget process and format will be by location, including all schools and central offices and focused on budget priorities and assumptions.
- 3. Maintain a budget monitoring system to ensure compliance with the approved budget.
- 4. Maintain a fund balance goal in accordance with Policy DFAC to ensure necessary balances are available to eliminate the requirement for a tax anticipation note.

The annual budget is the financial plan for operation of the District. All financial processes begin with the adoption of the fiscal year budget. The budget provides the framework for both expenditures and revenues for the year. It translates educational programs and priorities for the District into financial terms.

The District expresses its financial plan through three types of budgets: operating, capital, and debt service:

- Operating budget a budget for the provision of annual resources to support general operations of the District.
- Capital budget a budget for the provision of necessary sites, buildings, major improvements, and equipment.
- Debt Service budget a budget for the provision of principal and interest payments on outstanding debt

The General Fund is the only fund appropriated by the Charleston County School Board. The millage rate for the Debt Service Fund is set based on the total revenue needed for principal and interest payments as established by the School District.

The Operating Budget

Development of the **operating budget** begins late in the calendar year with the establishment of the budget calendar and ends with the adoption of the fiscal year budget by the Board of Trustees by June of each year. Below is a summary of the stages of the operating budget process for the District:

- Establish the Budget Calendar
- Determination of Budget Priorities
- Enrollment Projection
- Non-salaried School Budgets
- Salaried Budgets and Staffing Allocations
- Department budgets Target Base
- Presentations to the Board
- Public Hearings
- Adoption of the Operating Budget





Budget Process

Planning

Budget planning is a year-round activity and begins shortly after the approval of the previous budget. Planning activities begin with reviewing goals and objectives, evaluating outcomes from the prior year, analyzing current year revenues, and seeking feedback from the community through a budget survey. This segment requires participation from the District Office, Academic Services, Operations, Human Resources and School Administration.

Preparation

The budget development process extends for a duration of approximately 10 months beginning with enrollment analysis starting in September of the year prior to approval. School staffing templates are developed based on the approved enrollment projection. The approved enrollment projection provides data to support school funding allocations. District department budget request templates are distributed, completed, and returned to the budget department.

Analysis and Review

All budget requests from district departments are analyzed for accuracy, completeness, and compliance with established budget assumptions. School funding allocations are consolidated with departmental expansions and state mandated increases to develop a proposed expenditure budget. The budget department does initial reviews to confirm there are no duplications or omissions of expenditures. A forecast of proposed revenues at the local, state, and federal level are prepared to confirm that sufficient revenue will be available to support the proposed expenditures. Budget expansions are prioritized to determine what expenditures can be funded while developing balanced budget. All decisions regarding budget additions or reductions are reviewed and approved by Senior Leadership.

Adoption and Approval

After review and approval from the Superintendent, the budget department prepares the Proposed Superintendent's Budget to be presented to the Board of Trustees. The Board makes recommendations, requests additional information, and provides guidance regarding any adjustments to the Proposed Budget. Proposed budgets are updated and presented to the Board for multiple reviews before Board approval is received. Two readings of the budget are given by the Board to approve the budget. A budget resolution is adopted at second reading, the budget is ready to be executed on July 1st.

Implementation

The Charleston County School District's fiscal year is July 1 through June 30. Collaborative work with Human Resources and Financial Services is critical to ensure monitoring of positions and position budgets. This includes all salary and benefits accounts. Monthly reviews by schools and district departments of non-salary accounts are completed to ensure that all projected spending is on target.



Monitor and Assessment

Monitoring and assessing the progress of the budget is a year-round responsibility that provides data for management decision making. Monitoring of expenditures enables district staff and administration to track the success of programs being implemented and the progress at which funds are being expended. The budget is a valuable management tool that provides financial information to all stakeholders including taxpayers, the Board of Trustees, the administration, principals, teachers, and students. The success of the budget process requires the involvement of employees throughout the District fulfilling their duties and responsibilities.



Budget Amendment

Any amendment to the General Operating Fund (GOF) budget requires an approval from the Board of Trustees.

Budget Transfers

To provide efficient and fiscally responsible operations of the daily needs of the District, budget transfers may be made, when in the interest of the overall intent of the budget upon approval of the Director of Budgeting or his/her designee.

Approving Official	Level of Authorization	Dollar Limits
Director of Budgeting	Transfers between all non-salary accounts	\$1 - \$100,000
Associate of Financial Services	Transfers between all non-salary accounts	\$100,000 - \$250,000
Chief Financial Officer	Transfers between all non-salary accounts	> \$250,000
Chief Financial Officer	Salary accounts8	< \$250,000
Chief Financial Officer	Property Services, Insurance, Fuel, Energy,	All
	and other related accounts necessary to	
	maintain basic operational services at	
	facilities in the District	
Chief Financial Officer	Functions 1110-2331	> \$100,000
Chief Financial Officer	CFO Risk Pool Account	\$1 - \$100,000
Superintendent	CFO Risk Pool Account	> \$100,000

However, salary transfers may be initiated monthly as necessary to ensure personnel line items remain within budget based on the need to keep the budget reconciled.

With input from the respective program managers, all transfers of Special Revenue Funds must be submitted to the Budget Department, to maintain compliance within the programs. Furthermore, Federal Funds must be approved by the Federal Programs Office before a budget transfer is submitted to the Budget Department



Budget Reporting

Budget reports are available to schools and departments at any time. The Budget Department monitors monthly to identify any variances in over/under spending and follows up with the school or department for details. The Chief Financial Officer provides the Board of Trustees monthly reports that reflect the status of the budget and expenditures to date.

Annual Audit

Per Policy DIE Audits, an annual external audit of all District and school funds and accounts is to be completed by an approved independent auditing firm and presented annually to the Board of Trustees.

Other Processes Impacting Budget

The procurement process, which includes the sourcing of goods and services, the encumbrance of funds, the staffing and employment process, the acquisition of fixed assets, and capital programs, all affect the administration of the budget. These processes are reviewed by the designated departments and budget staff as part of the management process. The district has established policies and procedures that are used to guide the processes.

Financial Records

Financial Records are secured and maintained in compliance with the mandated record retention policies. Budget development information along with the Annual Budget Book can be located on the district's website.





Establishing the Budget Calendar

The budget process begins with the development of the **budget calendar**. The calendar establishes the time frames necessary to develop the budget and seek approval from the Board of Trustees by June 30th of each year.

D	ATE	EVENT
	08/06/24	Audit & Finance Committee Meeting
	08/12/24	Committee of the Whole Meeting
	08/13/24	1st Day of School
	08/22/24	Board Meeting
	09/03/24	FY25 Staff Allocation Sheets / 10-Day Revisions Complete (INITIAL) Revised Sheets Dropped in U:Drive for Schools Associate Superintendents/Executive Directors/Level Leaders Notified
	09/03/24	Audit & Finance Committee Meeting
	09/09/24	Committee of the Whole Meeting
	09/23/24	Board Meeting
	10/01/24	Audit & Finance Committee Meeting
	10/07/24	FY25 10 -Day Adjustments Complete (FINAL) • All Employee Service Forms processed/complete • Business Managers: All Employee Service Forms Processed/Complete • Budget Supervisors: All PCN Updates & Budget Adjustments Processed/Complete
	10/14/24	Committee of the Whole Meeting
	10/28/24	Board Meeting
	11/01/24	FY26 Budget Development Process Review Begins: Prior Year Budget Issues COSA Review with Staff Allocation Coordinator Meet with Business Intelligence / ACRF Updates & Revisions Review / Revise Budget Development Process / Documents
	11/01/24	FY26 Staff Allocation Process Review Begins: • Staff Allocation Formulas • Staff Allocation New Year Conversion DUE DATE: 12/16/2024
Eve	10/02/24 06/30/25 ery Tuesday	Cabinet Strategic Planning Sessions Board Goals & Guardrails Action Items Staff Allocation Reviews & Updates School Data Povinus (10/2, 10/9, 10/24, 11/6)

	DATE	EVENT
	11/05/24	Audit & Finance Committee Meeting • FY26 Budget Milestone Calendar Proposed Budget Workshops: 3/10/25, 4/7/25, 5/12/25 (If Needed)
	11/11/24	Committee of the Whole Meeting
	11/18/24	Board Meeting
	12/02/24	FY26 Budget Development Process Review Deadline: • Prior Year Budget Issues Summarized • COSA Process Reviewed with Staff Allocation Coordinator • ACRF Program Updated • Budget Development Process/Documents Ready for Distribution • FY26 Next Year Budget Entry Open
	12/02/24	FY26 District Academic & Operations Plan Development Begins: • FY26 Target Reallocations and Department Expansion Requests Distributed Includes all FY26 additional GOF funding/position request above and beyond the FY25 allocation: Additions, Expansions, MCA, Compliance, SpEd, New School Start-Up, Special Request, Proposed Salary/Step Raises and Use of Special Revenue Funds. DUE DATE: 2/21/2025
	12/02/24 01/17/25	FY26 Projected Enrollment Meetings with Principals DEADLINE: 1/17/25
	12/03/24	Audit & Finance Committee Meeting • FY24 Financial Audit
	12/06/24	Principal's Packet Communication: • School / Central: Districtwide Budget Development Training Date 2/26/25 • School / Central: Summary Budget Calendar with Deadlines
	12/09/24	Board & Committee of the Whole Meeting • FY24 Financial Audit • Proposed Budget Workshops: 3/10/25, 4/7/25, 5/12/25 (If Needed)
	12/16/24	FY26 Staff Allocation Process Review Deadline: • Staff Allocation New Year Conversion
12/23/24	- 1/2/25	WINTER BREAK
	01/07/25	Audit & Finance Committee Meeting • FY26 Initial Revenue Projections Summary
	01/08/25 01/13/25	Meetings with Revenue Generating Departments
	01/10/25	FY25 90-Day Enrollment Review Meeting
	01/13/25	Committee of the Whole Meeting
	01/17/25	FY26 Final Enrollment Projection Sent to Staff Allocation

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DATE		EVENT		
	01/14/25	FY26 School Choice / Applications Open		
	01/27/25	Board Meeting		
	01/27/25	FY26 Budget Documents Distributed: • Central Office: COSA's • Distribute FY26 Target Budgets to CFO for review prior to dis	stributing	
	01/31/25	FY26 Budget Kickoff Letter Distributed to Principals and Central Central Office Department Heads via Principal Packet • FY26 GOF Target Budgets Issued to Departments	Office	
	02/04/25	FY26 Budget / Staff Allocation Document Preparation Deadline • Staff Allocation Sheets Finalized / Sent to Budget Office • Automated Contract Recommendation Form (ACRF) • Enrollment Projection		
	02/04/25	Audit & Finance Committee Meeting • Multi-Year Budget Discussion		
1	02/10/25	Committee of the Whole Meeting • Multi-Year Budget Discussion		
	02/14/25	FY26 Budget Submission Deadline: • All Expansions and Target Reallocations for Central Offices D	ue	
1	02/17/25 02/21/25	FY26 Budget Meetings with Departments to Discuss Expansion	Requests	
	02/21/25	FY26 School Choice / Applications Close		
	02/24/25	FY26 Budget / Staff Allocation Document Distribution: Schools & Central Office: Automated Contract Recommenda School & Central Office: Salary Budget Documents Schools: Staff Allocation Sheets FY26 WSF Budgets Issued to Schools SUBMISSION DEADLINE: 3/21/25	ation Form (ACRF) Opens	
	02/24/25	Board Meeting		
	02/26/25	FY26 Budget Development Training / High Level Overview / School Based Staff Only Communicated Principal Packet Week of 1/13/25 One-On-One Budget Development Meetings: 2/27/25 - 3/12/25	9:00 - 2:00 ZOOM and GARRETT	
1	02/27/25 03/12/25	FY26 Budget Development Meetings One-On-One Budget Supervisor Virtual Site Visits	BY APPOINTMENT ZOOM	
	02/28/25	County Auditor / Tax Assessment Update		
	03/04/25	Audit & Finance Committee Meeting		

DATE		EVENT
	03/04/25	FY26 District Academic & Operations Plan Cabinet Approval Deadline: • FY26 Additional Resource Request by Division Includes all FY26 additional GOF funding/position request above and beyond the FY25 allocation: Additions, Expansions, MCA, Compliance, SpEd, New School Start-Up, Special Request, Proposed Salary/Step Raises and Use of Special Revenue Funds.
	03/10/25	Committee of the Whole Meeting • FY26 Budget Workshop (1 of 3)
	03/11/25	Staff Allocation and Budget Collaboration Meeting to Determine Final Allocations
	03/21/25	Schools & Central Office: FY26 Automated Contract Recommendation Form (ACRF) Submission Deadline DOCUMENTS DISTRIBUTED: 2/24/25
\equiv	03/24/25	Board Meeting
Щ.	TBD EARLY APRIL / LATE MARCH	FY26 Human Resources / Electronic Contract Verification Review with Principals Verify Contract Renewal/Non-Renewal Only (HR, Business Managers, Staff Allocation, Level Leaders & Principals) (Electronic Distribution of teacher contracts may change this process)
-	04/01/25	Audit & Finance Committee Meeting
	04/07/25	Committee of the Whole Meeting • FY26 Budget Workshop (2 of 3)
	04/11/25	ACRF Budget Reconciliation Deadline
14/25	-4/21/25 SPI	RING BREAK
\Box	04/25/25	FY26 School Choice / CCSD Decisions Released to Parents
	04/25/25	FY26 Budget Data Entry Complete / Reconciled
	04/28/25	Board Meeting
	TBD LATE APRIL	FY26 Human Resources / Electronic Distribution of Contracts to Teachers (Teachers required to return within 10 business days)
	05/02/25	Budget Book Completion Deadline
-	05/06/25	Audit & Finance Committee Meeting • FY26 Budget - Recommendation for First Reading • Provide printed copies of FY26 1st Reading Budget Document to Board
	05/07/25	FY26 School Choice / Parent Decision Deadline
П	05/12/25	Committee of the Whole Meeting • FY26 Budget Workshop (3 of 3 if needed)

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DATE	EVENT	
TBD MID MAY	Human Resources / Teacher Contract Return Deadline	
05/19/25	■ FY26 Budget - 1st Reading	
06/03/25	Audit & Finance Committee Meeting • FY26 Budget - Recommendation for Second Reading • Provide printed copies of FY26 2nd Reading Budget Document to Board	
06/09/25	Place Ad for Public Hearing	
06/09/25	Committee of the Whole Meeting	
06/23/25	FY26 Budget - 2nd Reading	
08/12/25	First Day of 2025-2026 School Year	
08/13/25	Day 1 Student Enrollment and Allocation Review Meeting	
08/15/25	Day 3 Student Enrollment and Allocation Review Meeting	
08/19/25	Day 5 Student Enrollment and Allocation Review Meeting	
08/21/25	Day 7 Student Enrollment and Allocation Review Meeting	
08/25/25	10th Day of School	
08/26/25	FY26 Day 10 Student Enrollment Review Meetings	
09/02/25	Staff Allocation Sheets Revised Based on 10-Day Enrollment	



STATE OF SOUTH CAROLINA)	
)	RESOLUTION
COUNTY OF CHARLESTON)	

A RESOLUTION TO ADOPT CHARLESTON COUNTY SCHOOL DISTRICT FISCAL YEAR 2025-2026 BUDGET

WHEREAS, Charleston County School District Board of Trustees (Board), in compliance with the SC Code of Laws Section 59-20-80, does hereby publish the adopted budget for FY 2026, to commence on July 1, 2025 and end on June 30, 2026.

WHEREAS, the Board has determined that the FY 2026 budget will consist of the following revenues and expenditures for the General Operating Fund, Special Revenue Funds, Education Improvement Act (EIA) Funds, Weighted Student Funding (WSF) Fund, Food Service Funds, Debt Service Fund, and Capital Building Fund:

		Special					Capital	
	General	Revenue	EIA	WSF	Food Services	Debt Service	Building	Total
Revenues	883,942,831	68,552,709	39,634,717	33,072,750	38,728,397	136,644,791	291,083,537	1,491,659,732
Use of Fund Balance	31,337,335	-	20,505	3,000,000	-	47,183,225	191,469,171	273,010,236
Total Revenues	\$ 915,280,166	\$ 68,552,709	\$ 39,655,222	\$ 36,072,750	\$ 38,728,397	\$ 183,828,016	\$ 482,552,708	\$ 1,764,669,968
Expenditures	911,780,166	68,552,709	39,655,222	36,072,750	38,728,397	134,041,856	342,856,481	1,571,687,581
Reserves	3,500,000	-	-	-	-	49,786,160	139,696,227	192,982,387
Total Expenditures	\$ 915,280,166	\$ 68,552,709	\$ 39,655,222	\$ 36,072,750	\$ 38,728,397	\$ 183,828,016	\$ 482,552,708	\$ 1,764,669,968

WHEREAS, District staff, consisting of the Superintendent of Schools and Chief Financial Officer are primarily charged with the responsibility to execute and administer the budget following approval from the Board. Through this approval, the Board recognizes that there are certain administrative criteria that will guide the successful implementation of the budget. Such criteria have been detailed below at the request of staff:

- I. Budget transfers may be made, when in the interest of the overall intent of the budget upon the approval of the Director of Budgeting or his/her designee. These transfers shall not cross between funds or cause the net appropriations of the approved budget to change. Subsets of this guidance are as follows:
 - a. The transfer of lapsed salaries (salary savings) shall be made only when necessary to fund a non-recurring item or other priority of the budget which needs additional funding to be executed. Such transfer requires the approval of the Chief Financial Officer and shall not exceed \$250,000.
 - b. Property Services, Insurance, Fuel, Energy, and other related accounts necessary to maintain basic operational services at facilities of the District shall not be transferred without the approval of the Chief Financial Officer.
 - c. Transfers from the Risk Pool shall not be made without the approval of the Chief Financial Officer and require consultation and approval of the Superintendent of Schools for any transfer amount over \$100,000. Transfers to the Risk Pool and to or from any Districtwide Accounting account requires the approval of the Chief Financial Officer.
 - d. Functions 1110-2331 cover regular school-based positions Kindergarten Principal. Transfers between these functions are allowed based on analysis of probable savings with the approval of the Chief Financial Officer up to \$100,000.

- e. Transfers are otherwise classified by their level of restriction. Funds should be transferred within the same location and between non-salary objects when practicable. Then, funds should be transferred between functions if able.
 - i. Transfers up to \$100,000 may be approved by the Director of Budgeting. Transfers between \$100,000 and \$250,000 should be approved by the Associate of Financial Services or his/her designee. Finally, any budget transfers exceeding \$250,000 must be approved by the Chief Financial Officer or his/her designee.
- II. The Associate of Financial Services shall present a monthly over budget report to the Chief Financial Officer of any accounts that have exceeded their budgeted appropriation, which shall require remediation in the 30 days that follow. No account shall be allowed to exceed its budgeted appropriation for more than this time. Accounts which continue to exceed the budgeted appropriation without remediation for greater than 30 days shall be presented to the Superintendent of Schools and the Board as part of the monthly financial report.
- III. Capital purchases in the General Operating Fund may be supplemented with other General Operating Fund appropriations through normal budget transfers. Capital purchases in the Capital Building Fund are subject to budgetary approval from the Board each year and any budget adjustments that change the intent of the use of the funds must be approved by the Board.
- IV. Committed Fund Balance in the amount of \$20,000,000 was budgeted in FY 2025 to support the implementation of Weighted Student Funding. Any use of fund balance in the audited FY 2025 financial statements less than \$20,000,000 will be reclassified as committed in FY 2026 from the unassigned fund balance appropriated in the base budget.

WHEREAS, the Board complies with Section 6-1-80 of the SC Code of Laws regarding Budget Adoption and has duly advertised a public hearing notice in a newspaper of general circulation in the area. Said public hearing occurred prior to the adoption of this resolution, which signifies 2nd Reading of the FY 2026 budget.

WHEREAS, District staff has provided a comprehensive budget book to coincide with 2nd Reading of the budget which incorporates the requisite details set forth in State law and by the SC Department of Education.

NOW, THEREFORE, BE IT RESOLVED by Charleston County School District Board of Trustees duly assembled, that the Charleston County School District Annual Budget for FY 2026 is hereby adopted.

ADOPTED this 19th day of May 2025

CHARLESTON COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES

BY:	
	Keith Grybowski, Chairman
ATTEST:	
	Anita W. Huggins, Superintendent of Schools



Proposed Budget

For Fiscal Year Ending June 30, 2026

75 Calhoun Street Charleston, SC 29401 www.ccsdschools.com

Prepared By: Financial Services Division cfo@charleston.k12.sc.us



Dear Community Members:

Charleston County School District (CCSD) has continued to make great strides in outcomes for students. CCSD now boasts the highest starting teacher salary not only in the State of South Carolina but also the Southeast Region.



Amidst the many educational challenges facing the nation, CCSD has experienced dramatic increases in operational costs: fuel, transportation, materials, and the cost of labor. Food and housing costs in Charleston County have also risen at extreme rates.

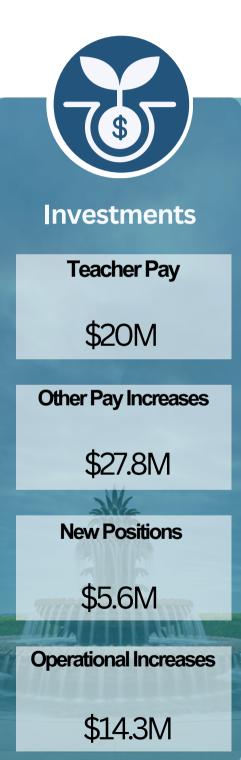
CCSD is committed to leading South Carolina as an exemplary district by attracting and maintaining high quality educators and staff to continuously focus on student growth.

Notable expenditure increases include:

- \$4,000 increase for all teachers on the CCSD salary schedule plus a step increase to improve recruitment and retention.
- Banding of Step 0-4 for teachers, so that all new teachers start at Step 5 or \$64,782 in FY2026.
- 3% increase for all non-certified employees plus a step increase as well as expansion of the salary schedule to increase from step 33 to 35.
- 6% increase for all Principals, Assistant Principals, Associate Principals, and Assistant Administrators
- 3% increase to Athletic Stipends
- Funding to meet state-mandated healthcare and retirement costs.
- 42.54 new FTEs in the upcoming FY 2026 budget year across various locations and functions.











O R G A N





SUPERINTENDENT

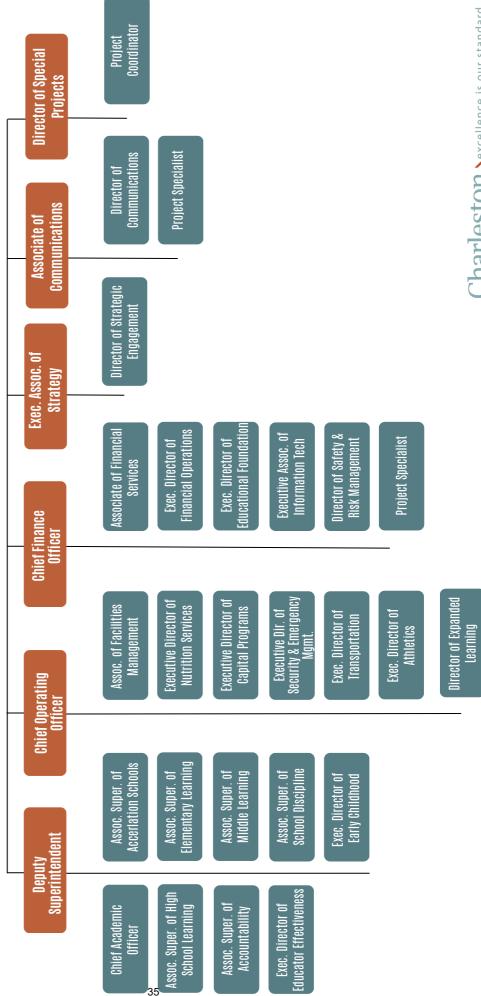
Administrator

eam Associate

Office

Finance Coordinato

Executive Assistant



Charleston Sexcellence is our standard County SCHOOL DISTRICT



CCSD Constituent CCSD Constituent **D4** CCSD Constituent CCSD D₂ nstituent **D10** CCSD CHARLESTON Constituent ■ COUNTY ■ **D20** onstituent **D3 Charleston County Board Districts CCSD Constituent Districts Charleston County Board Districts Constituent District 1** D2 **Constituent District 2** D2 Constituent District 3 **Constituent District 4** D5 D6 D7 **Charleston County Constituent District 9 Board Districts Constituent District 10** D7 2020 Census **Constituent District 20**

SCHOOLS BY DISTRICT

District 1: Belle Hall Elementary, Jennie Moore Elementary, James B. Edwards Elementary, Laing Middle School, Lucy G. Beckham High School

Constituent District 23

Note: Base map was taken from Council Single-Member District Maps

District 2: St. James Santee, Carolina Park Elementary, Thomas Cario Middle School, Charles Pinckney Elementary, Laurel Hill Primary, East Cooper Center for Advanced Studies, Wando High School, Mamie P Whitesides Elementary, East Cooper Montessori Charter, Moultrie Middle School, Mt, Pleasant Academy, Sullivan's Island Elementary

District 3: Matilda Dunston Elementary, North Charleston Creative Arts Elementary, North Charleston Elementary, Liberty Hill Academy, Cooper River Center for Advanced Studies, North Charleston High School, Simmons Pinckney Middle School, Burke High School, Charleston Progressive Academy, Buist Academy, Memminger Elementary



District 4: A.C. Corcoran Elementary, Deer Park Middle School, Midland Park Primary, Academic Magnet High School, Charleston School of the Arts, Morningside Middle School, Chicora Elementary, Military Magnet Academy, Mary Ford Early Learning, Greg Mathis Charter High, James Simons Montessori, Sanders-Clyde Elementary, Early College High, Julian Mitchell Elementary

District 5: Ladson Elementary, Pinehurst Elementary, Northwoods Middle School, Pepperhill Elementary, R.B. Stall High School, Hunley Park Elementary, Lambs Elementary, Zucker Middle School, W.B. Goodwin Elementary, Meeting Street @ Brentwood, Meeting Street @ Burns, Daniel Jenkins Academy

District 6: C.E. Williams South Middle School, West Ashley Center for Advanced Studies, West Ashley High School, Ashley River Creative Arts Elementary, Pattison's Academy, Carolina Voyager Charter, St. Andrews Math and Science Elementary

District 7: Drayton Hall Elementary, Springfield Elementary, Montessori Community School, Orange Grove Charter Elementary, C.E. Williams North Middle School, Oakland Elementary, Orange Grove Charter Middle School, Stono Park Elementary

District 8: E.B. Ellington Elementary, Murray LaSaine Montessori, Septima Clark Academy, James Island Elementary, Mt Zion Elementary, Edith Frierson Montessori, Minnie Hughes Elementary, Baptist Hill Middle School, Baptist Hill High School, Angel Oak Elementary, Haut Gap Middle School, St. John's High School, Jane Edwards Elementary

District 9: Harborview Elementary, Stiles Point Elementary, Camp Road Middle School, James Island Charter High School





Educational Opportunities

Charleston County School District provides primary and secondary education, as well as a number of special programs, to its residents. All schools in the School District are fully accredited by the State and Cognia. The School District offers a number of choices for students and parents, including neighborhood schools, specialized programs ranging from pre-kindergarten to alternative and special needs, district-wide and constituent magnet schools, Montessori programs and charter schools. The instructional programs of the School District are described below.

Special Programs. The School District has a number of offerings and special programs including the following:

Neighborhood Schools: The School District has 45 neighborhood schools which serve an assigned geographic attendance zone. Some of these schools have themes which are integrated into instruction and school activities.

County-Wide Magnet Schools: The School District has nine county-wide magnet schools and programs which, unlike neighborhood schools, typically do not have an assigned attendance zone. In addition to teaching according to the School District's core curriculum and the State's standards, county-wide magnet schools have a theme or focus area which is integrated into instruction and school activities. Any student residing in Charleston County who is interested in the school's focus may apply, but acceptance may depend on how well the student meets admission criteria and the availability of seats. Some county-wide magnet schools hold lotteries to determine enrollment for the following year. Transportation is provided for all students.

Constituent Magnet Schools: The School District has 12 constituent magnet schools which are neighborhood schools that, in addition to serving students in their assigned attendance zone, also have a specific number of seats allocated to students who live outside the attendance zone but within the constituent district. In addition to teaching according to the School District's core curriculum and the State's standards, each constituent magnet school has a theme or focus area which is integrated into instruction and school activities. Students living outside the assigned attendance zone must apply to the school in order to be considered for admission, and acceptance may depend on the availability of seats. Some constituent magnet schools hold lotteries to determine enrollment for the following year.

Charter Schools: Charter schools are public schools that operate with freedom from many of the local regulations that apply to traditional public schools. A charter school does not have an assigned neighborhood or attendance zone. In addition to teaching according to the State's standards, a charter school generally has a theme or focus area which is integrated into instruction and school activities. Any student residing in Charleston County who is interested in the school's focus may contact a charter school about registering but enrollment may depend on the availability of seats. The School District sponsors nine charter schools.



Montessori Schools: The School District has six Montessori schools of which one is a charter and five are partial magnet schools which are neighborhood schools that, in addition to serving students in their assigned attendance zone, also have a specific number of seats allocated to students who live outside the attendance zone and one is a charter school. In addition to teaching according to the State's standards, a Montessori school takes a child-centered education approach in which students work with specially designed materials, manipulating and investigating until they master a particular lesson. Students living outside the assigned attendance zone must apply to the school in order to be considered for admission, and acceptance may depend on the availability of seats. Some Montessori schools hold lotteries to determine enrollment for the following year.

Specialized Programs: The School District has five specialized programs that serve students with particular needs. Similar to the School District's schools, each specialized program has its own facility, faculty, and instructional leadership. Because each specialized program is unique, each program has its own referral or application process.

Centers for Advanced Studies: The School District has three centers for advanced studies which provide high school students with career pathways through high-demand, high-wage, career-readiness programs of study. Students can complete career and technology education focused coursework at one of the three regional centers while remaining students at their home school.

Other Programs. The School District offers Early Learning programs that include 4-year-old Child Development, 3-year-old Head Start, and 0-36 months Early Head Start programs. The School District's Child Development program is designed to serve academically at-risk 4-year-olds while the Head Start and Early Head Start programs are designed to serve under-resourced families below the poverty guidelines.

Students with Special Needs. There are more than 5,000 students with a variety of special needs. Various programs operate for students who require additional resources in order to function in the regular school. Programs are available for students with special needs including hearing, visual or speech limitations as well as autism, emotional or learning disabilities. Additionally, there are special projects with other groups and agencies to ensure that all students are receiving the services they need.

Business Education Partnerships. The School District helps pair local businesses and schools together to foster a better understanding of the public-school system. Many schools have more than one partner, and several School District programs are now paired in the Business in Education Partnership. The number of partnerships now totals more than 200.

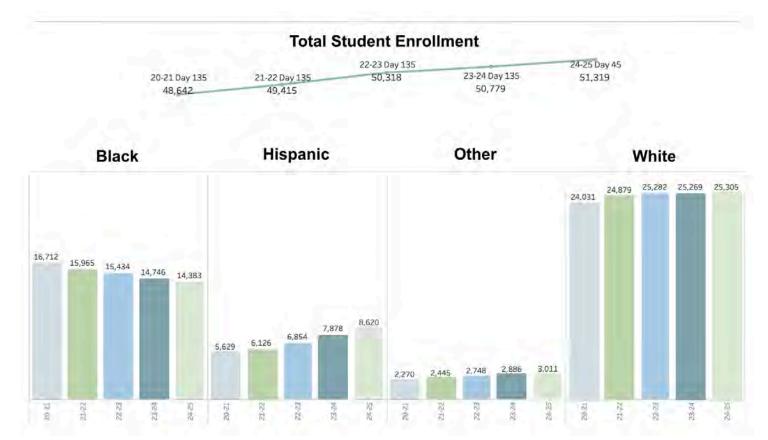
School Volunteers. Volunteers help improve academic achievement and extend educational services to students as well as provide resources from the community to enrich the school program. More than 20,000 volunteers provide services to educators and students during the school year.

Expanded Learning. Expanded learning programs effectively deliver a variety of recreational, cultural and enrichment activities through the utilization of local school facilities.

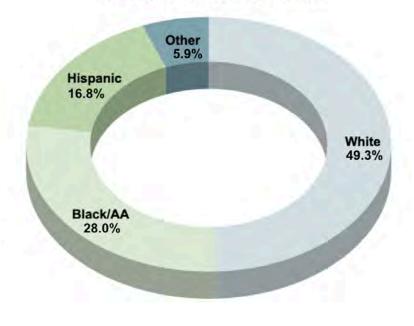




Charleston County School is the second-largest school district in South Carolina, serving approximately 50,000 students across 88 schools and specialized programs, representing a mix of urban, suburban, and rural areas. The following graph outlines the demographic makeup of the district over a five-year period. The district has seen an overall increase in student enrollment of 2,677 students.







As of this the current year's 45th day, the District has seen a change in race/ethnicity composition. From 2020-21 to 2024-25, the percent of Black students has decreased from 34.3% to 28.0%, Hispanic has increased from 11.6% to 16.8%, Other has increased from 4.7% to 5.9% and White has decreased from 49.4% to 49.3%.

School Name													פופו	Fr 2026 Premimary Projected Emonment - Traditional Schools	,								
	Early Head Start	Head Start	8 ¥	CD Blend	×		2	8 4	ιn	9	7	∞	6	9	11	12 M	Montessori Me Primary L	Montessori N Lower EL	Montessori M Upper EL	Montessori E Middle (F	ECD S	SPED T	TOTAL
Mt Pleasant Academy			18		85	Н	82 11	111 95	Н														616
Mamie Whitesides ES			72		+	_	+	+														∞	751
Sullivan's Island ES		\dagger	18		80	84	82 8	85 73	77													+	499
Delle Hall E3		T	36	14	+	╁	-	╁	+												11	2 «	966
Charles Pinckney ES					╁	╁	+	+	+												:		646
Laurel Hill Primary			108	14	1	+	╁	1	+												11		638
James B Edwards ES			72	14	110	105 1:	1	114 99	125												12	6	775
Carolina Park ES					120	103 1,	145 16	168 178	\vdash													11	885
Harbor View ES			36		91	6 06	92 11	115 92	100													9	522
Stiles Point ES			54		122	138 1.	122 131	31 152	115														834
Murray-LaSaine Montessori																	100	129	100	23			352
James Island ES	8	15	54	14	92																13		603
						Н	51 71	1 55	89													12	318
	16	15	54		84			76 86													15		625
			72	14	136																	4	932
Pinehurst ES						-		_	Н														771
North Charleston ES			18	14	26	53 6		78 63												, ,	11	23	428
North Charleston Creative Arts ES			36		28		99		64														430
Malcolm C Hursey Montessori							H										158	149	105	35	11	34	492
WB Goodwin ES	16	30	36		58	57 6	62 6	99 99	64														461
Matilda Dunston ES			36	14	54	_			_														463
Hunley Park ES			54		-	-		-														25	495
AC Corcoran ES			51	14		121 1:	126 12	120 101	66 1												16		763
Midland Park Primary	48	120	108	14	142																13	11	456
Mary Ford EL&FC	32	75	72	28	78															` '	18		303
Pepperhill ES			54		64	_			-	_												6	450
St James-Santee ES	24	15	18			_	_	_		21	10	14											188
St Andrews School of M&S			36	14	112																12	6	803
Stono Park ES			36	14	43		_																264
Oakland ES			54	14	88	9 88	_	+	88												11		571
Ashley River Creative Arts ES			18		96	4	+	_	+													_	622
Springtield ES			54	12	94	104	93 10	101 88	123											1	13	13	595
Montessori Community						+	+	+									73	78	82	48		+	281
Drayton Hall ES		1	20	14	96	\dashv	+	+	_					-							16	9	899
Charleston Progressive Academy Memminger FS		T	35	77	97	24 1	19 29	29 21	31												Ľ		186
lames Simons Montessori			3		S	+	+	+	+								140	124	102	56	1		395
Buist Academy							7	77 78	78	100	86	06)		!	ì			521
Mitchell M&S ES			36		23	24 2	26 1	19 29	╀	-												3	174
Sanders-Clyde ES	16	09	36		47			60 48	32												10		397
EB Ellington Advanced/Blaney			H		11	H		15 15	11														75
Jane Edwards ES			17		15		10 5	8 6	8	12													101
EB Ellington ES		30	54		31	35 2															6	7	288
Minnie Hughes ES	32	15	28		22		18 3.	32 17	21														506
Angel Oak ES		30	90	14	201	201															11	9	553
Edith Frierson ES		1	\dagger		\dagger	$\frac{1}{1}$	-+	_	_				1		_	_	82	63	36	4			185
Johns Island ES						1	155 18	185 171	169									_	_		_	3	683

	TOTAL		955	1,131	1,110	942	335	899	531	545	873	395	189	434	1,771	2,592	384	1,106	821	2,013	746	2,153	316	477	324	45,331
	SPED	(LI/LRE)	11	6		12		11	7	59	19	13			23	42			20	28		42	9	2	3	624
	ECD	(PIC)																								218
	ontessori	Middle																								139
	ntessori M	Upper EL																								425
	tessori Mo	Lower EL U																								543
		Primary Lov																								553
		Ë													0:	4	1	.2	5	15	11	80	9	3	2	
	1 12														3 420	2 594	2 31	3 142	9 125	405	181	0 418	2 26	3 83	5 72	72,27
hools	11														:1 443	5 632	2 42	.2 153	179	0 460	185	925	65	E9 C	3 85	68 2,827
nal Scl	9 10														444 441	679 645	5 52	165 162	277 220	524 550	190 190	670 486	110 79	09 69	81 83	3,129 3,294 2,968
ditio	8		347	391	392	300	95	221	173	165	446		09	149	4	.9	92 82	162 16	2.	25	15	.9	11	64 6	8	129 3,2
ıt - Tra			298 3	365 3	347 3	301 3	123 9	215 2	172 1	171 1	408 4		9 69	121 1.			9 09	162 1						61 6		2,975 3,:
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ry Pro	3																									8,389
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FY 2026 Preliminary Projected Enrollment - Traditional Schools	¥																									3,107
	CD Blend																									264
	CD PK																					17				1,730
	_	Start																								405
	Early	Head																		16						208
	School Name		Laing MS	Moultrie MS	Thomas Cario MS	Camp Road MS	Deer Park MS	Northwoods MS	Morningside MS	Jerry Zucker MS	CE Williams South (7th & 8th)	CE Williams North (6th)	Simmons-Pinckney MS	Haut Gap MS	Lucy Beckham HS	Wando HS	445 Military Magnet Academy	School of the Arts	North Charleston HS	RB Stall HS	Academic Magnet Hs	West Ashley HS	Burke HS	Baptist Hill MHS	St John's HS	GRAND TOTAL
	Dept		242	245	247	344	428	441	444	446	642	647	744	944	253	257	445	450	452	454	458	653	755	851	951	

Traditional Schools	schools											
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Grade	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
EHS	74	74	94	105	118	133	208	208	217		215	218
HS.	428	417	182	325	329	418	402	405	332		330	333
4 K	1907	1835	1003	1312	1602	1831	1745		1841		1837	1850
¥	3220	3371	2983	3092	3173	2989	3145		3178		3202	3212
1st	3284	3312	3162	3222	3246	3247	3034		3205		3299	3297
2nd	3226	3341	3142	3139	3221	3264	3315		3294		3306	3335
3rd	3279	3304	3187	3138	3131	3309	3306		3176		3310	3380
4th	3425	3307	3123	3143	3069	3163	3301		3393		3351	3308
5th	3340	3462	3144	3124	3149	3050	3219		3332		3216	3393
eth 6	3332	3173	3193	3010	2993	3018	2931		3190		3269	3095
7th	3111	3307	3118	3234	2998	2970	3108		3134		3240	3325
8th	3003	3114	3253	3116	3144	2971	3050		2976		3234	3249
9th	2906	2957	3218	3540	3249	3338	3164		3342		3283	3431
10th	2604	2536	2742	2702	3006	2882	3015		2963		2865	2954
11th	2353	2310	2432	2381	2386	2734	2742		2784		2835	2698
12th	2283	2185	2232	2182	2260	2262	2544		2655		2608	2656
Primary Mont	530	551	480	510	495	516	545		589		585	588
Lower Mont	443	476	225	208	512	523	532		562		592	298
Upper Mont	339	345	379	356	402	390	400		423		434	447
Middle Mont	121	140	152	148	152	160	150		154		161	161
SC/SPED	820	563	561	446	468	480	518		518		523	529
PIC/ECD	131	116	105	103	137	131	158		190		191	193
Total	44,159	44,196	42,437	42,836	43,270	43,779	44,532		45,448		45,886	46,250
Gain or Loss		37	-1,759	399	434	609	753		117	224	214	364
% Change		0.08%	-4.14%	0.93%	1.00%	1.16%	1.69%	1.76%	0.26%	0.49%	0.47%	0.79%

Charter/Special Programs	ial Program	SL										
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Grade	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
EHS	72	163	29	0	_	0	0	40	40	40	40	40
HS	154	52	24	0	0	0	0	75	75	75	75	75
4K	175	169	162	148	105	115	125	125	125	125	125	125
¥	325	311	330	334	285	306	273	273	273	273	273	273
1st	338	330	319	339	330	307	307	307	307	307	307	307
2nd	345	324	331	327	351	304	313	313	313	313	313	313
3rd	275	327	317	312	329	299	308	308	308	308	308	308
4th	289	274	332	311	374	315	310	310	310	310	310	310
5th	281	281	299	349	368	312	322	322	322	322	322	322
9th	314	370	383	400	588	420	423	423	423	423	423	423
7th	289	323	367	378	645	430	417	417	417	417	417	417
8th	278	295	314	347	289	371	440	440	440	440	440	440
9th	627	732	969	785	711	999	755	775	412	779	779	779

ENROLLMENT BY GRADES

10th	588	929	534	989	029	642	614	625	626	929	929	626
11th	515	585	539	572	604	602	269	277	578	578	578	578
12th	424	432	460	523	511	543	584	589	290	290	290	290
Primary Mont	46	46	169	46	45	46	46	46	46	46	46	46
Lower Mont	170	176	38	171	179	175	165	165	165	165	165	165
Upper Mont	131	149	144	137	140	141	140	140	140	140	140	140
Middle Mont	48	49	22	55	69	73	63	63	63	63	63	63
SC/SPED	82	06	79	39	34	54	84	84	84	84	84	84
PIC/ECD	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,769	6,134	5,921	6,259	7,036	6,120	6,258	6,417	6,424	6,424	6,424	6,424
Gain or Loss		365	-213	338	777	-916	138	159	7	0	0	0
% Change		2.95%	-3.60%	5.40%	11.04%	-14.97%	2.21%	2.48%	0.11%	0.00%	0.00%	%00.0

TOTALS												
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Grade	Actual	Projected	Projected	Projected	Projected	Projected						
EHS	146	237	123	105	119	133	208	248	257	254	255	258
HS	582	469	206	325	329	418	402	480	407	405	405	408
4 K	2082	2004	1165	1460	1707	1946	1870	2119	1966	1959	1962	1975
¥	3545	3682	3313	3426	3458	3295	3418	3380	3451	3478	3475	3485
1st	3622	3642	3481	3561	3576	3554	3341	3532	3512	3578	3606	3604
2nd	3571	3665	3473	3466	3572	3568	3628	3396	3607	3551	3619	3648
3rd	3554	3631	3504	3450	3490	3608	3614	3697	3484	3667	3618	3688
4th	3714	3581	3455	3454	3443	3478	3611	3600	3703	3481	3661	3618
5th	3621	3743	3443	3473	3517	3362	3541	3637	3654	3754	3538	3715
9th	3646	3543	3576	3410	3581	3438	3354	3516	3613	3615	3692	3518
7th	3400	3630	3485	3612	3643	3400	3525	3392	3551	3650	3657	3742
8th	3281	3409	3567	3463	3831	3342	3490	3569	3416	3571	3674	3689
9th	3533	3689	3914	4325	3960	4003	3919	4069	4121	3962	4062	4210
10th	3192	3192	3276	3388	3656	3524	3629	3593	3589	3632	3491	3580
11th	2868	2895	2971	2953	2990	3336	3311	3404	3362	3365	3413	3276
12th	2707	2617	2692	2705	2771	2805	3128	3116	3245	3208	3198	3246
Primary Mont	929	265	649	256	540	295	591	299	635	631	631	634
Lower Mont	613	652	290	629	691	869	269	708	727	747	757	763
Upper Mont	470	494	523	493	542	531	240	292	563	292	574	587
Middle Mont	169	189	207	203	221	233	213	202	217	225	224	224
SC/SPED	906	653	640	485	502	534	602	302	602	909	209	613
PIC/ECD	131	116	105	103	137	131	158	624	190	190	191	193
Total	49,928	50,330	48,358	49,095	50,306	49,899	50,790	51,748	51,872	52,096	52,310	52,674
Gain or Loss		402	-1,972	737	1,211	-407	891	958	124	224	214	364
% Change		0.80%	-4.08%	1.50%	2.41%	-0.82%	1.75%	1.85%	0.24%	0.43%	0.41%	%69.0

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ent	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
SCIIONI St. James Santes ES/MS	Actual	Actual	Actual	Actual 107	Actual	Actual	Actual 176	ri ojecieu	ri ojecieu	Projected 190	Frojected 186	Frojected 183
Selle Hall FS	718	700	621 621	651	212 665	655	648	641	635	628	632	627
Carolina Park ES	622	905	874	895	974	974	931	885	874	842	816	807
Charles Pinckney ES	692	694	619	687	631	649	646	646	610	585	545	548
James B. Edwards ES	909	720	694	731	755	755	770	775	733	727	712	703
Jennie Moore ES	1130	1016	952	1010	1001	1000	982	996	950	935	932	954
Laurel Hill PS	621	619	539	685	723	202	929	638	637	644	655	658
Mamie P. Whitesides ES	752	781	203	770	829	823	191	751	747	732	726	741
Mt. Pleasant Academy	618	635	547	626	657	643	627	616	604	604	585	596
Sullivan's Island ES	490	512	475	475	477	511	497	499	504	515	514	514
Harbor View ES	650	869	621	620	645	663	627	622	632	643	626	625
James Island ES	523	554	483	525	568	809	574	603	596	579	579	582
Murray LaSaine Montessori	383	381	382	351	364	340	347	352	353	354	350	351
Stiles Point ES	713	749	699	776	812	813	862	834	844	815	807	810
A.C. Corcoran ES	191	772	999	636	748	708	738	763	760	761	758	754
Burns ES	191	91	•	•	٠	1	•	•	•	1	•	•
Chicora ES	343	326	328	285	312	312	307	318	331	330	310	319
Hunley Park ES	479	474	401	413	404	410	478	495	501	209	208	202
Ladson ES	924	888	821	840	854	887	830	932	943	971	1004	1012
Lambs ES	396	384	346	323	429	503	575	625	651	661	688	704
Malcolm C. Hursey Montessori	365	389	411	406	422	470	465	492	518	526	534	538
Mary Ford ELCC	282	257	207	242	265	276	270	303	270	272	277	280
Matilda Dunston ES	332	365	390	380	415	473	555	463	451	461	479	491
Midland Park PS	439	459	300	355	469	440	399	456	393	385	385	394
N. Charleston Creative Arts ES	572	561	486	467	409	401	394	430	412	394	389	388
North Charleston ES	486	428	336	304	271	293	333	428	470	495	503	510
Pepperhill ES	593	574	514	527	441	439	444	450	443	431	416	421
Pinehurst ES	751	741	716	663	645	699	750	777	768	797	770	758
W.B. Goodwin ES	468	465	382	383	416	422	443	461	462	464	465	469
Angel Oak ES	510	628	636	701	992	276	840	553	580	629	645	637
Edith Frierson Montessori	130	133	148	150	154	158	177	185	225	245	259	274
Johns Island ES	1	'	'	'	. ') '	. '	683	718	755	806	668
Mt Zion ES	264	264	247	235	273	300	302	} ') ' - -	} '	} '	} '
Ashley River Creative Arts ES	615	611	576	569	613	618	619	622	635	639	645	642
Drayton Hall ES	725	969	601	209	631	650	644	999	695	713	741	21.5
Montessori Community School	279	283	273	266	274	281	280	281	281	280	283	284
Oakland ES	553	586	516	536	498	512	553	571	580	577	596	605
Springfield ES	644	629	632	627	290	664	999	695	701	728	749	775
St. Andrews Math & Science ES	733	765	702	731	761	717	775	803	793	962	789	799
Stono Park ES	440	464	385	344	324	299	332	264	265	252	253	253
Buist Academy	481	514	546	222	220	538	212	521	515	510	206	504
Charleston Progressive Academy	291	287	265	230	218	193	207	186	169	168	163	165
James Simons Montessori	397	402	406	382	328	378	395	395	396	396	391	392
Julian Mitchell ES	357	329	217	207	201	202	160	174	156	144	144	141
Memminger ES	342	315	311	330	377	414	432	449	454	468	474	471
Sanders Clyde ES	446	475	397	404	326	324	367	397	387	376	363	365
EB Ellington Advanced Studies	2	<i>\\</i>	85	7.5	08	82	6/	(2)	08	85	84	88
EB Ellington ES	308	285	229	252	268	263	279	288	273	271	263	274
Jane Edwards ES	77	99	65	0.5	79	99	98	101	96	66 67	105	108
Minnie Hugnes ES	216	192	169	193	9/1	50 203	202	200	202	213	203	210
lotal	74,174	24,414	22,122	66,02	23,322	20,101	24,000	Z#,320	24,479	24,391 442	24,013	24,030
Gain or Loss		240	-2,289	564	033	385	356	45/	14-	711	77	283
% Change		0.98%	-10.35%	2.49%	2.71%	1.62%	1.48%	1.86%	-0.17%	0.46%	0.09%	1.14%

ENROLLMENT BY ELEMENTARY

Constituent	int.	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
District	School	Actual	Projected	Projected	Projected	Projected	Projected						
10	Carolina Voyager Charter	284	340	382	394	373	384	399	399	339	399	399	399
20	Charleston Development Academy	177	172	170	142	126	161	151	151	151	151	151	151
4	Child Family Development Center	119	82	•	•	•	•	1					
2	East Cooper Montessori Charter	395	420	406	409	433	435	414	414	414	414	414	414
	Early Head Start Home Based	24	21	21	•	_	0	0					
4	Meeting Street @ Brentwood	514	296	615	692	563	673	819					
4	Meeting Street @ Burns	176	245	400	466	413	329	258					
10	Orange Grove Charter	1169	1168	1169	1156	1167	1170	1171					
4	Prestige Prep Academy	69	•	•	•	•	•	•	•	•	•	•	1
10	West Ashley Head Start	118	112	32	•	•	•	1	91	91		91	91
_	Windwood Farms	0	22	13	16	•	19	26	26	26		26	26
	Total	3,045	3,178	3,208	3,275	3,076	3,201	3,238	3,353	3,353		3,353	3,353
	Gain or Loss		133	30	29	-199	125	37	115	0	0	0	0
	% Change		4.19%	0.94%	2.05%	-6.47%	3.91%	1.14%	3.43%	0.00%	0.00%	0.00%	0.00%
GRAND	GRAND TOTALS												
	Totals	27,219	27,592	25,333	25,964	26,398	26,908	27,301	27,873	27,832	27,944	27,966	28,249
	Gain or Loss		373	-2,259	631	434	510	393	572	-41	112	22	283
	% Change		1.35%	-8 92%	2.43%	1.64%	1.90%	1 44%	2.05%	-0 15%	0 40%	0.08%	1.00%

Constituent		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
District	School	Actual	Projected	Projected	Projected	Projected	Projected						
2	Laing MS	1283	1164	1049	1009	1014	1017	966	955	934	952	940	911
2	Moultrie MS	788	903	986	1067	1113	1132	1133	1131	1138	1138	1160	1101
2	Thomas Cario MS	1152	1133	1147	1133	1130	1131	1103	1110	1088	1119	1123	1098
က	Camp Rd MS	795	814	801	824	854	846	606	942	951	066	984	981
4	Deer Park MS	222	439	406	324	298	278	304	335	370	367	367	383
4	Jerry Zucker MS	563	582	222	511	517	480	206	545	573	621	658	688
4	Morningside MS	809	638	649	624	536	480	516	531	532	563	611	648
4	Northwoods MS	289	818	872	792	730	654	999	899	687	693	731	743
6	Haut Gap MS	202	530	478	478	439	432	409	434	456	511	547	544
10	CE Williams MS	629	652	1243	1198	1144	1205	1283	1268	1280	1318	1350	1317
10	West Ashley MS	909	209	•	•	•	•	'	•	•	•	•	1
20	Simmons Pinckney MS	273	283	262	246	198	186	183	189	178	171	164	161
	Total	8,475	8,563	8,448	8,206	7,973	7,841	8,007	8,108	8,187	8,443	8,635	8,575
	Gain or Loss		88	-115	-242	-233	-132	166	101	79	256	192	09-
	% Change		1.03%	-1.36%	-2.95%	-2.92%	-1.68%	2.07%	1.25%	0.96%	3.03%	2.22%	-0.70%

Tradition	Traditional Schools												
Constituent	Ŧ	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
District	School	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
2	Lucy Beckham HS	•	•	733	1229	1666	1775	1765	1771	1790	1753	1740	1755
2	Wando HS	3929	3846	3310	2975	2563	2583	2583	2592	2597	2528	2522	2509
4	Academic Magnet HS	929	289	669	716	724	718	742	746	744	744	743	743
4	Charleston School of the Arts	1112	1120	1122	1091	1066	1077	1105	1106	1113	1115	1114	1116
4	Garrett Academy of Technology	312	161	•	•	•	•	'	•	•	•	•	•
4	Military Magnet Academy	458	432	490	466	428	402	396	384	389	377	376	371
4	North Charleston HS	288	574	029	771	747	736	791	821	834	823	828	835
4	R.B. Stall HS	1435	1527	1555	1682	1704	1778	1937	2013	1982	1967	1934	2019
6	St. John's HS	322	308	333	375	347	379	331	324	323	303	310	329
10	West Ashley HS	1660	1674	1673	1744	1852	1966	2022	2153	2249	2286	2321	2402
20	Burke HS	323	351	360	322	334	326	314	316	313	313	318	312
23	Baptist Hill MS/HS	524	539	263	220	544	491	476	477	448	429	432	418
	Total	11,319	11,219	11,508	11,941	11,975	12,231	12,462	12,703	12,782	12,638	12,638	12,809
	Gain or Loss		-100	289	433	34	256	231	241	79	-144	0	171
	% Change		-0.89%	2.51%	3.63%	0.28%	2.09%	1.85%	1.90%	0.62%	-1.14%	0.00%	1.33%
Charter/S	Charter/Special Programs												
Constituent		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
District	School	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
4	Allegro School of Music	223	206	203	219	235	217	248	248	248	248	248	248
20	Charleston Charter Math & Science	259	548	535	530	208	563	228	578	578	578	578	578
4	Daniel Jenkins Academy	48	37	105	44	78	43	34	34	34	34	34	34
20	Early College HS	191	274	326	351	325	319	349	393	400	400	400	400
4	Greg Mathis Charter HS	61	64	99	63	22	29	61	61	61	61	61	61
က	James Island Charter HS	1568	1499	1559	1613	1571	1585	1599	1599	1599	1599	1599	1599
4	Juvenile Detention Center	24	79	45	0	17	0	0	0	0	0	0	0
4 ;	Liberty Hill Academy	85	77	4 ;	13	16	47	41	41	41	41	4 ;	41
10	PACE Charter	33	32	40	41	44	20	46	46	46	46	46	46
က	Septima Clark Corporate Academy	123	123	97	86 ·	4 ;	36	64	64	64	64	64	64
2/3	I urning Point Academy		14	22	12	19	0	0	0	0	0	0	0
	Total	2,915	2,956	3,069	2,984	3,960	2,919	3,020	3,064	3,071	3,071	3,071	3,071
	Gain or Loss		4	113	-85	926	-1,041	101	44	7	0	0	0
	% Change		1.39%	3.68%	-2.85%	24.65%	-32.66%	3.34%	1.44%	0.23%	%00.0	0.00%	0.00%
GRAND TOTALS	OTALS												
	Totals	14,234	14,175	14,577	14,925	15,935	15,150	15,482	15,767	15,853	15,709	15,709	15,880
	Gain or Loss		-29	402	348	1,010	-785	332	285	86	-144	0	171
	% Change		-0.42%	2.76%	2.33%	6.34%	-5.18%	2.14%	1.81%	0.54%	-0.92%	0.00%	1.08%



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FY 2026

CONSOLIDATED BUDGET OVERVIEW



		Consolida	Consolidated Budget Statement	et Stateme	ent			
The fiscal year 2026 consol	The fiscal year 2026 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.	esented below is for in ent an operational sta	get statement presented below is for informational purposes only. While informative, this consolidated st It does not represent an operational statement of the District, but merely a total of all budget types within.	s only. While informa; but merely a total of	ive, this consolidated	d statement shows minin.	xed types of funds.	
Revenues	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Local	\$592,809,265	\$18,384,430			\$3,813,217	\$133,878,151	\$291,083,537	\$1,039,968,600
Intergovernmental	\$325,000							\$325,000
State	\$275,693,782	\$67,620	\$39,634,717			\$2,766,640		\$318,162,759
Federal	\$115,236	\$49,865,659			\$34,915,180			\$84,896,075
Transfers In	\$14,999,548	\$235,000		\$33,072,750				\$48,307,298
Total Revenues	\$883,942,831	\$68,552,709	\$39,634,717	\$33,072,750	\$38,728,397	\$136,644,791	\$291,083,537	\$1,491,659,732
Use of Fund Balance	\$31,337,335		\$20,505	\$3,000,000		\$47,183,225	\$191,469,171	\$273,010,236
Total Other Sources	\$31,337,335	0\$	\$20,505	\$3,000,000		\$47,183,225	\$191,469,171	\$273,010,236
Total Revenues and Other Sources	\$915,280,166	\$68,552,709	\$39,655,222	\$36,072,750	\$38,728,397	\$183,828,016	\$482,552,708	\$1,764,669,968
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Instructional Services	\$432,196,993	\$30,517,925	\$14,177,331	\$22,992,931				\$499,885,180
Support Services	\$346,974,643	\$19,032,811	\$11,386,580	\$12,241,144	\$37,329,553		\$342,856,481	\$769,821,212
Community Services	\$2,054,887	\$18,086,932		\$132,946				\$20,274,765
Payments to Other Agencies	\$1 062 038							\$1,062,038

Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Instructional Services	\$432,196,993	\$30,517,925	\$14,177,331	\$22,992,931				\$499,885,180
Support Services	\$346,974,643	\$19,032,811	\$11,386,580	\$12,241,144	\$37,329,553		\$342,856,481	\$769,821,212
Community Services	\$2,054,887	\$18,086,932		\$132,946				\$20,274,765
Payments to Other Agencies	\$1,062,038							\$1,062,038
Payments to Charter Schools	\$77,524,345	\$182,950	\$1,381,011					\$79,088,306
Payments to Non-Profits	\$17,924,110							\$17,924,110
Reserves	\$3,500,000			\$705,729		\$49,786,160	\$139,696,227	\$193,688,116
Debt Service	\$100,000					\$134,041,856		\$134,141,856
Transfers Out	\$33,943,150	\$732,091	\$12,710,300		\$1,398,844			\$48,784,385
Total Expenditures	\$915,280,166	\$68,552,709	\$39,655,222	\$36,072,750	\$38,728,397	\$183,828,016	\$482,552,708	\$1,764,669,968

	Consol	Consolidated Budget Statement by Function	dget State	ment by F	unction			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Instructional Services								
Classroom	\$432,196,993	\$30,517,925	\$14,177,331	\$22,992,931				\$499,885,180
Instructional Services Totals	\$432,196,993	\$30,517,925	\$14,177,331	\$22,992,931				\$499,885,180
Support Services								
Pupil Accounting	\$1,498,279	\$1,741,075		\$1,054,710				\$4,294,064
Guidance Services	\$22,121,631	\$888,205	\$3,335,568	\$3,688,294				\$30,033,698
Health Services	\$10,918,763	\$1,863,205	\$1,700,583	\$27,042				\$14,509,593
Psychological Services	\$5,964,463	\$404,178	\$9,500	\$139,769				\$6,517,910
Speech Services	\$3,713,730	\$332,245						\$4,045,975
Improvement of Instruction	\$28,462,362	\$5,159,387	\$3,665,444	\$3,751,398				\$41,038,591
Library & Media Services	\$11,410,536	\$37,367		\$183,119				\$11,631,022
Supervision of Special Programs	\$11,794,654	\$4,587,018	\$1,973,899	\$106,467				\$18,462,038
Improvement of Instruction - Inservice	\$640,467	\$1,212,994	\$189,650	\$31,769				\$2,074,880
Board of Trustees & Self Insured Activities	\$2,250,984							\$2,250,984
Superintendent	\$2,669,243							\$2,669,243
School Office	\$64,832,736	\$88,196	\$376,765	\$3,258,576				\$68,556,273
Business Offices	\$8,121,870	\$790,167						\$8,912,037
Facility Operations	\$666,350							\$666,350
Maintenance/Custodial/Grounds	\$90,454,200	\$336,213					\$342,856,481	\$433,646,894
Student Transportation	\$33,383,920	\$330,319	\$10,351					\$33,724,590
Food Services					\$37,329,553			\$37,329,553
Procurement/Warehouse	\$4,350,268	\$232,747						\$4,583,015
Security	\$9,093,020							\$9,093,020
Planning, Evaluation & Research	\$3,915,600	\$349,615	\$85,400					\$4,350,615
Information Services	\$3,879,763							\$3,879,763
Human Resources	\$13,181,956	\$664,030						\$13,845,986
Technology	\$8,523,556							\$8,523,556
Pupil Activity	\$5,126,292	\$15,850	\$39,420					\$5,181,562
Support Services Totals	\$346,974,643	\$19,032,811	\$11,386,580	\$12,241,144	\$37,329,553		\$342,856,481	\$769,821,212

Community Services



	Conso	lidated Bu	Consolidated Budget Statement by Function	ement by I	-unction			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Civic Services	\$296,335			\$132,946				\$429,281
Custody & Care of Children	\$1,076,172	\$17,999,932						\$19,076,104
Non Public School Pupil Services		\$85,000						\$85,000
Other Community	\$682,380	\$2,000						\$684,380
Community Services Totals	\$2,054,887	\$18,086,932		\$132,946				\$20,274,765
Transfers								
Payments to State			\$310,300					\$310,300
Payments to Other Agencies	\$1,062,038							\$1,062,038
Payments to Charter Schools	\$77,524,345	\$182,950	\$1,381,011					\$79,088,306
Payments to Non-Profits	\$17,924,110							\$17,924,110
Transfers to GOF			\$12,400,000					\$12,400,000
Transfers to Special Revenue	\$33,307,750							\$33,307,750
Transfers to Pupil Activity	\$635,400							\$635,400
Transfer to GOF - Indirect Costs		\$732,091			\$1,398,844			\$2,130,935
Transfers Totals	\$130,453,643	\$915,041	\$14,091,311		\$1,398,844			\$146,858,839
Debt Service								
Debt Service	\$100,000					\$134,041,856		\$134,141,856
Debt Service Totals	\$100,000					\$134,041,856		\$134,141,856
Reserves								
Reserves	\$3,500,000			\$705,729		\$49,786,160	\$139,696,227	\$193,688,116
Reserves Totals	\$3,500,000			\$705,729		\$49,786,160	\$139,696,227	\$193,688,116
Grand Total by Function	\$915,280,166	\$68,552,709	\$39,655,222	\$36,072,750	\$38,728,397	\$183,828,016	\$482,552,708	\$1,764,669,968

	Consolid	Jidated Bu	udget Stat	ated Budget Statement by Object	Object			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
110 ADMINISTRATIVE SALARY	\$35,247,689	\$10,183,191	\$876,566	\$2,181,522	\$1,044,186			\$49,533,154
111 PRINCIPAL/AST PRINCIPAL SAL	\$28,396,499		\$271,668	\$1,142,003				\$29,810,170
112 TEACHER/PROFESSIONAL ED SALARY	\$272,780,914	\$12,896,266	\$9,311,995	\$14,713,694				\$309,702,869
113 PROFESSIONAL OTHER SALARY	\$18,677,218	\$2,144,002	\$1,318,881	\$812,040				\$22,952,141
114 TECHNICAL SALARY	\$5,139,709	\$597,169	\$170,362	\$904,907				\$6,812,147
115 TEACHER AST/CLERICAL SALARY	\$55,720,653	\$13,740,838	\$939,037	\$2,884,161	\$496,092			\$73,780,781
116 CRAFTS AND TRADES SALARY	\$8,150,947							\$8,150,947
117 BUS DRIVER/APPRENTICE SALARY	\$90,210							\$90,210
119 SERVICE WORK SALARY	\$14,134				\$11,744,519			\$11,758,653
122 TEMPO SAL - SUBSTITUTE TEACHER	\$3,328							\$3,328
123 TEMPO SALARY - PRO OTHER	\$75,083							\$75,083
125 TEMPO SAL TEACHER AST/CLERICAL	\$114,191	\$44,000						\$158,191
129 TEMPO SALARY - SERVICE WORK					\$296,898			\$296,898
130 OVERTIME SALARY - ADMIN	\$140,155	\$69,695	\$6,104					\$215,954
135 OVERTIME SALARY - T AST/CLER		\$60,080						\$60,080
136 OVERTIME SALARY - WORKER	\$24,642							\$24,642
140 TERMINAL LEAVE	\$700,000							\$700,000
142 SUPPLEMENTAL SALARY	\$4,354,968	\$448,691	\$1,049,174	\$17,280				\$5,870,113
180 HEAD OF ORG UNIT SALARY	\$698,379							\$698,379
210 GROUP HEALTH AND LIFE INS	\$50,892,156	\$3,785,495	\$1,374,155	\$2,430,317	\$2,131,863			\$60,613,986
220 EMPLOYEE RETIREMENT	\$106,888,379	\$10,149,804	\$3,399,249	\$5,628,438	\$3,277,858			\$129,343,728
230 SOCIAL SECURITY	\$32,862,913	\$3,132,161	\$1,048,179	\$1,728,490	\$1,006,653			\$39,778,396
260 UNEMPLOYMENT COMPENSATION TAX	\$431,594	\$42,191	\$14,062	\$22,597	\$13,159			\$523,604
270 WKRS' COMP - REIMB OTHR FUNDS	\$5,370,302	\$512,932	\$174,174	\$282,433	\$164,490			\$6,504,331
271 WKRS' COMP - ASSESSMENTS	\$125,000							\$125,000
272 WRKRS' COMP - PREMIUMS	\$499,037							\$499,037
310 PROFESSIONAL/TECHNICAL SRVS	\$5,407,412	\$80,000						\$5,487,412
311 INSTRUCTIONAL SERVICES	\$590,536	\$1,233,872	\$258,342	\$100,000				\$2,182,750
312 INSTRUCTIONAL PROGRAMS	\$1,146,919	\$1,415,123	\$53,686	\$108,213				\$2,723,941
313 STUDENT SERVICES	\$45,000	\$317,500	\$9,500					\$372,000
315 MANAGEMENT SERVICES	\$504,750	\$481,570						\$986,320
317 STATISTICAL SERVICES	\$160,000	\$349,615	\$85,400					\$595,015
318 AUDIT FEES	\$120,000							\$120,000

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		Consoli	lidated Bu	dated Budget Statement by Object	ment by	Object			
EX	Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
319	LEGAL SERVICES	\$829,419							\$829,419
320	PROPERTY SERVICES	\$26,254,399							\$26,254,399
321	PUBLIC UTIL SVS WATER/SEWAGE	\$2,492,177	\$4,100						\$2,496,277
322	OUTSOURCED SUBSTITUTES	\$10,887,108	\$456,401		\$35,645				\$11,379,154
323	REPAIRS AND MAINTENANCE SRVS	\$3,831,112				\$97,000			\$3,928,112
324	PROPERTY INSURANCE	\$12,496,963							\$12,496,963
325	RENTALS/LEASE	\$944,064	\$1,800						\$945,864
326	OUTSOURCED DAY PORTERS	\$9,920,285							\$9,920,285
329	OTHER PROPERTY SERVICES	\$1,007,220							\$1,007,220
331	STUDENT TRANSPORTATION	\$29,057,819	\$149,185	\$7,351					\$29,214,355
332	IN STATE TRAVEL	\$1,331,961	\$315,433	\$19,514	\$106,596	\$38,550			\$1,812,054
333	CURRICULUM FIELD TRIP TRANSPRT	\$35,500	\$10,500	\$22,375	\$8,000				\$76,375
334	EXTRA-CURRICULAR FIELD TRIP TR	\$4,500	\$156,575						\$161,075
336	CAR ALLOWANCE/ LIEU OF MILEAGE	\$12,000							\$12,000
338	OUT OF STATE TRAVEL	\$553,023	\$516,708	\$51,003		\$25,000			\$1,145,734
339	OTHER TRANSPORTATION SERVICES	\$17,000	\$200						\$17,500
340	COMMUNICATION (TELEPHONE)	\$940,571	\$6,686		\$337				\$947,594
342	PAGER/CELL PHONE RENT/MESG SYS	\$444,145	\$77,235		\$4	\$5,000			\$526,384
345	TECHNOLOGY PURCHASED SERVICES	\$1,793,298	\$28,468	\$177,400	\$55				\$1,999,221
350	ADVERTISING	\$139,150	\$32,000			\$30,000			\$201,150
360	PRINTING AND BINDING	\$2,475,446	\$172,756	\$66,375	\$22,860	\$15,000			\$2,752,437
370	TUITION	\$1,091,230							\$1,091,230
380	HEAD OF ORG UNIT TRAVEL	\$21,500							\$21,500
395	OTHER PROFESS/TECHNICAL SERV.	\$55,000				\$97,200			\$152,200
399	OTHER PURCHASED SERVICES	\$10,711,090	\$984,448	\$66,268	\$316,151	\$800,000			\$12,877,957
410	SUPPLIES	\$6,432,757	\$2,249,651	\$2,046,764	\$1,884,764	\$1,528,521			\$14,142,457
412	POSTAGE	\$82,681	\$8,567		\$4	\$1,500			\$92,752
414	BAND UNIFORM	\$84,000							\$84,000
417	FOOD AND CATERING	\$807,243	\$105,048	\$9,500		\$10,000			\$931,791
420	TEXTBOOKS	\$598,860	\$7,226	\$2,500	\$245				\$608,831
430	LIBRARY BOOKS	\$203,792	\$9,500		\$10,719				\$224,011
440	PERIODICALS	\$12,521							\$12,521
445	TECHNOLOGY SUPPLIES	\$185,981	\$85,634	\$11,152		\$10,000			\$292,767

	Consoli	olidated B	dated Budget Statement by Object	tement by	Object			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
446 TECHNOLOGY SOFTWARE	\$451,047	\$119,065	\$44,504	\$10,772	\$200,000			\$825,388
447 TECHNOLOGY COMPUTERS	\$90,601	\$26,777		\$9,278				\$126,656
448 TECHNOLOGY PERIPHERALS	\$57,123	\$25,909	\$4,500		\$10,000			\$97,532
460 FOOD					\$11,803,058			\$11,803,058
461 USDA COMMODITIES					\$2,451,006			\$2,451,006
470 ENERGY	\$14,548,748	\$18,000						\$14,566,748
471 FUEL OIL	\$8,500							\$8,500
472 GASOLINE	\$801,158	\$6,500	\$2,500		\$10,000			\$820,158
480 HEAD OF ORG UNIT SUPPLIES	\$2,320							\$2,320
490 OTHER SUPPLIES AND MATERIALS	\$1,000							\$1,000
530 IMPROVEMENTS OTHER THAN BLDGS				\$4,400				\$4,400
540 EQUIPMENT	\$405,000							\$405,000
545 TECHNOLOGY EQUIP	\$85,000							\$85,000
590 OTHER CAPITAL OUTLAY							\$482,552,708	\$482,552,708
610 REDEMPTION OF PRINCIPAL						\$132,360,000		\$132,360,000
620 INTEREST	\$100,000					\$1,681,856		\$1,781,856
640 ORGANIZATION MEMSHP DUES/FEES	\$468,563	\$26,894			\$7,000			\$502,457
650 LIABILITY/TORT INSURANCE	\$1,023,089							\$1,023,089
651 LITIGATION AND SETTLEMENTS	\$660,000							\$660,000
680 HEAD OF ORG UNIT OTHER OBJ	\$2,100							\$2,100
690 OTHER OBJECTS	\$1,530,698	\$351,906	\$2,671,672	\$1,096	\$15,000			\$4,570,372
692 SOLID WASTE FEE	\$713,881							\$713,881
710 TRANSFERS TO OTHER FUNDS	\$33,943,150		\$12,400,000					\$46,343,150
720 TRANSITS/CHARTERS	\$95,761,655	\$182,950	\$1,691,311					\$97,635,916
791 INDIRECT COST		\$732,091			\$1,398,844			\$2,130,935
910 RESERVE FOR FUND BALANCE	\$2,000,000			\$705,729				\$2,705,729
930 ENROLLMENT RESERVE	\$1,500,000					\$49,786,160		\$51,286,160
Grand Total by Object	\$915,280,166	\$68,552,709	\$39,655,222	\$36,072,750	\$38,728,397	\$183,828,016 \$482,552,708	\$482,552,708	\$1,764,669,968

	Consolid	dated Buo	ated Budget Statement by Location	ent by L	ocation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0000 0000 AVAILABLE		\$31,002				\$183,828,016		\$183,859,018
0100 BOARD OF TRUSTEES	\$114,650							\$114,650
0101 SUPERINTENDENT'S OFFICE	\$2,813,706							\$2,813,706
0102 DEPUTY SUPERINTENDENTS OFFICE	\$1,198,977							\$1,198,977
0103 FACILITY SERVICES	\$391,207							\$391,207
0104 CHIEF ACADEMIC OFFICE	\$1,036,396							\$1,036,396
0105 PAYROLL OFFICE	\$1,874,439							\$1,874,439
0106 ACCOUNTING OFFICE	\$1,723,669							\$1,723,669
0107 EXPANDED LEARNING		\$2,536,480						\$2,536,480
0108 EMPLOYEE RELATIONS	\$953,315							\$953,315
0109 BUS LOTS	\$169,644							\$169,644
0110 ACCELERATION SCHOOLS	\$948,410							\$948,410
0111 FACILITY MAINTENANCE	\$459,920							\$459,920
0112 SCHOOL FOOD SERVICES					\$9,047,284			\$9,047,284
0113 CAPITAL IMPROVEMENT	\$139,113							\$139,113
0115 COMMUNICATIONS	\$1,867,589							\$1,867,589
0117 OFFICE OF GENERAL COUNSEL	\$1,885,781							\$1,885,781
0118 GIFTED & TALENTED OFFICE	\$638,707	\$50,000						\$688,707
0119 PLANT OPERATIONS	\$2,271,682							\$2,271,682
0120 FEDERAL PROGRAMS OFFICE	\$184,014	\$3,405,846						\$3,589,860
0121 FINE ARTS OFFICE	\$553,999	\$50,000						\$603,999
0122 MLL/OTIS	\$3,702,306	\$608,361						\$4,310,667
0123 ADULT EDUCATION	\$266,257	\$442,357	\$513,892					\$1,222,506
0124 EDUC LDRSHP & EFFECTIVENESS	\$1,835,783							\$1,835,783
0125 TEACHING AND LEARNING	\$1,610,880							\$1,610,880
0126 PLANNING AND REAL ESTATE	\$2,362,063							\$2,362,063
0127 DISTRICTWIDE ACCOUNTING	\$53,685,326	\$531,872	\$18,914,427				\$482,552,708	\$555,684,333
0128 PROFESSIONAL DEVELOPMENT	\$422,467	\$1,233,701						\$1,656,168
0133 STUDENT SUPPORT	\$10,007,415	\$154,860	\$1,359,785					\$11,522,060
0134 NURSE SERVICES OFFICE	\$2,098,500		\$64,723					\$2,163,223
0135 CAREER & TECHNOLOGY EDUCATION	\$1,809,928	\$354,961	\$760,982					\$2,925,871
0136 STUDENT INFORMATION	\$1,466,694							\$1,466,694
0137 BUSINESS INTELLIGENCE	\$1,228,634							\$1,228,634

	Consolid	dated Bud	ated Budget Statement by Location	ent by Lo	ocation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0139 AUXILIARY SERVICES	\$508,589							\$508,589
0140 PUBLIC SAFETY OFFICE	\$4,210,158							\$4,210,158
0142 OFFICE OF NUMERACY	\$1,993,036	\$530,406						\$2,523,442
0143 SCIENCE OFFICE	\$224,093							\$224,093
0144 PROCUREMENT SERVICES	\$1,130,793	\$232,747						\$1,363,540
0145 OFFICE OF LITERACY	\$2,017,938		\$461,475					\$2,479,413
0147 CAPITAL PROJECTS	\$85,706							\$85,706
0149 SCHOOL SUPPORT	\$2,997,277		\$375,148					\$3,372,425
0150 CHILD DEV OFFICE	\$1,221,477							\$1,221,477
0151 HEADSTART/EHS/PRESCHOOL	\$1,480,407	\$4,311,504						\$5,791,911
0153 IT NETWORK OPERATIONS	\$3,253,556							\$3,253,556
0154 STUDENT TRANSPORTATION	\$1,074,813							\$1,074,813
0156 IT CUSTOMER SUPPORT	\$3,301,160							\$3,301,160
0157 HUMAN RESOURCES	\$9,401,523	\$1,550,402						\$10,951,925
0158 BUDGET & SPECIAL REVENUE	\$1,632,341							\$1,632,341
0159 BRIDGE VIEW DRIVE	\$778,351							\$778,351
0160 HVAC SHOP	\$3,673,471							\$3,673,471
0161 ENERGY SERVICES	\$491,002							\$491,002
0162 PLUMBING SHOP	\$2,620,701							\$2,620,701
0164 CARPENTRY SHOP	\$1,798,863							\$1,798,863
0165 CENTRAL MEDIA SERVICES	\$179,021							\$179,021
0166 SAFETY AND RISK SERVICES	\$854,288							\$854,288
0167 GUIDANCE & COUNSELING	\$623,589		\$67,045					\$690,634
0169 SPECIAL EDUCATION DEPARTMENT	\$7,911,032	\$5,300,606						\$13,211,638
0170 ASSESSMENT & EVALUATION	\$3,085,636		\$262,800					\$3,348,436
0172 ELECTRICAL SHOP	\$1,595,751							\$1,595,751
0173 CHIEF INFORMATION OFFICE	\$756,843							\$756,843
0177 SCHOOL CHOICE	\$1,641,597							\$1,641,597
0179 FINANCIAL OPERATIONS	\$1,008,034	\$1,807,937						\$2,815,971
0180 CHIEF FINANCIAL OFFICE	\$645,466	\$259,377						\$904,843
0181 TITLE I DISTRICT WIDE		\$89,800						\$89,800
0182 VIDEO SERVICES	\$17,054							\$17,054
0189 CHIEF OPERATING OFFICER	\$10,780							\$10,780

	Consolid	dated Bud	ated Budget Statement by Location	nent by Lo	ocation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0190 TIGER TEAM	\$2,234,306							\$2,234,306
0191 ENERGY/ENVIRONMENTAL	\$910,453							\$910,453
0192 MAINTENANCE PROGRAM	\$1,906,759							\$1,906,759
0193 GENERAL SERVICES	\$1,681,983							\$1,681,983
0194 CAROLINA YOUTH DEVELOPMENT	\$29,667							\$29,667
0195 FINANCIAL SERVICES	\$1,392,083							\$1,392,083
0196 ADMIN BLDG (75 CALHOUN ST.)	\$1,209,259							\$1,209,259
0197 PM TEAM	\$2,717,211							\$2,717,211
0200 ELEMENTARY LEARNING COMM	\$1,783,459							\$1,783,459
0202 MT PLEASANT ACADEMY	\$7,329,853	\$478,818	\$93,235	\$238,031	\$289,384			\$8,429,321
0203 MAMIE P WHITESIDES ELEMENTARY	\$8,254,860	\$740,726	\$120,956	\$351,745	\$279,599			\$9,747,886
0204 SULLIVAN'S ISLAND ELEMENTARY	\$6,156,271	\$496,863	\$104,073	\$105,514	\$209,090			\$7,071,811
0205 BELLE HALL ELEMENTARY	\$6,930,798	\$866,026	\$173,702	\$225,849	\$193,705			\$8,390,080
0207 JENNIE MOORE ELEMENTARY	\$12,278,009	\$451,156	\$37,920	\$414,338	\$386,909			\$13,568,332
0208 CHARLES PINCKNEY ELEMENTARY	\$6,938,211	\$391,059	\$123,301	\$344,772	\$272,551			\$8,069,894
0209 LAUREL HILL PRIMARY	\$8,598,792	\$589,692	\$195,825	\$337,786	\$266,328			\$9,988,423
0210 GOV JAMES B EDWARDS LEMENTARY	\$9,178,844	\$451,100	\$66,088	\$323,241	\$233,754			\$10,253,027
0211 EAST COOPER CAS	\$5,341,675							\$5,341,675
0212 OLD WHITESIDES SITE	\$3,990							\$3,990
0213 CAROLINA PARK ES	\$9,521,875	\$631,120	\$64,855	\$354,356	\$293,294			\$10,865,500
0239 E COOPER MONTESSORI CHARTER ES	\$6,508,730				\$171,072			\$6,679,802
0242 LAING MIDDLE	\$10,942,984	\$49,154	\$113,853	\$357,168	\$398,525			\$11,861,684
0245 MOULTRIE MIDDLE	\$11,481,867		\$146,033	\$366,624	\$327,234			\$12,321,758
0247 CARIO MIDDLE	\$11,325,951	\$120,075	\$8,835	\$360,783	\$313,197			\$12,128,841
0253 LUCY G BECKHAM HIGH SCHOOL	\$19,091,655	\$226,348	\$243,945	\$578,869	\$460,014			\$20,600,831
0257 WANDO HIGH SCHOOL	\$31,023,921	\$433,269	\$358,708	\$848,643	\$736,688			\$33,401,229
0258 WANDO COMMUNITY SCHOOL		\$536,161						\$536,161
0259 DISTRICT 2 STADIUM	\$123,352							\$123,352
0268 WINDWOOD FARMS PROGRAM	\$427,051	\$235,607						\$662,658
0300 OLD DISTRICT 3 LEARN COMM	\$1,218							\$1,218
0304 HARBOR VIEW ELEMENTARY	\$6,982,447	\$592,834	\$82,052	\$359,177	\$319,226			\$8,335,736
0305 STILES POINT ELEMENTARY	\$8,538,343	\$356,667	\$183,218	\$266,872	\$384,525			\$9,729,625
0309 MURRAY-LASAINE ELEMENTARY	\$5,755,506	\$298,768	\$182,677	\$141,316	\$170,346			\$6,548,613

	Consolid	dated Buc	lget State	ated Budget Statement by Location	cation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0310 JAMES ISLAND ELEMENTARY	\$7,933,845	\$642,764	\$71,360	\$448,469	\$319,729			\$9,416,167
0342 JAMES ISLAND MIDDLE	\$471,729							\$471,729
0343 FORT JOHNSON MIDDLE	\$3,638							\$3,638
0344 CAMP ROAD MIDDLE SCHOOL	\$9,622,231	\$409,416	\$124,102	\$432,409	\$515,264			\$11,103,422
0350 JAMES ISLAND CHARTER HIGH	\$26,718,503	\$97,435			\$724,754			\$27,540,692
0359 SEPTIMA P CLARK ACADEMY	\$1,973,080		\$1,854,214					\$3,827,294
0400 DISTRICT 4 CONSTITUENT OFFICE	\$39,310							\$39,310
0411 CHILD & FAMILY DEVELOPMENT CTR	\$116,723							\$116,723
0412 CHICORA ELEMENTARY	\$6,063,695	\$670,175	\$152,859	\$443,447	\$335,458			\$7,665,634
0413 E A BURNS ELEMENTARY	\$340,470							\$340,470
0414 LAMBS ELEMENTARY	\$7,002,721	\$592,425	\$422,799	\$686,887	\$412,329			\$9,117,161
0415 LADSON ELEMENTARY	\$9,497,388	\$1,315,481	\$787,221	\$1,149,684	\$669,107			\$13,418,881
0416 PINEHURST ELEMENTARY	\$8,084,732	\$788,761	\$181,916	\$1,347,581	\$628,384			\$11,031,374
0418 NORTH CHARLESTON ELEMENTARY	\$6,769,611	\$643,142	\$299,829	\$553,963	\$362,646			\$8,629,191
0419 NORTH CHAS CREATIVE ARTS ELEM	\$5,823,820	\$734,667	\$279,414	\$489,802	\$280,365			\$7,608,068
0420 MALCOLM C HURSEY ELEMENTARY	\$7,587,640	\$554,706	\$99,988	\$396,200	\$362,587			\$9,001,121
0421 W B GOODWIN ELEMENTARY	\$5,706,818	\$1,360,937	\$204,829	\$707,105	\$400,515			\$8,380,204
0422 MATILDA F DUNSTON ELEMENTARY	\$6,361,579	\$652,228	\$462,964	\$768,306	\$450,715			\$8,695,792
0424 HUNLEY PARK ELEMENTARY	\$6,460,541	\$846,846	\$347,506	\$668,478	\$368,020			\$8,691,391
0425 A C CORCORAN ELEMENTARY	\$8,588,049	\$1,045,796	\$629,102	\$986,981	\$472,158			\$11,722,086
0426 MIDLAND PARK PRIMARY SCHOOL	\$6,043,171	\$2,318,067	\$78,996	\$710,319	\$399,114			\$9,549,667
0428 DEER PARK MIDDLE SCHOOL	\$5,315,266	\$250,620	\$11,507	\$394,847	\$274,452			\$6,246,692
0430 LADSON PRIMARY	\$356,012							\$356,012
0435 MARY FORD EARLY LRN & FAM CTR	\$5,829,699	\$1,439,650	\$677,651	\$349,133	\$322,119			\$8,618,252
0436 PEPPERHILL ELEMENTARY	\$6,261,348	\$674,292	\$391,803	\$642,692	\$400,570			\$8,370,705
0439 MEETING STREET ACD@BRENTWOOD	\$14,298,420	\$29,505	\$80,000		\$580,201			\$14,988,126
0441 NORTHWOODS MIDDLE SCHOOL	\$8,727,642	\$630,700	\$253,086	\$1,047,826	\$475,207			\$11,134,461
0444 MORNINGSIDE MIDDLE	\$7,211,737	\$853,889	\$140,241	\$814,735	\$326,461			\$9,347,063
0445 MILITARY MAGNET ACADEMY	\$9,830,660	\$512,623	\$16,088	\$492,035	\$357,360			\$11,208,766
0446 ZUCKER MIDDLE SCHOOL	\$7,222,332	\$493,833	\$117,381	\$745,092	\$461,177			\$9,039,815
0450 CHAS COUNTY SCHOOL OF THE ARTS	\$13,289,328	\$51,990	\$14,942	\$308,013	\$921,111			\$14,585,384
0451 GARRETT ACADEMY OF TECHNOLOGY	\$964,755							\$964,755
0452 NORTH CHARLESTON HIGH	\$11,747,378	\$1,240,280	\$257,392	\$871,397	\$292,361			\$14,408,808

	Consoli	Consolidated Budget Statement by Location	get State	ment by L	ocation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0453 GARRETT COMMUNITY ED		\$195,894						\$195,894
0454 R B STALL HIGH	\$22,947,221	\$2,499,768	\$486,773	\$2,346,718	\$1,059,965			\$29,340,445
0457 COOPER RIVER CAS	\$4,424,534							\$4,424,534
0458 ACADEMIC MAGNET HIGH SCHOOL	\$9,858,742		\$4,908	\$178,584				\$10,042,234
0461 GREG MATHIS CHARTER	\$1,429,991	\$26,505	\$70,000					\$1,526,496
0463 DANIEL JENKINS ACADEMY	\$5,157,081		\$92,747		\$193,344			\$5,443,172
0464 JUVENILE DETENTION CTR	\$817,652	\$195,196						\$1,012,848
0467 DEPARTMENT OF JUVENILE JUSTICE	\$785							\$785
0468 LIBERTY HILL ACADEMY	\$4,999,613	\$107,590						\$5,107,203
0470 MEETING ST. ELEM. AT BURNS	\$4,483,036	\$29,505	\$80,000		\$277,614			\$4,870,155
0471 DISTRICT 4 STADIUM	\$338,347							\$338,347
0472 TURNING POINT ACADEMY	\$1,163,546		\$1,111,451					\$2,274,997
0491 HYDE AVENUE	\$1,499							\$1,499
0504 ST JAMES-SANTEE ELEMENTARY	\$4,906,912	\$829,048	\$257,849	\$202,905	\$228,864			\$6,425,578
0554 LINCOLN HIGH	\$100,718							\$100,718
0600 DISTRICT 10 CONSTITUENT OFFICE	\$28,203							\$28,203
0601 PLANT OPER/QUALITY ASSUR	\$573,189							\$573,189
0603 ST ANDREWS ELEMENTARY	\$8,816,821	\$527,935	\$71,931	\$536,756	\$450,023			\$10,403,466
0605 STONO PARK ELEMENTARY	\$4,530,232	\$510,379	\$302,060	\$444,692	\$344,783			\$6,132,146
0606 OAKLAND ELEMENTARY	\$8,273,336	\$430,351	\$122,528	\$527,717	\$383,204			\$9,737,136
0607 ORANGE GROVE CHARTER ELMNTRY	\$16,735,384				\$554,266			\$17,289,650
0608 ASHLEY RIVER ELEMENTARY	\$8,824,880	\$404,804	\$85,867	\$437,421	\$323,098			\$10,076,070
0611 SPRINGFIELD ELEMENTARY	\$8,740,838	\$880,432	\$100,570	\$746,919	\$544,417			\$11,013,176
0612 MONTESSORI COMMUNITY SCHL CHAS	\$4,487,449	\$71,915	\$86,691	\$88,689				\$4,734,744
0616 DRAYTON HALL ELEMENTARY	\$7,833,944	\$728,774	\$66,467	\$446,259	\$280,039			\$9,355,483
0642 CE WILLIAMS - SOUTH (7TH 8TH)	\$10,679,316	\$107,857	\$270,396	\$750,709	\$798,940			\$12,607,218
0646 WEST ASHLEY MIDDLE	\$170,697							\$170,697
0647 CE WILLIAMS - NORTH (6TH)	\$7,263,405		\$10,580	\$355,186				\$7,629,171
0648 ST ANDREWS MIDDLE	\$801,081							\$801,081
0653 WEST ASHLEY HIGH SCHOOL	\$24,534,356	\$493,596	\$282,023	\$1,502,907	\$1,053,336			\$27,866,218
0654 WEST ASHLEY COMM SCHL		\$300,232						\$300,232
0655 WA HEAD START	\$667,124	\$1,006,261			\$139,984			\$1,813,369
0661 PATTISON'S ACADEMY CHARTER	\$1,725,263							\$1,725,263

	Consoli	Consolidated Budget Statement by Location	get Stater	nent by La	cation			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0667 WEST ASHLEY CAS	\$4,146,930							\$4,146,930
0670 OLD CE WILLIAMS BUILDING	\$927							\$927
0681 MATERIALS RESOURCE CENTER	\$3,552							\$3,552
0700 HIGH SCHOOL LEARNING COMMUNITY	\$1,006,304							\$1,006,304
0701 PLANT OPS / GROUNDS SHOP	\$1,670,253							\$1,670,253
0705 CHARLESTON PROGRESSIVE SCHOOL	\$5,109,824	\$552,231	\$286,582	\$396,291	\$241,369			\$6,586,297
0706 MEMMINGER ELEMENTARY	\$6,993,832	\$387,799	\$67,040	\$357,168	\$302,217			\$8,108,056
0707 JAMES SIMONS MONTESSORI	\$6,167,564	\$358,429	\$115,301	\$266,872	\$270,477			\$7,178,643
0708 ARCHER BUILDING	\$59,588							\$59,588
0709 BUIST ACADEMY ELEMENTARY	\$7,088,556	\$183,996	\$43,074	\$159,387	\$514,499			\$7,989,512
0712 JULIAN MITCHELL ELEMENTARY	\$3,897,195	\$530,123	\$485,467	\$355,159	\$224,551			\$5,492,495
0714 SANDERS-CLYDE ELEMENTARY	\$7,570,168	\$1,401,666	\$433,553	\$443,447	\$418,786			\$10,267,620
0739 CHARLESTON DEVELOPMENT ACADEMY	\$2,474,845							\$2,474,845
0743 LOW COUNTRY TECH	\$121,088							\$121,088
0744 SIMMONS-PINCKNEY MIDDLE	\$5,677,595	\$189,492	\$79,107	\$266,872				\$6,213,066
0749 CAROLINA VOYAGER CHARTER	\$6,602,755				\$244,252			\$6,847,007
0752 THOMAS MYERS II	\$141,587							\$141,587
0755 BURKE HIGH	\$9,610,931	\$448,215	\$94,834	\$392,004	\$741,597			\$11,287,581
0756 BURKE COMMUNITY ED		\$163,028						\$163,028
0760 EARLY COLLEGE HIGH SCHOOL	\$7,463,845				\$112,400			\$7,576,245
0761 CHAS MATH & SCIENCE CHARTER	\$10,408,313				\$334,503			\$10,742,816
0762 ALLEGRO CHARTER SCHOOL	\$4,761,881				\$175,234			\$4,937,115
0777 CHS COUNTY HUMAN SERVICES	\$800							\$800
0800 MIDDLE SCHOOL LEARNING COMM	\$562,667							\$562,667
0808 C C BLANEY ELEMENTARY	\$1,044,321							\$1,044,321
0809 JANE EDWARDS ELEMENTARY	\$3,297,318	\$115,039	\$60,700	\$88,569	\$150,194			\$3,711,820
0810 E B ELLINGTON ELEMENTARY	\$5,337,002	\$866,948	\$198,407	\$466,114	\$321,575			\$7,190,046
0811 MINNIE HUGHES ELEMENTARY	\$3,407,465	\$1,086,588	\$299,256	\$182,060	\$236,123			\$5,211,492
0843 R D SCHRODER MIDDLE	\$118,087							\$118,087
0851 BAPTIST HILL HIGH	\$7,238,544	\$486,120	\$162,652	\$383,849	\$356,833			\$8,627,998
0853 BAPTIST HILL MIDDLE	\$3,763,012	\$168,853	\$7,853	\$232,156				\$4,171,874
0902 ANGEL OAK ELEMENTARY	\$7,650,759	\$634,590	\$455,688	\$453,252	\$293,883			\$9,488,172
0903 JOHNS ISLAND ES	\$6,876,531	\$217,791	\$54,408	\$604,340	\$276,194			\$8,029,264

	Consol	idated Bu	Consolidated Budget Statement by Location	ment by I	ocation-			
Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0906 MT ZION ELEMENTARY	\$429,749	\$201,360			\$195,284			\$826,393
0907 EDITH FRIERSON ELEMENTARY	\$3,947,218	\$101,345	\$133,832	\$110,048	\$180,819			\$4,473,262
0944 HAUT GAP MIDDLE	\$6,428,831	\$299,993	\$125,560	\$439,430	\$270,788			\$7,564,602
0951 ST JOHN'S HIGH	\$7,545,081	\$535,171	\$12,325	\$479,785	\$370,053			\$8,942,415
0999 LEGACY SCHOOLS	\$528,982							\$528,982
Grand Total by Location	\$915,280,166	\$68,552,709	\$39,655,222	\$36,072,750	\$38,728,397	\$183,828,016	\$482,552,708	\$38,728,397 \$183,828,016 \$482,552,708 \$1,764,669,968

FY 2026 GENERAL OPERATING FUND



General Operating Fund Budget Proposal						
levenu	es	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance		
000 Rev	venue from Local Sources					
1100	Taxes Levied/Assessed by the LEA					
	1110 AD VALOREM TAXES (INDEPENDENT)	\$481,336,647	\$552,078,930	\$70,742,28		
	1140 P&I TAXES/DELINQUENT	\$9,500,000	\$11,757,500	\$2,257,50		
	1190 OTHER TAXES (INDEPENDENT)	\$0	\$762,500	\$762,50		
1200	Revenue From Local Governmental Units Other Than LEAs					
	1280 REVENUE IN LIEU OF TAXES	\$14,400,000	\$17,840,000	\$3,440,00		
1300	O Tuition					
1000	1310 REGULAR DAY SCHL FR PATRONS	\$325,000	\$419,250	\$94,25		
1500	D Earnings on Investments					
1300	1510 INTEREST ON INVESTMENTS	\$7,000,000	\$9,030,000	\$2,030,00		
1000	O Other Revenue from Local Sources					
1900	1910 RENTALS	\$300,000	\$370,087	\$70,08		
	1920 CONTRIB & DONAT PRIVATE SOURCE	\$65,138	\$0	(\$65,138		
	1950 REFUND OF PRIOR YEAR'S EXPEND	\$0	\$149,138	\$149,13		
	1993 INSURANCE PROCEEDS	\$50,000	\$50,000	\$		
	1999 REV FM OTH LOCAL SOURCES MISC	\$173,392	\$351,860	Ψ \$178,46		
otal 1000	D Revenue from Local Sources	\$513,150,177	\$592,809,265	\$79,659,08		
	ergovernmental Revenue Description Payments from Other Governmental Units					
2100	2100 PAYMENTS FM OTH GOV UNITS	\$75,000	\$0	(\$75,000		
2200	D Payments from Public Charter Schools	Ψ/3,000	ΨΟ	(ψ10,000		
2200	2200 PAYMENTS FM PUBLIC CHARTER SCH	\$250,000	\$325,000	\$75,00		
otal 2000	O Intergovernmental Revenue	\$325,000	\$325,000	\$(
		· · ·		.		
3100	Restricted State Funding					
	3103 STATE AID TO CLASS-PROGRAM	\$117,422,960	\$126,866,914	\$9,443,95		
	3131 HANDICAPPED TRANSPORTATION	\$9,000	\$8,800	(\$20		
	3160 SCHOOL BUS DRIVERS SALARY	\$3,100,000	\$4,334,520	\$1,234,52		
	OTOG COLLOGE BOO BRIVERO OF EFRICE	*-,,	* 1== 1= =			
	3161 EAA BUS DRIVER SAL & FRINGE	\$8,300	\$8,300	\$		



General Operating Fund Budget Proposal								
Revenues FY2025 FY2026 Adopted Budget Proposed Budget Variance								
3000 Re	evenue from State Sources							
380	00 State Revenue in Lieu of Taxes							
	3810 REIM FOR LOCAL PROP TAX RELIEF	\$16,955,781	\$16,955,781	\$0				
	3820 HOMESTEAD EXEMPTION	\$3,557,362	\$3,557,362	\$0				
	3825 REIMB PROP TAX RELIEF TIER 3	\$90,672,834	\$93,703,391	\$3,030,557				
	3830 MERCHANT'S INVENTORY TAX	\$1,997,045	\$1,997,045	\$0				
	3840 MANUF DEPRECIATION REIMBURSE	\$1,050,625	\$3,939,844	\$2,889,219				
390	00 Other State Revenue							
	3993 PEBA	\$2,969,664	\$2,969,664	\$0				
Total 300	00 Revenue from State Sources	\$255,241,181	\$275,693,782	\$20,452,601				
	Goderally Impacted Areas 4110 MAINTENANCE/OPERATIONS PL 874 Revenue from Federal Sources	\$12,000 \$12,000	\$115,236 \$115,236	\$103,236 \$103,236				
9000 Us	se of Fund Balance							
	9999 USE OF FUND BALANCE	\$63,027,811	\$31,337,335	(\$31,690,476)				
Total 900	00 Use of Fund Balance	\$63,027,811	\$31,337,335	(\$31,690,476)				
Other F	inancing Sources (Uses)							
	5230 TRANSFER FM SPECIAL REV EIA FD	\$12,400,000	\$12,400,000	\$0				
	5280 TRANSFER FM OTH FUNDS IND COST	\$3,429,720	\$2,599,548	(\$830,172)				
Total Oth	her Financing Sources (Uses)	\$15,829,720	\$14,999,548	(\$830,172)				
Total G	eneral Operating Fund Revenues	\$847,585,889	\$915,280,166	\$67,694,277				



General Operating Fund Budget Proposal				
Expenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
100 Instruction				
110 General Instruction				
111 Kindergarten Programs				
100 Salaries	\$16,011,234	\$17,768,913	\$1,757,679	
200 Benefits	\$7,561,351	\$8,453,677	\$892,326	
300 Purchased Services	\$0	\$1,000	\$1,000	
400 Supplies and Materials	\$106,820	\$72,991	(\$33,829)	
112 Primary Programs			· · · · · ·	
100 Salaries	\$40,131,254	\$42,427,700	\$2,296,446	
200 Benefits	\$18,480,515	\$19,557,375	\$1,076,860	
300 Purchased Services	\$3,065,469	\$3,384,861	\$319,392	
400 Supplies and Materials	\$298,031	\$291,466	(\$6,565)	
113 Elementary Programs	,,	+	(+)	
100 Salaries	\$73,516,374	\$80,036,324	\$6,519,950	
200 Benefits	\$33,626,377	\$36,557,761	\$2,931,384	
300 Purchased Services	\$7,659,611	\$7,131,640	(\$527,971)	
400 Supplies and Materials	\$466,729	\$454,899	(\$11,830)	
600 Other Objects	\$625	\$3,000	\$2,375	
114 High School Programs	φοΣο	φο,σσσ	Ψ2,010	
100 Salaries	\$46,654,734	\$51,826,551	\$5,171,817	
200 Benefits	\$20,999,407	\$23,566,276	\$2,566,869	
300 Purchased Services	\$2,054,478	\$2,541,119	\$486,641	
400 Supplies and Materials	\$705,068	\$677,918	(\$27,150)	
500 Capital Outlay	\$17,944	\$16,000	(\$1,944)	
600 Other Objects	\$1,218	\$1,200	(\$18)	
115 Career and Technology Education Programs	Ψ1,210	ψ1,200	(\$10)	
100 Salaries	\$11,957,678	\$12,910,534	\$952,856	
200 Benefits	\$5,370,350	\$5,823,796	\$453,446	
300 Purchased Services	\$271,139	\$362,029	\$90,890	
	\$609,931	\$648,761	\$38,830	
400 Supplies and Materials				
600 Other Objects 118 Montessori Programs	\$33,350	\$69,175	\$35,825	
100 Salaries	\$8,211,514	\$9,437,574	\$1,226,060	
200 Benefits	\$3,982,807	\$4,541,173	\$558,366	
300 Purchased Services	\$39,366	\$44,699	\$5,333	
400 Supplies and Materials	\$62,700	\$60,300	(\$2,400)	
120 Exceptional Programs				
121 Educable Mentally Handicapped				
100 Salaries	\$10,051,101	\$11,581,051	\$1,529,950	
200 Benefits	\$5,236,666	\$5,838,370	\$601,704	
600 Other Objects	\$0	\$370,666	\$370,666	
122 Trainable Mentally Handicapped	·			
100 Salaries	\$2,683,708	\$2,978,999	\$295,291	
200 Benefits	\$1,245,233	\$1,360,541	\$115,308	
124 Visually Handicapped				
100 Salaries	\$272,027	\$308,356	\$36,329	
	· · · · · ·	•		



enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variand
nstruction			
120 Exceptional Programs			
200 Benefits	\$113,320	\$127,184	\$13,86
125 Hearing Handicapped			
100 Salaries	\$941,151	\$1,232,989	\$291,83
200 Benefits	\$455,735	\$614,231	\$158,49
126 Speech Handicapped	. ,	, ,	
100 Salaries	\$4,534,036	\$4,793,552	\$259,51
200 Benefits	\$2,090,657	\$2,219,248	\$128,59
127 Learning Disabilities	· , , , , , , , , , , , , , , , , , , ,	+ 1 -1 -	, .,
100 Salaries	\$13,577,638	\$14,611,497	\$1,033,85
200 Benefits	\$6,156,680	\$6,717,158	\$560,47
400 Supplies and Materials	\$800	\$0	(\$800
128 Emotionally Handicapped	φουσ	Ψ*	(\$00.
100 Salaries	\$862,637	\$839,159	(\$23,478
200 Benefits	\$409,464	\$403,790	(\$5,674
130 Preschool Programs			
132 Preschool Handicapped Itinerant (5-yrOlds)			
100 Salaries	\$3,926,177	\$4,360,076	\$433,89
200 Benefits	\$1,907,634	\$2,169,338	\$261,70
400 Supplies and Materials	\$400	\$0	(\$400
139 Early Childhood Programs	,	**	(+
100 Salaries	\$10,849,082	\$12,605,827	\$1,756,74
200 Benefits	\$5,763,268	\$6,282,488	\$519,22
300 Purchased Services	\$0	\$500	\$50
400 Supplies and Materials	\$1,000	\$200	(\$800
600 Other Objects	\$0	\$300,346	\$300,34
140 Special Programs			
141 Gifted and Talented Academic			
100 Salaries	\$4,410,309	\$4,695,903	\$285,59
200 Benefits	\$2,009,309	\$2,216,341	\$207,03
300 Purchased Services	\$118,500	\$115,000	(\$3,500
400 Supplies and Materials	\$30,340	\$0	(\$30,340
145 Homebound			·
100 Salaries	\$265,000	\$265,000	\$
200 Benefits	\$72,160	\$72,160	\$
300 Purchased Services	\$296,386	\$296,386	9
148 Gifted and Talented Artistic	. ,	, ,	
100 Salaries	\$92,432	\$92,432	\$
200 Benefits	\$28,479	\$28,479	 §
300 Purchased Services	\$70,857	\$69,947	(\$91)
400 Supplies and Materials	\$237,500	\$271,800	\$34,30
160 Other Exceptional Programs			
161 Autism			



General Operating	Fund Budget Pro	pposal	
penditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varia
Instruction			
160 Other Exceptional Programs			
200 Benefits	\$1,082,111	\$1,176,268	\$94,
162 Limited English Proficiency			
100 Salaries	\$5,214,539	\$6,282,026	\$1,067,
200 Benefits	\$2,369,490	\$2,845,613	\$476,
300 Purchased Services	\$27,550	\$29,000	\$1,
600 Other Objects	\$0	\$525,349	\$525,
163 Comprehensive Coordinated Early Learning Services	•		
100 Salaries	\$69,930	\$0	(\$69,9
200 Benefits	\$32,418	\$0	(\$32,4
170 Summer School Programs			
173 High School Summer School			
100 Salaries	\$87,074	\$87,238	\$
200 Benefits	\$25,956	\$26,021	
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 Benefits	\$25,529	\$25,529	
400 Supplies and Materials	\$28,478	\$28,478	
180 Adult/Continuing Education Programs			
181 Adult Basic Education Programs			
100 Salaries	\$29,658	\$32,807	\$3,
200 Benefits	\$10,057	\$17,102	\$7,
300 Purchased Services	\$15,000	\$31,257	\$16,
188 Parenting/Family Literacy			
100 Salaries	\$1,326,746	\$767,485	(\$559,2
200 Benefits	\$670,453	\$340,559	(\$329,8
190 Instructional Pupil Activity			
100 Salaries	\$694,112	\$696,612	\$2,
200 Benefits	\$215,406	\$216,285	\$
al 100 Instruction	\$394,893,590	\$432,196,993	\$37,303,4
190 Instructional Pupil Activity 100 Salaries 200 Benefits al 100 Instruction Support Services	\$694,112 \$215,406	\$696,612 \$216,285	
210 Pupil Services			
211 Attendance and Social Work Services	*	A	
100 Salaries	\$1,344,263	\$976,087	(\$368,
200 Benefits	\$566,919	\$426,322	(\$140,5
300 Purchased Services	\$89,320	\$88,920	(\$4
400 Supplies and Materials	\$6,150	\$6,550	\$
600 Other Objects	\$400	\$400	



General Operating Fund Budget Proposal				
Expenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
200 Support Services				
210 Pupil Services				
212 Guidance Services				
100 Salaries	\$13,467,936	\$15,099,365	\$1,631,429	
200 Benefits	\$5,991,644	\$6,795,916	\$804,272	
300 Purchased Services	\$171,495	\$221,495	\$50,000	
400 Supplies and Materials	\$4,855	\$4,855	\$0	
213 Health Services				
100 Salaries	\$6,721,621	\$7,217,895	\$496,274	
200 Benefits	\$3,140,797	\$3,375,023	\$234,226	
300 Purchased Services	\$78,480	\$68,500	(\$9,980)	
400 Supplies and Materials	\$234,336	\$254,345	\$20,009	
500 Capital Outlay	\$5,000	\$0	(\$5,000)	
600 Other Objects	\$15,000	\$3,000	(\$12,000)	
214 Psychological Services	· · ·		, ,	
100 Salaries	\$3,991,653	\$4,077,819	\$86,166	
200 Benefits	\$1,785,916	\$1,859,144	\$73,228	
300 Purchased Services	\$17,000	\$17,000	\$0	
400 Supplies and Materials	\$10,000	\$10,500	\$500	
215 Exceptional Program Services				
100 Salaries	\$2,145,363	\$2,263,555	\$118,192	
200 Benefits	\$969,934	\$1,039,375	\$69,441	
300 Purchased Services	\$410,000	\$410,000	\$0	
600 Other Objects	\$800	\$800	\$0	
220 Instructional Staff Services				
221 Improvement of Instruction Curriculum Development	045.770.400	A 40.000.040	04.407.050	
100 Salaries	\$15,772,188	\$16,969,246	\$1,197,058	
200 Benefits	\$6,716,847	\$7,410,940	\$694,093	
300 Purchased Services	\$2,380,056	\$2,985,521	\$605,465	
400 Supplies and Materials	\$886,513	\$930,669	\$44,156	
600 Other Objects	\$134,710	\$165,986	\$31,276	
222 Library and Media Services		.		
100 Salaries	\$6,658,231	\$7,528,130	\$869,899	
200 Benefits	\$3,126,030	\$3,516,324	\$390,294	
300 Purchased Services	\$89,370	\$89,820	\$450	
400 Supplies and Materials	\$260,792	\$276,262	\$15,470	
500 Capital Outlay	\$520	\$0	(\$520)	
223 Supervision of Special Programs				
100 Salaries	\$6,188,985	\$7,483,659	\$1,294,674	
200 Benefits	\$2,700,874	\$3,363,870	\$662,996	
300 Purchased Services	\$754,030	\$611,642	(\$142,388)	
400 Supplies and Materials	\$317,226	\$328,233	\$11,007	
600 Other Objects	\$12,240	\$7,250	(\$4,990)	
224 Improvement of Instruction Inservice and Staff Training				
100 Salaries	\$134,750	\$134,750	\$0	
200 Benefits	\$45,694	\$46,258	\$564	



	posai	und Budget Pro	General Operating
Vari	FY2026 Proposed Budget	FY2025 Adopted Budget	nditures
			upport Services
			20 Instructional Staff Services
\$74	\$429,558	\$355,258	300 Purchased Services
	\$27,526	\$27,525	400 Supplies and Materials
	\$2,375	\$2,375	600 Other Objects
			30 General Administration Services
			231 Board of Education
\$327	\$798,245	\$470,658	100 Salaries
\$150	\$331,402	\$181,307	200 Benefits
(\$226	\$1,015,942	\$1,242,310	300 Purchased Services
\$19	\$49,595	\$30,450	400 Supplies and Materials
\$3	\$55,800	\$52,720	600 Other Objects
·			232 Office of Superintendent
(\$17	\$1,296,974	\$1,314,886	100 Salaries
\$10	\$538,333	\$527,547	200 Benefits
\$86	\$677,024	\$590,455	300 Purchased Services
\$49	\$148,487	\$98,957	400 Supplies and Materials
	\$8,425	\$8,425	600 Other Objects
	ψο, .20	ψ0,120	233 School Administration
\$4,108	\$43,082,402	\$38,974,323	100 Salaries
\$1,92	\$19,261,997	\$17,336,816	200 Benefits
\$82	\$1,544,967	\$1,461,970	300 Purchased Services
\$5 ²	\$830,996	\$779,210	400 Supplies and Materials
\$	\$112,374	\$109,292	600 Other Objects
			50 Finance and Operations Services
			252 Fiscal Services
\$613	\$5,426,193	\$4,812,781	100 Salaries
\$307	\$2,260,489	\$1,952,905	200 Benefits
\$35	\$225,886	\$190,700	300 Purchased Services
\$29	\$126,297	\$96,941	400 Supplies and Materials
(\$13	\$83,005	\$96,556	600 Other Objects
			253 Facilities Acquisition and Construction
\$76	\$440,979	\$364,505	100 Salaries
\$30	\$169,591	\$139,531	200 Benefits
(\$	\$54,585	\$55,085	300 Purchased Services
	\$1,195	\$695	400 Supplies and Materials
			254 Operation and Maintenance of Plant
	\$9,811,800	\$9,290,341	100 Salaries
\$521	Ψο,ο,οσο		
	\$4,409,424	\$4,207,074	200 Benefits
\$202		\$4,207,074 \$56,768,555	200 Benefits 300 Purchased Services
\$202 \$1,172	\$4,409,424		
\$202 \$1,172	\$4,409,424 \$57,941,356	\$56,768,555	300 Purchased Services
\$202 \$1,172 \$519	\$4,409,424 \$57,941,356 \$17,103,604	\$56,768,555 \$16,583,904	300 Purchased Services 400 Supplies and Materials
\$521 \$202 \$1,172 \$519 \$10	\$4,409,424 \$57,941,356 \$17,103,604 \$387,800	\$56,768,555 \$16,583,904 \$387,800	300 Purchased Services400 Supplies and Materials500 Capital Outlay



General Operating Fund Budget Proposal				
Expenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
200 Support Services				
250 Finance and Operations Services				
200 Benefits	\$326,997	\$346,036	\$19,039	
300 Purchased Services	\$28,848,318	\$31,783,976	\$2,935,658	
400 Supplies and Materials	\$476,400	\$470,000	(\$6,400)	
256 Food Services				
100 Salaries	\$8,563	\$0	(\$8,563)	
200 Benefits	\$2,904	\$0	(\$2,904)	
257 Internal Services				
100 Salaries	\$1,351,906	\$1,463,936	\$112,031	
200 Benefits	\$596,565	\$658,159	\$61,593	
300 Purchased Services	\$1,988,865	\$2,104,763	\$115,898	
400 Supplies and Materials	\$113,113	\$113,015	(\$98)	
600 Other Objects	\$13,194	\$10,395	(\$2,799)	
258 Security				
100 Salaries	\$2,369,903	\$2,256,011	(\$113,892)	
200 Benefits	\$974,764	\$997,355	\$22,591	
300 Purchased Services	\$5,209,750	\$5,649,414	\$439,664	
400 Supplies and Materials	\$184,860	\$190,040	\$5,180	
600 Other Objects	\$200	\$200	\$0	



penditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varian
Support Services			
260 Central Support Services			
262 Planning			
100 Salaries	\$2,129,946	\$2,513,783	\$383,83
200 Benefits	\$904,369	\$1,067,685	\$163,3
300 Purchased Services	\$229,244	\$229,309	\$6
400 Supplies and Materials	\$102,106	\$101,793	(\$31
600 Other Objects	\$2,700	\$3,030	\$33
263 Information Services			
100 Salaries	\$1,127,881	\$1,507,857	\$379,97
200 Benefits	\$490,947	\$647,560	\$156,6
300 Purchased Services	\$1,272,296	\$1,577,180	\$304,88
400 Supplies and Materials	\$100,500	\$142,066	\$41,5
600 Other Objects	\$5,600	\$5,100	(\$50
264 Staff Services			
100 Salaries	\$5,450,202	\$6,592,641	\$1,142,43
200 Benefits	\$2,857,888	\$3,429,530	\$571,6
300 Purchased Services	\$1,670,670	\$1,168,610	(\$502,06
400 Supplies and Materials	\$239,210	\$122,926	(\$116,28
500 Capital Outlay	\$1,152	\$1,200	\$-
600 Other Objects	\$1,329,199	\$1,867,049	\$537,8
266 Technology and Data Processing Services			
100 Salaries	\$4,680,643	\$4,820,497	\$139,8
200 Benefits	\$2,014,414	\$2,143,594	\$129,1
300 Purchased Services	\$1,059,826	\$1,083,430	\$23,6
400 Supplies and Materials	\$502,689	\$388,235	(\$114,45
500 Capital Outlay	\$5,000	\$85,000	\$80,00
600 Other Objects	\$2,800	\$2,800	(
270 Support Services - Pupil Activity			
271 Pupil Service Activities			
100 Salaries	\$3,519,056	\$3,414,031	(\$105,02
200 Benefits	\$1,271,557	\$1,250,958	(\$20,59
300 Purchased Services	\$405,732	\$392,303	(\$13,42
400 Supplies and Materials	\$69,000	\$69,000	,
200 Support Services	\$321,305,571	\$346,974,643	\$25,669,0
Community Services			
330 Civic Services			
100 Salaries	\$183,632	\$199,593	\$15,9
200 Benefits	\$78,653	\$96,742	\$18,08



General Operating Fund Budget Proposal				
Expenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
300 Community Services				
350 Custody and Care of Children				
100 Salaries	\$849,762	\$690,730	(\$159,032)	
200 Benefits	\$302,190	\$316,192	\$14,002	
300 Purchased Services	\$6,920	\$6,920	\$0	
400 Supplies and Materials	\$26,940	\$61,940	\$35,000	
600 Other Objects	\$390	\$390	\$0	
390 Other Community Services				
100 Salaries	\$283,116	\$297,986	\$14,870	
200 Benefits	\$108,550	\$114,400	\$5,850	
300 Purchased Services	\$180,500	\$180,500	\$0	
400 Supplies and Materials	\$101,506	\$89,494	(\$12,012)	
Total 300 Community Services	\$2,122,159	\$2,054,887	(\$67,272)	
400 Other Charges 410 Intergovernmental Expenditures				
412 Payments to Other Governmental Units				
300 Purchased Services	\$615,224	\$748,838	\$133,614	
720 TRANSITS/CHARTERS	\$313,200	\$313,200	\$0	
416 LEA Payments to Public Charter Schools				
720 TRANSITS/CHARTERS	\$71,068,303	\$77,524,345	\$6,456,042	
417 Payments to Nonprofit Entities (other than for				
720 TRANSITS/CHARTERS	\$15,837,907	\$17,924,110	\$2,086,203	
420 Transfers to Other Funds				
425 Transfer to Food Service Fund				
710 TRANSFERS TO OTHER FUNDS	\$825,000	\$0	(\$825,000)	
426 Transfer to Pupil Activity Fund				
710 TRANSFERS TO OTHER FUNDS	\$635,400	\$635,400	\$0	
710 TRANSFERS TO OTHER FUNDS	\$34,307,658	\$33,307,750	(\$999,908)	
Total 400 Other Charges	\$123,602,692	\$130,453,643	\$6,850,951	
500 Debt Services				
600 Other Objects	\$100,000	\$100,000	\$0	
		· · · ·		
Total 500 Debt Services	\$100,000	\$100,000	\$0	
900 Reserves				
910 RESERVE FOR FUND BALANCE	\$4,061,878	\$2,000,000	(\$2,061,878)	
930 ENROLLMENT RESERVE	\$1,500,000	\$1,500,000	\$0	
Total 900 Reserves	\$5,561,878	\$3,500,000	(\$2,061,878)	



Total General Operating Fund Expenditures

\$847,585,889

\$915,280,166

\$67,694,277



	Ge	neral Operating Fund Revenue	
Revenues		Purpose Statement	Proposed Budgetory Allocations
Local Sources			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$552,078,930
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	\$11,757,500
Other Taxes	1190	Revenues received from the State for heavy equipment fees	\$762,500
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	\$17,840,000
Regular Day School from Patrons	1310	Revenue from other school districts within the state as tuition for regular day students	\$419,250
Interest on Investments	1510	Interest earned on investments and deposits of District funds	\$9,030,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	\$370,087
Contributions and Private Donations	1920	Donations from outside District partners to provide for various services for schools	\$0
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	\$149,138
Miscellaneous (tuition, other, etc.)	1999	Miscellaneous revenue received by the District throughout the year	\$351,860
Intergovernmental Sources			
Payments from Other Governments	2100	Payments from other Governmental agencies and school disricts for services provided to students	\$0
Payments from Other Governments	2200	Payments from other Governmental agencies and school disricts for services provided to students	\$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	\$8,800
School Bus Driver's Salary	3160	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	\$4,334,520
School Bus Driver's Salary	3161	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	\$8,300
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	\$21,184,624
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	\$93,703,391
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	\$1,997,045
Other State Revenue	3103	State Aid to Classrooms - revenue received from the state to provides funding based on a statewide average student- teacher ratio.	\$126,866,914
Other State Revenue	3162	State revenue for bus driver workers' compensation costs	\$167,537
Other State Revenue	3840	Manufacturer's Depreciation Reimbursement	\$3,939,844



General Operating Fund Revenue				
Revenues		Purpose Statement	Proposed Budgetory Allocations	
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	\$115,236	
Transfers and Other Financi	ng Source	es		
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	\$2,599,54	
Use of Fund Balance				
Total Transfers & Other Sources	9999	Revenue from the use of District undesignated fund balance	\$31,337,338	
Total General Operating Fund Revenues and Other Sources			\$915,280,166	



				t Compa			
Revenues	FY2025 Original Budget					FY2025 to FY20 Variance	% %
Local Sources							
Ad Valorem taxes	\$481,336,647	56.79%	\$552,078,930	60.32%	\$70,742,283	14.7%	
Delinquent taxes	\$9,500,000	1.12%	\$11,757,500	1.28%	\$2,257,500	23.8%	
Other Taxes	\$0	0.00%	\$762,500	0.08%	\$762,500	100.0%	
Fee in Lieu	\$14,400,000	1.70%	\$17,840,000	1.95%	\$3,440,000	23.9%	
Regular Day School from Patrons	\$325,000	0.04%	\$419,250	0.05%	\$94,250	29.0%	
Interest on Investments	\$7,000,000	0.83%	\$9,030,000	0.99%	\$2,030,000	29.0%	
Rentals / Lease	\$300,000	0.04%	\$370,087	0.04%	\$70,087	23.4%	
Contributions and Private Donations	\$65,138	<0.01%	\$0	0.00%	(\$65,138)	-100.0%	
Receipt of Insurance Proceeds	\$50,000	<0.01%	\$50,000	<0.01%	\$0	0.0%	
Refund of Prior Year's Expenditures	\$0	0.00%	\$149,138	0.02%	\$149,138	100.0%	
Miscellaneous (tuition, other, etc.)	\$173,392	0.02%	\$176,860	0.02%	\$3,468	2.0%	
Total Local Sources	\$513,150,177	60.54%	\$592,809,265	64.77%	\$79,659,088	15.5%	
ntergovernmental Sources							
Payments from Other Governments	\$75,000	<0.01%	\$0	0.00%	(\$75,000)	-100.0%	
Payments from Other Governments	\$250,000	0.03%	\$325,000	0.04%	\$75,000	30.0%	
Total Intergovernmental Sources	\$325,000	0.04%	\$325,000	0.04%	\$0	0.0%	
State Sources							
Handicapped Transportation	\$9,000	<0.01%	\$8,800	<0.01%	(\$200)	-2.2%	
School Bus Driver's Salary	\$3,100,000	0.37%	\$4,334,520	0.47%	\$1,234,520	39.8%	
School Bus Driver's Salary	\$8,300	<0.01%	\$8,300	<0.01%	\$0	0.0%	
Retiree Insurance	\$17,336,026	2.05%	\$21,184,624	2.31%	\$3,848,598	22.2%	
_ocal Property Tax Relief	\$16,955,781	2.00%	\$16,955,781	1.85%	\$0	0.0%	
Homestead Exemption	\$3,557,362	0.42%	\$3,557,362	0.39%	\$0	0.0%	
Fier III - Sales Tax	\$90,672,834	10.70%	\$93,703,391	10.24%	\$3,030,557	3.3%	
Merchant's Inventory Tax	\$1,997,045	0.24%	\$1,997,045	0.22%	\$0	0.0%	
	\$117,422,960	13.85%	\$126,866,914	13.86%	\$9,443,954	8.0%	
Other State Revenue	\$117,422,900						
	\$161,584	0.02%	\$167,537	0.02%	\$5,953	3.7%	
Other State Revenue		0.02% 0.12%	\$167,537 \$3,939,844	0.02%	\$5,953 \$2,889,219		
Other State Revenue Other State Revenue	\$161,584					3.7%	
Other State Revenue Other State Revenue Other State Revenue Other State Revenue Total State Sources	\$161,584 \$1,050,625	0.12% 0.35%	\$3,939,844	0.43% 0.32%	\$2,889,219	3.7% 275.0%	
Other State Revenue Other State Revenue Other State Revenue Total State Sources	\$161,584 \$1,050,625 \$2,969,664	0.12% 0.35%	\$3,939,844 \$2,969,664	0.43% 0.32%	\$2,889,219 \$0	3.7% 275.0% 0.0%	
Other State Revenue Other State Revenue Other State Revenue	\$161,584 \$1,050,625 \$2,969,664	0.12% 0.35%	\$3,939,844 \$2,969,664	0.43% 0.32%	\$2,889,219 \$0	3.7% 275.0% 0.0%	



General Operating Fund Revenue Budget Comparison								
Revenues	FY2025 Original Budget	% of Total	FY2026 Proposed Budget	% of Total	FY2025 to FY20 Variance	26 %		
Transfers and Other Financing	Sources							
Transfer from EIA Fund	\$12,400,000	1.46%	\$12,400,000	1.35%	\$0	0.0%		
Indirect Costs	\$1,186,012	0.14%	\$1,413,536	0.15%	\$227,524	19.2%		
Total Transfers and Other Financing Sources	\$15,829,720	1.87%	\$14,999,548	1.64%	(\$830,172)	-5.2%		
Use of Fund Balance								
Total Transfers & Other Sources	\$63,027,811	7.44%	\$31,337,335	3.42%	(\$31,690,476)	-50.3%		
Total Use of Fund Balance	\$63,027,811	7.44%	\$31,337,335	3.42%	(\$31,690,476)	-50.3%		
Total General Operating Fund Revenues	\$847,585,889		\$915,280,166		\$67,694,277	8.0%		



General Operating Fund Expenditure Budget Comparison				
Expe	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
Salari	ies			
110	ADMINISTRATIVE SALARY	\$32,267,958	\$35,247,689	\$2,979,731
111	PRINCIPAL/AST PRINCIPAL SAL	\$26,055,612	\$28,396,499	\$2,340,887
112	TEACHER/PROFESSIONAL ED SALARY	\$251,227,386	\$272,780,914	\$21,553,528
113	PROFESSIONAL OTHER SALARY	\$17,728,550	\$18,677,218	\$948,668
114	TECHNICAL SALARY	\$4,347,732	\$5,139,709	\$791,977
115	TEACHER AST/CLERICAL SALARY	\$47,660,667	\$55,720,653	\$8,059,986
116	CRAFTS AND TRADES SALARY	\$7,969,743	\$8,150,947	\$181,204
117	BUS DRIVER/APPRENTICE SALARY	\$85,932	\$90,210	\$4,278
119	SERVICE WORK SALARY	\$0	\$14,134	\$14,134
	Total Regular Salaries	\$387,343,580	\$424,217,973	\$36,874,393
122	TEMPO SAL - SUBSTITUTE TEACHER	\$78,328	\$3,328	(\$75,000)
123	TEMPO SALARY - PRO OTHER	\$75,083	\$75,083	\$0
125	TEMPO SAL TEACHER AST/CLERICAL	\$158,090	\$114,191	(\$43,899)
	Total Substitute & Temp Salaries	\$311,501	\$192,602	(\$118,899)
130	OVERTIME SALARY - ADMIN	\$166,863	\$140,155	(\$26,708)
136	OVERTIME SALARY - WORKER	\$24,642	\$24,642	\$0
	Total Overtime Salaries	\$191,505	\$164,797	(\$26,708)
140	TERMINAL LEAVE	\$0	\$700,000	\$700,000
142	SUPPLEMENTAL SALARY	\$4,511,046	\$4,354,968	(\$156,078)
180	HEAD OF ORG UNIT SALARY	\$708,729	\$698,379	(\$10,350)
	Total Supplemental Salaries	\$5,219,775	\$5,753,347	\$533,572
	Total Salaries	\$393,066,362	\$430,328,719	\$37,262,357
Fring	e Benefits			
210	GROUP HEALTH AND LIFE INS	\$45,636,183	\$50,892,156	\$5,255,973
220	EMPLOYEE RETIREMENT	\$97,712,974	\$106,888,379	\$9,175,405
230	SOCIAL SECURITY	\$30,046,687	\$32,862,913	\$2,816,227
260	UNEMPLOYMENT COMPENSATION TAX	\$394,188	\$431,594	\$37,406
270	WKRS' COMP - REIMB OTHR FUNDS	\$4,909,169	\$5,370,302	\$461,133
271	WKRS' COMP - ASSESSMENTS	\$201,266	\$125,000	(\$76,266)
272	WRKRS' COMP - PREMIUMS	\$360,000	\$499,037	\$139,037
	Total Fringe Benefits	\$179,260,467	\$197,069,382	\$17,808,915
Purch	nased Services			
310	PROFESSIONAL/TECHNICAL SRVS	\$5,321,550	\$5,407,412	\$85,862
311	INSTRUCTIONAL SERVICES	\$911,914	\$590,536	(\$321,378)
312	INSTRUCTIONAL PROGRAMS	\$1,055,558	\$1,146,919	\$91,361
313	STUDENT SERVICES	\$45,000	\$45,000	\$0
315	MANAGEMENT SERVICES	\$551,400	\$504,750	(\$46,650)
317	STATISTICAL SERVICES	\$161,000	\$160,000	(\$1,000)
		+ - 1	+,	(+ ,,,,,



	General Operating Fund Expenditure Budget Comparison			
Expe	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
Purch	ased Services			
318	AUDIT FEES	\$110,000	\$120,000	\$10,000
319	LEGAL SERVICES	\$1,025,082	\$829,419	(\$195,663)
320	PROPERTY SERVICES	\$25,002,152	\$26,254,399	\$1,252,247
321	PUBLIC UTIL SVS WATER/SEWAGE	\$2,436,204	\$2,492,177	\$55,973
322	OUTSOURCED SUBSTITUTES	\$10,888,395	\$10,887,108	(\$1,287)
323	REPAIRS AND MAINTENANCE SRVS	\$3,580,334	\$3,831,112	\$250,778
324	PROPERTY INSURANCE	\$14,409,964	\$12,496,963	(\$1,913,001)
325	RENTALS/LEASE	\$832,681	\$944,064	\$111,383
326	OUTSOURCED DAY PORTERS	\$8,445,093	\$9,920,285	\$1,475,192
329	OTHER PROPERTY SERVICES	\$894,999	\$1,007,220	\$112,221
331	STUDENT TRANSPORTATION	\$28,448,597	\$29,057,819	\$609,222
332	IN STATE TRAVEL	\$992,403	\$1,331,961	\$339,559
333	CURRICULUM FIELD TRIP TRANSPRT	\$58,913	\$35,500	(\$23,413)
334	EXTRA-CURRICULAR FIELD TRIP TR	\$0	\$4,500	\$4,500
336	CAR ALLOWANCE/ LIEU OF MILEAGE	\$12,000	\$12,000	\$0
338	OUT OF STATE TRAVEL	\$457,207	\$553,023	\$95,816
339	OTHER TRANSPORTATION SERVICES	\$16,876	\$17,000	\$124
340	COMMUNICATION (TELEPHONE)	\$935,633	\$940,571	\$4,938
342	PAGER/CELL PHONE RENT/MESG SYS	\$484,230	\$444,145	(\$40,085)
345	TECHNOLOGY PURCHASED SERVICES	\$1,776,594	\$1,793,298	\$16,704
350	ADVERTISING	\$122,750	\$139,150	\$16,400
360	PRINTING AND BINDING	\$2,278,641	\$2,475,446	\$196,805
370	TUITION	\$865,116	\$1,091,230	\$226,114
380	HEAD OF ORG UNIT TRAVEL	\$15,500	\$21,500	\$6,000
395	OTHER PROFESS/TECHNICAL SERV.	\$55,000	\$55,000	\$0
399	OTHER PURCHASED SERVICES	\$7,574,701	\$10,711,090	\$3,136,389
	Total Purchased Services	\$119,765,485	\$125,320,597	\$5,555,112



Ехр	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
Mate	rials & Supplies			
410	SUPPLIES	\$6,479,401	\$6,432,757	(\$46,644
412	POSTAGE	\$91,521	\$82,681	(\$8,840
414	BAND UNIFORM	\$60,000	\$84,000	\$24,000
417	FOOD AND CATERING	\$602,327	\$807,243	\$204,91
420	TEXTBOOKS	\$616,089	\$598,860	(\$17,229
430	LIBRARY BOOKS	\$206,672	\$203,792	(\$2,880
440	PERIODICALS	\$10,596	\$12,521	\$1,92
445	TECHNOLOGY SUPPLIES	\$420,049	\$185,981	(\$234,068
446	TECHNOLOGY SOFTWARE	\$386,929	\$451,047	\$64,118
447	TECHNOLOGY COMPUTERS	\$99,532	\$90,601	(\$8,931
448	TECHNOLOGY PERIPHERALS	\$54,073	\$57,123	\$3,050
470	ENERGY	\$13,977,510	\$14,548,748	\$571,238
471	FUEL OIL	\$8,700	\$8,500	(\$200
472	GASOLINE	\$794,354	\$801,158	\$6,80
480	HEAD OF ORG UNIT SUPPLIES	\$2,320	\$2,320	\$(
490	OTHER SUPPLIES AND MATERIALS	\$5,500	\$1,000	(\$4,500
	Total Materials & Supplies	\$23,815,573	\$24,368,332	\$552,759
540	ital Outlay EQUIPMENT	\$406,896	\$405,000	(\$1,896
540 545	EQUIPMENT TECHNOLOGY EQUIP	\$406,896 \$5,520	\$405,000 \$85,000	(\$1,896 \$79,486
540	ital Outlay EQUIPMENT	\$406,896	\$405,000	(\$1,896 \$79,48
540 545	EQUIPMENT TECHNOLOGY EQUIP	\$406,896 \$5,520	\$405,000 \$85,000	(\$1,896 \$79,48 (\$5,000
540 545 550	EQUIPMENT TECHNOLOGY EQUIP VEHICLES	\$406,896 \$5,520 \$5,000	\$405,000 \$85,000 \$0	(\$1,896 \$79,48 (\$5,000
540 545 550	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST	\$406,896 \$5,520 \$5,000 \$417,416	\$405,000 \$85,000 \$0 \$490,000	(\$1,896 \$79,480 (\$5,000 \$72,584
540 545 550 Othe	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay	\$406,896 \$5,520 \$5,000 \$417,416	\$405,000 \$85,000 \$0 \$490,000	(\$1,896 \$79,480 (\$5,000 \$72,584
540 545 550 Othe	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST	\$406,896 \$5,520 \$5,000 \$417,416	\$405,000 \$85,000 \$0 \$490,000	(\$1,896 \$79,48 (\$5,000 \$72,58 \$19,85
540 545 550 Othe 620 640	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay T Objects INTEREST ORGANIZATION MEMSHP DUES/FEES	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563	(\$1,896 \$79,48 (\$5,000 \$72,58 \$ \$19,85 \$85,85
540 545 550 Othe 620 640 650	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089	\$1,896 \$79,48 (\$5,000 \$72,58 \$ \$19,85 \$85,85 \$276,00
540 545 550 Othe 620 640 650 651	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000	\$1,896 \$79,48 (\$5,000 \$72,586 \$19,85 \$85,85 \$276,00
540 545 550 Othe 620 640 650 651 680	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS HEAD OF ORG UNIT OTHER OBJ	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000 \$2,100	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000 \$2,100	(\$1,896 \$79,48 (\$5,000 \$72,58 \$19,85 \$85,85 \$276,00 \$1,396,09
540 545 550 Othe 620 640 650 651 680 690	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS HEAD OF ORG UNIT OTHER OBJ OTHER OBJECTS	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000 \$2,100 \$134,599	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000 \$2,100 \$1,530,698	\$1,896 \$79,48 (\$5,000 \$72,58 \$19,85 \$85,85 \$276,00 \$1,396,09 \$9,28
540 545 550 Othe 620 640 650 651 680 690	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS HEAD OF ORG UNIT OTHER OBJ OTHER OBJECTS SOLID WASTE FEE Total Other Objects	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000 \$2,100 \$134,599 \$704,600	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000 \$2,100 \$1,530,698 \$713,881	\$1,896 \$79,486 (\$5,000 \$72,586 \$19,85 \$85,855 \$276,000 \$1,396,096 \$9,28
540 545 550 Othe 620 640 650 651 680 692	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS HEAD OF ORG UNIT OTHER OBJ OTHER OBJECTS SOLID WASTE FEE Total Other Objects	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000 \$2,100 \$134,599 \$704,600	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000 \$2,100 \$1,530,698 \$713,881	\$552,759 (\$1,896 \$79,480 (\$5,000 \$72,584 \$19,85 \$85,859 \$276,000 \$1,396,099 \$9,28 \$1,787,090 (\$1,824,908
540 545 550 Othe 620 640 651 680 692	EQUIPMENT TECHNOLOGY EQUIP VEHICLES Total Captital Outlay TObjects INTEREST ORGANIZATION MEMSHP DUES/FEES LIABILITY/TORT INSURANCE LITIGATION AND SETTLEMENTS HEAD OF ORG UNIT OTHER OBJ OTHER OBJECTS SOLID WASTE FEE Total Other Objects	\$406,896 \$5,520 \$5,000 \$417,416 \$100,000 \$448,712 \$937,230 \$384,000 \$2,100 \$134,599 \$704,600 \$2,711,241	\$405,000 \$85,000 \$0 \$490,000 \$100,000 \$468,563 \$1,023,089 \$660,000 \$2,100 \$1,530,698 \$713,881 \$4,498,331	\$1,896 \$79,486 (\$5,000 \$72,584 \$19,85 \$85,856 \$276,000 \$1,396,096 \$9,28 \$1,787,096



	General Operating Fund Expenditure Budget Comparison				
Expe	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance	
Rese	rves				
910	RESERVE FOR FUND BALANCE	\$4,061,878	\$2,000,000	(\$2,061,878)	
930	ENROLLMENT RESERVE	\$1,500,000	\$1,500,000	\$0	
	Total Reserves	\$5,561,878	\$3,500,000	(\$2,061,878)	
Total	for 86 General Operating Fund Objects	\$847,585,889	\$915,280,166	\$67,694,277	

FY 2026 SPECIAL REVENUE FUNDS



Special Revenue Funds Budget Proposal				
devenues	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
000 Revenue from Local Sources				
1900 Other Revenue from Local Sources				
1920 CONTRIB & DONAT PRIVATE SOURCE	\$428,597	\$650,179	\$221,582	
1930 MEDICAID	\$1,419,184	\$1,976,789	\$557,60	
1999 REV FM OTH LOCAL SOURCES MISC	\$14,382,487	\$15,757,462	\$1,374,97	
otal 1000 Revenue from Local Sources	\$16,230,267	\$18,384,430	\$2,154,16	
000 Revenue from State Sources				
3100 Restricted State Funding				
3118 EEDA CAREER SPECIALISTS	\$141,459	\$0	(\$141,459	
3135 READING COACHES	\$2,816,363	\$0	(\$2,816,363	
3193 EDUCATION TAGS	\$500	\$750	\$25	
3900 Other State Revenue				
3999 REVENUE FROM OTHER STE SOURCES	\$50,000	\$66,870	\$16,87	
otal 3000 Revenue from State Sources	\$3,008,322	\$67,620	(\$2,940,702	
4210 VOC ED / CATE	\$337,493	\$354,961	\$17,468	
4300 Elementary and Secondary Education Act of 1965 (ESEA)				
4310 TITLE I	\$19,214,260	\$16,176,344	(\$3,037,916	
4341 ELA - TITLE III REVENUE	\$461,281	\$608,361	\$147,08	
4351 IMPROVING TEACHER QUALITY	\$1,647,881	\$1,893,731	\$245,850	
4400 Adult Education				
4410 BASIC	\$244,188	\$207,357	(\$36,831	
4500 Programs for Children with Disabilities				
4510 IDEA	\$12,724,428	\$10,995,229	(\$1,729,199	
4520 PRESCHOOL	\$375,857	\$384,268	\$8,41	
4900 Other Federal Sources				
4924 21st CENTURY COMMUNITY LEARN	\$1,734,803	\$1,775,254	\$40,45	
4939 STRONGER CONNECTIONS	\$92,320	\$0	(\$92,320	
4997 TITLE IV - SSAE	\$911,827	\$702,245	(\$209,582	
4999 REVENUE FROM OTHER FED SOURCE	\$15,479,664	\$16,767,909	\$1,288,24	
otal 4000 Revenue from Federal Sources	\$53,224,003	\$49,865,659	(\$3,358,344	
200 Has of Fund Dalers				
9999 USE OF FUND BALANCE	\$242,646	\$0	(\$242,646	
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Special Revenue Funds Budget Proposal				
Revenues	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
Total 9000 Use of Fund Balance	\$242,646	\$0	(\$242,646)	
Other Financing Sources (Uses)				
5210 TRANS FM GENERAL FUND	\$235,000	\$235,000	\$0	
Total Other Financing Sources (Uses)	\$235,000	\$235,000	\$0	
Total Special Revenue Funds Revenues	\$72,940,237	\$68,552,709	(\$4,387,528)	



Special Revenue Funds Budget Proposal			
kpenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance
0 Instruction			
110 General Instruction			
111 Kindergarten Programs			
300 Purchased Services	\$9,118	\$0	(\$9,118)
112 Primary Programs			
100 Salaries	\$772,451	\$595,553	(\$176,898)
200 Benefits	\$351,798	\$258,019	(\$93,779)
300 Purchased Services	\$5,245	\$0	(\$5,245)
400 Supplies and Materials	\$18,682	\$17,552	(\$1,130)
600 Other Objects	\$2,329,529	\$329,074	(\$2,000,455)
113 Elementary Programs			
100 Salaries	\$2,630,491	\$2,935,677	\$305,186
200 Benefits	\$1,213,913	\$1,331,833	\$117,920
300 Purchased Services	\$34,927	\$120,465	\$85,538
400 Supplies and Materials	\$961,218	\$538,825	(\$422,393)
600 Other Objects	\$33,155	\$0	(\$33,155)
114 High School Programs			
100 Salaries	\$1,700,556	\$1,988,263	\$287,707
200 Benefits	\$688,169	\$797,334	\$109,165
300 Purchased Services	\$42,133	\$18,970	(\$23,163)
400 Supplies and Materials	\$468,739	\$217,679	(\$251,060)
600 Other Objects	\$0	\$22,832	\$22,832
115 Career and Technology Education Programs			
100 Salaries	\$226,933	\$130,782	(\$96,151)
200 Benefits	\$112,349	\$44,511	(\$67,838)



Special Revenue Funds Budget Proposal			
enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variano
nstruction			
120 Exceptional Programs			
121 Educable Mentally Handicapped			
100 Salaries	\$456,673	\$691,487	\$234,81
200 Benefits	\$210,883	\$333,808	\$122,92
122 Trainable Mentally Handicapped			
100 Salaries	\$0	\$77,075	\$77,07
200 Benefits	\$0	\$39,603	\$39,60
400 Supplies and Materials	\$0	\$2,000	\$2,00
124 Visually Handicapped			
300 Purchased Services	\$7,000	\$3,000	(\$4,00
125 Hearing Handicapped	· ·	· ·	, , ,
100 Salaries	\$110,805	\$116,601	\$5,79
200 Benefits	\$62,490	\$66,374	\$3,88
126 Speech Handicapped	. ,		
100 Salaries	\$63,750	\$292,666	\$228,91
200 Benefits	\$27,805	\$125,191	\$97,38
300 Purchased Services	\$6,000	\$4,200	(\$1,80
127 Learning Disabilities	· ·	. ,	(, ,
100 Salaries	\$2,515,670	\$2,562,245	\$46,57
200 Benefits	\$1,197,553	\$1,207,078	\$9,52
400 Supplies and Materials	\$70,000	\$7,000	(\$63,000
128 Emotionally Handicapped	+ -7	¥ 7	(+ /
100 Salaries	\$984,594	\$1,095,071	\$110,47
200 Benefits	\$413,486	\$453,838	\$40,35
130 Preschool Programs 132 Preschool Handicapped Itinerant (5-yrOlds)			
100 Salaries	\$497,620	\$478,562	(\$19,058
200 Benefits	\$264,312	\$228,649	(\$35,663
136 Preschool Handicapped Itinerant (3- and 4-yrOlds)			
300 Purchased Services	\$0	\$400	\$40
400 Supplies and Materials	\$2,816	\$2,000	(\$81)
139 Early Childhood Programs			
100 Salaries	\$2,620,386	\$2,371,499	(\$248,88
200 Benefits	\$1,252,290	\$1,114,171	(\$138,11
300 Purchased Services	\$16,677	\$451,863	\$435,18
400 Supplies and Materials	\$177,599	\$237,051	\$59,45
140 Special Programs			
149 Other Special Programs			
100 Salaries	\$112,146	\$115,474	\$3,32
200 Benefits	\$44,216	\$45,644	\$1,42



Special Revenue Funds Budget Proposal							
FY2025 FY2026 Adopted Budget Proposed Budget							
Instruction	Instruction						
160 Other Exceptional Programs							
161 Autism							
100 Salaries	\$139,144	\$153,146	\$14,002				
200 Benefits	\$62,072	\$78,763	\$16,691				
300 Purchased Services	\$22,000	\$10,000	(\$12,000)				
163 Comprehensive Coordinated Early Learning Services							
100 Salaries	\$1,024,510	\$1,109,423	\$84,913				
200 Benefits	\$455,732	\$501,703	\$45,971				
300 Purchased Services	\$271,775	\$162,500	(\$109,275)				
400 Supplies and Materials	\$10,500	\$10,000	(\$500)				
170 Summer School Programs							
171 Primary Summer School							
200 Benefits	\$0	\$4,165	\$4,165				
300 Purchased Services	\$1,000,000	\$600,000	(\$400,000)				
400 Supplies and Materials	\$0	\$2,000	\$2,000				
174 Gifted and Talented Summer School							
400 Supplies and Materials	\$0	\$100,000	\$100,000				
175 Instructional Programs Beyond Regular School Day							
100 Salaries	\$767,364	\$503,126	(\$264,238)				
200 Benefits	\$237,806	\$220,682	(\$17,124				
300 Purchased Services	\$382,906	\$200,000	(\$182,906)				
400 Supplies and Materials	\$69,900	\$72,261	\$2,361				



Special Revenue Funds Budget Proposal			
enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varian
nstruction			
180 Adult/Continuing Education Programs			
181 Adult Basic Education Programs			
100 Salaries	\$137,455	\$152,804	\$15,3
200 Benefits	\$52,123	\$57,855	\$5,7
400 Supplies and Materials	\$4,204	\$543	(\$3,66
791 INDIRECT COST	\$10,163	\$0	(\$10,16
182 Adult Secondary Education Programs			
100 Salaries	\$148,058	\$100,635	(\$47,4
200 Benefits	\$59,829	\$44,226	(\$15,6
300 Purchased Services	\$1,900	\$4,600	\$2,7
400 Supplies and Materials	\$12,981	\$17,500	\$4,5
600 Other Objects	\$0	\$200	\$2
183 Adult English Literacy (ESL)			
100 Salaries	\$20,200	\$25,000	\$4,8
200 Benefits	\$7,400	\$8,479	\$1,0
188 Parenting/Family Literacy			
100 Salaries	\$2,902,155	\$3,094,977	\$192,8
200 Benefits	\$1,283,293	\$1,383,579	\$100,2
300 Purchased Services	\$243,445	\$251,755	\$8,3
400 Supplies and Materials	\$227,749	\$166,084	(\$61,6
600 Other Objects	\$16,800	\$12,000	(\$4,8
190 Instructional Pupil Activity			
100 Salaries	\$20,090	\$0	(\$20,0
200 Benefits	\$6,594	\$0	(\$6,5
00 Instruction	\$32,312,324	\$30,517,925	(\$1,794,39



Special Revenue Funds Budget Proposal							
Expenditures	Penditures FY2025 FY2026 Adopted Budget Proposed Budget Varia						
200 Support Services							
210 Pupil Services							
211 Attendance and Social Work Services							
100 Salaries	\$1,121,466	\$1,187,540	\$66,074				
200 Benefits	\$505,834	\$550,835	\$45,001				
300 Purchased Services	\$140,000	\$2,700	(\$137,300)				
212 Guidance Services							
100 Salaries	\$708,916	\$601,512	(\$107,404)				
200 Benefits	\$324,260	\$286,693	(\$37,567)				
213 Health Services							
100 Salaries	\$1,092,384	\$1,137,295	\$44,911				
200 Benefits	\$474,824	\$531,575	\$56,751				
300 Purchased Services	\$167,783	\$163,330	(\$4,453)				
400 Supplies and Materials	\$0	\$31,005	\$31,005				
214 Psychological Services							
100 Salaries	\$0	\$59,881	\$59,881				
200 Benefits	\$0	\$30,297	\$30,297				
300 Purchased Services	\$130,200	\$307,500	\$177,300				
400 Supplies and Materials	\$15,000	\$6,500	(\$8,500)				
215 Exceptional Program Services							
100 Salaries	\$209,920	\$222,203	\$12,283				
200 Benefits	\$77,263	\$90,542	\$13,279				
300 Purchased Services	\$127,970	\$0	(\$127,970)				
400 Supplies and Materials	\$231,000	\$19,500	(\$211,500)				



Special Revenue Funds Budget Proposal			
penditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varianc
Support Services			
220 Instructional Staff Services			
221 Improvement of Instruction Curriculum Development			
100 Salaries	\$4,756,657	\$2,523,108	(\$2,233,549
200 Benefits	\$2,133,622	\$1,115,285	(\$1,018,337
300 Purchased Services	\$399,187	\$1,394,420	\$995,23
400 Supplies and Materials	\$481,972	\$122,230	(\$359,742
600 Other Objects	\$4,343	\$4,344	\$
222 Library and Media Services			
100 Salaries	\$200,970	\$27,904	(\$173,066
200 Benefits	\$68,150	\$9,463	(\$58,687
223 Supervision of Special Programs			
100 Salaries	\$2,981,972	\$2,968,887	(\$13,085
200 Benefits	\$1,301,845	\$1,305,833	\$3,98
300 Purchased Services	\$431,755	\$211,958	(\$219,797
400 Supplies and Materials	\$149,498	\$98,340	(\$51,158
600 Other Objects	\$2,000	\$2,000	\$
224 Improvement of Instruction Inservice and Staff Training			
100 Salaries	\$214,140	\$175,000	(\$39,140
200 Benefits	\$68,363	\$55,649	(\$12,714
300 Purchased Services	\$1,135,758	\$938,295	(\$197,463
400 Supplies and Materials	\$140,482	\$44,050	(\$96,432
230 General Administration Services 233 School Administration			
	Ф20.040	ФE0.004	Ф00.00
100 Salaries	\$30,610	\$58,934	\$28,32
200 Benefits	\$10,380	\$29,262	\$18,88



enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varian
upport Services			
250 Finance and Operations Services			
251 Student Transportation (Federal/District Mandated)			
100 Salaries	\$13,200	\$0	(\$13,20
200 Benefits	\$5,512	\$0	(\$5,51
300 Purchased Services	\$191,114	\$123,000	(\$68,11
400 Supplies and Materials	\$3,000	\$0	(\$3,00
252 Fiscal Services			
100 Salaries	\$775,303	\$555,133	(\$220,17
200 Benefits	\$337,378	\$235,034	(\$102,34
254 Operation and Maintenance of Plant			
100 Salaries	\$57,411	\$61,112	\$3,70
200 Benefits	\$19,638	\$20,885	\$1,24
300 Purchased Services	\$26,381	\$114,868	\$88,48
400 Supplies and Materials	\$88,513	\$139,348	\$50,83
255 Student Transportation (State Mandated)			
300 Purchased Services	\$46,817	\$0	(\$46,81
400 Supplies and Materials	\$0	\$207,319	\$207,31
257 Internal Services			
100 Salaries	\$119,504	\$159,027	\$39,52
200 Benefits	\$49,224	\$73,720	\$24,49
260 Central Support Services			
262 Planning			
300 Purchased Services	\$0	\$349,615	\$349,61
264 Staff Services			
100 Salaries	\$87,395	\$446,168	\$358,77
200 Benefits	\$29,806	\$197,862	\$168,05
300 Purchased Services	\$37,948	\$20,000	(\$17,94
266 Technology and Data Processing Services			,
300 Purchased Services	\$50,000	\$0	(\$50,00
270 Support Services - Pupil Activity 271 Pupil Service Activities			
270 Support Services - Pupil Activity	\$70,100	\$15,850	(\$54,250



	Special Revenue	Funds Budget Pro	posal	
Expendit	ures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variand
00 Comm	nunity Services			
350 Cı	ustody and Care of Children			
	100 Salaries	\$10,086,488	\$11,410,162	\$1,323,67
	200 Benefits	\$4,433,802	\$4,744,144	\$310,34
	300 Purchased Services	\$1,138,849	\$1,234,186	\$95,33
	400 Supplies and Materials	\$622,164	\$603,090	(\$19,07
	600 Other Objects	\$10,595	\$8,350	(\$2,24
370 No	onpublic School Services			
	300 Purchased Services	\$103,534	\$85,000	(\$18,53
390 Ot	ther Community Services			
	300 Purchased Services	\$3,000	\$2,000	(\$1,00
otal 300 C	ommunity Services	\$16,398,432	\$18,086,932	\$1,688,50
00 Other	Charges			
410 In	tergovernmental Expenditures			
•	416 LEA Payments to Public Charter Schools			
	720 TRANSITS/CHARTERS	\$1,206,866	\$182,950	(\$1,023,91
	791 INDIRECT COST	\$1,175,849	\$732,091	(\$443,75
otal 400 O	ther Charges	\$2,382,715	\$915,041	(\$1,467,67



		FYOOD
Fund	Purpose Statement	FY2026 Proposed Budget
201 TITLE I - REGULAR	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.	\$15,203,488
202 TITLE I - CARRYOVER	Carryover funding from previous year	\$122,134
203 IDEA	These funds shall be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.	\$10,995,229
205 IDEA PRESCHOOL	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.	\$384,268
207 CARRER & TECHNOLOGY EDUCATION	Federal funds for career and technology education (CATE) are distributed to the state education agency based on a statutory formula,, are re-distributed to local educational agencies (LEAs) that have currently approved local plans/applications.	\$354,961
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.	\$702,245
221 TITLE I - N&D (LEA)	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.	\$195,196
224 21ST CENTURY COMMUNITY LRN	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.	\$1,775,254
237 TITLE I - ATSI	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.	\$413,486
239 TITLE I - CSI	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.	\$277,545
243 FEDERAL - ASSIGNED BY SCDOE	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.	\$207,357
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.	\$608,361
267 TITLE II - SUP EFF INSTRUCTION	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.	\$1,893,731



FY2026 Proposed Budge	Purpose Statement	nd	Fun
\$1,607,614	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	ROTC	
\$1,151,454	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.	MEDICAID	803
\$890,372	Fund 831: no description found	CLEMSON PARTNERS	831
\$278,342	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.	CHARLESTON'S PROMISE NEIGHBORH	837
\$50,000	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	G/T SUMMER SMAART	839
\$50,000	Student generated funds to pay fees for students to attend gifted and talented programs.	G/T SUMMER SAIL	840
\$13,274,790	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.	HEAD START COLLABORATION	841
\$650,179	Miscellaneous donations to the District to fund various activities	DONATIONS	844
\$13,841,125	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.	EXPANDED LEARNING	855
\$66,870	This project is supported by a Federal dollars from U.S. Department of Education with the primary goal is the development of a highly qualified teaching force that reflects the diversity of the state's population.	DSS - MATERIALS H&S CHILD CARE	857
\$235,000	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	ADULT EDUCATION LOCAL	861
\$646,623	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	PTSA	865
\$1,850,000	Education Innovation and Research Grant-Cultural Competency	EDUCATION INNOVATION &RESEARCH	873
\$825,335	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	CORNERSTONE MEDICAID NURSES	881
\$1,000	Fund 883: no description found	TOSHIBA AMERICA FOUNDATION	883
\$750	Revenue generated from public education license plates	APPLE TAGS	919

Total for 29 Special Revenue Funds

\$68,552,709



Special Revenue Funds						
Fund	FY2025 Original Budget	FY2026 Proposed Budget	Variance			
201 TITLE I - REGULAR	\$18,398,460	\$15,203,488	(\$3,194,972)			
202 TITLE I - CARRYOVER	\$0	\$122,134	\$122,134			
203 IDEA	\$12,724,428	\$10,995,229	(\$1,729,199)			
205 IDEA PRESCHOOL	\$375,857	\$384,268	\$8,411			
207 CARRER & TECHNOLOGY EDUCATION	\$337,493	\$354,961	\$17,468			
210 TITLE IV SSAE	\$911,827	\$702,245	(\$209,582)			
221 TITLE I - N&D (LEA)	\$202,324	\$195,196	(\$7,128)			
224 21ST CENTURY COMMUNITY LRN	\$1,734,803	\$1,775,254	\$40,451			
237 TITLE I - ATSI	\$392,310	\$413,486	\$21,176			
239 TITLE I - CSI	\$221,166	\$277,545	\$56,379			
243 FEDERAL - ASSIGNED BY SCDOE	\$244,188	\$207,357	(\$36,831)			
264 TITLE III - ESOL	\$461,281	\$608,361	\$147,080			
267 TITLE II - SUP EFF INSTRUCTION	\$1,647,881	\$1,893,731	\$245,850			
271 STRONGER CONNECTIONS	\$92,320	\$0	(\$92,320)			
299 ROTC	\$1,473,104	\$1,607,614	\$134,510			
803 MEDICAID	\$629,641	\$1,151,454	\$521,813			
809 PROJECT PREVENT	\$672,941	\$0	(\$672,941)			
831 CLEMSON PARTNERS	\$0	\$890,372	\$890,372			
837 CHARLESTON'S PROMISE NEIGHBORH	\$545,693	\$278,342	(\$267,351)			
839 G/T SUMMER SMAART	\$0	\$50,000	\$50,000			
840 G/T SUMMER SAIL	\$0	\$50,000	\$50,000			
841 HEAD START COLLABORATION	\$12,052,210	\$13,274,790	\$1,222,580			
844 DONATIONS	\$428,597	\$650,179	\$221,582			
855 EXPANDED LEARNING	\$13,267,549	\$13,841,125	\$573,576			
857 DSS - MATERIALS H&S CHILD CARE	\$0	\$66,870	\$66,870			
861 ADULT EDUCATION LOCAL	\$235,000	\$235,000	\$0			
865 PTSA	\$569,245	\$646,623	\$77,378			
869 ERATE	\$50,000	\$0	(\$50,000)			
873 EDUCATION INNOVATION &RESEARCH	\$1,281,409	\$1,850,000	\$568,591			
874 ASSET RECOVERY	\$242,646	\$0	•			
	<u> </u>		(\$242,646)			
881 CORNERSTONE MEDICAID NURSES	\$789,542	\$825,335	\$35,793			
883 TOSHIBA AMERICA FOUNDATION	\$0	\$1,000	\$1,000			
919 APPLE TAGS	\$500	\$750	\$250			
928 LOTTERY - ASSIGNED BY SCDOE	\$141,459	\$0	(\$141,459)			
935 READING COACHES	\$2,816,363	\$0	(\$2,816,363)			
Total for 35 Special Revenue Funds	Total for 35 Special Revenue Funds \$72,940,237 \$68,552,709 (\$4,387,528)					



Ехр	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
Salar	ries			
110	ADMINISTRATIVE SALARY	\$9,873,832	\$10,183,191	\$309,359
111	PRINCIPAL/AST PRINCIPAL SAL	\$23,277	\$0	(\$23,277)
112	TEACHER/PROFESSIONAL ED SALARY	\$14,410,910	\$12,896,266	(\$1,514,643)
113	PROFESSIONAL OTHER SALARY	\$1,870,949	\$2,144,002	\$273,053
114	TECHNICAL SALARY	\$593,263	\$597,169	\$3,906
115	TEACHER AST/CLERICAL SALARY	\$12,619,605	\$13,740,838	\$1,121,233
117	BUS DRIVER/APPRENTICE SALARY	\$8,962	\$0	(\$8,962)
	Total Regular Salaries	\$39,400,798	\$39,561,466	\$160,669
125	TEMPO SAL TEACHER AST/CLERICAL	\$72,940	\$44,000	(\$28,940)
	Total Substitute & Temp Salaries	\$72,940	\$44,000	(\$28,940)
130	OVERTIME SALARY - ADMIN	\$131,347	\$69.695	(\$61,652)
135	OVERTIME SALARY - T AST/CLER	\$38,394	\$60,080	\$21,686
	Total Overtime Salaries	\$169,741	\$129,775	(\$39,966)
142	SUPPLEMENTAL SALARY	\$663,907	\$448,691	(\$215,216)
172	Total Supplemental Salaries	\$663,907	\$448,691	(\$215,216)
	Total Salaries	\$40,307,386	\$40,183,932	(\$123,454)
Fring	ge Benefits			
210	GROUP HEALTH AND LIFE INS	\$3,830,224	\$3,785,495	(\$44,729)
220	EMPLOYEE RETIREMENT	\$10,229,060	\$10,149,804	(\$79,256)
230	SOCIAL SECURITY	\$3,181,126	\$3,132,161	(\$48,965)
260	UNEMPLOYMENT COMPENSATION TAX	\$41,576	\$42,191	\$616
270	WKRS' COMP - REIMB OTHR FUNDS	\$562,027	\$512,932	(\$49,095)
	Total Fringe Benefits	\$17,844,014	\$17,622,584	(\$221,430)
Purc	hased Services			
310	PROFESSIONAL/TECHNICAL SRVS	\$60,000	\$80,000	\$20,000
311	INSTRUCTIONAL SERVICES	\$1,693,811	\$1,233,872	(\$459,939)
312	INSTRUCTIONAL PROGRAMS	\$1,637,200	\$1,415,123	(\$222,077)
313	STUDENT SERVICES	\$363,200	\$317,500	(\$45,700)
315	MANAGEMENT SERVICES	\$227,114	\$481,570	\$254,456
317	STATISTICAL SERVICES	\$0	\$349,615	\$349,615
		\$4,100	\$4,100	\$0
	PUBLIC ITHE SVS WATER/SEWAGE			
321	PUBLIC UTIL SVS WATER/SEWAGE OUTSOURCED SUBSTITUTES			
321 322	OUTSOURCED SUBSTITUTES	\$24,454	\$456,401	\$431,947
321 322 325	OUTSOURCED SUBSTITUTES RENTALS/LEASE	\$24,454 \$1,000	\$456,401 \$1,800	\$431,947 \$800
321 322 325 331	OUTSOURCED SUBSTITUTES RENTALS/LEASE STUDENT TRANSPORTATION	\$24,454 \$1,000 \$222,799	\$456,401 \$1,800 \$149,185	\$431,947 \$800 (\$73,614)
321 322 325 331 332	OUTSOURCED SUBSTITUTES RENTALS/LEASE STUDENT TRANSPORTATION IN STATE TRAVEL	\$24,454 \$1,000 \$222,799 \$338,233	\$456,401 \$1,800 \$149,185 \$315,433	\$431,947 \$800 (\$73,614) (\$22,800)
321 322 325 331 332 333	OUTSOURCED SUBSTITUTES RENTALS/LEASE STUDENT TRANSPORTATION IN STATE TRAVEL CURRICULUM FIELD TRIP TRANSPRT	\$24,454 \$1,000 \$222,799 \$338,233 \$64,018	\$456,401 \$1,800 \$149,185 \$315,433 \$10,500	\$431,947 \$800 (\$73,614) (\$22,800) (\$53,518)
321 322 325 331 332	OUTSOURCED SUBSTITUTES RENTALS/LEASE STUDENT TRANSPORTATION IN STATE TRAVEL	\$24,454 \$1,000 \$222,799 \$338,233	\$456,401 \$1,800 \$149,185 \$315,433	\$431,94° \$800 (\$73,614 (\$22,800



Ехр	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
339	OTHER TRANSPORTATION SERVICES	\$0	\$500	\$500
340	COMMUNICATION (TELEPHONE)	\$20,600	\$6,686	(\$13,914)
342	PAGER/CELL PHONE RENT/MESG SYS	\$75,456	\$77,235	\$1,779
345	TECHNOLOGY PURCHASED SERVICES	\$58,250	\$28,468	(\$29,782)
350	ADVERTISING	\$53,042	\$32,000	(\$21,042)
360	PRINTING AND BINDING	\$84,441	\$172,756	\$88,316
399	OTHER PURCHASED SERVICES	\$917,846	\$984,448	\$66,602
	Total Purchased Services	\$6,243,521	\$6,790,475	\$546,954
/late	rials & Supplies			
410	SUPPLIES	\$3,196,828	\$2,249,651	(\$947,177)
412	POSTAGE	\$9,841	\$8,567	(\$1,274)
417	FOOD AND CATERING	\$108,051	\$105,048	(\$3,003)
420	TEXTBOOKS	\$9,000	\$7,226	(\$1,774
430	LIBRARY BOOKS	\$9,075	\$9,500	\$425
445	TECHNOLOGY SUPPLIES	\$71,116	\$85,634	\$14,518
446	TECHNOLOGY SOFTWARE	\$296,412	\$119,065	(\$177,347)
447	TECHNOLOGY COMPUTERS	\$45,795	\$26,777	(\$19,018)
448	TECHNOLOGY PERIPHERALS	\$1,300	\$25,909	\$24,609
470	ENERGY	\$0	\$18,000	\$18,000
472	GASOLINE	\$8,599	\$6,500	(\$2,099)
	Total Materials & Supplies	\$3,756,016	\$2,661,877	(\$1,094,139)
Othe	r Objects			
640	ORGANIZATION MEMSHP DUES/FEES	\$42,738	\$26,894	(\$15,844)
690	OTHER OBJECTS	\$2,353,684	\$351,906	(\$2,001,778)
	Total Other Objects	\$2,396,422	\$378,800	(\$2,017,622)
rans	sfers			
720	TRANSITS/CHARTERS	\$1,206,866	\$182,950	(\$1,023,916)
791	INDIRECT COST	\$1,186,012	\$732,091	(\$453,921)
	Total Transfers	\$2,392,878	\$915,041	(\$1,477,837)
	for 35 Special Revenue Fund Objects	\$72,940,237	\$68,552,709	(\$4,387,528

FY 2026

EDUCATION IMPROVEMENT ACT FUNDS



Education Improvement Act Funds Budget Proposal				
Revenues	FY2025 Adopted Budget	FY2026 Proposed Budget	Varianc	
3000 Revenue from State Sources				
3100 Restricted State Funding				
3156 ADULT EDUCATION	\$0	\$513,892	\$513,89	
3500 Education Improvement Act				
3503 CONTINUOUS IMP/INOV 95,97,99	\$23,582,624	\$25,676,420	\$2,093,79	
3518 EIA FORMATIVE ASSESSMENT	\$150,000	\$177,400	\$27,40	
3519 GRADE 10 ASSESSMENTS	\$50,000	\$85,400	\$35,40	
3526 REFURBISHMENT K-8 SCIENCE KITS	\$100,000	\$0	(\$100,000	
3528 INDUSTRY CERTIFICATES	\$50,000	\$0	(\$50,000	
3529 EAA RETRAINING	\$1,007,001	\$1,107,218	\$100,21	
3532 NATIONAL BOARD CERT AVG PAY	\$1,366,396	\$1,436,950	\$70,55	
3533 TEACHER OF THE YEAR AWARDS	\$1,077	\$1,077	\$	
3535 GOVERNOR'S INST OF READING	\$0	\$2,903,009	\$2,903,00	
3541 CERDEP	\$5,506,672	\$4,481,877	(\$1,024,795	
3556 EMPLOYER CONTRIBUTIONS SPECIAL	\$489,890	\$0	(\$489,890	
3557 SUMMER READING PROGRAM	\$0	\$461,475	\$461,47	
3571 PALMETTO PRIORITY	\$1,658,000	\$1,570,000	(\$88,000	
3577 TEACHER SUPPLY CHECKS (EIA)	\$1,180,000	\$1,180,000	\$	
3595 EEDA CAREER MATERIALS	\$40,000	\$40,000	\$	
Total 3000 Revenue from State Sources	\$35,181,660	\$39,634,717	\$4,453,05	
9000 Use of Fund Balance				
9998 PRIOR YEAR CARRYOVER	\$0	\$20,505	\$20,50	
Total 9000 Use of Fund Balance	\$0	\$20,505	\$20,50	
Total Education Improvement Act Fundo Devenue	\$25.494.000	¢20 655 222	¢4 470 50	
Total Education Improvement Act Funds Revenues	\$35,181,660	\$39,655,222	\$4,473	



enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varian
Instruction			
110 General Instruction			
111 Kindergarten Programs			
400 Supplies and Materials	\$14,000	\$12,987	(\$1,01
112 Primary Programs			
100 Salaries	\$135,971	\$205,155	\$69,18
200 Benefits	\$69,211	\$89,837	\$20,62
300 Purchased Services	\$25,022	\$45,528	\$20,50
400 Supplies and Materials	\$130,114	\$111,722	(\$18,39
113 Elementary Programs			
100 Salaries	\$813,377	\$843,972	\$30,59
200 Benefits	\$367,451	\$391,772	\$24,32
300 Purchased Services	\$101,636	\$52,455	(\$49,18
400 Supplies and Materials	\$1,379,313	\$1,344,082	(\$35,23
600 Other Objects	\$0	\$1,564,454	\$1,564,45
114 High School Programs			
100 Salaries	\$2,092,433	\$2,137,732	\$45,29
200 Benefits	\$836,080	\$811,542	(\$24,538
300 Purchased Services	\$15,000	\$18,936	\$3,93
400 Supplies and Materials	\$322,532	\$146,553	(\$175,979
600 Other Objects	\$249,204	\$0	(\$249,204
115 Career and Technology Education Programs			
300 Purchased Services	\$50,000	\$0	(\$50,000
400 Supplies and Materials	\$931,001	\$0	(\$931,00
600 Other Objects	\$0	\$1,107,218	\$1,107,21
118 Montessori Programs	·		
400 Supplies and Materials	\$2,433	\$2,563	\$13

120 Exceptional Programs			
121 Educable Mentally Handicapped			
100 Salaries	\$0	\$17,720	\$17,72
200 Benefits	\$0	\$9,516	\$9,51
127 Learning Disabilities			
100 Salaries	\$88,709	\$93,948	\$5,23
200 Benefits	\$42,911	\$45,326	\$2,41
130 Preschool Programs			
139 Early Childhood Programs			
100 Salaries	\$3,780,338	\$3,115,828	(\$664,510
200 Benefits	\$1,726,335	\$1,366,049	(\$360,286
170 Summer School Programs			
171 Primary Summer School	Φ0	Φ4C4 47F	Φ404 47
400 Supplies and Materials	\$0	\$461,475	\$461,47



Education Improvement Act Funds Budget Proposal				
expenditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Variano	
0 Instruction				
170 Summer School Programs				
173 High School Summer School				
100 Salaries	\$0	\$31,730	\$31,73	
200 Benefits	\$0	\$11,380	\$11,38	
175 Instructional Programs Beyond Regular School Day				
100 Salaries	\$110,247	\$81,984	(\$28,26	
200 Benefits	\$38,500	\$39,090	\$59	
300 Purchased Services	\$59,964	\$0	(\$59,96	
180 Adult/Continuing Education Programs				
181 Adult Basic Education Programs				
100 Salaries	\$3,000	\$0	(\$3,00	
200 Benefits	\$1,017	\$0	(\$1,01	
400 Supplies and Materials	\$589	\$0	(\$58	
182 Adult Secondary Education Programs				
100 Salaries	\$1,100	\$10,000	\$8,90	
200 Benefits	\$373	\$3,591	\$3,2	
400 Supplies and Materials	\$1,000	\$0	(\$1,00	
190 Instructional Pupil Activity				
100 Salaries	\$2,500	\$2,380	(\$12	
200 Benefits	\$848	\$807	(\$4	
otal 100 Instruction	\$13,392,207	\$14,177,331	\$785,12	
0 Support Services 210 Pupil Services				
<u> </u>				
212 Guidance Services	ФО 04.4. 7 00	Φ0.004.000	фо.4 7 .43	
100 Salaries	\$2,014,730	\$2,261,926	\$247,19	
200 Benefits	\$933,878	\$1,030,642	\$96,76	
300 Purchased Services	\$111,051	\$37,203	(\$73,84	
400 Supplies and Materials	\$4,797	\$5,797	\$1,00	
213 Health Services	A. 222 2=F	A4 40= 000	*** -	
100 Salaries	\$1,098,675	\$1,167,289	\$68,6	
200 Benefits	\$490,481	\$533,294	\$42,87	
214 Psychological Services				
300 Purchased Services	\$0	\$9,500	\$9,50	



enditures	FY2025 Adopted Budget	FY2026 Proposed Budget	Varian
support Services			
220 Instructional Staff Services			
221 Improvement of Instruction Curriculum Development			
100 Salaries	\$697,022	\$2,479,670	\$1,782,64
200 Benefits	\$339,423	\$1,026,276	\$686,85
300 Purchased Services	\$101,108	\$129,757	\$28,64
400 Supplies and Materials	\$51,093	\$29,741	(\$21,35
223 Supervision of Special Programs			
100 Salaries	\$824,217	\$1,222,785	\$398,56
200 Benefits	\$377,684	\$545,600	\$167,91
300 Purchased Services	\$164,769	\$200,514	\$35,74
400 Supplies and Materials	\$70,077	\$5,000	(\$65,07
224 Improvement of Instruction Inservice and Staff Training			
100 Salaries	\$6,326	\$0	(\$6,32
200 Benefits	\$2,153	\$0	(\$2,15
300 Purchased Services	\$209,014	\$188,150	(\$20,86
400 Supplies and Materials	\$1,509	\$1,500	(\$9
230 General Administration Services 233 School Administration			
100 Salaries	\$258,255	\$271,668	\$13,41
200 Benefits	\$97,770	\$105,097	\$7,32
250 Finance and Operations Services			
251 Student Transportation (Federal/District Mandated)	•	A-	^- -
300 Purchased Services	\$0	\$7,351	\$7,35
255 Student Transportation (State Mandated)			
300 Purchased Services	\$0	\$3,000	\$3,00
260 Central Support Services			
262 Planning			
300 Purchased Services	\$0	\$85,400	\$85,40
270 Support Services - Pupil Activity			
271 Pupil Service Activities			
300 Purchased Services	\$0	\$39,420	\$39,42



FY2025 Adopted Budget	FY2026 Proposed Budget	Variance
\$1,225,121	\$1,381,011	\$155,890
\$310,300	\$310,300	\$0
\$12,400,000	\$12,400,000	\$0
\$13,935,421	\$14,091,311	\$155,890
	\$1,225,121 \$310,300 \$12,400,000	\$1,225,121 \$1,381,011 \$310,300 \$310,300 \$12,400,000 \$12,400,000



Fund	Purpose Statement	FY2026 Proposed Budge
303 EIA - STATE AID TO CLASSROOMS	The EIA portion of state funding to school districts under the new funding formula	\$25,696,925
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.	\$177,400
319 EIA - GRADE 10 ASSESSMENTS	This funding is provided by the state to offset the cost of administering state assessment testing to tenth grade students.	\$85,400
329 EIA - 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.	\$1,107,218
332 EIA - NATIONAL BOARD CERTIFIED	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.	\$1,436,950
333 EIA - TEACHER OF THE YEAR	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
335 EIA - READING COACHES	Revenue appropriated to provide salaries and benefits for eligible school-level reading coaches through the Read to Succeed Act	\$2,903,009
341 EIA - CERDEP	South Carolina Child and Education Program (CERDEP)for developmental and learning support for at-risk four year olds	\$4,481,877
356 EIA - 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.	\$513,892
357 EIA - SUMMER READING PROGRAM	This funding provides for a six week intensive instruction reading camp for students identified as reading significantly below third-grade proficiency.	\$461,475
371 EIA - PRIORITY SCHOOLS TA	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	\$1,570,000
377 EIA - TEACHER SUPPLY	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
395 EEDA - S & M CAREER AWARENESS	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



Education Improvement Act Funds			
Fund	FY2025 Original Budget	FY2026 Proposed Budget	Variance
303 EIA - STATE AID TO CLASSROOMS	\$23,582,624	\$25,696,925	\$2,114,301
318 EIA - FORMATIVE ASSESSMENT	\$150,000	\$177,400	\$27,400
319 EIA - GRADE 10 ASSESSMENTS	\$50,000	\$85,400	\$35,400
326 EIA - REFURBISH SCIENCE KITS	\$100,000	\$0	(\$100,000)
328 EIA - INDUSTRY CERTIFICATION	\$50,000	\$0	(\$50,000)
329 EIA - CAREER & TECHNOLOGY ED	\$1,007,001	\$1,107,218	\$100,217
332 EIA - NATIONAL BOARD CERTIFIED	\$1,366,396	\$1,436,950	\$70,554
333 EIA - TEACHER OF THE YEAR	\$1,077	\$1,077	\$0
335 EIA - READING COACHES	\$0	\$2,903,009	\$2,903,009
341 EIA - CERDEP	\$5,506,672	\$4,481,877	(\$1,024,795)
356 EIA - ADULT EDUCATION	\$489,890	\$513,892	\$24,002
357 EIA - SUMMER READING PROGRAM	\$0	\$461,475	\$461,475
371 EIA - PRIORITY SCHOOLS TA	\$1,658,000	\$1,570,000	(\$88,000)
377 EIA - TEACHER SUPPLY	\$1,180,000	\$1,180,000	\$0
395 EEDA - S & M CAREER AWARENESS	\$40,000	\$40,000	\$0
Total for 15 Education Improvement Act Funds	\$35,181,660	\$39,655,222	\$4,473,562



Ехр	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
Salar	ies			
110	ADMINISTRATIVE SALARY	\$460,416	\$876,566	\$416,150
111	PRINCIPAL/AST PRINCIPAL SAL	\$258,255	\$271,668	\$13,413
112	TEACHER/PROFESSIONAL ED SALARY	\$8,017,835	\$9,311,995	\$1,294,160
113	PROFESSIONAL OTHER SALARY	\$1,280,981	\$1,318,881	\$37,900
114	TECHNICAL SALARY	\$119,978	\$170,362	\$50,384
115	TEACHER AST/CLERICAL SALARY	\$897,087	\$939,037	\$41,950
	Total Regular Salaries	\$11,034,552	\$12,888,509	\$1,853,957
130	OVERTIME SALARY - ADMIN	\$4,521	\$6,104	\$1,583
	Total Overtime Salaries	\$4,521	\$6,104	\$1,583
142	SUPPLEMENTAL SALARY	\$887,826	\$1,049,174	\$161,348
	Total Supplemental Salaries	\$887,826	\$1,049,174	\$161,348
	Total Salaries	\$11,926,899	\$13,943,787	\$2,016,888
Fring	e Benefits			
210	GROUP HEALTH AND LIFE INS	\$1,265,926	\$1,374,155	\$108,229
220	EMPLOYEE RETIREMENT	\$2,979,021	\$3,399,249	\$420,228
230	SOCIAL SECURITY	\$917,019	\$1,048,179	\$131,159
260	UNEMPLOYMENT COMPENSATION TAX	\$12,160	\$14,062	\$1,902
270	WKRS' COMP - REIMB OTHR FUNDS	\$149,987	\$174,174	\$24,187
	Total Fringe Benefits	\$5,324,113	\$6,009,819	\$685,705
Purc	hased Services			
311	INSTRUCTIONAL SERVICES	\$248,793	\$258,342	\$9,549
312	INSTRUCTIONAL PROGRAMS	\$115,490	\$53,686	(\$61,804)
313	STUDENT SERVICES	\$0	\$9,500	\$9,500
317	STATISTICAL SERVICES	\$50,000	\$85,400	\$35,400
331	STUDENT TRANSPORTATION	\$0	\$7,351	\$7,351
332	IN STATE TRAVEL	\$37,074	\$19,514	(\$17,560)
333	CURRICULUM FIELD TRIP TRANSPRT	\$11,222	\$22,375	\$11,153
338	OUT OF STATE TRAVEL	\$48,918	\$51,003	\$2,085
345	TECHNOLOGY PURCHASED SERVICES	\$150,000	\$177,400	\$27,400
360	PRINTING AND BINDING	\$31,000	\$66,375	\$35,375
399	OTHER PURCHASED SERVICES	\$145,067	\$66,268	(\$78,799)
	Total Purchased Services	\$837,564	\$817,214	(\$20,350)
Mate	rials & Supplies			
410	SUPPLIES	\$2,812,006	\$2,046,764	(\$765,242)
-110				
417	FOOD AND CATERING	\$3,609	\$9,500	\$5,891



	Education Improvement Act Fun	ds Expenditure	Budget Compar	ison
Exp	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance
445	TECHNOLOGY SUPPLIES	\$5,667	\$11,152	\$5,485
446	TECHNOLOGY SOFTWARE	\$77,677	\$44,504	(\$33,173)
448	TECHNOLOGY PERIPHERALS	\$1,000	\$4,500	\$3,500
472	GASOLINE	\$0	\$2,500	\$2,500
	Total Materials & Supplies	\$2,908,459	\$2,121,420	(\$787,039)
Othe	r Objects			
690	OTHER OBJECTS	\$249,204	\$2,671,672	\$2,422,468
	Total Other Objects	\$249,204	\$2,671,672	\$2,422,468
Trans	sfers			
710	TRANSFERS TO OTHER FUNDS	\$12,400,000	\$12,400,000	\$0
720	TRANSITS/CHARTERS	\$1,535,421	\$1,691,311	\$155,890
	Total Transfers	\$13,935,421	\$14,091,311	\$155,890
Tota	I for 34 Education Improvement Act Fund Objects	\$35,181,660	\$39,655,222	\$4,473,562

FY 2026

WEIGHTED STUDENT FORMULA (WSF) FUND



Weighted Student Formula Fund Budget Proposal				
Revenues	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance	
9000 Use of Fund Balance				
9999 USE OF FUND BALANCE	\$0	\$3,000,000	\$3,000,000	
Total 9000 Use of Fund Balance	\$0	\$3,000,000	\$3,000,000	
Other Financing Sources (Uses)				
5210 TRANS FM GENERAL FUND	\$34,072,658	\$33,072,750	(\$999,908)	
Total Other Financing Sources (Uses)	\$34,072,658	\$33,072,750	(\$999,908)	
Total Weighted Student Formula Fund Revenues	\$34,072,658	\$36,072,750	\$2,000,092	



Weighted Student Formula Fund Budget Proposal			
penditures	FY2025 Adopted Budget *	FY2026 Proposed Budget	Variance
Instruction			
110 General Instruction			
111 Kindergarten Programs			
100 Salaries	\$0	\$105,001	\$105,001
200 Benefits	\$0	\$51,372	\$51,372
400 Supplies and Materials	\$0	\$103,067	\$103,067
112 Primary Programs			
100 Salaries	\$0	\$1,933,642	\$1,933,642
200 Benefits	\$0	\$874,760	\$874,760
300 Purchased Services	\$0	\$83,563	\$83,563
400 Supplies and Materials	\$0	\$302,995	\$302,995
113 Elementary Programs			
100 Salaries	\$0	\$5,986,330	\$5,986,330
200 Benefits	\$0	\$2,662,133	\$2,662,133
300 Purchased Services	\$0	\$417,914	\$417,914
400 Supplies and Materials	\$0	\$562,991	\$562,99
500 Capital Outlay	\$0	\$4,400	\$4,400
600 Other Objects	\$0	\$1,096	\$1,090
114 High School Programs			
100 Salaries	\$0	\$2,306,200	\$2,306,200
200 Benefits	\$0	\$1,021,909	\$1,021,909
300 Purchased Services	\$0	\$32,590	\$32,590
400 Supplies and Materials	\$0	\$376,665	\$376,665
115 Career and Technology Education Programs		· ·	
100 Salaries	\$0	\$94,189	\$94,189
200 Benefits	\$0	\$49,495	\$49,49
118 Montessori Programs		· ·	
100 Salaries	\$0	\$131,164	\$131,164
200 Benefits	\$0	\$68,518	\$68,518
400 Supplies and Materials	\$0	\$16,502	\$16,502
120 Exceptional Programs			
121 Educable Mentally Handicapped	A	***	A c
100 Salaries	\$0	\$314,910	\$314,910
200 Benefits	\$0	\$154,474	\$154,474
127 Learning Disabilities			
100 Salaries	\$0	\$933,216	\$933,216
200 Benefits	\$0	\$400,571	\$400,571
140 Special Programs			
141 Gifted and Talented Academic			
100 Salaries	\$0	\$135,608	\$135,608
200 Benefits	\$0	\$59,580	\$59,580
148 Gifted and Talented Artistic	·		
100 Salaries	\$0	\$186,924	\$186,924
200 Benefits	\$0	\$85,452	\$85,452
	•	•	* *



200 Benefits	penditures	FY2025 Adopted Budget *	FY2026 Proposed Budget	Varianc
162 Limited English Proficiency	Instruction			
100 Salaries \$0 \$1,643,582 \$1,643, 200 Benefits \$0 \$704,353 \$704, 200 Benefits \$0 \$704,353 \$704, 200 Benefits \$0 \$704,353 \$704, 200 Benefits \$0 \$45,730 \$45, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$3764,651 \$764, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$10,400 \$10, 200 Benefits \$0 \$3,528 \$3, 200 Benefits \$0 \$3,528	160 Other Exceptional Programs			
200 Benefits	162 Limited English Proficiency			
170 Summer School Programs	100 Salaries	\$0	\$1,643,582	\$1,643,58
173 High School Summer School 100 Salaries \$0 \$45,730 \$45, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$21,994 \$21, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$341,462 \$341, 200 Benefits \$0 \$310,400 \$10, 200 Benefits \$0 \$33,528 \$3, 200 Benefits \$0	200 Benefits	\$0	\$704,353	\$704,35
100 Salaries	170 Summer School Programs			
200 Benefits	173 High School Summer School			
180 Adult/Continuing Education Programs 188 Parenting/Family Literacy 100 Salaries \$0 \$764,651 \$764, 200 Benefits \$0 \$341,462 \$341,	100 Salaries	\$0	\$45,730	\$45,73
188 Parenting/Family Literacy \$0 \$764,651 \$764, 200 Benefits \$0 \$0 \$341,462 \$341, 190 Instructional Pupil Activity 100 Salaries \$0 \$10,400 \$10, 200 Benefits \$0 \$3,528 \$3, 100 Instruction \$0 \$22,992,931 \$22,992, 210 Pupil Services \$0 \$715,005 \$715, 200 Benefits \$0 \$339,705 \$339, 212 Guidance Services \$0 \$339,705 \$339, 212 Guidance Services \$0 \$3,1,105,980 \$1,105, 200 Benefits \$0 \$31,105,980 \$1,105, 200 Benefits \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services \$0 \$85,501 \$85, 214 Psychological Services \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97, 214 Psychological Services \$0 \$97,035 \$97, 215 Pagical Services \$0 \$97,035 \$97, 216 Psychological Services \$0 \$97,035 \$97, 217 Pagical Services \$0 \$97,035 \$97, 218 Psychological Services \$0 \$97,035 \$97, 219 Psychological Services \$0 \$97,035 \$97, 210 Pupil Services \$0 \$97,035 \$97, 211 Pagical Services \$0 \$97,035 \$97, 212 Pagical Services \$0 \$97,035 \$97, 213 Pagical Services \$0 \$97,035 \$97, 214 Psychological Services \$0 \$97,035 \$97, 215 Pagical Services \$0 \$97,035 \$97, 216 Pagical Services \$0 \$97,035 \$97, 217 Pagical Services \$0 \$97,035 \$97, 218 Pagical Services \$0 \$97,035 \$97, 218 Pagical Services \$0 \$97,035 \$97, 219 Pagical Services \$0 \$97,035 \$97, 210 Pagical Services \$0 \$97,035 \$97, 211 Pagical Services \$0 \$97,035 \$97, 212 Pagical Services \$0 \$97,035 \$97, 213 Pagical Services \$0 \$97,035 \$97, 214 Pagical Services \$0 \$97,035 \$97, 215 Pagical Services \$0 \$97,035 \$97, 216 Pagical Services \$0 \$97,035 \$97, 217 Pagical Services \$0 \$97,035 \$97, 218 Pagical Services \$0 \$97	200 Benefits	\$0	\$21,994	\$21,99
100 Salaries	180 Adult/Continuing Education Programs			
200 Benefits	188 Parenting/Family Literacy			
190 Instructional Pupil Activity	100 Salaries	\$0	\$764,651	\$764,65
100 Salaries	200 Benefits	\$0	\$341,462	\$341,46
\$0 \$22,992,931 \$22,992,935 \$22,992,935 \$22,992,935 \$22,992,935 \$22,992,935 \$22,992,935 \$32,935 \$339,705 \$339,	100 Salaries	•	<u> </u>	\$10,40 \$3,52
210 Pupil Services 211 Attendance and Social Work Services 100 Salaries \$0 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$715,005 \$339,005 \$339,005 \$339,005 \$339,005 \$339,005 \$339,005 \$339,005 \$32,461,168 \$2,461,168 \$2,461,105 \$2,461,105 \$2,461,105 \$35,005 \$35,645 \$35,005 \$		·		\$22,992,93
100 Salaries \$0 \$715,005 \$715, 200 Benefits \$0 \$339,705 \$339, 212 Guidance Services \$0 \$2,461,168 \$2,461, 100 Salaries \$0 \$1,105,980 \$1,105, 200 Benefits \$0 \$1,105,980 \$1,105, 300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97, 214 Psychological Services \$0 \$97,035 \$97,	210 Pupil Services			
200 Benefits \$0 \$339,705 \$339, 212 Guidance Services 100 Salaries \$0 \$2,461,168 \$2,461, 200 Benefits \$0 \$1,105,980 \$1,105, 300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services 400 Supplies and Materials \$0 \$27,042 \$27, 214 Psychological Services 100 Salaries \$0 \$97,035 \$97,				
212 Guidance Services 100 Salaries \$0 \$2,461,168 \$2,461, 200 Benefits \$0 \$1,105,980 \$1,105, 300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97, 200 Salaries \$0 \$97,035 \$97,		<u> </u>	<u> </u>	\$715,00
100 Salaries \$0 \$2,461,168 \$2,461, 200 Benefits \$0 \$1,105,980 \$1,105, 300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services \$0 \$27,042 \$27, 200 Supplies and Materials \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97,		\$0	\$339,705	\$339,70
200 Benefits \$0 \$1,105,980 \$1,105, 300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services 400 Supplies and Materials \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97, 100 Salaries \$0 \$97,035 \$97,			*	.
300 Purchased Services \$0 \$35,645 \$35, 400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services 400 Supplies and Materials \$0 \$27,042 \$27, 214 Psychological Services \$0 \$97,035 \$97,		<u>'</u>		\$2,461,16
400 Supplies and Materials \$0 \$85,501 \$85, 213 Health Services 400 Supplies and Materials \$0 \$27,042 \$27, 214 Psychological Services 50 \$97,035 \$97, 100 Salaries \$0 \$97,035 \$97,	200 Benefits	•		\$1,105,98
213 Health Services \$0 \$27,042 \$27,042 400 Supplies and Materials \$0 \$27,042 \$27,042 214 Psychological Services \$0 \$97,035 \$97,035				\$35,64
400 Supplies and Materials \$0 \$27,042 \$27,042 214 Psychological Services \$0 \$97,035 \$97,035		\$0	\$85,501	\$85,50
214 Psychological Services 100 Salaries \$0 \$97,035 \$97,				
100 Salaries \$0 \$97,035 \$97,		\$0	\$27,042	\$27,042
200 Benefits \$0 \$42,734 \$42,				\$97,03
	200 Benefits	\$0	\$42,734	\$42,73



Expenditures	FY2025 Adopted Budget *	FY2026 Proposed Budget	Varianc
00 Support Services			
220 Instructional Staff Services			
221 Improvement of Instruction Curriculum Development			
100 Salaries	\$0	\$2,561,880	\$2,561,88
200 Benefits	\$0	\$1,109,031	\$1,109,03
300 Purchased Services	\$0	\$80,487	\$80,48
222 Library and Media Services			
400 Supplies and Materials	\$0	\$183,119	\$183,11
223 Supervision of Special Programs			
100 Salaries	\$0	\$74,662	\$74,66
200 Benefits	\$0	\$31,805	\$31,80
224 Improvement of Instruction Inservice and Staff Training			
300 Purchased Services	\$0	\$31,769	\$31,76
230 General Administration Services			
233 School Administration			
100 Salaries	\$0	\$2,063,269	\$2,063,26
200 Benefits	\$0	\$921,514	\$921,51
300 Purchased Services	\$0	\$15,893	\$15,89
400 Supplies and Materials	\$0	\$257,900	\$257,90
otal 200 Support Services	\$0	\$12,241,144	\$12,241,14
00 Community Services			
330 Civic Services			
100 Salaries	\$0	\$91,041	\$91,04
200 Benefits	\$0	\$41,905	\$41,90
otal 300 Community Services	\$0	\$132,946	\$132,94
00 Reserves			
910 RESERVE FOR FUND BALANCE	\$0	\$705,729	\$705,72
otal 900 Reserves	\$0	\$705,729	\$705,72

^{*} WSF was not budgeted at the object level in the FY2025 original budget



ACADEMIC MAGNET HIGH SCHOOL ANGEL DAY ELEMENTARY \$703,489 \$453,252 \$250,237) \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$437,421 \$438,349 \$232,156) \$451,605 \$333,849 \$232,156) \$451,605 \$533,349 \$232,156) \$451,605 \$	Weighted Student Formula Fund Expenditure Budget Comparison						
ACADEMIC MAGNET HIGH SCHOOL ANGEL DAK ELEMENTARY \$703,489 \$453,252 \$25,257 \$343,421 \$343,431 \$343,431 \$343,431 \$343,431 \$344,441 \$344,441	Expenditures			Variance			
ASHEL OAK ELEMENTARY \$703,489 \$453,252 (\$250,237) ASHLEY RIVER ELEMENTARY \$437,421 \$437,421 \$50 ASHLEY RIVER ELEMENTARY \$616,005 \$383,489 (\$232,156) BAPTIST HILL HIGH \$06,000 \$300 \$232,156 \$232,156 BAPTIST HILL MIDDLE SCHOOL \$0 \$0 \$232,156 \$232,156 BELLE HALL ELEMENTARY \$86,279 \$225,449 \$139,570 BURIST ACADEMY ELEMENTARY \$180,599 \$159,387 (\$21,206) BURIST HIGH \$353,3954 \$332,004 \$38,050 CARP GLAD MIDDLE SCHOOL \$353,954 \$432,409 \$370,455 CARIO MIDDLE \$350,000	A C CORCORAN ELEMENTARY	\$966,464	\$986,981	\$20,517			
ASHLEY RIVER ELEMENTARY ASH, 21, 437, 421 S0 ADAPTIST HILL HIGHOLE BELLE HALL ELEMENTARY S0 AS22, 156 BELLE HALL ELEMENTARY S0 AS23, 156 BELLE HALL ELEMENTARY S10, 279 BUIST ACADEMY ELEMENTARY S10, 593 S193, 597 S193, 5	ACADEMIC MAGNET HIGH SCHOOL	\$178,584	\$178,584	\$0			
BAPTIST HILL HIGH \$616,005 \$383,849 (\$232,156) BAPTIST HILL MIDDLE SCHOOL \$0 \$232,156 \$222,156 BAPTIST HILL MIDDLE SCHOOL \$0 \$232,156 \$223,156 BUIST ACADEMY ELEMENTARY \$180,593 \$159,387 (\$21,206) BUIST ACADEMY ELEMENTARY \$180,593 \$159,387 (\$21,206) BUIST ACADEMY ELEMENTARY \$353,954 \$392,004 \$38,050 CARO MIDDLE \$353,954 \$324,099 \$78,455 CARO MIDDLE \$358,965 \$358,963 \$30,078 CAROLIAN PARK ES \$354,356 \$355,186 \$54,366 CE WILLIAMS - NORTH (6TH) \$705,735 \$750,009 \$44,974 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,009 \$44,974 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$65,741 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$65,741 CHARLES TON PROGRESSIVE SCHOOL \$359,621 \$300,013 \$45,199 CHARLES PINCKNEY ELEMENTARY \$40,401 \$443,447 \$30,013	ANGEL OAK ELEMENTARY	\$703,489	\$453,252	(\$250,237)			
BAPTIST HILL MIDDLE SCHOOL \$0 \$232,156 \$232,158 \$232,156 \$232,158	ASHLEY RIVER ELEMENTARY	\$437,421	\$437,421	\$0			
BELLE HALL ELEMENTARY \$86,279 \$225,849 \$130,570 BUIST ACADEMY ELEMENTARY \$180,533 \$159,387 \$(21,206) BURKE HIGH \$353,954 \$392,004 \$38,050 CAMP ROAD MIDDLE \$360,783 \$30,783 \$0 CARIO MIDDLE \$360,783 \$360,783 \$30 CAROLINA PARK ES \$354,356 \$354,356 \$54,356 CE WILLIAMS - NORTH (6TH) \$369,700 \$355,186 \$5,486 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,709 \$44,972 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$656,741 CHARLES PINCKNEY ELEMENTARY \$402,844 \$444,74 \$447,772 \$600,444 CHARLES PINCKNEY ELEMENTARY \$442,847 \$40 \$60 \$61,761 \$60 \$676,763 \$61,600 \$64,761,793	BAPTIST HILL HIGH	\$616,005	\$383,849	(\$232,156)			
BUIST ACADEMY ELEMENTARY \$180,593 \$19,387 \$32,006 BURKE HIGH \$353,954 \$392,004 \$38,050 CARD ROAD MIDDLE \$353,954 \$432,409 \$76,455 CARO MIDDLE \$360,783 \$360,783 \$306,781 \$446,783 \$446,789 \$446,789 \$446,784 \$447,744 \$444,744 \$444,744 \$444,744	BAPTIST HILL MIDDLE SCHOOL	\$0	\$232,156	\$232,156			
BURKE HIGH \$353,954 \$392,004 \$38,050 CAMP ROAD MIDDLE SCHOOL \$363,954 \$432,409 \$78,455 CARIO MIDDLE \$360,783 \$380,783 \$30 CAROLINA PARK ES \$354,356 \$354,356 \$30 CE WILLIAMS - NORTH (6TH) \$349,700 \$355,186 \$5,486 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,709 \$44,974 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$656,741 CHARLES FINCKNEY ELEMENTARY \$401,513 \$344,772 \$656,741 CHARLES FINCKNEY ELEMENTARY \$401,513 \$344,772 \$656,741 CHARLES FINCKNEY ELEMENTARY \$403,6291 \$396,291 \$0 CHARLES FON POGRESSIVE SCHOOL \$396,291 \$396,291 \$0 CHARLES FON POGRESSIVE SCHOOL \$357,212 \$394,447 \$0 CHARLES FON POGRESSIVE SCHOOL \$357,212 \$394,447 \$0 DEER PARK MIDDLE SCHOOL \$357,212 \$394,447 \$0 DETHIOLIDIE SCHOOL \$357,212 \$394,447 \$0 <	BELLE HALL ELEMENTARY	\$86,279	\$225,849	\$139,570			
CAMP ROAD MIDDLE SCHOOL \$353,954 \$432,409 \$78,455 CARIO MIDDLE \$360,783 \$360,783 \$360,783 \$30 \$0 CAROLINA PARK ES \$364,366 \$354,366 \$354,366 \$354,366 \$5,486 CE WILLIAMS - NORTH (6TH) \$349,700 \$355,186 \$5,486 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$759,709 \$44,974 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$(56,741) CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$(56,741) CHARLES PINCKNEY ELEMENTARY \$405,614 \$308,021 \$306,291 \$306,291 \$0 CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 \$0 CHAS COUNTY SCHOOL OF THE ARTS \$443,447 \$443,447 \$40 \$0 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,855 \$169 \$0 \$646,149 \$67,759 \$0 \$466,259 \$0 \$66,414 \$67,769 \$0 \$66,470 \$252,473 \$0 \$66,476 \$52,473	BUIST ACADEMY ELEMENTARY	\$180,593	\$159,387	(\$21,206)			
CARIO MIDDLE \$360,763 \$360,783 \$30 CAROLINA PARK ES \$354,356 \$354,356 \$53,456 CE WILLIAMS - NORTH (6TH) \$349,700 \$355,186 \$54,86 CE WILLIAMS - SOUTH (7TH 6TH) \$705,735 \$750,709 \$44,974 CHARLES PINCKINEY ELEMENTARY \$401,513 \$344,772 (\$56,741) CHARLES PINCKINEY ELEMENTARY \$400,001 \$356,291 \$300,013 \$45,169 CHAS COUNTY SCHOOL OF THE ARTS \$222,884 \$300,013 \$45,169 CHICORA ELEMENTARY \$443,447 \$43,447 \$30 DEERP RARK MIDDLE SCHOOL \$337,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,159 DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$466,214 \$57,686 DRAYTON ELEMENTARY \$523,0	BURKE HIGH	\$353,954	\$392,004	\$38,050			
CAROLINA PARK ES \$354,356 \$354,356 \$0 CE WILLIAMS - NORTH (6TH) \$349,700 \$355,166 \$5,486 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,709 \$44,974 CHARLES DINCKINEY ELEMENTARY \$401,513 \$344,772 (\$56,741) CHARLESTON PROGRESSIVE SCHOOL \$396,291 \$396,291 \$0 CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$300,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$0 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 (\$475,179) DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 BE ELLINGTON ELEMENTARY \$523,700 \$466,114 (\$57,86) BOITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$369,177 \$399,177 \$399,177 \$0 HAND GOV JAMES B ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES SIMONS ON ELEMENTARY \$449,071 \$448,469<	CAMP ROAD MIDDLE SCHOOL	\$353,954	\$432,409	\$78,455			
CE WILLIAMS - NORTH (6TH) \$349,700 \$355,186 \$5,886 CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,709 \$44,974 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 (\$56,741) CHARLES FINCKNEY ELEMENTARY \$401,513 \$344,772 (\$56,741) CHARLESTON PROGRESSIVE SCHOOL \$396,291 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$37,635 CHICORA ELEMENTARY \$443,447 \$443,447 \$37,635 DISTRICTWIDE ACCOUNTING \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,779 DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 DEDITH FRIERSON ELEMENTARY \$523,000 \$466,114 \$57,586 EDITH FRIERSON ELEMENTARY \$262,854 \$323,241 \$60,387 HARDON VIEW ELEMENTARY \$399,493 \$110,048 \$26,556 GOV JAMES B EDWARDS ELEMENTARY \$399,477 \$39,477 \$0 HAULE SY PARK ELEMENTARY \$616,005 \$688,478 \$	CARIO MIDDLE	\$360,783	\$360,783	\$0			
CE WILLIAMS - SOUTH (7TH 8TH) \$705,735 \$750,709 \$44,974 CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 (\$56,741) CHARLES TON PROGRESSIVE SCHOOL \$396,291 \$396,291 \$306,291 CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$43,447 SCHILOR SCHOOL \$357,212 \$394,847 \$37,635 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 (\$475,179) DRAYTON HALL ELEMENTARY \$462,299 \$446,259 \$0 BE ELLINGTON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES BEDWARDS ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES BEDWARDS ELEMENTARY \$399,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$439,430 HAUT GAP MIDDLE \$449,071 \$448,469 \$602,27 JAMES SIGNOIS MONTESSORI \$266,872 \$402 J	CAROLINA PARK ES	\$354,356	\$354,356	\$0			
CHARLES PINCKNEY ELEMENTARY \$401,513 \$344,772 \$56,741) CHARLESTON PROGRESSIVE SCHOOL \$396,291 \$396,291 \$0 CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$37,655 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,655 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,179 DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 EB ELLINGTON ELEMENTARY \$523,700 \$466,114 \$57,586) EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$359,177 \$359,177 \$0 HANDON VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$22,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,699 \$60,22 JANE EDWARDS ELEMENTARY \$449,071 \$448,699 \$60,22	CE WILLIAMS - NORTH (6TH)			\$5,486			
CHARLESTON PROGRESSIVE SCHOOL \$396,291 \$396,291 \$396,291 \$0 CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$30,635 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$475,179 \$0 \$466,114 \$575,586 \$0	CE WILLIAMS - SOUTH (7TH 8TH)	\$705,735	\$750,709	\$44,974			
CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$0 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,179 DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 E B ELLINGTON ELEMENTARY \$523,700 \$466,114 \$57,586 EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B LEDWARDS ELEMENTARY \$359,177 \$359,177 \$0 HALDT GAP MIDDLE \$339,430 \$439,430 \$0 HAUT GAP MIDDLE \$393,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES SILAND ELEMENTARY \$449,071 \$448,469 \$602,247 JANE EDWARDS ELEMENTARY \$816,005 \$668,478 \$52,473 JANE EDWARDS ELEMENTARY \$442,441 \$413,438 \$628,405	CHARLES PINCKNEY ELEMENTARY	\$401,513	\$344,772				
CHAS COUNTY SCHOOL OF THE ARTS \$262,854 \$308,013 \$45,159 CHICORA ELEMENTARY \$443,447 \$443,447 \$0 DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 \$475,179 DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 E B ELLINGTON ELEMENTARY \$523,700 \$466,114 \$57,586 EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B LEDWARDS ELEMENTARY \$359,177 \$359,177 \$0 HALDT GAP MIDDLE \$339,430 \$439,430 \$0 HAUT GAP MIDDLE \$393,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES SILAND ELEMENTARY \$449,071 \$448,469 \$602,247 JANE EDWARDS ELEMENTARY \$816,005 \$668,478 \$52,473 JANE EDWARDS ELEMENTARY \$442,441 \$413,438 \$628,405	CHARLESTON PROGRESSIVE SCHOOL	\$396,291	\$396,291	\$0			
DEER PARK MIDDLE SCHOOL \$357,212 \$394,847 \$37,635 DISTRICTWIDE ACCOUNTING \$475,179 \$0 (\$475,179) DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 E B ELLINGTON ELEMENTARY \$523,700 \$466,114 (\$57,586) EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$359,177 \$359,177 \$0 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAULT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANES ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 \$(\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEME	CHAS COUNTY SCHOOL OF THE ARTS	\$262,854		\$45,159			
DISTRICTWIDE ACCOUNTING \$475,179 \$0 (\$475,179) DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 E B ELLINGTON ELEMENTARY \$523,700 \$466,114 (\$57,586) EDITH FRIERSON ELEMENTARY \$99,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$262,854 \$323,241 \$60,387 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$39,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 \$(\$28,105) JOHN SISLAND ES \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$355,168 \$357,168 \$0 LADSON ELEMENTARY \$60,4340 \$604,340 \$604,340	CHICORA ELEMENTARY	\$443,447	\$443,447	\$0			
DRAYTON HALL ELEMENTARY \$446,259 \$446,259 \$0 E B ELLINGTON ELEMENTARY \$523,700 \$466,114 (\$57,586) EDITH FRIERSON ELEMENTARY \$99,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$262,854 \$323,241 \$60,337 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$22,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 \$(\$261,05) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$355,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$666,872 \$78,917 <	DEER PARK MIDDLE SCHOOL	\$357,212	\$394,847	\$37,635			
E B ELLINGTON ELEMENTARY \$523,700 \$466,114 (\$57,586) EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$262,854 \$323,241 \$60,387 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$0 LADSON ELEMENTARY \$341,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,969) LAURCH HILL PRIMARY \$476,754 <td>DISTRICTWIDE ACCOUNTING</td> <td>\$475,179</td> <td>\$0</td> <td>(\$475,179)</td>	DISTRICTWIDE ACCOUNTING	\$475,179	\$0	(\$475,179)			
EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$262,854 \$332,241 \$60,387 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JAMES ELEMENTARY \$88,569 \$88,569 \$0 JUENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$60,70 \$668,887 \$78,917 LAUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,565 MALCOLM C HURSEY ELEMENTARY	DRAYTON HALL ELEMENTARY	\$446,259	\$446,259	\$0			
EDITH FRIERSON ELEMENTARY \$89,493 \$110,048 \$20,555 GOV JAMES B EDWARDS ELEMENTARY \$262,854 \$332,241 \$60,387 HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JAMES ELEMENTARY \$88,569 \$88,569 \$0 JUENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$60,70 \$668,887 \$78,917 LAUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,565 MALCOLM C HURSEY ELEMENTARY	E B ELLINGTON ELEMENTARY	\$523,700	\$466,114	(\$57,586)			
HARBOR VIEW ELEMENTARY \$359,177 \$359,177 \$0 HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$1,41,714 \$1,149,684 \$7,971 LAUREL HILL PRIMARY \$476,754 \$337,766 \$136,968 LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MARY FORD EARLY LRN & FAM CTR </td <td>EDITH FRIERSON ELEMENTARY</td> <td>\$89,493</td> <td>\$110,048</td> <td>\$20,555</td>	EDITH FRIERSON ELEMENTARY	\$89,493	\$110,048	\$20,555			
HAUT GAP MIDDLE \$439,430 \$439,430 \$0 HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 \$138,968 LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM	GOV JAMES B EDWARDS ELEMENTARY	\$262,854	\$323,241	\$60,387			
HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,440 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 \$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MEMMINGER ELEMENTARY <td< td=""><td>HARBOR VIEW ELEMENTARY</td><td>\$359,177</td><td>\$359,177</td><td>\$0</td></td<>	HARBOR VIEW ELEMENTARY	\$359,177	\$359,177	\$0			
HUNLEY PARK ELEMENTARY \$616,005 \$668,478 \$52,473 JAMES ISLAND ELEMENTARY \$449,071 \$448,469 (\$602) JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,440 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 \$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MEMMINGER ELEMENTARY <td< td=""><td>HAUT GAP MIDDLE</td><td>\$439,430</td><td>\$439,430</td><td>\$0</td></td<>	HAUT GAP MIDDLE	\$439,430	\$439,430	\$0			
JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$357,168 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$357,168 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	HUNLEY PARK ELEMENTARY		\$668,478	\$52,473			
JAMES SIMONS MONTESSORI \$266,470 \$266,872 \$402 JANE EDWARDS ELEMENTARY \$88,569 \$88,569 \$0 JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$357,168 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$357,168 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JAMES ISLAND ELEMENTARY	\$449,071	\$448,469	(\$602)			
JENNIE MOORE ELEMENTARY \$442,443 \$414,338 (\$28,105) JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JAMES SIMONS MONTESSORI	\$266,470	\$266,872				
JOHNS ISLAND ES \$0 \$604,340 \$604,340 JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JANE EDWARDS ELEMENTARY	\$88,569	\$88,569	\$0			
JULIAN MITCHELL ELEMENTARY \$355,159 \$355,159 \$0 LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JENNIE MOORE ELEMENTARY	\$442,443	\$414,338	(\$28,105)			
LADSON ELEMENTARY \$1,141,714 \$1,149,684 \$7,971 LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JOHNS ISLAND ES	\$0	\$604,340	\$604,340			
LAING MIDDLE \$357,168 \$357,168 \$0 LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	JULIAN MITCHELL ELEMENTARY	\$355,159	\$355,159	\$0			
LAMBS ELEMENTARY \$607,970 \$686,887 \$78,917 LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	LADSON ELEMENTARY	\$1,141,714	\$1,149,684	\$7,971			
LAUREL HILL PRIMARY \$476,754 \$337,786 (\$138,968) LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	LAING MIDDLE	\$357,168	\$357,168	\$0			
LUCY G BECKHAM HIGH SCHOOL \$435,412 \$578,869 \$143,457 MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	LAMBS ELEMENTARY	\$607,970	\$686,887	\$78,917			
MALCOLM C HURSEY ELEMENTARY \$357,168 \$396,200 \$39,032 MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	LAUREL HILL PRIMARY	\$476,754	\$337,786	(\$138,968)			
MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	LUCY G BECKHAM HIGH SCHOOL	\$435,412	\$578,869	\$143,457			
MAMIE P WHITESIDES ELEMENTARY \$351,745 \$351,745 \$0 MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	MALCOLM C HURSEY ELEMENTARY						
MARY FORD EARLY LRN & FAM CTR \$349,133 \$349,133 \$0 MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	MAMIE P WHITESIDES ELEMENTARY						
MATILDA F DUNSTON ELEMENTARY \$838,785 \$768,306 (\$70,479) MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	MARY FORD EARLY LRN & FAM CTR						
MEMMINGER ELEMENTARY \$357,168 \$357,168 \$0	MATILDA F DUNSTON ELEMENTARY						
	MEMMINGER ELEMENTARY						
	MIDLAND PARK PRIMARY SCHOOL			\$2,414			



Expenditures	FY2025 Original Allocation	FY2026 Proposed Budget	Variance
MILITARY MAGNET ACADEMY	\$527,316	\$492,035	(\$35,281)
MINNIE HUGHES ELEMENTARY	\$175,772	\$182,060	\$6,288
MONTESSORI COMMUNITY SCHL CHAS	\$88,689	\$88,689	\$0
MORNINGSIDE MIDDLE	\$708,310	\$814,735	\$106,425
MOULTRIE MIDDLE	\$353,271	\$366,624	\$13,353
MT PLEASANT ACADEMY	\$268,479	\$238,031	(\$30,448)
MT ZION ELEMENTARY	\$353,151	\$0	(\$353,151)
MURRAY-LASAINE ELEMENTARY	\$89,453	\$141,316	\$51,863
NORTH CHARLESTON ELEMENTARY	\$437,421	\$553,963	\$116,542
NORTH CHARLESTON HIGH	\$620,022	\$871,397	\$251,375
NORTH CHAS CREATIVE ARTS ELEM	\$529,726	\$489,802	(\$39,924)
NORTHWOODS MIDDLE SCHOOL	\$886,894	\$1,047,826	\$160,932
OAKLAND ELEMENTARY	\$527,717	\$527,717	\$0
PEPPERHILL ELEMENTARY	\$610,782	\$642,692	\$31,910
PINEHURST ELEMENTARY	\$1,214,007	\$1,347,581	\$133,574
R B STALL HIGH	\$1,934,294	\$2,346,718	\$412,424
SANDERS-CLYDE ELEMENTARY	\$443,447	\$443,447	\$0
SIMMONS-PINCKNEY MIDDLE	\$258,837	\$266,872	\$8,035
SPRINGFIELD ELEMENTARY	\$710,318	\$746,919	\$36,601
ST ANDREWS ELEMENTARY	\$536,756	\$536,756	\$0
ST JAMES-SANTEE ELEMENTARY	\$172,558	\$202,905	\$30,347
ST JOHN'S HIGH	\$446,661	\$479,785	\$33,124
STILES POINT ELEMENTARY	\$266,872	\$266,872	\$0
STONO PARK ELEMENTARY	\$444,692	\$444,692	\$0
SULLIVAN'S ISLAND ELEMENTARY	\$89,895	\$105,514	\$15,619
W B GOODWIN ELEMENTARY	\$707,105	\$707,105	\$0
WANDO HIGH SCHOOL	\$612,992	\$848,643	\$235,651
WEST ASHLEY HIGH SCHOOL	\$1,141,874	\$1,502,907	\$361,033
ZUCKER MIDDLE SCHOOL	\$611,988	\$745,092	\$133,104
Total for 73 Weighted Student Formula Fund Location	s \$34,072,658	\$36,072,750	\$2,000,092



FY 2026 FOOD SERVICE FUNDS



		Food Service Funds Budget Proposal							
Revenues		FY2025 Adopted Budget	FY2026 Proposed Budget	Variand					
000 Reven	ue from Local Sources								
1600 Fo	od Services								
16	610 LUNCH SALES TO PUPILS	\$2,004,576	\$2,101,204	\$96,62					
16	611 LUNCH SALES TO PUPILS REDUCED	\$10,428	\$0	(\$10,42					
16	620 BREAKFAST SALES TO PUPILS	\$165,074	\$173,691	\$8,6					
16	621 BREAKFAST SALES PUPILS REDUCED	\$2,268	\$0	(\$2,26					
16	630 SPECIAL SALES TO PUPILS	\$1,071,843	\$1,178,684	\$106,8					
16	640 LUNCH SALES TO ADULTS	\$22,158	\$0	(\$22,15					
16	650 BREAKFAST SALES TO ADULTS	\$1,638	\$0	(\$1,63					
16	660 SPECIAL SALES TO ADULTS	\$146,194	\$197,165	\$50,9					
1900 Oth	her Revenue from Local Sources								
19	992 CANTEEN OPERATIONS	\$68,892	\$61,973	(\$6,9					
19	999 REV FM OTH LOCAL SOURCES MISC	\$100,500	\$100,500						
otal 1000 Revenue from Local Sources		\$3,593,571	\$3,813,217	\$219,6					
	DA Reimbursement 310 SCHOOL LUNCH PROGRAM	\$564,266	\$560,320	(\$3,94					
	B11 SCHOOL LUNCH PROGRAM B11 SCHOOL LUNCH PROGRAM FREE	\$21,859,239		•					
	B12 SCHOOL LUNCH PROGRAM REDUCED	\$136,111	\$21,832,597 \$136,620	(\$26,6 ²					
_	330 SCHOOL BREAKFAST PROGRAM			· · · · · · · · · · · · · · · · · · ·					
	331 SCHOOL BREAKFAST PROGRAM FREE	\$101,920	\$96,822	(\$5,09					
	332 SCHOOL BKFST PROGRAM REDUCED	\$8,044,993 \$19,176	\$8,075,664 \$15,979	\$30,6 (\$3,19					
	352 GOTTOOL BIT OF TROOKAW REDUCED	\$600,000	\$650,000	\$50,0					
4900 Oth	her Federal Sources								
	991 USDA COMMODITIES	ФО 04.4 20E	ФО 4E4 006						
40		3/11/4 305		\$436.6					
	999 REVENUE FROM OTHER FED SOURCE	\$2,014,365 \$1,000,000	\$2,451,006 \$1,096,172						
49				\$96,1					
49 otal 4000 Re	evenue from Federal Sources	\$1,000,000	\$1,096,172	\$96,1					
49 otal 4000 Re ther Finan	999 REVENUE FROM OTHER FED SOURCE	\$1,000,000	\$1,096,172	\$96,1 \$575,1					
49 otal 4000 Re ther Finan	evenue from Federal Sources cing Sources (Uses)	\$1,000,000 \$34,340,070	\$1,096,172 \$34,915,180	\$436,6 \$96,1 \$575,1 (\$825,00					



Food Service Funds Budget Proposal						
Expenditu	res	FY2025 Adopted Budget	FY2026 Proposed Budget	Variance		
200 Suppor	t Services					
250 Fina	ance and Operations Services					
25	56 Food Services					
_	100 Salaries	\$13,181,210	\$13,581,695	\$400,485		
	200 Benefits	\$6,349,958	\$6,594,023	\$244,065		
	300 Purchased Services	\$399,900	\$1,107,750	\$707,850		
	400 Supplies and Materials	\$16,570,865	\$16,024,085	(\$546,780)		
	600 Other Objects	\$13,000	\$22,000	\$9,000		
Total 200 Sup	pport Services	\$36,514,933	\$37,329,553	\$814,620		
400 Other C	charges					
	791 INDIRECT COST	\$2,243,708	\$1,398,844	(\$844,864)		
Total 400 Other Charges		\$2,243,708	\$1,398,844	(\$844,864)		
Total Food S	Service Funds Expenditures	\$38,758,641	\$38,728,397	(\$30,244)		



Food Service Funds Revenue Budget Comparison									
Revenues	FY2025 Original Budget	% of Total	FY2026 Proposed Budget	% of Total	FY2025 to 202 Variance	%			
Local Sources									
Lunch Sales to Pupils	\$2,015,004	5.20%	\$2,101,204	5.43%	\$86,200	4.3%			
Breakfast Sales to Pupils	\$167,342	0.43%	\$173,691	0.45%	\$6,349	3.8%			
Special Sales to Pupils	\$1,071,843	2.77%	\$1,178,684	3.04%	\$106,841	10.0%			
Lunch Sales to Adults	\$22,158	0.06%	\$0	0.00%	(\$22,158)	-100.0%			
Breakfast Sales to Adults	\$1,638	<0.01%	\$0	0.00%	(\$1,638)	-100.0%			
Special Sales to Adults	\$146,194	0.38%	\$197,165	0.51%	\$50,971	34.9%			
Miscellaneous	\$169,392	0.44%	\$162,473	0.42%	(\$6,919)	-4.1%			
Total Local Sources	\$3,593,571	9.27%	\$3,813,217	9.85%	\$219,646	6.1%			
Federal Sources									
Other Federal Revenue	\$1,000,000	2.58%	\$1,096,172	2.83%	\$96,172	9.6%			
School Lunch Program	\$22,559,616	58.21%	\$22,529,537	58.17%	(\$30,079)	-0.1%			
School Breakfast Program	\$8,166,089	21.07%	\$8,188,465	21.14%	\$22,376	0.3%			
Fresh Fruits and Vegetable Program	\$600,000	1.55%	\$650,000	1.68%	\$50,000	8.3%			
USDA Commodities	\$2,014,365	5.20%	\$2,451,006	6.33%	\$436,641	21.7%			
Total Federal Sources	\$34,340,070	88.60%	\$34,915,180	90.15%	\$575,110	1.7%			
Transfers and Other Financing	Sources								
Transfer from GOF	\$825,000	2.13%	\$0	0.00%	(\$825,000)	-100.0%			
Total Transfers and Other Financing Sources	\$825,000	2.13%	\$0	0.00%	(\$825,000)	-100.0%			
Total Food Service Revenues and Other Financing Sources	\$38,758,641		\$38,728,397		(\$30,244)	-0.1%			



Food Service Funds Expenditure Budget Comparison								
Expenditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance					
Salaries								
110 ADMINISTRATIVE SALARY	\$1,005,875	\$1,044,186	\$38,311					
115 TEACHER AST/CLERICAL SALARY	\$476,858	\$496,092	\$19,234					
119 SERVICE WORK SALARY	\$10,798,477	\$11,744,519	\$946,042					
Total Regular Salaries	\$12,281,210	\$13,284,797	\$1,003,587					
129 TEMPO SALARY - SERVICE WORK	\$900,000	\$296,898	(\$603,102					
Total Substitute & Temp Salaries	\$900,000	\$296,898	(\$603,102					
Total Salaries	\$13,181,210	\$13,581,695	\$400,485					
Fringe Benefits								
210 GROUP HEALTH AND LIFE INS	\$2,185,400	\$2,131,863	(\$53,537)					
220 EMPLOYEE RETIREMENT	\$3,059,249	\$3,277,858	\$218,609					
230 SOCIAL SECURITY	\$939,513	\$1,006,653	\$67,140					
260 UNEMPLOYMENT COMPENSATION TAX	\$12,281	\$13,159	\$878					
270 WKRS' COMP - REIMB OTHR FUNDS	\$153,515	\$164,490	\$10,97					
Total Fringe Benefits	\$6,349,958	\$6,594,023	\$244,065					
Purchased Services	фос 000	\$07.000	£4.000					
323 REPAIRS AND MAINTENANCE SRVS	\$96,000	\$97,000	\$1,000					
332 IN STATE TRAVEL 338 OUT OF STATE TRAVEL	\$37,900	\$38,550	\$650					
	\$25,000	\$25,000	\$0					
342 PAGER/CELL PHONE RENT/MESG SYS 350 ADVERTISING	\$5,000 \$30,000	\$5,000 \$30,000	\$0					
360 PRINTING AND BINDING	\$10,000	\$15,000	\$5,000					
395 OTHER PROFESS/TECHNICAL SERV.	\$96,000	\$97,200	\$1,200					
399 OTHER PURCHASED SERVICES	\$100,000	\$800,000	\$700,000					
Total Purchased Services	\$399,900	\$1,107,750	\$707,850					
Materials & Supplies								
410 SUPPLIES	\$2,052,000	\$1,528,521	(\$523,479)					
412 POSTAGE	\$1,500	\$1,500	\$0					
417 FOOD AND CATERING	\$10,000	\$10,000	\$0					
445 TECHNOLOGY SUPPLIES	\$10,000	\$10,000	\$0					
446 TECHNOLOGY SOFTWARE	\$200,000	\$200,000	\$0					
448 TECHNOLOGY PERIPHERALS	\$10,000	\$10,000	\$0					
460 FOOD	\$12,263,000	\$11,803,058	(\$459,942					
461 USDA COMMODITIES	\$2,014,365	\$2,451,006	\$436,641					
472 GASOLINE	\$10,000	\$10,000	\$0					
Total Materials & Supplies	\$16,570,865	\$16,024,085	(\$546,780)					



	Food Service Funds Expenditure Budget Comparison							
Expe	enditures	FY2025 Original Budget	FY2026 Proposed Budget	Variance				
Othe	Objects							
640	ORGANIZATION MEMSHP DUES/FEES	\$6,000	\$7,000	\$1,000				
690	OTHER OBJECTS	\$7,000	\$15,000	\$8,000				
	Total Other Objects	\$13,000	\$22,000	\$9,000				
Trans	sfers							
791	INDIRECT COST	\$2,243,708	\$1,398,844	(\$844,864)				
	Total Transfers	\$2,243,708	\$1,398,844	(\$844,864)				
Total	for 29 Food Service Funds Objects	\$38,758,641	\$38,728,397	(\$30,244)				

FY 2026 DEBT SERVICE FUND



FY 2026 PROPOSED DEBT SERVICE FUND BUDGET SUMMARY

	FY2025	% of	FY2026	% of
	BUDGET	Total	BUDGET	Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 47,234,578	27%	\$ 47,183,225	26%
Ad Valorem Taxes	121,878,975	70%	130,330,990	71%
Delinquent Taxes	3,500,000	2%	3,547,161	2%
State Revenue	1,750,000	1%	2,766,640	2%
Total Revenue All Sources	\$174,363,553	100%	\$ 183,828,016	100%
EXPENDITURES:				
GO Bonds	127,260,750	99%	132,202,500	99%
Qualified School Construction Bonds	1,484,689	1%	1,839,356	1%
Total Expenditures	\$128,745,439	100%	\$ 134,041,856	100%
Budgeted Sinking Fund Balance - June 30	\$ 45,618,114		\$ 49,786,160	
Actual Sinking Fund Balance - June 30	\$ 47,183,225			



FY 2026 PROPOSED DEBT SERVICE EXPENDITURE BUDGET

GO Bonds	\$	132,202,500
Series 2023A GO (FCO, Technology, Security) 2,402,5	500	
Series 2025C BAN (FCO) 71,600,	000	
Series 2025B GO (short term) 57,200,	000	
Series 2025A GO (long term) 1,000,	000	
Qualified School Construction Bonds	\$	1,839,356
QSCB 2009 1,142,5	876	
QSCB 2010B 696,	480	
TOTAL PROJECTED FOR DEBT SERVICE FUND	\$	134,041,856



EXISTING DEBT PRINCIPAL AND INTEREST as of June 30, 2026

Paid from Millage Levy

				2025A GO	2025C GO BAN	2025B GO	
	2009 GO -	2010B GO -		(Proposed Long	(Proposed Short	(Proposed Short	Total Debt
$\underline{\mathbf{FY}}$	QSCB	QSCB (1)	2023A GO	<u>Term) (2)</u>	<u>Term) (3)</u>	<u>Term) (4)</u>	Obligation
2026	1,142,876	696,480	2,402,500	1,000,000	71,600,000	57,200,000	134,041,856
2027	1,145,985	696,480	2,401,500	10,250,000			14,493,965
2028		1,500,000	2,402,000	10,250,000			14,152,000
2029			2,398,750	10,250,000			12,648,750
2030			2,401,750	10,250,000			12,651,750
2031			2,400,500	10,250,000			12,650,500
2032			10,500,000	10,250,000			20,750,000
	2,288,861	2,892,960	24,907,000	62,500,000	71,600,000	57,200,000	221,388,821

⁽¹⁾ Required Sinking Fund Deposits

⁽²⁾ Remaining \$55 MM of Long Term GO to be Issued in 2025

⁽³⁾ Annual GO to pay FCO

⁽⁴⁾ Annual GA to Pay off 2025A BAN and Make December IPRB Payments

Summary of Outstanding Debt							
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding (6/30/2025)	Subject to 8% Debt Limit		
General Obligation Bonds Outst	General Obligation Bonds Outstanding						
Long-Term GO Bonds							
Series 2009	12/8/2009	9/15/2026	\$13,517,000	\$2,265,000	\$2,265,000		
Series 2010B	10/14/2010	8/1/2027	15,075,000	14,510,000	14,510,000		
Series 2023A	10/17/2023	2/1/2032	40,000,000	19,650,000	19,650,000		
Total Long-Term GO Bonds			68,592,000	36,425,000	36,425,000		
Short-Term GO Bonds/BANs (1)							
2025A GO BAN	5/8/2025	11/13/2025	5,650,000	5,650,000	5,650,000		
2025B GO BAN	5/8/2025	5/7/2026	154,325,000	154,325,000	154,325,000		
Total Short-Term			159,975,000	159,975,000	159,975,000		
Total General Obligation Bonds Ou	utstanding		228,567,000	196,400,000	196,400,000		
Installment Revenue Bonds							
Series 2020	10/22/2020	12/1/2030	156,835,000	145,555,000	-		
Series 2023	9/5/2023	12/1/2028	141,580,000	111,650,000	-		
Series 2024	9/18/2024	12/1/2031	72,530,000	63,525,000	-		
Total Installment Bonds Outstandir	ng		370,945,000	320,730,000			
Total Debt 599,512,000 517,130,000							
Total Debt Net of Short-Term Debt	(Cash Flow BA	Ns)		357,155,000			



FY 2026 CAPITAL BUILDING FUND

Multi-Year Expenditure Projection Charleston County School District Update as of 04/07/25 Through FY 2030 Capital Funds

			FY 2025	Variance					
	FY 2024	FY 2025	Projected at	FY25 Budget to	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	Actual	Budget	Year End	FY25 Projected	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
PROJECTED REVENUES									
TOTAL ESTIMATED FUND BALANCE	182,371,776	250,367,039	270,237,492	19,870,453	191,469,171	139,696,227	108,075,597	117,909,881	76,373,30
TOTAL BRIDGE FUNDING (2017-2022 Phase IV)		•	•	0	0	0	0	0	
TOTAL ONE CENT SALES TAX (2017-2022 Phase IV)	•	•	•	,	0	0	0	0	
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	40,000,000	20,000,000	20,000,000	0	•	0	(50,000,000)	(92,652,081)	
TOTAL ONE CENT SALES TAX (2023-2028 Phase V)	158,784,536	162,010,946	164,548,287	2,537,341	165,251,165	168,556,188	171,927,312	118,094,622	
TOTAL LONG TERM DEBT PROGRAM (2023-2028 Phase V)	41,188,254	50,000,000	•	(50,000,000)	54,921,746		0	0	
TOTAL FIXED COST OF OWNERSHIP	54,974,840	57,173,834	57,173,834	0	67,110,626	70,942,643	74,993,468	79,275,595	83,802,23
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS		4,722,232	4,722,232		3,800,000	,		•	
TOTAL PROJECTED REVENUES	477,319,406	544,274,051	516,681,845	(27,592,206)	482,552,708	379,195,057	304,996,377	222,628,017	160,175,53
PROJECTED EXPENDITURES									
TOTAL PHASE III EXPENDITURES	357,730	2,229,814	1,952,161	(277,653)	2,621,399		0	0	
TOTAL PHASE IV EXPENDITURES	25,107,008	41,022,761	20,665,588	(20,357,173)	30,418,520	1,000,000	0	0	
TOTAL PMO / BOND ADMIN (PHASE IV)	25,000	,	•		0	0	0	0	
TOTAL PHASE V EXPENDITURES	123,292,767	191,037,151	177,463,271	(13,573,880)	211,167,355	194,185,812	108,709,024	63,459,752	
TOTAL PMO / BOND ADMIN (PHASE V)	1,813,660	2,782,781	2,307,867	(474,914)	3,128,702	3,253,850	3,384,004	3,519,364	3,660,13
TOTAL LONG TERM DEBT PROGRAM (PHASE V)	11,421,556	58,450,817	60,927,722	2,476,905	24,609,879	1,737,155	•	0	
TOTAL FIXED COST OF OWNERSHIP	54,974,840	57,173,834	57,173,834	•	67,110,626	70,942,643	74,993,468	79,275,595	83,802,23
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS		4,722,232	4,722,232		3,800,000	1	1	1	
TOTAL PROJECTED EXPENDITURES	216,992,560	357,419,390	325,212,675	(32,206,715)	342,856,481	271,119,460	187,086,496	146,254,711	87,462,37
TOTAL PROJECTED REVENUES		544,274,051	516,681,845	(27,592,206)	482,552,708	379,195,057	304,996,377	222,628,017	160,175,53

0 0 0

83,802,231 160,175,537

76,373,306

0 0

3,660,139

83,802,231

87,462,370

60,175,537

72,713,167

76,373,306

117,909,881

108,075,597

139,696,227

4,614,510

191,469,171

186,854,661

Adjustment based on historical analysis

TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES

- One Cent Sales Tax 2017-2022 Capital Program (Phase IV) 1 Bridge Funding - 2017-2022 Capital Program (Phase IV)
 - Bridge Funding 2023-2028 Capital Program (Phase V)
- PFM Advisors

Based on current cashflow model projections using the most recent quarterly cost curves (Q4-Dec 2024) - reduced sales tax collections below current estimates

FINAL Sales Tax collections for Phase IV end 12/31/22 (receive 2/28/23) - Total 6 Year Program collections = \$731.6M. Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out + Bridge Funding = \$143M

FINAL pay-off of Bridge Funding using Sales Tax Proceeds

Sales Tax Extension Referendum passed on 11/3/2020. PFM projected revenues at \$763M in 2020, at \$811M in 2022 and currently at \$995M

would result in increased BAN funding needed to complete projects at the current pace

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 To date have borrowed \$44,578,254 and will borrow the remainder \$54,921,746M = \$99.5M in FY26

Assumes 5.71% increase over prior year, On 3/24/25 Board Approved the FCO-FY26 Program \$67,110,626 + \$3,800,000 add1 project

4/26/21 Board Approved adding Morningside MS (\$52.5M) using the District's 8% debt capacity for Long Term Debt Funding funding

Sales Tax Estimates based on the most recent collections with 2% growth over prior year - not a recession scenario

- PFM Advisors 4 One Cent Sales Tax - 2023-2028 Capital Program (Phase V)
 - 5 Long Term Debt 2023-2023 Capital Program (Phase V)

6 Fixed Cost of Ownership

PFM Advisors

Expenditure Notes:

- One Cent Sales Tax 2010-2016 Capital Program (Phase III)
 - One Cent Sales Tax 2017-2022 Capital Program (Phase IV) PMO / Bond Admin - 2017-2022 Capital Program
 - One Cent Sales Tax 2023-2028 Capital Program (Phase V)
- 5 PMO / Bond Admin 2023-20282 Capital Program 6 Long Term Debt. 2002

Long Term Debt - 2023-2023 Capital Program (Phase V)

- 7 Fixed Cost of Ownership

- Projected Program completion in FY 2026. (D3 Bus Lot)
 - FINAL Expenses for Program end at 12/31/22. Projected Program completion in FY 2026
- Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Project expenditures are based on Building and Capital Maintenance
 - Board Approved Reallocations FY21-\$14.5M, FY22-\$26,966,819, FY23-\$69,264,901, FY24-\$77,458,750 and using most recent quarterly cost curves (Q4 Dec 2024) and Technology Upgrades and Replacements estimates
 - FY25-to date \$40,150,000 + May 2025 pending \$10M. Total = \$238,340,470
 - Program commencement FY23 (1/1/2023)
- 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
- Assumes 5.71% increase over prior year, On 3/24/25 Board Approved the FCO-FY26 Program \$67,110,626 + \$3,800,000 add'l project Using most recent quarterly cost curves (Q4 Dec 2024)



FY 2026 Proposed Capital Building Fund Budget

REVENUE Estimated Fund Balance as of 7/1/25 Bridge Funding (2023 - 2028 Capital Program - Phase V) One Cent Sales Tax revenue (2023- 2028 Capital Program - Phase V) Long Term Debt-Program (2023-2028 - Phase V) Fixed Cost of Ownership	\$ 191,469,171 - 165,251,165 54,921,746 70,910,626
TOTAL REVENUE	\$ 482,552,708
EXPENDITURES 2010-2016 Building Program (One Cent Sales Tax): District 3 Bus Lot	2,621,399
2017-2022 Building Program (One Cent Sales Tax II): Building Program	
Carolina Park ES Lucy G Beckham HS	1,411,026 1,829,106
Camp Road MS	108,753
Murray La-Saine Montessori	1,661,608
District 4 Stadium	5,704,980
CE Willams MS	1,845,965
Haut Gap MS Baptist Hill CTE	700,270 682,861
James Island HS CTE & Gym	1,255,329
Capital Maintenance	13,264,440
Technology Replacement and Upgrades	1,954,182
2023-2028 Building Program (One Cent Sales Tax III): Building Program	
Wave 1:	704710
Hursey Montessori School	786,719
New ES on John's Island (D9) Ladson ES	9,553,728 15,687,023
Lauson Lo	13,007,023



FY 2026

Proposed Capital Building Fund Budget

Early College HS District wide Improvements:	4,592
* Paving Improvements (incl. Murray-LaSaine Montessori School, Academic	
Magnet HS and Belle Hall ES)	150,248
* Minor Building Improvements (incl.Wando HS)	14,275,818
Wave 2:	
Lambs ES	30,005,064
St John's Stadium	51,327
New D10 MS (West Ashley)	29,549,206
Wave 3:	
D23 ES Capacity Improvements (Jane Edwards, EB Ellington, Minnie Hughes)	4,625,601
JB Edwards ES	11,804,473
Stall HS	26,311,677
Cario MS	142,822
JICH Stadium	331,842
Capital Maintenance	45,000,000
Capital Maintenance - Athletics-St John's HS	18,272,203
Capital Maintenance - Athletics-D4 Baseball/Softball fields	615,011
Technology Replacement and Upgrades	4,000,000
Long Term Debt	
Morningside MS	17,121,086
AC Corcoran ES	2,569,667
Deer Park MS	594,470
Midland Park (Land)	4,324,656
District Projects:	
Fixed Cost of Ownership:	
Information Technology	4,664,297
Technology - Technology Upgrades	375,000
Technology - Staff Computing Devices	2,927,500
Technology - Project Management and Support	4,469,435



FY 2026 Proposed Capital Building Fund Budget

Technology - Software	16,163,925
Facilities Maintenance	23,256,761
Playgrounds	1,765,000
Security	4,179,977
Furniture, Fixtures & Equipment	3,648,500
Media Center	1,200,000
Arts	197,000
Athletics	347,055
Career and Technology Education	389,000
Design & Consulting	225,000
Contingency - Resource Allocation Request	150,000
Planning	280,000
Transportation	1,100,000
School Nutrition	963,552
Nursing Services	260,000
Program Management Office (PMO)	316,340
Program Contingency	232,284
St Johns HS Culinary Arts	3,800,000
Program Management Office (PMO) - Phase V	
Capital Programs	1,201,526
Capital Projects Accounting	617,210
Construction Procurement	256,667
Facilities Maintenance & Technology Procurement	54,706
Technology Construction Eng and Mgmt	848,592
Bond Administration	150,000
TOTAL EXPENDITURES	\$ 342,856,481
ESTIMATED FUND BALANCE AS OF 6/30/26	\$ 139,696,227



5-Year Financial and Fund Balance Forecast



Long Range Financial Trends & Forecasting

Forecasting requires estimating the future value of revenues and expenditures. It involves determining how the District's total financial program will be affected by changing demographic and economic factors. It addresses the question of whether the District will have sufficient resources to meet the core resource requirements of ongoing, planned, or mandated programs given assumptions about local financial policies and economic trends.

In summary, it provides an estimate of the financial flexibility of the District, as well as insight into tax, revenue, and service options the Board must address. Forecasting is not an exact science and at times relies upon the best professional judgment of the forecasters. In order to reduce the risks of miscalculating revenues or expenditures, the goal is to identify as many factors as possible that may contribute to changes in revenues and expenditures.

Charleston County School District utilizes a forecasting and trend analysis model for creating baseline and alternative annual forecasts of revenues, expenditures and corresponding fund balances, projected out into the future. In addition to creating baseline forecasts, it allows Financial Services to test the fiscal impact of alternative financial and programmatic assumptions and options versus the baseline scenario. The model includes financial pro forma, a chart gallery of key financial indicators, and a variety of interactive statistical and trend analysis charts, graphs and data tables.

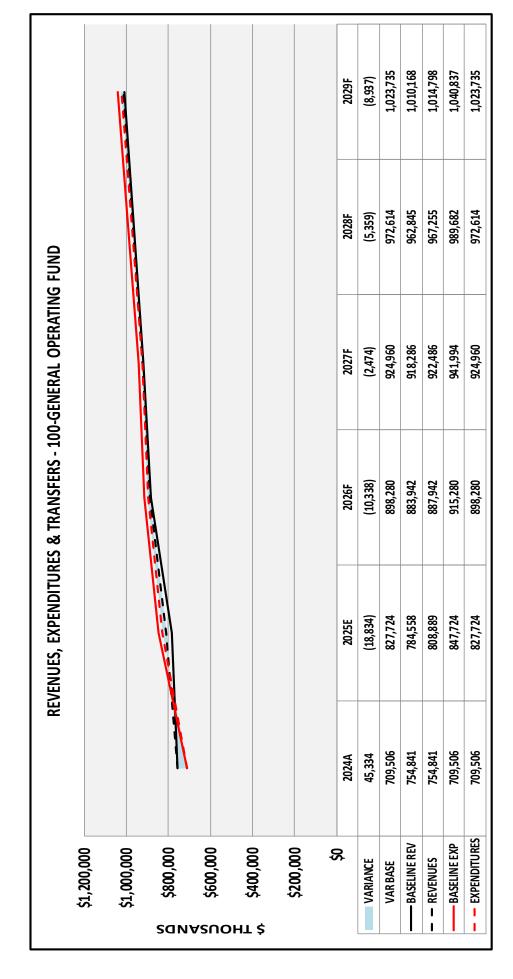
The revenue forecast begins with current year budget or prior year actual trends. The remaining years of the revenue forecast are from consensus forecasts of trends in key economic and demographic indicators. These forecasts typically cover global, regional and state or tri-county area as a whole, so adjustments to reflect unique conditions in the District are necessary. The goal is to match revenue sources with the economic and demographic variables that most directly affect year-to-date changes in those revenues. For example, revenue such as the 1% sales tax will reflect consensus forecasts related to taxable sales growth. By identifying and utilizing as many revenue-related variables as possible in the forecast, the goal is to minimize the risk of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources.

The expenditure forecast begins with prior year expenditures adjusted for non-recurring expenditures. Expenditures growth is closely linked to two major factors:

- 1. Inflation which includes general inflation, market adjustments to salaries and changes in benefit costs.
- 2. District financial policies and strategic plan related to the amount of new funding added each year for new programs and the expansion of existing programs.

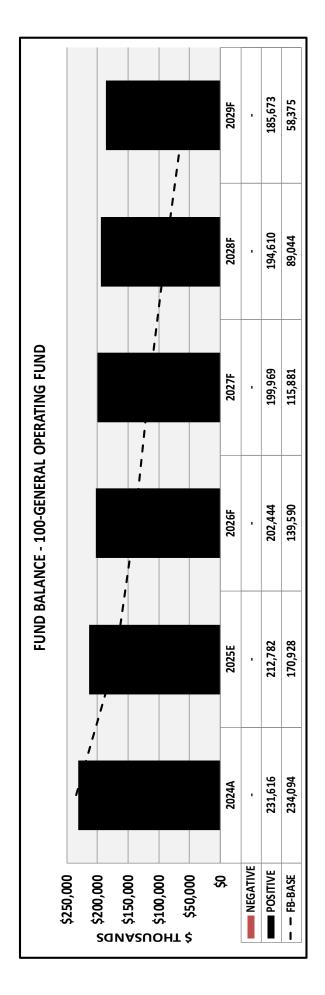


5-YEAR FINANCIAL FORECAST





5-YEAR FUND BALANCE FORECAST



Financial Services Policies

Policy DA Fiscal Management Goals/Priority Objectives

Issued 5/17

Purpose: To establish the board's vision for sound fiscal management.

The quality and quantity of the Charleston County School District's learning programs can be best achieved through excellent fiscal management, yet fiscal concerns should not overshadow the educational program which must be effective.

Accordingly, the board and superintendent shall do the following:

- Engage in thorough advance planning to develop budgets and guide expenditures so as to effectively educate every child.
- Continually review expenditures so as to end those related to programs that are ineffective.
- Use the best available techniques and processes for budget development and management.
- Provide timely and appropriate information to the board and all staff with fiscal management responsibilities.
- Establish and implement efficient procedures for accounting, reporting, investing, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adopted 9/12/05; Revised 5/23/16, 5/22/17

Policy DB Annual Budget

Issued 5/17

Purpose: To establish the board's vision for annual budgeting.

The annual budget is the financial plan for the school system and reflects the board's priorities and educational programs. The budget document is a continuous process that involves long-term thought, study, and deliberation by the superintendent, board, operational staff, and employees.

The board shall establish budget priorities for each fiscal year (July 1 - June 30). These priorities shall be based upon the needs identified by the superintendent during the budget planning process.

The superintendent shall submit an annual budget to the board. The board will observe all state law and regulations regarding budget review both prior to adoption and after enactment.

In case the budget does not receive approval by June 30, the board shall adopt a continuing resolution based on the previous year's operating budget until the budget can be approved.

Notice of Budget Adoption

Before adopting a budget, the Charleston County School District shall advertise a public hearing on the budget in at least one South Carolina newspaper of general circulation in the area. The notice must appear not less than 15 days in advance of the public hearing. The notice must be a minimum of two columns wide with a bold heading.

The notice must include the following:

- governing entity's name
- time, date, and location of the public hearing on the budget
- total revenues and expenditures from the current operating fiscal year's budget of the governing entity
- proposed total projected revenue and operating expenditures for the next fiscal year as proposed in the next year's budget for the governing entity
- proposed percentage change in operating budgets between the current fiscal year and the proposed budget
- millage for the current fiscal year
- estimated millage in dollars as necessary for the next fiscal year's proposed budget

Limitation on Millage Increase

Section 6-1-320 of the 1976 Code, as last amended by Act 145 of 2005, is further amended to read:

Section 6-1-320.

(A) Notwithstanding Section 12-37-251(E), a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the State Budget and Control Board. However, in

the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to <u>Section 12-37</u>-251(E), must be used in lieu of the previous year's millage rate.

- (B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the local governing body for the following purposes:
 - (1) the deficiency of the preceding year;
 - (2) any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot;
 - (3) compliance with a court order or decree;
 - (4) taxpayer closure due to circumstances outside the control of the governing body that decreases by ten percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or
 - (5) compliance with a regulation promulgated or statute enacted by the federal or state government after the ratification date of this section for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government.

If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase. Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.

- (C) The millage increase permitted by subsection (B) is in addition to the increases from the previous year permitted pursuant to subsection (A) and shall be an additional millage levy above that permitted by subsection (A). The millage limitation provisions of this section do not apply to revenues, fees, or grants not derived from ad valorem property tax millage or to the receipt or expenditures of state funds.
- (D) The restriction contained in this section does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. Nothing in this section prohibits the use of energy-saving performance contracts as provided in <u>Section 48-52</u>-670.
- (E) Notwithstanding any provision contained herein, this article does not and may not be construed to amend or to repeal the rights of a legislative delegation to set or restrict school district millage, and this article does not and may not be construed to amend or to repeal any caps on school millage provided by current law or statute or limitation on the fiscal autonomy of a school district as currently in existing law.

The provisions of <u>Section 6-1</u>-320 of the 1976 Code, as amended by this section, apply beginning January 1, 2007.

Adopted 7/29/68; Revised 9/12/05, 5/23/16, 5/22/17

Legal References:

S. C. Code, 1976, as amended:

Section 6-1-80 - Budget adoption.

<u>Section 6-1</u>-300, *et seq.* - Authority of local governments to assess taxes and fees.

Acts and Joints Resolutions:

1967 Act 340, Section 10 - Budget and tax levy; Section 12 - tax levy for general operating purposes.

1969 Act 139 - Amends 1967 Act 340, Section 10 - Tax levy not to exceed 80 mills.

1972 Act 1602 - Further amends 1967 Act 340, as last amended by 1969 Act 139, Section 10 - Tax levy not to exceed 90 mills.

S.C. Cases:

Charleston County Parents for Public Schools, Inc. v. Peggy Moseley - 343 S.C. 509, 541 S.E. 2d 533, (S. Ct. 2001).

Policy DC Taxing and Borrowing

Issued 5/17

Purpose: To establish the basic structure for the board's authority to levy taxes and borrow funds for the maintenance and operation of Charleston County School District.

Annual Tax Levy

Each school district's taxing authority is established by state law.

Borrowing

The board is permitted, by law, to borrow money in anticipation of collection of taxes. The purpose of such borrowing is to secure funds for district operations. The board must approve the issuance of tax anticipation notes.

Sale of Bonds

In order to obtain funds for capital improvements, the board may, from time to time, issue bonds. The board may also issue bond anticipation notes that will be paid by the proceeds from a subsequent bond sale. The limit of district bonded indebtedness is subject to the provisions of <u>Article X of the South Carolina Constitution</u>.

In order for Charleston County School District to sell bonds in excess of the limitation, the community must vote in favor of a referendum allowing such sale.

Adopted 12/13/82; Revised 9/28/87, 8/8/05, 5/23/16, 5/22/17

Legal References:

S. C. Constitution:

Article X, Section 15 - Bonded indebtedness of school districts.

S. C. Code, 1976, as amended:

<u>Sections 11-27</u>-10, *et seq.* - Effect of <u>Article X of S.C. Constitution</u> on bonded and other types of indebtedness.

Section 11-27-50 - Effect of Article X on school district bonds.

<u>Section 59-13-70</u> - Superintendent will keep record of school district bonds.

<u>Sections 59-71</u>-10, *et seq.* - The School Bond Act, statutes regulating the issuance of general obligation bonds by school districts; in effect prior to the ratification of <u>Article X of S. C. Constitution</u>.

S.C. Acts and Joint Resolutions:

1967 Act 340, Section 10 - Budget and tax levy; Section 12 - tax levy for general operating purposes.

1969 Act 139 - Amends 1967 Act 340, Section 10 - Tax levy not to exceed 80 mills.

1972 Act 1602 - Further amends 1967 Act 340, as last amended by 1969 Act 139, Section 10 - Tax levy not to exceed 90 mills.

S.C. Cases:

Charleston County Parents for Public Schools, Inc. v. Peggy Moseley - 343 S.C. 509, 541 S.E. 2d 533, (S. Ct. 2001).

Policy DD Grant Proposals

Issued 5/17

Purpose: To establish the basic structure for the seeking of additional sources of revenue for the district.

The superintendent is directed to seek as many sources of revenue as possible from public and private sources to supplement the funds provided through local taxation and from the state, provided these funds are related to the mission of the district. The superintendent shall notify the board of the intent to apply for any district-wide grants of more than one million dollars (\$1,000,000.00) in value.

The superintendent shall notify the board of all district-wide grant proposals that are awarded.

The superintendent shall require all schools and district departments to report all funding proposals when submitted.

The superintendent shall not accept grants, bequests, endowments, or other gifts if conditions of the gift remove any portion of the public schools from control of the board.

Adopted 2/14/83; Revised 8/8/05, 1/13/14, 5/23/16, 5/22/17

Legal References:

S. C. Code 1976, as amended:

Section 59-19-170 - Acceptance and holding of property by trustees.

Section 59-69-30 - Investment of such fund.

S. C. Attorney General's Opinion:

1968-69 - Opinion No. 2655, p.71

Policy DE Tax Increment Financing

Issued 10/24

Background

South Carolina law authorizes municipalities and counties to establish tax increment financing (TIF) districts for purposes of redevelopment in blighted, conservation, or sprawl areas. The debt service on bonds issued to fund public infrastructure within the TIF district (the "redevelopment projects") is paid from the additional (or incremental) tax revenue resulting from such redevelopment. State law provides that notice of the creation of a TIF district and the issuance of bonds must be given to each taxing district with jurisdiction over taxable property located within the TIF district. Unless the taxing district files a written objection, it is considered to have consented to the creation of the TIF district and the issuance of bonds, and the incremental tax revenues of that taxing district are retained by the municipality or county for the duration of the TIF district.

The board recognizes that county and municipal governmental entities within the school district have a responsibility to appropriately plan for and encourage balanced development and/or redevelopment to sustain economic growth and establish a firm tax-base within their jurisdictions. The board acknowledges balanced development and/or redevelopment benefits the communities and students the school district serves.

The board has been requested to participate in TIF districts by various municipalities on multiple occasions and reasonably expects those requests to continue in the future. The board values partnering with county and municipal entities and entering into agreements to develop school environments which strengthen neighborhoods and communities; however, the board's primary focus and responsibility is the education of students and the operation of schools which it must do within the financial constraints imposed by state law.

The board recognizes its responsibility to analyze the school district's participation in TIF districts for the benefit of the school district and its students. The board is committed to reviewing considerations for TIF districts prior to approval by the board. Accordingly, the board authorizes the superintendent and school district staff to develop administrative regulations consistent with this policy, subject to review and approval by the board.

Review of TIF Districts

State law requires municipalities and counties to give notice to taxing districts with taxable property located within the TIF district not less than forty-five (45) days prior to the date set for the public hearing held in connection with the creation of the TIF district. A request for participation by the school district in a TIF district will be reviewed by the audit and finance committee prior to placement on the agenda for consideration by the board.

A third party report, to be paid for by the entity (i.e. city) proposing the TIF district, will be prepared by an outside consultant selected by the school district. The report will include an analysis of the financial impact of school district participation versus non-participation on a present value basis as well as analysis of the financial impact on the school district. The superintendent is directed to retain such outside consultant immediately upon receipt of notification of the creation of the TIF district.

The entity (municipality or county) will provide a detailed description of the contemplated project(s) and estimated impact on assessed value for the duration of the district in order to facilitate the report. The data will include type of project (commercial, residential, office, etc.) and phasing on an annual basis. For residential projects the data will include the specific type of housing (single family/multifamily, etc.)

and the specific number of units. The entity will identify key variables related to the project (at a minimum, project phasing/absorption, assessed valuations, project specific variables that materially impact the project viability, etc.) and provide sensitivity analysis for the project based on these core variables.

If requested by the entity, the school district may agree to hire a single consultant to provide both the analysis described in the foregoing paragraphs as well as the evaluation of the fiscal impact of the TIF district on the school district.

If the board determines that the school district will participate in a TIF district in full or in part, such participation must be a resolution approved by the board.

If the board determines that the school district will participate in a TIF district in full or in part and is later requested to agree to an extension of the duration of the TIF district, the board's policy is to object to the extension of the TIF district unless the board determines that there are compelling reasons to agree to the extension.

Financial Considerations; Additional Considerations

The board will review a list of considerations for approving a TIF district.

Financial Considerations may include, but are not limited to:

- Redevelopment Project grows the commercial tax base within a portion of the school district.
- A dollar cap on the school district's participation in the TIF district.
- Participation reflects a lower term (years of foregoing incremental tax revenues) for higher percent of increment given (e.g. 10 year term = 90%; 15 year term = 80%; 20 year term = 60%).
- Redevelopment Project increases the assessed valuation while minimizing impact on school district services.
- Redevelopment Project funded by a higher percentage of increment contribution from the municipality or county than from the school district.
- Redevelopment Project provides the school district additional financial benefit beyond what other taxing entities receive (e.g. Redevelopment Project specifically benefitting the school district, land, dollars, percent increment, mitigation payment, etc.).
- Redevelopment Project must demonstrate current and future economic benefit for the school district.
- In each year, all incremental tax revenues not needed to pay debt service on indebtedness within that TIF district in the following year shall not be available for any other purposes (including payas-you-go projects) but shall be paid to the school district.

Participation may be contingent on specific terms detailed in an Intergovernmental Agreement (IGA) between the school district and requesting entity, which provides significant financial benefit to the school district additional to the creation of the TIF district through resources made available to the school district by the requesting entity.

Adopted 1/27/20; Revised 10/22/20, 10/2/24

Policy DFAC Fund Balance

Issued 9/22

I. Purpose

The purposes of this policy are to promote sound fiscal practices, to ensure adherence to Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions) issued by the Governmental Accounting Standards Board (GASB), as well as to meet the requirements of South Carolina statue Act 23 of 2017, South Carolina Ann. § 59-20-90 (2017). This policy will ensure that the Charleston County School District complies with the requirements of GASB 54, and Act 23 of 2017, South Carolina Ann. § 59-20-90 (2017), and maintains adequate fund balances and reserves in order to:

- A. Secure and maintain investment grade bond ratings;
- B. Offset significant economic downturns or revenue shortfalls;
- C. Provide funds for unforeseen emergencies; and
- D. Set aside financial resources for known obligations.

II. Definitions

- A. A fund balance is the difference between assets and liabilities. When assets are greater than liabilities, the balance is positive.
- B. GASB 54 provides for five types of fund balances:
 - 1. Non-spendable fund balance Amounts that are not in a spendable form and not expected to be converted to cash (e.g., inventory, prepaid items) or are legally or contractually required to be maintained intact (e.g., permanent principal of endowment funds).
 - 2. Committed fund balance The committed fund balance classification reflects amounts that can be used only for the specific purposes determined by a formal action of the board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects, budget stabilization).
 - 3. Restricted fund balance The restricted fund balance classification is based on amounts upon which constraints are placed on the use of resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation (e.g., Qualified School Construction bond debt).
 - 4. Assigned fund balance The assigned fund balance classification reflects amounts that are considered by the board's intent, as delegated to the superintendent, to be used for specific purposes, but meet neither the criteria to be considered restricted or committed funds.
 - 5. Unassigned fund balance The unassigned fund balance classification is applied to all amounts not contained in other classifications and is the residual classification for the general fund only. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report deficit fund balances as unassigned.

III. Policy Standards

- A. Authority to Create Committed Fund Balances
 - 1. The authority to commit fund balances to a specific purpose shall be done by formal action or vote of the board. Once the action has been taken, the committed funds cannot be used

- for any other purpose unless the commitment is rescinded by formal board action. The action to commit must occur prior to the end of the fiscal year, but the specific amount of the Committed funds may be determined in the subsequent fiscal year.
- 2. Funds that are committed for budget stabilization purposes shall only be committed and used to assist the district in recovering from a financial situation that has resulted in the district's inability to meet critical, non-recurring obligations, (e.g., inability to meet payroll, expenditures for flood damages to multiple schools, and other such non-recurring events).
 - a. GASB #54 describes the requirements for stabilization arrangements to be classified as committed fund balance. The formal action that imposes the parameters for spending should identify and describe the specific circumstances under which a need for stabilization arises. Those circumstances should be such that they would not be expected to occur routinely. For example, a stabilization amount that can be accessed ?in an emergency would not qualify to be classified within the committed category because the circumstances or conditions that constitute an emergency are not sufficiently detailed, and it is not unlikely that an emergency of some nature would routinely occur. Similarly, a stabilization amount that can be accessed to offset an anticipated revenue shortfall would not qualify unless the shortfall was quantified and was of a magnitude that would distinguish it from other revenue shortfalls that occur during the normal course of governmental operations."
- 3. Act 23 of 2017, South Carolina Ann. § 59-20-90 (2017), "...requires school districts to maintain a general reserve fund of at least one month of general fund operating expenditures of the previous two completed fiscal years." The Government Finance Officers Association (GFOA) best practices on fund balance requirements recommend a reserve of at least two months of expenditures. The board shall maintain a minimum of 150 percent of the Act 23 of 2017, South Carolina Ann. § 59-20-90 (2017) required amount as a budget stabilization fund in the committed fund balance category. The remaining percentage required to comply with this standard of two months of expenditure shall be carried in the unassigned fund balance category.

B. Authority to Create Assigned Fund Balances

- 1. Except for the use of fund balances to balance the subsequent year's budget, the authority to create assigned fund balances to specific purposes is delegated to the superintendent/designee. The authority to assign fund balances for the purpose of balancing the subsequent year's budget shall be done by formal action of the board. The superintendent/designee may create assigned fund balances after year end.
- 2. The assigned fund balance may be used to reserve funds to be allocated to specific strategic initiatives, projects, or programs that are implemented over multiple fiscal years.

C. Unassigned Fund Balance

The Unassigned fund balance shall, as a minimum, consist of the difference between the budget stabilization amount assigned in the committed fund balance and 200 percent of the amount required to comply with Act 23 of 2017, South Carolina Ann. § 59-20-90 (2017). If the unassigned fund balance amount goes below this minimum, a plan shall be developed, including timelines, to bring the balance back to the required minimum.

Adopted 7/24/95; Revised 5/12/03, 9/12/05, 6/8/15, 5/23/16, 5/22/17, 5/21/18, 10/22/20, 9/26/22

Legal References:

S.C. Code of Laws, 1976, as amended:

<u>Section 59-20</u>-90 - Districts must maintain at least one month of general fund operating expenditures of the previous two completed fiscal years in order to avoid a declaration of

fiscal watch.

Other References:

Statement No. 54 of the Governmental Accounting Standards Board (GASB), Fund Balance Reporting and Governmental Fund Type Definitions, No. 287-B (February 2009).

Policy DFG Tuition Income

Issued 7/20

Purpose: To establish the basic structure for collection of tuition from nonresident students.

The board shall collect tuition from nonresident students enrolled in Charleston County School District schools which the board may set or reconfirm annually (see JFAB, *Admission of Nonresident Students*).

The district shall collect one half of the annual tuition by September 30th of the school year. The district shall collect the second half of the tuition by January 31st of the school year. The procedure for collection of tuition will be set forth in an administrative regulation. Such funds shall be deposited in the general fund account.

The superintendent shall make an annual report to the board on the number of nonresident students paying tuition, the home districts represented, and the total revenue collected.

Adopted 8/8/05; Revised 5/22/17, 7/20/20

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-19-90(10) - Power of board to charge tuition for attendance.

Section 59-63-30 - Qualifications.

<u>Section 59-63</u>-45 - Procedures for reimbursement for districts for cost of educating non-resident students.

Section 59-63-480, et seq. - Attendance at schools in adjacent county.

Policy DFL Investment Earnings

Issued 5/17

Purpose: To establish the basic structure for the investing of district funds.

The board is responsible for investing district funds to secure, without financial risk, a maximum yield of interest revenue to supplement other district revenues. The board, through this policy, delegates this duty to the superintendent.

The investing of funds shall follow the regulations outlined in state law.

Adopted 12/10/84; Revised 8/8/05, 5/23/16, 5/22/17

Policy DID Inventories/Fixed Assets

Issued 5/17

Purpose: To establish a basic structure for the accurate inventory of property in Charleston County School District.

The superintendent is responsible for setting up a system to maintain an accurate inventory of materials, equipment, and real estate in the district in accordance with accounting standards and all state and federal laws governing such.

The school district shall develop a property management tracking system for items according to certain dollar limits and for the security of inventory.

Depreciation GASB 34

The school district shall establish and maintain on a current basis an inventory system to include a formal fixed assets system. Capitalization for fixed assets purposes and recording in the fixed assets accounts is set at the prevailing federal rate.

The superintendent shall make periodic reports to the board on the status of the fixed assets system.

Adopted 5/25/81; Revised 12/8/86, 8/8/05, 5/22/17

Policy DIE Audits

Issued 5/17

Purpose: To establish the basic structure for review of accounting for and reporting of the district's financial resources.

The books and accounts of the district shall be audited annually by an independent certified public accountant in conformance with the prescribed auditing standards and legal requirements. The certified public accountant shall be selected by the board.

The audit, when completed, shall be presented to the board.

The superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by law, and shall also make the audit available to the public.

Adopted 12/8/75, 12/8/86, 3/10/78, 8/8/08, 8/25/08, 5/22/17

Legal References:

S. C. Code, 1976, as amended:

<u>Section 59-17</u>-100 - Districts to provide state department of education with copies of audit reports.

Section 59-20-60 - Audit requirements of the Education Finance Act.

<u>Section 59-20-80 - School budgets will be made public; itemization of salaries.</u>

S.C. Acts and Joint Resolutions:

1967 Act 340 - Creates the School District of Charleston County and abolishes the county board of education; sets forth the powers of the constituent district boards.

State Board of Education Regulations:

R-43-172 - Accounting and reporting.

Policy DJ Purchasing

Issued 5/17

The district procurement code must be substantially similar to the state code and must be approved by the designated state agencies.

Changes to the procurement code must be presented to the board as information.

Adopted 1/24/72; Revised 7/16/73, 9/28/87, 6/26/89, 8/8/05, 5/22/17

Legal References:

S. C. Code, 1976, as amended:

Section 11-35-25, et seq. - State procurement code.





ELEMENTARY





A.C. CORCORAN ELEMENTARY

At AC Corcoran Elementary, our "Sailing the Seas" theme focused on intentional education to develop world-class skills and the life characteristics of the South Carolina Graduate Profile. Through the Bridges Mathematics and EL curricula, along with iReady, we saw significant improvements in student progress. Our efforts, including vertical team planning, strategic interventions, and professional development with the University of Virginia, supported enhanced critical thinking and collaboration across grade levels.



Address: 8585 Vistavia Road, N. Charleston, SC 29406

Phone: 843-764-2218 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

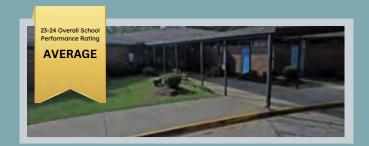


Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,973,998	\$4,820,271	\$5,264,772
Fringe Benefits	\$1,785,553	\$2,194,313	\$2,374,877
Purchased Services	\$1,220,745	\$712,598	\$790,025
Materials & Supplies	\$119,928	\$121,152	\$156,875
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,500	\$1,500
	\$7,101,425	\$7,849,834	\$8,588,049









ANGEL OAK ELEMENTARY

9

At Angel Oak Elementary School, students have access to a comprehensive array of related arts classes that promote collaboration and support whole-child learning, including dance, music, visual arts, drama, and physical education. To enhance individual and collective growth, we implement PBIS and SEL programs that focus on fostering self-direction, empathy, compassion, effective communication, and a global perspective. The school also features a STEAM makerspace cart, offering students opportunities to explore design and engineering processes in innovative and collaborative ways.

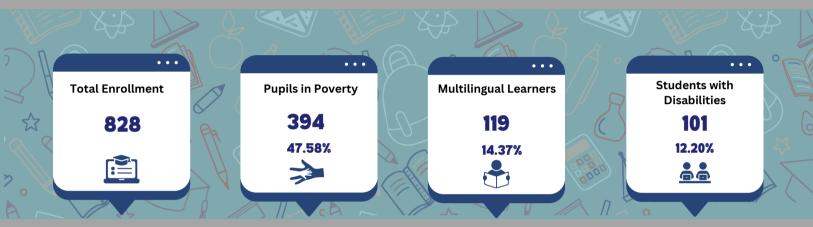


Address: 6134 Chisolm Road, Johns Island, SC 29455

Phone: 843-559-6412 Grades Served: K-5

School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,375,092	\$4,921,409	\$4,333,015
Fringe Benefits	\$2,073,227	\$2,363,174	\$2,128,560
Purchased Services	\$1,023,841	\$773,391	\$1,044,109
Materials & Supplies	\$190,819	\$160,954	\$143,875
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$7,664,179	\$8,220,129	\$7,650,759









ASHLEY RIVER CREATIVE ARTS

Ashley River Creative Arts Center is committed to fostering critical thinking and problem-solving skills by engaging students in collaborative projects, where they work together to solve problems and demonstrate their understanding. Through the integration of the arts, students are exposed to diverse cultures and experiences, creating a dynamic environment that encourages learning, creativity, and self-expression.

In addition to core academic subjects, students receive instruction in a wide range of artistic disciplines, including visual arts, drama, music, media arts, cultural arts, physical education, violin, and dance, ensuring a well-rounded and comprehensive education.



Address: 1871 Wallace School Road, Charleston, SC 29407

Phone: 843-763-1555 Grades Served: K-5

School Type: Constituent Magnet

Title I Status: No

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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,306,816	\$4,696,362	\$5,084,656
Fringe Benefits	\$2,055,142	\$2,238,531	\$2,410,345
Purchased Services	\$1,195,068	\$1,101,252	\$1,179,542
Materials & Supplies	\$153,296	\$149,729	\$149,137
Capital Outlay	\$22,734	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$7,734,256	\$8,187,074	\$8,824,880







BELLE HALL ELEMENTARY



Belle Hall Elementary develops independent learners through diverse programs in academics, fine arts, and extracurriculars. With over 40% of 3rd-5th graders in the Gifted and Talented program, the school focuses on rigorous academics, literacy, and critical thinking. Belle Hall promotes safety, character development, and community involvement. A 2021 National Blue Ribbon School, it excels through collaboration and student success.



Address: 385 Egypt Road, Mt. Pleasant, SC 29464

Phone: 843-849-2841 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

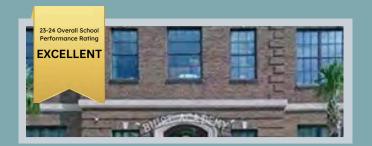
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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,549,295	\$4,010,212	\$4,046,159
Fringe Benefits	\$1,669,654	\$1,916,750	\$1,979,983
Purchased Services	\$875,974	\$706,887	\$757,034
Materials & Supplies	\$142,722	\$148,804	\$146,422
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,238,845	\$6,783,853	\$6,930,798









BUIST ACADEMY

Buist Academy, established in 1985, is a rigorous academic magnet school focusing on language arts, mathematics, social studies, science, and foreign languages. Students begin studying French or Spanish in their first year and continue through graduation.

An authorized International Baccalaureate (IB) World School since 2007, Buist offers the Primary Years Programme (PYP) and Middle Years Programme (MYP). The curriculum is organized around concept-based units of inquiry, with the PYP focusing on six universal themes and the MYP integrating eight subject areas through interdisciplinary Global Contexts.

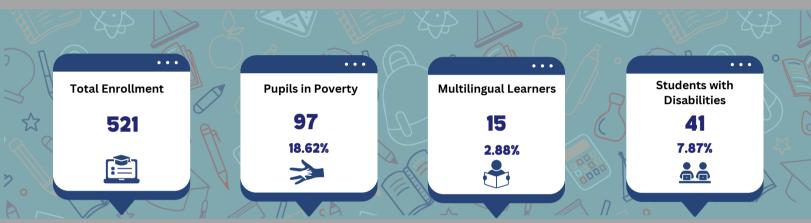


Address: 103 Calhoun Street, Charleston, SC 29401

Phone: 843-724-7750 Grades Served: 3-5, 6-8

School Type: Countywide Magnet (International Baccalaureate)

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,269,535	\$3,772,797	\$4,098,251
Fringe Benefits	\$1,481,373	\$1,726,864	\$1,905,408
Purchased Services	\$1,079,964	\$902,489	\$899,436
Materials & Supplies	\$163,871	\$161,958	\$160,704
Capital Outlay	\$0	\$0	\$0
Other	\$19,805	\$24,757	\$24,757
	\$6,014,548	\$6,588,866	\$7,088,556







ELEMENTARY

Carolina Park Elementary fosters a positive environment where teachers, families, and students thrive. The school focuses on critical thinking, problemsolving, and literacy, aligning with the World Class Skills of the South Carolina Graduate Profile. With the goal of ensuring all fifth graders read on grade level by 2027, the school emphasizes high-quality instruction and rigorous practices. Strong assessment results reflect the effectiveness of these efforts, guiding future instructional decisions and supporting student growth.



Address: 3650 Park Avenue Blvd, Mt. Pleasant, SC 29466

Phone: 843-856-8060 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

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3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	931	PA	154	H	46		68	3)
			16.54%		4.94%	and a	7.30%	~
		7						

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,913,273	\$5,569,222	\$5,557,984
Fringe Benefits	\$2,331,342	\$2,670,547	\$2,647,707
Purchased Services	\$1,352,646	\$1,062,111	\$1,090,277
Materials & Supplies	\$222,088	\$215,071	\$224,707
Capital Outlay	\$0	\$0	\$0
Other	\$1,320	\$1,200	\$1,200
	\$8,820,669	\$9,518,151	\$9,521,875









CHARLES PINCKNEY ELEMENTARY

At Charles Pinckney Elementary, we offer a well-rounded education in a supportive environment, balancing rigorous instruction, extracurricular activities, and social opportunities. In partnership with families, we aim to maintain our status as one of the state's top achievers and uphold our "Excellent" rating on the state report card.

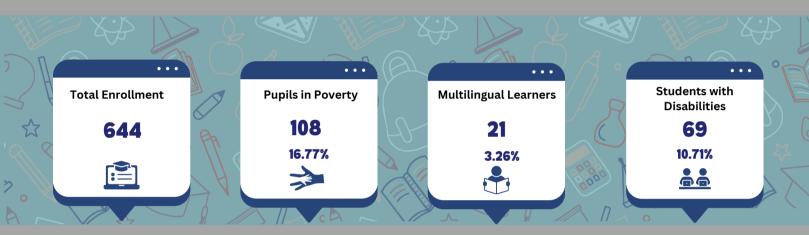


Address: 3300 Thomas Cario Blvd, Mt. Pleasant, SC 29466

Phone: 843-856-4585 Grades Served: 3-5

School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,160,813	\$3,559,561	\$3,854,016
Fringe Benefits	\$1,533,426	\$1,733,054	\$1,874,245
Purchased Services	\$1,115,069	\$1,024,459	\$1,065,659
Materials & Supplies	\$148,283	\$145,444	\$143,091
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$5,958,791	\$6,463,718	\$6,938,211









CHARLESTON PROGRESSIVE ACADEMY

Charleston Progressive Academy, the first LIM (Leader in Me) Lighthouse School in Charleston County, is dedicated to providing leadership opportunities that foster collaboration, critical thinking, and communication, ensuring the development of world-class skills and preparing students for success. We recognize the essential support of our parents and community and are grateful for their continued involvement as we focus on academic growth and our mission to "Build Tomorrow's Leaders."



Address: 382 Meeting Street, Charleston, SC 29403

Phone: 843-720-2967

Grades Served: Early Childhood-6 School Type: Countywide Magnet

Title I Status: Yes

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S/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
\Rightarrow	184	PA	163	H	2		23	3) (
>			88.59%		1.09%	Dag dag	12.5%	
A			S CA			11	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,139,581	\$2,432,984	\$2,761,424
Fringe Benefits	\$924,424	\$1,096,219	\$1,272,919
Purchased Services	\$813,665	\$859,194	\$893,169
Materials & Supplies	\$112,143	\$126,203	\$122,378
Capital Outlay	\$0	\$0	\$0
Other	\$1,375	\$1,200	\$1,600
	\$3,991,187	\$4,515,800	\$5,051,490







CHICORA

ELEMENTARY

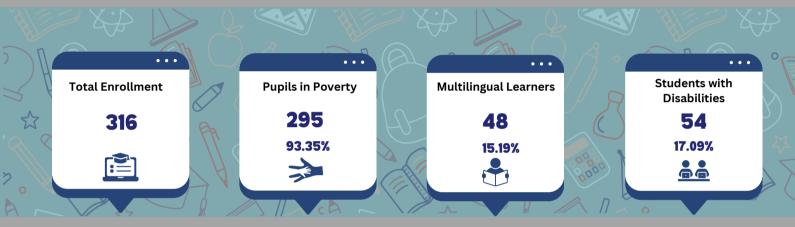
Chicora Elementary is part of the Charleston County School District's "Acceleration Schools Initiative," which addresses students' academic, social, and cultural needs while working with staff, families, and the community to support the whole child. The initiative focuses on ensuring every student has a great teacher and strong leadership, providing rigorous content to help students achieve their college or career goals, fostering pride in the school among students and families, and committing to equitable school transformation with a focus on leadership, talent management, instructional infrastructure, and school climate.



Address: 3100 Carner Avenue, N. Charleston, SC 29405

Phone: 843-746-2210 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,646,463	\$2,996,215	\$3,509,249
Fringe Benefits	\$1,189,991	\$1,354,885	\$1,574,369
Purchased Services	\$654,634	\$781,239	\$832,587
Materials & Supplies	\$129,781	\$143,731	\$146,040
Capital Outlay	\$0	\$0	\$0
Other	\$1,484	\$1,450	\$1,450
	\$4,622,352	\$5,277,519	\$6,063,695









DRAYTON HALL ELEMENTARY

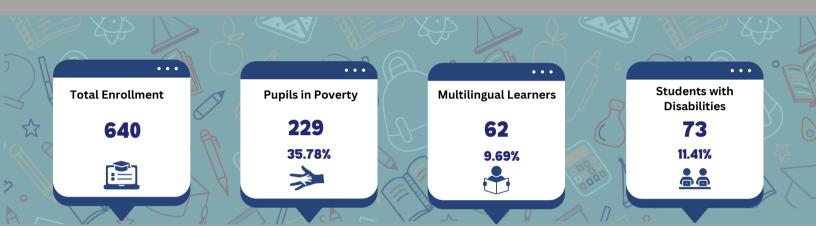
Drayton Hall Elementary School is dedicated to helping all students develop the World Class Skills outlined in the Profile of the South Carolina Graduate by ensuring a steadfast commitment to excellence from every staff member. This is accomplished through a rigorous curriculum, setting high expectations for all students, and leveraging a one-to-one learning environment that incorporates iPads into daily instruction.



Address: 3183 Ashley River Road, Charleston, SC 29414

Phone: 843-852-0678 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,426,441	\$3,982,523	\$4,583,632
Fringe Benefits	\$1,612,619	\$1,905,585	\$2,184,376
Purchased Services	\$1,027,607	\$809,163	\$900,195
Materials & Supplies	\$185,511	\$165,475	\$164,541
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,253,378	\$6,863,945	\$7,833,944









EB ELLINGTON ELEMENTARY

At E.B. Ellington Elementary School, community collaboration enhances learning experiences by providing students with real-world opportunities to apply their knowledge. This past year, we continued our partnership with Charleston Stage, a local theater troupe, offering students the chance to attend performances at the Dock Street Theatre and participate in multi-day workshops with actors. These activities brought key South Carolina standards to life, such as main idea and author's purpose. The partnership culminated in a performance of the acclaimed children's book Last Stop on Market Street.



Address: 5540 Old Jacksonboro Road, Ravenel, SC 29470

Phone: 843-889-9411 Grades Served: CD-5

School Type: Constituent Magnet

Title I Status: Yes

	X-3		N N N N N N N N N N N N N N N N N N N	X	<i>**</i>	A	X	
	Total Enrollment		Pupils in Poverty		Multilingual Learner		Students with Disabilities	
$\stackrel{\wedge}{\sim}$	366	FA	309	D	83		53	3)
			84.43%		22.68%	and and	14.48%	7
			3/2 car			MI	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,091,130	\$2,443,712	\$3,027,927
Fringe Benefits	\$931,065	\$1,128,786	\$1,414,015
Purchased Services	\$1,567,176	\$736,955	\$789,038
Materials & Supplies	\$231,308	\$111,061	\$104,622
Capital Outlay	\$0	\$0	\$0
Other	\$1,369	\$1,400	\$1,400
	\$4,822,048	\$4,421,914	\$5,337,002









EDITH L FRIERSON MONTESSORI

Edith L. Frierson Montessori School is proud to be the only Montessori school in District 9 and the sixth Montessori program within Charleston County School District (CCSD). This school year, we successfully transitioned into a full Montessori school, offering three Primary Montessori classrooms, three Lower Elementary classrooms, and two Upper Elementary classrooms. In the upcoming school year, we will expand our offerings with the addition of another Primary Montessori classroom.



Address: 6133 Maybank Highway, Wadmalaw Island, SC 29487

Phone: 843-559-4500 Grades Served: 3K-8 School Type: Partial Magnet

Title I Status: Yes

1000	
-	
600	

Students with **Pupils in Poverty** Total Enrollment **Multilingual Learners** Disabilities 80 165 10 18 48.48% 6.06% 10.91%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,540,425	\$1,883,689	\$2,293,575
Fringe Benefits	\$674,163	\$878,691	\$1,064,109
Purchased Services	\$511,878	\$391,855	\$478,929
Materials & Supplies	\$119,759	\$102,081	\$109,205
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,700	\$1,400
	\$2,847,426	\$3,258,016	\$3,947,218









HARBOR VIEW ELEMENTARY



At Harbor View Elementary, we focus on building foundational skills aligned with the South Carolina graduate profile. Our students develop key competencies such as critical thinking, collaboration, problem-solving, and communication from a young age, with an emphasis on social-emotional learning. Next year, we will introduce clubs for 3rd-5th graders, with plans to expand to the entire school community. Additionally, we are excited to launch a new STEAM program, providing our students with valuable opportunities for growth.



Address: 1576 Harbor View Road, Charleston, SC 29412

Phone: 843-762-2749 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

	X:X			N X			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
\mathcal{L}	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
\Rightarrow	621	FA	245	H	13		72	3)
M.	رڪئ		39.45%		2.09%	DO 1	11.59%	7
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						17		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,430,241	\$3,937,364	\$4,032,572
Fringe Benefits	\$1,609,971	\$1,850,698	\$1,929,864
Purchased Services	\$1,217,494	\$813,599	\$879,191
Materials & Supplies	\$126,466	\$148,339	\$139,620
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,385,373	\$6,751,199	\$6,982,447









HUNLEY PARK ELEMENTARY



At Hunley Park Elementary, students engage with academic texts that resonate with their experiences, promoting collaboration and meaningful discussions. Numeracy skills are developed through problem-solving, visual models, peer discussions, and real-world applications. Field trips offer valuable hands-on learning experiences, while students have access to a wide range of subjects, including art, physical education, STEM, music, and competitive sports such as soccer, football, basketball, step team, and cheerleading. These opportunities foster both academic growth and personal development.



Address: 1000 Michigan Avenue, N. Charleston, SC 29404

Phone: 843-767-5914 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

	X		A VIII	A			2	
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learn	ers	Students with Disabilities	
\$	487	FA	331	B	212		59	3)
			67.97%		43.53%	0000	12.11%	
0							0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,778,444	\$3,315,117	\$3,782,250
Fringe Benefits	\$1,227,028	\$1,479,516	\$1,722,593
Purchased Services	\$1,090,973	\$778,854	\$817,926
Materials & Supplies	\$104,722	\$128,696	\$135,572
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$2,200
	\$5,202,366	\$5,703,383	\$6,460,541









JAMES B EDWARDS ELEMENTARY

James B Edwards Elementary students attend French twice a week, a crucial frequency for meaningful language learning. This investment enhances cognitive abilities and academic success. Our goal is for students to reach a Novice-Mid to Intermediate-Low level of proficiency by 5th grade, enabling them to communicate in basic spoken or written conversation using learned words, phrases, and sentences, as outlined in the South Carolina World Language Proficiency Standards.

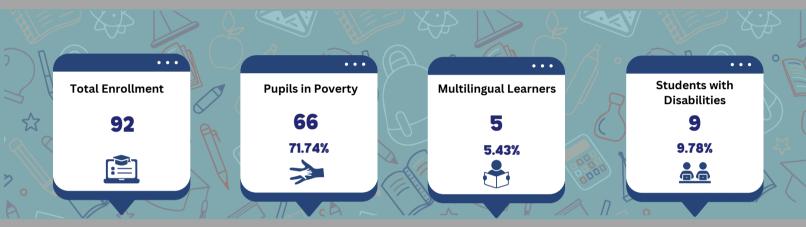


Address: 855 Von Kolnitz Road, Mt. Pleasant, SC 29464

Phone: 843-849-2805

Grades Served: Early Childhood - 5 School Type: Constituent Magnet

Title I Status: No



	\$8,067,399	\$8,612,437	\$863,596
Other	\$1,200	\$1,200	\$0
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$172,322	\$162,076	\$122,269
Purchased Services	\$1,158,428	\$894,576	\$741,327
Fringe Benefits	\$2,157,094	\$2,415,702	\$0
Salaries	\$4,578,355	\$5,138,883	\$0
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









JAMES ISLAND ELEMENTARY



James Island Elementary is a neighborhood STEAM school focused on fostering lifelong, 21st-century learners with skills in critical thinking, communication, collaboration, and creativity. Our teachers work collaboratively across grade levels on thematic units and interdisciplinary projects. We also engage families through events like Family Reading Night, Music Concerts, the Prize Patrol "Get Caught Reading" program, and Family Math and Science Nights, creating a strong sense of community and learning.



Address: 1872 Grimball Road, Charleston, SC 29412

Phone: 843-762-8240 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

			A -	W X				
3/#	Total Enrollmen	t	Pupils in Pove	erty	Multilingual Learn	ers	Students with Disabilities	
\$	580	PA	260	A	16		71	3)
	ר		44.83%		2.76%	DD A	12.24%	7
		A				Bank		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,700,136	\$4,204,340	\$4,713,091
Fringe Benefits	\$1,783,307	\$2,023,896	\$2,253,979
Purchased Services	\$1,025,661	\$734,205	\$777,069
Materials & Supplies	\$144,657	\$191,613	\$188,256
Capital Outlay	\$0	\$0	\$0
Other	\$1,375	\$1,400	\$1,450
	\$6,655,136	\$7,155,453	\$7,933,845







JAMES SIMONS MONTESSORI

At James Simons Montessori School, social and emotional learning (SEL) is a key component of daily instruction. Supported by the school counselor, teachers deliver direct instruction through the Second Step SEL curriculum. Additionally, student leadership and decision-making are encouraged through the Positive Behavior Interventions and Supports (PBIS) model, which is implemented school-wide with student recognition for positive behavior both in and outside of school. The goal of PBIS is to improve immediate behavior while equipping students with life skills for making positive, productive decisions. This model is also shared with families to support the integration of these concepts at home.



Address: 741 King Street, Charleston, SC 29403

Phone: 843-724-7763

Grades Served: (Ages 3, 4, and 5)-8th School Type: Constituent District Magnet

Title I Status: No

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3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\Box}$	392	Ba	158	B	11		40	3)
9			40.31%		2.81%	DD 1	10.20%	\forall \foral
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	\$5,073,705	\$5,541,232	\$6,167,564
Other	\$1,200	\$1,200	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$100,112	\$104,085	\$103,144
Purchased Services	\$728,932	\$508,101	\$582,810
Fringe Benefits	\$1,316,478	\$1,551,577	\$1,754,786
Salaries	\$2,926,982	\$3,376,269	\$3,725,624
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









JANE EDWARDS ELEMENTARY

Jane Edwards Elementary School continues to enhance personalized learning through adaptive digital platforms such as iReady, Achieve 3000, and ALEKS. As in previous years, students set winter and spring goals for iReady and MAP (Measures of Academic Progress) in reading and math, with recognition for meeting both typical and stretch goals. Focused on improving literacy to meet the Charleston County School District's goal of all students reading on grade level by 5th grade by 2027, the school provided full-time literacy intervention supported by a certified literacy interventionist. Additionally, students and staff logged their reading minutes into the Beanstack system, helping the school exceed its reading goal.



Address: 1960 Jane Edwards Road, Edisto Island, SC 29438

Phone: 843-869-2124 Grades Served: CD-6 School Type: Neighborhood

Title I Status: Yes

				A A				
3/4	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	754	E _A	562	B	255		95	3)
A 6			74.54%		33.82%	000	12.60%	Z
		>A				Baga		
1						17	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,322,238	\$1,598,013	\$1,882,347
Fringe Benefits	\$567,828	\$721,738	\$863,042
Purchased Services	\$498,624	\$367,609	\$430,186
Materials & Supplies	\$82,286	\$89,356	\$120,443
Capital Outlay	\$22,734	\$0	\$0
Other	\$1,260	\$1,300	\$1,300
	\$2,494,969	\$2,778,017	\$3,297,318







JENNIE MOORE ELEMENTARY



Jennie Moore Elementary School fosters World Class Skills by integrating fine arts into a rigorous academic curriculum, inspiring students to become lifelong learners. Our administration, faculty, and staff continually challenge students, while our arts integration encourages creativity, innovation, critical thinking, and problem-solving.



Address: 2725 Bulrush Basket Lane, Mt. Pleasant, SC 29466

Phone: 843-849-2815

Grades Served: Early Childhood - 5 School Type: Constituent Magnet

Title I Status: No

				N X	# 1		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
3/4	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\Longrightarrow}$	993	Ba	234	H	59		98	3)
9			23.56%		5.94%	no l	9.87%	Z.
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	\$10,191,333	\$11,055,645	\$12,278,009
Other	\$1,200	\$1,200	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$270,329	\$268,544	\$260,265
Purchased Services	\$1,358,461	\$1,218,174	\$1,348,375
Fringe Benefits	\$2,752,625	\$3,097,534	\$3,466,736
Salaries	\$5,808,717	\$6,470,192	\$7,201,433
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









JOHN'S ISLAND ELEMENTARY



Johns Island Elementary School has been designed and is currently being constructed as a 90,600 square foot 2 story brick elementary school with capacity for 700 students in grades 2-5. The project is on schedule for occupancy in August 2025.

After receiving community input, "Otto the River Otter" was chosen as the new mascot for Johns Island Elementary and will represent the new school's community!



Address: 2950 Claybrook Street, Johns Island, SC 29455

Phone: 843-559-6412 Grades Served: 2-5

School Type: Neighborhood

Title I Status: NA



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$0	\$0	\$4,132,830
Fringe Benefits	\$0	\$0	\$1,961,596
Purchased Services	\$0	\$0	\$600,454
Materials & Supplies	\$0	\$0	\$180,451
Capital Outlay	\$0	\$0	\$0
Other	\$0	\$0	\$1,200
	\$0	\$0	\$6,876,531







JULIAN MITCHELL 20 ELEMENTARY

Julian Mitchell Elementary School has successfully completed its first year of the Leader in Me program. Both staff and students are trained in Stephen Covey's 7 Habits of Highly Effective People, which are integrated throughout the school day. Students and staff set "Wildly Important Goals" and actively work towards achieving them in both personal and academic contexts. Additionally, students participate in school-wide Student Leadership Teams, contributing to the school in various capacities.



Address: 2 Perry Street, Charleston, SC 29403

Phone: 843-724-7261

Grades Served: Early childhood-5 School Type: Constituent Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,762,944	\$2,167,075	\$2,253,021
Fringe Benefits	\$785,023	\$987,852	\$1,007,292
Purchased Services	\$780,968	\$470,727	\$539,845
Materials & Supplies	\$95,156	\$100,835	\$95,687
Capital Outlay	\$0	\$0	\$0
Other	\$1,315	\$1,350	\$1,350
	\$3,425,406	\$3,727,839	\$3,897,195









LADSON ELEMENTARY

Ladson Elementary has implemented Data-Driven Instruction and continued to provide targeted interventions for students in need, in collaboration with the Heart Math Tutoring organization. These initiatives support students in grades 2-5 in both reading and math. We recognize the importance of parent and community involvement and actively engage families through various events, including parent information sessions, "Holidays Around the World," Family Literacy Night, Math Night, and our annual Science Night. Additionally, we expanded outreach to fathers and male role models while continuing to honor our Hispanic families through a Hispanic Heritage celebration.



Address: 3321 Ladson Road, Ladson, SC 29456

Phone: 843-764-2225 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

				X		A ·		
\tag{\psi}	Total Enrollment		Pupils in Poverty		Multilingual Learner	s	Students with Disabilities	
\$	907	Ch Ch	716	1	247		119	3)
1 6	_		78.94%		27.23%		13.12%	\text{\tin}\exitt{\text{\tin}\text{\texi\text{\texi}\text{\text{\text{\texi}\text{\text{\text{\text{\text{\texi}\text{\texi}\text{\text{\text{\text{\text{\text{\text{\texi}\tint{\text{\texi}\text{\t
		>A)	7		•	doga	<u>••</u>	
			CA			MI	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,458,075	\$5,090,965	\$5,603,582
Fringe Benefits	\$2,048,743	\$2,348,375	\$2,544,500
Purchased Services	\$1,537,289	\$904,330	\$1,107,105
Materials & Supplies	\$168,477	\$158,079	\$241,001
Capital Outlay	\$0	\$0	\$0
Other	\$1,436	\$1,200	\$1,200
	\$8,214,020	\$8,502,949	\$9,497,388









LAMBS ELEMENTARY



At Lambs Elementary School, reading interventionists, teachers of exceptional needs students, gifted students, and multilingual learners work closely with classroom teachers on a daily basis. The school guidance counselor and external support staff lead the implementation of the Second Steps social-emotional curriculum and Restorative Practices for all students. We emphasize the importance of collaboration and teamwork in fostering student success. Additionally, we believe in the partnership between parents and teachers to support student development.



Address: 6800 Dorchester Road, N. Charleston, SC 29418

Phone: 843-767-5900 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

				X	#			
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\boxtimes}$	580	e _a	364	B	194		69	3)
$\mathcal{J} \mathcal{L}$			62.76%		33.45%	700	11.90%	7
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	\$4,923,655	\$5,758,965	\$7,002,721
Other	\$1,255	\$1,260	\$1,300
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$110,883	\$107,561	\$113,117
Purchased Services	\$885,316	\$752,035	\$807,484
Fringe Benefits	\$1,203,341	\$1,521,505	\$1,884,233
Salaries	\$2,722,861	\$3,376,604	\$4,196,587
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









LAUREL HILL



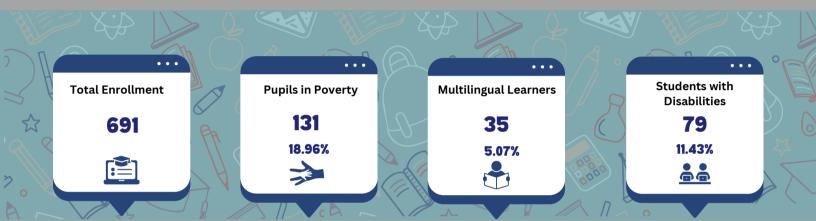
The Bridges Math Curriculum, OGAP (On Going Assessment Project), LETRS, and Adaptive Digital Content (ADC) were used to differentiate instruction based on student needs. K-2 teachers implemented UFLI Foundations, resulting in significant growth in phonics and phonemic awareness. ESSER III grants funded part-time reading interventionists for kindergarten and second grade, and a math coach for first and second grades. Spring 2024 data showed notable progress in both math and reading due to targeted interventions.



Address: 3100 Thomas Cario Blvd, Mt. Pleasant, SC 29466

Phone: 843-849-2200 Grades Served: CD-2 School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,141,774	\$4,671,715	\$4,929,859
Fringe Benefits	\$1,914,057	\$2,166,881	\$2,406,077
Purchased Services	\$1,229,275	\$967,097	\$1,014,187
Materials & Supplies	\$200,520	\$209,979	\$187,936
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$2,400
	\$7,486,826	\$8,016,873	\$8,540,459









MALCOLM C HURSEY MONTESSORI

Malcolm Hursey Montessori School is committed to helping all students develop world-class skills and the life and career characteristics outlined in the Profile of the Graduate. As a partial magnet Montessori school of choice, we fulfill our mission by offering a distinctive educational experience that promotes academic and personal growth. At the heart of Montessori education is the belief that children thrive in an enriched and supportive environment, where they are encouraged to explore, discover, collaborate, and engage in creative thinking. Our curriculum places a strong emphasis on fostering integrity, self-direction, a global perspective, and interpersonal skills.



Address: 3910 Verde Avenue, N. Charleston, SC 29405

Phone: 843-745-7105

Grades Served: (Ages 3, 4, and 5)-8 School Type: Constituent Magnet

Title I Status: No

				Z X	# 1	A ·		
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	471	PA (252	H	33		98	3)
			53.50%		7.01%	2000	20.81%	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
		7						

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,543,565	\$3,983,516	\$4,436,689
Fringe Benefits	\$1,695,110	\$1,932,596	\$2,140,202
Purchased Services	\$987,235	\$787,646	\$918,733
Materials & Supplies	\$98,242	\$92,189	\$90,816
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,325,351	\$6,797,147	\$7,587,640









MAMIE P WHITESIDES ELEMENTARY

Mamie P. Whitesides Elementary School offers a creative and collaborative learning environment for students from PreK through 5th grade. Weekly participation in the STEAM lab enhances skills in science, technology, engineering, arts, and math. The school partners with Engaging Creative Minds (ECM) and Arts Now to bring innovative, creative programs into classrooms.



Address: 1565 Rifle Range Road, Mt. Pleasant, SC 29464

Phone: 843-849-2838 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

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5 1	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
公	767	PA	140	H	41		69	5
\mathcal{J}	ر ڪئ		18.25%		5.35%	DD 1	9.00%	
		AV	7			Bone	<u>••</u>	
						A II Y		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,226,217	\$4,781,755	\$4,890,178
Fringe Benefits	\$1,924,012	\$2,187,672	\$2,299,496
Purchased Services	\$1,163,231	\$832,728	\$881,035
Materials & Supplies	\$207,011	\$188,983	\$182,651
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,500
	\$7,521,670	\$7,992,339	\$8,254,860









ARY FORD EARLY EARNING

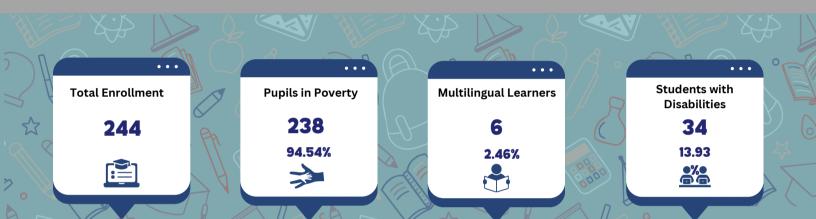
All students have access to "Academic Arts" opportunities, including the STEM lab, where they explore and engage in science and math, as well as the Media Center (library), Physical Education, Music, and Art. Additionally, field trips are strategically planned to reinforce classroom lessons, helping students connect their learning to real-life experiences. Parental involvement is a cornerstone of our community, with the Parent Teacher Organization (PTO) playing a crucial role. The PTO has been instrumental in contributing time, talent, and resources to support and enhance school activities and celebrations.



Address: 318 Thomasina McPherson Blvd, N. Charleston, SC 29405

Phone: 843-745-7131 Grades Served: Pk-K School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,651,888	\$3,053,401	\$3,337,012
Fringe Benefits	\$1,259,452	\$1,426,764	\$1,599,273
Purchased Services	\$900,719	\$731,355	\$770,416
Materials & Supplies	\$122,301	\$123,147	\$119,998
Capital Outlay	\$0	\$0	\$0
Other	\$2,864	\$2,900	\$3,000
	\$4,937,224	\$5,337,568	\$5,829,699









MATILDA F DUNSTON ELEMENTARY

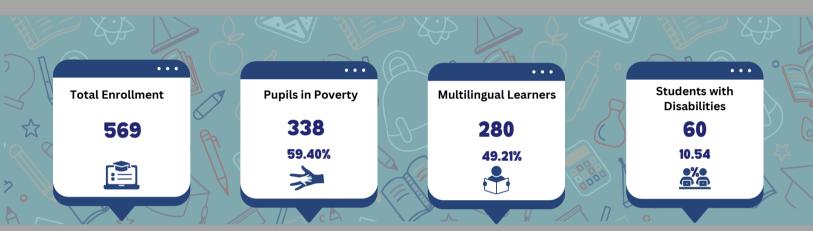
At Matilda Dunston Elementary School, our primary focus is on immersing young students in a developmentally appropriate, rigorous, and engaging literacy-based curriculum. We are committed to creating differentiated learning experiences that enhance learning opportunities for all students, ultimately fostering the development of skills that will lead to lifelong learning and responsible citizenship. To support this goal, teachers are provided with a daily common planning period, allowing them dedicated time to collaborate during the school day.



Address: 1825 Remount Road, N. Charleston, SC 29406

Phone: 843-745-7109 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,033,787	\$3,689,972	\$3,818,497
Fringe Benefits	\$1,345,449	\$1,664,217	\$1,683,662
Purchased Services	\$919,655	\$679,215	\$723,073
Materials & Supplies	\$124,177	\$139,121	\$134,372
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,975	\$1,975
	\$5,424,268	\$6,174,500	\$6,361,579









MEMMINGER ELEMENTARY

20

At Memminger Elementary School, our mission is to accelerate student achievement through inquiry, social and emotional development, and agency, in partnership with our parents and community. We focus on helping students develop the attributes of the International Baccalaureate (IB) Learner Profile, fostering internationally-minded learners. Throughout the year, students demonstrated success in various areas, particularly through the IB Learner Profile attributes that define our school culture. In addition to art, music, PE, and library, Memminger also offered Spanish and STEM as related arts.



Address: 20 Beaufain Street, Charleston, SC 29401

Phone: 843-724-7778 Grades Served: CD-5

School Type: Countywide IB (International Baccalaureate) Magnet

Title I Status: No

	- X-X-		AN MILE	ZX A		A .	X	
3/#	Total Enrollment	Pu	pils in Poverty		Multilingual Learners		Students with Disabilities	
\Rightarrow	438	FA	198	B	6		44	3)
			45.21%		1.37%	and I	10.05%	7
		77				and a		1

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,218,417	\$3,781,172	\$4,153,193
Fringe Benefits	\$1,436,630	\$1,721,708	\$1,854,531
Purchased Services	\$1,263,338	\$843,084	\$857,777
Materials & Supplies	\$101,855	\$115,495	\$116,556
Capital Outlay	\$0	\$0	\$0
Other	\$10,460	\$11,730	\$11,775
	\$6,030,700	\$6,473,190	\$6,993,832







MIDLAND PARK PRIMARY

At Midland Park Primary School, our focus is to engage students both academically and socially-emotionally, building a strong foundation of developmentally appropriate skills and competencies. Internally, our faculty and staff participate in ongoing professional development in literacy, numeracy, and social-emotional learning to enhance and sustain high-level skills. This commitment to continuous growth ensures that educators are equipped with the latest curriculum and strategies, enabling effective monitoring of student progress and supporting their overall development.



Address: 2415 Midland Park Road, N. Charleston, SC 29405

Phone: 843-574-2183

Grades Served: Early Headstart, Headstart, CD, & Kindergarten

School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,995,696	\$2,290,415	\$3,491,243
Fringe Benefits	\$869,910	\$1,042,549	\$1,639,791
Purchased Services	\$1,132,148	\$760,032	\$795,683
Materials & Supplies	\$127,167	\$121,438	\$114,054
Capital Outlay	\$0	\$0	\$0
Other	\$900	\$1,600	\$2,400
	\$4,125,821	\$4,216,034	\$6,043,171









MINNIE HUGHES **ELEMENTARY**

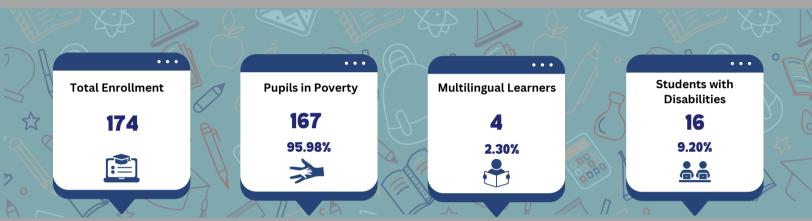
Minnie Hughes Elementary School teachers participated in SIPPS training to enhance phonics instruction. An intentional daily 30-minute block was dedicated to accelerating learning, with students grouped in tiers for targeted support. The school also completed Restorative Practice training and is in its third year of implementation, receiving ongoing coaching. Additionally, teachers took part in the Education Innovation Research (EIR) Project, which focuses on increasing awareness of cultural biases and offering professional development opportunities centered on cultural competencies to promote culturally responsive instruction and support student achievement.



Address: 8548 Willtown Road, Hollywood, SC 29449

Phone: 843-889-2976 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,500,949	\$1,616,361	\$1,910,338
Fringe Benefits	\$665,351	\$748,153	\$855,230
Purchased Services	\$722,065	\$493,003	\$547,651
Materials & Supplies	\$107,261	\$91,962	\$93,046
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$2,996,826	\$2,950,678	\$3,407,465









MONTESSORI COMMUNITY SCHOOL

At Montessori Community School (MCS), faculty and staff guide students in developing perseverance, self-efficacy, and a strong work ethic through a rigorous academic program, community service, and independent learning. By blending South Carolina College-and-Career-Ready Standards with Montessori principles, we promote collaboration, critical thinking, and problem-solving skills. Students have opportunities for choice and creativity, fostering ownership of their learning. Success begins in the Primary classroom, where students build the foundation for becoming independent learners.



Address: 2122 Wood Avenue, Charleston, SC 29414

Phone: 843-769-0346

Grades Served: (Ages 3, 4, and 5) - 8 School Type: Constituent Magnet

Title I Status: No

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3/1	Total Enrollment		Pupils in Povert	У	Multilingual Learne	rs	Students with Disabilities	
\Rightarrow	280	Ea	58		6		17	3)
<u>'</u>			20.71%		2.14%	700	6.07%	***
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			CA			A II	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,077,551	\$2,302,394	\$2,610,232
Fringe Benefits	\$972,544	\$1,062,136	\$1,203,831
Purchased Services	\$469,792	\$536,416	\$559,510
Materials & Supplies	\$95,818	\$114,823	\$111,476
Capital Outlay	\$0	\$0	\$0
Other	\$1,241	\$1,200	\$2,400
	\$3,616,945	\$4,016,968	\$4,487,449







MT. PLEASANT ACADEMY



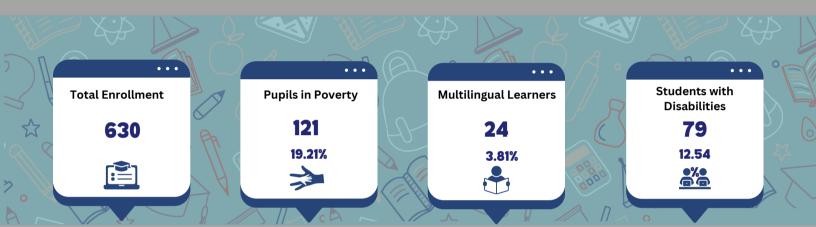
Mt. Pleasant Academy fosters creativity and critical thinking through an artist residency program. Kindergarten and first graders explore movement, third graders learn sweetgrass basket making, second and fourth graders study indigo dyeing, and fifth graders create an impressionist-inspired mural. These opportunities develop creativity and world-class skills for future success.



Address: 605 Center Street, Mt. Pleasant, SC 29464

Phone: 843-849-2826 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,653,573	\$4,069,124	\$4,420,462
Fringe Benefits	\$1,719,950	\$1,925,305	\$2,141,335
Purchased Services	\$801,069	\$613,679	\$650,809
Materials & Supplies	\$98,521	\$117,597	\$116,047
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,274,313	\$6,726,904	\$7,329,853









MURRAY-LASAINE MONTESSORI

At Murray-LaSaine Montessori School, teachers design meaningful reading and writing experiences tailored to student interests and grade-level standards. We provide daily intervention for struggling readers and offer challenging texts for advanced readers. Students participate in activities like Read Around the Bases and Battle of the Books, encouraging reading beyond required materials. Upper Elementary students also showcase their poetry skills in the annual Spring Poetry Slam.



Address: 691 Riverland Drive, Charleston, SC 29412

Phone: 843-762-2765 Grades Served: Ages 3, 4, K-8 School Type: Partial Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,707,583	\$3,104,875	\$3,377,700
Fringe Benefits	\$1,338,718	\$1,545,838	\$1,676,070
Purchased Services	\$844,169	\$575,033	\$620,823
Materials & Supplies	\$94,610	\$101,416	\$79,713
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$4,986,280	\$5,328,361	\$5,755,506

County SCHOOL DISTRICT









ORTH CHARLESTON CREATIVE ARTS

At North Charleston Creative Arts Elementary School, we offer a diverse array of programs designed to foster student engagement and learning. Our Visual Arts program emphasizes creativity and confidence, helping students develop motor, language, and social skills while encouraging decision-making and risk-taking. The Dance program introduces students to various styles, including jazz, ballet, tap, and modern, with a focus on embracing creative movement. In Theater, our "black-box style" classroom, equipped with costumes, props, and lighting, enhances literacy skills through engaging drama lessons and activities.



Address: 5200 Lackawanna Blvd, N. Charleston, SC 29405

Phone: 843-529-2831 Grades Served: CD-5

School Type: Constituent Magnet

Title I Status: Yes

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	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\simeq}$	399	En (276	B	98		38	3)
9 6			69.17%		24.56%	70	9.52%	~
		>A)	7			a day	<u>••</u>	
						110		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,743,604	\$3,009,302	\$3,384,130
Fringe Benefits	\$1,235,486	\$1,345,933	\$1,566,102
Purchased Services	\$908,921	\$690,838	\$730,947
Materials & Supplies	\$122,123	\$140,138	\$141,441
Capital Outlay	\$0	\$0	\$0
Other	\$1,435	\$1,500	\$1,200
	\$5,011,569	\$5,187,710	\$5,823,820









JORTH CHARLESTON ELEMENTARY

North Charleston Elementary School has implemented comprehensive STEM programs through Project Lead The Way and the Liberty Hill STEM Initiative to enhance students' critical thinking and collaborative skills. These initiatives provide students with hands-on projects that focus on developing Science, Math, and Engineering competencies. Additionally, North Charleston Elementary offers a variety of extracurricular activities to foster growth in multiple areas. Programs such as robotics, drone club, STEM club, soccer, basketball, dance, and cheerleading help students understand the value of physical activity, teamwork, and goal-setting.



Address: 4921 Durant Avenue, N. Charleston, SC 29405

Phone: 843-745-7107 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes



Pupils in Poverty 290 88.15%

Multilingual Learners 124 37.69%

Students with Disabilities 41 12.46

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,729,453	\$3,165,900	\$3,879,933
Fringe Benefits	\$1,234,391	\$1,426,448	\$1,803,802
Purchased Services	\$1,269,731	\$804,568	\$857,961
Materials & Supplies	\$175,306	\$169,850	\$168,382
Capital Outlay	\$7,168	\$0	\$0
Other	\$1,309	\$1,200	\$1,200
	\$5,417,357	\$5,567,966	\$6,711,278









OAKLAND ELEMENTARY



At Oakland Elementary School, collaboration is essential in identifying and meeting the needs of all students. Our Student Success Team (MTSS) meets weekly to analyze data from sources such as iReady and FastBridge, identifying students requiring additional support. Targeted interventions are integrated into student schedules, and progress is closely monitored to ensure effectiveness. Intense, data-driven interventions are provided for students in grades 1-5, with candidates for Math and ELA support identified through data reviews and teacher recommendations.



Address: 505-A Arlington Drive, Charleston, SC 29414

Phone: 843-763-1510 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

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\(\) \(\) \(\) \(\)	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
☆	556	Fa	323	B	58		93	3)
			58.09%		10.43%	70	16.73%	A
		>A	7,3			anna)		
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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,782,210	\$4,085,481	\$4,818,833
Fringe Benefits	\$1,818,266	\$1,989,271	\$2,372,460
Purchased Services	\$1,226,640	\$888,689	\$962,428
Materials & Supplies	\$103,645	\$118,313	\$118,280
Capital Outlay	\$0	\$0	\$0
Other	\$1,320	\$1,335	\$1,335
	\$6,932,081	\$7,083,089	\$8,273,336







PEPPERHILL ELEMENTARY

At Pepperhill Elementary School, we are deeply committed to promoting literacy and academic growth among our young scholars. Our students engage with a diverse range of texts that explore academic topics relevant to their world, which not only enhances their understanding but also encourages them to make connections to their own experiences. These opportunities foster rich, thoughtful discussions among peers, promoting critical thinking and deeper learning. Our classrooms are vibrant, dynamic spaces where teachers facilitate engaging discussions through collaborative protocols, ensuring that every student has a voice.



Address: 3300 Creola Road, N. Charleston, SC 29420

Phone: 843-767-5905 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

				A A				
#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	453	Ba (369	B	174		50	3)
		/// (81.46%		38.41%	700	11.04%	7
		>A	7,5			ann)	<u>••</u>	
						$\bigwedge II \sim$		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,797,392	\$2,997,124	\$3,632,048
Fringe Benefits	\$1,313,641	\$1,402,015	\$1,685,949
Purchased Services	\$815,363	\$760,679	\$808,463
Materials & Supplies	\$127,865	\$133,984	\$132,988
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,500	\$1,900
	\$5,055,460	\$5,295,302	\$6,261,348









PINEHURST ELEMENTARY

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Pinehurst Elementary School is dedicated to ensuring consistent daily attendance for our Multilingual Learners, recognizing the importance of regular interactions with teachers and classmates to accelerate language development. This approach is designed to help students acquire proficiency in speaking, reading, and writing in English as efficiently as possible. Our Early Childhood (1st-3rd grade) and Special Education teachers are actively engaged in ongoing professional development through the Language Essentials for Teachers of Reading and Spelling (LETRS) program. This research-based training, grounded in the science of reading, equips educators with the tools to provide effective literacy instruction.



Address: 7753 Northside Drive, N. Charleston, SC 29420

Phone: 843-824-8728 Grades Served: 1-5

School Type: Neighborhood

Title I Status: Yes

				A A		A .		
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	758	PA	541	H	565		61	3)
			71.37%		74.54%	and and a	8.05% 	47
			CA -			A I	0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,428,443	\$4,424,753	\$4,778,416
Fringe Benefits	\$1,515,724	\$1,973,670	\$2,122,417
Purchased Services	\$1,071,510	\$956,135	\$1,015,297
Materials & Supplies	\$162,043	\$164,318	\$167,402
Capital Outlay	\$26,114	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$6,205,033	\$7,520,077	\$8,084,732







SANDERS CLYDE ELEMENTARY

At Sanders-Clyde Elementary School, we prioritize literacy to ensure all students are reading at grade level by the end of third grade. To support this goal, K-3 teachers participate in professional development programs like LETRS to deepen their understanding of the science of reading. Through strategic staffing, planning, and professional development, teachers integrate South Carolina state standards with an arts-based approach. This method aims to engage students by leveraging their natural talents while reinforcing both academic and social-emotional learning strategies.



Address: 805 Morrison Drive, Charleston, SC 29403

Phone: 843-724-7783 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

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3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	369	E _A	352	H	6		60	3)
\mathcal{J}			95.39%		1.63%	700	16.26%	\forall \tau_{\text{\tint{\text{\tint{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\tint{\tin}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\tint{\tint{\text{\tint{\tint{\tint{\text{\tinit{\tinit{\text{\tinit}}\\ \tint{\tinithtx}\\tint{\text{\tinithtx}\\tinithta}\tint{\text{\text{\tinithta}\tint{\text{\tinithta}\text{\text{\text{\text{\text{\tinit}\tint{\text{\tinithta}\tinithta}\tint{\text{\tinithta}\tinithta}\tinithta}\tinithta}\tinithta}\tinithta}\tint{\text{\tinithta}\tinithta}\tinithint{\tinithta}\tint{\tinithta}\tinttitex{\tinithint{\tinithta}\tint{\tinithta}\tinithta}\tinttitex{\tinithta}\tinithint{\tinithta}\tinttitex{\tinithta}\tinttitex{\tinithta}\tintithta}\tinttitex{\tinithint{\tiithta}\tinithint{\tii
		7A1	73			(anna)		
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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,415,730	\$3,949,575	\$4,599,657
Fringe Benefits	\$1,525,465	\$1,791,443	\$2,082,226
Purchased Services	\$769,468	\$671,024	\$727,364
Materials & Supplies	\$186,159	\$167,350	\$159,721
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$5,898,022	\$6,580,592	\$7,570,168







SPRINGFIELD ELEMENTARY



Springfield Elementary School is focused on improving literacy to achieve the district goal of all students reading on grade level by 2027. The school has implemented the EL curriculum schoolwide, which emphasizes the science of reading and promotes conceptual understanding through cross-curricular instruction. To support early literacy, Title I and ESSER III funds have been used to reduce class sizes and hire additional reading staff for grades 1 and 2. Teachers in Child Development through Second Grade continue to incorporate Heggerty's Phonemic Awareness activities into the ELA block to target foundational reading skills.



Address: 2130 Pinehurst Avenue, Charleston, SC 29414

Phone: 843-763-1538 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

				A A				
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\square}$	679	Ba	472	B	116		124	3)
\mathcal{J}			69.51%		17.08%		18.26%	\times \tag{\tau}
		AH	7			dana	<u>••</u>	
						170		

	\$7,081,465	\$7,946,389	\$8,740,838
Other	\$1,320	\$1,200	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$151,573	\$144,634	\$143,074
Purchased Services	\$1,134,231	\$897,421	\$968,608
Fringe Benefits	\$1,851,987	\$2,237,809	\$2,448,138
Salaries	\$3,942,354	\$4,665,325	\$5,179,818
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









ST. ANDREW'S SCHOOL OF MATH AND SCIENCE

At St. Andrew's School of Math and Science, our vision fosters a strong partnership between students, teachers, and parents. Through collaborative efforts, our School Improvement Council (SIC) and Parent-Teacher Association (PTA) work together to support our students, teachers, and staff. Both organizations contribute by providing resources, guidance, and opportunities that help cultivate the development of future South Carolina graduates.

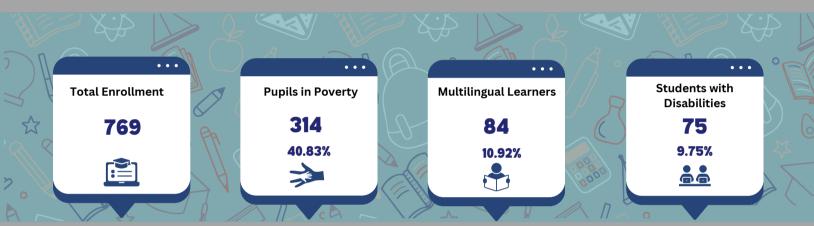


Address: 30 Chadwick Drive, Charleston, SC 29407

Phone: 843-763-1503 Grades Served: CD-5

School Type: Constituent Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,021,733	\$4,476,034	\$5,211,453
Fringe Benefits	\$1,899,871	\$2,133,552	\$2,444,385
Purchased Services	\$1,037,084	\$933,770	\$975,902
Materials & Supplies	\$171,079	\$180,636	\$183,881
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$7,130,966	\$7,725,193	\$8,816,821









ST. JAMES SANTEE

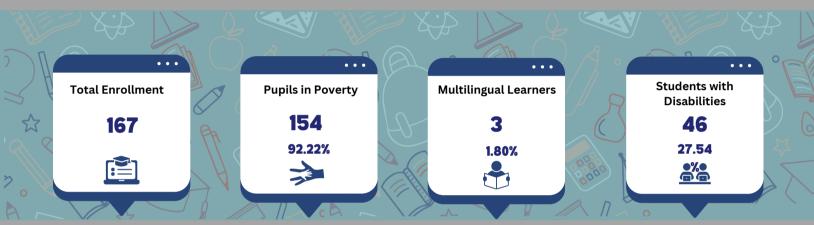
St. James-Santee Elementary-Middle School is dedicated to fostering world-class skills in a safe, challenging environment. Faculty, staff, and students have focused on improving school culture, strengthening instruction, and boosting outcomes. The reading initiative increased reading time, with pop-up sessions for home libraries, middle school reading buddies, and community members reading with students. The school also expanded its partnership with I-Beam and local groups to provide reading mentors.



Address: 8900 N. Highway 17, McClellanville, SC 29458

Phone: 846-723-0863 Grades Served: CD-8 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,296,922	\$2,525,667	\$2,614,287
Fringe Benefits	\$1,046,456	\$1,204,149	\$1,268,711
Purchased Services	\$884,800	\$800,679	\$918,531
Materials & Supplies	\$121,928	\$110,733	\$104,183
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$4,351,307	\$4,642,428	\$4,906,912









STILES POINT ELEMENTARY



At Stiles Point Elementary, we prioritize a rigorous academic program that recognizes and celebrates student achievements. Our commitment to a challenging and stimulating curriculum is reflected in our high-quality instruction and supportive learning environment. We provide a strong foundation in core subjects while offering diverse opportunities for physical fitness, artistic expression, problem-solving, and social engagement. Our experienced staff excels in differentiating instruction to meet the needs of all learners, regularly using various assessments to monitor progress and adapt teaching methods to ensure optimal educational outcomes.



Address: 883-A Mikell Drive, Charleston, SC 29412

Phone: 843-762-2767 Grades Served: CD-5 School Type: Neighborhood

Title I Status: No

				DX A				
3 4	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
$\stackrel{\wedge}{\boxtimes}$	866	Ba	133	H	10		51	3)
\mathcal{J}		///	15.36%		1.15%	700	5.89%	X
		>4)	7,0	(FI		dana	<u>••</u>	
						11		

	\$7,353,855	\$7,767,680	\$8,538,343
Other	\$1,200	\$1,200	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$166,553	\$165,522	\$155,905
Purchased Services	\$990,548	\$647,607	\$739,163
Fringe Benefits	\$1,995,833	\$2,235,081	\$2,467,882
Salaries	\$4,199,721	\$4,718,269	\$5,174,193
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









STONO PARK ELEMENTARY



At Stono Park, students are encouraged to think critically and embrace problem-solving, with the goal of fostering independent and confident scholars. Teachers employ strategies such as think-pair-share and stop-andjot to help students showcase their critical thinking skills. Acting as facilitators, teachers create an environment where students feel confident in taking risks, assessing their strengths and weaknesses, and taking ownership of their learning.



Address: 314 Huntley Drive, Charleston, SC 29407

Phone: 843-763-1507 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

Total Enrollment Pupils in Poverty Multilingual Le	earners Students with Disabilities
☆ 337 274 16	41
81.31% 4.75%	12.17%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,221,581	\$2,333,481	\$2,566,072
Fringe Benefits	\$998,664	\$1,054,808	\$1,140,833
Purchased Services	\$773,055	\$689,655	\$706,392
Materials & Supplies	\$112,384	\$119,182	\$115,735
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$4,106,884	\$4,198,326	\$4,530,232









SULTVANS ISLAND ELEMENTARY

Sullivan's Island Elementary immerses students in the coastal environment through hands-on math and science experiences in science labs, a nature trail, beach, and garden. Students collaborate, solve problems, and communicate ideas through various media. Special Area classes include Spanish, art, music, physical education, and technology, with weekly science lab visits. This year, students also participated in morning clubs, including library, art, coding, chorus, and running clubs.

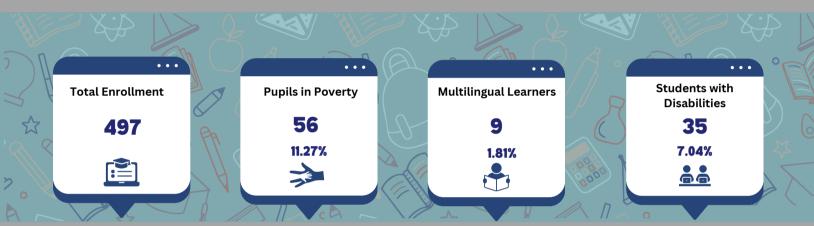


Address: 2014 Mike Perkis Place, Sullivan's Island, SC 29482

Phone: 843-883-3118 Grades Served: CD-5

School Type: Constituent Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,117,545	\$3,379,284	\$3,574,133
Fringe Benefits	\$1,452,926	\$1,576,123	\$1,662,005
Purchased Services	\$910,209	\$778,421	\$814,595
Materials & Supplies	\$118,309	\$119,434	\$104,338
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$5,600,190	\$5,854,462	\$6,156,271









WB GOODWIN ELEMENTARY

Donner 4

At WB Goodwin Elementary School, the school-wide implementation of our Social Emotional Learning (SEL) program has fostered a shared language that equips our scholars with the essential tools to become effective leaders and engaged learners. Faculty and staff have undergone Restorative Practices training, strengthening their ability to build and sustain meaningful relationships with students. As our scholars work towards developing self-regulation, they focus on acquiring key learning skills such as empathy, emotional management, and problem-solving. With clear and consistent expectations in place, we ensure that students are empowered to achieve the goals they set for themselves.



Address: 5501 Dorchester Road, N. Charleston, SC 29418

Phone: 843-767-5911 Grades Served: CD-5 School Type: Neighborhood

Title I Status: Yes

				N X				
	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
\$	423	Ba	356	B	210		56	3)
$// \langle$			84.16%		49.65%	700	13.24%	\sim
		>A	7			Bodo	<u>••</u>	
						A II		

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,446,175	\$2,678,232	\$3,337,108
Fringe Benefits	\$1,090,419	\$1,219,259	\$1,533,291
Purchased Services	\$720,242	\$629,634	\$685,467
Materials & Supplies	\$121,065	\$148,673	\$149,752
Capital Outlay	\$0	\$0	\$0
Other	\$1,373	\$1,200	\$1,200
	\$4,379,273	\$4,676,998	\$5,706,818





MIDDLE





BAPTIST HILL MIDDLE



At Baptist Hill Middle School (BHMS), we will create a learning environment that will cultivate a strong sense of belonging, set high expectations, and provide the support every scholar will need to thrive—not only in high school and college but also in their chosen careers and lives.

Middle school is a time of transformation. Our scholars will grow intellectually, socially, and emotionally as they explore who they are and what they value. At BHMS, we will embrace this critical stage by offering rich academic experiences and meaningful opportunities for self-discovery.

Together with our stakeholders, we are committed to making BHMS a place where every scholar will be empowered to grow, lead, and make a difference in the world.

Address: 5117 Baptist Hill Road, Hollywood, SC 29449

Phone: 843-889-2276 Grades Served: 6-12 School Type: Neighborhood

Title I Status: Yes



Total Enrollment
192
88.02%
17.19%

Students with Disabilities
21
10.94%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$0	\$0	\$2,534,605
Fringe Benefits	\$0	\$0	\$1,162,508
Purchased Services	\$0	\$0	\$42,911
Materials & Supplies	\$0	\$0	\$22,388
Capital Outlay	\$0	\$0	\$0
Other	\$0	\$0	\$600
	\$0	\$0	\$3,763,012









CAMP ROAD MIDDLE



Camp Road Middle School offers students the opportunity to earn high school credit in courses such as French I, Spanish I, English I, Honors Algebra I, Honors Geometry, and Fundamentals of Computing I & II. Our college prep, honors, and gifted curricula are designed to appropriately challenge students. Additionally, we provide a variety of extracurricular activities, including clubs and sports teams, to support a well-rounded education.



Address: 1825 Camp Road, Charleston, SC 29412

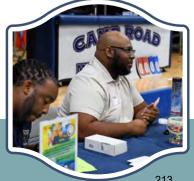
Phone: 843-762-2784 Grades Served: 6-8

School Type: Neighborhood

Title I Status: No

				A A	<i>F</i>		N N N N N N N N N N N N N N N N N N N) OF
\mathcal{L}	Total Enrollment		Pupils in Poverty		Multilingual Learner	rs	Students with Disabilities	
\Rightarrow	901	E _A	339	H	15		79	3)
9			37.62%		1.66%	Day 1	8.77%	**
		741	7.5			(Anha)		1
A		d	CA			1	0	

	\$8,083,296	\$8,559,903	\$9,622,231
Other	\$1,325	\$1,325	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$293,474	\$243,178	\$247,773
Purchased Services	\$1,627,778	\$1,292,041	\$1,329,783
Fringe Benefits	\$1,921,942	\$2,196,153	\$2,506,234
Salaries	\$4,238,776	\$4,827,206	\$5,537,241
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









C.E. WILLIAMS NORTH MIDDLE



C.E. Williams Middle School North utilizes the PBIS model to reinforce positive student behavior and academic performance. Regular school-wide events, field trips, performing arts concerts, socials, and recognition programs are scheduled to foster student engagement. In addition to supporting students, the school conducts parent workshops and offers resources for parents and guardians. C.E. Williams also provides various extracurricular activities to further cultivate and ignite student interests.



Address: 1776 William Kennerty Drive, Charleston, SC 29407

Phone: 843-763-1546 Grades Served: 6

School Type: Neighborhood

Title I Status: No

				X		A ·	X	
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
\Rightarrow	408	PA	254	H	37		56	3)
			62.25%		9.07%	and and a	13.73%	1
A			CA				0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,144,665	\$3,752,120	\$3,876,416
Fringe Benefits	\$1,448,603	\$1,740,412	\$1,782,346
Purchased Services	\$1,501,580	\$1,241,725	\$1,444,155
Materials & Supplies	\$170,355	\$160,909	\$160,088
Capital Outlay	\$0	\$0	\$0
Other	\$245	\$450	\$400
	\$6,265,449	\$6,895,616	\$7,263,405







C.E. WILLIAMS SOUTH MIDDLE



C.E. Williams Middle School South is committed to helping students develop the World Class Skills outlined in the Profile of the South Carolina Graduate. The school provides high-quality instruction, academic support, and socioemotional learning through interdisciplinary teams and professional learning communities (PLCs). Instruction focuses on meeting South Carolina state standards while offering students exposure to STEAM (Science, Technology, Engineering, Arts, and Math) and foreign language opportunities across core and exploratory classes.

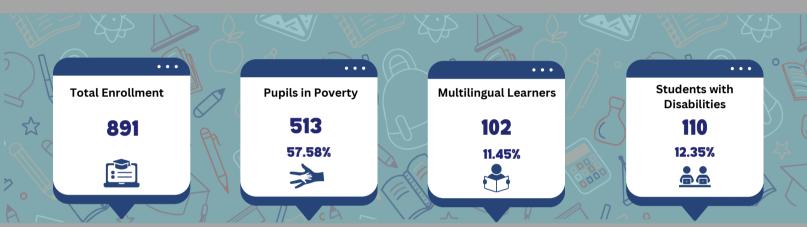


Address: 3090 Sanders Road, Charleston, SC 29414

Phone: 843-763-1529 Grades Served: 7-8

School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,738,536	\$5,798,694	\$6,127,329
Fringe Benefits	\$2,066,758	\$2,628,087	\$2,774,901
Purchased Services	\$1,386,398	\$1,414,897	\$1,442,344
Materials & Supplies	\$202,037	\$326,935	\$332,390
Capital Outlay	\$0	\$0	\$0
Other	\$1,350	\$2,250	\$2,352
	\$8,395,079	\$10,170,863	\$10,679,316









CHARLESTON COUNTY SCHOOL OF THE ARTS

At Charleston County School of the Arts (SOA), we encourage our scholars to integrate critical thinking with creativity to address real-world challenges across both STEM (Science, Technology, Engineering, and Math) courses and traditional subjects. Students actively engage in classroom communication through Socratic seminars, where teachers are trained to facilitate thoughtful discussions on course content. This year, scholars participated in STEMester, an immersive career exploration initiative focused on local community issues. For example, 6th graders explored flooding in Charleston, while high school students produced videos addressing personal issues, all while developing essential technical and 21st-century skills.



Address: 5109-B West Enterprise Street, N. Charleston, SC 29405

Phone: 843-529-4990 Grades Served: 6-12

School Type: Countywide Magnet

Title I Status: No

			A	X	#	A ·		;} \°=
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learne	rs	Students with Disabilities	
$\stackrel{\wedge}{\square}$	1,102	En l	251	B	17		41	3)
'M «	ר		22.78%		1.54%	DO 1	3.72%	7
7		AH				and and		1

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$6,457,794	\$7,122,494	\$7,550,106
Fringe Benefits	\$2,901,009	\$3,206,234	\$3,417,583
Purchased Services	\$2,101,337	\$1,752,495	\$1,711,740
Materials & Supplies	\$719,626	\$620,617	\$608,699
Capital Outlay	\$0	\$0	\$0
Other	\$1,371	\$1,200	\$1,200
	\$12,181,136	\$12,703,040	\$13,289,328







DEER PARK MIDDLE

At Deer Park Middle School, our goal is to equip scholars with the essential skills needed to excel in their future endeavors and become highly competitive individuals. Our approach to developing scholars goes beyond academic achievement, encompassing personal growth and character development. Our curriculum not only meets standard objectives but also provides opportunities for students to personalize their education, laying a strong foundation that fosters character, initiative, and ambition. Through the implementation of programs such as AVID, PBIS, and specialized curricula, we address academic challenges while also offering experiences that inspire creativity, encourage self-exploration, and instill a strong moral compass in our students.

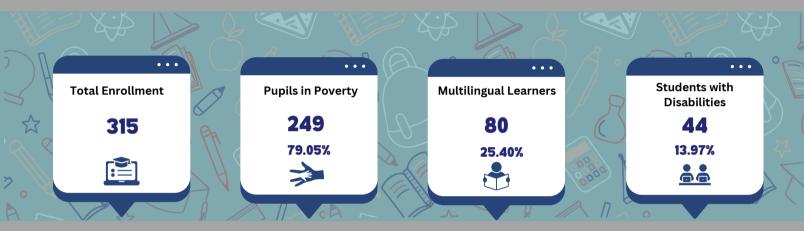


Address: 2263 Otranto Road, N. Charleston, SC 29406

Phone: 843-990-5200 Grades Served: 6-8

School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,345,133	\$2,761,110	\$3,017,548
Fringe Benefits	\$1,001,005	\$1,206,397	\$1,382,446
Purchased Services	\$818,244	\$724,203	\$775,786
Materials & Supplies	\$112,194	\$114,905	\$137,086
Capital Outlay	\$0	\$0	\$0
Other	\$1,370	\$2,200	\$2,400
	\$4,277,946	\$4,808,814	\$5,315,266









HAUT GAP MIDDLE

Haut Gap Middle School has experienced a remarkable year, successfully implementing our new Professional Learning Communities and enhancing staff professional development. As a constituent magnet school, we offer both 6th, 7th, and 8th grade college preparatory courses and advanced academic magnet classes.

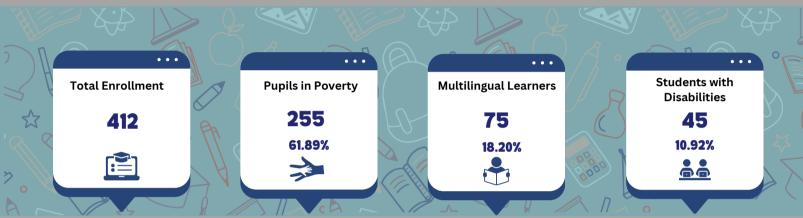


Address: 1861 Bohicket Road, Johns Island, SC 29455

Phone: 843-559-6418 Grades Served: 6-8

School Type: Neighborhood/Magnet

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,752,363	\$3,227,243	\$3,629,546
Fringe Benefits	\$1,245,566	\$1,474,388	\$1,679,381
Purchased Services	\$1,249,902	\$893,271	\$956,371
Materials & Supplies	\$153,093	\$159,196	\$162,333
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$5,402,124	\$5,755,299	\$6,428,831









JERRY ZUCKER MIDDLE



At Jerry Zucker Middle School of Science, we provide targeted interventions in literacy and numeracy, combining digital platforms with direct instruction to support student growth. Our character education program, featuring Second Step and Restorative Practices, fosters interpersonal skills and responsibility. We collaborate with Charleston County Mental Health, MUSC, and Communities In Schools to offer comprehensive student support. Additionally, we encourage parent involvement through events such as Donuts for Dads and Muffins for Moms, strengthening the partnership between home and school.

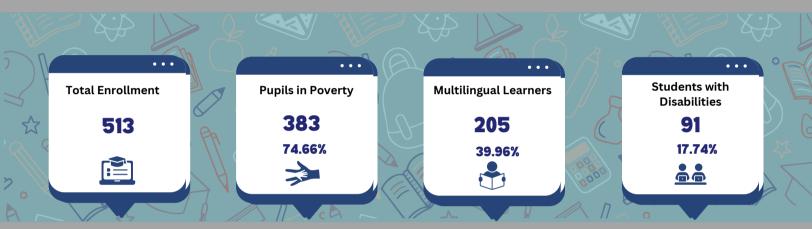


Address: 6401 Dorchester Road, N. Charleston, SC 29418

Phone: 843-767-8383 Grades Served: 6-8

School Type: Neighborhood/Constituent Magnet

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,317,732	\$3,560,247	\$4,135,459
Fringe Benefits	\$1,421,303	\$1,573,029	\$1,842,605
Purchased Services	\$1,112,768	\$1,040,477	\$1,081,869
Materials & Supplies	\$146,585	\$163,130	\$160,949
Capital Outlay	\$0	\$0	\$0
Other	\$1,400	\$1,600	\$1,450
	\$5,999,787	\$6,338,483	\$7,222,332









LATNG MIDDLE



Laing Middle School's STEM initiative employs a three-pronged approach to education: utilizing the Engineering Design Process (EDP) for problem-solving, incorporating nationally recognized standards for technological literacy, and offering hands-on, cross-curricular learning experiences. This comprehensive approach enables students to make connections between what they learn in the classroom and the real world, fostering relevance and practical understanding in their studies.

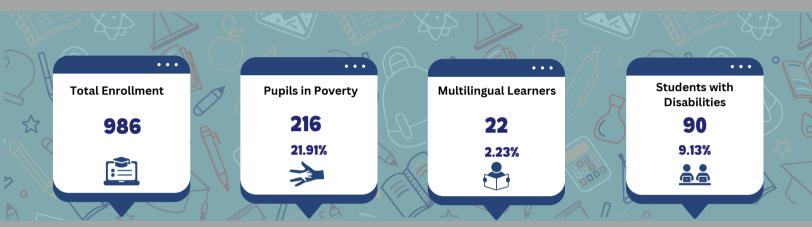


Address: 2705 Bulrush Basket Lane, Mt. Pleasant, SC 29466

Phone: 843-849-2809 Grades Served: 6-8

School Type: Constituent Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$5,609,321	\$6,404,213	\$6,377,622
Fringe Benefits	\$2,546,532	\$2,929,813	\$2,986,769
Purchased Services	\$1,573,666	\$1,282,260	\$1,328,890
Materials & Supplies	\$217,005	\$244,788	\$248,001
Capital Outlay	\$0	\$0	\$0
Other	\$1,350	\$2,227	\$1,702
	\$9,947,874	\$10,863,302	\$10,942,984









MILITARY MAGNET ACADEMY

At Military Magnet Academy, our focus is on cultivating 21st-century worldclass skills while providing a nurturing and safe environment for all students. We prioritize data-driven instruction, consistently applying evidence-based strategies to enhance student achievement. The successful implementation of these strategies has led to a notable increase in the number of students entering high school fully prepared to meet the expected performance levels on South Carolina's end-of-course assessments in Algebra, English, Biology, and United States History.

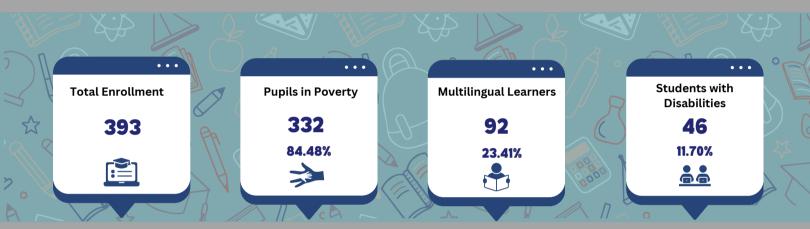


Address: 2950 Carner Avenue, N. Charleston, SC 29405

Phone: 843-745-7102 Grades Served: 6-12

School Type: Countywide Magnet

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,549,928	\$5,471,718	\$5,837,302
Fringe Benefits	\$1,797,575	\$2,344,253	\$2,526,971
Purchased Services	\$1,526,604	\$1,097,970	\$1,250,616
Materials & Supplies	\$317,976	\$209,582	\$213,971
Capital Outlay	\$0	\$0	\$0
Other	\$1,276	\$1,400	\$1,800
	\$8,193,359	\$9,124,923	\$9,830,660









MORNINGSIDE MIDDLE

At Morningside Middle School, we are committed to ensuring that all students engage in programs, organizations, and extracurricular activities that extend beyond the classroom. We believe in developing well-rounded individuals who are equipped for success in all aspects of life. Our nationally recognized Project Lead the Way program provides scholars with opportunities to participate in robotics and other STEM-related competitions, fostering skills in science, technology, engineering, and mathematics. Additionally, our students are actively involved in athletic teams through the North Charleston Recreation Department.

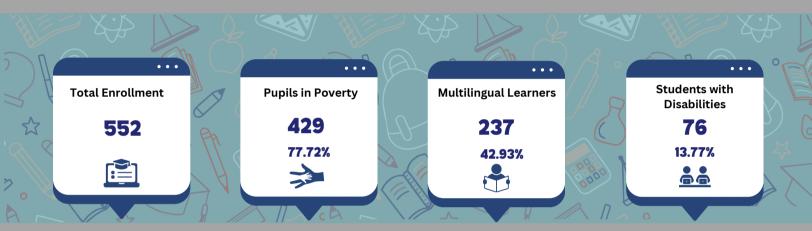


Address: 2731 Gordon Street, N. Charleston, SC 29405

Phone: 843-745-2000 Grades Served: 6-8

School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,084,502	\$3,562,775	\$4,083,793
Fringe Benefits	\$1,350,964	\$1,587,496	\$1,784,431
Purchased Services	\$1,324,697	\$818,641	\$1,093,429
Materials & Supplies	\$145,194	\$152,632	\$245,884
Capital Outlay	\$0	\$0	\$0
Other	\$1,249	\$1,200	\$4,200
	\$5,906,606	\$6,122,744	\$7,211,737











Moultrie was recognized as the #1 Neighborhood Middle School in the state, with the district's highest middle school report card rating. Our faculty consistently elevates critical thinking through rigorous, differentiated instruction. Focused on collaboration and student engagement, Moultrie achieved significant growth in 2023-2024, as shown by MAP and other assessments. The school offers diverse courses, including advanced art, jazz band, robotics, and app creation, along with opportunities for high school credit in subjects like Spanish, Algebra, and Computer Science.



Address: 645 Coleman Blvd, Mt. Pleasant, SC 29464

Phone: 843-849-2819 Grades Served: 6-8

School Type: Neighborhood

Title I Status: No

	\(\frac{1}{2}\)						
3/ #	Total Enrollment		Pupils in Poverty	Multilingual Learners		Students with Disabilities	
\Rightarrow	1,130	E _A	230	41		81	3)
			20.35%	3.63%	2000	7.17%	7
A						0	

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$5,652,675	\$6,499,336	\$6,849,899
Fringe Benefits	\$2,649,130	\$3,064,791	\$3,215,672
Purchased Services	\$1,486,995	\$1,089,486	\$1,173,695
Materials & Supplies	\$217,398	\$242,116	\$241,401
Capital Outlay	\$0	\$0	\$0
Other	\$1,260	\$1,380	\$1,200
	\$10,007,458	\$10,897,108	\$11,481,867







LORTHWOODS MIDDLE

Northwoods Middle School offers students valuable opportunities to earn high school credits in Honors Algebra I, Honors English I, and Spanish, as well as access to Project Lead the Way courses. In addition, we provide targeted reading and mathematics interventions, digital adaptive content, arts-infused project-based learning, and a variety of other enriching extracurricular activities. Our dedicated educators are committed to enhancing their instructional practices by continuously adopting innovative strategies to foster student success in the classroom.

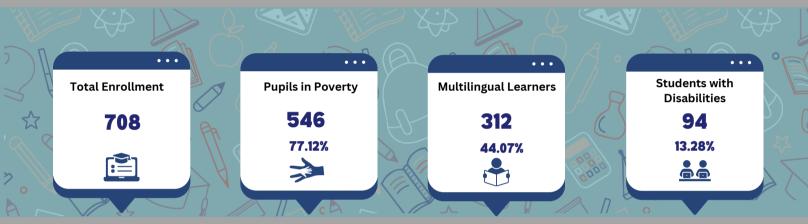


Address: 7763 Northside Drive, N. Charleston, SC 29420

Phone: 843-764-2212 Grades Served: 6-8

School Type: Neighborhood

Title I Status: Yes



	\$7,187,336	\$7,652,567	\$8,727,642
Other	\$1,375	\$1,200	\$3,200
Capital Outlay	\$0	\$520	\$0
Materials & Supplies	\$233,334	\$267,267	\$261,620
Purchased Services	\$1,920,138	\$1,472,334	\$1,588,481
Fringe Benefits	\$1,505,974	\$1,837,426	\$2,145,774
Salaries	\$3,526,516	\$4,073,820	\$4,728,567
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









SIMMONS-PINCKNEY MIDDLE

At Simmons-Pinckney Middle School, the schoolwide implementation of AVID (Advancement Via Individual Determination) plays a vital role in fostering critical and collaborative thinking among our scholars. This past school year, we were proud to be recognized as an AVID Site of Distinction. Additionally, we prioritize delivering academic skills in a safe environment that supports positive behaviors and addresses our scholars' social and emotional needs. Our school is committed to student well-being, providing daily dedicated time to develop soft skills and cultivate meaningful relationships.



Address: 244 President Street, Charleston, SC 29403

Phone: 843-724-7789 Grades Served: 6-8

School Type: Neighborhood

Title I Status: Yes



	\$4,769,229	\$5,262,596	\$5,677,595
Other	\$1,249	\$1,900	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$21,110	\$15,122	\$17,329
Purchased Services	\$940,639	\$472,466	\$598,841
Fringe Benefits	\$1,130,053	\$1,460,588	\$1,573,267
Salaries	\$2,676,177	\$3,312,520	\$3,486,958
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









THOMAS C CARIO MIDDLE

At Thomas C. Cario Middle School we offer high-quality academics with high school credit opportunities in subjects like Algebra, Geometry, and Spanish, promoting critical thinking and problem-solving. Our diverse curriculum includes pre-engineering, business, computer science, and the arts. Students excel in competitions such as LEGO Robotics, Chess, and Mock Trial, while our Fine Arts programs earn national recognition. Benchmark testing shows consistent growth in critical thinking and problem-solving skills.



Address: 3500 Thomas Cario Blvd, Mt. Pleasant, SC 29466

Phone: 843-856-4595 Grades Served: 6-8

School Type: Neighborhood

Title I Status: No

	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			N X				
3 6	Total Enrollment		Pupils in Poverty		Multilingual Learners		Students with Disabilities	
\$	1,105	FA	189	H	38		88	3)
\mathcal{J} \langle			17.10%		3.44%	DO 1	7.96%	4
		1 H				(and a		
) ~						17		

	\$9,853,017	\$10,617,503	\$11,325,951
Other	\$1,370	\$1,350	\$1,750
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$258,316	\$218,452	\$217,384
Purchased Services	\$1,553,430	\$1,314,478	\$1,396,223
Fringe Benefits	\$2,524,308	\$2,850,338	\$3,089,833
Salaries	\$5,515,594	\$6,232,885	\$6,620,761
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget







HIGH



ACADEMIC MAGNET HIGH

Academic Magnet High School (AMHS) is distinguished by its academic rigor and a strong emphasis on Advanced Placement (AP) coursework. We continue to offer a robust selection of AP courses and foster a culture of academic excellence starting in the 9th grade. This year, a record 676 AMHS students took 1,847 AP exams. Additionally, for the second consecutive year, 100% of Juniors and Seniors earned a passing score of 3 or higher on at least one AP exam during their time at AMHS. We have also strengthened our collaboration with families, established new communication channels between school leadership and the community, and enhanced connectivity by working closely with parent groups and community supporters.

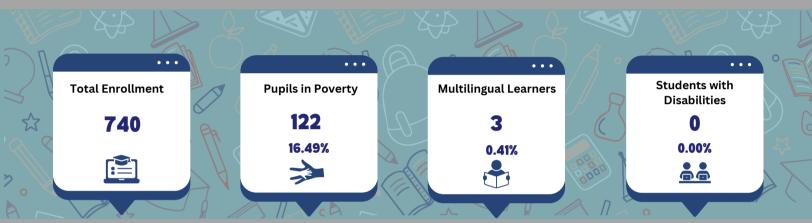


Address: 5109-A West Enterprise Street, N. Charleston, SC 29405

Phone: 843-746-1300 Grades Served: 9-12

School Type: Countywide Magnet

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,450,535	\$4,882,837	\$5,179,501
Fringe Benefits	\$1,987,920	\$2,192,865	\$2,343,872
Purchased Services	\$2,127,743	\$2,057,079	\$2,070,220
Materials & Supplies	\$57,712	\$266,838	\$263,949
Capital Outlay	\$0	\$0	\$0
Other	\$1,200	\$1,200	\$1,200
	\$8,625,110	\$9,400,819	\$9,858,742









BAPTIST HILL HIGH

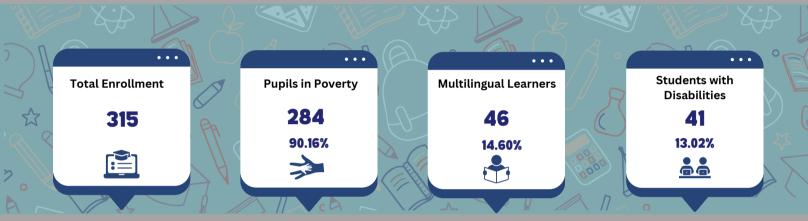
Baptist Hill Middle High School is a community-focused school offering a comprehensive curriculum that includes English language arts, world languages, fine arts, math, science, economics, and social sciences. Our Career and Technical Education (CTE) program provides 14 pathways, including barbering, Project Lead The Way (PLTW), biomedical science, graphic design, robotics, construction, business information management, and welding. These programs equip students with the skills and knowledge necessary for post-graduation success. Additionally, all students have access to technology and wireless connectivity through one-to-one Chromebook computers in the classroom.



Address: 5117 Baptist Hill Road, Hollywood, SC 29449

Phone: 843-889-2276 Grades Served: 6-12 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$4,554,177	\$5,300,174	\$3,798,239
Fringe Benefits	\$1,897,452	\$2,334,380	\$1,721,559
Purchased Services	\$2,132,192	\$1,361,576	\$1,453,527
Materials & Supplies	\$238,893	\$262,586	\$262,119
Capital Outlay	\$0	\$0	\$0
Other	\$2,410	\$3,200	\$3,100
	\$8,825,124	\$9,261,917	\$7,238,544









BURKE HIGH

At Burke High School, our mission is to empower students for success by equipping them with the academic and social-emotional skills necessary for college readiness, career preparation, and responsible citizenship. We are committed to advancing all students academically to ensure their future success. Opportunities at Burke continue to expand, particularly through our AP Academy program and dual enrollment offerings. During the 2023-2024 school year, students completed over 96 dual enrollment courses, including those offered in partnership with Trident Technical College and the National Education Equity Lab (NEEL).



Address: 244 President Street, Charleston, SC 29403

Phone: 843-579-4815 Grades Served: 9-12

School Type: Neighborhood

Title I Status: Yes

				X NA	#		X)°E
3/#	Total Enrollment		Pupils in Poverty		Multilingual Learne	rs	Students with Disabilities	
$\stackrel{\wedge}{\Longrightarrow}$	342	Ba	324	B	5		68	3)
9			94.74%		1.46%		19.88	**
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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,692,174	\$4,666,579	\$5,098,590
Fringe Benefits	\$1,630,857	\$2,113,966	\$2,283,546
Purchased Services	\$1,721,337	\$1,629,663	\$1,697,126
Materials & Supplies	\$378,019	\$534,343	\$530,269
Capital Outlay	\$0	\$0	\$0
Other	\$1,304	\$1,418	\$1,400
	\$7,423,690	\$8,945,969	\$9,610,931







COOPER RIVER CENTER FOR ADVANCED STUDIES

The Cooper River Center for Advanced Studies is a state-of-the-art, 84,000-square-foot Career Center located in North Charleston, South Carolina, serving four Title 1 high schools. The center's instructional model is grounded in rigorous college and career standards, designed to ensure students meet the South Carolina graduate profile while mastering essential career characteristics and industry credentials. Students gain hands-on experience in their chosen career fields before transitioning into fellowships or internships.



Address: 1088 East Montague Avenue, N. Charleston, SC 29405

Phone: 843-953-3231 Grades Served: 9-12

School Type: Countywide Program

Title I Status: No



MISSION STATEMENT

The mission of CCSD, working in partnership with students, families, the workplace, and the community, is to ensure that all students receive a high quality education that prepares them to succeed in a complex and competitive world.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,731,520	\$1,981,956	\$2,140,646
Fringe Benefits	\$752,719	\$858,958	\$895,166
Purchased Services	\$1,074,003	\$1,025,982	\$1,118,404
Materials & Supplies	\$356,747	\$247,122	\$267,118
Capital Outlay	\$0	\$0	\$0
Other	\$2,009	\$3,200	\$3,200
	\$3,916,997	\$4,117,218	\$4,424,534







EARLY COLLEGE HIGH

Early College High School (ECHS), located on Trident Technical College's Palmer Campus, is a personalized program for Charleston County School District students. In partnership with TTC, ECHS allows students to earn a high school diploma and up to two years of college credit.

The program includes a summer bridge after eighth grade, followed by high school courses focused on academic and life skills. As students advance, they take dual credit courses and participate in internships or apprenticeships. ECHS provides a supportive environment with guidance from dedicated teachers and counselors.



Address: 66 Columbus Street, Charleston, SC 29401

Phone: 843-720-5701 Grades Served: 9-12

School Type: Special Program

Title I Status: No

MISSION STATEMENT

Early College High School will develop intellectually confident and independent people who seize opportunity to continually better themselves, their communities, and the world.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,408,260	\$2,699,528	\$3,150,123
Fringe Benefits	\$1,068,100	\$1,187,466	\$1,410,475
Purchased Services	\$1,611,721	\$2,094,178	\$2,349,087
Materials & Supplies	\$107,044	\$476,880	\$538,160
Capital Outlay	\$0	\$17,944	\$16,000
Other	\$0	\$0	\$0
	\$5,195,125	\$6,475,996	\$7,463,845







EAST COOPER CENTER 2 POR ADVANCED STUDIES

The East Cooper Center for Advanced Studies is committed to offering students access to a wide range of contemporary, real-world career programs. Supported by a dedicated staff and strong community partnerships, our mission is to empower students to explore, understand, and meet the requirements for becoming college and/or career-ready. Through tailored education and skills development, we equip students with a clear path for their future and the tools necessary to make meaningful contributions to society.

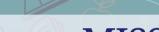


Address: 900 Warrior Way, Mt. Pleasant, SC 29466

Phone: 843-856-5800 Grades Served: 9-12

School Type: Countywide Program

Title I Status: No



MISSION STATEMENT

Our mission is to provide students with access to a diverse array of current, real-world career programs, supported by a dedicated staff and community partnerships to empower all students to explore, understand, and meet the requirements of becoming college and/or career-ready through tailored education and skills

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,512,604	\$2,800,887	\$2,979,194
Fringe Benefits	\$1,095,652	\$1,217,083	\$1,322,944
Purchased Services	\$853,648	\$730,696	\$940,035
Materials & Supplies	\$142,119	\$93,805	\$96,302
Capital Outlay	\$0	\$0	\$0
Other	\$1,320	\$3,200	\$3,200
	\$4,605,342	\$4,845,671	\$5,341,675







LUCY GBECKHAM 2 HIGH

Lucy G. Beckham High School sets high expectations for student achievement while fostering a supportive and enjoyable environment. The CREW (Creating Relationships and Exploring Within) advisory period promotes student relationships, literacy, community service, and career preparation. Activities like food drives, Angel Tree, and pet rescues enhance a sense of belonging, contributing to a positive school culture that supports long-term success.



Address: 1560 Mathis Ferry Road, Mt. Pleasant, SC 29464

Phone: 843-953-2900 Grades Served: 9-12

School Type: Neighborhood

Title I Status: No

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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$8,878,825	\$10,263,455	\$11,077,438
Fringe Benefits	\$4,044,239	\$4,723,196	\$5,130,287
Purchased Services	\$2,692,099	\$1,762,659	\$2,347,929
Materials & Supplies	\$608,067	\$568,576	\$554,301
Capital Outlay	\$0	\$0	\$0
Other	\$1,360	\$1,700	\$1,700
	\$16,224,589	\$17,319,586	\$19,111,655







NORTH CHARLESTON HIGH

North Charleston High School (NCHS) has earned the designation of "School of Innovation" (SOI), making it the only high school in South Carolina with a teacher certification waiver that allows professionals from the arts and academia to support students academically. As a result of this innovative status, NCHS has seen significant improvements, including increased English EOC scores, a higher percentage of college- and career-ready graduates, and improved student-teacher relationships, school climate, and a sense of belonging. Additionally, the school has reduced its dropout rate by nearly 50%.



Address: 1087 East Montague Avenue, N. Charleston, SC 29405

Phone: 843-745-7140 Grades Served: 9-12 School Type: Neighborhood

Title I Status: Yes

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Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$5,118,085	\$5,938,576	\$6,719,482
Fringe Benefits	\$2,248,448	\$2,658,995	\$3,018,507
Purchased Services	\$1,945,588	\$1,357,410	\$1,492,193
Materials & Supplies	\$357,468	\$514,184	\$515,696
Capital Outlay	\$0	\$0	\$0
Other	\$1,642	\$1,560	\$1,500
	\$9,671,230	\$10,470,724	\$11,747,378







RB STALL HIGH

As we've grown at Stall High School, we've created smaller learning communities to foster connectedness and belonging. Each student belongs to a House, where they receive academic, social, and emotional support. Each House team includes a House Administrator, Interventionist, Counselor, Truancy Interventionist, and Instructional Coach, who work together to ensure student progress.

To prepare students for college and careers, we offer 16 Advanced Placement courses and work-based learning opportunities. We provide career and technical education in Marketing, Digital Art and Design, Finance, and through the Cooper River Center for Advanced Studies (CAS). Students can also engage in athletics, JROTC, Student Government, Band, Chorus, Steel Drums, and various clubs.

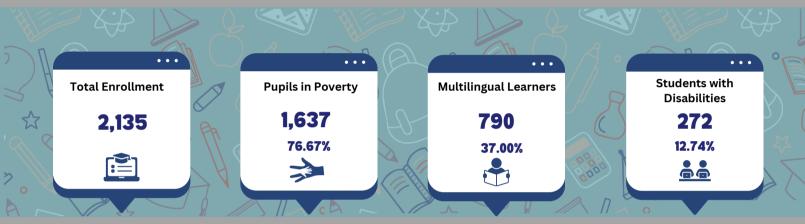


Address: 3625 Ashley Phosphate Road, N. Charleston, SC 29418

Phone: 843-764-2200 Grades Served: 9-12

School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$9,505,448	\$11,169,253	\$13,308,576
Fringe Benefits	\$4,168,080	\$4,899,408	\$5,893,233
Purchased Services	\$3,812,464	\$3,175,134	\$3,243,276
Materials & Supplies	\$795,520	\$525,546	\$500,936
Capital Outlay	\$0	\$0	\$0
Other	\$1,527	\$1,400	\$1,200
	\$18,283,038	\$19,770,741	\$22,947,221







ST. JOHN'S HIGH

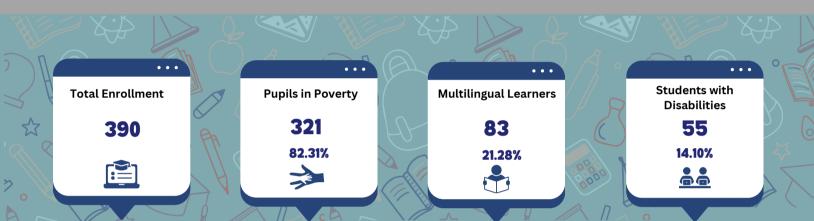
St. John's High School is dedicated to providing a high-quality learning experience that emphasizes positive relationships and upholds high expectations to ensure all students graduate college and career-ready. As we celebrated our Centennial year, we continued to work towards our vision of becoming an exemplary high school, producing world-class citizens and lifelong learners.



Address: 1518 Main Road, Johns Island, SC 29455

Phone: 843-559-6200 Grades Served: 9-12 School Type: Neighborhood

Title I Status: Yes



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$3,224,712	\$3,671,038	\$4,002,264
Fringe Benefits	\$1,443,227	\$1,662,363	\$1,789,020
Purchased Services	\$1,619,336	\$1,551,525	\$1,519,371
Materials & Supplies	\$252,507	\$237,573	\$233,026
Capital Outlay	\$0	\$0	\$0
Other	\$1,215	\$1,400	\$1,400
	\$6,540,997	\$7,123,898	\$7,545,081









WANDO HIGH



Wando High School is one of South Carolina's top-performing schools, demonstrating that a large, diverse public school can achieve exceptional results. We are committed to continuous improvement, using research-based best practices to ensure every graduate leaves with a clear plan for their future education and career.

Wando's athletic department has won the SC Athletic Administrators Association's Class AAAAA Carlisle Cup for nine of the last ten years. Over 25% of our students excel in the arts, with 33 selected for the All-State Chorus, five for the All-State Orchestra, and 46 for the All-State Band. With a wide range of clubs and organizations, Wando offers students many opportunities to connect and get involved within our larger school community.



Address: 1000 Warrior Way, Mt. Pleasant, SC 29466

Phone: 843-881-8200 Grades Served: 9-12

School Type: Neighborhood

Title I Status: No

Total Enrollment

2,588

Pupils in Poverty

536

20.71%

Multilingual Learners

52
2.01%

Students with Disabilities
235
9.08%

	\$25,962,203	\$28,910,597	\$31,023,921
Other	\$1,200	\$1,200	\$1,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$809,876	\$1,133,891	\$1,145,110
Purchased Services	\$4,506,737	\$4,333,548	\$4,389,668
Fringe Benefits	\$6,419,338	\$7,307,877	\$7,992,984
Salaries	\$14,225,052	\$16,134,081	\$17,494,959
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









WEST ASHLEY CENTER FOR ADVANCED STUDIES



At West Ashley Center for Advance Studies we are offering students opportunities to complete course work in eleven College and Career Pathways. Our goal is to support students as they work to become CTE completers with industry recognized certifications that fulfill the State of South Carolina's College and/or Career Readiness certification. We offer exciting and relevant courses in Automotive Technologies, Mechatronics, Welding, Biomedical Sciences, Health Sciences, Sports Medicine, Media Technologies, Computer Service and Repair, Cybersecurity and Networking, and Civil and Aerospace Engineering.



Address: 4066 West Wildcat Blvd, Charleston, SC 29414

Phone: 854-216-0800 Grades Served: 9-12

School Type: Countywide Program

Title I Status: No

MISSION STATEMENT

The West Ashley Center for Advanced Studies mission is to provide dynamic instruction within the career and technology curriculum that both prepares and instills a passion for the students' continued educational endeavors and future careers.

	\$3,012,358	\$3,724,416	\$4,146,930
Other	\$142	\$2,200	\$2,200
Capital Outlay	\$0	\$0	\$0
Materials & Supplies	\$145,996	\$238,863	\$238,860
Purchased Services	\$707,656	\$1,170,846	\$1,367,159
Fringe Benefits	\$677,496	\$715,254	\$776,398
Salaries	\$1,481,068	\$1,597,254	\$1,762,313
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget









WEST ASHLEY HIGH

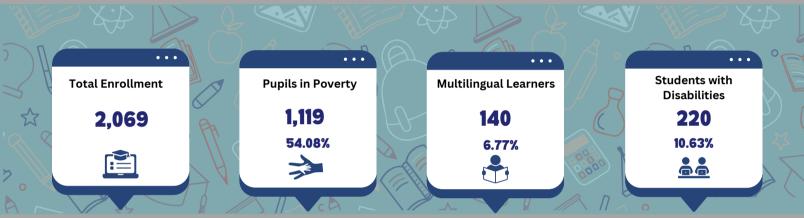
West Ashley High School focused on enhancing students' performance in College and Career Ready categories. The senior class showed significant improvement, with increases in the percentage of students who are College Ready, Career Ready, or both. Students were encouraged to challenge themselves through a broad selection of advanced courses, including twenty honors-level, fifteen Advanced Placement, and sixteen Dual Enrollment offerings. Additionally, the school provided access to fourteen Career and Technical Education majors, six Fine and Performing Arts programs, and three foreign language courses.



Address: 4060 West Wildcat Blvd, Charleston, SC 29414

Phone: 843-573-1201 Grades Served: 9-12 School Type: Neighborhood

Title I Status: No



Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$10,563,198	\$12,039,688	\$13,801,112
Fringe Benefits	\$4,675,720	\$5,352,618	\$6,221,631
Purchased Services	\$3,239,188	\$3,327,135	\$3,788,786
Materials & Supplies	\$662,893	\$710,794	\$721,027
Capital Outlay	\$0	\$0	\$0
Other	\$5,527	\$1,800	\$1,800
	\$19,146,525	\$21,432,036	\$24,534,356







ALTERNATIVE PROGRAMS





DANIEL JENKINS ACADEMY

Daniel Jenkins Academy is dedicated to supporting students in their journey to rejoin their home schools by addressing their academic, behavioral, and mental health needs. Serving students in grades 9-12, we maintain small class sizes with a student-to-teacher ratio of 15:1 to ensure personalized attention and effective support for each student.



Address: 2670 Bonds Avenue, N. Charleston, SC 29405

Phone: 843-747-6609 Grades Served: 8-12

School Type: Countywide Program

Title I Status: Yes



MISSION STATEMENT

The mission of Daniel Jenkins Academy is to provide meaningful alternative educational opportunities for students who have experienced behavior challenges, while preparing students to be career, college and citizenship ready.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$1,613,060	\$2,577,979	\$2,749,573
Fringe Benefits	\$710,378	\$1,171,981	\$1,243,957
Purchased Services	\$1,290,060	\$1,235,274	\$1,063,227
Materials & Supplies	\$96,579	\$100,616	\$100,024
Capital Outlay	\$0	\$0	\$0
Other	\$21	\$500	\$300
	\$3,710,098	\$5,086,350	\$5,157,081







LIBERTY HILL ACADEMY

Liberty Hill Academy fosters a growth mindset, recognizing its importance in positively impacting student behavior. As an alternative program, rather than a discipline school, we focus on teaching discipline and personal growth. We understand that family and community support are essential to our success. Through strategic planning, building positive relationships, and celebrating achievements, we continue to strengthen our foundation. At Liberty Hill Academy, we create a thriving learning environment where our entire community flourishes.



Address: 5025 West Enterprise Street, N. Charleston, SC 29405

Phone: 843-566-8892 Grades Served: K-8

School Type: Countywide Program

Title I Status: Yes



MISSION STATEMENT

Liberty Hill Academy (LHA) exists to rebuild trust through equitable partnerships between families, agencies, communities, and schools. We will empower growth in a supportive, safe environment by utilizing approaches that are: Engaging - Alternative - Innovative - Holistic.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$2,088,373	\$2,662,529	\$2,735,873
Fringe Benefits	\$983,360	\$1,265,262	\$1,286,052
Purchased Services	\$1,033,172	\$990,935	\$923,301
Materials & Supplies	\$67,008	\$56,788	\$54,137
Capital Outlay	\$22,734	\$0	\$0
Other	\$37	\$250	\$250
	\$4,194,684	\$4,975,765	\$4,999,613







SEPTIMA P. CLARK ACADEMY

Septima P. Clark Academy provides a dynamic academic program designed for scholars seeking a personalized educational experience. Whether for academic acceleration, a smaller learning environment, early graduation, or a flexible schedule, all scholars will gain the skills necessary for post-graduation success. The academy is committed to delivering equitable instruction, opportunities, and experiences, preparing all scholars to graduate fully equipped to pursue their post-secondary goals, whether in college, a career, or the military.



Address: 1929 Grimball Road, Charleston, SC 29412

Phone: 843-406-6120 Grades Served:

School Type: Alternative

Title I Status: No



The mission of Septima P. Clark Academy is to offer a dynamic academic program for scholars seeking a tailored educational experience. Whether for the academic acceleration, a smaller setting, early graduation, or a flexible schedule, all scholars will gain the tools needed for post graduation success.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$496,039	\$832,975	\$834,157
Fringe Benefits	\$243,983	\$408,630	\$382,890
Purchased Services	\$892,026	\$607,691	\$687,356
Materials & Supplies	\$62,269	\$73,877	\$68,477
Capital Outlay	\$0	\$0	\$0
Other	\$120	\$200	\$200
	\$1,694,438	\$1,923,373	\$1,973,080







TURNING POINT ACADEMY

Turning Point Academy/JDC (Juvenile Detention Center) is dedicated to fostering both academic and social-emotional growth, with the understanding that this development is a shared responsibility between students and staff. The program emphasizes high expectations for student learning, prioritizes social and emotional well-being, and focuses on preparing students for college and career readiness. A committed, high-quality team works to create a positive, safe environment, supported by efficient operations and consistent systems. By providing individualized, one-on-one academic support in a nontraditional setting, the academy meets the diverse needs of its students while promoting caring, respectful relationships where everyone is valued.



Address: 1484 Camp Road, Charleston, SC 29412

Phone: 843-216-0300 Grades Served: 6-12 School Type: Program Title I Status: No



The mission of Turning Point Academy/JDC is to provide a unique educational environment. The delivery of services meets the individual learning needs of a diverse population in a nontraditional setting.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Proposed Budget
Salaries	\$378,556	\$509,149	\$713,488
Fringe Benefits	\$157,227	\$232,385	\$329,402
Purchased Services	\$2,622	\$10,650	\$103,340
Materials & Supplies	\$2,126	\$2,581	\$16,606
Capital Outlay	\$0	\$0	\$0
Other	\$0	\$0	\$710
	\$540,532	\$754,766	\$1,163,546







CHARTER & PARTNERSHIP





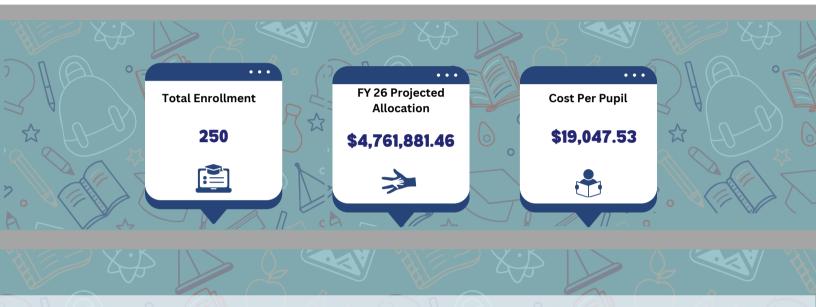
ALLEGRO CHARTER SCHOOL OF MUSIC

Allegro is a distinguished music school with strong connections to local musicians, offering students a range of opportunities to enhance their musical education. We provide monthly performances and regular masterclasses with professional musicians, allowing students to gain valuable insights and experience. Additionally, students have access to small-group or individual instruction on their instrument of choice, fostering handson learning and growth. The school places a strong emphasis on technology literacy and digital citizenship, with 1:1 iPads in middle school and MacBooks in high school. Allegro's faculty are dedicated, flexible, and caring, delivering personalized, high-quality education tailored to the needs of each student.

Address: 4542 Bixby Lane, N. Charleston, SC 29405



Phone: 843-297-8033 Grades Served: 6-12 School Type: Charter Title I Status: Yes



MISSION STATEMENT

The mission of Allegro Charter School of Music is to produce inspired thinkers and creative members of society through the infusion of music into an academically challenging environment.











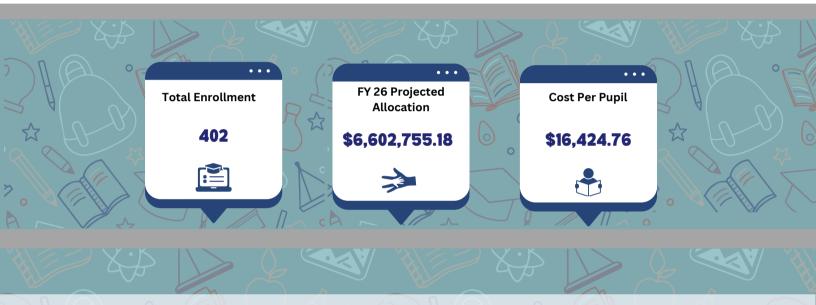
CAROLINA VOYAGER CHARTER

A unique aspect of our school is the emphasis on Social and Emotional Learning (SEL) alongside a STEAM-focused curriculum. Research from the Collaborative for Academic, Social, and Emotional Learning (CASEL) indicates that schools fostering socially and emotionally supportive environments help both students and staff develop essential social and emotional competencies. At CVCS, we remain committed to maintaining high expectations and ensuring student success by prioritizing the academic and social-emotional needs of our students in all decision-making processes. Our curriculum and educational programs are strategically aligned to enhance instructional quality and maximize student achievement.

Address: 1409 Bluewater Way, Charleston, SC 29414 Phone: 843-203-3891



Grades Served: K-8 School Type: Charter Title I Status: No



MISSION STATEMENT

The mission of Carolina Voyager Charter School is to create resilient learners and empathetic citizens by fostering, supporting, and promoting excellence in learning in an engaging, technology rich environment balanced with the social and emotional development of the 21st century student.











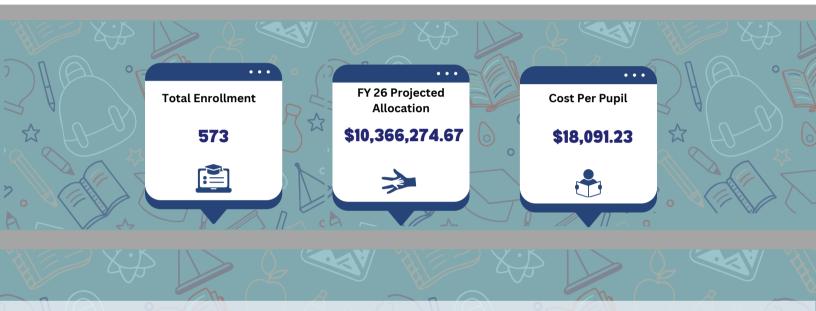
CHARLESTON CHARTER SCHOOL FOR MATH AND SCIENCE

We remain committed to identifying the individual learning needs of our scholars and implementing targeted supports to help them achieve their academic growth goals. School leadership ensures alignment of this work with the charter's renewed objectives for the next decade. Our scholars continue to demonstrate progress in their literacy levels. The mission of CCSMS is to prepare scholars for success in college and careers by providing an innovative learning environment that is academically rigorous, developmentally responsive, and socially equitable



Address: 1002 King Street, Charleston, SC 29403

Phone: 843-720-3085 Grades Served: 6-12 School Type: Charter Title I Status: No



MISSION STATEMENT

The mission of the Charleston Charter School for Math and Science is to educate scholars for success in college and careers by providing an innovative learning environment that is academically excellent, developmentally responsive, and socially equitable.









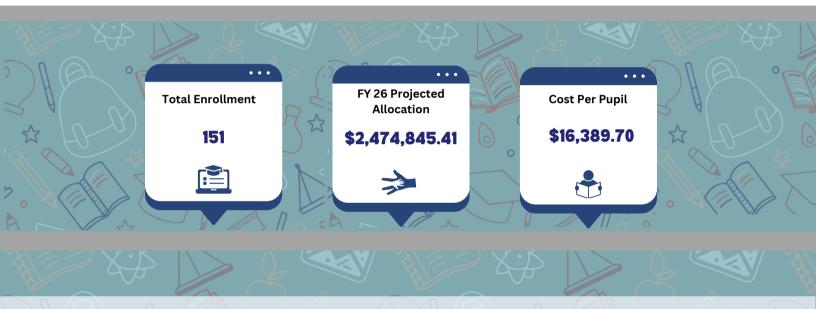
CHARLESTON DEVELOPMENT ACADEMY

At Charleston Development Academy (CDA), we are committed to empowering our scholars with the knowledge, attributes, and skills necessary to outperform their peers as they transition to high school. Our advanced study program introduces middle school students to high school-level coursework early, ensuring that by the end of their final year, they will have successfully completed two or more high school credit courses. To guarantee that all students reach grade-level reading proficiency, CDA offers comprehensive instructional support and targeted interventions both during the school day and through our extended day program.



Address: 233 Line Street Street, Charleston, SC 29403

Phone: 843-724-1030 Grades Served: PK-8 School Type: Charter Title I Status: Yes



MISSION STATEMENT

The mission of Charleston Development Academy Public Charter School is to provide a safe and nurturing environment that will encourage excellence and character-building initiatives in order to ultimately promote the personal and social development of motivated, responsible, and caring students.









MONTESSORI

EAST COOPER

Address: 1120 Rifle Range Road, Mt. Pleasant, SC 29464

Several years ago, ECMCS set a goal to be as renowned for our arts programs as we are for our academic excellence. In just a few years, we have seen significant growth in both opportunities and talent. Students at all levels now have more chances than ever to engage in the arts. Notable events include concerts and theatrical performances, with highlights such as the Madrigal Dinner, which enabled our Choraliers to qualify for Regionals for the first time, earning an Excellent rating. Additionally, the newly formed Thespian Society also achieved an Excellent rating. The arts have become a prominent area of growth and achievement at our school.



Phone: 843-216-2883 Grades Served: PK-8 School Type: Charter Title I Status: No



MISSION STATEMENT

East Cooper Montessori Charter School's mission is to provide a rigorous Montessori education, guiding children toward academic excellence, lifelong learning, and stewardship of the greater community.











GREG MATHIS CHARTER

A primary objective of our institution is to ensure that students graduate with the ability to identify and solve complex problems, critically evaluate information, collaborate effectively in teams, and communicate with clarity and precision. Our educators employ integrative thinking, the ladder of inference, and the growth mindset to foster an environment where students are encouraged to explore diverse perspectives, critically assess challenges, and evaluate viable solutions.



Address: 2872 Azalea Drive, N. Charleston, SC 29405

Phone: 843-557-1611 Grades Served: 9-12 School Type: Charter Title I Status: Yes



MISSION STATEMENT

The mission of Greg Mathis Charter High School is to provide individualized and authentic learning experiences within an innovative learning environment to prepare each individual for successful citizenship and lifelong learning within a global society.









JAMES ISLAND CHARTER HIGH

James Island Charter High School (JICHS) offers a rigorous academic environment focused on meeting South Carolina state standards and reducing achievement disparities. The school fosters a safe, structured environment with a relevant curriculum and strong community partnerships. JICHS's mission is to develop confident, responsible, and college- and careerready learners through an innovative curriculum. By continuously evaluating its approach, JICHS ensures it meets the evolving needs of students. The school also guides parents on course selection to help students build skills for post-graduation success, including achieving a 22+ on the ACT.



Address: 1000 Ft. Johnson Road, Charleston, SC 29412

Phone: 843-762-5216 Grades Served: 9-12 School Type: Charter Title I Status: No



MISSION STATEMENT

The mission of James Island Charter High School is to serve Charleston County high school students who will thrive in a rigorous learning environment with mastery-based instruction and a meaningful curriculum.









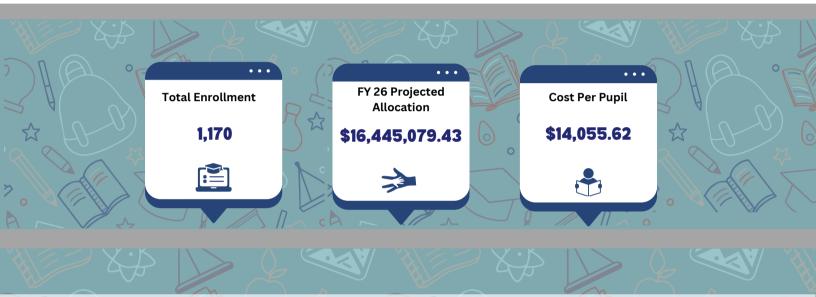
ORANGE GROVE CHARTER

Orange Grove Charter School strives to cultivate students with the intellectual capacity to become confident, compassionate, and responsible lifelong learners. We achieve this by providing an innovative and supportive learning environment that fosters creative and critical thinking skills, while honoring and respecting individual differences.



Address: 1225 Orange Branch Road, Charleston, SC 29407

Phone: 843-763-1520 Grades Served: CD-8 School Type: Charter Title I Status: No



MISSION STATEMENT

The mission of Orange Grove Charter School is to develop students with the intellectual power to become confident, caring, and responsible life-long learners by providing an innovative, supportive learning environment that emphasizes creative and critical thinking skills while respecting individual differences.









MEETING STREET AT BRENTWOOD

Meeting Street Schools at Brentwood is an innovative initiative committed to reshaping the future of education in South Carolina and beyond. Our mission is to demonstrate the potential for all students in South Carolina, challenging and transforming the expectations placed on both educators and students in schools serving under-resourced communities. We focus on schools because we believe that access to high-quality education is the key to unlocking economic mobility and personal success.



Address: 2685 Leeds Avenue, N. Charleston, SC 29405

Phone: 843-529-3130 Grades Served: PK-8

School Type: Neighborhood/Partnership

Title I Status: Yes



MISSION STATEMENT

Our mission is to to empower students with a rigorous and enriching educational experience, enabling them to reach their full potential and become the best versions of themselves









MEETING STREET AT BURNS

Meeting Street Schools at Burns is dedicated to igniting an educational transformation for the students and families of the Dorchester-Waylyn Neighborhood in North Charleston. Rooted in a culture of love, inclusion, and a steadfast belief in the potential of every student, we offer a PreK3–8th grade educational experience that fosters academic, emotional, and personal growth. Our commitment is to ensure that all students are not only on the path to college graduation but also equipped to continue developing both intellectually and emotionally, ultimately driving positive change in their communities and the world.

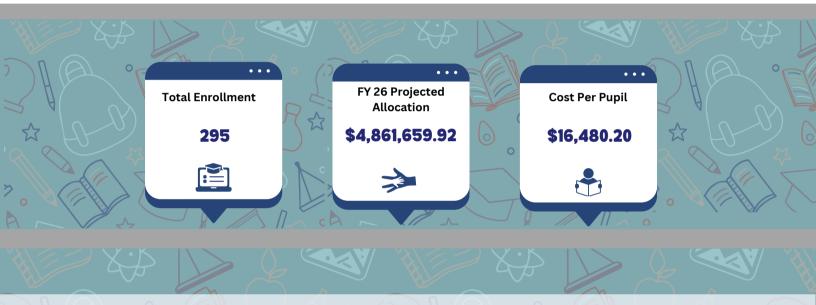


Address: 3750 Dorchester Road, N. Charleston, SC 29405

Phone: 843-745-7113 Grades Served: PK-5

School Type: Neighborhood/Partnership

Title I Status: Yes



MISSION STATEMENT

Our mission is that all of our students will graduate from college and actively continue to grow their hearts and brains to bring change to both their community and our world.







PATTISON'S ACADEMY

Pattison's Academy serves as a comprehensive education and rehabilitation center dedicated to unlocking the potential of children with disabilities and supporting their families. By offering a tailored approach that combines education and therapy, we provide personalized, year-round learning experiences designed to meet the unique needs of each child and family who enters our doors.



Address: 721 Wappoo Road, Charleston, SC 29407

Phone: 843-402-7843 Grades Served: Pk-12 School Type: Charter Title I Status: Yes



MISSION STATEMENT

Our mission is to unlock potential in children with multiple disabilities by providing a comprehensive education program integrating educational curricula with functional rehabilitation.

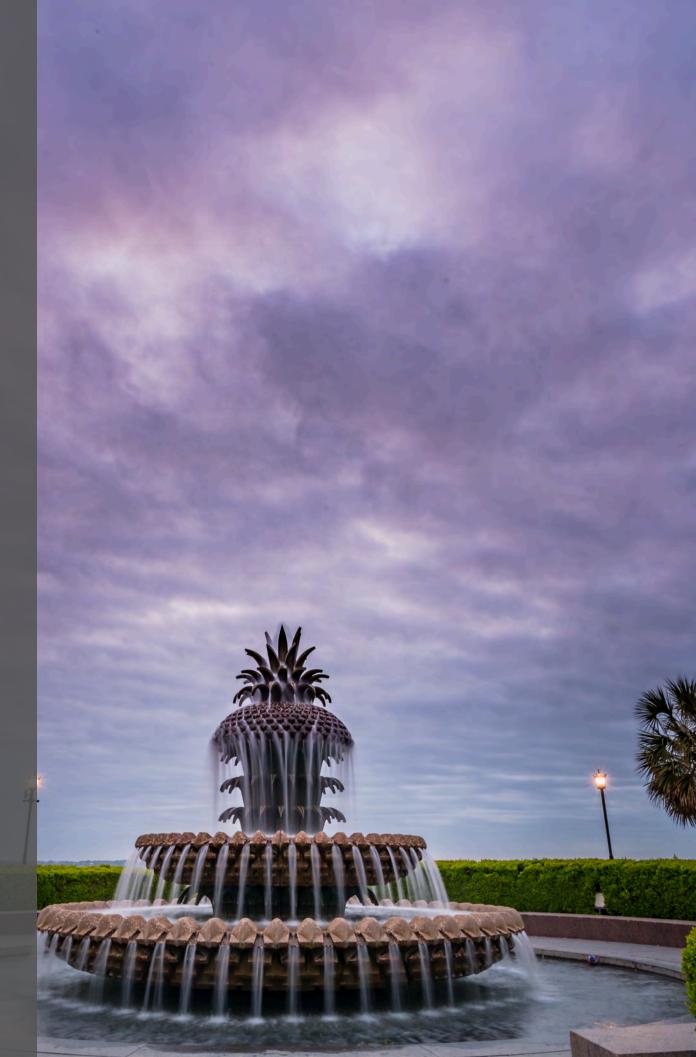








N F O R M A T







2025 INDEX OF TAXPAYING ABILITY

2025 **District Name: CHARLESTON** Index Year: Tax Year: 2023 **Owner Occupied Residential** 1,916,020,830 **All Other Real Property** 2,611,445,902 **Agricultural Property-Use Value** 1,573,840 **Personal Property-Locally Assessed** 440,414,447 Real and Personal Property-DOR Assessed 284,450,649 Fee-in-Lieu and Joint Industrial Park 137,068,777 Tier 1, 2, and 3, Replacement Assessment 776,244,022 **Total Adjusted Assessed** 4,251,197,637 **Index of Taxpaying Ability District Fiscal Capacity** Statewide Fiscal Capacity Index of Taxpaying Ability / 4,251,197,637 31,119,909,489 0.13662 Tax Base **Appraised** Ratio Assessed **NBR Owner Occupied** Agricultural (Private) 0.04 1,426,080 35,652,000 4,776 **Agricultural (Corporate)** 0.06 2,462,667 147,760 74 All Other 43,524,098,367 0.06 2,611,445,902 97,193 Subtotal 43,562,213,033 2,613,019,742 102,043 Motor 5,287,689,950 0.06 317,261,397 Other Personal 1,172,886,190 0.105 123,153,050 **Total Under County** 50,022,789,174 3,053,434,189

Utility Property	1,398,795,810	0.105	146,873,560
Business Personal Property	929,504,476	0.105	97,597,970
Motor Carrier	55,023,867	0.105	5,777,506
Tier 1, 2, and 3			776,244,022
Total SCDOR	2,709,053,800		1,197,763,448
Grand Total	52,731,842,974		4,251,197,637

325,729,648

Fee-in-Lieu and Joint

Industrial Park Assessed Manufacturing Property

0.105

137,068,777

34,201,613



MILLAGE LIMITATION

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	6.9	0.0	6.1
2025	2024	145.2	0.0	5.51%	8.0	0.0	0.0	8.0
2026	2025	145.2	0.0	4.36%	6.3	0.0	0.0	6.3



MILLAGE HISTORY Operations and Debt Service

		Levy for	Levy for	
Fiscal Year		Operations	Debt Service	Total
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
2026		145.2	23.0	168.2

^{*} Indicates Millage Rollback due to Reassessment

[&]quot;tax swap" indicates millage swapped between Levy for Debt Service and Levy for Operations

GOF SCHOOL STAFF ALLOCATION FORMULA SHEET 2025 -2026

PENDING BOARD APPROVAL

								KD AFFI							
SCHOOL SIZE	ASST PRINCIPAL EL	ASST PRINCIPAL MS	ASST PRINCIPAL HS	ASST ADMIN ES	ASST ADMIN MS	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	1	1	1	0	0	0	1	1	1-800	1.0
201-249	1	1	1	0	0	1	1	1	0	0	0	1	1	801-1300	1.2
250-299	1	1	1	0	0	1	1	1	0	0	0	1	1	1301-1400	1.4
300-349	1	1	1	0	0	1	1	1	0	0	0	1	1	1401+	1.6
350-399	1	1	1	0	0	1	1	1	0	0	0	1	1		
400-449	1	1	1	0	0	1	1	1	0	0	0	1	1		
450-549	1	1	1	0	0	1	1	1	0	0	0	2	2		
550-599	1	1	1	0	0	1	1	1	0	0	0	2	2		
600-649	1	1	1	0	0	1	1	1	0	0	0	2	2	Elen	nentary
650-699	1	1	1	0	0	1	1	1	0	0	0	2	2	SCHOOL SIZE	ART & MUSIC (EACH)
700-749	1	1	1	0	0	1	1	1	0	0	0	2	2	1-324	0.5
750-799	1	1	2	0	1	1	1	1	1	1	1	2	2	325-774	1
800-999	1	1	2	1/950	1	1	1	1	1	1	1	2	2	775-1074	1.5
1000-1099	1	2	2	1	1	1	1	1	1	1	1	3	3	1075-1374	2
1100-1199	1	2	2	1	1	1	1	1	1	1	1	3	3		
1200-1249	2	2	2	1	1	1	1	1	1	1	1	3	3		
1250-1499	2	2	3	1	1	1	1	1	1	1	1	3	3		
1500-1599	2	3	3	1	1	1	1	1	1	1	1	4	4		
1600-1699	2	3	3	1	1	1	1	1	1	1	1	4	4		
1700-1749	2	3	3	1	1	1	1	1	1	1	1	4	4	SCHOOL SIZE	PE
1750-1799	2	3	4*	1	1	1	1	1	1	1	1	4	4	1-1374	500:1 Ratio (rounded up)
1800-1999	3	3	4*	1	1	1	1	1	1	1	1	4	4		(rounded up)
2000-2049	3	3	5*	1	1	1	1	1	1	1	1	4	4		
2050-2249	3	3	5*	1	1	1	1	1	1	1	1	5	5		
2250-2299	3	3	6*	1	1	1	1	1	1	1	1	5	5		
2300-2499	3	3	6*	1	1	1	1	1	1	1	1	5	5		
2500-2749	3	3	7*0	1	1	1	1	1	1	1	1	5	6		
2750-2999	3	3	8*0	1	1	1	1	1	1	1	1	5	6		
3000-3249	3	3	9*0	1	1	1	1	1	1	1	1	5	6		
3250-3499	3	3	10*°	1	1	1	1	1	1	1	1	5	7		
3500-3749	3	3	11*°	1	1	1	1	1	1	1	1	5	7		
3750-3999	3	3	11*°	1	1	1	1	1	1	1	1	5	8		
4000-4249	3	3	12*°	1	1	1	1	2	1	1	1	5	8		
4250-4499	3	3	12*°	1	1	1	1	2	1	1	1	5	9		

^{*} These are flexible positions but must follow SACS requirements

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÷25=4.00. The school would earn 4.00 FTE second grade teachers. If the school had 101 students, 101÷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 20.00 Large School 3500-3999 regular enrollment divided by 19.75

Large School 4000-4999 regular enrollment divided by 19.50

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

GOF SCHOOL STAFF ALLOCATION FORMULA SHEET 2025 - 2026

PENDING BOARD APPROVAL

	LEN	GTH OF EMPLOYMENT FOR OTHER STAFF				
POSITION	SCHOOL	DAYS				
Principal	All	240 days				
Assistant Principal	All	1 st , 3 rd , 5 th , 7 th , 9 th @240 days				
		2 nd , 4 th , 6 th , 8 th , 10 th @210 days				
		New AP allocations start @ 210 days				
Associate Principal	High	At 2500 students, 1 Assistant Principal converts to 1.0 Associate Principal				
Guidance	Elementary	190 days				
	Middle	190 days				
	High	1 @240 days (Director)				
Athletic Director	High	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 Montes	sori schools earn a 0 5 FTF CTF Teacher allo	cation

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

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

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 Su 2 240 day Student Data

Specialists

3150 - 3399

1 240 day Secretary

1 240 day Secretary II 2 240 day Bookkeeper

1 210 day Bookkeeper (AD St

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 S

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 Sup 3 240 Student Data Specialists

5 240 day Clerks

15 222 day Clerks

3900-4149 1 240 day Secretary

1 240 day Secretary II 2 240 day Bookkeeper

1 210 day Bookkeeper

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 !

3 240 Student Data Specialists

7 240 day Clerks

17 222 day Clerks

Marked M				F	FY 2026 Proj	ected	F Full Time	GOF Full Time Equivalents by Formula	nts by For	mula						
Part		Projected FY2022	Projected FY2023				72	þ	Projected FY2024	<u> </u>	Projected FY2026	Projected FY2022	Projected FY2023	Projected FY2024	Ţ.	Projected PY2026
Particular Par	Positions	Elementary	Elementary						Middle		Middle	High	High	High		ligh
The control of the co	Kindergarten Teacher	147.00			142.00	143.00										
The control of the co	Kindergarten Assistant	147.00			142.00	143.00										
Part	Primary Teacher - 1st Grade	179.00			177.00	183.00										
1860 1460 140 145 140 145 14	Primary Teacher - 2nd Grade	151.00			156.00	141.00										
Particular Content 1, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20	Primary Teacher - 3rd Grade	148.00			155.00	158.00										
A THE PROPERTY NAME OF THE PRO	Primary Grades 1 - 3 Combined															
Particular Par	Art Teacher	42.50			42.00	43.00										
Exercise	Music Teacher	42.50			42.00	43.00										
Part	PE Teacher	49.40			49.40	50.40										
The the time of time o	Elementary Teacher - 4th Grade	135.00			143.00	140.00										
Particular Par	Elementary Teacher - 5th Grade	135.00			137.00	141.00										
Internative Find the control of th	Elementary Grades 4 - 5 Combined															
	Elementary Teacher - 6th Grade	1.00			1.00	1.00										
Ministrational batterist byte 2.00 2.0	Middle School Teacher	12.00			12.00	12.00	373.00	372.00	354.00	329.00	362.00	52.00	52.00	52.00	52.00	52.00
Nontessor invalve Transfer (3.4.5, yo oids) Nontessor invalve Tra	Middle School Related Arts Teacher	2.00			2.00	2.00	12.00	12.00	12.00	12.00	12.00	3.00		3.00	3.00	3.00
Noticesson frimary leader (2.4. s) 4, 404, 504, 504, 504, 504, 504, 504, 5	High School Teacher											540.00		00'095	267.00	586.00
Novertesseric inverser (Furber (1844) Anniel) 26.00 22	Montessori Primary Teacher (3, 4, 5 yr olds)	26.00			26.00	27.00										
Montessori Lower Et Tercher List, 2nd, 3nd, 31 20 22 2	Montessori Primary Teacher Assistant	26.00			26.00	27.00										
Montessort Ugave ET Tencher Clark, Statist Sta	Montessori Lower EL Teacher (1st, 2nd, 3rd)	21.00			22.00	22.00										
Montescol Upper ET, Teacher (4th, 5th Geth) 15 GO 17 DO 17 DO 17 DO 17 DO 15 GO 17 DO 15 GO 17 DO 17 DO </td <td>Montessori Lower EL Teacher Assistant</td> <td>21.00</td> <td></td> <td></td> <td>22.00</td> <td>22.00</td> <td></td>	Montessori Lower EL Teacher Assistant	21.00			22.00	22.00										
Montesseroi Uspeci (Enterle Assistant 1 16 00 17	Montessori Upper EL Teacher (4th, 5th, 6th)	16.00			16.00	17.00										
Montescelarity (150 days) 6 00 8 00 8 00 8 00 8 00 8 00 8 00 9 00	Montessori Upper EL Teacher Assistant	16.00			16.00	17.00										
Outdome Secretary III Sign States 6 00 8 00 8 00 8 00 8 00 8 00 8 00 9 00 9 00 9 00 9 00 9 00 8 00 9 00 2 00 2 00 2 100 1 100 1 100 1 100 1 100 1 100 1 100 1 100 1 100 2 100	Montessori MST (7th, 8th, 9th)	90.9			8.00	8.00										
Suddenece Otherched (190 Days) (1	Montessori MS Teacher Assistant	90.9			8.00	8.00										
43.20 43.60 43.20 48.00 22.00 23.00 21.00 21.00 21.00 31.00 31.00 30.00 30.00 47.00 47.	Guidance Director											11.00	11.00		11.00	11.00
47.00 47.00 <th< td=""><td>Guidance Counselor (190 Days)</td><td>43.20</td><td></td><td></td><td>43.20</td><td>48.00</td><td>22.00</td><td>23.00</td><td>21.00</td><td>21.00</td><td>20.00</td><td>31.00</td><td>31.00</td><td>00.0€</td><td>30.00</td><td>31.00</td></th<>	Guidance Counselor (190 Days)	43.20			43.20	48.00	22.00	23.00	21.00	21.00	20.00	31.00	31.00	00.0€	30.00	31.00
47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 12.00 <th< td=""><td>Lead Teacher (190 days)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Lead Teacher (190 days)															
4.00 8.00 10.00 5.00 6.00 6.00 5.00 6.00 <t< td=""><td>Media Specialist</td><td>47.00</td><td></td><td></td><td>47.00</td><td>47.00</td><td>12.00</td><td>12.00</td><td>12.00</td><td>12.00</td><td>12.00</td><td>12.00</td><td></td><td></td><td>12.00</td><td>12.00</td></t<>	Media Specialist	47.00			47.00	47.00	12.00	12.00	12.00	12.00	12.00	12.00			12.00	12.00
1.00 2.00 1.00 2.00 <th< td=""><td>Media Clerk (190 days)</td><td>4.00</td><td></td><td></td><td>7.00</td><td>9.00</td><td>00.9</td><td>00.9</td><td>4.00</td><td>2.00</td><td>5.00</td><td>00.9</td><td>5.00</td><td>00'9</td><td>00'9</td><td>00.9</td></th<>	Media Clerk (190 days)	4.00			7.00	9.00	00.9	00.9	4.00	2.00	5.00	00.9	5.00	00'9	00'9	00.9
17.00 18.00 18.00 18.00 19.00 12.00 12.00 11.00 11.00 11.00 12.00 13.0	Assistant Administrator (190 days)	1.00			1.00	1.00	2.00	2.00	2.00	2.00	2.00					
17.00 17.00 18.00 18.00 19.00 12.00 11.00 11.00 15.00 <td< td=""><td>Assistant Principal (210 days)</td><td></td><td></td><td></td><td></td><td></td><td>2.00</td><td>2.00</td><td>2.00</td><td>2.00</td><td>1.00</td><td>7.00</td><td></td><td></td><td>3.00</td><td>3.00</td></td<>	Assistant Principal (210 days)						2.00	2.00	2.00	2.00	1.00	7.00			3.00	3.00
1.00 1.00	Assistant Principal (240 days)	17.00			18.00	19.00	12.00	12.00	11.00	11.00	11.00	15.00		15.00	15.00	16.00
1.00 1.00	Associate Principal (240 days)											1.00	1.00	1.00	1.00	1.00
1.00 2.00 2.00 2.00 2.00 3.00	Bookkeeper (210 days)											1.00	1.00	1.00	1.00	1.00
5.00 10.00 12.00 9.00 9.00 8.00 9.00 22.00 23.00 20.00 20.00 1.00 1.00 1.00 1.00 9.00 9.00 9.00 22.00 20.00 20.00 20.00 1.00 1.00 2.00 2.00 3.00 3.00 3.00 4.00 11.0	Bookkeeper (240 days)	1.00			2.00	1.00	3.00	3.00	3.00	3.00	4.00	11.00	10.00		10.00	10.00
1.00 1.00	Clerk (222 days)	5.00			9.00	10.00	9.00	9.00	7.00	8.00	9.00	22.00	23.00		20.00	23.00
1.00 2.00 2.00 2.00 0.50	Clerk (240 days)											2.00	5.00	5.00	5.00	9.00
1.00 2.00 2.00 2.00 0.50	Secretary II (240 days)															
0.50 0.50 0.50 0.50 0.50 0.50 0.50 0.50 0.60 4.50 <th< td=""><td>Secretary III (240 days)</td><td>1.00</td><td></td><td></td><td>2.00</td><td>1.00</td><td>3.00</td><td>3.00</td><td>3.00</td><td>3.00</td><td>4.00</td><td>11.00</td><td></td><td>11.00</td><td>11.00</td><td>11.00</td></th<>	Secretary III (240 days)	1.00			2.00	1.00	3.00	3.00	3.00	3.00	4.00	11.00		11.00	11.00	11.00
s) 3.60 8.10 8.10 8.10 8.10 4.50 4.60 4.60 4.50 4	Secretary III Bilingual (190 days)	0.50			0.50	0.50										
3.60 5.80 8.10 8.10 8.10 8.10 0.60 4.60 4.60 4.50 6.90 9.00 8.00 8.00 8.00 8.00 8.00 8.00 8	Secretary III Bilingual (222 days)						0.40									
yys) 46.00 45.00 46.50 46.50 5.00	Secretary III Bilingual (240 days)	3.60			8.10	8.10	09.0	4.60	4.50	4.50	4.50	0.80	2.40	3.00	3.00	3.00
46.00 46.00 46.00 47.00 12.00	Secretary/Bookkeeper (240 days)	46.00			45.00	46.00	9.00	9.00	9.00	6	8.00					
lays 1544.70 155.30 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 47.00 481.60 481.60 465.50 465.50 762.40 755.00 755.00 762	Student Data Clerk (222 days)	46.00					12.00	12.00	12.00			7.00	7.00			
47.00 47.00 47.00 47.00 47.00 47.00 47.00 481.60 456.50 463.50 466.50 466.50 762.40 762.40 755.00 762.00	Student Data Clerk (240 days)											5.00	5.00			
1555.30 1582.70 1574.20 1586.00 478.00 481.60 456.50 463.50 466.5 <mark>0</mark> 740.80 762.40 755.00 762.00	Student Data Specialist (240 days)				47.00	47.00					12.00					12.00
		1544.70			1574.20	1586.00	478.00	481.60	456.50		466.50	740.80				787.00



Class Size Overages During 10-Day Enrollment Adjustments Guidelines

Purpose:

The purpose of this policy is to address situations during the 10-day enrollment adjustment period where Charleston County School District (CCSD) schools face class size overages by 1 to 4 students. Instead of hiring an additional teacher, students will be added to existing classes, and teachers will receive a financial stipend to compensate for the additional workload.

Scope:

This policy applies to all schools within Charleston County School District during the 10-day enrollment adjustment period. It is intended to efficiently allocate resources while maintaining manageable classroom environments during this critical time of enrollment balancing.

Policy Guidelines:

1. Enrollment Overage Threshold:

- o This policy applies when a CCSD school's enrollment exceeds the recommended class size by 1 to 4 students during the 10-day enrollment adjustment period.
- If enrollment exceeds class size limits by more than 4 students, CCSD will consider hiring an additional teacher or applying other appropriate solutions.

2. Reallocation of Students:

- Students exceeding the maximum class size by 1 to 4 will be assigned to established classes within the same school during the 10-day adjustment window.
- No teacher will be permitted to take on more than four additional students beyond the class size limit.
- The number of students per class will still comply with any absolute class size limits mandated by state law.

3. Teacher Compensation:

- Teachers receiving additional students under this policy will be compensated with a stipend.
- A stipend per student will be provided to each teacher accepting the additional students (1 to 4) into their class.
- This stipend compensates teachers for increased workload and responsibilities due to the overage.

4. Eligibility for Stipend:

- Only certified full-time classroom teachers in CCSD who agree to accept the additional students during the 10-day adjustment period will be eligible for the stipend.
- o No teacher will be allowed to take on more than four students in total.



• The stipend will be disbursed throughout the academic year according to the district's payroll schedule.

5. Approval Process:

- Both the school principal and the Associate Superintendent of Learning
 Community must review and approve the assignment of additional students and the corresponding teacher stipends.
- o They will ensure the assignment is feasible and in the best interests of students and teachers before making final decisions.
- Final approval of the stipend must also be confirmed by CCSD's Human Resources Department.

6. Evaluation and Review:

 CCSD will review this policy annually to assess its impact and make adjustments to the stipend amount, class size overage limits, or other aspects as necessary.

Responsibilities:

- **School Principals:** Responsible for monitoring class sizes, reallocating students, and initiating the approval process for stipends.
- Associate Superintendent of Learning Community: Responsible for jointly reviewing and approving the assignment of additional students and stipends along with the school principal.
- **CCSD Human Resources Department:** Responsible for processing stipends and ensuring compliance with the policy.
- CCSD Administration: Responsible for overseeing policy implementation and making necessary adjustments as required.

Effective Date:

This policy will take effect during the 10-day enrollment adjustment period at the start of the upcoming academic year and will remain in force unless revised or revoked by Charleston County School District administration.



School Staff Allocations Flex Point Initiative Guidelines

I. Purpose

The Flex Point Initiative provides principals with flexibility in staffing decisions while ensuring financial sustainability and equitable resource distribution. This initiative allows principals to designate one of their earned staffing allocations as a flex point.

II. Scope and Eligibility

All schools within Charleston County School District (CCSD) that receive earned staffing allocations are eligible to participate in the Flex Point Initiative. Each principal may designate one earned allocation as a Flex Point Initiative allocation.

III. Submission and Review Process

- 1. **Submission:** Principals must submit a **Point Change Form (PCF)** with a description of the flex point for review and approval.
- 2. **Review:** The Staff Allocations Coordinator will compile all submissions and forward them to the Chief Financial Officer (CFO) for review and approval.
- 3. **Approval**: Decisions will be communicated to the principal through the PCF approval process. Approval must be received before implementation.
- 4. **Timeframe**: Flex point PCFs will only be accepted during the budget development process and the 10-Day allocations review period.

IV. Guidelines for Flex Point Initiative Utilization

- 1. **Flex Point:** An FTE conversion that is not typically permitted through the standard PCF approval process.
- 2. **Position Selection:** The flex point must be used for a position within the same **Decision Band Method (DBM)** classification and have the **same or fewer contract days** as the original allocation. The position **could not have been filled** at any time prior to the conversion request. Principals may use any earned position that meets these criteria.
- 3. **Salary Considerations:** Average salaries for the selected position will be used to determine budget impacts.
- 4. Non-Salary Conversion Option: Principals may convert the flex point allocation to fund non-salary expenditures, subject to district approval. In such cases, the average salary of the converted position will be used to determine the budget amount available for non-salary use.
- 5. **Loss of Allocation:** If a school loses an allocation in a subsequent year, an overlay will not be created. The school is responsible for identifying another funding source to support the position.



V. Compliance and Monitoring

- 1. All flex point decisions must comply with district staffing requirements and budgetary constraints.
- 2. The district will review data from the Flex Point Initiative to assess its effectiveness and determine potential long-term applications.
- 3. Any adjustments to the policy will be communicated to stakeholders in a timely manner.

VI. Implementation and Future Considerations

- 1. The Flex Point Initiative is the only earned allocation adjustment permitted under this policy.
- 2. Since the flex point is derived from an earned allocation, it does not constitute a formula change.
- 3. The district will evaluate the policy's outcomes and make recommendations for potential modifications in future years.



WEIGHTED STUDENT FUNDING FORMULA (WSF)

The Weighted Student Funding Formula (WSF) is an effective strategy to adequately address student needs, specifically those students who qualify within the funding model: pupils in poverty (PIP), students with disabilities (SWD), and multi-language learners (ML). WSF is a best-practice allocation model used by school districts across the country to better support all students. WSF allows school leaders to make fiscal investments that will:

- Sustain academic gains,
- Increase support for all students,
- Increase school autonomy,
- Align investments with student outcomes.

The purpose of WSF is to enable all schools to provide *direct student support*. These strategies are data-driven, research-based, and highly effective. All WSF dollars will be anchored to individual school-wide needs and the School Renewal Plan (SRP). Each investment is tied to both a formative success measure and a summative success measure. Every strategy supports literacy, math, college and career readiness, or chronic absenteeism in a specific WSF subgroup (ML, PIP, SWD). This structure ensures investments are producing improved academic outcomes.

The WSF Model for FY26 is based upon per pupil calculations. In weighted student funding, per-pupil calculations involve a base amount per student, with additional funding allocated based on specific student characteristics or needs, such as students with disabilities and multilingual learners. In the FY26 WSF model, the full base allocation is \$1,353.60, which was derived from the total FY25 allocation divided by the unique pupils served during the fiscal year. The pupil allocations, shown below, are students with disabilities funded at 0.85, Pupils of poverty funded at 0.70 and multilingual learners funded at 1.00. These allocations are above and beyond the original allocation by school. Furthermore, schools with an allocation increase over \$500,000 for FY26 were placed on a reduced scale and will receive funding at 80% of the per pupil calculation.

Full Per Pupil Calculation	\$1,353.60	
Students with disabilities (SWD)	0.85	\$ 1,150.56
Pupils in Poverty (PIP)	0.70	\$947.52
Multilingual Learners (ML)	1.00	\$1,353.60
80% Per Pupil Calculation		
Students with disabilities (SWD)	0.68	\$920.45
Pupils in Poverty (PIP)	0.56	\$758.02
Multilingual Learners (ML)	0.80	\$1,082.88



School leaders are provided with the following guidance and support regarding WSF Planning

WSF <i>may not</i> be used for:	WSF <i>may</i> be used for:
 Maintenance, construction, grounds, custodial, food services More than one (1) administrative personnel position (including, but not limited to, Assistant Principal, Associate Principal, Assistant Administrator, etc.) Out-of-state conferences and/or professional development School retreats Faculty travel Faculty rewards/gifts Contracts with non-authorized partners or organizations IT: devices and software (any exceptions to this limitation must be approved by the Associate Superintendent, CAO, CFO, and Superintendent) Field trips Student uniforms 	 Additional teacher (Core content, ML or SWD) Professional Development for ML strategies Certified teacher for reading and math Stipends for tutors, mentors, etc. (approved by the Compensation Office) Glasses and other urgent student health needs Additional school counselor (need specific data on group of students and outcomes) School psychologist/social worker Student concern specialist Multilingual services/translation & interpretation services Multilingual support staff Summer program for students Educational resources for students (approved by Associate Superintendent, CAO, and Superintendent) Academic acceleration program Extended day/extended year programs for students Strategies to increase attendance Travel for extended day/extended year for students (i.e., late bus) Research-based enrichment Student internships Local professional development and/or other capacity-building measures for staff Parenting programs Student Recognition Extra Duty/Extra Pay for staff Purchasing services from approved vendors Funding programmatic opportunities and student activities such as fine arts, athletics, etc Support and Intervention materials to support specific groups of students Literacy staff (if not certified, principal must have data to support success)



Constituen	t District 1 School (St. James Santee)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
cost center	Schools	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0504	St James-Santee Elementary	154	3	46	\$ 202,905
TOTAL		154	3	46	\$ 202,905
Constituen	t District 2 Schools (Mount Pleasant)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center	Schools	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0202	Mt Pleasant Academy	121	24	79	\$ 238,031
0203	Mamie Whitesides Elementary	140	41	69	\$ 351,745
0204	Sullivan's Island Elementary	56	9	35	\$ 105,514
0205	Belle Hall Elementary	132	26	57	\$ 225,849
0207	Jennie Moore Elementary	234	59	98	\$ 414,338
0208	Charles Pinckney Elementary	108	21	69	\$ 344,772
0209	Laurel Hill Primary	131	35	79	\$ 337,786
0210	James B Edwards Elementary	190	31	88	\$ 323,241
0213	Carolina Park Elementary	154	46	68	\$ 354,356
0242	Laing Middle	216	22	90	\$ 357,168
0245	Moultrie Middle	230	41	81	\$ 366,624
0247	Thomas C. Cario Middle	189	38	88	\$ 360,783
0253	Lucy Garrett Beckham High	366	55	137	\$ 578,869
0257	Wando High	536	52	235	\$ 848,643
TOTAL		2,803	500	1,273	\$ 5,207,718
Constituen	t District 3 Schools (James Island)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center	36110013	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0304	Harbor View Elementary	245	13	72	\$ 359,177
0305	Stiles Point Elementary	133	10	51	\$ 266,872
0309	Murray LaSaine Montessori	107	4	30	\$ 141,316
0310	James Island Elementary	260	16	71	\$ 448,469
0344	Camp Road Middle	339	15	79	\$ 432,409
TOTAL		1,084	58	303	\$ 1,648,242



Constituent	t District 4 Schools (North Charleston)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center		PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0412	Chicora Elementary	295	48	54	\$ 443,447
0414	Lambs Elementary	364	194	69	\$ 686,887
0415	Ladson Elementary	716	247	119	\$ 1,149,684
0416	Pinehurst Elementary	541	565	61	\$ 1,347,581
0418	North Charleston Elementary	290	124	41	\$ 553,963
0419	N. Charleston Creative Arts	276	98	38	\$ 489,802
0420	Malcolm C. Hursey Montessori	252	33	98	\$ 396,200
0421	W B Goodwin Elementary	356	210	56	\$ 707,105
0422	Matilda Dunston Elementary	338	280	60	\$ 768,306
0424	Hunley Park Elementary	331	212	59	\$ 668,478
0425	A C Corcoran Elementary	562	255	95	\$ 986,981
0426	Midland Park Primary	291	225	53	\$ 710,319
0428	Deer Park Middle	249	80	44	\$ 394,847
0435	Mary Ford Elementary	238	6	34	\$ 349,133
0436	Pepperhill Elementary	369	174	50	\$ 642,692
0441	Northwoods Middle	546	312	94	\$ 1,047,826
0444	Morningside Middle	429	237	76	\$ 814,735
0445	Military Magnet Academy	332	92	46	\$ 492,035
0446	Jerry Zucker Middle	383	205	91	\$ 745,092
0450	Charleston School Of The Arts	251	17	41	\$ 308,013
0452	N Charleston High	681	209	140	\$ 871,397
0454	R B Stall High	1,637	790	272	\$ 2,346,718
0458	Academic Magnet High	122	3	0	\$ 178,584
TOTAL		9,849	4,616	1,691	\$ 17,099,822
Constituent	t District 9 Schools (John's Island)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center	36110013	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0902	Angel Oak Elementary (PreK-1)	394	119	101	\$ 354,103
0903	John's Island Elementary (2-5)	204	78	48	\$ 703,489
0907	Edith L Frierson Elementary	80	10	18	\$ 110,048
0944	Haut Gap Middle	255	75	45	\$ 439,430
0951	St Johns High	321	83	55	\$ 479,785
TOTAL		1,254	365	267	\$ 2,086,855



Constituen	t District 10 Schools (West Ashley)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center	SCHOOLS	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0603	St Andrew's Math and Science	314	84	75	\$ 536,756
0605	Stono Park Elementary	274	16	41	\$ 444,692
0606	Oakland Elementary	323	58	93	\$ 527,717
0608	Ashley River Creative Arts	255	54	76	\$ 437,421
0611	Springfield Elementary	472	116	124	\$ 746,919
0612	Montessori Community	58	6	17	\$ 88,689
0616	Drayton Hall Elementary	229	62	73	\$ 446,259
0647	C.E. Williams North	254	37	56	\$ 355,186
0642	C.E. Williams South	513	102	110	\$ 750,709
0653	West Ashley High	1,119	140	220	\$ 1,502,907
TOTAL		3,811	675	885	\$ 5,837,257
Constituen	t District 20 Schools (Downtown)				
Cost Coutou	Cabaala	45-Day	45-Day	45-Day	Total FY26
Cost Center	Schools	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0705	Charleston Progressive	163	2	23	\$ 396,291
0706	Memminger Elementary	198	6	44	\$ 357,168
0707	James Simons Montessori	158	11	40	\$ 266,872
0709	Buist Academy	97	15	41	\$ 159,387
0712	Mitchell Elementary	183		33	\$ 355,159
0714	Sanders-Clyde Elementary	352	6	60	\$ 443,447
0744	Simmons Pinckney Middle	185	3	46	\$ 266,872
0755	Burke High	324	5	68	\$ 392,004
TOTAL		1,660	48	355	\$ 2,637,199
Constituen	t District 23 Schools (St. Paul's)				
Cost Center	Schools	45-Day	45-Day	45-Day	Total FY26
Cost Center	Schools	PIP Headcount	MLL Headcount	SWD Headcount	Allocation
0809	Jane Edwards Elementary	66	5	9	\$ 88,569
0810	E. B. Ellington Elementary	309	83	53	\$ 466,114
0811	Minnie Hughes Elementary	167	4	16	\$ 182,060
0851	Baptist Hill High School	284	46	41	\$ 383,849
0853	Baptist Hill Middle School	169	33	21	\$ 232,156
TOTAL		995	171	140	\$ 1,352,748
GRAND TOTAL		21,610	6,436	4,960	\$ 36,072,746



Salary and 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	Employer
	Contribution	Contribution
SC State Retirement	9.00%	24.91%

	Er	mployee		Employer	Employee		Employer
PEBA Deductions	Cor	ntribution	Co	ontribution*	Contribution	C	ontribution*
Health Insurance		Per pa	yche	ck	An	nual	
Employee only	\$	48.84	\$	263.55	\$ 1,172.16	\$	6,325.20
Employee/Spouse	\$	126.68	\$	554.42	\$ 3,040.32	\$	13,306.08
Employee/Child	\$	71.93	\$	452.97	\$ 1,726.32	\$	10,871.28
Full Family	\$	153.28	\$	724.66	\$ 3,678.72	\$	17,391.84

Dental Insurance	Per pa	ycheck	(Anr	nual	
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

^{* 2025} Monthly Insurance Premiums from PEBA website. 2025 premium rates are in effect through December 31, 2025. Premium rates for calendar year 2026 will be published in late summer.

CHARLESTON COUNTY SCHOOL DISTRICT FY2026 190 Day Proposed Teacher Salary Schedule

Includes \$4,000 Increase from FY25 Grayscale Steps - Do Not Use Teachers at Steps 0 - 4, Place at Step 5

ĺ	Bachelor's	Bachelor's +18	Master's	Master's +30	Doctorate
	Degree	Degree	Degree	Degree	Degree
ľ	BACH	BC18	MSTR	MS30	DCTR
Step (Yrs of Exp)					
0	\$60,146	\$62,472	\$65,193	\$68,567	\$72,610
1	\$61,074	\$63,460	\$66,226	\$69,692	\$73,857
2	\$62,016	\$64,433	\$67,260	\$70,802	\$75,042
3	\$62,913	\$65,421	\$68,309	\$70,802	\$76,289
4	\$63,840	\$66,409	\$69,358	\$73,051	\$77,490
5	\$64,782	\$67,382	\$70,391	\$73,031	\$78,706
6	\$65,679	\$68,385	\$70,391	\$75,286	\$79,922
7	\$66,606	\$69,342	\$71,440	\$76,410	\$81,107
8	\$67,564	\$70,315	\$73,522	\$77,535	\$82,323
9	\$68,491	\$70,313	\$74,571	\$78,675	\$83,554
10	\$69,403	\$71,318	\$75,590	\$78,075	\$84,770
11	\$70,315	\$72,291 \$73,249	\$75,590 \$76,654	\$80,894	\$85,986
12	\$70,313	\$74,237	\$77,687	\$82,004	\$87,202
13	·				
14	\$72,170	\$75,210	\$78,751	\$83,159	\$88,403
15	\$73,173 \$74,191	\$76,304	\$79,861	\$84,360	\$89,726 \$91,048
16	\$74,191	\$77,353	\$81,016 \$82,126	\$85,576	\$91,048
17		\$78,386		\$86,777	. ,
18	\$76,198	\$79,481	\$83,235	\$88,008	\$93,662
19	\$77,186	\$80,530	\$84,390	\$89,209	\$94,985
20	\$78,189	\$81,609	\$85,530	\$90,440	\$96,292
21	\$79,192	\$82,673	\$86,640	\$91,641	\$97,614
22	\$80,210	\$83,691	\$87,765	\$92,842	\$98,952
23	\$81,214	\$84,786	\$88,920	\$94,073	\$100,244 \$101,566
24	\$82,217	\$85,834 \$86,898	\$90,030	\$95,289	\$101,566
25	\$83,220 \$84,208	\$87,993	\$91,154 \$92,279	\$96,505 \$97,690	\$102,889 \$104,181
26	\$85,242	\$89,087	\$93,434	\$98,937	\$105,549
27	\$86,275	\$90,197	\$94,605	\$100,198	\$106,917
28	\$87,339	\$91,306	\$95,806	\$100,198	\$108,300
29	\$88,418	\$92,446	\$97,022	\$102,782	\$109,714
30	\$89,513	\$93,602	\$98,253	\$104,105	\$111,142
31	\$90,614	\$94,763	\$99,475	\$105,418	\$112,562
32					
33	\$91,723 \$92,848	\$95,934 \$97,119	\$100,706 \$101,968	\$106,741 \$108,094	\$113,991 \$115,450
34	\$93,988	\$98,320	\$103,245	\$108,094	\$116,925
35	\$95,143	\$99,536	\$103,243	\$110,845	\$118,430
36	\$96,238	\$100,691	\$105,768	\$112,152	\$119,843
37	\$97,347	\$100,891	\$103,768	\$113,490	\$119,843
38	\$98,472	\$103,047	\$107,014	\$114,842	\$121,287
39	\$99,612	\$103,047	\$108,276	\$116,210	\$122,740
40					
40	\$100,767	\$105,464	\$110,845	\$117,594	\$125,726

DRAFT NON-TEACHER SCHEDULE

FY2026 Salary Schedule - Hourly Rate 3% Increase to Maintain 100% Market - Extended to step 35

																-	90		
1			4	2	9	7	∞ .	6	10	11	12	CT.	14	15	16	,,	18	19	07
-		-	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49
\$18.49			\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.61	\$18.97	\$19.31	\$19.67	\$20.00
\$18.49		\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.49	\$18.64	\$19.01	\$19.37	\$19.75	\$20.11	\$20.48	\$20.85	\$21.25	\$21.64	\$22.05	\$22.43	\$22.85
\$18.49		\$18.49	\$18.88	\$19.30	\$19.72	\$20.13	\$20.54	\$20.95	\$21.36	\$21.77	\$22.20	\$22.61	\$23.03	\$23.43	\$23.89	\$24.34	\$24.78	\$25.21	\$25.67
	\$20.04		\$20.96	\$21.43	\$21.89	\$22.33	\$22.79	\$23.26	\$23.73	\$24.19	\$24.65	\$25.10	\$25.55	\$26.03	\$26.52	\$27.01	\$27.52	\$28.00	\$28.51
		\$20.51	\$20.96	\$21.43	\$21.89	\$22.33	\$22.79	\$23.26	\$23.73	\$24.19	\$24.65	\$25.10	\$25.55	\$26.03	\$26.52	\$27.01	\$27.52	\$28.00	\$28.51
\$21.55			\$23.05	\$23.57	\$24.05	\$24.56	\$25.08	\$25.56	\$26.08	\$26.58	\$27.09	\$27.59	\$28.12	\$28.59	\$29.14	\$29.68	\$30.25	\$30.79	\$31.33
			\$23.05	\$23.57	\$24.05		\$25.08	\$25.56	\$26.08	\$26.58	\$27.09	\$27.59	\$28.12	\$28.59	\$29.14	\$29.68	\$30.25	\$30.79	\$31.33
			\$25.66	\$26.20	\$26.78		\$27.90	\$28.45	\$29.03	\$29.59	\$30.14	\$30.72	\$31.27	\$31.83	\$32.45	\$33.04	\$33.65	\$34.27	\$34.87
			\$25.66	\$26.20	\$26.78	\$27.35	\$27.90	\$28.45	\$29.03	\$29.59	\$30.14	\$30.72	\$31.27	\$31.83	\$32.45	\$33.04	\$33.65	\$34.27	\$34.87
			\$28.78	\$29.42	\$30.03	-	\$31.31	\$31.92	\$32.55	\$33.20	\$33.84	\$34.44	\$35.09	\$35.72	\$36.39	\$37.07	\$37.76	\$38.43	\$39.13
\$26.89			\$28.78	\$29.42	\$30.03		\$31.31	\$31.92	\$32.55	\$33.20	\$33.84	\$34.44	\$35.09	\$35.72	\$36.39	\$37.07	\$37.76	\$38.43	\$39.13
	H	\$28.62	\$29.30	\$29.95	\$30.60		\$31.90	\$32.56	\$33.23	\$33.89	\$34.54	\$35.21	\$35.84	\$36.49	\$37.16	\$37.82	\$38.47	\$39.14	\$39.79
\$29.32			\$31.38	\$32.08	\$32.76		\$34.13	\$34.80	\$35.50	\$36.19	\$36.87	\$37.56	\$38.25	\$38.95	\$39.69	\$40.44	\$41.18	\$41.93	\$42.66
\$30.50	-	-	\$32.65	\$33.36	\$34.05		\$35.50	\$36.20	\$36.92	\$37.65	\$38.35	\$39.07	\$39.79	\$40.50	\$41.28	\$42.05	\$42.82	\$43.59	\$44.36
-	1	<u> </u>	\$32.57	\$33.32	\$34.03	╂	\$35.50	\$36.23	\$36.95	\$37.70	\$38.42	\$39.15	\$39.88	\$40.61	\$41.34	\$42.08	\$42.79	\$43.54	\$44.27
\$31.27	\$31.99	\$32.74	\$33.48	\$34.21	\$34.93	\$35.67	\$36.39	\$37.12	\$37.85	\$38.59	\$39.32	\$40.06	\$40.79	\$41.52	\$42.31	\$43.11	\$43.90	\$44.69	\$45.50
-	<u> </u>	<u> </u>	\$34.15	\$34.88	\$35.64	╂	\$37.12	\$37.87	\$38.61	\$39.35	\$40.12	\$40.86	\$41.61	\$42.36	\$43.16	\$43.97	\$44.79	\$45.59	\$46.40
\$32.86	╁	╁	\$35.22	\$35.99	\$36.80	\$37.57	\$38.36	\$39.16	\$39.94	\$40.74	\$41.52	\$42.31	\$43.10	\$43.89	\$44.67	\$45.48	\$46.27	\$47.04	\$47.83
-	-	-	\$35.55	\$36.33	\$37.10	\$37.87	\$38.66	\$39.45	\$40.21	\$40.98	\$41.77	\$42.55	\$43.33	\$44.10	\$44.95	\$45.80	\$46.63	\$47.47	\$48.32
-	╁	╁	\$36.26	\$37.05	\$37.85	\$38.64	\$39.46	\$40.22	\$41.01	\$41.81	\$42.60	\$43.41	\$44.20	\$44.98	\$45.86	\$46.70	\$47.56	\$48.42	\$49.28
\$35.30	\$36.14	\$36.99	\$37.84	\$38.69	\$39.54	\$40.38	\$41.24	\$42.09	\$42.93	\$43.79	\$44.63	\$45.48	\$46.33	\$47.16	\$48.02	\$48.85	\$49.72	\$50.56	\$51.41
	-	-	\$38.16	\$39.00	\$39.83	\$40.65	\$41.49	\$42.33	\$43.16	\$43.99	\$44.84	\$45.65	\$46.51	\$47.34	\$48.25	\$49.15	\$50.05	\$50.94	\$51.86
\$38.36	-	-	\$41.14	\$42.07	\$42.98	\$43.90	\$44.83	\$45.74	\$46.66	\$47.59	\$48.51	\$49.43	\$50.36	\$51.27	\$52.20	\$53.12	\$54.03	\$54.96	\$55.90
┢	_		\$38.16	\$39.00	\$39.83	\$40.65	\$41.49	\$42.33	\$43.16	\$43.99	\$44.84	\$45.65	\$46.51	\$47.34	\$48.25	\$49.15	\$50.05	\$50.94	\$51.86
		-	\$41.14	\$42.07	\$42.98	\$43.90	\$44.83	\$45.74	\$46.66	\$47.59	\$48.51	\$49.43	\$50.36	\$51.27	\$52.20	\$53.12	\$54.03	\$54.96	\$55.90
			\$41.28	\$42.17	\$43.08	\$43.98	\$44.89	\$45.80	\$46.70	\$47.60	\$48.51	\$49.41	\$50.33	\$51.22	\$52.20	\$53.17	\$54.16	\$55.14	\$56.11
			\$42.11	\$43.02	\$43.94	\$44.87	\$45.80	\$46.70	\$47.64	\$48.55	\$49.48	\$50.40	\$51.31	\$52.24	\$53.24	\$54.24	\$55.23	\$56.23	\$57.24
\$38.56		\$40.37	\$41.28	\$42.17	\$43.08	\$43.98	\$44.89	\$45.80	\$46.70	\$47.60	\$48.51	\$49.41	\$50.33	\$51.22	\$52.20	\$53.17	\$54.16	\$55.14	\$56.11
			\$45.07	\$46.09	\$47.09	\$48.11	\$49.13	\$50.14	\$51.15	\$52.15	\$53.17	\$54.19	\$55.18	\$56.19	\$57.22	\$58.23	\$59.20	\$60.24	\$61.25
\$40.99		\$42.93	\$43.88	\$44.84	\$45.81	\$46.76	\$47.73	\$48.69	\$49.66	\$50.60	\$51.58	\$52.54	\$53.49	\$54.46	\$55.50	\$56.54	\$57.57	\$58.61	\$59.65
			\$45.97	\$46.97	\$47.97	\$48.99	\$49.98	\$50.99	\$52.02	\$53.00	\$54.01	\$55.03	\$56.03	\$57.03	\$58.12	\$59.19	\$60.32	\$61.39	\$62.48
\$44.88	\$45.95		\$48.04	\$49.11	\$50.14	\$51.20	\$52.25	\$53.30	\$54.35	\$55.41	\$56.47	\$57.50	\$58.57	\$59.62	\$60.76	\$61.89	\$63.03	\$64.17	\$65.30
\$47.33	\$48.42	\$49.53	\$50.65	\$51.75	\$52.86	\$53.98	\$55.09	\$56.19	\$57.30	\$58.41	\$59.52	\$60.62	\$61.75	\$62.86	\$64.04	\$65.25	\$66.45	\$67.65	\$68.85
\$64.04			\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$64.04	\$65.25	\$66.45	\$67.65	\$68.85
\$47.33			\$50.65	\$51.75	\$52.86	\$23.98	\$55.09	\$56.19	\$57.30	\$58.41	\$59.52	\$60.62	\$61.75	\$62.86	\$64.04	\$65.25	\$66.45	\$67.65	\$68.85
\$50.24			\$23.78	\$54.95	\$56.12	\$57.31	\$58.47	\$59.66	\$60.83	\$62.02	\$63.19	\$64.36	\$65.55	\$66.72	\$68.00	\$69.27	\$70.53	\$71.83	\$73.10
\$50.24			\$53.78	\$54.95	\$56.12	\$57.31	\$58.47	\$59.66	\$60.83	\$62.02	\$63.19	\$64.36	\$65.55	\$66.72	\$68.00	\$69.27	\$70.53	\$71.83	\$73.10
\$52.68	\$53.90	\$55.15	\$56.37	\$57.61	\$58.84	\$60.08	\$61.32	\$62.54	\$63.78	\$65.01	\$66.25	\$67.50	\$68.72	\$69.96	\$71.30	\$72.63	\$73.95	\$75.30	\$76.63
			\$58.45	\$59.74	\$61.02	\$62.29	\$63.57	\$64.84	\$66.15	\$67.42	\$68.69	\$69.69\$	\$71.27	\$72.53	\$73.92	\$75.31	\$76.69	\$78.08	\$79.47
\$73.92			\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$73.92	\$75.31	\$76.69	\$78.08	\$79.47
	\$57.89	\$59.19	\$60.53	\$61.87	\$63.19	\$64.51	\$65.84	\$67.16	\$68.50	\$69.81	\$71.14	\$72.47	\$73.80	\$75.12	\$76.55	\$77.99	\$79.42	\$80.87	\$82.29
\$59.00			\$63.15	\$64.52	\$65.91	\$67.30	\$68.67	\$70.05	\$71.44	\$72.82	\$74.21	\$75.58	\$76.97	\$78.35	\$79.86	\$81.34	\$82.83	\$84.35	\$85.83
\$61.91	\$63.38	\$64.81	\$66.26	\$67.71	\$69.17	\$70.62	\$72.08	\$73.53	\$74.97	\$76.44	\$77.87	\$79.32	\$80.77	\$82.24	\$83.80	\$85.37	\$86.94	\$88.50	\$90.07
\$64.34	\$65.85	\$67.37	\$68.87	\$70.39	\$71.89	\$73.41	\$74.91	\$76.43	\$77.91	\$79.43	\$80.94	\$82.44	\$83.96	\$85.48	\$87.09	\$88.72	\$90.37	\$91.98	\$93.63
\$66.28		\$69.39	\$70.96	\$72.51	\$74.06	\$75.61	\$77.17	\$78.73	\$80.29	\$81.82	\$83.39	\$84.94	\$86.50	\$88.04	\$89.73	\$91.40	\$93.08	\$94.77	\$96.46
\$68.24	\$69.83	\$71.44	\$73.04	\$74.63	\$76.23	\$77.83	\$79.43	\$81.04	\$82.65	\$84.23	\$85.82	\$87.43	\$89.03	\$90.65	\$92.35	\$94.09	\$95.82	\$97.55	\$99.27
\$70.67			\$75.64	\$77.31	\$78.95	\$80.61	\$82.27	\$83.92	\$85.58	\$87.24	\$88.89	\$90.55	\$92.25	\$93.85	\$95.67	\$97.45	\$99.23	\$101.03	\$102.82
\$73.59		\$77.03	\$78.77	\$80.49	\$82.20	\$83.93	\$85.67	\$87.40	\$89.11	\$90.84	\$92.57	06 103	CU 903	\$07.73	\$99.61	¢101 17	\$102.24	¢10E10	\$107.06
									1	1	5.1	00:+00	520.05	07.760	10.66¢	\$101.4/		OT.COT¢	2201.01

DRAFT NON-TEACHER SCHEDULE

FY2026 Salary Schedule - Houirly Rate 3% Increase to Maintain 100% Market - Extended to step 35

	i							oc.	00	30	31	32	33	34	35
DBM	21	22	23	24	25	56	27	9							
۸11	\$18.49	\$18.40	\$18.49	¢18.49	¢18 68	¢18 d8	\$19.28	\$19.59	¢19 90	\$20.22	\$20.52	\$20.83	\$21.14	\$21.45	421 77
A12	\$20.37	\$20.72	\$21.05	\$21.40	\$21.75	\$22.11	\$22.46	\$22.82	\$23.19	\$23.56	\$23.91	\$24.27	\$24.63	\$25.00	\$25.37
A13	\$23.24	\$23.64	\$24.03	\$24.43	\$24.82	\$25.21	\$25.62	\$26.03	\$26.44	\$26.86	\$27.26	\$27.68	\$28.09	\$28.51	\$28.94
B21	\$26.12	\$26.57	\$27.02	\$27.47	\$27.91	\$28.36	\$28.81	\$29.27	\$29.74	\$30.21	\$30.66	\$31.13	\$31.59	\$32.06	\$32.54
B22	\$29.00	\$29.49	\$29.99	\$30.49	\$30.98	\$31.49	\$31.99	\$32.51	\$33.02	\$33.55	\$34.05	\$34.57	\$35.08	\$35.61	\$36.14
B22I	\$29.00	\$29.49	\$29.99	\$30.49	\$30.98	\$31.49	\$31.99	\$32.51	\$33.02	\$33.55	\$34.05	\$34.57	\$35.08	\$35.61	\$36.14
B23	\$31.88	\$32.42	\$32.97	\$33.52	\$34.04	\$34.62	\$35.17	\$35.74	\$36.32	\$36.89	\$37.45	\$38.02	\$38.58	\$39.16	\$39.75
B23I	\$31.88	\$32.42	\$32.97	\$33.52	\$34.04	\$34.62	\$35.17	\$35.74	\$36.32	\$36.89	\$37.45	\$38.02	\$38.58	\$39.16	\$39.75
B24	\$35.48	\$36.09	\$36.70	\$37.32	\$37.90	\$38.53	\$39.15	\$39.78	\$40.42	\$41.07	\$41.68	\$42.31	\$42.95	\$43.60	\$44.25
B31	\$35.48	\$36.09	\$36.70	\$37.32	\$37.90	\$38.53	\$39.15	\$39.78	\$40.42	\$41.07	\$41.68	\$42.31	\$42.95	\$43.60	\$44.25
B25	\$39.81	\$40.48	\$41.17	\$41.84	\$42.53	\$43.20	\$43.89	\$44.59	\$45.30	\$46.02	\$46.71	\$47.41	\$48.12	\$48.84	\$49.58
B32	\$39.81	\$40.48	\$41.17	\$41.84	\$42.53	\$43.20	\$43.89	\$44.59	\$45.30	\$46.02	\$46.71	\$47.41	\$48.12	\$48.84	\$49.58
B32I	\$40.45	\$41.09	\$41.76	\$42.43	\$43.06	\$43.73	\$44.43	\$45.14	\$45.87	\$46.60	\$47.30	\$48.01	\$48.73	\$49.46	\$50.20
C41	\$43.42	\$44.14	\$44.89	\$45.62	\$46.38	\$47.11	\$47.86	\$48.63	\$49.41	\$50.20	\$50.95	\$51.72	\$52.49	\$53.28	\$54.08
C41A	\$45.16	\$45.92	\$46.69	\$47.45	\$48.23	\$49.02	\$49.80	\$50.59	\$51.41	\$52.23	\$53.01	\$53.81	\$54.61	\$55.43	\$56.26
C411	\$44.98	\$45.73	\$46.45	\$47.17	\$47.91	\$48.66	\$49.44	\$50.23	\$51.04	\$51.85	\$52.63	\$53.43	\$54.23	\$55.04	\$55.87
C42	\$46.29	\$47.06	\$47.85	\$48.67	\$49.45	\$50.25	\$51.06	\$51.87	\$52.71	\$53.55	\$54.35	\$55.17	\$55.99	\$56.83	\$57.68
C42A	\$47.23	\$48.01	\$48.82	\$49.63	\$50.45	\$51.25	\$52.08	\$52.91	\$53.76	\$54.62	\$55.44	\$56.28	\$57.12	\$57.98	\$58.85
C42I	\$48.64	\$49.41	\$50.21	\$50.99	\$51.77	\$52.58	\$53.43	\$54.28	\$55.15	\$56.03	\$26.88	\$57.73	\$58.60	\$59.48	\$60.37
C43	\$49.16	\$50.00	\$50.85	\$51.69	\$52.54	\$53.37	\$54.23	\$55.09	\$52.98	\$26.88	\$57.73	\$58.60	\$59.47	\$60.36	\$61.27
C43A	\$50.14	\$51.00	\$51.86	\$52.72	\$53.58	\$54.45	\$55.32	\$56.21	\$57.10	\$58.02	\$58.89	\$59.77	\$60.67	\$61.58	\$62.50
C43I	\$52.25	\$53.11	\$53.96	\$54.81	\$55.64	\$56.51	\$57.41	\$58.33	\$59.27	\$60.21	\$61.12	\$62.04	\$62.96	\$63.91	\$64.87
C44	\$52.76	\$53.67	\$54.56	\$55.49	\$56.37	\$57.29	\$58.21	\$59.13	\$60.08	\$61.04	\$61.95	\$62.88	\$63.83	\$64.79	\$65.76
C44I	\$56.80	\$57.73	\$58.64	\$59.56	\$60.50	\$61.41	\$62.39	\$63.39	\$64.40	\$65.43	\$66.40	\$67.40	\$68.41	\$69.44	\$70.48
C51	\$52.76	\$53.67	\$54.56	\$55.49	\$56.37	\$57.29	\$58.21	\$59.13	\$60.08	\$61.04	\$61.95	\$62.88	\$63.83	\$64.79	\$65.76
C51I	\$56.80	\$57.73	\$58.64	\$59.56	\$60.50	\$61.41	\$62.39	\$63.39	\$64.40	\$65.43	\$66.40	\$67.40	\$68.41	\$69.44	\$70.48
C45	\$57.07	\$58.05	\$59.04	\$60.02	\$60.99	\$61.96	\$62.95	\$63.96	\$64.98	\$66.02	\$67.01	\$68.02	\$69.04	\$70.08	\$71.13
C45A	\$58.23	\$59.20	\$60.20	\$61.22	\$62.22	\$63.21	\$64.22	\$65.25	\$66.29	\$67.35	\$68.36	\$69.39	\$70.43	\$71.49	\$72.56
C52	\$57.07	\$58.05	\$59.04	\$60.02	\$60.99	\$61.96	\$62.95	\$63.96	\$64.98	\$66.02	\$67.01	\$68.02	\$69.04	\$70.08	\$71.13
C52I	\$62.26	\$63.26	\$64.28	\$65.29	\$66.29	\$67.31	\$68.39	\$69.48	\$70.60	\$71.73	\$72.80	\$73.89	\$75.00	\$76.13	\$77.27
D61	\$60.69	\$61.74	\$62.78	\$63.80	\$64.83	\$65.88	\$66.93	\$68.00	\$69.09	\$70.19	\$71.25	\$72.32	\$73.40	\$74.50	\$75.62
D62	\$63.56	\$64.66	\$65.74	\$66.84	\$67.91	\$69.02	\$70.12	\$71.25	\$72.39	\$73.54	\$74.64	\$75.77	\$76.90	\$78.05	\$79.22
D63	\$66.45	\$67.58	\$68.72	\$69.86	\$70.99	\$72.13	\$73.28	\$74.46	\$75.65	\$76.87	\$78.02	\$79.20	\$80.38	\$81.59	\$82.81
D64	\$70.04	\$71.25	\$72.45	\$73.63	\$74.85	\$76.04	\$77.26	\$78.50	\$79.75	\$81.03	\$82.25	\$83.48	\$84.74	\$86.01	\$87.30
D64I	\$70.04	\$71.25	\$72.45	\$73.63	\$74.85	\$76.04	\$77.26	\$78.50	\$79.75	\$81.03	\$82.25	\$83.48	\$84.74	\$86.01	\$87.30
D71	\$70.04	\$71.25	\$72.45	\$73.63	\$74.85	\$76.04	\$77.26	\$78.50	\$79.75	\$81.03	\$82.25	\$83.48	\$84.74	\$86.01	\$87.30
D65	\$74.37	\$75.64	\$76.92	\$78.20	\$79.47	\$80.73	\$82.02	\$83.33	\$84.66	\$86.02	\$87.30	\$88.61	\$89.94	\$91.29	\$92.66
D72	\$74.37	\$75.64	\$76.92	\$78.20	\$79.47	\$80.73	\$82.02	\$83.33	\$84.66	\$86.02	\$87.30	\$88.61	\$89.94	\$91.29	\$92.66
E81	\$77.96	\$79.30	\$80.64	\$82.00	\$83.33	\$84.65	\$85.99	\$87.37	\$88.78	\$90.20	\$91.55	\$92.92	\$94.31	\$95.72	\$97.16
E82	\$80.86	\$82.24	\$83.61	\$85.01	\$86.40	\$87.77	\$89.17	\$90.60	\$92.05	\$93.52	\$94.92	\$96.35	\$97.79	\$99.26	\$100.74
E821	\$80.86	\$82.24	\$83.61	\$85.01	\$86.40	\$87.77	\$89.17	\$90.60	\$92.05	\$93.52	\$94.92	\$96.35	\$97.79	\$99.26	\$100.74
E83	\$83.74	\$85.16	\$86.60	\$88.02	\$89.48	\$90.89	\$92.34	\$93.81	\$95.32	\$96.84	\$98.29	\$99.77	\$101.26	\$102.78	\$104.32
E91	\$87.34	\$88.83	\$90.32	\$91.82	\$93.32	\$94.80	\$96.32	\$97.86	\$99.43	\$101.01	\$102.53	\$104.06	\$105.63	\$107.21	\$108.82
E92	\$91.65	\$93.22	\$94.78	\$96.38	\$97.93	\$99.50	\$101.09	\$102.71	\$104.36	\$106.03	\$107.61	\$109.23	\$110.87	\$112.53	\$114.22
F101	\$95.25	\$96.88	\$98.53	\$100.15	\$101.77	\$103.41	\$105.07	\$106.75	\$108.46	\$110.19	\$111.84	\$113.52	\$115.22	\$116.94	\$118.70
F102	\$98.14	\$99.80	\$101.49	\$103.16	\$104.86	\$106.53	\$108.23	\$109.96	\$111.72	\$113.52	\$115.22	\$116.95	\$118.70	\$120.48	\$122.28
F103	\$101.01	\$102.74	\$104.46	\$106.19	\$107.92	\$109.65	\$111.40	\$113.19	\$115.00	\$116.84	\$118.59	\$120.38	\$122.18	\$124.01	\$125.87
F111	\$104.60	\$106.42	\$108.20	\$109.98	\$111.79	\$113.57	\$115.38	\$117.22	\$119.10	\$121.00	\$122.82	\$124.66	\$126.54	\$128.43	\$130.36
F112	\$108.92	\$110.79	\$112.67	\$114.53	\$116.40	\$118.24	\$120.14	\$122.07	\$124.02	\$126.01	\$127.91	\$129.82	\$131.77	\$133.74	\$135.75
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Department Chair and Activity Sponsor Stipends Requirements FY 2025-2026

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





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

Middle S	School Departmen	t Chair and Activity Sponsor Stipends
Activity	Stipend Amount	Pay Standards
Department Chair in the following areas: ELA,	\$500	2 - 5 Members
Math, Science, Social Studies, Special	\$1,000	6 - 10 Members
Education, and Exploratory	\$1,500	11 - 15 Members
	\$250	Per issue with a minimum of three issues produced per year
	\$1,250	Five or more issues produced each year
Newspaper	\$1,200	Four issues produced and membership in state, regional, and/or national competition, and submission of publication for critique by one of these organizations (documentation required)
	\$1,400	Four issues produced and membership in state, regional, and/or national competition, and submission of publication for critique by more than one of these organizations (documentation required)
	\$750	Production of an annual yearbook
	\$1,100	Production of an annual yearbook and for 3rd place in a state, regional, and/or national competition
Yearbook	\$1,400	Production of an annual yearbook and for 2nd place in a state, regional, and/or national competition.
	\$1,700	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



High Sc	hool Department	Chair and Activity Sponsor Stipends
Activity	Stipend Amount	Pay Standards
Department Chair in the	\$1,500	2 - 5 Members
following areas: English, Math, Science, Social	\$2,000	6 - 10 Members
Studies, CTE (including tech teachers), Foreigh	\$2,500	11 - 15 Members
Language, PE, Special Education, JROTC, and	\$3,000	16 - 20 Members
Fine Arts/Music/Art combined	\$3,500	21 - 25 Members
ooou	\$4,000	26+ Members
		Category I: (1, 2, 3 issues)
	\$350	Per Issue; and
	\$500	Additional for membership and 1st or 2nd place in a
	9 500	state, regional, and/or national competition
		Category II: (4 issues)
	\$1,400	All four issues are produced
		All four issues are produced and membership in a state.
	\$1,700	Regional, and/or national competition, and submission
		of publication for critique by one of these organizations
		All four issues are produced and membership in a state.
Newspaper	\$2,000	Regional, and/or national competition and if publication
		places 1st or 2nd highest division
		Category III: (5 or more issues)
	\$1,750	All five issues are produced
		Five or more issues are produced and membership in a
	\$2,050	state. Regional, and/or national competition, and
	\$2,030	submission of publication for critique by one of these
		organizations
		Five or more issues are produced and membership in a
	\$2,350	state. Regional, and/or national competition and if
		publication places 1st or 2nd highest division
	\$1,000	Production of an annual yearbook
	\$1,300	Production of an annual yearbook and for 2nd or 3rd
Yearbook	31,300	place in a state, regional, and/or national competition
	\$1,950	Production of an annual yearbook and for 1st place in a
	ΫΙ, 530	state, regional, and/or national competition
Teacher Cadet, Junior	\$600	Teacher Cadet
and Senior Class Sponsor	\$600	Junior Class Sponsor
and Jenior Class Sportsor	\$600	Senior Class Sponsor



High Sc	hool Department	Chair and Activity Sponsor Stipends
Activity	Stipend Amount	Pay Standards
	ć4 F00	One practice session per week from November 1st until
	\$1,500	the end of the season, March 1st - includes tournaments
Academic Team - High	Additional Paymer	ts: (transferring schools doesn't affect years of experience)
School and Junior	\$300	Develop a competing JV team
Varsity*	\$200	1-3 years of experience
	\$400	4-6 years of experience
	\$650	7+ years of experience
	\$1,500	For the season includes weekly practice sessions, Low Country tournaments (minimum of three), one statewide tournament which includes Saturdays and
Forensic Team Coach		expenses
2.2		For the season includes all of the above plus additional
	\$2,400	practice sessions, on additional state tournament and
	, , ==	one NFC qualifying tournament
	\$1,600	0 Years of Experience
	\$1,700	1 Years of Experience
	\$1,800	2 Years of Experience
	\$1,900	3 Years of Experience
	\$2,000	4 Years of Experience
	\$2,100	5 Years of Experience
	\$2,200	6 Years of Experience
	\$2,300	7 Years of Experience
	\$2,400	8 Years of Experience
	\$2,500	9 Years of Experience
	\$2,600	10 Years of Experience
Student Council Sponsor	\$2,700	11 Years of Experience
and Activities Director	\$2,800	12 Years of Experience
(\$1,600 - \$4,100 per	\$2,900	13 Years of Experience
years of experience)**	\$3,000	14 Years of Experience
	\$3,100	15 Years of Experience
	\$3,200	16 Years of Experience
	\$3,300	17 Years of Experience
	\$3,400	18 Years of Experience
	\$3,500	19 Years of Experience
	\$3,600	20 Years of Experience
	\$3,700	21 Years of Experience
	\$3,800	22 Years of Experience
	\$3,900	23 Years of Experience
	\$4,000	24 Years of Experience
	\$4,100	25 or more Years of Experience

^{*} Applies to school Academic Team only. Doesn't apply to clubs/associations/societies that may compete.

^{**} Only one activities director per school location.



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.
 - o 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 <u>roundtrip</u> travel miles using MapQuest and/or Google Maps and the employee's address listed in MUNIS
 - The roundtrip mileage reflecting the <u>shortest</u> 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.
 - o 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.

CHARLESTON COUNTY SCHOOL DISTRICT ATHLETIC SUPPLEMENTS SCHEDULE 2025-2026

3% Increase from FY25

				HEAD VARSITY					ASS	ASSISTANT VARSITY	
Coaching Years	Fc *In add supplemer Varsity coacl addition	Football *In addition to the supplement below, Head Varsity coaches to receive 20 additional days pay	=	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball,	Cross-Country, Golf, Strength Training, Swimming,	Athletic Trainer Annual Suppleme	Athletic Trainer Annual Supplement			Baseball, Competition Cheer, Lacrosse, Soccer, Sottball, Track, Volleyball,	Asst. Athletic Director, Cross-Country, Golf, Swimming,
Experience 0	\$8.600	\$4, 4A & 5A	\$7,350	\$3,370	\$2,120	\$7.890	\$4, 4A & 5A \$11,810	\$6.480	\$2,740	\$2,120	\$1,380
1	\$8,600	\$10,460	\$7,350	\$3,370	\$2,120	\$7,890	\$11,810	\$6,480	\$2,740	\$2,120	\$1,380
2	\$8,600	\$10,460	\$7,350	\$3,370	\$2,120	\$7,890	\$11,810	\$6,480	\$2,740	\$2,120	\$1,380
8	\$8,600	\$10,460	\$7,350	\$3,370	\$2,120	\$7,890	\$11,810	\$6,480	\$2,740	\$2,120	\$1,380
4	\$8,600	\$10,460	\$7,350	\$3,370	\$2,120	\$7,890	\$11,810	\$6,480	\$2,740	\$2,120	\$1,380
2	\$9,220	\$11,090	\$7,970	\$3,680	\$2,430	\$8,200	\$12,130	\$6,790	\$3,050	\$2,430	\$1,690
9	\$9,220	\$11,090	\$7,970	\$3,680	\$2,430	\$8,200	\$12,130	\$6,790	\$3,050	\$2,430	\$1,690
7	\$9,220	\$11,090	\$7,970	\$3,680	\$2,430	\$8,200	\$12,130	\$6,790	\$3,050	\$2,430	\$1,690
8	\$9,220	\$11,090	\$7,970	\$3,680	\$2,430	\$8,200	\$12,130	\$6,790	\$3,050	\$2,430	\$1,690
9	\$9,220	\$11,090	\$7,970	\$3,680	\$2,430	\$8,200	\$12,130	\$6,790	\$3,050	\$2,430	\$1,690
10	\$9,850	\$11,710	\$8,600	\$3,990	\$2,740	\$8,510	\$12,440	\$7,110	\$3,370	\$2,740	\$2,010
11	\$9,850	\$11,710	\$8,600	\$3,990	\$2,740	\$8,510	\$12,440	\$7,110	\$3,370	\$2,740	\$2,010
12	\$9,850	\$11,710	\$8,600	\$3,990	\$2,740	\$8,510	\$12,440	\$7,110	\$3,370	\$2,740	\$2,010
13	\$9,850	\$11,710	\$8,600	\$3,990	\$2,740	\$8,510	\$12,440	\$7,110	\$3,370	\$2,740	\$2,010
14	\$9,850	\$11,710	\$8,600	\$3,990	\$2,740	\$8,510	\$12,440	\$7,110	\$3,370	\$2,740	\$2,010
15	\$10,460	\$12,340	\$9,220	\$4,300	\$3,050	\$8,820	\$12,750	\$7,420	\$3,680	\$3,050	\$2,320
16	\$10,460	\$12,340	\$9,220	\$4,300	\$3,050	\$8,820	\$12,750	\$7,420	\$3,680	\$3,050	\$2,320
17	\$10,460	\$12,340	\$9,220	\$4,300	\$3,050	\$8,820	\$12,750	\$7,420	\$3,680	\$3,050	\$2,320
18	\$10,460	\$12,340	\$9,220	\$4,300	\$3,050	\$8,820	\$12,750	\$7,420	\$3,680	\$3,050	\$2,320
19	\$10,460	\$12,340	\$9,220	\$4,300	\$3,050	\$8,820	\$12,750	\$7,420	\$3,680	\$3,050	\$2,320
20	\$11,090	\$12,960	\$9,850	\$4,610	\$3,370	\$9,140	\$13,060	\$7,730	\$3,990	\$3,370	\$2,630
21	\$11,090	\$12,960	\$9,850	\$4,610	\$3,370	\$9,140	\$13,060	\$7,730	\$3,990	\$3,370	\$2,630
22	\$11,090	\$12,960	\$9,850	\$4,610	\$3,370	\$9,140	\$13,060	\$7,730	\$3,990	\$3,370	\$2,630
23	\$11,090	\$12,960	\$9,850	\$4,610	\$3,370	\$9,140	\$13,060	\$7,730	\$3,990	\$3,370	\$2,630
24	\$11,090	\$12,960	\$9,850	\$4,610	\$3,370	\$9,140	\$13,060	\$7,730	\$3,990	\$3,370	\$2,630
25 or more	\$11,220	\$13,090	\$9,970	\$4,680	\$3,430	\$9,200	\$13,120	\$7,790	\$4,050	\$3,430	\$2,690

CHARLESTON COUNTY SCHOOL DISTRICT ATHLETIC SUPPLEMENTS SCHEDULE 2025-2026

3% Increase from FY25

Interscholastic Scheduler, Swimming, Tennis \$930

\$930 \$930

\$930 \$1,240

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---|---|---|---|---|--|-----------|--------------------|
| Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling | \$1,380 | \$1,380 | \$1,380 | \$1,380 | \$1,380 | \$1,690
 | \$1,690 | \$1,690 | \$1,690 | \$1,690

 | \$2,010 | \$2,010

 | \$2,010 | \$2,010 | \$2,010 | \$2,320 | \$2,320
 | \$2,320 | \$2,320 | \$2,320 | \$2,630 | \$2,630 | \$2,630 | \$2,630 | \$2,630 | \$2,690 |
| Basketball | \$1,780 | \$1,780 | \$1,780 | \$1,780 | \$1,780 | \$2,090
 | \$2,090 | \$2,090 | \$2,090 | \$2,090

 | \$2,400 | \$2,400

 | \$2,400 | \$2,400 | \$2,400 | \$2,710 | \$2,710
 | \$2,710 | \$2,710 | \$2,710 | \$3,030 | \$3,030 | \$3,030 | \$3,030 | \$3,030 | 060'£\$ |
| Football | \$3,990 | \$3,990 | \$3,990 | \$3,990 | \$3,990 | \$4,300
 | \$4,300 | \$4,300 | \$4,300 | \$4,300

 | \$4,610 | \$4,610

 | \$4,610 | \$4,610 | \$4,610 | \$4,920 | \$4,920
 | \$4,920 | \$4,920 | \$4,920 | \$5,230 | \$5,230 | \$5,230 | \$5,230 | \$5,230 | \$5,290 |
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| Cross-Country,
Golf,
Swimming,
Tennis | \$1,380 | \$1,380 | \$1,380 | \$1,380 | \$1,380 | \$1,690
 | \$1,690 | \$1,690 | \$1,690 | \$1,690

 | \$2,010 | \$2,010

 | \$2,010 | \$2,010 | \$2,010 | \$2,320 | \$2,320
 | \$2,320 | \$2,320 | \$2,320 | \$2,630 | \$2,630 | \$2,630 | \$2,630 | \$2,630 | \$2,690 |
| Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling | \$2,120 | \$2,120 | \$2,120 | \$2,120 | \$2,120 | \$2,430
 | \$2,430 | \$2,430 | \$2,430 | \$2,430

 | \$2,740 | \$2,740

 | \$2,740 | \$2,740 | \$2,740 | \$3,050 | \$3,050
 | \$3,050 | \$3,050 | \$3,050 | \$3,370 | \$3,370 | \$3,370 | \$3,370 | \$3,370 | \$3,430 |
| Basketball | \$2,740 | \$2,740 | \$2,740 | \$2,740 | \$2,740 | \$3,050
 | \$3,050 | \$3,050 | \$3,050 | \$3,050

 | \$3,370 | \$3,370

 | \$3,370 | \$3,370 | \$3,370 | \$3,680 | \$3,680
 | \$3,680 | \$3,680 | \$3,680 | \$3,990 | \$3,990 | \$3,990 | \$3,990 | \$3,990 | \$4,050 |
| Football | \$6,480 | \$6,480 | \$6,480 | \$6,480 | \$6,480 | \$6,790
 | \$6,790 | \$6,790 | \$6,790 | \$6,790

 | \$7,110 | \$7,110

 | \$7,110 | \$7,110 | \$7,110 | \$7,420 | \$7,420
 | \$7,420 | \$7,420 | \$7,420 | \$7,730 | \$7,730 | \$7,730 | \$7,730 | \$7,730 | \$7,790 |
| Coaching
Years
Experience | 0 | 1 | 2 | 3 | 4 | 5
 | 9 | 7 | 8 | 6

 | 10 | 11

 | 12 | 13 | 14 | 15 | 16
 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 or more |
| | Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Football Basketball Competition Cheer, Competition Cheer, Soccer, Softball Cross-Country, Golf, Swimming, Football Basketball Football Basketball Football | Baseball, Competition Cheer, Lacrosse, Soccer, Soccer, Software, Constant Pootball Basketball Wrestling Tennis Football Basketball Swimming, Football Basketball Swimming, Football Basketball Swimming, Football Basketball Soccer, Software, Swimming, Football Basketball Socketball Socke | Baseball, Competition Cheer, Lacrosse, Soccer, Soccer, Soften Track, Colley ball, Tennis Football Basketball Wirestling Tennis \$5,480 \$2,740 \$2,120 \$1,380 \$1,780 \$ | Competition Cheer, Competition Cheer, Competition Cheer, Consection Cheer, Cross-Country, Cross-Country, Cothall Basketball Wirestling Tennis So.740 \$2,740 \$2,720 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,720 \$1,380 \$3,990 \$1,780 \$ | Competition Cheer, Competition Cheer, Competition Cheer, Competition Cheer, Competition Cheer, Coross-Country, Cross-Country, Cross-Country, Cothall Cothall Swimming, Football Softwall Wrestling Tennis Softwall Wrestling Tennis Softwall Softwall | Competition Cheer, Competition Cheer, Competition Cheer, Competition Cheer, Socter, Socter, Socter, Softball, Swimming, Football Basketball Whestling Tennis \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$1,780 \$2,740 \$2,120 \$1,380 \$1,78 | Competition Cheer, Cross-Country, Cross-Country, Cross-Country, Cothall Easketball Wrestling Tennis S6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$2,780 \$2,740 \$2 | Competition Cheer, Cross-Country, Cross-Country, Cross-Country, Cothall Basketball Wrestling Tennis S6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$5,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,790 \$6,790 \$2,090 \$4,300 \$2,090 \$6,790 \$2,090 \$1,690 \$2,090 \$2 | Competition Cheer, Cores-Country, Cotoball Easketball Volleyball, Swimming, Football Basketball Whestling Tennis \$5,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,380 \$1,780 \$1,780 \$2,740 \$2,120 \$1,380 \$1,380 \$1,780 \$1,780 \$2,090 \$2,090 \$ | Football Basketball Cross-Country, Softball Cross-Country, Golf, Track, Softball Cross-Country, Golf, Golf, St.,740 Football St.,740 St.,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$1,780 \$6,480 \$2,740 \$2,120 \$1,380 \$3,990 \$1,780 \$6,780 \$3,050 \$2,430 \$1,690 \$4,300 \$2,090 \$6,790 \$3,050 \$2,430 \$1,690 \$4,300 \$2,090 \$6,790 \$3,050 \$2,430 \$1,690 \$4,300 \$2,090 \$6,790 \$2,430 \$2,430 <td< th=""><th> Competition Cheer, Soctes, Socies, S</th><th>Football Competition Cheer,
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FUNCTION DESCRIPTIONS

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

- 111 Kindergarten Programs-direct instruction in kindergarten classrooms
- 112 Primary Programs direct instruction in primary classrooms (grades one through three)
- 113 Elementary Programs direct instruction in elementary classrooms (grades four through eight)
- 114 High School Programs-direct instruction in high school classrooms (grades nine through twelve)
- 115 Career and Technology Education Programs-instruction in skilled or semi-skilled trades
- <u>118 Montessori Programs</u>-Personnel, supplies and services for learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace

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

- 121 Educable Mentally Handicapped
- 122 Trainable Mentally Handicapped
- 123 Orthopedically Handicapped
- 124 Visually Handicapped
- 125 Hearing Handicapped
- 126 Speech Handicapped
- 127 Learning Disabilities
- 128 Emotionally Handicapped
- 132 Preschool Handicapped Itinerant (5 year olds)
- 137 Preschool Handicapped Self-Contained (3 and 4 year olds)
- 161 Autism
- 139 Early Childhood Programs-instructional costs for children from birth to four years old
- <u>141 Gifted and Talented Academic</u>-instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas
- <u>145 Homebound</u>-instructional activities for students who cannot attend school but may benefit from instruction given in the home or hospital as certified by a physician
- <u>148 Gifted and Talented Artistic</u>-instructional activities provided for students who possess demonstrated or potential abilities for high performance in dance, drama, music and visual arts



- <u>162 Limited English Proficiency</u>-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
- <u>172 Elementary Summer School</u>-instructional activities offered outside of the regular school term for students in grades four through eight
- <u>173 High School Summer School</u>-instructional activities offered outside of the regular school term for students in grades nine through twelve
- <u>174 Gifted and Talented Summer School</u>-instructional activities offered outside of the regular school term for students identified as gifted and talented
- <u>175 Instructional Programs Beyond Regular School Day</u>-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
- <u>211 Attendance and Social Work Services</u>-activities which are designed to improve student attendance. Student accounting activities are also included here.
- <u>212 Guidance Services</u>-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.
- <u>213 Health Services</u>-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
- <u>215 Exceptional Program Services</u>-activities include the identification, assessment and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps



- <u>221 Improvement of Curriculum Development</u>-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
- <u>223 Supervision of Special Programs</u>-activities associated with overall supervision, coordination, and direction of special programs. These activities include Title I coordinators, Adult Ed coordinators, etc.
- <u>224 Improvement of Instruction In-service and Staff Training</u>-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.
- <u>231 Board of Education</u>-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.
- <u>232 Office of the Superintendent</u>-activities associated with the overall general administration or executive responsibility for the entire school district
- <u>233 School Administration</u>-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.
- <u>252 Fiscal Services</u>-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
- <u>254 Operation and Maintenance of Plant</u>-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.
- <u>255 Student Transportation</u>-activities concerned with the conveyance of students from home to school in accordance with state law.
- <u>257 Internal Services</u>-activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities associated with duplicating and printing for the school district
- <u>258 Security</u>-activities concerned with maintaining order and safety in school building, on the grounds and in the vicinity of schools at all times
- <u>259 Internal Auditing Services</u>-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



- <u>262 Planning</u>-includes activities on a system-wide basis associated with conducting and managing programs of planning, research, evaluation, and statistics
- <u>263 Information Services</u>-activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff and to the general public
- <u>264 Staff Services</u>-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
- <u>266 Technology and Data Processing Services</u>-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.
- <u>271 Pupil Service</u>-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.

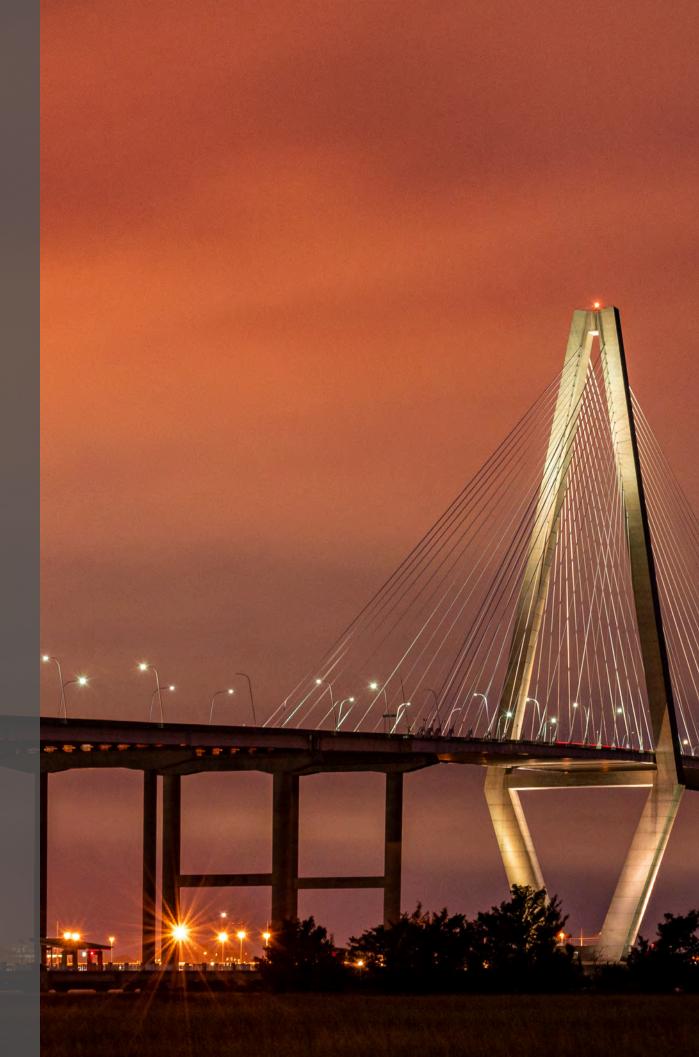
300 series functions-COMMUNITY SERVICES Activities which are not directly related to the provision of education for students

- <u>330 Civic Services</u>-activities concerned with providing services to civic organizations. Auditorium coordinators are included here.
- <u>350 Custody and Care of Children</u>-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
- <u>390 Other Community Services</u>-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

- <u>412 Payments to Other Governmental Units</u>-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
- <u>417 Payments to Nonprofit Agencies</u>-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

A P P E N D X





CTE – Career and Technical Education

ACRONYMS

- A
ACE – Academy for Career Excellence
ADA - Americans with Disabilities Act
ADEPT- Assisting Developing & Evaluating Professional Teaching
ADC – Adaptive Digital Content
ADM - Average Daily Membership
ACFR – Annual Comprehensive Financial Report
AMES - Advanced Math Engineering Science (academic magnet program)
AP - Advanced Placement
ARPA - American Rescue Plan Act
B
BAN – Bond Anticipation Note
BI – Behavior Interventionist
BMS – Behavior Management Specialist
C
CARES - Coronavirus Aid, Relief and Economic Security Act
CCSD – Charleston County School District
CFO – Chief Financial Officer
CIP - Capital Improvement Plan
CRSSA - Coronavirus Response and Relief Supplemental Appropriations Act

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D
DSS - Department of Special Services
E
ED - Emotional Disabilities
EFC - Educational Facilities Corporation
EIA – Education Improvement Act
EIR – Education Innovation Research
EL – English Learners
ESEA – Elementary and Secondary Education Act
ESSER – Elementary and Secondary School Emergency Relief Fund
F
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FRM - Free and Reduced Meals
FT - Full-Time
FTE - Full-Time Equivalent
FY - Fiscal Year
G
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GOF - General Operating Fund

GFOA - Government Finance Officers Association

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GT - Gifted and Talented
H
HR - Human Resources
HS - High School
I
IB - International Baccalaureate
IBMYP - International Baccalaureate Middle Years Program
IDEA - Individuals with Disabilities Education Act
IEP - Individualized Education Program
ISD – Instructional Services Department
IT - Information Technology
J
JROTC - Junior Reserve Officers Training Corps
K
K
K
L
L LAN - Local Area Network
L LAN - Local Area Network LEED - Leadership in Energy & Environmental Design
L LAN - Local Area Network LEED - Leadership in Energy & Environmental Design LEP - Limited English Proficient
L LAN - Local Area Network LEED - Leadership in Energy & Environmental Design LEP - Limited English Proficient LETRS – Language Essentials for Teachers of Reading and Spelling

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MSAP – Magnet Schools Assistance Program (grant) MS - Middle School -- N --NCLB - No Child Left Behind NEEL - National Education Equity Lab -- O -OGAP – On Going Assessment Project -- P --PAC – Performing Arts Center PBIS – Positive Behavior Intervention Support PE - Physical Education PLC – Professional Learning Communities PLTW – Project Lead the Way PT - Part-Time PTA - Parent Teacher Association PTO - Parent Teacher Organization PTSA - Parent Teacher Student Association -- Q --- R --RFP - Request for Proposal RFQ - Request for Quote

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S
SEL – Social Emotional Learning
SIC – School Improvement Council
SRO – School Resource Officer
STEM – Science, Technology, Engineering, and Mathematics
STEAM - Science, Technology, Engineering, Arts and Mathematics
SWD – Student with Disabilities
T
TAN – Tax Anticipation Note
TIF – Tax Increment Financing
U
USDA - United States Department of Agriculture
V
W
WAN - Wide Area Network
X
Y –
Z -



GLOSSARY

Annual Comprehensive Financial Report The official annual report of the government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Acceleration Academy

An instructional approach that engages students with multiple learning pathways that include opportunities to earn college credits while still in high school, as well as opportunities to earn national career-related certifications in high-paying careers. The Academy features partnerships with local colleges, businesses and the armed forces; extracurricular clubs that reinforce academics; and access to cutting-edge technology and highly trained staff.

Accrual Basis

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.

Accrued Expenses

Expenses incurred but not due until a later date.

Ad Valorem Tax

A tax levied on the assessed value of real and personal property. This tax is also known as property tax.

Advanced Placement (AP)

A cooperative educational endeavor sponsored by colleges and universities. It offers students in high school the opportunity to receive college credits while attending high school.

Alternative Programs

An instructional program for students that experience difficulty in a traditional school environment. The District's alternative middle and high school provides smaller classes and individualized instruction, coupled with a focus on personal and social development. The school offers high expectations for student achievement, self-paced credit recovery and in-house counseling for students and families.

AMES

Advanced Math, Engineering and Science Academy is a program for gifted and high-achieving students. The instructional program is based on rigorous math and science foundational skills taught through the use of science and engineering projects. The AMES learning environment is designed to actively engage students in exploration, discovery, experimentation and mastery of standards. Students take responsibility for their own learning and are engaged in higher levels of thought through application of knowledge to real-world problems, class discussion and the use of exciting resources.

Appropriation

An act of a legislature authorizing money to be paid from the treasury for a specified use.



Appropriation Ordinance

An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Arts Infused

An arts curriculum that focuses on providing extensive opportunities for all students to learn through creative instructional approaches and to express themselves in the arts. It provides students with a creative learning environment that includes performances, exhibitions of artwork and special performing groups. Students have opportunities to build community relationships and to participate in a quality, comprehensive arts education that includes dance, music, theatre, visual arts and creative writing.

Assessed Valuation

Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.

Average Teacher Salary

The sum of individual teacher salaries divided by the number of teachers. This included all contracted full-time certified teachers for the school year. The value does not include additional supplements or stipends.

Balanced Budget

A budget in which proposed expenditures do not exceed total estimated revenues and reserves.

Board of Trustees

The elected body which has been created in accordance with state law and geographical boundaries within the county. The Board of Trustees is entrusted with the responsibilities for educational activities for the school district.

Bond

Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Calendar

The schedule of key dates used in preparation and adoption of the annual budget.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed



expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message

A general discussion of the budget as presented in writing by the BCSD to the County Council. The budget message contains an explanation of the principal budget items, an outline of the BCSD's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts

Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Capital Improvement Budget

The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.

Capital Outlay

Expenditures for assets costing more than \$5,000.

Career and Technology Education

An instructional initiative serving students in grades 7-12 through stateapproved course offerings leading to career concentrations, work-based learning opportunities, and/or industry credentials.

Classical Studies

An instructional program offered at the middle or high school levels and offer a college preparatory course of study with mandatory courses in English, world language, math, science, social studies and a school wide participation in world culture studies. There is an emphasis on academics with a focus on critical thinking, participation in Socratic seminars and web-based learning. A strong focus will be on the arts as well as the development of character, school pride, student leadership, personal accountability, structured discipline, along with civic responsibilities and community service.

Connect2Learn

An instructional initiative that provides a mobile device to all students in grades K-12, allowing them to access information, think critically, problem solve, collaborate, and create.

Contracted Services

Services provided by outside companies, individuals or even other governmental units.

Core Services

These are the unique, independent and major functions provided by a department, which directly support its "mission statement".



Cost of Services Measurement Focus The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating

statements present "capital maintenance" information

(revenues and expenses).

Debt Service Fund A fund used to account for the accumulation of resources for, and the payment

of, general long-term debt principal, interest, and related costs.

Delinquent Taxes Unpaid taxes on or after the penalty date.

Department An administrative division of the school district which covers overall

management responsibility for a group of related operations within a functional

area.

Dropout Rate The percentage of students who leave high school during a single year that do

not complete their course of studies or graduate without transferring to another

school or institution.

Early Childhood Center

School facilities designed to serve Pre-K and Kindergarten students.

Early College An instructional approach where students can earn both a high school diploma

and up to two years of college credit at the same time. Early college high schools increase exposure to postsecondary study while reducing or eliminating

college costs as students prepare for the job market or further study.

Employment Status Full Time (FT): Appointments averaging not less than 37.5 hours per week.

Part Time (PT): Appointments averaging less than 37.5 hours per week.

Ethnicity The classification of groups of people according to race, nationality and cultural

origin.

Expenditures Decreases in net current assets. Expenditures include debt service, capital

outlay and those current operating costs, which require the use of the current

assets.

The difference between an expenditure and an expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is



incurred, but which is an expense because it allocates the total cost as the

depreciable fixed asset is used.

See Modified Accrual Basis and Measurement Focus.

Expenses Decreases in net total assets. Expenses represent the total cost of operations

during a period regardless of the timing of related expenditures.

See Expenditures.

Finduciary Funds Funds used to account for assets held on behalf of outside parties, including

other governments, or on behalf of other funds within the government.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end

of which a government determines its financial position and results of its

operations. The CCSD's fiscal year ends June 30.

Fixed Assets Assets which are intended to be held or used for a long term, such as land,

buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not

to long-term investments and other noncurrent assets.

Fund An accounting entity with a self-balancing set of accounts, which are segregated

for the purpose of carrying on specific activities or attaining certain objectives in

accordance with special regulations, restrictions or limitations.

Fund Balance The fund equity of governmental funds and trust funds. The term is used in this

budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses

and is non-capital in nature.

Full Time

Equivalent (FTE)

2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a

seven and one-half hour day.

GAAP Generally Accepted Accounting Principles. Uniform minimum standards for

financial accounting and recording.

General Operating

Fund (GOF)

The fund used to account for all financial resources except those required to be

accounted for in another fund. The General Operating Fund is always

considered a major fund.

General Ledger A book, file, or other device, which contains the accounts, needed to reflect the

financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore,

the debit balances equal the credit balances.

General Obligation

Bonds

Bonds for the payment of which the full faith and credit of the CCSD are

pledged.



Grants Contributions or gifts of cash or other assets from another government or

agency intended to be used for a specific purpose, activity or facility.

Governmental

Funds

Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various

governmental funds according to the purposes for which they may or must be

used.

High School Academies

Small learning communities within larger schools. Courses and program elements prepare students for college and career within a focused field of studies and major area of emphasis. Students enroll in core academic courses

as well as career focused classes. Examples include School of Arts,

Communications & Technology, Health Professions, and International Studies &

Education.

Income A term in proprietary fund type accounting to represent (1) revenues or (2) the

excess of revenues over expenses. See Operating Income, Income Before

Operating Transfers, and Net Income.

Income Before
Operating
Transfers

Proprietary fund operating income adjusted by non-operating revenues and

non-operating expenses.

Interdepartmental Charges

Consists of administration, accounting and central treasury fees charged to

enterprise, special revenue and school funds.

Interest Income Revenue associated with CCSD management activities of investing idle cash in

approved securities.

Interfund Transfers

There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the

total residual equity transfers-out.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control

Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its

objectives.

Administrative control includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing



accounting control of transactions.

<u>Accounting control</u> comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- a. Transactions are executed in accordance with management's general or specific authorization.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.
- c. Access to assets is permitted only in accordance with management's authorization.
- d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.

Internal Service Funds

To account for the financing of goods and services provided by one department or agency to other departments or agencies of the School District. When services are rendered, charges are made to the users and revenue is accumulated in the Internal Service Funds to cover cost of operations.

Lease-Purchase Agreements

Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.

Major Funds

The General Operating Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet *both* of the following criteria:

10% criterion. An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures. 5% criterion. An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion. If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.



Mill Levy Rate applied to assessed valuation to determine property tax. A mill is 1/10th of

a penny or \$1.00 of tax for each \$1,000 of assessed value.

Mission Statement A statement of purpose for why the department or function exists.

Modified Accrual Basis

Montessori

The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

A philosophy of teaching with a focus on critical thinking skills, developmentally appropriate instruction, multicultural curriculum, multi-sensory curriculum, integrated curriculum and cooperative learning. The Montessori method is based on a child's natural desire to learn. Students actively learn within a prepared environment of attractive, carefully sequenced materials and engage in many independent tasks that they complete at their own pace. The Montessori program is organized into multi-aged classrooms that include the lower elementary for 1st through 3rd graders and the upper elementary that

include 4th and 5th graders.

Numeracy The ability to understand and use numbers, especially the numbers

encountered in everyday life. It is considered to include the ability to count, and

to add, subtract, multiply and divide two integers.

Operating Budget Plans of current expenditures and the proposed means of financing them. The

annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CCSD are controlled. The use of annual operating budgets is usually required by charter. The annual

operating budget is essential to sound financial management.

Operating Expenses

The cost for personnel, materials and equipment required to function on a daily

basis.

Operating Income The excess of proprietary fund operating revenues over operating expenses.

Personnel Services Salaries and related costs (benefits) of permanent, part time and temporary

employees.



Project Based Learning

An experimentally focused education using real-world problems to capture student interest and provoke serious thinking as the students acquire and apply new knowledge in a problem-solving context. The teacher plays the role of facilitator, working with students to frame worthwhile questions, structuring meaningful tasks, coaching knowledge development, as well as thinking and social skills, and carefully assessing what students have learned from the experience. Typical projects present a problem to solve.

Projected

Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Property Tax

A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

Proprietary Funds

These funds are used to account for activities where the determination of net income is necessary or useful to provide sound financial administration. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the government.

Refund

- 1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period.
- To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded.
- 3) To provide for the payment of an obligation through cash or credit secured by a new obligation.

Reserve

- 1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and
- 2) An account used to segregate a portion of fund equity as legally set aside for a specific future use.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenues

- Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement
 general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.
- Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues. See Interfund Transfers and Refunds.

School, Academy

A school housing both elementary and middle school students. Academies house students from Pre-K through eight and focus on an area of studies.

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School, Elementary A school that is composed of students not above the sixth grade. Most

elementary schools are Pre-K to fifth grade.

School, High A school offering the final years of courses necessary to graduate. High schools

typically house grade nine through twelve.

School, Middle Grades between elementary and high school. Typically middle schools are grade

six through eight.

Service Area A geographic area that provides specific/additional services not provided for on

a general basis. A service area also has taxing authority to provide the special

service.

Special Education Instructional activities designed for students with various learning disabilities or

handicaps.

Spending Measurement

Focus

The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow"

information (revenues and expenditures).

See Modified Accrual Basis.

Summer Reading Camp

A state mandated instructional program requiring all third graders who are not substantially on grade level with reading proficiency to attend extra days of school. CCSD extends this requirement to all elementary students in grades 1-5.

Target Budgets

Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

