



FY2026 Annual Budget





Charleston County SCHOOL DISTRICT
excellence is our standard

STUDENTS ARE THE HEART OF OUR WORK!

STUDENTS ARE
THE HEART



OF OUR WORK!

CHARLESTON COUNTY SCHOOL DISTRICT

CHARLESTON, SOUTH CAROLINA

Annual Budget

FISCAL YEAR 2025-2026

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

Charleston County SCHOOL DISTRICT excellence is our standard

Reader's Guide to the Budget

The organization of this budget document is meant to adhere to the GFOA criteria for the Distinguished Budget Presentation Award Program as well as fulfilling several other items. 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 approved 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 statements and 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 (EIA) 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:
    - Index of Taxpaying Ability
    - Millage Limitation
    - GOF School Staff Allocation Formulas
    - Projected General Operating Fund FTE's by Formula
    - Authorized Positions
    - Class Size Overages During 10-Day Enrollment Adjustments Guidelines
    - School Staff Allocations Flex Point Initiative Guidelines
    - Weighted Student Formula (WSF) Funding Calculations and Allocations
    - Salary and Benefit Compensation Package
    - 190 Day Teacher Salary Schedule
    - Non-Teacher Salary Schedule
    - Supplemental Pay and Stipend Schedules
    - Accounting Structure

- 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.



Charleston County SCHOOL DISTRICT excellence is our standard

Table of Contents

Principal Officials....3

Reader's Guide to the Budget....4

Table of Contents....6

I. INTRODUCTION SECTION

Administration....14

Board of Trustees....15

Audit & Finance Committee....16

Executive Summary....17

Transmittal Letter....19

Strategic Plan....23

Performance Goals and Measures....35

County Profile....61

Statistics....66

2024-2025 Facts....68

Basis of Budgeting....70

Budget Development Process....71

Budget Process....72

Budget Calendar....75

Budget Resolution....80

Budget Highlights and Changes....82

Revenue Trends....84

II. ORGANIZATION SECTION

District Organization Chart....91

Schools by District....92

Educational Opportunities....94

Student Demographics....97

Historical and Projected Enrollment by Grade and School....98

III. FINANCIAL SECTION

Fund Descriptions and Structure.....109
Consolidated Revenues by Type.....114
Consolidated Expenditures by Function.....116
Budget Summary – All Funds.....119
Consolidated Budget Statements – All Funds.....120
Budget Schedules by Fund
General Operating Fund.....133
Special Revenue Funds.....155
Education Improvement Act (EIA) Funds.....175
Weighted Student Formula (WSF) Fund.....187
Food Service Funds.....197
Debt Service Fund.....205
Capital Building Fund.....217
5-Year Financial and Fund Balance Forecast.....229
Financial Services Policies.....233

IV. NARRATIVE SECTION

Elementary Schools

A.C. Corcoran Elementary.....256
Angel Oak Elementary.....257
Ashley River Creative Arts Elementary.....258
Belle Hall Elementary.....259
Buist Academy (Elementary and Middle).....260
Carolina Park Elementary.....261
Charles Pinckney Elementary.....262
Charleston Progressive Academy.....263
Chicora Elementary.....264
Drayton Hall Elementary.....265
E.B. Ellington Elementary.....266

Edith L. Frierson Montessori School.....267
Harbor View Elementary.....268
Hunley Park Elementary.....269
James B. Edwards Elementary.....270
James Island Elementary.....271
James Simons Montessori School.....272
Jane Edwards Elementary.....273
Jennie Moore Elementary.....274
Johns Island Elementary.....275
Julian Mitchell Elementary.....276
Ladson Elementary.....277
Lambs Elementary.....278
Laurel Hill Primary.....279
Malcolm C. Hursey Montessori School (Elementary and Middle).....280
Mamie Whitesides Elementary.....281
Mary Ford Early Learning Center.....282
Matilda Dunston Elementary.....283
Memminger Elementary.....284
Midland Park Primary.....285
Minnie Hughes Elementary.....286
Montessori Community School of Charleston.....287
Mount Pleasant Academy.....288
Murray-LaSaine Montessori School (Elementary and Middle).....289
North Charleston Creative Arts Elementary.....290
North Charleston Elementary.....291
Oakland Elementary.....292
Pepperhill Elementary.....293
Pinehurst Elementary.....294
Sanders-Clyde Elementary.....295

Springfield Elementary....296
St. Andrews School of Math and Science....297
St. James-Santee (Elementary and Middle)....298
Stiles Point Elementary....299
Stono Park Elementary....300
Sullivan's Island Elementary....301
W.B. Goodwin Elementary....302

Middle Schools

Baptist Hill Middle....304
Camp Road Middle....305
C.E. Williams North Middle....306
C.E. Williams South Middle....307
Charleston School of the Arts....308
Deer Park Middle....309
Haut Gap Middle....310
Jerry Zucker Middle School of Science....311
Laing Middle....312
Military Magnet Academy (Middle and High)....313
Morningside Middle....314
Moultrie Middle....315
Northwoods Middle....316
Simmons-Pinckney Middle....317
Thomas C. Cario Middle....318

High Schools

Academic Magnet High....320
Baptist Hill High....321
Burke High....322
Cooper River Center for Advanced Studies....323

Early College High.....324
East Cooper Center for Advanced Studies.....325
Lucy G. Beckham High.....326
North Charleston High.....327
R.B. Stall High.....328
St. John's High.....329
Wando High.....330
West Ashley Center for Advanced Studies.....331
West Ashley High.....332

Alternative Programs

Daniel Jenkins Academy.....334
Liberty Hill Academy.....335
Septima P. Clark Corporate Academy.....336
Turning Point Academy.....337

Charter and Partnership Schools

Allegro Charter School of Music.....340
Carolina Voyager Charter School.....341
Charleston Charter for Math and Science.....342
Charleston Development Academy.....343
East Cooper Montessori.....344
Greg Mathis Charter School.....345
James Island Charter High School.....346
Meeting Street at Brentwood.....347
Meeting Street at Burns.....348
Orange Grove Charter School.....349
Pattison's Academy.....350

V. INFORMATION SECTION

Index of Taxpaying Ability.....352
Millage Limitation.....353
GOF School Staff Allocation Formulas.....354
Projected General Operating Fund FTEs by Formula.....356
Authorized Positions.....357
Class Size Overages During 10-Day Enrollment Adjustments Guidelines.....362
School Staff Allocations Flex Point Initiative Guidelines.....364
Weighted Student Funding Formula (WSF) Calculations and Allocations by School.....366
Salary and Benefit Compensation Package.....371
190 Day Teacher Salary Schedule.....373
Non-Teacher Salary Schedule.....374
Supplemental Pay and Stipend Schedules.....376
Accounting Structure.....383

VI. APPENDIX SECTION

Acronyms.....388
Glossary.....396



STUDENTS ARE
THE HEART



OF OUR WORK!

INTRODUCTION





Students are the Heart of Our Work

Charleston County School District
Fiscal Year 2026

Administration



Anita Huggins
Superintendent of Schools



Dr. Luke Clamp
Deputy Superintendent



Jeffrey Borowy
Chief Operating Officer



William Briggman
Chief Human Resources Officer



Daniel Prentice
Chief 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



Pamela McKinney
District 3



Kevin Hollinshead
District 4



Carlotte Bailey, Vice-Chair
District 5



Michele Leber
District 6



Leah Whatley
District 7



Darlene Roberson
District 8



Dr. Carol Tempel
District 9



Audit & Finance Committee

The Audit and Finance Committee is established to provide independent advice, assistance, and recommendations to the Board of Trustees in the oversight of the financial, internal and external audit functions of the District. The Committee reviews audit and financial items, submits the items to the Board, and provides presentations of the items to the Board for approval of the Board as a whole. Committee members are available for questions from other Board members, utilizing the assistance of District staff for follow up, as needed. The Committee assists the Board in overseeing; the accounting and financial reporting processes of the District and the audits of the District's financial statements, the integrity of the financial statements of the District, the systems of internal accounting and financial controls, the external auditor's qualifications and independence, and the performance of the internal audit department. Further, the Committee is responsible for recommending financial policies, goals, and budgets that support the mission, values, and strategic goals of the organization. The Committee also reviews the organization's financial performance against its goals and proposes major transactions and programs to the Board.



Leah Whatley
Committee Chair



Keith Grybowski
Committee Vice-Chair



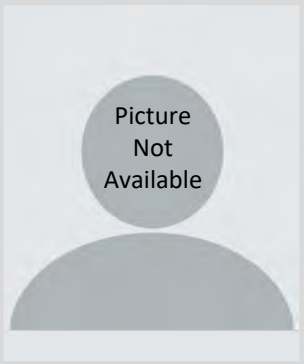
Stephen Duke



Todd Garrett



Kent Griffin



Velma Stamp



Meredith Versen



Doug Wurster



Executive Summary



The Charleston County School District (CCSD) is excited to present the FY 2025-2026 Approved Budget. This budget, prepared in line with state regulations and local policies, covers the period from July 1, 2025 to June 30, 2026.

This document serves as the District's financial plan, guiding the Board, staff, and stakeholders in fulfilling the District's commitment to "work in partnership with students, families, the workplace and the community, to ensure all students receive a high quality education that prepares them to succeed in a complex and competitive world."

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.

We are proud to share this budget with the Board and the community. It enables the District to continue progressing toward its strategic goals for student success in Charleston County, focusing on all students reading on grade level by fifth grade by June 2027.

The 2025-2026 Budget was developed with the District's goals and priorities at the forefront of budgetary decisions. Each school and central office created their budget based on their specific goals and objectives. Expenditure budgets serve as each location's action plan for the coming year. At year-end, actual expenditures are compared against budgetary allocations to assess the achievement of goals and objectives. These performance-based metrics will guide future budget decisions.

This budget document, along with the year-end Financial Report, are the primary tools for presenting the District's financial plan and the outcomes of its programs and services. The objective is to provide transparency to the public about the District's financial plans and their alignment with strategic goals. It reflects the balance between resources from local, state, and federal sources and the educational needs of students.

Additional financial transparency dashboards are available to the public on our website.

STUDENTS ARE
THE HEART



OF OUR WORK!

May 19, 2025

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

RE: FY 2025-2026 Approved Budget

Financial Services

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

Daniel T. Prentice
Chief Financial Officer

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

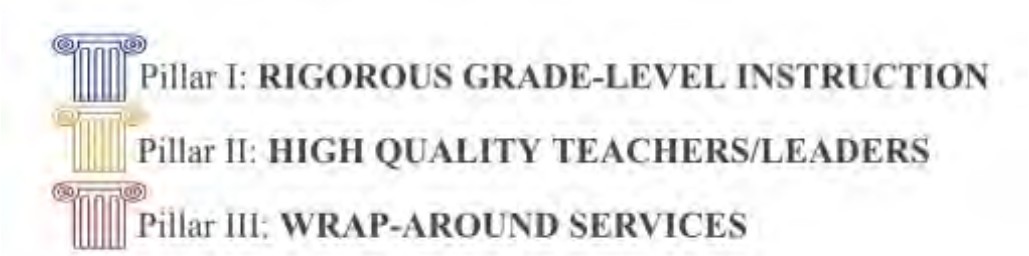
We are pleased to present to you the FY 2025-2026 Approved Budget. In accordance with District policy, the budget is balanced. The revenues included in the budget were compiled using a number of assumptions, including assessment data for real property from Charleston County, projections from the South Carolina Department of Education on State funding, and detailed analysis of prior year actual revenues and other trends.

Revenue Trends

General Operating Fund	FY25 Budget	FY26 Budget	Variance	% Variance
Local Sources	$513,150,177	$592,809,265	$79,659,088	15.53%
State Sources	$255,241,181	$275,693,782	$20,452,601	8.02%

The House and Senate budgets include teacher salary increases and health insurance increases. Under both 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 FY 2026 approved budget does not include a millage increase. While the budget book presents all Funds, the Charleston County School District Board of Trustees only approves the General Operating Fund.

The FY 2026 Approved Budget focuses on the District's financial plan on the existing goals and guardrails supported by the District's three "pillars" that uphold the District's mission of educating and supporting every child in achieving college, career, and citizenship readiness. The three pillars are:



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

1. The following priorities are included in the 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

Salary Trends

General Operating Fund	FY25 Budget	FY26 Budget	Variance	% Variance
Salaries	$393,066,362	$430,674,148	$37,607,786	9.57%
Benefits	$179,260,467	$197,279,060	$18,018,593	10.05%

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

Operational Expenditure Trends

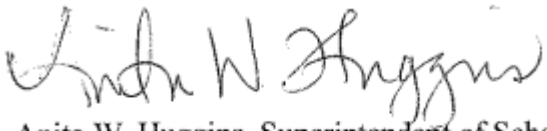
General Operating Fund	FY25 Budget	FY26 Budget	Variance	% Variance
Transportation	$28,448,597	$29,057,819	$609,222	2.15%
Day Porters	$8,445,093	$9,920,285	$1,475,192	17.47%
Utilities	$16,413,714	$17,040,925	$627,211	3.83%

4. To enable the balancing of the budget, the following strategies were used:
    a. 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

Strategic Plan

The Strategic Plan serves as a long-term visioning guide for the Charleston County School District. Its purpose is to help the organization manage its physical assets, social and economic growth, development, and re-development in the community. The plan is created and driven by elected officials, planners, and the public. The plan includes both the assessment of the organization and the development of specific goals and objectives that, once achieved, will enable the District to immediately address the needs of both the community and the organization. CCSD's Strategic Plan is driven by the Board of Trustees.

STRATEGIC PLANNING PROCESS

Charleston County School District (CCSD) employs a robust and deeply integrated continuous improvement framework that strategically aligns its Cognia accreditation and comprehensive strategic planning processes. This framework is characterized by a cyclical, data-driven approach, strong stakeholder collaboration, and a commitment to meeting both Cognia's standards and state accreditation requirements, all with the overarching goal of maximizing student success.

I. Overarching Continuous Improvement Framework:

CCSD's foundation for continuous improvement is a comprehensive framework that mirrors Cognia's principles. This framework establishes a culture where improvement is a shared responsibility at both the district and school levels. Key elements include:

- Clear Goals and Objectives: Collaborative development of SMART (Specific, Measurable, Achievable, Relevant, Time-bound) goals that are directly linked to the district's mission and Cognia's quality standards, providing a clear roadmap for improvement.
- Data-Driven Inquiry: The systematic collection, rigorous analysis, and thoughtful interpretation of diverse data, encompassing student achievement, stakeholder feedback, and operational efficiency, form the bedrock of informed decision-making and the identification of areas for growth.
- Action Planning and Implementation: Based on data insights, the development of targeted action plans with clearly defined strategies, timelines, assigned responsibilities, and allocated resources ensures a structured and purposeful approach to addressing identified needs.
- Monitoring and Evaluation: Consistent tracking of progress towards established goals using key performance indicators, coupled with regular evaluations of the effectiveness of implemented strategies, allows for timely adjustments and course correction.
- Reflection and Adjustment: Dedicated time for critical reflection on the impact of improvement initiatives and the overall process fosters organizational learning and informs future improvement cycles, promoting adaptability and continuous refinement.
- Stakeholder Engagement: The meaningful and active involvement of all stakeholders – including students, parents, educators, staff, and community members – is considered paramount, fostering a sense of shared ownership and broad support for improvement endeavors.

- Documentation and Communication: A systematic approach to documenting all facets of the improvement process, including data, plans, actions, and outcomes, ensures transparency and facilitates clear communication with all stakeholders.

This framework operates as an ongoing, iterative cycle, embedding a culture of continuous growth and excellence throughout CCSD and demonstrating a strong commitment to meeting Cognia's rigorous standards for quality education.

II. Cognia Accreditation Process:

CCSD's engagement with Cognia accreditation serves as a critical component of its continuous improvement framework.

- Continuous Improvement Cycle: CCSD successfully achieved systemwide accreditation from Cognia in September 2018 and was re-accredited in 2024. This internationally recognized process operates on a 5-year continuous improvement cycle, ensuring a structured and ongoing commitment to evaluation and growth.
- Key Components: The accreditation cycle involves several key, interconnected components:
    i. Self-Evaluation: CCSD undertakes a comprehensive internal review of its practices and performance, evaluating them against Cognia's established standards for quality.
    ii. Reflection: District and school staff engage in critical reflection on their strengths, accomplishments, and areas where improvement is needed, fostering a culture of self-awareness and growth.
    iii. Stakeholder Collaboration: CCSD actively solicits input and feedback from a diverse range of stakeholders, ensuring a holistic and comprehensive understanding of the district's effectiveness and areas for enhancement.
    iv. External Evaluation: Cognia conducts an objective external review to validate the district's self-assessment and provide an unbiased perspective on its adherence to quality standards.
- Accreditation Engagement Review (AER): As part of the re-accreditation process, CCSD underwent an Accreditation Engagement Review (AER). While the AER affirmed the district's eligibility for accreditation, it also identified specific areas warranting focused improvement. These identified areas directly inform the district's strategic planning efforts, ensuring a targeted approach to growth.
- Ongoing Monitoring: To maintain continuous progress and accountability, district and school leaders engage in ongoing collaboration to closely monitor key performance indicators related to the district's established board goals and guardrails. Regular updates on this progress are shared at local board meetings, ensuring transparency and accountability to the community.

III. Strategic Planning Process:

CCSD's strategic planning is a dynamic and comprehensive process that is deeply intertwined with its accreditation goals and driven by its core mission.

- Mission-Driven: The strategic planning process is fundamentally guided by CCSD's mission: "to educate and support every child in achieving college, career, and civic readiness." This mission serves as the central guiding principle for all strategic decisions and initiatives.
- Impact of External Factors: External factors, most notably the COVID-19 pandemic, have significantly shaped the district's strategic direction. This necessitated an increased emphasis on providing robust student support, addressing both academic and other needs, and ensuring a safe and supportive learning environment conducive to learning.
- Vision 2027: In direct response to the challenges and opportunities presented by the pandemic, CCSD developed Vision 2027. This focused initiative has the ambitious goal of ensuring that all students are reading on grade level by the end of fifth grade. Vision 2027 provides a clear framework for strategically aligning resources, professional development opportunities, and instructional strategies to effectively support both students and staff in achieving this critical literacy milestone.
- Board Goals and Guardrails: In November 2022, the local school board, in collaboration with district and school leaders, finalized three overarching board goals and four critical guardrails. These priorities were established through a careful analysis of relevant data and serve to focus the district's strategic efforts and the allocation of its resources on the most impactful areas.
- State Strategic Plan Alignment: The locally developed board goals and guardrails directly informed the development of CCSD's 5-year State Strategic Plan, which was initially approved in April 2022. This ensures a strong alignment between local priorities and the strategic objectives set forth by the state.
- Data-Driven Approach: Data is at the core of CCSD's strategic planning process. A variety of data sources, including comprehensive student report card data, are utilized to inform the development and ongoing updates of both 5-year and 1-year interim goals. These goals span critical areas such as overarching district priorities, specialized programs for gifted and talented students, proficiency-based learning plan, overall student academic achievement, school climate and culture, and the quality and effectiveness of teachers and administrators.
- Alignment and Compliance: A key objective of the strategic plans is to comprehensively document the district's ongoing work and ensure full compliance with all applicable state and federal statutes and regulations. The plans are intentionally aligned with other mandated state plans, such as the Read to Succeed initiative and plans for Gifted and Talented education, ensuring a cohesive and integrated approach to educational improvement.
- Stakeholder Involvement: Recognizing the critical importance of shared ownership and diverse perspectives, the development of both the District Strategic Plan and individual School Renewal Plans involves the active participation of a wide range of stakeholders. This includes community members, teachers, students, parents, School Improvement Councils (SICs), principals, and school board members, ensuring that a multitude of voices and perspectives are considered and incorporated into the planning process.

- Comprehensive Needs Assessment: To ensure the most effective and strategic utilization of financial resources, including federal and state funding, CCSD conducts a comprehensive needs assessment. This assessment thoroughly informs the strategic allocation of resources and the implementation of targeted action steps that are designed to maximize positive outcomes for students across the district.
- Equity-Based Resource Allocation: CCSD is actively committed to transitioning towards an equity-based approach for its staffing allocation formula, which includes weighted student funding based on need. This significant shift is guided by three core pillars that directly support the district's overarching mission, with the aim of distributing resources in a manner that effectively addresses the diverse and unique needs of all students within the district.
- Annual Updates and Accountability: Both the 5-year District Strategic Plan and individual School Renewal Plans are subject to annual updates and are submitted to the South Carolina Department of Education. These annual updates serve as critical evidence of the district's ongoing commitment to continuous improvement and provide essential documentation for accountability purposes at both the local and state levels.
- "Living Documents": CCSD views its strategic plans as "living documents," acknowledging the ever-evolving nature of the educational landscape. These plans are intentionally designed to be flexible and adaptable, ensuring their continued relevance and effectiveness as circumstances change and new challenges and opportunities emerge.

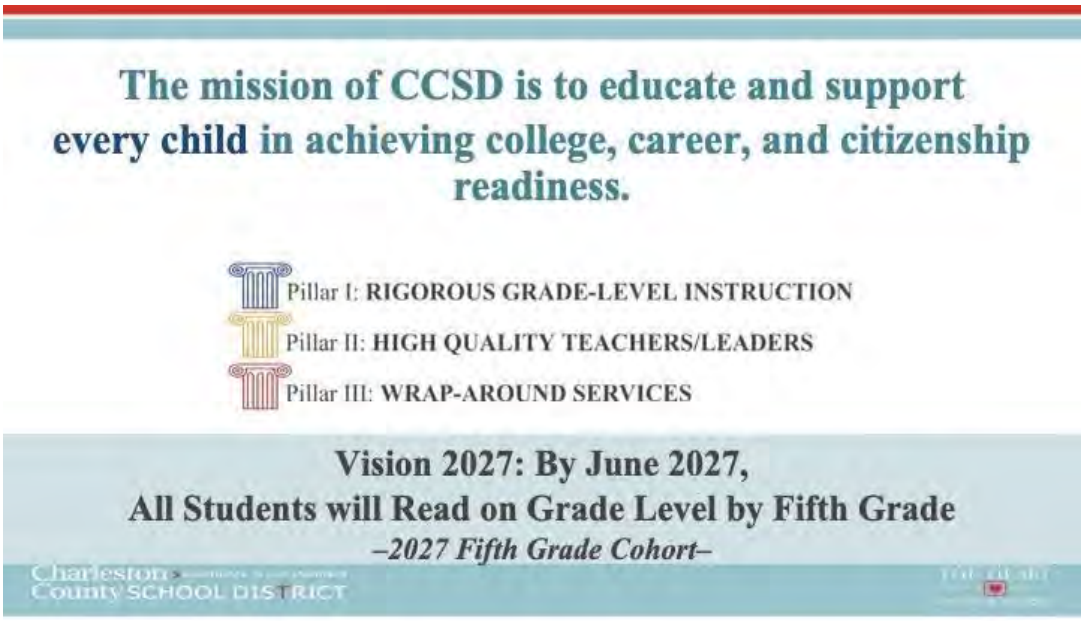
In conclusion, Charleston County School District's continuous improvement framework is a deeply integrated system where the Cognia accreditation process and the strategic planning process are not separate entities but rather mutually reinforcing components. The accreditation process provides valuable feedback and identifies key areas for growth, which are then strategically addressed through the district's comprehensive and data-driven strategic planning process. This ongoing cycle of evaluation, planning, implementation, and reflection, driven by robust stakeholder collaboration and a steadfast commitment to the district's mission, ensures a culture of continuous improvement and ultimately supports the success of every student in Charleston County.

STRATEGIC PLAN PHILOSOPHY

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



Board Goals



EXECUTIVE SUMMARY OF NEEDS ASSESSMENT DATA FINDINGS

Per SBE Regulation 43-261, the annual needs assessment will provide focus for planning teams to set priorities for the plan. The comprehensive needs assessment must identify targeted areas of discrepancy between the desired performance levels and the current status as indicated by available data. Any discrepancies in the following areas identified by the school and district report cards must be included in the plan: (1) achievement, (2) achievement by subgroups, (3) graduation rates, (4) attendance, (5) discipline, (6) teacher/administrator quality and professional growth, and (7) other priority areas.

Measurable performance goals, written in five-year increments, shall be developed to address the major areas of discrepancy found in the needs assessment in key areas reported in the school report cards. State Report Card for districts and school data: Report Cards

STRATEGIC ISSUES

STUDENT ACHIEVEMENT

Primary School (K - 2)

1. [KINDERGARTEN READINESS] Kindergarten students take the Kindergarten Readiness Assessment in the Fall of their Kindergarten year. Assessment results indicate the readiness of students in four domains—Language and Literacy, Mathematics, Social Foundation, and Physical Well-Being. 54.7% of grade K students demonstrated readiness on KRA in Fall 2023 (up from 53.1% in Fall 2022). Kindergarten students who attended 4K in CCSD are making gains as well, but still underperform all Kindergarten students (53.2% for students who attend 4K vs 54.7% for all Kindergarten students; gap decreased from 3.8 to 1.5 percentage points). To monitor and support readiness, CCSD is working to align and streamline early learning/primary assessments, implement rigorous primary curriculum with fidelity, and expand access to prekindergarten programming and wraparound supports.

2. 5-YEAR STUDENT ACHIEVEMENT PK-2 GOALS:
   (1) By June 2028, increase the percent of PK4 African American and Hispanic students scoring Tier 1 on myIGDIs in both Sound Identification and Rhyming from 26.9% to 61.4%. (See narrative in Box 11.)
   (2) By June 2028, increase the percent of African American and Hispanic students in the 2022-23 1st-grade cohort reading on grade level from 26.0% to 60.7%. (See narrative in Box 11.)
   (3) By June 2028, increase the percent of all Kindergarten students demonstrating readiness on KRA from 53.1% to 62.5%, and increase the percent of Kindergarten students who attended CCSD 4K demonstrating readiness on KRA from 49.3% to 59.4%.

Elementary/Middle School (3 - 8)

3. [SC READY - ALL STUDENTS TESTED] The percentage of all students in CCSD scoring Meets or Exceeds on SC Ready ELA, SC Ready Math, and SC Ready Science consistently and substantially outpaces the percentage of all students statewide scoring Meets or Exceeds. In addition, CCSD made remarkable gains in SC Ready ELA in the past year. The percentage of all tested students in grades 3-8 scoring Meets or Exceeds on SC Ready ELA was 61.4% (up from 53.3%) in CCSD and 53.9% statewide (up from 46.6%). On SC Ready Math the percentage of all students tested in grades 3-8 scoring Meets or Exceeds was 51.4% (up from 49.2%) in CCSD and 40.9% statewide (up from 38.9%). The percentage of all students tested in grades 4 and 6 scoring Meets or Exceeds on SC Ready Science was 52.8% (up slightly from 52.0%) in CCSD (vs. 45.1% statewide).

[SC READY ELA - STUDENT GROUPS] Many student groups in CCSD are underperforming relative to their overall cohorts; however, significant gains were seen between 2021-22 and 2022-23. On SC Ready ELA all monitored student groups improved significantly. The percentage of African American students in CCSD scoring Meets or Exceeds on SC Ready ELA was 30.9% (up from 23.1%), of Hispanic students in CCSD scoring Meets or Exceeds on SC Ready ELA was 36.7% (up from 29.6%), of students who are multilingual learners scoring Meets or Exceeds on SC Ready ELA was 28.6% (up from 24.5%), and of students with disabilities scoring Meets or Exceeds on SC Ready ELA was 14.0% (up from 10.0%).
[SC READY MATH - STUDENT GROUPS] On SC Ready Math all monitored student groups also improved; yet, gains were more modest than in ELA. The percentage of African American students in CCSD scoring Meets or Exceeds on SC Ready Math was 18.3% (up from 17.1%), of Hispanic students in CCSD scoring Meets or Exceeds on Page 23 of 126 SC Ready Math was 29.5% (up from 27.5%), of students who are multilingual learners scoring Meets or Exceeds on SC Ready Math was 25.9% (up from 24.0%), and of students with disabilities scoring Meets or Exceeds on SC Ready Math was 10.5% (up from 10.1%).
[SC READY SCIENCE - STUDENT GROUPS] On SC Ready Science the percentage of students with disabilities scoring Meets or Exceeds increased from 11.6% to 12.9%. For all other monitored student groups SC Ready scores decreased - for African American students from 18.4% to 18.3%, for Hispanic students from 27.0% to 24.8%, and for students who are multilingual learners from 19.9% to 18.6%. A continued focus on rigorous curriculum, equitable acceleration and enrichment opportunities, and supporting teachers in implementing effective instructional practices will increase growth and achievement relative to grade-level expectations in the coming year. We are also working to develop and implement a weighted student funding model to maximize the impact of every dollar in supporting student success.

4. 5-YEAR STUDENT ACHIEVEMENT 3-8 GOALS:
   (1) By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready ELA from 53.3% to 62.6% for all students, 23.1% to 38.5% for African American students, 29.6% to 42.0% for Hispanic students, 24.5% to 39.6% for students who are multilingual learners, and 10.0% to 28.0% for students with disabilities.
   (2) By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready Math from 49.2% to 59.4% for all students, 17.0% to 33.6% for African American students, 27.5% to 42.0% for Hispanic students, 24.0% to 39.2% for students who are multilingual learners, and 10.1% to 28.1% for students with disabilities.
   (3) By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready Science (grades 4 and 6 only) from 52.0% to 61.6% for all students, 18.4% to 34.7% for African American students, 27.0% to 41.6% for Hispanic students, 19.9% to 35.9% for students who are multilingual learners, and 11.6% to 29.3% for students with disabilities.
   (4) By June 2028, increase the percent of students scoring a C or higher on the Algebra 1 End-of-Course exam by the end of 8th grade from 24.9% to 60.3%. (See narrative in Box 12.)

High School (9 - 12)

5. [EOCEPs] The 2023-24 US News and World Report rankings identified Academic Magnet as one of the top 10 high schools in the nation and recognized CCSD as home to 3 of the top 4 high schools in South Carolina--Academic Magnet, School of the Arts, and Wando. The CCSD graduating cohort of 2022-23 outperformed the statewide graduating cohort in almost all measures of academic achievement and college readiness. The percentage of students earning a C or higher on the Algebra 1 End-of-Course exam was 53.9% (up from 52.3%) in CCSD (vs. 41.8%

statewide), on the English End-of-Course exam was 71.1 % (up from 62.8%) in CCSD (vs. 64.4% statewide), on the Biology 1 End-of-Course exam was 51.2% (down from 55.9%) in CCSD (vs. 40.9% statewide), and on the US History & Constitution End-of-Course exam was 52.3% (up from 47.7%) in CCSD (vs. 42.1% statewide).
[ACCESS] Supporting multilingual learners in meeting progress toward English proficiency on ACCESS is an area where improvement is needed. CCSD fell from 47.7% to 46.3% of students meeting annual progress goals, and continues to trail statewide numbers (46.3% in CCSD; 53.3% statewide). Intensive support like the Abrazos program for early learning students at Midland Park Primary and the Newcomers Center at R.B. Stall High School, and improved home-school communication through our office of translation services are making a difference, but additional resources may be needed.
[GRADUATION RATE - ALL & STUDENT GROUPS] Overall, CCSD's 4-year graduation rate was 87.3% (up from 84.6%; SC=83.8%). The graduation rate for all monitored student groups also increased. African American students increased from 77.3% to 81.3%, Hispanic students from 74.7% to 78.0%, students who are multilingual learners from 69.8% to 72.8%, students with disabilities from 53.1% to 57.9%, and students who are economically disadvantaged from 74.7% to 78.1%. To support on-time graduation, CCSD continuously works to improve initiatives that increase engagement and achievement such as rigorous curriculum, diverse courses, online opportunities, work-based learning experiences, and diverse Career and Technology programs.
[AP & COLLEGE AND/OR CAREER READY] - (See narratives in Boxes 11 & 12.)

6. 5-YEAR STUDENT ACHIEVEMENT 9-12 GOALS:
   (1) By June 2028, increase the percent of students in the graduating cohort scoring C or better on the Algebra 1 EOCEP from 52.3% to 61.8%, English 2 EOCEP from 62.8% to 71.9%, Biology 1 EOCEP from 55.9% to 64.7%, and US History and Constitution EOCEP from 47.7% to 58.2%.
   (2) By June 2028, increase the percent of students who are multilingual learners meeting annual progress toward ACCESS proficiency targets from 47.7% to 55.5%.
   (3) By June 2028, 88.1% of all students will earn an on-time high school diploma (within 4 or fewer years after entering 9th grade), 82.1% of African American students, 82.4% of Hispanic students, 75.8% of students who are multilingual learners, 62.5% of students with disabilities, and 79.8% of students who are economically disadvantaged.
   (4) By June 2028, increase the percent of high school students in the 4-year graduation cohort who are college and/or career ready from 67.7% to 86.2%, college ready from 45.7% to 56.6%, and career ready from 68.2% to 86.2%.
   (5) By June 2028, increase the percent of students in grades 9-12 enrolled in an AP or IB course from 24.3% to 35.7%, the percent of AP exams earning a 3 or higher from 73.5% to 76.2%, and the percent of Gifted and Talented identified students enrolling in at least one Advanced Placement course from 49.5% to 59.5%.

Teacher/Administrator Quality

7. [TEACHER CLIMATE SURVEYS - ADMIN ITEMS] On State Climate Survey items indicative of administrator quality, teacher satisfaction is improving but still trails the state in all monitored items. 83.7% (up from 81.6%) of CCSD teachers (vs 86.3% statewide) mostly agree/agree that "leadership makes substantial effort to address teacher concerns"; 77.4% (up from 75.5%) in CCSD (vs 79.6% statewide) that "rules of behavior are enforced at my school"; and 73.4% (up from 67.2%) in CCSD (vs 76.9% statewide) that "teacher morale is high."

[RETURNING, INEXPERIENCED, R2S CERTIFIED TEACHERS] Similarly, CCSD trails the state in returning teachers (83.1% in CCSD; 89.7% in SC), inexperienced teachers (17.8% in CCSD; 16.3% in SC), and K-3 teachers at primary schools that are Read to Succeed certified (31.7% in CCSD; 61.4% in SC). CCSD is addressing these challenges with leadership development initiatives, community partnerships, alternative paths to certification, creative retention initiatives, and changes in the salary scale.

8. 5-YEAR TEACHER/ADMINISTRATOR QUALITY GOALS:
   (1) By June 2028, the percent of returning teachers will increase from 80.2% to 85.2%; the percent of inexperienced teachers in core courses will decrease from 16.6% to 14.9%; and the percent of K-3 teachers at primary schools that are Read to Succeed certified will increase from 45.2% to 56.2%.
   (2) By June 2028, improve ADMINISTRATOR QUALITY as measured by increasing the percent of TEACHERS mostly agreeing/agreeing "The rules for behavior are enforced at my school" from 75.5% to 81.6%; "The level of teacher morale is high at my school" from 67.2% to 75.4%; and, "The school leadership makes a substantial effort to address teacher concerns" from 81.6% to 86.2%.

School Climate

9. [CHRONIC ABSENTEEISM & OSS] Both in CCSD and statewide, significant increases in the Chronic Absenteeism rate from the 2022 Report Card to the 2023 Report Card were reported. The Chronic Absenteeism rate in CCSD increased from 17.8% to 23.0%, and statewide from 20.4% to 24.7%. This is an important area of focus in the coming year. In addition to attendance challenges, African American students in CCSD experience a high Out of School Suspension rate, with 19.4% (down from 20.0%) having one or more days of Out of School Suspension in the past year. There has been a slight improvement in the past year, and we anticipate greater gains as implementation of Restorative Practices continues at our schools.
   [PARENT CLIMATE SURVEYS] On the State Climate Survey, CCSD parents indicate high rates (>89% in all areas) of satisfaction with the Learning Environment, Social and Physical Environment, and Home-School Relations; and, CCSD parents report higher levels of satisfaction on all monitored items than the state overall. Despite these successes, however, on survey items related to communication and stakeholder involvement, there remain opportunities for growth. 71.3% (down from 73.4%) of parents agree or strongly agree that teachers contact them to say good things about their child, 75.3% (up slightly from 75.1%; SC=68.7%) that teachers tell them how they can help their child learn, and 67.3% (down from 79.0%; SC=72.2%) that their child's school considers changes based on what they say. Increasing opportunities for parent involvement, such as listening sessions and family events, and partnering with community organizations will improve communication. In addition, the District will provide more opportunities for stakeholders to provide feedback on instructional materials and will increase support for teachers in communicating with parents about academic challenges and successes.
   [STUDENT CLIMATE SURVEYS] Compared with parent perceptions, student perceptions of school climate are slightly lower. 82.4% (down from 83.5%; SC=85.2%) of grades 3-8 students and 82.3% (down from 82.5%; SC=80.3%) of grades 9-12 students are satisfied with the social and physical environment. And, 73.2% (down from 75.6%; SC=76.5%) of students in grades 3-8 and 72.2% (down from 72.7%; SC=68.3%) in grades 9-12 believe that their "classes are interesting and fun." To support School Climate goals, CCSD will focus on offering engaging curriculum, hands-on learning opportunities, and effective social and emotional learning initiatives. Despite

these challenges, student perceptions of relationships, feelings of efficacy, and behavior are improving. Students in grades 3-8 increasingly feel that "students of different backgrounds get along well" (up from 80.6% to 82.9% in CCSD; SC=79.7%). 84.4% (up from 80.3%; SC=79.6%) of students in grades 3-8 and 83.7% (up from 78.6%; SC=73.4%) of students in grades 9-12 "believe students at my school can do good work." 57.7% (up from 56.3%; SC=54.3%) of students in grades 3-8 and 66.6% (up from 63.5%; SC=59.3%) in grades 9-12 mostly agree/agree that students "behave well in the hallways, lunchroom, and on school grounds."

10. 5-YEAR SCHOOL CLIMATE GOALS:
    (1) By June 2028, decrease the percent of students who are chronically absent from 17.8% to 14.2%.
    (2) By June 2028, decrease the percent of African American students with 1 or more days of Out of School Suspension from 20.0% to 15.0%.
    (3) By June 2028, improve school climate as measured by increasing the percent of STUDENTS mostly agreeing/agreeing "I am satisfied with the social and physical environment at my school" from 83.5% to 86.8% (grades 3-8) and 82.5% to 86.0% (grades 9-12); "Students of different backgrounds get along well at my school" from 80.6% to 85.5% (grades 3-8); "Students at my school believe they can do good work" from 80.3% to 84.5% (grades 3-8) and 78.6% to 82.9% (grades 9-12); "Students at my school behave well in the hallways, in the lunchroom, and on school grounds" from 56.3% to 67.2% (grades 3-8) and 63.5% to 72.6% (grades 9-12); and, "My classes are interesting and fun" from 75.6% to 80.5% (grades 3-8) and 72.7% to 78.2% (grades 9-12).
    (4) By June 2028, improve stakeholder involvement and communication as measured by increasing the percent of PARENTS agreeing/strongly agreeing "My child's teachers contact me to say good things about my child" from 73.4% to 80.1%; "My child's teachers tell me how I can help my child learn" from 75.1% to 81.3%; and, "My child's school considers changes based on what parents say" from 79.0% to 84.3%.

Other (such as district priorities)

11. [DISTRICT PRIORITY GOAL - EARLY LITERACY] Charleston County School District prioritizes improving achievement for student groups where data show disproportionality. Pre-kindergarten programming, especially literacy development, is a high priority for the District. When reviewing myIGDIs data, the percentage of four-year-old pre-kindergarten African American and Hispanic students scoring Tier 1 on myIGDIs in both Sound Identification and Rhyming improved from 26.9% in the spring of 2022 to 27.8% in the spring of 2023. There was improvement in the past year; yet, we still fell short of our interim goal of 33.8%. We will continue to focus on the implementation of a literacy scope and sequence, and on targeted support of phonological awareness skills. Our goal is to reach 61.4% of AA/Black students meeting Tier 1 on these subtests in myIGDIs by June 2028. This area of need is further supported by the percentage of our 2022-23 1st-grade African American/Black and Hispanic cohort of students reading on grade level, which currently stands at 26.0% with the lofty goal of 60.7% by 2028. The District will continue to support extended learning opportunities and enhance tools for progress monitoring to be used for identifying targeted strategies to support students in literacy.
    [DISTRICT PRIORITY GOAL - COLLEGE and/or CAREER READINESS] The District believes that a CCSD high school diploma should come with an assurance of college and/or career readiness. As such, the district has aligned both its college and/or career readiness and career readiness (CCR)

only achievement with its on-time graduation rate of 86.2% by June 2028. Currently 73.6% (up from 67.7%) of our 4-year graduating cohort are college and/or career ready and 70.4% (up from 68.2%) are career ready. Current achievement of college readiness for the 4-year graduating cohort is 48.2% (up from 45.7%), with a goal of 56.6% for college readiness by June of 2028. While strategies specific to our earlier grade spans will impact college and/or career readiness in the future as students matriculate, the District has identified key strategies for impacting CCR immediately, including – the development and use of a consistent District Program of Study that expands access to dual credit, Advanced Placement and work-based learning opportunities; targeted data analysis tools and identification of students for specific support on college entrance exams (SAT/ACT), Advanced Placement exams, and the career readiness assessment (WIN); and, the strategic use of Centers for Advanced Study to promote CTE enrollment and completer status as well as apprenticeships.

Gifted and Talented

12. [GT and DISTRICT PRIORITY - ACCELERATING ALGEBRA READINESS] CCSD is committed to ensuring students have access and opportunity to rigorous coursework and high-quality teaching and learning. Aligned with this commitment to students, the District is focused on increasing the percentage of students scoring a C or higher on the Algebra 1 End-of-Course exam by the end of 8th grade from 24.9% to 60.3% by June 2028. In the past year, progress was made on this goal (up 1.8 percentage points to 26.7%). This goal emphasizes not only successful completion, but also increased opportunity for enrollment in Algebra 1 Honors by including all students enrolled in the 8th grade as the denominator. The District is currently prioritizing professional development and collaboration time for teachers to focus on implementing a consistent math curriculum with embedded OGAP strategies and aligned assessments, best practices in differentiating instruction and analyzing and using student assessment data. The number of teachers obtaining gifted and talented endorsement is also a priority action that supports the expansion of gifted services to include at least the top 10% of students in grades 3-8 at each of the district's schools. To also support this goal, grades 3-5 GT (SAIL) curriculum emphasizes algebraic thinking skills. The District is also working on talent development and expanded opportunities for gifted identification through an additional 5th grade census testing with CogAT.
    [GT ACHIEVEMENT & ENROLLMENT AP COURSES] The District would also like to increase the percentage of students in grades 9-12 taking at least 1 Advanced Placement course (up slightly from 24.3% to 24.7%), to increase the percentage of Advanced Placement exams earning a 3 or higher (up from 73.5% to 75.1%), and to increase the percent of GT identified students taking at least one AP course (up from 49.5% to 52.7%). GT identified students in grades 9-12 are largely served in honors and Advanced Placement courses. One focus area for the District is in increasing the percent of GT identified students participating and succeeding in AP courses.

STUDENTS ARE
THE HEART



OF OUR WORK!

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goals and Measures

Performance Goal

Performance Goal Area:	District Priority
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of PK4 African American and Hispanic students scoring Tier 1 on myIGDIs in both Sound Identification and Rhyming from 26.9% to 61.4%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
PK4 African American and Hispanic students scoring Tier 1 on myIGDIs in both Sound Identification and Rhyming (District test file)	26.9%	**Projected Data:** 33.8%	40.7%	47.6%	54.5%	61.4%
		Actual Data: 27.8%				

School District Strategic Plan – Other (such as district priorities)

Action Plan

Strategy #1: Support and expand enrollment in PK3 and PK4 programs.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Monitor waiting lists and enrollment data for early learning classes and add additional classrooms in rural and/or high-poverty areas as funds permit.	July 2023 - June 2028	Executive Director of Early Learning	TBD	TBD	Enrollment and waiting list data
2. Collect and analyze Dial 4 data to identify and enroll students at risk for school readiness.	July 2023 - June 2028	Executive Director of Early Learning	TBD	TBD	Dial 4 screening data

Strategy #2: Increase the acquisition of phonological awareness skills in Childhood Development (CD) students.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Create and implement a literacy scope and sequence which paces the delivery of instruction and provides a year-long view of standards.	July 2023 - June 2028	Learning Services	$0	NA	Scope and sequence for early learning curriculum
2. Implement a systematic phonics program that engages diverse learners in schools where myIGDIs, MAP, FastBridge, and/or GOLD data show the need for additional literacy support; monitor growth 3 times per year with myIGDIs data.	July 2023 - June 2028	Early Childhood Specialist; District Testing Coordinator	TBD	TBD	Systematic phonics program implementation monitoring; myIGDIs data

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	District Priority
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of African American and Hispanic students in the 2022-23 1st-grade cohort reading on grade level from 26.0% to 60.7%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
African American and Hispanic students in the 2022-23 1st-grade cohort reading on grade level (iReady achievement- placement levels)	26.0%	**Projected Data:** NA	34.6%	43.2%	51.8%	60.7%
		Actual Data: 26.0%				

School District Strategic Plan – Other (such as district priorities)

Action Plan

Strategy #1: Develop and implement a longitudinal plan for increasing literacy in a given student group over grades 1-5

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Develop and utilize a data analysis tool for using Dial 4, MyIGDIs, FastBridge, and iReady to anticipate and support literacy in a given cohort.	July 2023 - June 2028	Director of Assessment & Evaluation	$0	NA	Reports generated with data analysis tool
2. Provide extended learning opportunities after school and/or in the summer for students in cohort not reading at grade level.	July 2023 - June 2028	Director of Literacy/R2S	TBD	Read to Succeed; GOF	Summer learning rosters
3. Monitor, adjust strategies for supporting literacy, and report on progress of student group 2 times per year.	July 2023 - June 2028	Direct of Assessment & Evaluation; Director of Literacy	$0	NA	Student data & summary report



Performance Goal

Performance Goal Area:	District Priority
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of high school students in the 4-year graduation cohort who are college and/or career ready from 67.7% to 86.2%, college ready from 45.7% to 56.6%, and career ready from 68.2% to 86.2%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Students in the 4-year graduation cohort who are college ready (District Report Card)	45.7%	**Projected Data:** 47.9%	50.0%	52.2%	54.4%	56.6%
		Actual Data: 48.2%				
Students in the 4-year graduation cohort who are career ready (District Report Card)	68.2%	**Projected Data:** 73.9%	77.0%	80.0%	83.1%	86.2%
		Actual Data: 70.4%				
Students in the 4-year graduation cohort who are college and/or career ready (District Report Card)	67.7%	**Projected Data:** 71.4%	75.1%	78.8%	82.5%	86.2%
		Actual Data: 73.6%				

School District Strategic Plan – Other (such as district priorities)



Action Plan

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
Strategy #1: Create and implement a District Program of Study that identifies and expands dual credit, Advanced Placement, and work-based learning enrollment opportunities at all high schools and for all students.					
1. Use Accuplacer, SAT, ACT, and AP Potential data to identify courses with high enrollment potential.	July 2023 - June 2028	High school principals; Learning Services	$0	NA	Suggested rosters and course lists
2. Maintain memoranda of understanding (MOUs) with post-secondary institutions; align/identify priority courses that support CTE majors, core area graduation credit, and/or opportunities to complete post-secondary programs or degrees while in high school.	July 2023 - June 2028	Director of School Improvement; Executive Director of Instructional Programs	$0	NA	District course catalog
3. Support a districtwide program school - Early College High School.	July 2023 - June 2028	Executive Director of High School Learning Community; Principal ECHS	TBD	GOF	Enrollment data for Early College High School
4. Work with community partners such as Trident Technical College and the Chamber of Commerce to support student enrollment in dual credit courses and experiences in work-based learning; and, expand the number of CCSD teachers eligible to teach dual enrollment courses.	July 2023 - June 2028	Executive Director of High School Learning Community; Executive Director of Career and Technology Education	TBD	GOF; Perkins	MOUs with community partners; List of CCSD teachers teaching dual enrollment courses
Strategy #2: Support schools in developing and monitoring student progress toward college and career goals.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Monitor and increase the percent of students with a soft skills credential such as WIN or Microburst.	July 2023 - June 2028	Executive Director of Career and Technology Education	TBD	Perkins	Summary data on students with soft skills credentials
2. Engage middle school students in exploring career options; facilitate high school student use of platforms such as Naviance for career exploration, test preparation, career progress and goal monitoring.	July 2023 - June 2028	District Director of Counseling; School & Career Counselors	TBD	TBD	Naviance usage data; IGP reports
3. Develop and support enrollment software and Powerschool customized reports for monitoring and improving student progress in completing Career Technology Education majors.	July 2023 - June 2028	Executive Director of CTE; Director of Student Information; Director of School Improvement	Approx. $25,000	Perkins; GOF	Powerschool reports on CTE completers; User data from Class Choice
4. Create a district team to analyze assessment data, create review materials, provide workshops for teachers and students on improving career readiness skills assessed on WIN/WorkKeys, and support opportunities for re-testing.	July 2023 - June 2028	Assessment and Evaluation; High School Principals; CTE Department	$0	NA	Career readiness assessment participation and achievement summaries
Strategy #3: Utilize 3 regional career centers to improve equity and access to high quality and diverse Career and Technology Education majors--East Cooper Center for Advanced Studies (Mt Pleasant - opened in SY 2019/20), Cooper River Center for Advanced Studies (North Charleston - opened in SY 2020/21), and West Ashley Center for Advanced Studies (West Ashley - opened in SY 2021/22).					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Engage CAS feeder schools and all stakeholders (local businesses, students, teachers, administrators, parents, etc.) in supporting work-based learning, youth apprenticeships, and expanded enrollment in CTE courses.	July 2023 - June 2028	CAS Principals	TBD	GOF; Perkins	Student enrollment and career readiness data for Centers for Advanced Studies
2. Develop, provide training in using, and utilize enrollment platform and procedures for coordinating course enrollment across all schools served by a given career center.	July 2023 - June 2028	Director of Student Information; Executive Director Career and Technology Education	$60,000	Perkins; GOF	ClassChoice usage data; Professional development transcripts; Invoices for contracted services with consultant
3. Develop, review, and improve district initiatives to expand enrollment in underrepresented student groups, schools, and/or CTE programs at regional CTE centers.	July 2024 - June 2028	Executive Director of CTE; Associate Superintendent for Secondary Learning Community	TBD	Perkins	Enrollment data

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Gifted and Talented: Academic
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students scoring a C or higher on the Algebra 1 End-of-Course exam by the end of 8th grade from 24.9% to 60.3%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Students scoring a C or higher on the Algebra 1 End-of-Course exam by the end of 8th grade (CCSD test file)	24.9%	**Projected Data:** 32.0%	39.1%	46.2%	53.3%	60.3%
		Actual Data: 26.7%				

School District Strategic Plan – Gifted and Talented

Action Plan

Strategy #1: Increase students demonstrating algebra-readiness in grades 3-7.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Develop and support a plan for identifying and monitoring the number of GT-endorsed teachers and GT-identified students at each middle school.	July 2023 - June 2028	Middle school principals; District Gifted & Talented Coordinator	$0	NA	Monitoring plans and support
2. Provide targeted professional development for teachers in using a differentiated curriculum with GT-identified students.	July 2023 - June 2028	District Gifted & Talented Coordinator; Professional Development Coordinator	TBD	TBD	Teacher professional development transcripts
3. Develop and communicate "best practices" for supporting differentiated curriculum, instruction, and assessments--including utilization of District online G&T progress reports, expanding course offerings for middle school students, and use of data/item analysis from unit assessments and mastery check points in professional learning communities.	July 2023 - June 2028	District Gifted & Talented Coordinator; District Instructional Specialists; Director of School Improvement; Chief Academic Office; Executive Director of Assessment & Evaluation	TBD	TBD	GT Professional Development Plan; SC Honors Framework Checklists for differentiated courses
4. Develop and implement a plan for expanding gifted services to include a least the top 10% of students in grades 3-8 at each school.	July 2023 - June 2028	Executive Director of Instructional Programs; Gifted & Talented Coordinator	TBD	TBD	School/District reports on % students receiving G&T services
5. Continue to implement consistent math curriculum and assessment in grades K-8.	July 2023 - June 2028	Executive Director of Instructional Programs; Gifted & Talented Coordinator; District Instructional Specialists; Director of School Improvement; Chief Academic Officer; Executive Director of Assessment & Evaluation	TBD	TBD	Observation Tool Data; Math Curriculum Scope and Sequence; Assessment Reports
6. Support scheduling and planning initiatives that decrease class size in GT middle school classes (honors and HS credit).	July 2024 - June 2028	Learning Services	TBD	GOF, Title I	PS class enrollment data

Strategy #2: Expand identification of students with and utilization of strategies for developing strong quantitative reasoning skills.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Focus SAIL curriculum in grades 3-5 on algebraic thinking skills.	July 2023 - June 2028	SAIL teachers	TBD	TBD	SAIL lesson plans; SAIL report cards
2. Expand opportunities for OGAP and Illustrative Math trainings that support strategies for teaching conceptual thinking.	July 2023 - June 2028	Curriculum and Instruction Director	TBD	TBD	Professional Development plan
3. CogAT census testing in 5th grade to gather ability and aptitude data to expand identification of students with quantitative/non-verbal reasoning skills.	July 2023 - June 2028	District Test Coordinator; District Gifted and Talented Coordinator	TBD	TBD	CogAT data

Performance Goal

Performance Goal Area:	Gifted and Talented: Academic
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students in grades 9-12 enrolled in an AP or IB course from 24.3% to 35.7%, the percent of AP exams earning a 3 or higher from 73.5% to 76.2%, and the percent of Gifted and Talented identified students enrolling in at least one Advanced Placement course from 49.5% to 59.5%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Students in grades 9-12 enrolled in an AP or IB course (District enrollment file)	24.3%	**Projected Data:** 26.6%	28.8%	31.1%	33.4%	35.7%
		Actual Data: 24.7%				
AP exams earning a 3 or higher (District test file)	73.5%	**Projected Data:** 74.0%	75.2%	75.4%	75.6%	76.2%
		Actual Data: 75.1%				
GT identified students enrolled in at least one AP course (District enrollment file)	49.5%	**Projected Data:** 51.5%	53.5%	55.5%	57.5%	59.5%
		Actual Data: 52.7%				

School District Strategic Plan – Gifted and Talented



Action Plan

Strategy #1: Implement a continuous improvement process to monitor and expand AP/IB enrollments.					
Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Analyze enrollment and assessment data to identify AP/IB teachers and/or courses where students outperform AP Potential.	July 2023 - June 2028	AP Coordinator; District Test Coordinator	$0	NA	Data files and summary of "pockets" of AP excellence
2. Offer distance learning and "satellite" AP courses to expand course offerings at rural and/or small schools.	July 2023 - June 2028	Director of Online Learning	TBD	TBD	PowerSchool course enrollment data
3. Offer CCSD-funded AP Institutes to teachers, focused on offering AP courses with a large number of students showing high potential for success, but low current participation.	July 2023 - June 2028	AP Coordinator; Professional Development Coordinator	$250,000	GOF; Title II	AP endorsements on teaching certificates
4. Create and disseminate annual reports summarizing district and school AP/IB enrollments and student outcomes.	July 2023 - June 2028	Director of Assessment and Evaluation; AP Coordinator	$0	NA	Annual AP/IB reports
Strategy #2: Enhance home-school communication on AP/IB opportunities.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Include AP Potential data in Individual Graduation Plan meetings and/or student data conferences for students in grades 8-11.	July 2023 - June 2028	AP Coordinator; School Counseling Directors	$0	NA	Student conferencing template; Meeting agendas
2. Assist schools in communicating and assisting parents in understanding course offerings, identifying scholarship opportunities, and selecting course pathways.	July 2023 - June 2028	District Director of Counseling	$0	NA	Meeting agendas
Strategy #3: Build college-going cultures and increase access to diverse and engaging courses in all middle schools.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Implement AVID at pilot middle schools and provide professional development for teachers in AVID's WICOR strategies supporting rigor, engagement, and academic success.	July 2023 - June 2028	AVID District Coordinator; Professional Development Coordinator	TBD	GOF	List of WICOR professional development opportunities and enrollments
2. Develop and support system-wide consistent procedures that increase the percentage of middle school students earning high school credit, including targeted support for middle school honors courses with high dosage tutoring and other supports.	July 2023 - June 2028	Learning Services	TBD (high-dosage tutoring)	GOF; Title I	PowerSchool enrollment/participation data
3. Encourage and support widespread testing of 8th graders on PSAT/NMSQT so that AP Potential reports will be available before entering high school.	July 2023 - June 2028	Middle School Principals; Gifted & Talented Coordinator; Executive Director of Assessment & Evaluation	TBD	GOF	PSAT test file
4. Expand opportunities for middle school students to participate in fine arts and world language courses.	July 2023 - June 2028	District Instructional Specialists; Middle School Principals; Associate Superintendent Middle School Learning Community	$0	NA	PowerSchool enrollment data
5. Provide Gifted and Talented Services to at least the top 10% of students at every CCSD Elementary & Middle school.	July 2023 - June 2028	Gifted & Talented Coordinator	$0	NA	PowerSchool enrollment data

Performance Goal

Performance Goal Area:	School Climate * (Parent Involvement, Safe and Healthy Schools, etc.)
Performance Goal: **SMART goal must include: WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, decrease the percent of students who are chronically absent from 17.8% to 14.2%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Chronic absenteeism (District Report Card)	17.8%	**Projected Data:** 17.1%	16.4%	15.7%	15.0%	14.2%
		Actual Data: 23.0%				

School District Strategic Plan – School Climate

Action Plan

Strategy #1: Implement an Attendance/Truancy Project Team.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Hire a district prevention and intervention facilitator for truancy to develop a continuum of support to improve attendance.	July 2023 - June 2028	School Support	TBD	GOF	Employment contract; Continuum of support
2. Create and continuously update schoolwide procedures and a district attendance/truancy manual, including implementation goals for MTSS and monitoring reports/tools in student information system.	July 2023 - June 2028	MTSS Director; Director of School Support	$0	NA	Meeting agendas; Attendance/Truancy Manual
3. Conduct professional development to educate schools on promoting attendance and implementing attendance/truancy procedures and interventions.	July 2023 - June 2028	Director of School Support	$2,500/yr	GOF	Professional development transcripts
4. Develop and implement a district campaign to incentivize attendance.	July 2023 - June 2028	Director of School Support	$2,000/yr	GOF	Purchase orders

Strategy #2: Work with community partners to support student attendance and family engagement; and, develop and implement an early warning system.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Provide support to families in removing attendance barriers.	July 2023 - June 2028	School Social Workers	$1,050,000/yr	GOF; At Risk - Fund 338	Support Log; Quarterly Activity Reports
2. Partner with external agencies to offer district interventions (e.g., truancy hearings, A Day in Court).	July 2023 - June 2028	School Support	$1,500/yr	GOF	Meeting agendas; Sign-in sheets; Schedule of events
3. Develop and support a collaborative team (DJJ, DSS, and CCSD) to hold truancy hearings based on school referrals.	July 2023 - June 2028	Director of School Support	$0	NA	Meeting agendas; Logs of collaboratively held hearings

Strategy #3: Utilize Restorative Practices to create positive learning environments that foster growth in the 5Rs - relationships, respect, responsibility, repair, and reintegration.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Monitor, recognize, and incentivize schools meeting Restorative Practice implementation benchmarks.	July 2023 - June 2028	Executive Director of Student Support	TBD	GOF	Reward announcements from LEAD slide deck
2. Support staff implementation through staff listening circles, affinity circles, dreamers circles, restorative conference, and intensive school coaching.	July 2023 - June 2028	Executive Director of Student Support	TBD	GOF	Sign-in sheets from circles

Performance Goal

Performance Goal Area:	School Climate * (Parent Involvement, Safe and Healthy Schools, etc.)
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, decrease the percent of African American students with 1 or more days of Out of School Suspension from 20.0% to 15.0%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
African American students with 1 or more days of Out of School Suspension (District discipline file)	20.0%	**Projected Data:** 19.0%	18.0%	17.0%	16.0%	15.0%
		Actual Data: 19.4%				

School District Strategic Plan – School Climate

Action Plan

Strategy #1: Work with community partners to support student attendance and family engagement; and, develop and implement an early warning system.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Partner with external agencies to offer district interventions that reduce OSS (e.g., truancy hearings, A Day in Court).	July 2023 - June 2028	School Support Department	TBD	TBD	Meeting agendas; Sign-in sheets; Schedule of events
2. Develop and support a collaborative team (DJJ, DSS, and CCSD) to hold truancy hearings based on school referrals.	July 2023 - June 2028	School Support Office	$0	NA	List of referrals and outcomes

Strategy #2: Utilize MTSS and early warning data to identify and provide targeted support to schools with high OSS rates for African American students.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Provide training to school MTSS teams in utilizing early warning data and providing appropriate interventions.	July 2023 - June 2028	MTSS Director	TBD	TBD	Professional development transcripts
2. Monitor and support fidelity of MTSS implementation at all schools.	July 2023 - June 2028	MTSS Director	$0	NA	Student outcome data; MTSS Self-Evaluation tool



Performance Goal

Performance Goal Area:	School Climate * (Parent Involvement, Safe and Healthy Schools, etc.)
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, improve school climate as measured by increasing the percent of STUDENTS mostly agreeing/agreeing "I am satisfied with the social and physical environment at my school" from 83.5% to 86.8% (grades 3-8) and 82.5% to 86.0% (grades 9-12); "Students of different backgrounds get along well at my school" from 80.6% to 85.5% (grades 3-8); "Students at my school believe they can do good work" from 80.3% to 84.5% (grades 3-8) and 78.6% to 82.9% (grades 9-12); "Students at my school behave well in the hallways, in the lunchroom, and on school grounds" from 56.3% to 67.2% (grades 3-8) and 63.5% to 72.6% (grades 9-12); and, "My classes are interesting and fun" from 75.6% to 80.5% (grades 3-8) and 72.7% to 78.2% (grades 9-12).

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Social and physical environment - grades 3-8 (State Climate Survey)	83.5%	**Projected Data:** 84.2%	84.8%	85.5%	86.1%	86.8%
		Actual Data: 82.4%				
Social and physical environment - grades 9-12 (State Climate Survey)	82.5%	**Projected Data:** 83.2%	83.9%	84.6%	85.3%	86.0%
		Actual Data: 82.3%				
Different backgrounds - grades 3-8 (State Climate Survey)	80.6%	**Projected Data:** 81.6%	82.5%	83.5%	84.5%	85.5%
		Actual Data: 82.9%				
Good work - grades 3-8 (State Climate Survey)	80.3%	**Projected Data:** 81.4%	82.2%	82.9%	83.7%	84.5%
		Actual Data: %				
Good work - grades 9-12 (State Climate Survey)	78.6%	**Projected Data:** 79.5%	80.3%	81.2%	82.0%	82.9%
		Actual Data: 83.7%				
Behave well - grades 3-8 (State Climate Survey)	56.3%	**Projected Data:** 58.5%	60.7%	62.9%	65.0%	67.2%
		Actual Data: 57.7%				
Behave well - grades 9-12 (State Climate Survey)	63.5%	**Projected Data:** 65.3%	67.2%	69.0%	70.8%	72.6%
		Actual Data: 66.6%				
Classes interesting and fun - grades 3-8 (State Climate Survey)	75.6%	**Projected Data:** 76.6%	77.6%	78.5%	79.5%	80.5%
		Actual Data: 73.2%				
Classes interesting and fun - grades 9-12 (State Climate Survey)	72.7%	**Projected Data:** 73.8%	74.9%	76.0%	77.1%	78.2%
		Actual Data: 72.2%				

Action Plan

Strategy #1: Support student perception and measurable indicators of the social and physical environment, student behavior, and positive relationships among students by implementing an effective social-emotional learning curriculum.					
Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Implement and monitor student engagement (grades K-8) in the Second Steps curriculum (or comparable curriculum); support the use of restorative practices in all schools.	July 2023 - June 2028	Executive Director of Student Support	$234,000 (SEL); $150,000	At Risk - Fund 338; GOF	Implementation plan; Fidelity monitoring documents
2. Establish and use district data teams (such as Academic Council) to monitor pockets of excellence and opportunities for growth in social-emotional learning.	July 2023 - June 2028	Student Support; Assessment & Evaluation	$0	NA	Data team presentations
3. Develop a plan for ongoing dissemination and replication of effective SEL strategies through implementation of Positive Behavior Interventions and Supports (PBIS).	July 2023 - June 2028	School and Student Support departments	$0	NA	Meeting agendas
Strategy #2: Support student engagement in learning and confidence as learners.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Partner with community agencies such as the Charleston Mental Health Center to maintain a system for identifying students who need additional support and for providing mental health counseling for students.	July 2023 - June 2028	Executive Director of Student Support	TBD	GOF; Title I; Grants	Summary data for services
2. Collect (Panorama and State Climate Surveys), monitor, and respond to student engagement data throughout the year.	July 2023 - June 2028	MTSS Director	TBD	TBD	Panorama and Climate Survey results; Observation data
3. Develop and utilize observation tool used during learning walks that monitor and support student engagement.	July 2023 - June 2028	Chief of Schools; Chief Academic Officer	$0	NA	Observation tool and data
Strategy #3: Utilize Restorative Practices to create positive learning environments that foster growth in the 5Rs - relationships, respect, responsibility, repair, and reintegration.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Monitor, recognize, and incentivize schools meeting Restorative Practice implementation benchmarks.	July 2023 - June 2028	Executive Director of Student Support	TBD	GOF	Recognized schools from LEAD slide decks
2. Develop materials to support Anti-Bullying "toolkits" for schools.	July 2023 - June 2028	Learning Services	TBD	GOF	Links to anti-Bullying resources and professional development opportunities



Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	School Climate * (Parent Involvement, Safe and Healthy Schools, etc.)
Performance Goal: **SMART goal must include: WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, improve stakeholder involvement and communication as measured by increasing the percent of PARENTS agreeing/strongly agreeing "My child's teachers contact me to say good things about my child" from 73.4% to 80.1%; "My child's teachers tell me how I can help my child learn" from 75.1% to 81.3%; and, "My child's school considers changes based on what parents say" from 79.0% to 84.3%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Good things (State Climate Survey)	73.4%	**Projected Data:** 74.7%	76.1%	77.4%	78.7%	80.1%
		Actual Data: 71.3%				
Help my child learn (State Climate Survey)	75.1%	**Projected Data:** 76.3%	77.6%	78.8%	80.1%	81.3%
		Actual Data: 75.3%				
Considers changes (State Climate Survey)	79.0%	**Projected Data:** 80.1%	81.1%	82.2%	82.3%	84.3%
		Actual Data: 67.3%				

School District Strategic Plan – School Climate

Action Plan

Strategy #1: Support conversations between parents/guardians and teachers regarding student learning - both successes and challenges.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Provide student and teacher data dashboards to facilitate conversations about learning.	July 2023 - June 2028	Executive Director of Assessment & Evaluation	TBD	GOF	Dashboards
2. Utilize Family Reports in FastBridge, iReady, and MAP, and Individual Student Reports in WIN, ACT, SAT/PSAT, and PLTW to communicate learning success, challenges, and strategies for improvement.	July 2023 - June 2028	Core area teachers; School test coordinators	TBD	TBD	Family Reports usage data
3. Provide training for teachers in facilitating student data conferences with parents/guardians and students.	July 2023 - June 2028	Chief Academic Officer; Executive Director of Assessment & Evaluation; Director of Curriculum & Instruction	$0	NA	Professional development logs

Strategy #2: Expand opportunities for parents and guardians to participate in and provide feedback on district initiatives.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Offer listening sessions where parents/guardians can provide feedback on district initiatives and major decisions.	July 2023 - June 2028	Communications department	$0	NA	Summary of feedback and participation data
2. Provide one-to-one devices and support the expansion of rural broadband access to ensure e-learning, feedback, progress monitoring, and registration opportunities for all students and parents/guardians.	July 2023 - June 2028	Executive Director of Instructional Programs; Director of Family and Community Engagement; Chief Operating Officer	TBD	TBD	Purchase orders
3. Support opportunities for all stakeholders to review and provide feedback on textbooks and instructional materials.	July 2023 - June 2028	Learning Services	TBD	GOF	Summary of stakeholder feedback data on instructional material reviews

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include: WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of all Kindergarten students demonstrating readiness on KRA from 53.1% to 62.5%, and increase the percent of Kindergarten students who attended CCSD 4K demonstrating readiness on KRA from 49.3% to 59.4%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
All Kindergarten students demonstrating readiness on KRA (District Report Card)	53.1%	**Projected Data:** 55.0%	56.9%	58.8%	60.7%	62.5%
		Actual Data: 54.7%				
Kindergarten students who attended CCSD 4K demonstrating readiness on KRA (District test file)	49.3%	**Projected Data:** 51.4%	53.4%	55.4%	57.4%	59.4%
		Actual Data: 53.2%				

School District Strategic Plan – Student Achievement

Action Plan

Strategy #1: Increase the acquisition of phonological awareness skills in Childhood Development (CD) students.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Create and implement a literacy scope and sequence which paces the delivery of instruction and provides a year-long view of standards.	July 2023 - June 2028	Learning Services	$0	NA	Scope and sequence for early learning curriculum
2. Implement systematic phonics program in schools where myIGDIs, MAP, FastBridge, and/or GOLD data show the need for additional literacy support.	July 2023 - June 2028	Early Childhood Specialist; District Testing Coordinator	TBD	GOF	Systematic phonics program implementation monitoring; myIGDIs data
3. Assess students 3 times per year, analyze data, and hold data strategy meetings.	July 2023 - June 2028	CD/Primary teachers; School-based Instructional Coaches; Assessment and Evaluation	$0	NA	Intervention rosters and follow-up steps on meeting agendas

Strategy #2: Increase focus on numeracy and improve the use of research-based best practices by school and program staff.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Increase opportunities for teachers and coaches to collaborate on improving vertical articulation and on aligning content and assessments.	July 2023 - June 2028	Learning Services	$0	NA	Coaching logs; meeting agendas
2. Identify model classrooms for visitation; provide resources for leadership training, staff visits, and program oversight.	July 2023 - June 2028	Learning Services	TBD	GOF; Head Start	Classroom visitors log
3. Provide certified Early Childhood Teachers for every 3-year-old classroom, and support all primary teachers in earning Read to Succeed credentials.	July 2023 - June 2028	Human Resources; Learning Services	TBD	GOF; Title II	Data on teacher certifications and endorsements

Strategy #3: Implement district and school-level continuous improvement processes that support literacy and numeracy achievement in all primary students (PK3-K).

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Create and sustain an Exemplary Early Childhood Learning Center; provide resources for leadership training, staff training, and program oversight.	July 2023 - June 2028	Learning Services	TBD	GOF	Vistors log; Student data summary; School report card for Mary Ford ELFC
2. Provide consistent evidence-based parenting and community support and literacy training, with a focus on wrap around services supporting the "whole" child.	July 2023 - June 2028	Learning Services; Abrazos Coordinator; Primary/Elementary/Montessori Principal	TBD	GOF; Title I, Title III	MTSS reports
3. Develop and implement a plan for expanding Exemplary Early Childhood Learning Centers into each of the four geographic zones in CCSD.	July 2023 - June 2028	Learning Services; Transportation & Facilities planning teams	TBD	TBD	Site plans and progress monitoring data

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready ELA from 53.3% to 62.6% for all students, 23.1% to 38.5% for African American students, 29.6% to 42.0% for Hispanic students, 24.5% to 39.6% for students who are multilingual learners, and 10.0% to 28.0% for students with disabilities.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
All students (District Report Card)	53.3%	**Projected Data:** 55.2%	61.7%	62.0%	62.3%	62.6%
		Actual Data: 61.4%				
African American students (District test file)	23.1%	**Projected Data:** 26.24%	32.4%	33.9%	35.4%	38.5%
		Actual Data: 30.9%				
Hispanic students (District test file)	29.6%	**Projected Data:** 32.4%	37.2%	38.0%	40.9%	43.7%
		Actual Data: 36.7%				
Students who are multilingual learners (District test file)	24.5%	**Projected Data:** 27.5%	30.5%	33.6%	36.6%	39.6%
		Actual Data: 28.6%				
Students with disabilities (District test file)	10.0%	**Projected Data:** 13.6%	17.2%	20.8%	24.4%	28.0%
		Actual Data: 14.0%				

School District Strategic Plan – Student Achievement



Charleston County SCHOOL DISTRICT excellence is our standard

Action Plan

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
Strategy #1: : Use research in best and promising practices, national models, and experts in the field to increase capacity of district and school staff to improve student achievement and engagement.					
1. Design and implement with fidelity an instructional framework that provides systematic and sequenced curriculum for students with disabilities.	July 2023 - June 2028	Exceptional Children Services	$500,000	Special Revenue; IDEA	Implementation plan; Coaching logs; Students with disabilities in LRE and meeting expected growth
2. Implement and monitor a systematic phonics program beginning with 14 pilot schools; expand participating schools annually based on data and funding.	July 2023 - June 2028	District Literacy Coordinator	TBD	GOF	Pilot implementation plan; Monitoring logs
3. Develop, implement, monitor, and support school plans for utilizing special revenue funds to support extended time, tutoring, enrichment, and other acceleration opportunities for students reading below grade level or needing additional support in specific literacy skills.	July 2023 - June 2028	Chief Academic Officer; Chief Financial Officer	TBD	GOF; Title I; CSI	Planning and budget documents
Strategy #2: Implement rigorous, standards-based curriculum and effective instructional models to support elementary- and middle-level literacy skills.					
Action Step	**Timeline Start/End Dates**	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Create and monitor use of Text-Dependent Analysis (TDA) units with embedded test preparation practice, and the use of benchmark assessments in ELA classes.	July 2023 - June 2028	District Literacy Coordinator; District Instructional Specialists; Director of School Improvement	TBD	TBD	Benchmark & TDA assessment data
2. Develop and support a process for monitoring the implementation of the ELA Curriculum Guides for Grades 1-8.	July 2023 - June 2028	Director of Curriculum and Instruction	TBD	GOF	Coaching logs; District/School Read to Succeed
3. Provide professional development in and monitor the use of high-yield instructional practices in literacy, including flexible reading groups, systematic/explicit phonics instruction, and AVID WICOR skills.	July 2023 - June 2028	Learning Services; AVID Coordinators	TBD	Title II; GOF	Syllabi; Lesson plans; Classroom observations
4. Provide targeted, small-group support and enrichment in reading for identified students.	July 2023 - June 2028	Reading/Instructional coaches	TBD	GOF; Title I; Read to Succeed	Coaching logs; PowerSchool Teacher rosters; Intervention documentation
Strategy #3: Implement district and school-level continuous improvement processes that support the achievement of all students.					
Action Step	**Timeline Start/End Dates**	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Establish and use district data teams to identify and monitor pockets of excellence and opportunities for growth in literacy.	July 2023 - June 2028	Learning Services	$0	NA	Data team presentations; Meeting agendas
2. Support teacher success in using interim assessments such as iReady, MAP Reading, and/or Text Dependent Analysis rubrics to monitor student growth.	July 2023 - June 2028	Learning Services	$0	NA	ELA Student Learning Objectives (SLOs) data
3. Develop and implement a weighted student funding model to maximize the impact of every dollar in supporting student success.	July 2023 - June 2028	Superintendent	TBD	GOF	Budget documents
4. Utilize implementation rubric to calibrate, reflect, and provide tiered support to schools in implementing Professional Learning Communities (PLCs) and data-driven instruction (DDI).	July 2023 - June 2028	Learning Services	$0	NA	Implementation rubrics; Professional Development reports
5. Implement and calibrate classroom walkthrough tool to provide ongoing job-embedded coaching support and aligned professional development.	July 2023 - June 2028	Learning Services	TBD	GOF	Schoolmint Grow reports

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready Math from 49.2% to 59.4% for all students, 17.0% to 33.6% for African American students, 27.5% to 42.0% for Hispanic students, 24.0% to 39.2% for students who are multilingual learners, and 10.1% to 28.1% for students with disabilities.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
All students (District Report Card)	49.2%	**Projected Data:** 51.2%	53.3%	55.3%	57.3%	59.4%
		Actual Data: 51.4%				
African American students (District test file)	17.0%	**Projected Data:** 20.3%	23.6%	27.0%	30.3%	33.6%
		Actual Data: 18.3%				
Hispanic students (District test file)	27.5%	**Projected Data:** 30.4%	33.3%	36.2%	39.1%	42.0%
		Actual Data: 29.5%				
Students who are multilingual learners (District test file)	24.0%	**Projected Data:** 27.0%	30.1%	33.1%	36.2%	39.2%
		Actual Data: 25.9%				
Students with disabilities (District test file)	10.1%	**Projected Data:** 13.7%	17.3%	20.9%	24.5%	28.1%
		Actual Data: 10.5%				

School District Strategic Plan – Student Achievement



Action Plan

Strategy #1: Implement rigorous curriculum and effective instructional practices to support SCCCR standards.					
Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Provide materials, support, and professional development for math curriculum.	July 2023 - June 2028	District Instructional Specialists	$2,500,000	GOF	Professional development transcripts; Common assessment reports
2. Utilize common formative assessments and/or benchmarks in grades K-8, and provide professional development in implementing formative assessment.	July 2023 - June 2028	District Instructional Specialists	$600,000	GOF; Title II	Professional development transcripts; Lesson plans; Assessment data
3. Collaborate, research, and submit grant proposal(s) to provide advanced degrees for K-5 teachers in the form of graduate work towards an elementary math endorsement.	July 2023 - June 2028	Learning Services	$80,000	GOF	Math endorsement on K-5 teaching certificate
4. Provide professional development for middle school teachers in using TI-Nspire graphing calculators effectively.	July 2023 - June 2028	District Instructional Specialists	$16,000	GOF	Professional development transcripts
5. Facilitate liaison meetings to support and monitor collaboration among math teachers/department chairs in aligning curriculum and assessment, the use of MAP and/or iReady data to provide individualized and targeted instruction, and the use of district math curriculum resources.	July 2023 - June 2028	District Instructional Specialist; Instructional Coaches	$0	NA	Lesson plans; monitoring documentation
6. Implement and calibrate classroom walkthrough tool to provide ongoing job-embedded coaching support and aligned professional development.	July 2023 - June 2028	Learning Services	TBD	GOF	Schoolmint Grow reports
7. Utilize implementation rubric to calibrate, reflect, and provide tiered support to schools in implementing PLCs and DDI.	July 2023 - June 2028	Learning Services	$0	NA	Implementation rubrics; Professional Development reports

Strategy #2: Expand equity and access to rigorous and diverse learning experiences that ensure college and career readiness.					
Action Step	**Timeline** Start/End Dates	**People Responsible**	**Estimated Cost**	**Funding Source**	**Indicators of Implementation**
1. Support all students with access to adaptive digital content for acceleration and remediation.	July 2023 - June 2028	Executive Director of Instructional Programs	$10,000	GOF	Usage and achievement/growth reports
2. Streamline access to and tools for using data by using a data analytics platform; and, utilize interim assessment to monitor student growth and learning.	July 2023 - June 2028	Learning Services	TBD	GOF	Data analytics platform access/reports
3. Develop and implement a weighted student funding model to maximize the impact of every dollar in supporting student success.	July 2023 - June 2028	Superintendent	TBD	GOF	Budget documents

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students scoring Meets or Exceeds on SC Ready Science (grades 4 and 6 only) from 52.0% to 61.6% for all students, 18.4% to 34.7% for African American students, 27.0% to 41.6% for Hispanic students, 19.9% to 35.9% for students who are multilingual learners, and 11.6% to 29.3% for students with disabilities.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
All students (District Report Card)	52.0%	**Projected Data:** 53.9%	55.8%	57.7%	59.7%	61.6%
		Actual Data: 52.8%				
African American students (District data file)	18.4%	**Projected Data:** 21.7%	24.9%	28.2%	31.5%	34.7%
		Actual Data: 18.3%				
Hispanic students (District data file)	27.0%	**Projected Data:** 29.9%	32.8%	35.8%	38.7%	41.6%
		Actual Data: 24.8%				
Students who are multilingual learners (District data file)	19.9%	**Projected Data:** 23.1%	26.3%	29.5%	32.7%	35.9%
		Actual Data: 18.6%				
Students with disabilities (District data file)	11.6%	**Projected Data:** 15.1%	18.7%	22.2%	25.7%	29.3%
		Actual Data: 12.9%				

School District Strategic Plan – Student Achievement



Action Plan

Strategy #1: Implement rigorous curriculum and effective instructional models to support national and SCCCR college-readiness standards.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Provide professional development in and monitor implementation of high-yield instructional strategies.	July 2023 - June 2028	District Instructional Specialists	TBD	GOF; Title II	Professional development logs
2. Facilitate liaison meetings to support collaboration among science teachers/department chairs in aligning curriculum and assessment.	July 2023 - June 2028	District Instructional Specialists	$0	NA	Alignment documents
3. Monitor, support, and evaluate science teachers in using data and formative assessments to promote student achievement in targeted standards/skills.	July 2023 - June 2028	District Instructional Specialists	$0	NA	Formative assessment data
4. Utilize implementation rubric to calibrate, reflect, and provide tiered support to schools in implementing PLCs and DDI.	July 2023 - June 2028	Learning Services	$0	NA	Implementation rubrics; Professional Development reports

Strategy #2: Expand equity and access to rigorous, diverse, and engaging learning experiences.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Implement and monitor district pilots, summer opportunities, and expanded PLTW courses in middle school that promote student engagement in STEAM.	July 2023 - June 2028	District Instructional Specialists	TBD	Perkins, Grants	STEAM initiatives and student enrollment/participation data
2. Provide training in and support implementation of digital programs that expand and differentiate learning opportunities in science such as Discovery Education, Explore Learning, MackinVia, Pearson Realize, or Vernier Lab Quest.	July 2023 - June 2028	District Instructional Specialists; Science teachers	$110,000	GOF; Grants	Reports from digital providers
3. Build out model courses/lessons with science standards, including supporting and expanding the use of science kits to engage students in hands-on learning opportunities.	July 2023 - June 2028	District Instructional Specialists; Lead teachers	TBD	GOF	Lesson plans; classroom observation data



Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students in the graduating cohort scoring C or better on the Algebra 1 EOCEP from 52.3% to 61.8%, English 2 EOCEP from 62.8% to 71.9%, Biology 1 EOCEP from 55.9% to 64.7%, and US History and Constitution EOCEP from 47.7% to 58.2%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Algebra 1 (District Report Card)	52.3%	**Projected Data:** 54.2%	56.1%	58.0%	59.9%	61.8%
		Actual Data: 53.9%				
English 2 (District Report Card)	62.8%	**Projected Data:** 64.3%	71.3%	71.5%	71.7%	71.9%
		Actual Data: 71.1%				
Biology 1 (District Report Card)	55.9%	**Projected Data:** 57.7%	59.4%	61.2%	63.0%	64.7%
		Actual Data: 51.2%				
US History & Constitution (District Report Card)	47.7%	**Projected Data:** 49.8%	52.8%	54.0%	56.1%	58.2%
		Actual Data: 52.3%				

School District Strategic Plan – Student Achievement



Charleston County SCHOOL DISTRICT excellence is our standard

Action Plan

Strategy #1: Implement rigorous, standards-based curriculum and effective instructional models to support the Profile of the SC Graduate.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Create and monitor use of Text-Dependent Analysis (TDA) units with embedded test preparation practice in English courses, and expand support for TDA implementation in science and social studies courses.	July 2023 - June 2028	District Instructional Specialists	$0	NA	TDA assessment data in PowerTeacher gradebook reports
2. Develop and support the use of district scope and sequence documents, curriculum guides, and benchmarks - including use of a data analytics platform (such as Derivita) to facilitate administration and analysis of EOC benchmarks and unit assessments.	July 2023 - June 2028	Director of Curriculum and Instruction	$5,000	GOF	Curriculum documents; fidelity of use data
3. Provide professional development in and monitor the use of high-yield instructional practices - including flexible reading groups, Text Dependent Analysis, Document Based Questions, using calculators to support conceptual learning, and AVID WICOR skills.	July 2023 - June 2028	Instructional Specialists	TBD	GOF	Professional Development Catalogs and participation; classroom observations
4. Provide targeted, small-group support in college-ready literacy and/or numeracy skills for identified students.	July 2023 - June 2028	School-based MTSS teams	$0	NA	Intervention documentation in PowerSchool; MTSS data

Strategy #2: Implement district and school-level continuous improvement processes that support the achievement of all students.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Establish and use district data teams to identify and monitor pockets of excellence and opportunities for growth in literacy.	July 2023 - June 2028	Learning Services	$0	NA	School dashboards
2. Support schools in using MAP Reading/Math data and Text Dependent Analysis rubrics to assist in student placement and monitoring student growth.	July 2023 - June 2028	MAP Coordinator; Learning Services	$0	NA	Student Learning Objectives (SLO) data; placement recommendations; course requests
3. Use continuous improvement protocols such as Plan-Do-Study-Act to increase teacher and administrator utilization of data to adjust instruction.	July 2023 - June 2028	District Instructional Specialists; ESOL Coordinator	$0	NA	Data analysis and subsequent changes/adjustments to lesson plans and/or interventions
4. Support teacher leaders through department chair/liaison meetings, and support leadership pathways for administrators.	July 2023 - June 2028	Learning Services; Office of Teacher Effectiveness	$0	NA	Coaching logs; SC LEAD reports

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, 88.1% of all students will earn an on-time high school diploma (within 4 or fewer years after entering 9th grade), 82.1% of African American students, 82.4% of Hispanic students, 75.8% of students who are multilingual learners, 62.5% of students with disabilities, and 79.8% of students who are economically disadvantaged.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
All students (District Report Card)	84.6%	**Projected Data:** 84.9%	87.5%	87.7%	87.9%	88.1%
		Actual Data: 87.3%				
African American students (District Report Card)	77.3%	**Projected Data:** 78.2%	81.5%	81.7%	81.9%	82.1%
		Actual Data: 81.3%				
Hispanic students (District Report Card)	74.7%	**Projected Data:** 75.7%	78.2%	80.2%	80.4%	82.4%
		Actual Data: 78.0%				
Students who are multilingual learners (District Report Card)	69.8%	**Projected Data:** 71.0%	73.0%	73.4%	74.6%	75.8%
		Actual Data: 72.8%				
Students with disabilities (District Report Card)	53.1%	**Projected Data:** 55.0%	58.1%	58.7%	60.6%	62.5%
		Actual Data: 57.9%				
Students who are economically disadvantaged (District Report Card)	74.7%	**Projected Data:** 75.7%	78.3%	78.5%	78.7%	79.7%
		Actual Data: 78.1%				

School District Strategic Plan – Student Achievement



Action Plan

Strategy #1: Implement rigorous, standards-based curriculum and effective instructional models to support the Profile of the SC Graduate.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Create and monitor use of Text-Dependent Analysis (TDA) units with embedded test preparation practice in English courses, and expand support for TDA implementation in science and social studies courses.	July 2023 - June 2028	District Instructional Specialists	$0	NA	TDA assessment data in PowerTeacher gradebook reports
2. Develop and support the use of district scope and sequence documents, curriculum guides, and benchmarks - including use of a data analytics platform (such as Derivita) to facilitate administration and analysis of EOC benchmarks and unit assessments.	July 2023 - June 2028	Director of Curriculum and Instruction	$5,000	GOF	Curriculum documents; fidelity of use data
3. Provide professional development in and monitor the use of high-yield instructional practices - including flexible reading groups, Text Dependent Analysis, Document Based Questions, using calculators to support conceptual learning, and AVID WICOR skills.	July 2023 - June 2028	Instructional Specialists	TBD	GOF	Professional Development Catalogs and participation; classroom observations
4. Provide targeted, small-group support in college-ready literacy and/or numeracy skills for identified students.	July 2023 - June 2028	School-based MTSS teams	$0	NA	Intervention documentation in PowerSchool; MTSS data

Strategy #2: Implement district and school-level continuous improvement processes that support the achievement of all students.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Establish and use district data teams to identify and monitor pockets of excellence and opportunities for growth in literacy.	July 2023 - June 2028	Learning Services	$0	NA	School dashboards
2. Support schools in using MAP Reading/Math data and Text Dependent Analysis rubrics to assist in student placement and monitoring student growth.	July 2023 - June 2028	MAP Coordinator; Learning Services	$0	NA	Student Learning Objectives (SLO) data; placement recommendations; course requests
3. Use continuous improvement protocols such as Plan-Do-Study-Act to increase teacher and administrator utilization of data to adjust instruction.	July 2023 - June 2028	District Instructional Specialists; ESOL Coordinator	TBD	GOF	Data analysis and subsequent changes/adjustments to lesson plans and/or interventions
4. Support teacher leaders through department chair/liaison meetings, and support leadership pathways for administrators.	July 2023 - June 2028	Learning Services; Office of Teacher Effectiveness	$0	GOF	Coaching logs; SC LEAD reports

Strategy #3: Facilitate student and parent engagement and participation in conversations about each student's learning goals and assessment data.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Develop and update district, school, and individual student dashboards; support principals, teachers, and parents in using dashboards, online report cards, and the IGP process effectively.	July 2023 - June 2028	Assessment & Evaluation	TBD	GOF	District, school, and teacher dashboards
2. Establish and maintain effective communication with parents, students, and community stakeholders; utilize state survey data to monitor stakeholder engagement; and, implement strategies and tools that support equity such as those provided by the National Equity Lab.	July 2023 - June 2028	Communication; Learning Services	TBD	GOF	Survey feedback from SDE surveys; District report analyzing survey feedback
3. Administer and analyze data from ACCESS to monitor growth and English proficiency; provide academic intervention opportunities to support English Language Learners; and, offer Spanish for Education courses for teachers and administrators.	July 2023 - June 2028	ESOL Teachers; Principals; Federal Programs	$972,000 (AVID, STEM, STEAM, PBL) $650,000 (Dual enrollment/ECHS) $50,000 (AP certifications)	GOF, Title II, Grants	Course catalog, Course enrollment data
4. Engage all learners by expanding learning experiences, courses offerings, and/or opportunities for virtual and distance learning.	July 2023 - June 2028	Director of Online Learning	TBD	GOF	District Proficiency Plan

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Student Achievement *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, increase the percent of students who are multilingual learners meeting annual progress toward ACCESS proficiency targets from 47.7% to 55.5%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Multilingual learners meeting annual progress toward ACCESS proficiency targets (District Report Card)	47.7%	**Projected Data:** 49.3%	50.8%	52.4%	54.0%	55.5%
		Actual Data: 46.3%				

School District Strategic Plan – Student Achievement

Action Plan

Strategy #1: Provide intensive support to multilingual students who are new to school and/or new to the area; and provide differentiated supplemental support to all multilingual learners.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Abrazos program at Midland Park Primary - provides dual language instruction and supports school readiness in students ages 3 months to 4 years	July 2023 - June 2028	Executive Director of Federal Programs	TBD	Title I	Abrazos rosters
2. Newcomers Program at R.B. Stall HS - supports immersive English learning for high school students who have been in the United States for less than two years and/or with a proficiency in English of 1.9 or less according to the ACCESS Screener	July 2023 - June 2028	Director of Newcombers Program; Principal of RB Stall HS	TBD	TBD	Program enrollments
3. Utilize ACCESS data to support all students in meeting growth goals.	July 2023 - June 2028	ESOL teachers; District Test Coordinator	TBD	Title III	ACCESS data

Strategy #2: Facilitate student and parent engagement and participation in conversations about each student's learning goals and assessment data.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Administer and analyze data from ACCESS to monitor growth and English proficiency; provide academic intervention opportunities to support English Language Learners; and, offer Spanish for Education courses for teachers and administrators.	July 2023 - June 2028	ESOL Teachers; Principals; Federal Programs	$15,000 (English for Educator courses)	Title I; GOF	MTSS reports, ACCESS
2. Utilize translation services and Family and Community Engagement office to support clear communication with families.	July 2023 - June 2028	Director of FACE; Director of Translation Services	TBD	TBD	Events, translated documents

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Teacher/Administrator Quality *
Performance Goal: **SMART goal must include: WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, the percent of returning teachers will increase from 80.2% to 85.2%; the percent of inexperienced teachers in core courses will decrease from 16.6% to 14.9%; and the percent of K-3 teachers at primary schools that are Read to Succeed certified will increase from 45.2% to 56.2%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Returning teachers (District Report Card)	80.2%	**Projected Data:** 81.2%	83.4%	83.7%	84.2%	85.2%
		Actual Data: 83.1%				
Inexperienced teachers (District Report Card)	16.6%	**Projected Data:** 16.3%	15.9%	15.6%	15.3%	14.9%
		Actual Data: 17.8%				
K-3 teachers at primary schools that are Read to Succeed certified (District Report Card)	45.2%	**Projected Data:** 47.4%	49.6%	51.8%	54.0%	56.2%
		Actual Data: 31.7%				

School District Strategic Plan – Teacher/Administrator Quality

Action Plan

Strategy #1: Build and support recruitment, teaching and leadership programs and initiative.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Support teacher recruitment programs and alternative paths to certification and such as TeachCharleston, Call Me Mister, TIPS, College of Charleston partnership, Summer Residency, etc.	July 2023 - June 2028	Human Resources	TBD	TBD	Summary data for certification and recruitment programs
2. Work with community partners such as Charleston Promise Neighborhood and postsecondary partners to support current and future school leaders.	July 2023 - June 2028	Human Resources	$0	NA	Meeting agendas; List of support opportunities
3. Implement a leadership pipeline to recruit, support, and retain excellent and diverse school leaders.	July 2023 - June 2028	Human Resources	TBD	GOF	Meeting agendas; Principal retention, performance, and demographic data
4. Develop and implement a principal evaluation system aligning school performance indicators and PADEPP professional standards.	July 2023 - June 2028	Associate Superintendents	$0	NA	PADEPP summary documents
5. Support primary teachers in completing LETRS training to support Read to Succeed endorsements.	July 2023 - June 2028	Elementary/Primary Principals	$2,000/teacher	GOF; Title II	Teacher R2S endorsement data

Charleston County SCHOOL DISTRICT excellence is our standard

Performance Goal

Performance Goal Area:	Teacher/Administrator Quality *
Performance Goal: **SMART goal must include:** **WHO will do WHAT, as measured by HOW and WHEN.**	By June 2028, improve ADMINISTRATOR QUALITY as measured by increasing the percent of TEACHERS mostly agreeing/agreeing "The rules for behavior are enforced at my school" from 75.5% to 81.6%; "The level of teacher morale is high at my school" from 67.2% to 75.4%; and, "The school leadership makes a substantial effort to address teacher concerns" from 81.6% to 86.2%.

Interim Performance Goal: Meet annual targets below.

Data Source(s)'	Average Baseline	2023/24	2024/25	2025/26	2026/27	2027/28
Rules for behavior enforced (State Climate Survey)	75.5%	**Projected Data:** 76.7%	78.0%	79.2%	80.4%	81.6%
		Actual Data: 77.4%				
Teacher morale (State Climate Survey)	67.2%	**Projected Data:** 68.8%	73.5%	73.6%	73.8%	75.4%
		Actual Data: 73.4%				
Leadership addresses teacher concerns (State Climate Survey)	81.6%	**Projected Data:** 82.5%	84.1%	84.8%	85.9%	86.2%
		Actual Data: 83.7%				

School District Strategic Plan – Teacher/Administrator Quality

Action Plan

Strategy #1: Implement a targeted and personalized professional development program for teachers and administrators.

Action Step (List the processes to fully implement the strategy. Include professional development, scientifically based research, innovation initiatives etc.)	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Develop and implement a professional learning continuum for teachers and administrators to complete professional development utilizing student achievement and survey data.	July 2023 - June 2028	Learning Services	$0	NA	Professional development transcripts; Professional development lists aligning offerings with data analysis
2. Develop a pilot program for teachers and administrators to earn competency based micro-credentials in an area applicable to their job responsibilities.	July 2023 - June 2028	Learning Services	$0	NA	Professional development transcripts
3. Design and implement a summer teacher residency program for emerging educators.	July 2023 - June 2028	Learning Services	TBD	TBD	Summer residency program attendance records; Survey response data from participating educators; Increased teacher retention

Strategy #2: Involve all stakeholders in innovative initiatives to improve teacher morale.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Utilize technology and creative scheduling -- e-learning days, virtual PD, "exchange" days, etc. -- to protect teacher planning and conferencing time.	July 2023 - June 2028	Human Resources; Learning Services	$0	NA	School calendar
2. Provide frequent opportunities for teachers and principals to share ideas with one another and the senior leadership at monthly roundtables and targeted listening sessions.	July 2023 - June 2028	Superintendent, Chief Academic Officer	$0	NA	Meeting schedules and agendas
3. Increase opportunities for teacher feedback in the selection of instructional materials and textbooks.	July 2023 - June 2028	Learning Services	TBD	GOF	Links to engagement opportunities and announcements; summary data of teacher responses

County Profile

COUNTY HISTORY:

Charleston County, established in 1785, is located along the southeastern coast of South Carolina. It encompasses approximately 916 square miles of land, marshes, rivers and wetlands with a coastline that stretches nearly 100 miles along the Atlantic Ocean. Charleston County includes the municipalities of the City of Charleston; City of Folly Beach; City of Isle of Palms; City of North Charleston; Town of Awendaw; Town of Hollywood; Town of James Island; Town of Kiawah Island; Town of Lincolnville; Town of McClellanville; Town of Meggett; Town of Mt. Pleasant; Town of Rockville; Town of Ravenel; Town of Seabrook Island; and Town of Sullivan's Island. The City of Charleston played a crucial role during the colonial era and the Civil War.

Under the Home Rule Act passed by the S.C. General Assembly in 1975, residents of Charleston County chose the council-administrator form of government, which continues to operate.

BACKGROUND AND DESCRIPTION:

Charleston County is South Carolina's third most populated county, with 431,001 residents according to the latest U.S. Census annual population estimates. The region's coastal location along the Atlantic Seaboard, at the junction of the Ashley and Cooper rivers, provides numerous advantages for the seaport, which was recently made the deepest on the east coast. The flat landscape accentuates numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks. The scenic backdrop is the perfect setting for historic Charleston's stunning eighteenth and nineteenth-century architecture. Charleston County also offers urban and suburban communities that host businesses, industries, and residences beyond the bustling city. The region's charm is evident in the "slow pace and friendly environment" despite 23.07% population growth from 2010 to 2024. Tourism and Lowcountry Living in this city of charm, fascinating beauty, history, and culture makes it easy to fall in love with and impossible to forget. Tourism has long been an economic mainstay in this historic eighteenth-century setting and continues to thrive in the Lowcountry. Charleston is not only an international vacation destination but a cosmopolitan city whose residents cherish the past and excitedly embrace the future. Charleston International Airport currently has 50 non-stop destinations and continues to add airlines and locales to its roster. While Charleston is small, it offers big city attractions like the world-renowned Spoleto Festival, Southeastern Wildlife Exposition, Charleston Wine + Food Festival, Cooper River Bridge Run, and Credit One Charleston Open tennis tournament. Collectively, these events bring over a quarter million attendees to the Charleston Area annually. The Southeastern Wildlife Exposition welcomed an estimated 500 artists, exhibitors, and wildlife experts, generating approximately $50 million in economic impact. The Credit One Charleston Open tennis tournament is the preeminent all-women's professional competition held each year at the Credit One Stadium on Daniel Island. It averages 90,000 attendees and generated an estimated direct economic impact of $30 million in previous years.



Following are Tables and Narratives that reflect the growth and composition of Charleston County.

2024 POPULATION:

According to the U.S. Census Bureau, the population of Charleston County continued to grow steadily in the 2000s with an estimated total population in 2024 of 431,001 (Table 1.1). The population of Charleston County has increased an estimated 23.07% since 2010. In comparison, the population of nearby Dorchester County grew by an estimated 27.91%, while the number of residents in Berkeley County increased by an estimated 48.60% from 2010 until 2024. The State of South Carolina had population growth of 18.45% for the same period.

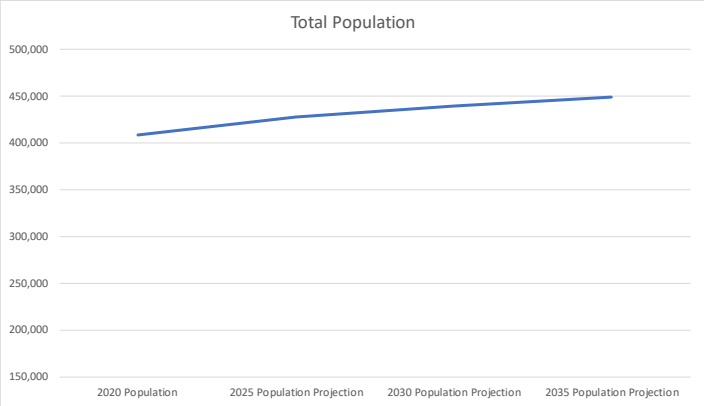
Table 1.1 Population Growth for Charleston County (2010-2024)

	2010 Population	2020 Population	Estimated 2024 Population	% Change
Charleston County	350,209	408,235	431,001	23.07%

Source: U.S. Census Bureau QuickFacts

POPULATION PROJECTIONS:

For analysis in this document, the following population data was taken from the Population Section of the South Carolina Department of Revenue and Fiscal Affairs Office in April of 2025 (Table 1.2). There were 408,235 residents in Charleston County in 2020 according to the U.S. Census Bureau. The estimated population for 2025 is 427,790, 439,740 in 2030, and the projected population for 2035 is approximately 448,436; therefore, the population is anticipated to grow approximately 9.85% between 2020 and 2035.



Source: South Carolina Revenue and Fiscal Affairs Office

AGE AND GENDER DISTRIBUTION:

In 2024, the U.S. Census Bureau reported females comprised 51.6% of the population while males were 48.4% of the population. Of the total estimated population of 431,001 residents in 2024, 5.6% were under the age of five while a total of 19.2% were under the age of 18. The estimated residents age 65 and over in the County totaled 79,735. (Table 1.3)

Table 1.3 2024 Estimated Charleston County Population by Age Group

	0-4 Years Old	Population Percentage	5-17 Years Old	Population Percentage	18-64 Years Old	Population Percentage	65 Years And Older	Population Percentage	2024 Population Estimate
Charleston County	24,136	5.6%	82,752	19.2%	244,378	56.7%	79,735	18.5%	431,001

Source: U.S. Census Bureau QuickFacts

RACIAL CHARACTERISTICS:

The estimated racial composition of Charleston County (Table 1.4).

Table 1.4 Estimated Racial Composition of Charleston County (2024)											
	Total	White	%	Black	%	American Indian	%	Asian or Pacific Islander	%	Two or More Races	%
Charleston County	431,001	310,321	72.0%	100,854	23.4%	2,155	0.5%	8,620	2.00%	8,620	2.00%

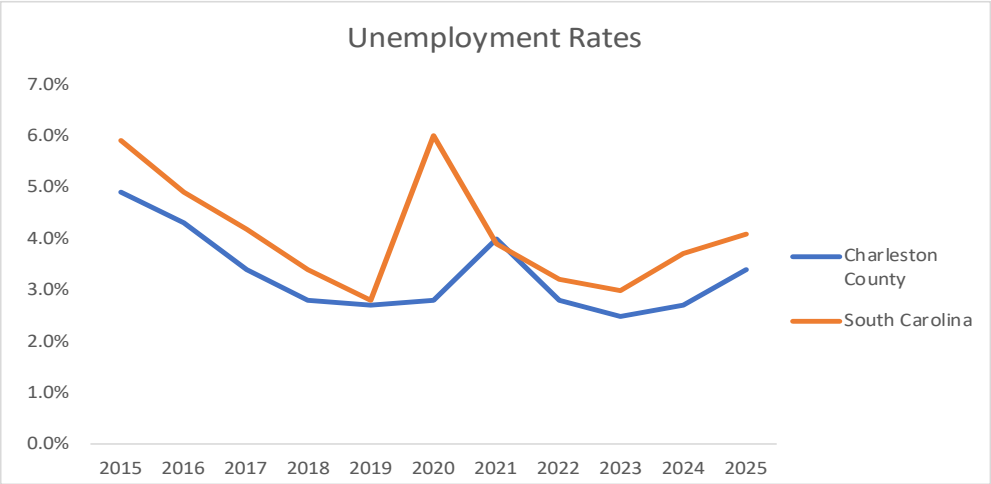
Source: South Carolina Revenue and Fiscal Affairs Office

UNEMPLOYMENT RATES:

Unemployment data measures only those individuals looking for employment and ignores those persons who have chosen not to work. Annual unemployment rates for Charleston County were 3.4% in March 2025 (Table 1.5); this was a 25.9% increase in unemployment from the prior year. Overall, unemployment rates in Charleston County are less than both the state and national averages.

Table 1.5 Unemployment Rates for Charleston County Seasonally Adjusted (2013-2025)												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	% Change
Charleston County	4.9%	4.3%	3.4%	2.8%	2.7%	2.8%	4.0%	2.8%	2.5%	2.7%	3.4%	25.9%
South Carolina	5.9%	4.9%	4.2%	3.4%	2.8%	6.0%	3.9%	3.2%	3.0%	3.7%	4.1%	10.8%

Source: South Carolina Revenue and Fiscal Affairs Office

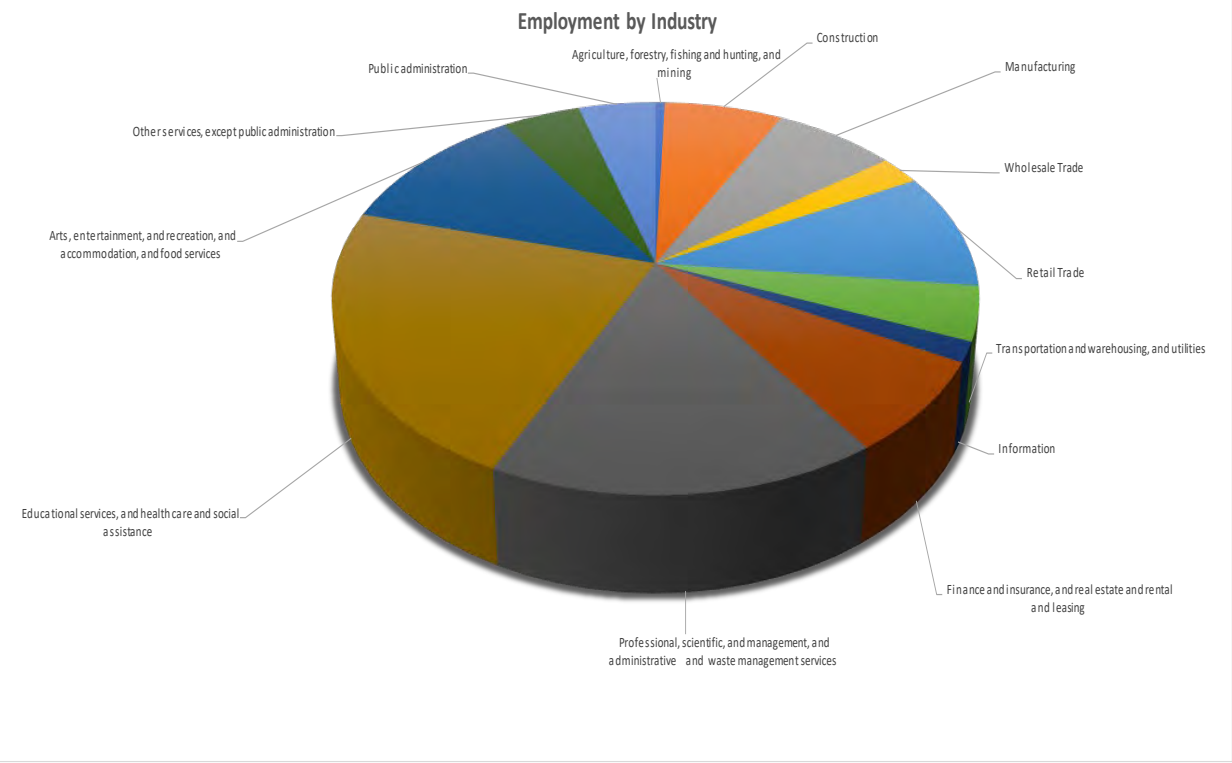


EMPLOYMENT BY INDUSTRY:

Charleston County's workforce is fast-growing, young, well-educated and diverse. Table 1.6 indicates the number of the labor force employed by various industries. This table indicates that the majority of persons in Charleston County's labor force were employed in educational services, and health care and social assistance; professional, scientific, and management, and administrative and waste management services; arts, entertainment, and recreation, and accommodation, and food services; and retail trade.

Table 1.6 Charleston County Employment by Industry (2023)	2022	2023	% Change
Industry	Total	Total	Total
Total, 16 years and over	211,159	214,245	1.46%
Agriculture, forestry, fishing and hunting, and mining	1,120	1,187	5.98%
Construction	14,681	15,024	2.34%
Manufacturing	14,458	15,430	6.72%
Wholesale Trade	5,126	5,166	0.78%
Retail Trade	21,019	20,692	-1.56%
Transportation and warehousing, and utilities	9,062	9,500	4.83%
Information	3,523	3,532	0.26%
Finance and insurance, and real estate and rental and leasing	15,665	16,121	2.91%
Professional, scientific, and management, and administrative and waste management services	34,584	35,516	2.69%
Educational services, and health care and social assistance	48,063	47,791	-0.57%
Arts, entertainment, and recreation, and accommodation, and food services	24,554	24,575	0.09%
Other services, except public administration	9,603	9,903	3.12%
Public administration	9,701	9,808	1.10%

Source: U.S. Census Bureau American Community Survey Industry by Occupation 5-Yr Estimates



EDUCATIONAL ATTAINMENT:

Educational attainment has continually increased in Charleston County (Table 1.7). The estimated number of residents with a high school diploma grew by 1.65% from 2010 to 2023, while those with an associate degree increased by 26.68% during the same time period.

Table 1.7 Estimated Educational Attainment for Charleston County Population 25 and over (2010-2023)						
	2010	2023		2010	2023	
	High School Graduate	High School Graduate	% Change	Associate Degree	Associate Degree	% Change
Charleston County	48,175	48,968	1.65%	16,920	21,434	26.68%

Source: U.S. Census Bureau American Community Survey Educational Attainment Estimates

By 2023, the estimated number of residents in Charleston County with a college degree had grown by 61.41% while the number of residents with graduate or professional degrees increased by 79.30% (Table 1.8).

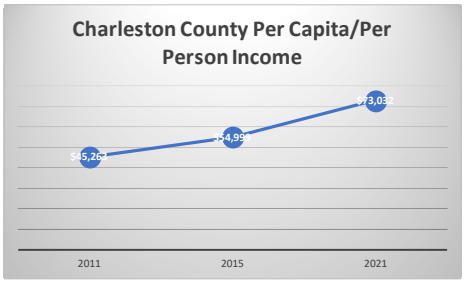
Table 1.8 Estimated Educational Attainment for Charleston County Population 25 and over (2010-2023)						
	2010	2023		2010	2023	
	College Graduate	College Graduate	% Change	Graduate or Professional Degree	Graduate or Professional Degree	% Change
Charleston County	59,924	96,722	61.41%	34,780	62,359	79.30%

Source: U.S. Census Bureau American Community Survey Educational Attainment Estimates

INCOME:

As noted in Table 1.9, from 2015 to 2021, Charleston County's average per person income increased 32.79% from $54,999 to $73,032. The estimated median household income in Charleston County in 2021 was $71,755. In comparison, the estimated median household income for the State of South Carolina in 2021 was $59,447.

Table 1.9 Estimated Per Capita/Per Person Income (2011-2021)				
	2011	2015	2021	% Change
Charleston County	$45,263	$54,999	$73,032	32.79%
South Carolina	$34,479	$40,053	$52,467	30.99%



Source: South Carolina Revenue and Fiscal Affairs Office

POVERTY:

Poverty statistics can provide valuable information regarding the economic status of an area. Poverty statistics are based on a definition originated by the Social Security Administration and Federal interagency committees. Poverty thresholds are revised annually to allow for changes in the cost of living as reflected in the Consumer Price Index. These thresholds are based on 48 separate criteria including family size, number of children, and age of householder. In 2021, the Census estimated 55,612 persons in the County living below the poverty level; this was 13.8% of the total population. From 2011 to 2021, the percentage of persons below the estimated poverty level in Charleston County decreased 16.07% (Table 1.10).

Table 1.10 Estimated Persons Below Poverty Status (2011-2021)					
	2011		2021		% Change
	People	% in Poverty	People	% in Poverty	
Charleston County	66,260	19.10%	55,612	13.80%	-16.07%
South Carolina	852,999	18.80%	736,098	14.50%	-13.70%

Source: South Carolina Revenue and Fiscal Affairs Office

Charleston County SCHOOL DISTRICT excellence is our standard

Statistics

Demographics

CALENDAR YEAR	PER CAPITA INCOME	UNEMPLOYMENT RATE
2025	$73,032*	3.4
2024	73,032*	2.7
2023	73,032*	2.5
2022	73,032*	2.8
2021	73,032	4.0
2020	68,720	2.8
2019	67,053	2.7
2018	61,412	2.8
2017	59,522	3.4
2016	57,159	4.3
2015	54,999	4.9

* Data not yet available

Source: South Carolina Revenue and Fiscal Affairs Office

Principal Taxpayers

NAME	APPRAISAL	ASSESSED VALUE	MILLS	GROSS TAX
DOMINION ENERGY SOUTH CAROLINA	878,149,900	92,205,740	0.1682	15,509,005
THE BOEING COMPANY	1,542,060,530	61,682,420	0.1682	10,374,983
TRIDENT MEDICAL CENTER LLC	264,739,349	19,089,880	0.1682	3,210,918
CHARLESTON PLACE PROPCO LLC	252,225,000	15,133,520	0.1682	2,545,458
WESTROCK CHARLESTON CRAFT LLC	289,571,936	14,189,302	0.1682	2,386,641
MERCEDES BENZ VANS LLC	283,013,150	14,032,487	0.1682	2,360,264
BERKELEY ELECTRIC CO-OP	108,976,500	11,442,530	0.1682	1,924,634
MID-AMERICA APARTMENTS LP	166,399,655	9,999,500	0.1682	1,681,916
KIAWAH REAL ESTATE COMPANY	162,918,522	9,774,600	0.1682	1,644,088
MORRISON YARD OWNER LLC	130,900,000	7,854,000	0.1682	1,321,043



Charleston County SCHOOL DISTRICT excellence is our standard

Operations and Debt Service Millage History

Fiscal Year		Levy for Operations	Levy for 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***

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

Charleston County School District

2024 TO 2025 Facts

75 Calhoun Street
Charleston, SC 29401
(843) 937-6300

Vision 2027

The mission of CCSD is to educate and support **every child** in achieving college, career, and citizenship readiness.

PILLAR I:
Rigorous grade-level instruction

PILLAR II:
High-quality teachers/leaders

PILLAR III:
Wrap-around services

Vision 2027:

**By June 2027,
all students will read on grade level
by fifth grade.**

Achievement Data

Graduation Rate (no charter)	86.6
Graduation Rate (with charter)	87.4

Students

- 50,775 students
- 2nd largest school district in the state
- A diverse, expanding portfolio of options–including neighborhood, charter programs, and magnet schools

Student Ethnic Composition

Asian, Native American, Pacific Islander, Native Alaskan, Hawaiian	5.7%
Black	29.4%
Hispanic	14.7%
White	50.2%
Multilingual Learners	12.0%
Special Education Students	11.0%

Personnel

- 6,358 certified and support staff
- 3rd largest employer in the county

Number of Teachers

Full Time	3,558
Part Time	51
Total Teachers	3,609
Teachers Assistants	667
Average Teacher Salary	$66,702
Teachers Returning From Previous Year	86.2%
Teachers with Advanced Degrees	66.2%

Budget

Per Pupil Expenditure	$14,868.38
General Annual Operating Budget	$702,381.67

Facilities

CCSD maintains 1800 acres and over 100 buildings. Those buildings encompass 11 million square feet of indoor space.

CD/Head Start Facilities	53
Elementary Schools	46
Middle Schools	13
High Schools	17
Programs	4
Charter Schools	9

For More Info

Information about CCSD is updated regularly on the CCSD website at **ccsdschools.com**

Charleston County SCHOOL DISTRICT > excellence is our standard

STUDENTS ARE THE HEART OF OUR WORK!

Charleston County School District

2024 TO 2025 Facts

75 Calhoun Street
Charleston, SC 29401
(843) 937-6300













Board of Trustees

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

Anita Huggins, *Superintendent of Schools*

Regular meetings of the Board of Trustees are held at the district office building at 75 Calhoun Street. The CCSD Board of Trustees meets regularly on the second and fourth Mondays of each month. Meetings are recorded and livestreamed on our YouTube channel.

Contact Us

Important Numbers

Communications	(843) 937-6303
Chief Academic Office	(843) 937-6465
Community Education	(843) 745-2871
Department of Student Support	(843) 745-7150
Exceptional Children	(843) 937-6500
Transportation	(843) 566-8142

For additional assistance, please call our main line at (843) 937-6300 or (843) 937-6303.

Follow us on twitter at CCSDCONNECTS.

Friend us on Facebook by searching CCSDCONNECTS.

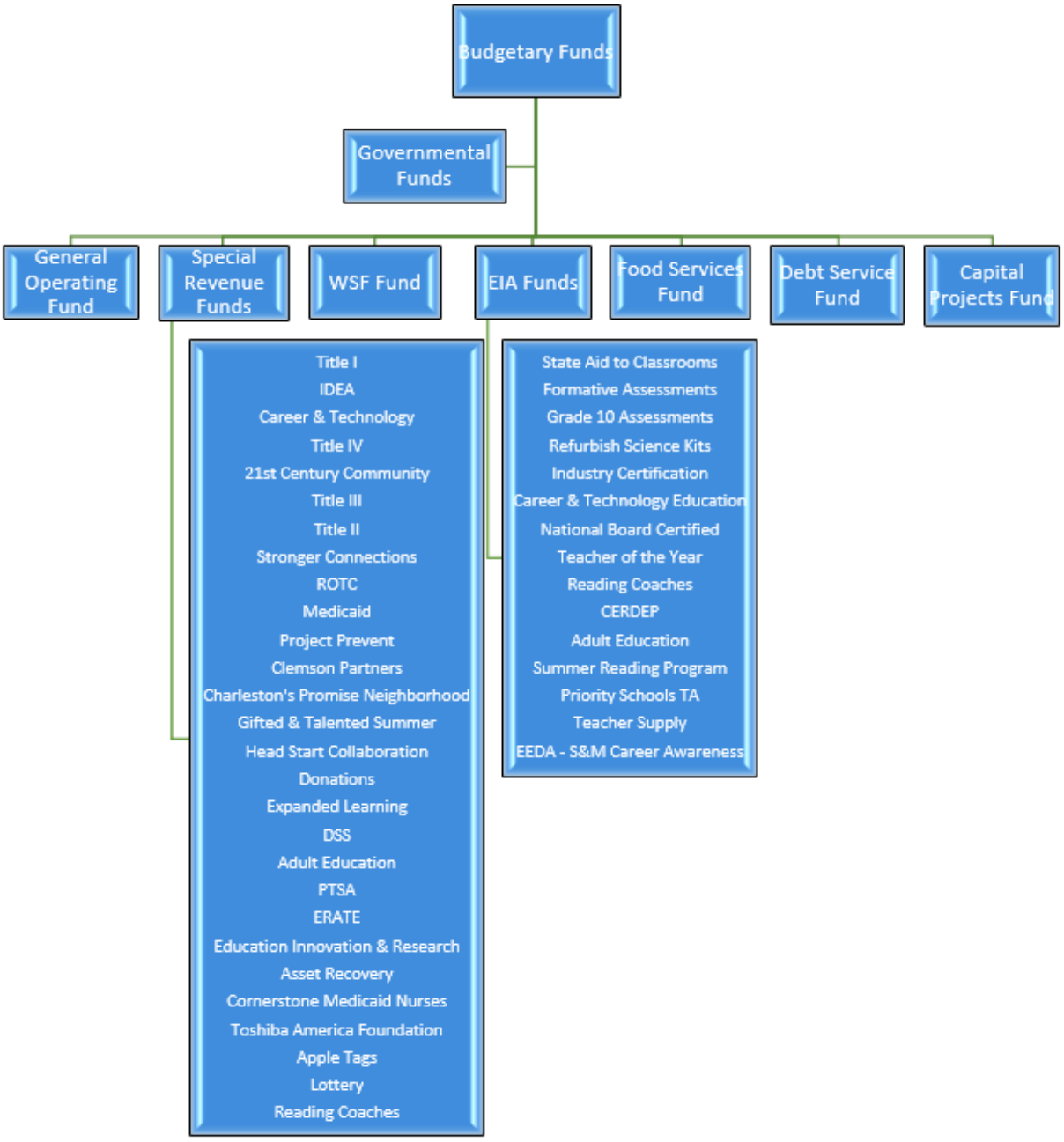
View our YouTube channel @ccsdschools.

Charleston County SCHOOL DISTRICT > excellence is our standard

STUDENTS ARE THE HEART OF OUR WORK!

Basis of Budgeting

The basis of budgeting is the same as the basis of accounting that is used in the District's audited financial statements. The District budgets Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable" and "available"). The District considers revenues to be available if collected within 60 days after year end. Expenditures are recorded when the liability is incurred except for certain compensated absences, claims, and judgments that are recorded when obligations are expected to be liquidated with current financial resources.



Charleston County SCHOOL DISTRICT excellence is our standard

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



Charleston County SCHOOL DISTRICT excellence is our standard

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.

Additional information is gathered throughout the year through monthly Coffee Talk and Meet and Greets with the Superintendent. These informal gatherings provide additional opportunities for citizens to give critical feedback. Furthermore, citizens are encouraged to attend all Committee and Board meetings.

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.

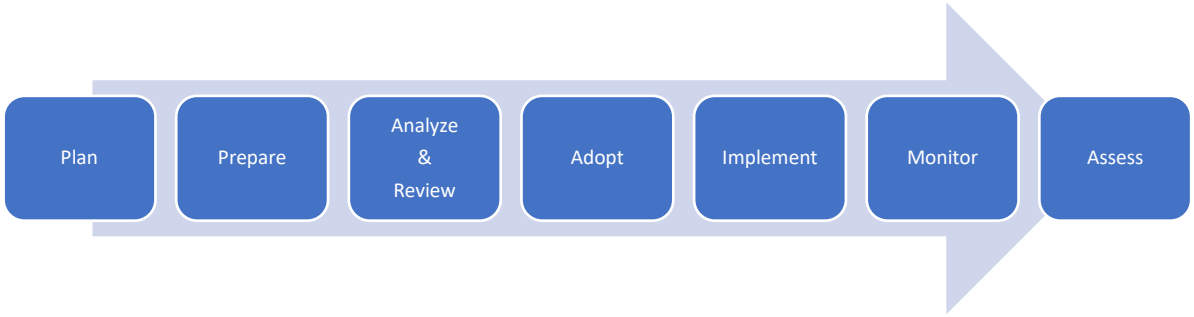
Analysis and Review
All budget requests from district departments are analyzed for accuracy, completeness, and compliance with established budget assumptions. School funding allocations are consolidated with departmental expansions and state mandated increases to develop a proposed expenditure budget. 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 accounts	< $250,000
Chief Financial Officer	Property Services, Insurance, Fuel, Energy, and other related accounts necessary to maintain basic operational services at facilities in the District	All
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.



Charleston County SCHOOL DISTRICT
excellence is our standard

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.

	DATE	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
☐	10/02/24 06/30/25 Every Tuesday	Cabinet Strategic Planning Sessions • Board Goals & Guardrails Action Items • Staff Allocation Reviews & Updates • School Data Reviews (10/2, 10/9, 10/24, 11/6)

Charleston County SCHOOL DISTRICT
excellence is our standard

	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

Charleston County SCHOOL DISTRICT

excellence is our standard

	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 distributing	
☐	01/31/25	FY26 Budget Kickoff Letter Distributed to Principals and Central Office Central Office Department Heads via Principal Packet • FY26 GOF Target Budgets Issued to Departments	
☐	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	
☐	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 Due	
☐	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 Recommendation Form (ACRF) Opens • School & Central Office: Salary Budget Documents • Schools: Staff Allocation Sheets • FY26 WSF Budgets Issued to Schools SUBMISSION DEADLINE: 3/21/25	
☐	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
☐	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	

Charleston County SCHOOL DISTRICT

excellence is our standard

	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
☐	03/24/25	**Board Meeting**
☐	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**
4/14/25 - 4/21/25 SPRING BREAK		
☐	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**
☐	05/12/25	**Committee of the Whole Meeting** • **FY26 Budget Workshop (3 of 3 if needed)**

Charleston County SCHOOL DISTRICT

excellence is our standard

	DATE	EVENT
☐	TBD MID MAY	Human Resources / Teacher Contract Return Deadline
☐	05/19/25	Board Meeting • 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	Board Meeting • 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)
)
COUNTY OF CHARLESTON)

RESOLUTION

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:

	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital 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 5chools 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 5ervices, 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



Budget Highlights

Approved Budget

2025

$847,585,889

2026

$915,280,166

Approved Increase

$67,694,277

% increase

7.99%

New Initiatives

Teacher Pay

$20 Million

Other Pay Increases

$27.8 Million

New Positions

$5.6 Million

Operational Increases

$14.3 Million

Funding

2025 Operating Millage

145.2

2026 Operating Millage

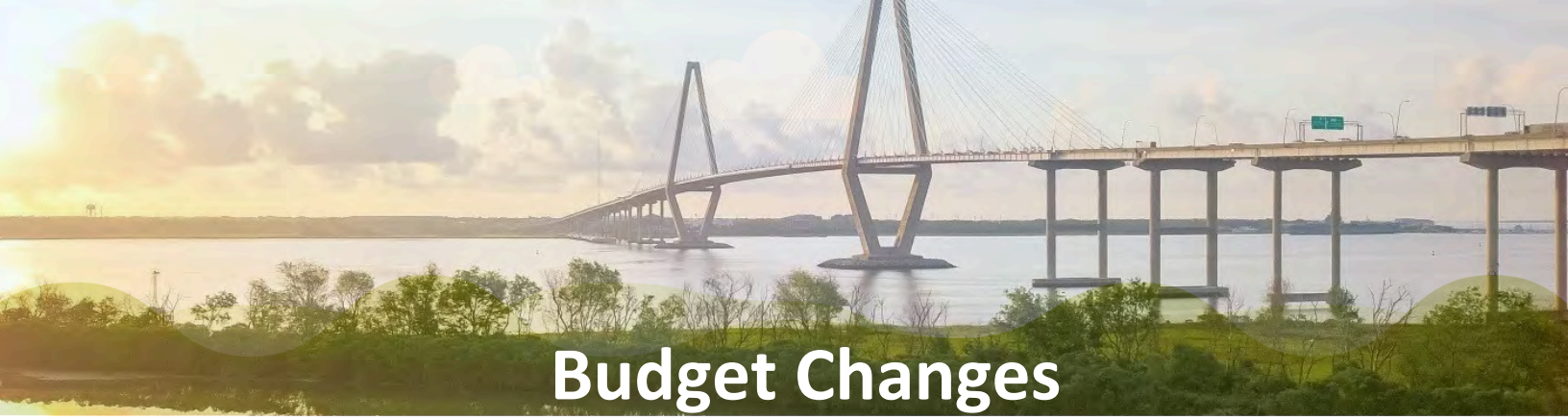
145.2

2025 Debt Millage

23.0

2026 Debt Millage

23.0



Budget Changes

Adjustments to the FY 2026 budget between 1st Reading and 2nd Reading from the Proposed Budget and the Approved Budget are highlighted below.

The **General Operating Fund** required the following adjustments totaling $118,071 which were all netted against the CFO Risk Pool budgeted in FY2026:

1. Dissolution of the Constituent Districts signed into law on April 30, 2025 by the Governor prompted the following changes to the budget.
   - Add 2 Placement & Hearing Officer positions at a total cost of $216,270
   - Remove non-salary expenditures across various line items related to Constituent Boards at a total reduction of $179,350
   - Remove personnel expenditures for salaries and benefits totaling $72,723

2. Consolidation of locations 0142 (Office of Numeracy) and 0145 (Office of Literacy) into 0125 (Office of Teaching and Learning) along with the restructure of the Curriculum and Instruction functions required some positional changes in the budget at a total cost of $235,725.

3. Further reconciliation of location expenditures generated savings totaling $93,123 in food, supplies, and energy/gas objects across various locations.

4. Adjustment required for a position upgrade in Legal Services at a cost of $11,272.

5. Reduce insurance line items by $1,256,000 based on actual premiums.

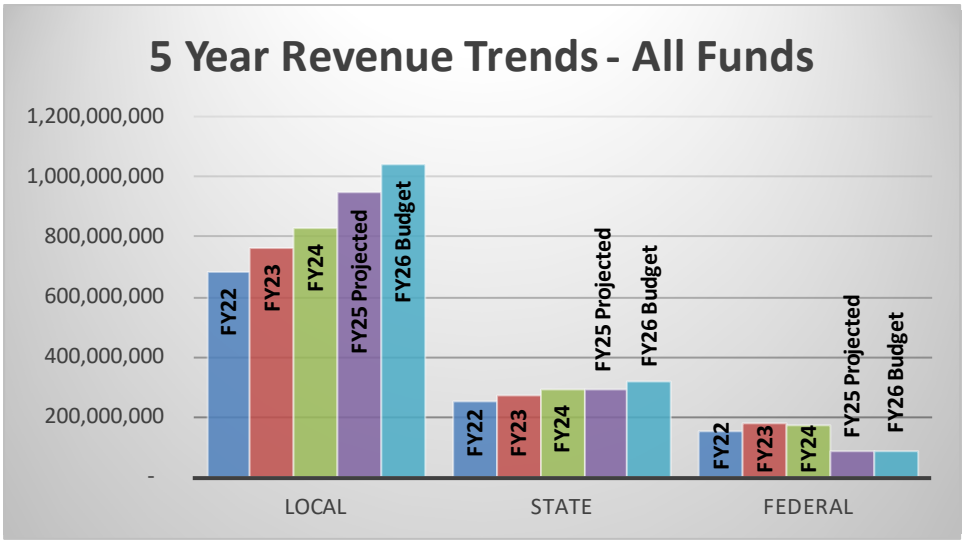
6. Convert 22 Elementary Assistant Principal positions from 210-day to 240-day.

7. Add $100,000 for D20PCP initiative across various objects for consulting, transportation, workshops, cultural activities, and school-based meals, incentives, meetings and materials to support the DADS and WINS programs.

8. Add $50,000 non-salary expenditures across various objects for Acceleration Schools.

Revenue Trends

Charleston County School District's revenues are derived from four primary sources: local property taxes, state revenues, federal revenues, and other revenues, such as general obligation bond proceeds.



Local Revenues

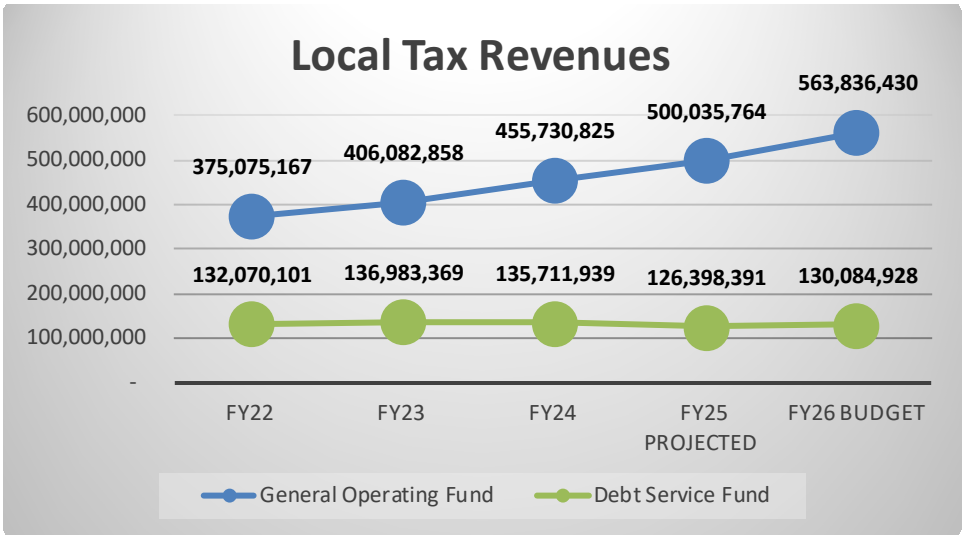
Local property taxes are the primary source of revenue for the Charleston County School District. Sixty-five percent of all general operating fund revenues are provided by local property taxes and other local funding sources. The District projects to receive $694 million in local property tax revenues in FY 2026 based on operating and debt service millage.

Charleston County School District has fiscal autonomy which allows the Board of Trustees to levy the local taxes required to support the District's operations. The District's budget was presented to the Board of Trustees and unanimously approved by the Board after two readings as required by state law.

The millage rate for Charleston County School District's general operations remained level at 145.2 mills for FY 2026. This millage is projected to produce the necessary revenue to support operational expenditures. Taxes levied on real and personal property are based on assessed values. Taxes are levied and appropriated by the CCSD Board of Trustees per this approved millage. Local revenues are used to support the expenditures associated with the General Operating Fund.

The State's Act 388 eliminated property taxes on residential property exempted by legal residence as a source of income for supporting the general operations of school districts. Revenue was replaced by a state-mandated 1% sales tax increase. Individuals pay no taxes for

school operations on their primary residences. Individuals who own but do not occupy their homes full-time are assessed at a 6% rate and taxed for school operations. The graph below illustrates the local tax revenue trends over the last six years:



The Debt Service Fund, which is primarily funded with local property taxes, has experienced an increase in local property tax revenue since FY 2022. The millage rate has remained at 23.0 mills while providing the requested funding for the debt program. The District projects to see growth in the assessed value for the upcoming year. The millage rate for the debt has been carefully managed to reach the levels needed to support the District's capital improvement and fixed cost of ownership programs and retire outstanding debt in a manner expected by bond rating agencies and bondholders.

State Revenues

Of the $318 million in state revenues budgeted for FY 2026, $275.7 million is budgeted for the General Operating Fund and is used to support the day-to-day operations of the District. State revenues supporting the General Operating Fund include the sales tax reimbursement on owner-occupied residences, school bus drivers' salary funds, reimbursement for local property tax relief, retiree insurance, homestead exemptions and State Aid to Classrooms. Budget projections are provided each year for each of these revenue sources by the South Carolina Department of Education.

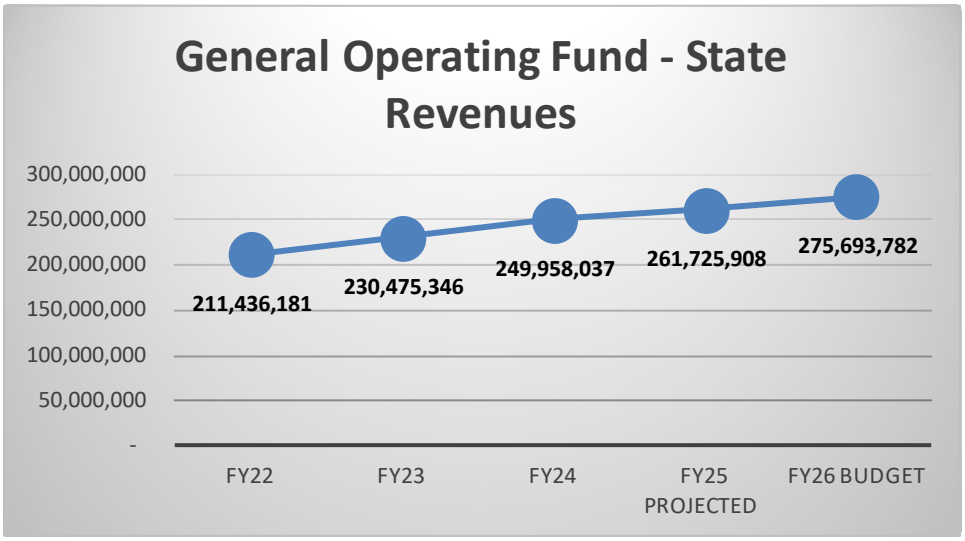
In FY 2023, the State Legislature, with support from the Governor, reformed State funding for education and simplified it into a single Aid to Classrooms funding model. The new funding model was developed to simplify the Education Finance Act (EFA) formula. This model was implemented by the state under a yearly Proviso and provides districts with flexibility in determining how best to utilize state allocations to ensure student achievement through reduced class sizes, professional development, or other research-based approaches. Districts

are required to provide transparency and accountability in reporting expenditures utilizing Aid to Classrooms funding.

Under the Aid to Classroom funding formula, the State provides funding based on the average cost of a teacher paid at 12 years with a master's degree. For fiscal year 2026, the formula funds districts based on a ratio of 11:2 students per teacher. School districts have flexibility in determining appropriate classroom staffing levels or choosing alternative uses of these resources.

As part of the Aid to Classrooms model, many funds previously allocated and reported in separate funds have been rolled up and included in the one Aid to Classrooms allocation. While this provides simplification through a single allocation, these funds were historically funded by the state at 70% of the Education Finance Act and EIA fringe distributions, and 100% of certain EIA allocations. Under the Aid to Classrooms allocation, the State's share is consistently set at 75% and the local share is reduced from 30% to 25%. This has resulted in a more complex calculation of the fund allocation and a loss of revenue for districts that are seeing significant growth. Charleston County has not been negatively impacted by this change in allocation percentages but could be impacted if growth returns to historical levels.

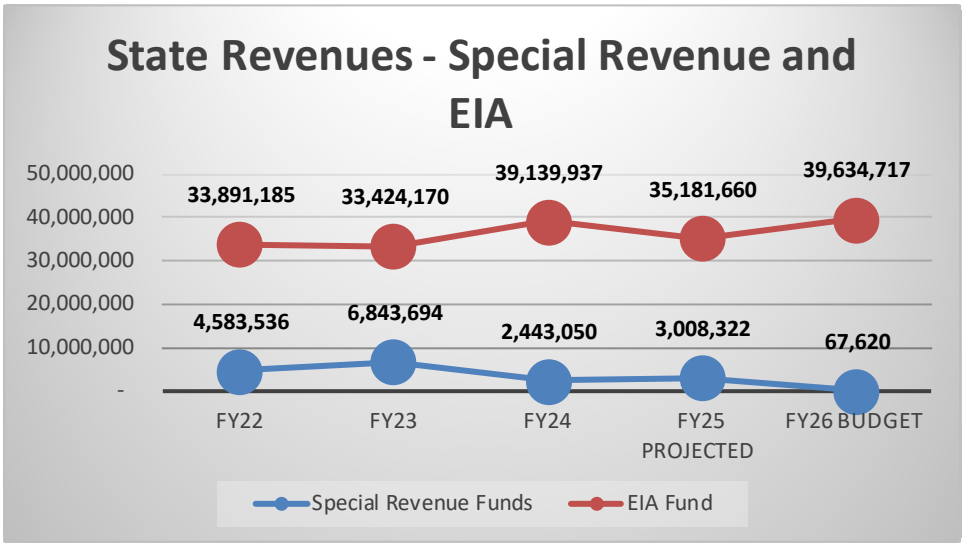
Under Aid to Classrooms, there is greater accountability and more public transparency on how funds are expended. Each school district's budget must be published on the District's website. The State Department of Education has published a dashboard on its website of the expenditures by school district.



Increases in the General Operating Fund state revenues are a direct correlation with the new funding formula beginning in FY 2024. The Aid to Classrooms formula has "rolled up" several funds moving them from EIA to the General Operating Fund resulting in a reduction to EIA Special Revenue and an increase in State General Operating Fund Revenues. Financial Services

used state budget projections, grant award letters and historical information to project the revenues from these sources for the FY 2026 budget.

Under the new funding model, special revenues will be reported as Other State Revenue. The graph below Special Revenue/EIA Funds show decreases due to annual changes in the EIA funding allocation.

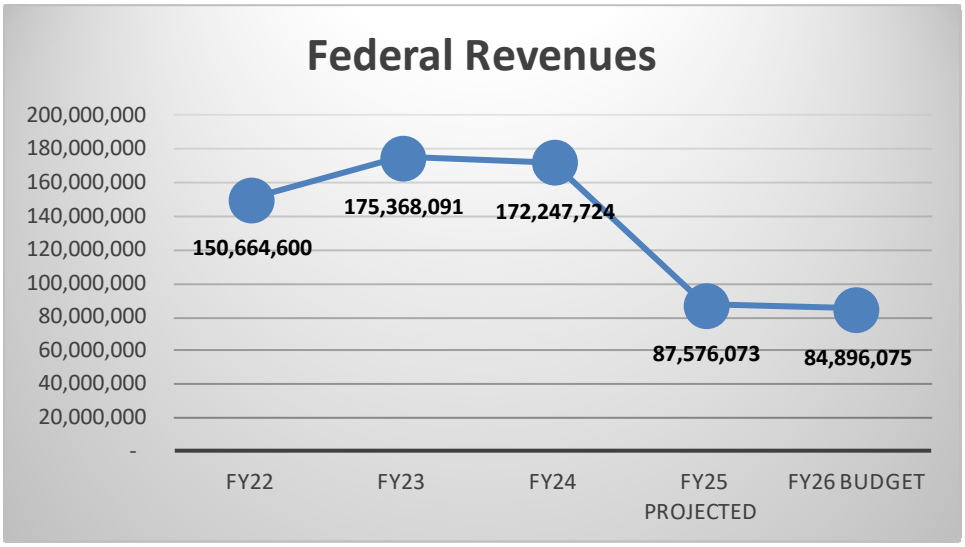


Additionally, the completion of two ESSER grants under the CARES Act, initiated due to the COVID-19 pandemic, has led to a reduction in the projected total revenues. The final ESSER funds were expended in FY 2025.

Federal Revenues

Federal Revenues include Title I, Title II, Title III, Title IV, Individuals with Disabilities Education Act (IDEA), 21st Century Community Learning and Stronger Connections funding, among others. Title I funding supports forty-five high-poverty schools in the District with an intense focus on literacy and math. 21st Century funds are utilized to establish or expand activities in community learning centers. Impact Aid is awarded based on the impact of the military presence in Charleston County and is used to support daily operations. IDEA funds are federal funds received for use to support educational programs for students with disabilities.

The District saw significant growth in federal revenues in FY 2022 and FY 2023 due to COVID-19 relief funds. At the completion of the second ESSER grant in FY 2024 a decrease was anticipated in Federal Revenue, as illustrated in the graph below. USDA funding in the Food Service Fund is expected to rise due to the schools' participation in the federal Community Eligibility Program, which provides one free breakfast and lunch to eligible Charleston County students. Federal revenues should stabilize at the FY 2025 and FY 2026 levels in future years.



Other Revenues

Other sources of revenue include $191.3 million of general obligation bonds used to support the District's Capital Building and Fixed Cost of Ownership Programs. Transfers from other funds account for $2,599,548 of other revenues. These are derived from indirect costs transferred from Special Revenue Funds and Food Service Fund to the General Fund.

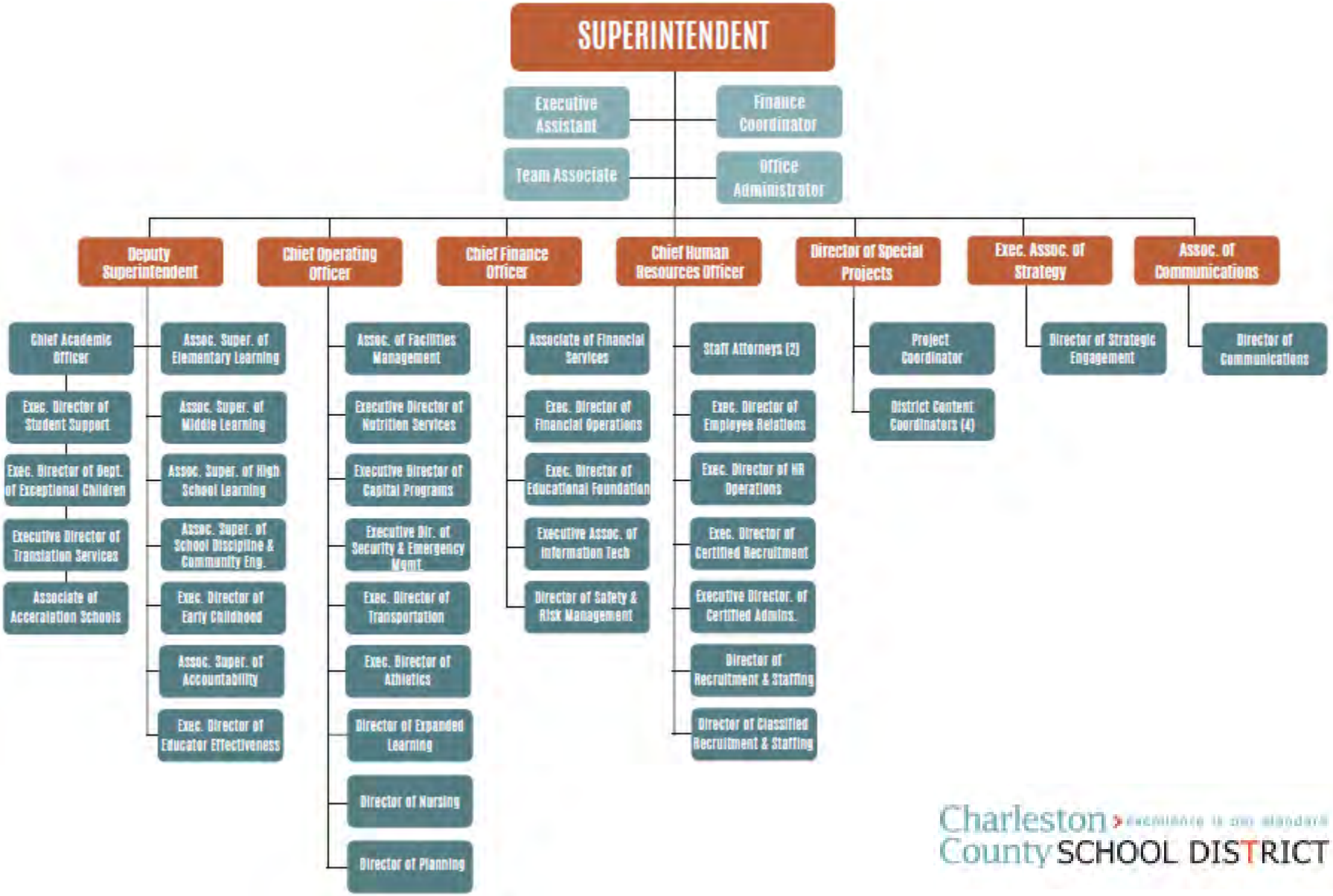
Based on building improvements recommended by the COSC (Citizens Oversight Steering Committee), the District extended the Sales Tax Referendum in 2020 which has resulted in additional bond issuances to fund referendum projects. The Capital Building Fund is budgeted at $482.5 million for FY 2026 which funds approved projects in the 2017-2022 Capital Program (Phase IV), 2023-2028 Capital Program (Phase V), and Fixed Cost of Ownership programs. The One Cent Sales tax revenue is projected at $165 million in FY 2026. The projects to be funded are outlined in the Capital Building Fund schedules in the financial section.

ORGANIZATION



STUDENTS ARE
THE HEART

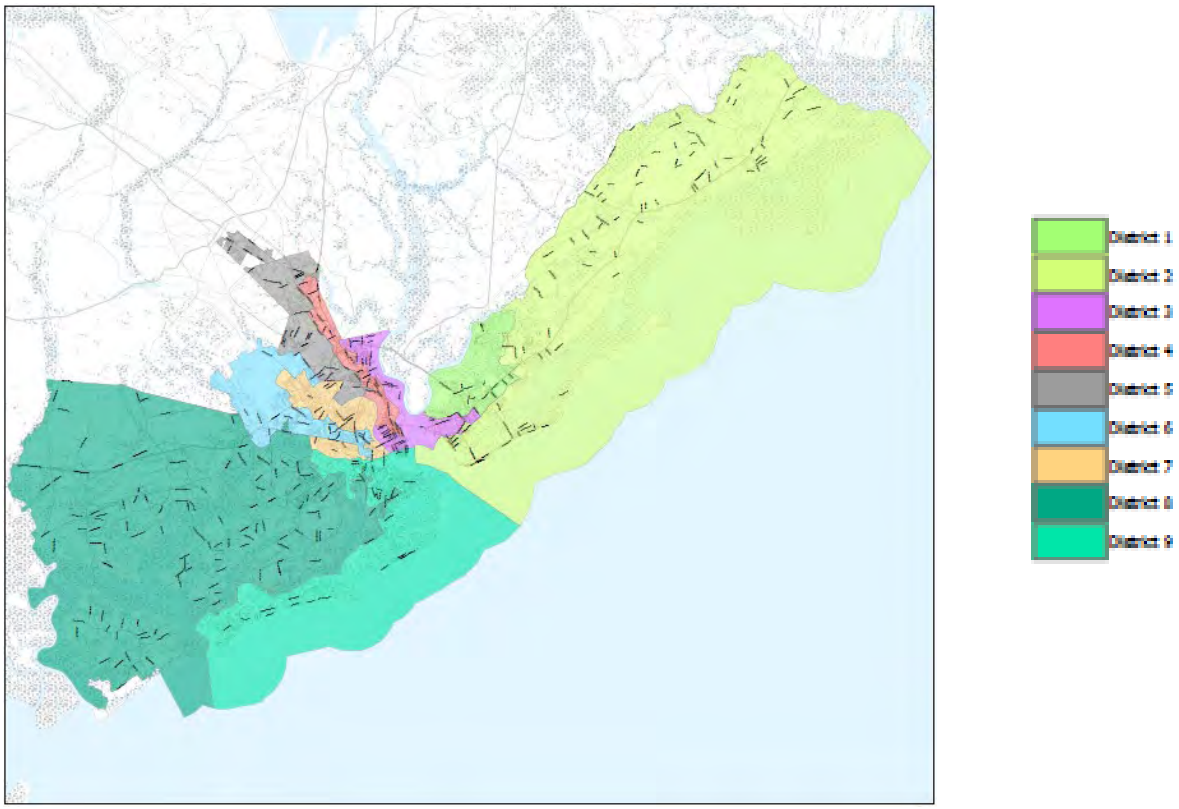
OF OUR WORK!



Charleston County SCHOOL DISTRICT

Charleston County SCHOOL DISTRICT
excellence is our standard

SCHOOLS BY DISTRICT



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

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 (CCSD) provides primary and secondary education, as well as a number of special programs, to its residents. All schools in the District are fully accredited by the State and Cognia. The 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 District are described below.

Special Programs. The District has a number of offerings and special programs outlined below:

Neighborhood Schools: CCSD 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: CCSD 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 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: CCSD 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 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 District sponsors nine charter schools.

Montessori Schools: CCSD 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. 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: CCSD has five specialized programs that serve students with particular needs. Similar to the 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: CCSD 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 completing the remaining coursework at their home school.

Other Programs. CCSD 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 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. 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. CCSD 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 District programs are now paired in the Business in Education Partnership.

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.

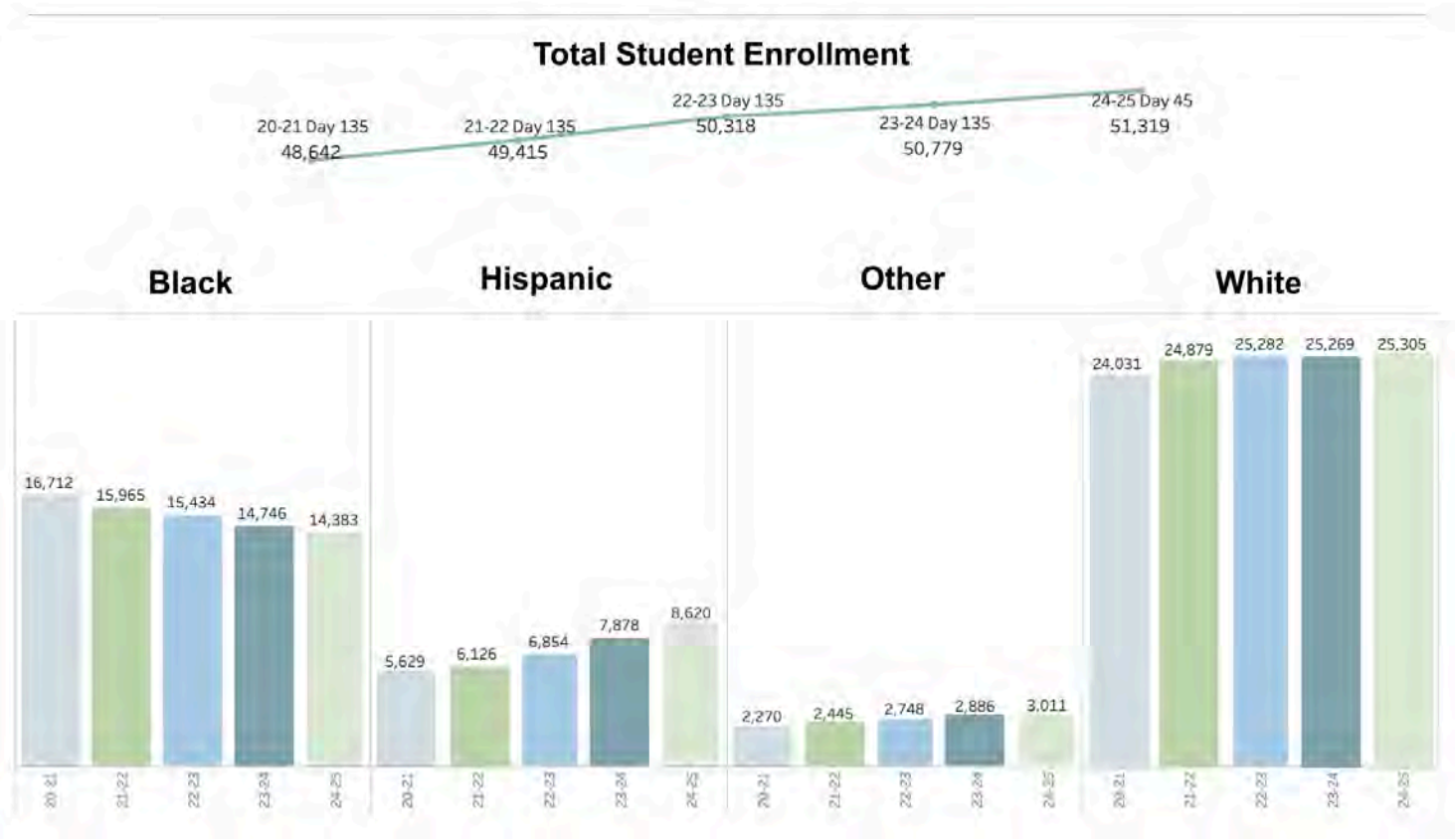
Expanded Learning. Expanded learning programs effectively deliver a variety of recreational, cultural and enrichment activities through the utilization of local school facilities.

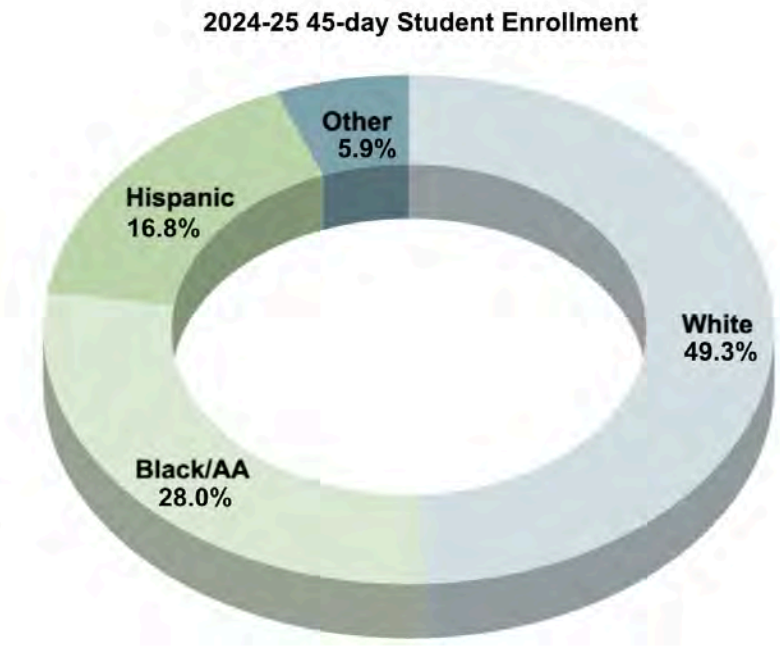
STUDENTS ARE
THE HEART



OF OUR WORK!

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 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%.

FY 2026 Preliminary Projected Enrollment - Traditional Schools																								
Dept	School Name	Early Head Start	Head Start	CD PK	CD Blend	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori Primary	Montessori Lower EL	Montessori Upper EL	Montessori Middle	ECD (PIC)	SPED (LI/LRE)	TOTAL
202	Mt Pleasant Academy			18		85	96	82	111	95	114													15	**616**
203	Mamie Whitesides ES			72		110	114	95	112	128	112													8	**751**
204	Sullivan's Island ES			18		80	84	82	85	73	77														**499**
205	Belle Hall ES			36	14	91	96	97	89	101	107													10	**641**
207	Jennie Moore ES			36	14	136	141	126	155	170	169												11	8	**966**
208	Charles Pinckney ES								215	211	220														**646**
209	Laurel Hill Primary			108	14	164	167	174															11		**638**
210	James B Edwards ES			72	14	110	105	115	114	99	125												12	9	**775**
213	Carolina Park ES					120	103	145	168	178	160													11	**885**
304	Harbor View ES			36		91	90	92	115	92	100													6	**622**
305	Stiles Point ES			54		122	138	122	131	152	115														**834**
309	Murray-LaSaine Montessori																		100	129	100	23			**352**
310	James Island ES	8	15	54	14	76	82	74	77	92	87												13	11	**603**
412	Chicora ES						61	51	71	55	68													12	**318**
413	Burns ES																								
414	Lambs ES	16	15	54		84	101	86	76	86	92												15		**625**
415	Ladson ES			72	14	136	136	163	128	130	149													4	**932**
416	Pinehurst ES						151	156	178	127	159														**771**
418	North Charleston ES			18	14	56	53	65	78	63	47												11	23	**428**
419	North Charleston Creative Arts ES			36		58	64	66	67	75	64														**430**
420	Malcolm C Hursey Montessori																		158	149	105	35	11	34	**492**
421	WB Goodwin ES	16	30	36		58	57	62	66	62	64													10	**461**
422	Matilda Dunston ES			36	14	54	72	65	64	72	63													23	**463**
424	Hunley Park ES			54		68	75	76	78	61	58													25	**495**
425	AC Corcoran ES			51	14	114	121	126	120	101	99												16	1	**763**
426	Midland Park Primary	48	120	108	14	142																	13	11	**456**
435	Mary Ford EL&FC	32	75	72	28	78																	18		**303**
436	Pepperhill ES			54		64	64	58	70	65	66													9	**450**
504	St James-Santee ES	24	15	18		15	13	15	13	15	15	21	10	14											**188**
603	St Andrews School of M&S			36	14	112	130	120	126	124	120												12	9	**803**
605	Stono Park ES			36	14	43	43	32	26	44	26														**264**
606	Oakland ES			54	14	88	88	69	65	85	89												11	8	**571**
608	Ashley River Creative Arts ES			18		96	97	96	93	95	98													29	**622**
611	Springfield ES			54	12	94	104	93	101	88	123												13	13	**695**
612	Montessori Community																		73	78	82	48			**281**
616	Drayton Hall ES			70	14	96	95	85	89	100	97												16	6	**668**
705	Charleston Progressive Academy			36		26	24	19	29	21	31														**186**
706	Memminger ES			35	14	90	97	93	47	31	37												5		**449**
707	James Simons Montessori																		140	124	102	29			**395**
709	Buist Academy								77	78	78	100	98	90											**521**
712	Mitchell M&S ES			36		23	24	26	19	29	14													3	**174**
714	Sanders-Clyde ES	16	60	36		47	49	39	60	48	32												10		**397**
808	EB Ellington Advanced/Blaney					11	11	12	15	15	11														**75**
809	Jane Edwards ES			17		15	22	10	9	8	8	12													**101**
810	EB Ellington ES		30	54		31	35	23	35	33	31												9	7	**288**
811	Minnie Hughes ES	32	15	28		22	21	18	32	17	21														**206**
902	Angel Oak ES		30	90	14	201	201																11	6	**553**
907	Edith Frierson ES																		82	63	36	4			**185**
903	Johns Island ES							155	185	171	169													3	**683**

FY 2026 Preliminary Projected Enrollment - Traditional Schools																								
Dept	School Name	Early Head Start	Head Start	CD PK	CD Blend	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori Primary	Montessori Lower EL	Montessori Upper EL	Montessori Middle	ECD (PIC)	SPED (LI/LRE)	TOTAL
242	Laing MS											299	298	347										11	**955**
245	Moultrie MS											366	365	391										9	**1,131**
247	Thomas Cario MS											371	347	392											**1,110**
344	Camp Road MS											329	301	300										12	**942**
428	Deer Park MS											117	123	95											**335**
441	Northwoods MS											221	215	221										11	**668**
444	Morningside MS											179	172	173										7	**531**
446	Jerry Zucker MS											180	171	165										29	**545**
642	CE Williams South (7th & 8th)												408	446										19	**873**
647	CE Williams North (6th)											382												13	**395**
744	Simmons-Pinckney MS											66	63	60											**189**
944	Haut Gap MS											164	121	149											**434**
253	Lucy Beckham HS														444	441	443	420						23	**1,771**
257	Wando HS														679	645	632	594						42	**2,592**
445	Military Magnet Academy											54	60	60	85	52	42	31							**384**
450	School of the Arts											160	162	162	165	162	153	142							**1,106**
452	North Charleston HS														277	220	179	125						20	**821**
454	RB Stall HS	16													524	550	460	405						58	**2,013**
458	Academic Magnet Hs														190	190	185	181							**746**
653	West Ashley HS			17											670	486	520	418						42	**2,153**
755	Burke HS														110	79	65	56						6	**316**
851	Baptist Hill MHS											72	61	64	69	60	63	83						5	**477**
951	St John's HS														81	83	85	72						3	**324**
	GRAND TOTAL	**208**	**405**	**1,730**	**264**	**3,107**	**3,225**	**3,083**	**3,389**	**3,290**	**3,315**	**3,093**	**2,975**	**3,129**	**3,294**	**2,968**	**2,827**	**2,527**	**553**	**543**	**425**	**139**	**218**	**624**	**45,331**

ENROLLMENT BY GRADES

Traditional Schools

Grade	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
EHS	74	74	94	105	118	133	208	208	217	214	215	218
HS	428	417	182	325	359	418	402	405	332	330	330	333
4K	1907	1835	1003	1312	1602	1831	1745	1994	1841	1834	1837	1850
K	3220	3371	2983	3092	3173	2989	3145	3107	3178	3205	3202	3212
1st	3284	3312	3162	3222	3246	3247	3034	3225	3205	3271	3299	3297
2nd	3226	3341	3142	3139	3221	3264	3315	3083	3294	3238	3306	3335
3rd	3279	3304	3187	3138	3131	3309	3306	3389	3176	3359	3310	3380
4th	3425	3307	3123	3143	3069	3163	3301	3290	3393	3171	3351	3308
5th	3340	3462	3144	3124	3149	3050	3219	3315	3332	3432	3216	3393
6th	3332	3173	3193	3010	2993	3018	2931	3093	3190	3192	3269	3095
7th	3111	3307	3118	3234	2998	2970	3108	2975	3134	3233	3240	3325
8th	3003	3114	3253	3116	3144	2971	3050	3129	2976	3131	3234	3249
9th	2906	2957	3218	3540	3249	3338	3164	3294	3342	3183	3283	3431
10th	2604	2536	2742	2702	3006	2882	3015	2968	2963	3006	2865	2954
11th	2353	2310	2432	2381	2386	2734	2742	2827	2784	2787	2835	2698
12th	2283	2185	2232	2182	2260	2262	2544	2527	2655	2618	2608	2656
Primary Mont	530	551	480	510	495	516	545	553	589	585	585	588
Lower Mont	443	476	552	508	512	523	532	543	562	582	592	598
Upper Mont	339	345	379	356	402	390	400	425	423	427	434	447
Middle Mont	121	140	152	148	152	160	150	139	154	162	161	161
SC/SPED	820	563	561	446	468	480	518	218	518	522	523	529
PIC/ECD	131	116	105	103	137	131	158	624	190	190	191	193
Total	**44,159**	**44,196**	**42,437**	**42,836**	**43,270**	**43,779**	**44,532**	**45,331**	**45,448**	**45,672**	**45,886**	**46,250**
Gain or Loss		37	-1,759	399	434	509	753	799	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

Grade	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
EHS	72	163	29	0	1	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
K	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	359	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
6th	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	687	371	440	440	440	440	440	440
9th	627	732	696	785	711	665	755	775	779	779	779	779

ENROLLMENT BY GRADES

10th	588	656	534	686	650	642	614	625	626	626	626	626
11th	515	585	539	572	604	602	569	577	578	578	578	578
12th	424	432	460	523	511	543	584	589	590	590	590	590
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	55	55	69	73	63	63	63	63	63	63
SC/SPED	85	90	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		5.95%	-3.60%	5.40%	11.04%	-14.97%	2.21%	2.48%	0.11%	0.00%	0.00%	0.00%

TOTALS

Grade	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
EHS	146	237	123	105	119	133	208	248	257	254	255	258
HS	582	469	206	325	359	418	402	480	407	405	405	408
4K	2082	2004	1165	1460	1707	1946	1870	2119	1966	1959	1962	1975
K	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
6th	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	576	597	649	556	540	562	591	599	635	631	631	634
Lower Mont	613	652	590	679	691	698	697	708	727	747	757	763
Upper Mont	470	494	523	493	542	531	540	565	563	567	574	587
Middle Mont	169	189	207	203	221	233	213	202	217	225	224	224
SC/SPED	905	653	640	485	502	534	602	302	602	606	607	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%	0.69%

ENROLLMENT BY ELEMENTARY

Traditional Schools

Constituent District	School	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
1	St. James Santee ES/MS	240	248	240	197	212	218	176	188	186	190	186	183
2	Belle Hall ES	718	700	621	651	665	655	648	641	635	628	632	627
2	Carolina Park ES	779	902	874	895	974	974	931	885	874	842	816	807
2	Charles Pinckney ES	692	694	619	687	631	649	646	646	610	585	545	548
2	James B. Edwards ES	605	720	694	731	755	755	770	775	733	727	712	703
2	Jennie Moore ES	1130	1016	952	1010	1001	1000	982	966	950	935	932	954
2	Laurel Hill PS	621	619	539	685	723	705	656	638	637	644	655	658
2	Mamie P. Whitesides ES	752	781	703	770	829	823	767	751	747	732	726	741
2	Mt. Pleasant Academy	618	635	547	626	657	643	627	616	604	604	585	596
2	Sullivan's Island ES	490	512	475	475	477	511	497	499	504	515	514	514
3	Harbor View ES	650	698	621	620	645	663	627	622	632	643	626	625
3	James Island ES	523	554	483	525	568	608	574	603	596	579	579	582
3	Murray LaSaine Montessori	383	381	382	351	364	340	347	352	353	354	350	351
3	Stiles Point ES	713	749	669	776	812	813	862	834	844	815	807	810
4	A.C. Corcoran ES	767	772	665	636	748	708	738	763	760	761	758	754
4	Burns ES	191	91	-	-	-	-	-	-	-	-	-	-
4	Chicora ES	343	326	328	285	312	312	307	318	331	330	310	319
4	Hunley Park ES	479	474	401	413	404	410	478	495	501	509	508	507
4	Ladson ES	924	888	821	840	854	887	890	932	943	971	1004	1012
4	Lambs ES	396	384	346	323	429	503	575	625	651	661	688	704
4	Malcolm C. Hursey Montessori	365	389	411	406	422	470	465	492	518	526	534	538
4	Mary Ford ELCC	282	257	207	242	265	276	270	303	270	272	277	280
4	Matilda Dunston ES	332	365	390	380	415	473	555	463	451	461	479	491
4	Midland Park PS	439	459	300	355	469	440	399	456	393	385	385	394
4	N. Charleston Creative Arts ES	572	561	486	467	409	401	394	430	412	394	389	388
4	North Charleston ES	486	428	336	304	271	293	333	428	470	495	503	510
4	Pepperhill ES	593	574	514	527	441	439	444	450	443	431	416	421
4	Pinehurst ES	751	741	716	663	645	669	750	771	768	797	770	758
4	W.B. Goodwin ES	468	465	382	383	416	422	443	461	462	464	465	469
9	Angel Oak ES	510	628	636	701	766	776	840	553	580	629	645	637
9	Edith Frierson Montessori	130	133	148	150	154	158	177	185	225	245	259	274
9	Johns Island ES	-	-	-	-	-	-	-	683	718	755	806	899
9	Mt. Zion ES	264	264	247	235	273	300	302	-	-	-	-	-
10	Ashley River Creative Arts ES	615	611	576	569	613	618	619	622	635	639	645	642
10	Drayton Hall ES	725	696	601	607	631	650	644	668	695	713	741	766
10	Montessori Community School	279	283	273	266	274	281	280	281	281	280	283	284
10	Oakland ES	553	586	516	536	498	512	553	571	580	577	596	605
10	Springfield ES	644	659	632	627	590	664	666	695	701	728	749	775
10	St. Andrews Math & Science ES	733	765	702	731	761	717	775	803	793	796	789	799
10	Stono Park ES	440	464	385	344	324	299	332	264	265	252	253	253
20	Buist Academy	481	514	546	557	550	538	517	521	515	510	506	504
20	Charleston Progressive Academy	291	287	265	230	218	193	207	186	169	168	163	165
20	James Simons Montessori	397	402	406	385	359	378	395	395	396	396	391	392
20	Julian Mitchell ES	357	329	217	207	201	202	160	174	156	144	144	141
20	Memminger ES	342	315	311	330	377	414	432	449	454	468	474	471
20	Sanders Clyde ES	446	475	397	404	326	324	367	397	387	376	363	365
23	EB Ellington Advanced Studies	70	77	82	72	80	85	79	75	80	82	84	88
23	EB Ellington ES	308	285	229	252	268	263	279	288	273	271	263	274
23	Jane Edwards ES	71	66	65	70	67	66	86	101	96	99	105	108
23	Minnie Hughes ES	216	192	169	193	179	209	202	206	202	213	203	210
	Total	**24,174**	**24,414**	**22,125**	**22,689**	**23,322**	**23,707**	**24,063**	**24,520**	**24,479**	**24,591**	**24,613**	**24,896**
	Gain or Loss		240	-2,289	564	633	385	356	457	-41	112	22	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

Charter/Special Programs

Constituent District	School	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
10	Carolina Voyager Charter	284	340	382	394	373	384	399	399	399	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	-	-	-	-	-	-	-	-	-	-
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	-	1	0	0	24	24	24	24	24
4	Meeting Street @ Brentwood	514	596	615	692	563	673	819	819	819	819	819	819
4	Meeting Street @ Burns	176	245	400	466	413	359	258	258	258	258	258	258
10	Orange Grove Charter	1169	1168	1169	1156	1167	1170	1171	1171	1171	1171	1171	1171
4	Prestige Prep Academy	69	-	-	-	-	-	-	-	-	-	-	-
10	West Ashley Head Start	118	112	32	-	-	-	-	91	91	91	91	91
1	Windwood Farms	0	22	13	16	-	19	26	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**	**3,353**
	Gain or Loss		133	30	67	-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 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%

ENROLLMENT BY MIDDLE

Traditional Schools

Constituent District	School	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
2	Laing MS	1283	1164	1049	1009	1014	1017	995	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
3	Camp Rd MS	795	814	801	824	854	846	909	942	951	990	984	981
4	Deer Park MS	555	439	406	324	298	278	304	335	370	367	367	383
4	Jerry Zucker MS	563	582	555	511	517	480	506	545	573	621	658	688
4	Morningside MS	608	638	649	624	536	480	516	531	532	563	611	648
4	Northwoods MS	687	818	872	792	730	654	666	668	687	693	731	743
9	Haut Gap MS	507	530	478	478	439	432	409	434	456	511	547	544
10	CE Williams MS	659	652	1243	1198	1144	1205	1283	1268	1280	1318	1350	1317
10	West Ashley MS	605	607	-	-	-	-	-	-	-	-	-	-
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	-60
	% Change		1.03%	-1.36%	-2.95%	-2.92%	-1.68%	2.07%	1.25%	0.96%	3.03%	2.22%	-0.70%

ENROLLMENT BY HIGH MIDDLE/HIGH

Traditional Schools

Constituent District	School	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 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	656	687	699	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	588	574	670	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
9	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	563	570	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/Special Programs

Constituent District	School	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
4	Allegro School of Music	223	206	203	219	235	217	248	248	248	248	248	248
20	Charleston Charter Math & Science	559	548	535	530	508	563	578	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	356	351	325	319	349	393	400	400	400	400
4	Greg Mathis Charter HS	61	64	66	63	55	59	61	61	61	61	61	61
3	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	41	13	16	47	41	41	41	41	41	41
10	PACE Charter	33	35	40	41	44	50	46	46	46	46	46	46
3	Septima Clark Corporate Academy	123	123	97	98	44	36	64	64	64	64	64	64
2/3	Turning 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		41	113	-85	976	-1,041	101	44	7	0	0	0
	% Change		1.39%	3.68%	-2.85%	24.65%	-35.66%	3.34%	1.44%	0.23%	0.00%	0.00%	0.00%

GRAND TOTALS

	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		-59	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%

ENROLLMENT GRAND TOTALS

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
Traditional Schools												
Elementary Schools	24,174	24,414	22,125	22,689	23,322	23,707	24,063	24,520	24,479	24,591	24,613	24,896
Middle Schools	8,475	8,563	8,448	8,206	7,973	7,841	8,007	8,108	8,187	8,443	8,635	8,575
High Schools	11,319	11,219	11,508	11,941	11,975	12,231	12,462	12,703	12,782	12,638	12,638	12,809
Total	**43,968**	**44,196**	**42,081**	**42,836**	**43,270**	**43,779**	**44,532**	**45,331**	**45,448**	**45,672**	**45,886**	**46,280**
Charters/Programs												
Elementary Charter/Programs	**3,045**	**3,178**	**3,208**	**3,275**	**3,076**	**3,201**	**3,238**	**3,353**	**3,353**	**3,353**	**3,353**	**3,353**
Middle/High Charter/Programs	**2,915**	**2,956**	**3,069**	**2,984**	**3,960**	**2,919**	**3,020**	**3,064**	**3,071**	**3,071**	**3,071**	**3,071**
Total	**5,960**	**6,134**	**6,277**	**6,259**	**7,036**	**6,120**	**6,258**	**6,417**	**6,424**	**6,424**	**6,424**	**6,424**
TOTALS												
Total	**49,928**	**50,330**	**48,358**	**49,095**	**50,306**	**49,899**	**50,790**	**51,748**	**51,872**	**52,096**	**52,310**	**52,704**
Gain or Loss		402	-1,972	737	1,211	-407	891	958	124	224	214	394
% Change		0.80%	-4.08%	1.50%	2.41%	-0.82%	1.75%	1.85%	0.24%	0.43%	0.41%	0.75%

FINANCIAL



STUDENTS ARE
THE HEART



OF OUR WORK!

Fund Descriptions and Structure

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:

- Three Year Consolidated Revenues by Type
- Three Year Consolidated Expenditure by Function
- Budget Summary – All Funds
- FY2026 Expenditures by object category (salaries, benefits, materials, and supplies)
- FY2026 Expenditures by functional area (direct classroom expenditures on face- to-face teaching, student transportation, or instructional support)
- FY2026 Expenditures by location or department (every school as well as central offices)

- **Consolidated Budget Statement Revenue and Appropriations Overview (Page 120)**– A consolidated budget report showing 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 120)** – A consolidated report showing district-wide resources in comparative totals for FY2025 and 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 121)** – 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 123)** – 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 126)** – 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.

GENERAL OPERATING FUND (Major 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 134)** – The General Operating Fund Budget for FY2026 presented in audit format.

- **General Operating Revenue Line Item Descriptions (Page 144)** – 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 147)** – An analysis of general operating revenues by line item - with a comparison of current year to next year.

- **General Operating Expenditure Budget Comparison (Page 149)** – 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 budget (FY2026).

SPECIAL REVENUE FUNDS (Major Fund) – 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 156)** – Special Revenue Funds Budget for FY2026 presented in audit format.

- **Special Revenue Funds Detail Information on Funds (Page 166)** – A detailed description of the purpose of each individual fund with the 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 169) –** An analysis of current year (FY2025) original allocations and approved budget year (FY2026) with a variance column showing change from current year to next budget year.

- **Special Revenue Funds Expenditure Budget Comparison (Page 171) –** 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 budget (FY2026).

EDUCATION IMPROVEMENT ACT FUNDS (Major Fund) – 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 176)** – Education Improvement Funds Budget for FY2026 presented in audit format.

- **Education Improvement Act Detail Information on Funds (Page 181)** – 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.

- **Education Improvement Act Funds Revenue Budget (Page 182)** – An analysis of current year (FY2025) original allocations and approved budget year (FY2026) with a variance column showing change from current year to next budget year.

- **Education Improvement Act Funds Expenditure Budget Comparison (Page 184)** –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. The report shows readers a comparison of current year (FY2025) expenditures to budget (FY2026).

WEIGHTED STUDENT FORMULA (WSF) FUND (Major 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 188)** – WSF Fund Budget for FY2026 presented in audit format.

- **Weighted Student Formula Fund Expenditure Budget Comparison (Page 193)** – A detailed analysis of WSF expenditures by location. The report shows readers a comparison of current year (FY2025) expenditures to budget (FY2026).

FOOD SERVICE FUND (Major 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 198) –** Food Service Fund Budget for FY2026 presented in audit format.

- **Food Service Fund Revenue Budget Comparison (Page 201) –** 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 202)** – 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 budget (FY2026).

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

- **Debt Service Fund Budget Summary (Page 206) –** A detailed analysis that outlines the beginning fund balance, sources of revenues, expenditures for FY2026, and an ending fund or "sinking" balance.

- **Debt Service Expenditure Budget (Page 208) –** 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 211) –** A detailed analysis of Principal and Interest payments on existing structured debt carried out through maturity.

CAPITAL PROJECTS FUND (Major 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 222) –** Summary list of the 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.

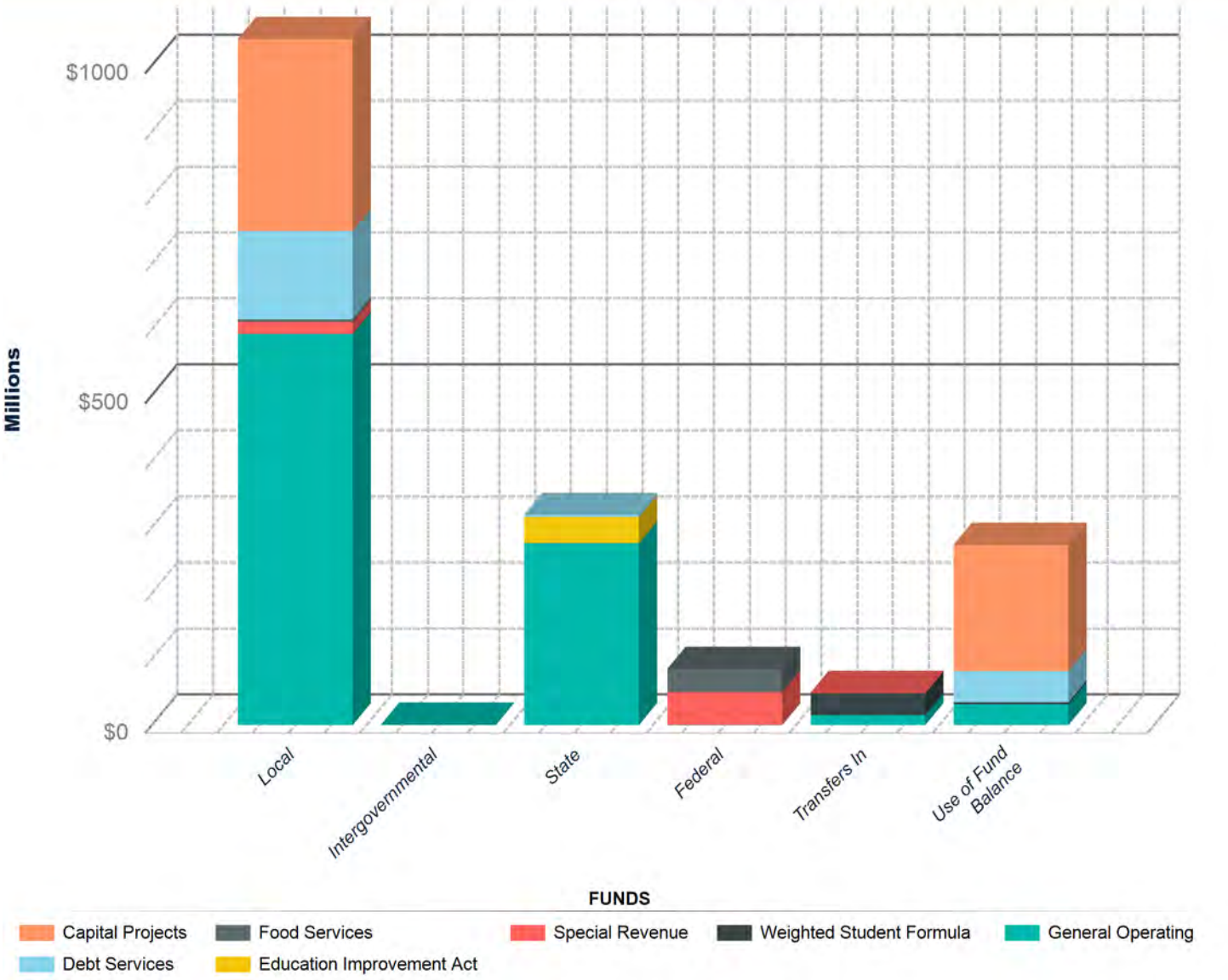
FUND RELATIONSHIP BY FUNCTION						
	Instructional Services	Support Services	Community Services	Transfers	Debt Service	Reserves
General Operating Fund	✓	✓	✓	✓		✓
Special Revenue Funds	✓	✓	✓	✓		
EIA Funds	✓	✓		✓		
WSF	✓	✓	✓			✓
Food Services		✓		✓		
Debt Service Fund					✓	✓
Capital Projects Fund		✓				✓

CCSD's annual financial statements account for seven Governmental Funds including the General Operating Fund, Special Revenue, Special Revenue - EIA, Food Service, Debt Service - District, Debt Service - CEEF, and Capital Building - District, and the Medals and Awards Permanent Fund. The Budget Document only accounts for budgeted funds which does not include Debt Service - CEEF Fund and the Medals and Awards Permanent Fund.

FY 2026

CONSOLIDATED BUDGET OVERVIEW

Revenue by Type - All Funds



Revenue by Type - All Funds

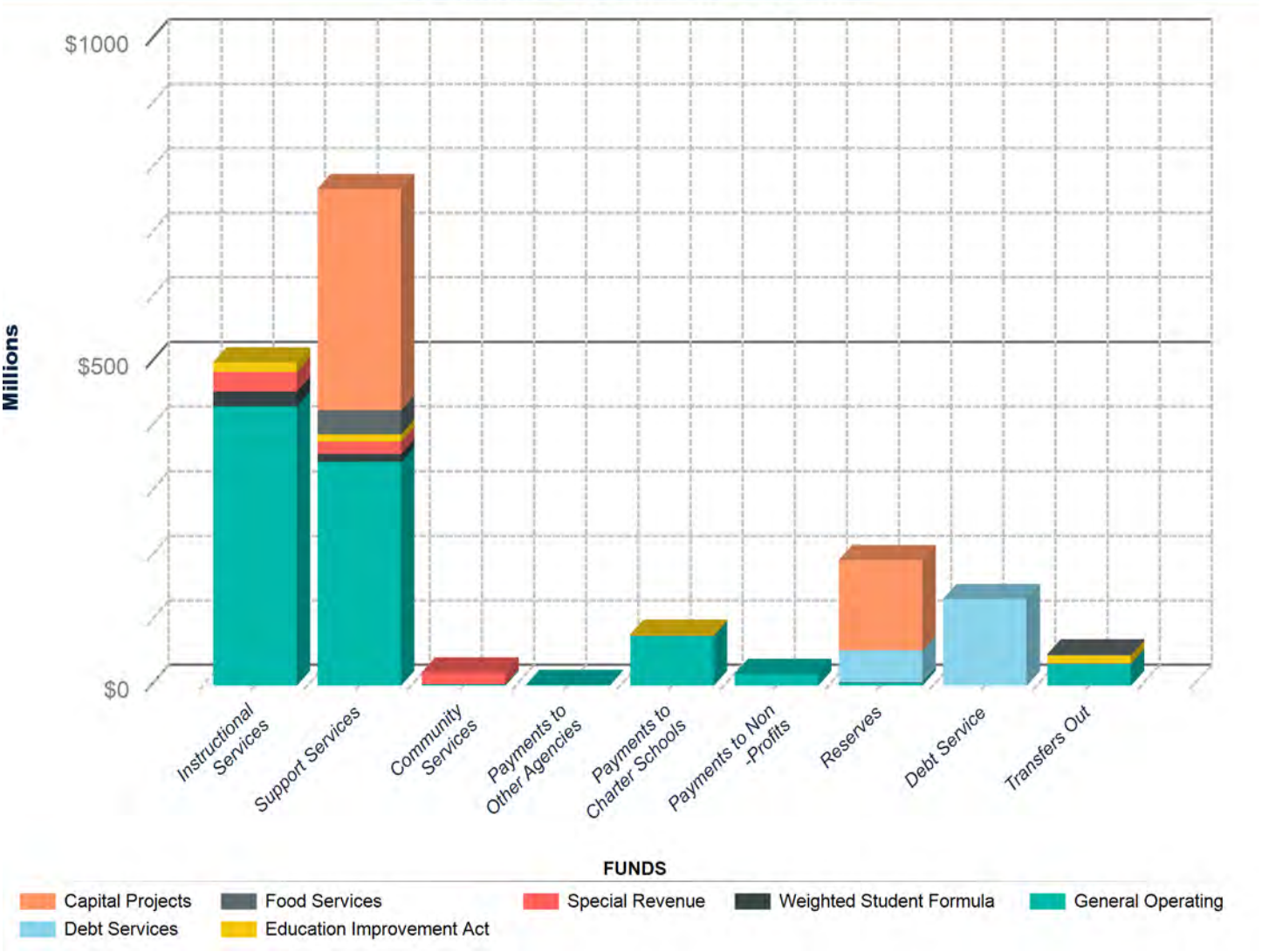
	FY2024 Actual	FY2025 Adopted	FY2026 Approved	FY25-FY26 Variance
Local	$829,824,819	$908,720,029	$1,039,968,600	$131,248,571
Intergovernmental	$1,002,418	$325,000	$325,000	$0
State	$294,639,087	$295,181,163	$318,183,264	$23,002,101
Federal	$172,234,910	$87,576,073	$84,896,075	($2,679,998)
Transfers In	$165,869,489	$50,962,378	$48,307,298	($2,655,080)
Total Revenues	**$1,463,570,723**	**$1,342,764,643**	**$1,491,680,237**	**$148,915,595**
Use of Fund Balance	$299,387	$404,412,047	$272,989,731	($131,422,316)
Total Other Sources	**$299,387**	**$404,412,047**	**$272,989,731**	**($131,422,316)**
Total Available	**$1,463,870,110**	**$1,747,176,690**	**$1,764,669,968**	**$17,493,279**

Charleston excellence is our standard
County SCHOOL DISTRICT

Three-Year Consolidated Summary - All Funds

Revenue by Type		FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026
	Local Revenue				
	General Fund	483,355,239	513,150,177	592,809,265	79,659,088
	Special Revenue Funds	25,463,295	16,230,267	18,384,430	2,154,163
	EIA	0	0	0	0
	WSF	0	0	0	0
	Food Services	3,450,906	3,593,571	3,813,217	219,646
	Debt Service	139,071,287	125,378,975	133,878,151	8,499,176
	Capital Projects	178,484,093	293,907,012	291,083,537	-2,823,475
Total Local Revenue		$829,824,820	$952,260,002	$1,039,968,600	$87,708,598
	Intergovernmental				
	General Fund	317,295	325,000	325,000	0
	Special Revenue Funds	0	0	0	0
	EIA	0	0	0	0
	WSF	0	0	0	0
	Food Services	0	0	0	0
	Debt Service	685,123	0	0	0
	Capital Projects	0	0	0	0
Total Intergovernmental		$1,002,418	$325,000	$325,000	$0
	State Revenue				
	General Fund	249,958,037	255,241,181	275,693,782	20,452,601
	Special Revenue Funds	2,826,631	3,008,322	67,620	-2,940,702
	EIA	39,139,937	35,181,660	39,655,222	4,473,562
	WSF	0	0	0	0
	Food Services	0	0	0	0
	Debt Service	2,714,481	1,750,000	2,766,640	1,016,640
	Capital Projects	0	0	0	0
Total State Revenue		$294,639,086	$295,181,163	$318,183,264	$23,002,101
	Federal Revenue				
	General Fund	196,753	12,000	115,236	103,236
	Special Revenue Funds	139,551,911	53,224,003	49,865,659	-3,358,344
	EIA	0	0	0	0
	WSF	0	0	0	0
	Food Services	32,486,246	34,340,070	34,915,180	575,110
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Federal Revenue		$172,234,910	$87,576,073	$84,896,075	-$2,679,998
	Transfers In				
	General Fund	20,168,086	15,829,720	14,999,548	-830,172
	Special Revenue Funds	235,000	235,000	235,000	0
	EIA	0	0	0	0
	WSF	0	34,072,658	33,072,750	-999,908
	Food Services	825,000	825,000	0	-825,000
	Debt Service	0	0	0	0
	Capital Projects	102,688,496	0	0	0
Total Transfers In		$123,916,582	$50,962,378	$48,307,298	-$2,655,080
Total Revenues		$1,421,617,816	$1,386,304,616	$1,491,680,237	$105,375,621
	Other Sources - Use of Fund Balance, Bond Proceeds & Premiums, and Sale of Capital Assets				
	General Fund	12,745	63,027,811	31,337,335	-31,690,476
	Special Revenue Funds	464,594	242,646	0	-242,646
	EIA	89,153	0	0	0
	WSF	0	0	3,000,000	3,000,000
	Food Services	0	0	0	0
	Debt Service	41,685,803	47,234,578	47,183,225	-51,353
	Capital Projects	0	250,367,039	191,469,171	-58,897,868
Total Other Sources - Use of Fund Balance & Sale of Capital Assets		$42,252,295	$360,872,074	$272,989,731	-$87,882,343
Total Revenues & Other Sources		**$1,463,870,111**	**$1,747,176,690**	**$1,764,669,968**	**$17,493,278**

Expenditure by Function - All Funds



Expenditure by Function - All Funds

	FY2024 Actual	FY2025 Adopted	FY2026 Approved	FY25-FY26 Variance
Instructional Services	$429,661,684	$474,670,779	$500,202,881	$25,532,101
Support Services	$615,798,100	$744,940,693	$769,093,359	$24,152,666
Community Services	$15,866,599	$18,520,590	$20,274,765	$1,754,175
Payments to Other Agencies	$783,571	$928,424	$1,062,038	$133,614
Payments to Charter Schools	$70,225,627	$73,500,290	$79,088,306	$5,588,016
Payments to Non-Profits	$17,634,472	$15,837,907	$17,924,110	$2,086,203
Reserves	$0	$238,034,652	$194,408,569	($43,626,083)
Debt Service	$54,798,711	$128,845,439	$134,141,856	$5,296,417
Capital Projects	$0	$0	$0	$0
Transfers Out	$161,100,337	$51,897,915	$48,474,085	($3,423,830)
Total Uses	**$1,365,869,101**	**$1,747,176,690**	**$1,764,669,968**	**$17,493,279**

Charleston County SCHOOL DISTRICT excellence is our standard

Three-Year Consolidated Summary - All Funds

Expenditures by Function		FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026
	Instructional Services				
	General Fund	336,765,057	394,893,590	432,204,393	37,310,803
	Special Revenue Funds	80,792,845	32,312,324	30,517,925	-1,794,399
	EIA	12,103,783	13,392,207	14,487,631	1,095,424
	WSF *	0	34,072,658	22,992,931	-11,079,727
	Food Services	0	0	0	0
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Instructional Services		$429,661,685	$474,670,779	$500,202,880	$25,532,101
	Support Services				
	General Fund	287,944,253	321,305,571	346,226,790	24,921,219
	Special Revenue Funds	61,382,900	21,846,766	19,032,811	-2,813,955
	EIA	10,251,292	7,854,032	11,386,580	3,532,548
	WSF	0	0	12,241,144	12,241,144
	Food Services	35,790,871	36,514,933	37,329,553	814,620
	Debt Service	0	0	0	0
	Capital Projects	133,765,664	357,419,390	342,856,481	-14,562,909
Total Support Services		$529,134,980	$744,940,692	$769,073,359	$24,132,667
	Community Services				
	General Fund	1,996,546	2,122,159	2,054,887	-67,272
	Special Revenue Funds	13,857,494	16,398,432	18,086,932	1,688,500
	EIA	12,559	0	0	0
	WSF	0	0	132,946	132,946
	Food Services	0	0	0	0
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Community Services		$15,866,599	$18,520,591	$20,274,765	$1,754,174
	Payment to Other Agencies				
	General Fund	783,571	928,424	1,062,038	133,614
	Special Revenue Funds	0	0	0	0
	EIA	0	0	0	0
	WSF	0	0	0	0
	Food Services	0	0	0	0
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Payment to Other Agencies		$783,571	$928,424	$1,062,038	$133,614
	Payments to Charter Schools				
	General Fund	63,386,532	71,068,303	77,524,345	6,456,042
	Special Revenue Funds	2,119,667	1,206,866	182,950	-1,023,916
	EIA	4,719,428	1,225,121	1,381,011	155,890
	WSF	0	0	0	0
	Food Services	0	0	0	0
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Payment to Charter Schools		$70,225,627	$73,500,290	$79,088,306	$5,588,016
	Payment to Non-Profits				
	General Fund	16,546,902	15,837,907	17,924,110	2,086,203
	Special Revenue Funds	1,728,315	0	0	0
	EIA	10,000	310,300	0	-310,300
Total Payment or Non-Profits		$18,285,217	$16,148,207	$17,924,110	$1,775,903

Charleston County SCHOOL DISTRICT — excellence is our standard

Three-Year Consolidated Summary - All Funds

Expenditures by Function		FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026
	Reserves & Capital Outlay				
	General Fund	0	5,561,878	4,240,453	-1,321,425
	Special Revenue Funds	0	0	0	0
	EIA	0	0	0	0
	WSF	0	0	705,729	705,729
	Food Services	0	0	0	0
	Debt Service	0	45,618,114	49,786,160	4,168,046
	Capital Projects	87,389,633	186,854,661	139,696,227	-47,158,434
Total Reserves & Capital Outlay		$87,389,633	$238,034,653	$194,428,569	-$43,606,084
	Debt Service				
	General Fund	949,600	100,000	100,000	0
	Special Revenue Funds	0	0	0	0
	EIA	0	0	0	0
	WSF	0	0	0	0
	Food Services	0	0	0	0
	Debt Service	187,899,018	128,745,439	134,041,856	5,296,417
	Capital Projects	4,414,491	0	0	0
Total Debt Service		$193,263,109	$128,845,439	$134,141,856	$5,296,417
	Transfers Out & Indirect Costs				
	General Fund	1,060,000	35,768,058	33,943,150	-1,824,908
	Special Revenue Funds	6,235,493	1,175,849	732,091	-443,758
	EIA	12,132,028	12,400,000	12,400,000	0
	WSF	0	0	0	0
	Food Services	1,831,158	2,243,708	1,398,844	-844,864
	Debt Service	0	0	0	0
	Capital Projects	0	0	0	0
Total Transfers Out & Indirect Costs		$21,258,679	$51,587,615	$48,474,085	-$3,113,530
Total Expenditures		**$1,365,869,100**	**$1,747,176,690**	**$1,764,669,968**	**$17,493,278**

Charleston County SCHOOL DISTRICT — excellence is our standard

Budget Summary - All Funds
FY 2026

	Fund Statement Page Number	Revenues net of Reserves * (Pages 114-115)		Transfers In	Sources	Expenditures (Pages 116-118)	Transfers Out	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance	
GENERAL OPERATING FUND	153	$ 868,943,283		$ 14,999,548	$ 883,942,831	$ 881,337,016	$ 33,943,150	$ 915,280,166	(31,337,335)	$ 167,829,677	$ 136,492,342	
SPECIAL REVENUE FUNDS	173	68,317,709		235,000	68,552,709	68,552,709	-	68,552,709	-	17,279,478	17,279,478	
EDUCATION IMPROVEMENT ACT FUNDS	186	39,655,222		-	39,655,222	27,255,222	12,400,000	39,655,222	-	-	-	
WEIGHTED STUDENT FORMULA FUND	195	-		33,072,750	33,072,750	36,072,750	-	36,072,750	(3,000,000)	-	(3,000,000)	**
FOOD SERVICE FUNDS	204	38,728,397		-	38,728,397	37,329,553	1,398,844	38,728,397	-	5,175,299	5,175,299	
DEBT SERVICE FUND	207	136,644,791	*	-	136,644,791	134,041,856	-	134,041,856	2,602,935	(11,487,404)	(8,884,469)	
CAPITAL BUILDING FUND	225	291,083,537	*	-	291,083,537	342,856,481	-	342,856,481	(51,772,944)	163,154,624	111,381,680	
Total All Funds		**$ 1,443,372,939**		**$ 48,307,298**	**$ 1,491,680,237**	**$ 1,527,445,587**	**$ 47,741,994**	**$ 1,575,187,581**	**$ (83,507,344)**	**$ 341,951,674**	**$ 258,444,330**	

** Excess projected funding in FY2025 will eliminate negative Fund Balance

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement

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.

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	$39,655,222			$2,766,640		$318,183,264
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**	**$39,655,222**	**$33,072,750**	**$38,728,397**	**$136,644,791**	**$291,083,537**	**$1,491,680,237**
Use of Fund Balance	$31,337,335			$3,000,000		$47,183,225	$191,469,171	$272,989,731
Total Other Sources	**$31,337,335**	**$0**		**$3,000,000**		**$47,183,225**	**$191,469,171**	**$272,989,731**
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	$432,204,393	$30,517,925	$14,487,632	$22,992,931				$500,202,881
Support Services	$346,246,790	$19,032,811	$11,386,580	$12,241,144	$37,329,553		$342,856,481	$769,093,359
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	$4,220,453			$705,729		$49,786,160	$139,696,227	$194,408,569
Debt Service	$100,000					$134,041,856		$134,141,856
Transfers Out	$33,943,150	$732,091	$12,400,000		$1,398,844			$48,474,085
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**

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Function

Expenditures	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
Instructional Services								
Classroom	$432,204,393	$30,517,925	$14,487,632	$22,992,931				$500,202,881
Instructional Services Totals	**$432,204,393**	**$30,517,925**	**$14,487,632**	**$22,992,931**				**$500,202,881**
Support Services								
Pupil Accounting	$1,498,279	$1,741,075		$1,054,710				$4,294,064
Guidance Services	$21,965,618	$888,205	$3,335,568	$3,688,294				$29,877,685
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	$29,283,617	$5,159,387	$3,665,444	$3,751,398				$41,859,846
Library & Media Services	$11,410,536	$37,367		$183,119				$11,631,022
Supervision of Special Programs	$11,881,478	$4,587,018	$1,973,899	$106,467				$18,548,862
Improvement of Instruction - Inservice	$568,420	$1,212,994	$189,650	$31,769				$2,002,833
Board of Trustees & Self Insured Activities	$2,010,183							$2,010,183
Superintendent	$2,516,462							$2,516,462
School Office	$65,238,532	$88,196	$376,765	$3,258,576				$68,962,069
Business Offices	$8,121,870	$790,167						$8,912,037
Facility Operations	$666,350							$666,350
Maintenance/Custodial/Grounds	$89,175,740	$336,213					$342,856,481	$432,368,434
Student Transportation	$33,403,920	$330,319	$10,351					$33,744,590
Food Services					$37,329,553			$37,329,553
Procurement/Warehouse	$4,350,267	$232,747						$4,583,014
Security	$9,093,020							$9,093,020
Planning, Evaluation & Research	$3,915,600	$349,615	$85,400					$4,350,615
Information Services	$3,879,764							$3,879,764
Human Resources	$13,020,330	$664,030						$13,684,360
Technology	$8,523,556							$8,523,556
Pupil Activity	$5,126,292	$15,850	$39,420					$5,181,562
Support Services Totals	**$346,246,790**	**$19,032,811**	**$11,386,580**	**$12,241,144**	**$37,329,553**		**$342,856,481**	**$769,093,359**
Community Services								

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Function

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 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**	**$13,781,011**		**$1,398,844**			**$146,548,539**
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	$4,220,453			$705,729		$49,786,160	$139,696,227	$194,408,569
Reserves Totals	**$4,220,453**			**$705,729**		**$49,786,160**	**$139,696,227**	**$194,408,569**
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**

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Object

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
110	ADMINISTRATIVE SALARY	$35,578,725	$10,183,191	$876,566	$2,181,522	$1,044,186			$49,864,190
111	PRINCIPAL/AST PRINCIPAL SAL	$28,676,856		$271,668	$1,142,003				$30,090,527
112	TEACHER/PROFESSIONAL ED SALARY	$272,624,901	$12,896,266	$9,311,995	$14,713,694				$309,546,856
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	$55,615,702	$13,740,838	$939,037	$2,884,161	$496,092			$73,675,830
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	$135,155	$69,695	$6,104					$210,954
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	$1,227,174	$17,280				$6,048,113
180	HEAD OF ORG UNIT SALARY	$698,379							$698,379
210	GROUP HEALTH AND LIFE INS	$50,935,839	$3,785,495	$1,374,155	$2,430,317	$2,131,863			$60,657,669
220	EMPLOYEE RETIREMENT	$107,010,789	$10,149,804	$3,399,249	$5,628,438	$3,277,858			$129,466,138
230	SOCIAL SECURITY	$32,900,110	$3,132,161	$1,048,179	$1,728,490	$1,006,653			$39,815,593
260	UNEMPLOYMENT COMPENSATION TAX	$431,993	$42,191	$14,062	$22,597	$13,159			$524,002
270	WKRS' COMP - REIMB OTHR FUNDS	$5,376,292	$512,932	$174,174	$282,433	$164,490			$6,510,321
271	WKRS' COMP - ASSESSMENTS	$125,000							$125,000
272	WRKRS' COMP - PREMIUMS	$499,037							$499,037
310	PROFESSIONAL/TECHNICAL SRVS	$5,391,712	$80,000						$5,471,712
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

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Object

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	$2,465,413	$4,100						$2,469,513
322	OUTSOURCED SUBSTITUTES	$10,887,108	$456,401		$35,645				$11,379,154
323	REPAIRS AND MAINTENANCE SRVS	$3,829,612				$97,000			$3,926,612
324	PROPERTY INSURANCE	$11,396,013							$11,396,013
325	RENTALS/LEASE	$943,564	$1,800						$945,364
326	OUTSOURCED DAY PORTERS	$9,920,285							$9,920,285
329	OTHER PROPERTY SERVICES	$1,007,220							$1,007,220
331	STUDENT TRANSPORTATION	$29,077,819	$149,185	$7,351					$29,234,355
332	IN STATE TRAVEL	$1,281,961	$315,433	$19,514	$106,596	$38,550			$1,762,054
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	$548,423	$516,708	$51,003		$25,000			$1,141,134
339	OTHER TRANSPORTATION SERVICES	$17,000	$500						$17,500
340	COMMUNICATION (TELEPHONE)	$940,571	$6,686		$337				$947,594
342	PAGER/CELL PHONE RENT/MESG SYS	$439,145	$77,235		$4	$5,000			$521,384
345	TECHNOLOGY PURCHASED SERVICES	$1,793,298	$28,468	$177,400	$55				$1,999,221
350	ADVERTISING	$136,650	$32,000			$30,000			$198,650
360	PRINTING AND BINDING	$2,470,946	$172,756	$66,375	$22,860	$15,000			$2,747,937
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	$10,855,090	$984,448	$66,268	$316,151	$800,000			$13,021,957
410	SUPPLIES	$6,431,157	$2,249,651	$2,179,064	$1,884,764	$1,528,521			$14,273,157
412	POSTAGE	$81,431	$8,567		$4	$1,500			$91,502
414	BAND UNIFORM	$84,000							$84,000
417	FOOD AND CATERING	$789,093	$105,048	$9,500		$10,000			$913,641
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	$180,981	$85,634	$11,152		$10,000			$287,767

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement 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	$14,398,002	$18,000						$14,416,002
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	$417,763	$26,894			$7,000			$451,657
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	$1,381,011					$97,325,616
791	INDIRECT COST		$732,091			$1,398,844			$2,130,935
910	RESERVE FOR FUND BALANCE	$2,720,453			$705,729				$3,426,182
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**	**$1,764,669,968**

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0000	0000 AVAILABLE		$31,002				$183,828,016		$183,859,018
0101	SUPERINTENDENT'S OFFICE	$2,512,337							$2,512,337
0102	DEPUTY SUPERINTENDENTS OFFICE	$1,194,773							$1,194,773
0103	FACILITY SERVICES	$389,140							$389,140
0104	CHIEF ACADEMIC OFFICE	$2,077,330	$530,406						$2,607,736
0105	PAYROLL OFFICE	$1,862,530							$1,862,530
0106	ACCOUNTING OFFICE	$1,713,576							$1,713,576
0107	EXPANDED LEARNING		$2,536,480						$2,536,480
0108	EMPLOYEE RELATIONS	$947,740							$947,740
0109	BUS LOTS	$169,644							$169,644
0110	ACCELERATION SCHOOLS	$1,018,891							$1,018,891
0111	FACILITY MAINTENANCE	$458,846							$458,846
0112	SCHOOL FOOD SERVICES					$9,047,284			$9,047,284
0113	CAPITAL IMPROVEMENT	$138,392							$138,392
0115	COMMUNICATIONS	$1,858,679							$1,858,679
0117	OFFICE OF GENERAL COUNSEL	$1,890,183							$1,890,183
0118	GIFTED & TALENTED OFFICE	$635,070	$50,000						$685,070
0119	PLANT OPERATIONS	$2,268,900							$2,268,900
0120	FEDERAL PROGRAMS OFFICE	$182,858	$3,405,846						$3,588,704
0121	FINE ARTS OFFICE	$551,488	$50,000						$601,488
0122	MLL/OTIS	$3,683,239	$608,361						$4,291,600
0123	ADULT EDUCATION	$266,257	$442,357	$513,892					$1,222,506
0124	EDUC LDRSHP & EFFECTIVENESS	$1,829,204							$1,829,204
0125	CURRICULUM & INSTRUCTION	$5,752,394	$1,233,701	$461,475					$7,447,570
0126	PLANNING AND REAL ESTATE	$2,353,890							$2,353,890
0127	DISTRICTWIDE ACCOUNTING	$58,405,692	$531,872	$18,914,426				$482,552,708	$560,404,698
0133	STUDENT SUPPORT	$9,944,966	$154,860	$1,359,785					$11,459,611
0134	NURSE SERVICES OFFICE	$2,087,157		$64,723					$2,151,880
0135	CAREER & TECHNOLOGY EDUCATION	$1,802,280	$354,961	$760,982					$2,918,223
0136	STUDENT INFORMATION	$1,457,846							$1,457,846
0137	BUSINESS INTELLIGENCE	$1,221,317							$1,221,317
0139	AUXILIARY SERVICES	$506,460							$506,460
0140	PUBLIC SAFETY OFFICE	$4,194,043							$4,194,043

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0144	PROCUREMENT SERVICES	$1,123,738	$232,747						$1,356,485
0147	CAPITAL PROJECTS	$85,153							$85,153
0149	SCHOOL SUPPORT	$3,194,919		$375,148					$3,570,067
0150	CHILD DEV OFFICE	$1,216,655							$1,216,655
0151	HEADSTART/EHS/PRESCHOOL	$1,471,352	$4,311,504						$5,782,856
0153	IT NETWORK OPERATIONS	$3,238,445							$3,238,445
0154	STUDENT TRANSPORTATION	$1,068,353							$1,068,353
0156	IT CUSTOMER SUPPORT	$3,282,309							$3,282,309
0157	HUMAN RESOURCES	$9,350,396	$1,550,402						$10,900,798
0158	BUDGET & SPECIAL REVENUE	$1,621,962							$1,621,962
0159	BRIDGE VIEW DRIVE	$770,239							$770,239
0160	HVAC SHOP	$3,659,818							$3,659,818
0161	ENERGY SERVICES	$489,365							$489,365
0162	PLUMBING SHOP	$2,609,498							$2,609,498
0164	CARPENTRY SHOP	$1,791,281							$1,791,281
0166	SAFETY AND RISK SERVICES	$651,452							$651,452
0167	GUIDANCE & COUNSELING	$621,312		$67,045					$688,357
0169	SPECIAL EDUCATION DEPARTMENT	$8,006,628	$5,300,606						$13,307,234
0170	ASSESSMENT & EVALUATION	$3,070,798		$262,800					$3,333,598
0172	ELECTRICAL SHOP	$1,589,043							$1,589,043
0173	CHIEF INFORMATION OFFICE	$753,572							$753,572
0177	SCHOOL CHOICE	$1,633,631							$1,633,631
0179	FINANCIAL OPERATIONS	$1,001,611	$1,807,937						$2,809,548
0180	CHIEF FINANCIAL OFFICE	$642,472	$259,377						$901,849
0181	TITLE I DISTRICT WIDE		$89,800						$89,800
0182	VIDEO SERVICES	$17,054							$17,054
0189	CHIEF OPERATING OFFICER	$10,780							$10,780
0190	TIGER TEAM	$2,222,446							$2,222,446
0191	ENERGY/ENVIRONMENTAL	$908,659							$908,659
0192	MAINTENANCE PROGRAM	$1,899,323							$1,899,323
0193	GENERAL SERVICES	$1,677,428							$1,677,428
0194	CAROLINA YOUTH DEVELOPMENT	$29,667							$29,667
0195	FINANCIAL SERVICES	$1,384,679							$1,384,679

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0196	ADMIN BLDG (75 CALHOUN ST.)	$1,198,149							$1,198,149
0197	PM TEAM	$2,707,158							$2,707,158
0200	ELEMENTARY LEARNING COMM	$1,775,677							$1,775,677
0202	MT PLEASANT ACADEMY	$7,299,587	$478,818	$93,235	$238,031	$289,384			$8,399,055
0203	MAMIE P WHITESIDES ELEMENTARY	$8,198,087	$740,726	$120,956	$351,745	$279,599			$9,691,113
0204	SULLIVAN'S ISLAND ELEMENTARY	$6,132,591	$496,863	$104,073	$105,514	$209,090			$7,048,131
0205	BELLE HALL ELEMENTARY	$6,883,371	$866,026	$173,702	$225,849	$193,705			$8,342,653
0207	JENNIE MOORE ELEMENTARY	$12,192,662	$451,156	$37,920	$414,338	$386,909			$13,482,985
0208	CHARLES PINCKNEY ELEMENTARY	$6,888,288	$391,059	$123,301	$344,772	$272,551			$8,019,971
0209	LAUREL HILL PRIMARY	$8,540,013	$589,692	$195,825	$337,786	$266,328			$9,929,644
0210	GOV JAMES B EDWARDS ELEMENTARY	$9,117,412	$451,100	$66,088	$323,241	$233,754			$10,191,595
0211	EAST COOPER CAS	$5,298,115							$5,298,115
0213	CAROLINA PARK ES	$9,455,175	$631,120	$64,855	$354,356	$293,294			$10,798,800
0239	E COOPER MONTESSORI CHARTER ES	$6,502,699				$171,072			$6,673,771
0242	LAING MIDDLE	$10,866,173	$49,154	$113,853	$357,168	$398,525			$11,784,873
0245	MOULTRIE MIDDLE	$11,402,810		$146,033	$366,624	$327,234			$12,242,701
0247	CARIO MIDDLE	$11,247,146	$120,075	$8,835	$360,783	$313,197			$12,050,036
0253	LUCY G BECKHAM HIGH SCHOOL	$18,984,646	$226,348	$243,945	$578,869	$460,014			$20,493,822
0257	WANDO HIGH SCHOOL	$30,812,293	$433,269	$358,708	$848,643	$736,688			$33,189,601
0258	WANDO COMMUNITY SCHOOL		$536,161						$536,161
0259	DISTRICT 2 STADIUM	$123,352							$123,352
0268	WINDWOOD FARMS PROGRAM	$424,298	$235,607						$659,905
0304	HARBOR VIEW ELEMENTARY	$6,934,680	$592,834	$82,052	$359,177	$319,226			$8,287,969
0305	STILES POINT ELEMENTARY	$8,480,668	$356,667	$183,218	$266,872	$384,525			$9,671,950
0309	MURRAY-LASAINE ELEMENTARY	$5,739,514	$298,768	$182,677	$141,316	$170,346			$6,532,621
0310	JAMES ISLAND ELEMENTARY	$7,880,501	$642,764	$71,360	$448,469	$319,729			$9,362,823
0342	JAMES ISLAND MIDDLE	$464,005							$464,005
0344	CAMP ROAD MIDDLE SCHOOL	$9,555,621	$409,416	$124,102	$432,409	$515,264			$11,036,812
0350	JAMES ISLAND CHARTER HIGH	$26,696,078	$97,435			$724,754			$27,518,267
0359	SEPTIMA P CLARK ACADEMY	$1,967,149		$1,854,214					$3,821,363
0400	DISTRICT 4 CONSTITUENT OFFICE	$38,529							$38,529
0411	CHILD & FAMILY DEVELOPMENT CTR	$116,723							$116,723
0412	CHICORA ELEMENTARY	$6,038,154	$670,175	$152,859	$443,447	$335,458			$7,640,093

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0414	LAMBS ELEMENTARY	$6,956,607	$592,425	$422,799	$686,887	$412,329			$9,071,047
0415	LADSON ELEMENTARY	$9,437,870	$1,315,481	$787,221	$1,149,684	$669,107			$13,359,363
0416	PINEHURST ELEMENTARY	$8,030,830	$788,761	$181,916	$1,347,581	$628,384			$10,977,472
0418	NORTH CHARLESTON ELEMENTARY	$6,733,706	$643,142	$299,829	$553,963	$362,646			$8,593,286
0419	NORTH CHAS CREATIVE ARTS ELEM	$5,794,093	$734,667	$279,414	$489,802	$280,365			$7,578,341
0420	MALCOLM C HURSEY ELEMENTARY	$7,552,946	$554,706	$99,988	$396,200	$362,587			$8,966,427
0421	W B GOODWIN ELEMENTARY	$5,689,778	$1,360,937	$204,829	$707,105	$400,515			$8,363,164
0422	MATILDA F DUNSTON ELEMENTARY	$6,335,722	$652,228	$462,964	$768,306	$450,715			$8,669,935
0424	HUNLEY PARK ELEMENTARY	$6,430,745	$846,846	$347,506	$668,478	$368,020			$8,661,595
0425	A C CORCORAN ELEMENTARY	$8,532,023	$1,045,796	$629,102	$986,981	$472,158			$11,666,060
0426	MIDLAND PARK PRIMARY SCHOOL	$6,025,745	$2,318,067	$78,996	$710,319	$399,114			$9,532,241
0428	DEER PARK MIDDLE SCHOOL	$5,282,295	$250,620	$11,507	$394,847	$274,452			$6,213,721
0430	LADSON PRIMARY	$354,655							$354,655
0435	MARY FORD EARLY LRN & FAM CTR	$5,789,348	$1,439,650	$677,651	$349,133	$322,119			$8,577,901
0436	PEPPERHILL ELEMENTARY	$6,219,140	$674,292	$391,803	$642,692	$400,570			$8,328,497
0439	MEETING STREET ACD@BRENTWOOD	$14,288,771	$29,505	$80,000		$580,201			$14,978,477
0441	NORTHWOODS MIDDLE SCHOOL	$8,667,892	$630,700	$253,086	$1,047,826	$475,207			$11,074,711
0444	MORNINGSIDE MIDDLE	$7,164,507	$853,889	$140,241	$814,735	$326,461			$9,299,833
0445	MILITARY MAGNET ACADEMY	$9,764,746	$512,623	$16,088	$492,035	$357,360			$11,142,852
0446	ZUCKER MIDDLE SCHOOL	$7,173,786	$493,833	$117,381	$745,092	$461,177			$8,991,269
0450	CHAS COUNTY SCHOOL OF THE ARTS	$13,202,315	$51,990	$14,942	$308,013	$921,111			$14,498,371
0451	GARRETT ACADEMY OF TECHNOLOGY	$767,346							$767,346
0452	NORTH CHARLESTON HIGH	$11,664,628	$1,240,280	$257,392	$871,397	$292,361			$14,326,058
0453	GARRETT COMMUNITY ED		$195,894						$195,894
0454	R B STALL HIGH	$22,801,616	$2,499,768	$486,773	$2,346,718	$1,059,965			$29,194,840
0457	COOPER RIVER CAS	$4,396,915							$4,396,915
0458	ACADEMIC MAGNET HIGH SCHOOL	$9,794,791		$4,908	$178,584				$9,978,283
0461	GREG MATHIS CHARTER	$1,429,991	$26,505	$70,000					$1,526,496
0463	DANIEL JENKINS ACADEMY	$5,126,061		$92,747		$193,344			$5,412,152
0464	JUVENILE DETENTION CTR	$813,171	$195,196						$1,008,367
0468	LIBERTY HILL ACADEMY	$4,970,206	$107,590						$5,077,796
0470	MEETING ST. ELEM. AT BURNS	$4,814,665	$29,505	$80,000		$277,614			$5,201,784
0471	DISTRICT 4 STADIUM	$338,347							$338,347

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0472	TURNING POINT ACADEMY	$1,156,817		$1,111,451					$2,268,268
0504	ST JAMES-SANTEE ELEMENTARY	$4,900,801	$829,048	$257,849	$202,905	$228,864			$6,419,467
0600	DISTRICT 10 CONSTITUENT OFFICE	$28,032							$28,032
0601	PLANT OPER/QUALITY ASSUR	$569,596							$569,596
0603	ST ANDREWS ELEMENTARY	$8,757,149	$527,935	$71,931	$536,756	$450,023			$10,343,794
0605	STONO PARK ELEMENTARY	$4,511,692	$510,379	$302,060	$444,692	$344,783			$6,113,606
0606	OAKLAND ELEMENTARY	$8,241,029	$430,351	$122,528	$527,717	$383,204			$9,704,829
0607	ORANGE GROVE CHARTER ELMNTRY	$16,712,504				$554,266			$17,266,770
0608	ASHLEY RIVER ELEMENTARY	$8,766,536	$404,804	$85,867	$437,421	$323,098			$10,017,726
0611	SPRINGFIELD ELEMENTARY	$8,682,945	$880,432	$100,570	$746,919	$544,417			$10,955,283
0612	MONTESSORI COMMUNITY SCHL CHAS	$4,477,113	$71,915	$86,691	$88,689				$4,724,408
0616	DRAYTON HALL ELEMENTARY	$7,781,202	$728,774	$66,467	$446,259	$280,039			$9,302,741
0642	CE WILLIAMS - SOUTH (7TH 8TH)	$10,610,060	$107,857	$270,396	$750,709	$798,940			$12,537,962
0647	CE WILLIAMS - NORTH (6TH)	$7,212,382		$10,580	$355,186				$7,578,148
0648	ST ANDREWS MIDDLE	$787,594							$787,594
0653	WEST ASHLEY HIGH SCHOOL	$24,371,000	$493,596	$282,023	$1,502,907	$1,053,336			$27,702,862
0654	WEST ASHLEY COMM SCHL		$300,232						$300,232
0655	WA HEAD START	$663,178	$1,006,261			$139,984			$1,809,423
0661	PATTISON'S ACADEMY CHARTER	$1,725,263							$1,725,263
0667	WEST ASHLEY CAS	$4,121,395							$4,121,395
0700	HIGH SCHOOL LEARNING COMMUNITY	$1,000,856							$1,000,856
0701	PLANT OPS / GROUNDS SHOP	$1,664,813							$1,664,813
0705	CHARLESTON PROGRESSIVE SCHOOL	$5,089,645	$552,231	$286,582	$396,291	$241,369			$6,566,118
0706	MEMMINGER ELEMENTARY	$6,946,724	$387,799	$67,040	$357,168	$302,217			$8,060,948
0707	JAMES SIMONS MONTESSORI	$6,124,916	$358,429	$115,301	$266,872	$270,477			$7,135,995
0709	BUIST ACADEMY ELEMENTARY	$7,051,689	$183,996	$43,074	$159,387	$514,499			$7,952,645
0712	JULIAN MITCHELL ELEMENTARY	$3,869,710	$530,123	$485,467	$355,159	$224,551			$5,465,010
0714	SANDERS-CLYDE ELEMENTARY	$7,517,624	$1,401,666	$433,553	$443,447	$418,786			$10,215,076
0739	CHARLESTON DEVELOPMENT ACADEMY	$2,474,845							$2,474,845
0744	SIMMONS-PINCKNEY MIDDLE	$5,635,294	$189,492	$79,107	$266,872				$6,170,765
0749	CAROLINA VOYAGER CHARTER	$6,602,755				$244,252			$6,847,007
0752	THOMAS MYERS II	$1,854							$1,854
0755	BURKE HIGH	$9,531,627	$448,215	$94,834	$392,004	$741,597			$11,208,277

Charleston County SCHOOL DISTRICT
excellence is our standard

Fiscal Year 2026

Consolidated Budget Statement by Location

Expenditures		General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Projects	Total
0756	BURKE COMMUNITY ED		$163,028						$163,028
0760	EARLY COLLEGE HIGH SCHOOL	$7,434,724				$112,400			$7,547,124
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
0800	MIDDLE SCHOOL LEARNING COMM	$559,606							$559,606
0808	C C BLANEY ELEMENTARY	$1,038,326							$1,038,326
0809	JANE EDWARDS ELEMENTARY	$3,293,957	$115,039	$60,700	$88,569	$150,194			$3,708,459
0810	E B ELLINGTON ELEMENTARY	$5,315,234	$866,948	$198,407	$466,114	$321,575			$7,168,278
0811	MINNIE HUGHES ELEMENTARY	$3,404,025	$1,086,588	$299,256	$182,060	$236,123			$5,208,052
0851	BAPTIST HILL HIGH	$7,188,945	$486,120	$162,652	$383,849	$356,833			$8,578,399
0853	BAPTIST HILL MIDDLE	$3,739,177	$168,853	$7,853	$232,156				$4,148,039
0902	ANGEL OAK ELEMENTARY	$7,623,729	$634,590	$455,688	$453,252	$293,883			$9,461,142
0903	JOHNS ISLAND ES	$6,996,039	$419,151	$54,408	$604,340	$471,478			$8,545,416
0907	EDITH FRIERSON ELEMENTARY	$3,938,616	$101,345	$133,832	$110,048	$180,819			$4,464,660
0944	HAUT GAP MIDDLE	$6,386,315	$299,993	$125,560	$439,430	$270,788			$7,522,086
0951	ST JOHN'S HIGH	$7,493,298	$535,171	$12,325	$479,785	$370,053			$8,890,632
0999	LEGACY SCHOOLS	$1,333,600							$1,333,600
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**	**$1,764,669,968**

STUDENTS ARE
THE HEART



OF OUR WORK!

FY 2026

GENERAL OPERATING FUND

General Operating Fund Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
1000 Revenue from Local Sources				
1100 Taxes Levied/Assessed by the LEA				
1110 AD VALOREM TAXES (INDEPENDENT)	$444,488,987	$481,336,647	$552,078,930	$70,742,283
1140 P&I TAXES/DELINQUENT	$11,241,837	$9,500,000	$11,757,500	$2,257,500
1190 OTHER TAXES (INDEPENDENT)	$724,863	$0	$762,500	$762,500
1200 Revenue From Local Governmental Units Other Than LEAs				
1280 REVENUE IN LIEU OF TAXES	$15,580,811	$14,400,000	$17,840,000	$3,440,000
1300 Tuition				
1310 REGULAR DAY SCHL FR PATRONS	$422,366	$325,000	$419,250	$94,250
1500 Earnings on Investments				
1510 INTEREST ON INVESTMENTS	$10,008,580	$7,000,000	$9,030,000	$2,030,000
1900 Other Revenue from Local Sources				
1910 RENTALS	$609,507	$300,000	$370,087	$70,087
1912 REPAY OF PAYROLL OVERPAYMENTS	$279	$0	$0	$0
1920 CONTRIB & DONAT PRIVATE SOURCE	$0	$65,138	$0	($65,138)
1950 REFUND OF PRIOR YEAR'S EXPEND	$67,021	$0	$149,138	$149,138
1993 INSURANCE PROCEEDS	$36,299	$50,000	$50,000	$0
1999 REV FM OTH LOCAL SOURCES MISC	$174,688	$173,392	$351,860	$178,468
Total 1000 Revenue from Local Sources	**$483,355,239**	**$513,150,177**	**$592,809,265**	**$79,659,088**
2000 Intergovernmental Revenue				
2100 Payments from Other Governmental Units				
2100 PAYMENTS FM OTH GOV UNITS	($17)	$75,000	$0	($75,000)
2200 Payments from Public Charter Schools				
2200 PAYMENTS FM PUBLIC CHARTER SCH	$317,312	$250,000	$325,000	$75,000
Total 2000 Intergovernmental Revenue	**$317,295**	**$325,000**	**$325,000**	**$0**
3000 Revenue from State Sources				
3100 Restricted State Funding				
3103 STATE AID TO CLASS-PROGRAM	$110,596,487	$117,422,960	$126,866,914	$9,443,954
3131 HANDICAPPED TRANSPORTATION	$8,845	$9,000	$8,800	($200)
3160 SCHOOL BUS DRIVERS SALARY	$4,250,880	$3,100,000	$4,334,520	$1,234,520
3161 EAA BUS DRIVER SAL & FRINGE	$8,204	$8,300	$8,300	$0
3162 TRANS WORKERS COMP INSURANCE	$155,441	$161,584	$167,537	$5,953
3181 RETIREE INSURANCE	$18,343,700	$17,336,026	$21,184,624	$3,848,598
3300 Education Finance Act				
3350 RESIDENTIAL TREATMENT FACILITY	$153,157	$0	$0	$0
3392 NBSC EXCESS	$283,847	$0	$0	$0

General Operating Fund Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
3000 Revenue from State Sources				
3800 State Revenue in Lieu of Taxes				
3810 REIM FOR LOCAL PROP TAX RELIEF	$16,955,782	$16,955,781	$16,955,781	$0
3820 HOMESTEAD EXEMPTION	$3,557,262	$3,557,362	$3,557,362	$0
3825 REIMB PROP TAX RELIEF TIER 3	$86,841,505	$90,672,834	$93,703,391	$3,030,557
3830 MERCHANT'S INVENTORY TAX	$1,959,575	$1,997,045	$1,997,045	$0
3840 MANUF DEPRECIATION REIMBURSE	$3,873,468	$1,050,625	$3,939,844	$2,889,219
3900 Other State Revenue				
3993 PEBA	$2,969,664	$2,969,664	$2,969,664	$0
3999 REVENUE FROM OTHER STE SOURCES	$220	$0	$0	$0
Total 3000 Revenue from State Sources	**$249,958,037**	**$255,241,181**	**$275,693,782**	**$20,452,601**
4000 Revenue from Federal Sources				
4100 Federally Impacted Areas				
4110 MAINTENANCE/OPERATIONS PL 874	$112,102	$12,000	$115,236	$103,236
4900 Other Federal Sources				
4999 REVENUE FROM OTHER FED SOURCE	$84,651	$0	$0	$0
Total 4000 Revenue from Federal Sources	**$196,753**	**$12,000**	**$115,236**	**$103,236**
9000 Use of Fund Balance				
9999 USE OF FUND BALANCE	$0	$63,027,811	$31,337,335	($31,690,476)
Total 9000 Use of Fund Balance	**$0**	**$63,027,811**	**$31,337,335**	**($31,690,476)**
Other Financing Sources (Uses)				
5220 TRANS FM SPECIAL REV FUND	$150,000	$0	$0	$0
5230 TRANSFER FM SPECIAL REV EIA FD	$12,132,028	$12,400,000	$12,400,000	$0
5280 TRANSFER FM OTH FUNDS IND COST	$7,886,058	$3,429,720	$2,599,548	($830,172)
5300 SALE OF FIXED ASSETS	$12,745	$0	$0	$0
Total Other Financing Sources (Uses)	**$20,180,831**	**$15,829,720**	**$14,999,548**	**($830,172)**
Total General Operating Fund Revenues	**$754,008,155**	**$847,585,889**	**$915,280,166**	**$67,694,277**

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
110 General Instruction				
111 Kindergarten Programs				
100 Salaries	$14,396,624	$16,011,234	$17,768,913	$1,757,679
200 Benefits	$6,755,832	$7,561,351	$8,453,677	$892,326
300 Purchased Services	$0	$0	$1,000	$1,000
400 Supplies and Materials	$96,815	$106,820	$72,991	($33,829)
112 Primary Programs				
100 Salaries	$35,516,319	$40,131,254	$42,427,700	$2,296,446
200 Benefits	$16,024,750	$18,480,515	$19,557,375	$1,076,860
300 Purchased Services	$9,611,174	$3,065,469	$3,384,861	$319,392
400 Supplies and Materials	$275,314	$298,031	$291,466	($6,565)
113 Elementary Programs				
100 Salaries	$62,679,080	$73,516,374	$80,036,324	$6,519,950
200 Benefits	$27,807,072	$33,626,377	$36,557,761	$2,931,384
300 Purchased Services	$3,421,479	$7,659,611	$7,131,640	($527,971)
400 Supplies and Materials	$450,201	$466,729	$454,899	($11,830)
500 Capital Outlay	$7,168	$0	$0	$0
600 Other Objects	$560	$625	$3,000	$2,375
114 High School Programs				
100 Salaries	$39,501,365	$46,654,734	$51,826,551	$5,171,817
200 Benefits	$17,437,768	$20,999,407	$23,566,276	$2,566,869
300 Purchased Services	$4,677,628	$2,054,478	$2,541,119	$486,641
400 Supplies and Materials	$313,118	$705,068	$685,318	($19,750)
500 Capital Outlay	$0	$17,944	$16,000	($1,944)
600 Other Objects	$1,068	$1,218	$1,200	($18)
115 Career and Technology Education Programs				
100 Salaries	$9,920,629	$11,957,678	$12,910,534	$952,856
200 Benefits	$4,448,212	$5,370,350	$5,823,796	$453,446
300 Purchased Services	$236,719	$271,139	$362,029	$90,890
400 Supplies and Materials	$568,632	$609,931	$648,761	$38,830
600 Other Objects	$42,019	$33,350	$69,175	$35,825
118 Montessori Programs				
100 Salaries	$7,128,645	$8,211,514	$9,437,574	$1,226,060
200 Benefits	$3,417,124	$3,982,807	$4,541,173	$558,366
300 Purchased Services	$60,675	$39,366	$44,699	$5,333
400 Supplies and Materials	$60,989	$62,700	$60,300	($2,400)
120 Exceptional Programs				
121 Educable Mentally Handicapped				
100 Salaries	$7,356,647	$10,051,101	$11,581,051	$1,529,950
200 Benefits	$3,700,899	$5,236,666	$5,838,370	$601,704
300 Purchased Services	$782,699	$0	$0	$0
600 Other Objects	$0	$0	$370,666	$370,666
122 Trainable Mentally Handicapped				
100 Salaries	$2,098,412	$2,683,708	$2,978,999	$295,291
200 Benefits	$967,640	$1,245,233	$1,360,541	$115,308
124 Visually Handicapped				
100 Salaries	$180,303	$272,027	$308,356	$36,329
200 Benefits	$72,174	$113,320	$127,184	$13,864
300 Purchased Services	$118,777	$0	$0	$0

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
120 Exceptional Programs				
125 Hearing Handicapped				
100 Salaries	$773,907	$941,151	$1,232,989	$291,838
200 Benefits	$375,367	$455,735	$614,231	$158,496
300 Purchased Services	$17,719	$0	$0	$0
126 Speech Handicapped				
100 Salaries	$3,943,197	$4,534,036	$4,793,552	$259,516
200 Benefits	$1,840,003	$2,090,657	$2,219,248	$128,591
300 Purchased Services	$98,930	$0	$0	$0
127 Learning Disabilities				
100 Salaries	$11,305,788	$13,577,638	$14,611,497	$1,033,859
200 Benefits	$5,074,801	$6,156,680	$6,717,158	$560,478
300 Purchased Services	$420,613	$0	$0	$0
400 Supplies and Materials	$600	$800	$0	($800)
128 Emotionally Handicapped				
100 Salaries	$589,153	$862,637	$839,159	($23,478)
200 Benefits	$280,931	$409,464	$403,790	($5,674)
130 Preschool Programs				
132 Preschool Handicapped Itinerant (5-yr.-Olds)				
100 Salaries	$2,679,376	$3,926,177	$4,360,076	$433,899
200 Benefits	$1,268,819	$1,907,634	$2,169,338	$261,704
300 Purchased Services	$234,030	$0	$0	$0
400 Supplies and Materials	$0	$400	$0	($400)
139 Early Childhood Programs				
100 Salaries	$6,720,436	$10,849,082	$12,605,827	$1,756,745
200 Benefits	$3,408,066	$5,763,268	$6,282,488	$519,220
300 Purchased Services	$0	$0	$500	$500
400 Supplies and Materials	$178	$1,000	$200	($800)
600 Other Objects	$0	$0	$300,346	$300,346
140 Special Programs				
141 Gifted and Talented Academic				
100 Salaries	$3,831,742	$4,410,309	$4,695,903	$285,594
200 Benefits	$1,759,286	$2,009,309	$2,216,341	$207,032
300 Purchased Services	$23,632	$118,500	$115,000	($3,500)
400 Supplies and Materials	$0	$30,340	$0	($30,340)
145 Homebound				
100 Salaries	$212,885	$265,000	$265,000	$0
200 Benefits	$73,325	$72,160	$72,160	$0
300 Purchased Services	$1,777	$296,386	$296,386	$0
148 Gifted and Talented Artistic				
100 Salaries	$231,432	$92,432	$92,432	$0
200 Benefits	$78,379	$28,479	$28,479	$0
300 Purchased Services	$41,047	$70,857	$69,947	($910)
400 Supplies and Materials	$213,198	$237,500	$271,800	$34,300
149 Other Special Programs				
200 Benefits	$4,968	$0	$0	$0

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
160 Other Exceptional Programs				
161 Autism				
100 Salaries	$1,823,535	$2,255,873	$2,454,192	$198,319
200 Benefits	$885,166	$1,082,111	$1,176,268	$94,157
300 Purchased Services	$117,344	$0	$0	$0
162 Limited English Proficiency				
100 Salaries	$4,570,951	$5,214,539	$6,282,026	$1,067,487
200 Benefits	$2,083,156	$2,369,490	$2,845,613	$476,123
300 Purchased Services	$15,845	$27,550	$29,000	$1,450
600 Other Objects	$0	$0	$525,349	$525,349
163 Comprehensive Coordinated Early Learning Services				
100 Salaries	$0	$69,930	$0	($69,930)
200 Benefits	$0	$32,418	$0	($32,418)
400 Supplies and Materials	$1,296	$0	$0	$0
170 Summer School Programs				
172 Elementary Summer School				
100 Salaries	$10,423	$0	$0	$0
200 Benefits	$3,527	$0	$0	$0
173 High School Summer School				
100 Salaries	$26,615	$87,074	$87,238	$164
200 Benefits	$8,425	$25,956	$26,021	$65
300 Purchased Services	$29,021	$5,700	$5,700	$0
400 Supplies and Materials	$16,289	$13,896	$13,896	$0
174 Gifted and Talented Summer School				
100 Salaries	$83,715	$87,850	$87,850	$0
200 Benefits	$28,049	$25,529	$25,529	$0
300 Purchased Services	$20,000	$0	$0	$0
400 Supplies and Materials	$24,649	$28,478	$28,478	$0
175 Instructional Programs Beyond Regular School Day				
100 Salaries	($12,651)	$0	$0	$0
200 Benefits	($4,243)	$0	$0	$0
300 Purchased Services	$2,934	$0	$0	$0
180 Adult/Continuing Education Programs				
181 Adult Basic Education Programs				
100 Salaries	$26,391	$29,658	$32,807	$3,149
200 Benefits	$13,280	$10,057	$17,102	$7,045
300 Purchased Services	$14,994	$15,000	$31,257	$16,257
188 Parenting/Family Literacy				
100 Salaries	$434,987	$1,326,746	$767,485	($559,261)
200 Benefits	$187,202	$670,453	$340,559	($329,894)
190 Instructional Pupil Activity				
100 Salaries	$535,798	$694,112	$696,612	$2,500
200 Benefits	$180,248	$215,406	$216,285	$879
Total 100 Instruction	**$336,765,057**	**$394,893,590**	**$432,204,393**	**$37,310,803**

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
210 Pupil Services				
211 Attendance and Social Work Services				
100 Salaries	$907,081	$1,344,263	$976,087	($368,176)
200 Benefits	$385,571	$566,919	$426,322	($140,597)
300 Purchased Services	$80,632	$89,320	$88,920	($400)
400 Supplies and Materials	$6,334	$6,150	$6,550	$400
600 Other Objects	$200	$400	$400	$0
212 Guidance Services				
100 Salaries	$11,535,689	$13,467,936	$14,943,352	$1,475,416
200 Benefits	$5,139,527	$5,991,644	$6,795,916	$804,272
300 Purchased Services	$20,154	$171,495	$221,495	$50,000
400 Supplies and Materials	$5,499	$4,855	$4,855	$0
213 Health Services				
100 Salaries	$5,388,976	$6,721,621	$7,217,895	$496,274
200 Benefits	$2,555,626	$3,140,797	$3,375,023	$234,226
300 Purchased Services	$39,223	$78,480	$68,500	($9,980)
400 Supplies and Materials	$184,089	$234,336	$254,345	$20,009
500 Capital Outlay	$0	$5,000	$0	($5,000)
600 Other Objects	$2,457	$15,000	$3,000	($12,000)
214 Psychological Services				
100 Salaries	$3,256,154	$3,991,653	$4,077,819	$86,166
200 Benefits	$1,449,067	$1,785,916	$1,859,144	$73,228
300 Purchased Services	$8,323	$17,000	$17,000	$0
400 Supplies and Materials	$11,322	$10,000	$10,500	$500
215 Exceptional Program Services				
100 Salaries	$1,918,281	$2,145,363	$2,263,555	$118,192
200 Benefits	$863,967	$969,934	$1,039,375	$69,441
300 Purchased Services	$461,819	$410,000	$410,000	$0
400 Supplies and Materials	$3,362	$0	$0	$0
600 Other Objects	$650	$800	$800	$0
220 Instructional Staff Services				
221 Improvement of Instruction Curriculum Development				
100 Salaries	$13,979,061	$15,772,188	$17,376,323	$1,604,135
200 Benefits	$5,902,182	$6,716,847	$7,603,071	$886,224
300 Purchased Services	$2,679,505	$2,380,056	$3,193,199	$813,143
400 Supplies and Materials	$1,136,972	$886,513	$942,663	$56,150
600 Other Objects	$122,233	$134,710	$168,361	$33,651
222 Library and Media Services				
100 Salaries	$5,803,114	$6,658,231	$7,528,130	$869,899
200 Benefits	$2,717,467	$3,126,030	$3,516,324	$390,294
300 Purchased Services	$65,927	$89,370	$89,820	$450
400 Supplies and Materials	$249,864	$260,792	$276,262	$15,470
500 Capital Outlay	$0	$520	$0	($520)
223 Supervision of Special Programs				
100 Salaries	$5,085,475	$6,188,985	$7,547,830	$1,358,845
200 Benefits	$2,197,778	$2,700,874	$3,386,523	$685,649
300 Purchased Services	$834,668	$754,030	$611,642	($142,388)
400 Supplies and Materials	$253,668	$317,226	$328,233	$11,007
600 Other Objects	$10,060	$12,240	$7,250	($4,990)

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
220 Instructional Staff Services				
224 Improvement of Instruction Inservice and Staff Training				
100 Salaries	$5,960	$134,750	$134,750	$0
200 Benefits	$2,021	$45,694	$46,258	$564
300 Purchased Services	$420,253	$355,258	$371,880	$16,622
400 Supplies and Materials	$2,052	$27,525	$15,532	($11,993)
600 Other Objects	$139	$2,375	$0	($2,375)
230 General Administration Services				
231 Board of Education				
100 Salaries	$239,474	$470,658	$755,677	$285,019
200 Benefits	$87,686	$181,307	$312,519	$131,212
300 Purchased Services	$1,763,879	$1,242,310	$925,642	($316,668)
400 Supplies and Materials	$43,263	$30,450	$11,345	($19,105)
600 Other Objects	$50,650	$52,720	$5,000	($47,720)
232 Office of Superintendent				
100 Salaries	$1,122,604	$1,314,886	$1,195,990	($118,896)
200 Benefits	$427,848	$527,547	$486,536	($41,011)
300 Purchased Services	$413,406	$590,455	$677,024	$86,569
400 Supplies and Materials	$59,904	$98,957	$148,487	$49,530
600 Other Objects	$6,359	$8,425	$8,425	$0
233 School Administration				
100 Salaries	$35,850,327	$38,974,323	$43,362,759	$4,388,436
200 Benefits	$15,660,992	$17,336,816	$19,382,586	$2,045,770
300 Purchased Services	$1,680,894	$1,461,970	$1,544,967	$82,997
400 Supplies and Materials	$789,620	$779,210	$835,846	$56,636
600 Other Objects	$104,353	$109,292	$112,374	$3,083
250 Finance and Operations Services				
252 Fiscal Services				
100 Salaries	$4,023,750	$4,812,781	$5,426,193	$613,412
200 Benefits	$1,631,181	$1,952,905	$2,260,489	$307,584
300 Purchased Services	$127,656	$190,700	$225,886	$35,186
400 Supplies and Materials	$94,734	$96,941	$126,297	$29,356
500 Capital Outlay	$7,143	$0	$0	$0
600 Other Objects	$52,699	$96,556	$83,005	($13,551)
253 Facilities Acquisition and Construction				
100 Salaries	$117,393	$364,505	$440,979	$76,474
200 Benefits	$44,506	$139,531	$169,591	$30,060
300 Purchased Services	$160,925	$55,085	$54,585	($500)
400 Supplies and Materials	$4,512	$695	$1,195	$500
600 Other Objects	$25	$0	$0	$0
254 Operation and Maintenance of Plant				
100 Salaries	$7,714,131	$9,290,341	$9,811,800	$521,459
200 Benefits	$3,456,527	$4,207,074	$4,409,424	$202,350
300 Purchased Services	$53,442,615	$56,768,555	$56,813,642	$45,087
400 Supplies and Materials	$16,096,706	$16,583,904	$16,952,858	$368,954
500 Capital Outlay	$309,069	$387,800	$387,800	$0
600 Other Objects	$618,711	$789,447	$800,216	$10,769

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
250 Finance and Operations Services				
255 Student Transportation (State Mandated)				
100 Salaries	$660,899	$745,401	$783,908	$38,507
200 Benefits	$282,775	$326,997	$346,036	$19,039
300 Purchased Services	$25,974,188	$28,848,318	$31,803,976	$2,955,658
400 Supplies and Materials	$260,039	$476,400	$470,000	($6,400)
256 Food Services				
100 Salaries	$0	$8,563	$0	($8,563)
200 Benefits	$0	$2,904	$0	($2,904)
257 Internal Services				
100 Salaries	$1,163,273	$1,351,906	$1,463,936	$112,030
200 Benefits	$513,693	$596,565	$658,158	$61,593
300 Purchased Services	$2,187,483	$1,988,865	$2,104,763	$115,898
400 Supplies and Materials	$157,824	$113,113	$113,015	($98)
600 Other Objects	$6,919	$13,194	$10,395	($2,799)
258 Security				
100 Salaries	$1,997,012	$2,369,903	$2,256,011	($113,892)
200 Benefits	$755,360	$974,764	$997,355	$22,591
300 Purchased Services	$4,543,067	$5,209,750	$5,649,414	$439,664
400 Supplies and Materials	$235,076	$184,860	$190,040	$5,180
500 Capital Outlay	$94,316	$0	$0	$0
600 Other Objects	$200	$200	$200	$0
260 Central Support Services				
262 Planning				
100 Salaries	$2,342,205	$2,129,946	$2,513,783	$383,837
200 Benefits	$962,241	$904,369	$1,067,685	$163,316
300 Purchased Services	$128,028	$229,244	$229,309	$65
400 Supplies and Materials	$24,790	$102,106	$101,793	($313)
600 Other Objects	$1,000	$2,700	$3,030	$330
263 Information Services				
100 Salaries	$1,539,164	$1,127,881	$1,507,857	$379,976
200 Benefits	$637,392	$490,947	$647,561	$156,614
300 Purchased Services	$1,067,141	$1,272,296	$1,577,180	$304,884
400 Supplies and Materials	$153,169	$100,500	$142,066	$41,566
600 Other Objects	$4,285	$5,600	$5,100	($500)
264 Staff Services				
100 Salaries	$4,556,649	$5,450,202	$6,486,030	$1,035,828
200 Benefits	$2,347,686	$2,857,888	$3,374,515	$516,627
300 Purchased Services	$539,992	$1,670,670	$1,168,610	($502,060)
400 Supplies and Materials	$128,563	$239,210	$122,926	($116,284)
500 Capital Outlay	$0	$1,152	$1,200	$48
600 Other Objects	$879,424	$1,329,199	$1,867,049	$537,850
266 Technology and Data Processing Services				
100 Salaries	$4,058,218	$4,680,643	$4,820,497	$139,855
200 Benefits	$1,732,582	$2,014,414	$2,143,594	$129,180
300 Purchased Services	$787,513	$1,059,826	$1,083,430	$23,604
400 Supplies and Materials	$429,953	$502,689	$388,235	($114,454)
500 Capital Outlay	$123,313	$5,000	$85,000	$80,000
600 Other Objects	$400	$2,800	$2,800	$0

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
270 Support Services - Pupil Activity				
271 Pupil Service Activities				
100 Salaries	$3,263,612	$3,519,056	$3,414,031	($105,025)
200 Benefits	$1,112,634	$1,271,557	$1,250,958	($20,599)
300 Purchased Services	$320,762	$405,732	$392,303	($13,429)
400 Supplies and Materials	$75,468	$69,000	$69,000	$0
Total 200 Support Services	**$287,944,253**	**$321,305,571**	**$346,246,790**	**$24,941,219**
300 Community Services				
330 Civic Services				
100 Salaries	$183,999	$183,632	$199,593	$15,961
200 Benefits	$77,224	$78,653	$96,742	$18,089
350 Custody and Care of Children				
100 Salaries	$843,152	$849,762	$690,730	($159,032)
200 Benefits	$209,990	$302,190	$316,192	$14,002
300 Purchased Services	$3,591	$6,920	$6,920	$0
400 Supplies and Materials	$17,481	$26,940	$61,940	$35,000
600 Other Objects	$140	$390	$390	$0
390 Other Community Services				
100 Salaries	$337,086	$283,116	$297,986	$14,870
200 Benefits	$125,333	$108,550	$114,400	$5,850
300 Purchased Services	$186,784	$180,500	$180,500	$0
400 Supplies and Materials	$11,767	$101,506	$89,494	($12,012)
Total 300 Community Services	**$1,996,546**	**$2,122,159**	**$2,054,887**	**($67,272)**
400 Other Charges				
410 Intergovernmental Expenditures				
412 Payments to Other Governmental Units				
300 Purchased Services	$577,624	$615,224	$748,838	$133,614
720 TRANSITS/CHARTERS	$205,947	$313,200	$313,200	$0
416 LEA Payments to Public Charter Schools				
720 TRANSITS/CHARTERS	$63,386,532	$71,068,303	$77,524,345	$6,456,042
417 Payments to Nonprofit Entities				
720 TRANSITS/CHARTERS	$16,546,902	$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	$825,000	$0	($825,000)
426 Transfer to Pupil Activity Fund				
710 TRANSFERS TO OTHER FUNDS	$0	$635,400	$635,400	$0
710 TRANSFERS TO OTHER FUNDS	$235,000	$34,307,658	$33,307,750	($999,908)
Total 400 Other Charges	**$81,777,005**	**$123,602,692**	**$130,453,643**	**$6,850,951**

General Operating Fund Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
500 Debt Services				
300 Purchased Services	($3,500)	$0	$0	$0
600 Other Objects	$953,100	$100,000	$100,000	$0
Total 500 Debt Services	**$949,600**	**$100,000**	**$100,000**	**$0**
900 Reserves				
910 RESERVE FOR FUND BALANCE	$0	$4,061,878	$2,720,453	($1,341,425)
930 ENROLLMENT RESERVE	$0	$1,500,000	$1,500,000	$0
Total 900 Reserves	**$0**	**$5,561,878**	**$4,220,453**	**($1,341,425)**
Total General Operating Fund Expenditures	**$709,432,461**	**$847,585,889**	**$915,280,166**	**$67,694,277**

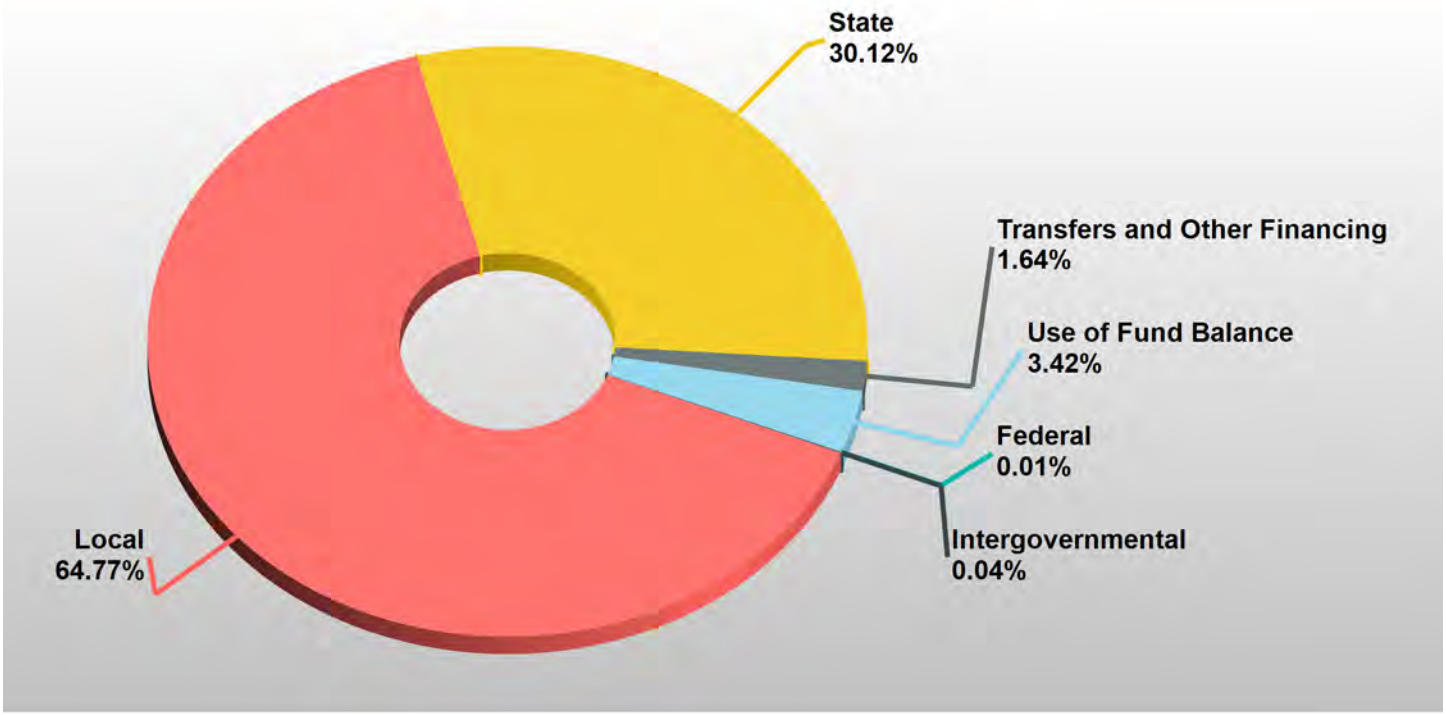
General Operating Fund Revenue

Revenues		Purpose Statement	Approved 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
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
Other State Revenue	3993	State revenue received for PEBA insurance	$2,969,664

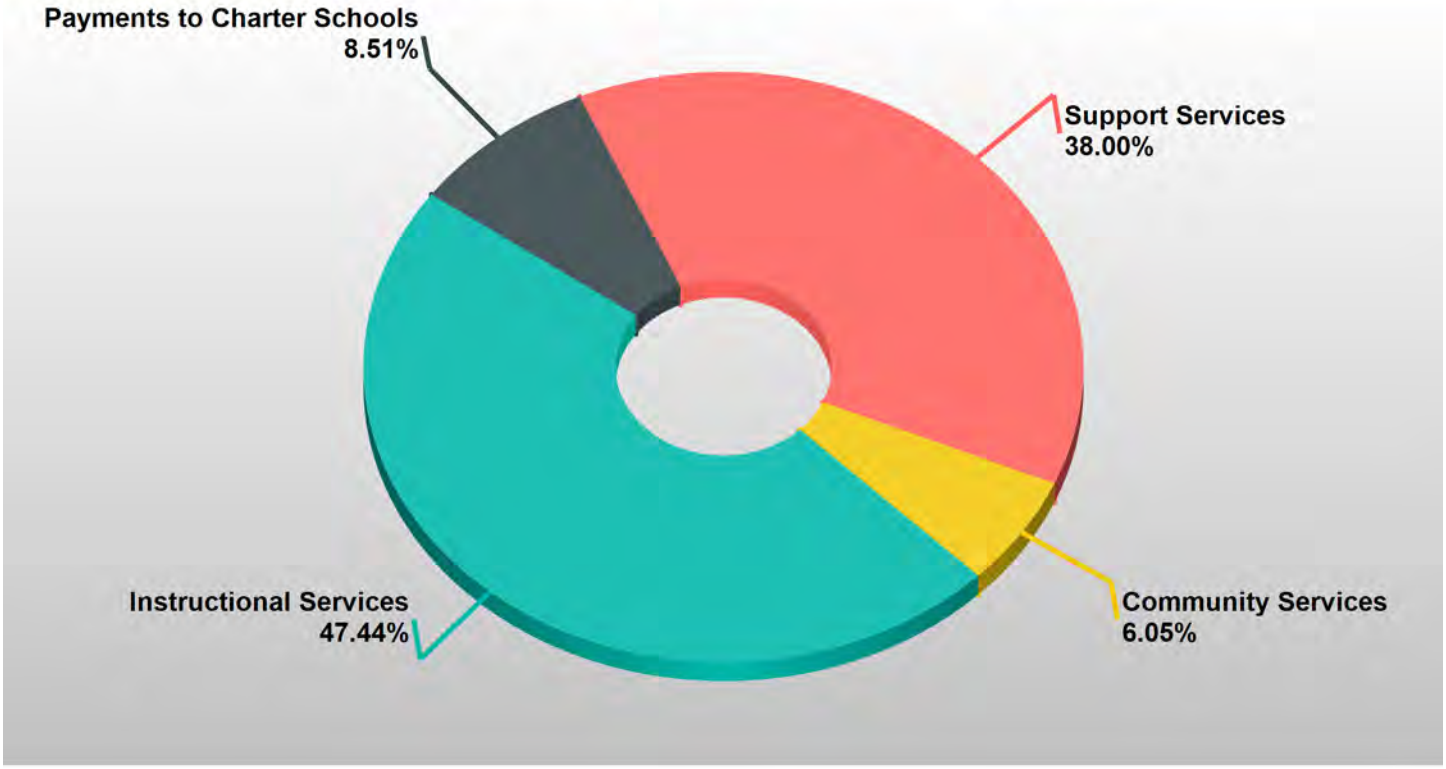
General Operating Fund Revenue

Revenues		Purpose Statement	Approved Budgetory Allocations
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
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 Financing Sources			
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	$2,599,548
Use of Fund Balance			
Total Transfers & Other Sources	9999	Revenue from the use of District undesignated fund balance	$31,337,335
Total General Operating Fund Revenues and Other Sources			**$915,280,166**

General Operating Fund by Revenue Type



General Operating Fund by Expenditure Function



General Operating Fund Revenue Budget Comparison

Revenues	FY2025 Original Budget	% of Total	FY2026 Approved Budget	% of Total	FY2025 to FY2026 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%**
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%
Local 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%
Tier 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%
Other State Revenue	$117,422,960	13.85%	$126,866,914	13.86%	$9,443,954	8.0%
Other State Revenue	$161,584	0.02%	$167,537	0.02%	$5,953	3.7%
Other State Revenue	$1,050,625	0.12%	$3,939,844	0.43%	$2,889,219	275.0%
Other State Revenue	$2,969,664	0.35%	$2,969,664	0.32%	$0	0.0%
Total State Sources	**$255,241,181**	**30.11%**	**$275,693,782**	**30.12%**	**$20,452,601**	**8.0%**

General Operating Fund Revenue Budget Comparison

Revenues	FY2025 Original Budget	% of Total	FY2026 Approved Budget	% of Total	FY2025 to FY2026 Variance	%
Intergovernmental 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%**
Federal Sources						
Maintenance & Operations	$12,000	<0.01%	$115,236	0.01%	$103,236	860.3%
Total Federal Sources	**$12,000**	**<0.01%**	**$115,236**	**0.01%**	**$103,236**	**860.3%**
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

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Salaries				
110	ADMINISTRATIVE SALARY	$32,267,958	$35,578,725	$3,310,767
111	PRINCIPAL/AST PRINCIPAL SAL	$26,055,612	$28,676,856	$2,621,244
112	TEACHER/PROFESSIONAL ED SALARY	$251,227,386	$272,624,901	$21,397,515
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	$55,615,702	$7,955,035
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**	**$424,568,402**	**$37,224,822**
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	$135,155	($31,708)
136	OVERTIME SALARY - WORKER	$24,642	$24,642	$0
	Total Overtime Salaries	**$191,505**	**$159,797**	**($31,708)**
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**	**$430,674,148**	**$37,607,786**
Fringe Benefits				
210	GROUP HEALTH AND LIFE INS	$45,636,183	$50,935,839	$5,299,656
220	EMPLOYEE RETIREMENT	$97,712,974	$107,010,789	$9,297,815
230	SOCIAL SECURITY	$30,046,687	$32,900,110	$2,853,423
260	UNEMPLOYMENT COMPENSATION TAX	$394,188	$431,993	$37,805
270	WKRS' COMP - REIMB OTHR FUNDS	$4,909,169	$5,376,292	$467,124
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**	**$197,279,060**	**$18,018,593**

General Operating Fund Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Purchased Services				
310	PROFESSIONAL/TECHNICAL SRVS	$5,321,550	$5,391,712	$70,162
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)
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	$2,465,413	$29,209
322	OUTSOURCED SUBSTITUTES	$10,888,395	$10,887,108	($1,287)
323	REPAIRS AND MAINTENANCE SRVS	$3,580,334	$3,829,612	$249,278
324	PROPERTY INSURANCE	$14,409,964	$11,396,013	($3,013,951)
325	RENTALS/LEASE	$832,681	$943,564	$110,883
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	$29,077,819	$629,222
332	IN STATE TRAVEL	$992,403	$1,281,961	$289,559
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	$548,423	$91,216
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	$439,145	($45,085)
345	TECHNOLOGY PURCHASED SERVICES	$1,776,594	$1,793,298	$16,704
350	ADVERTISING	$122,750	$136,650	$13,900
360	PRINTING AND BINDING	$2,278,641	$2,470,946	$192,305
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	$10,855,090	$3,280,389
	Total Purchased Services	**$119,765,485**	**$124,272,583**	**$4,507,098**

General Operating Fund Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Materials & Supplies				
410	SUPPLIES	$6,479,401	$6,431,157	($48,244)
412	POSTAGE	$91,521	$81,431	($10,090)
414	BAND UNIFORM	$60,000	$84,000	$24,000
417	FOOD AND CATERING	$602,327	$789,093	$186,766
420	TEXTBOOKS	$616,089	$598,860	($17,229)
430	LIBRARY BOOKS	$206,672	$203,792	($2,880)
440	PERIODICALS	$10,596	$12,521	$1,925
445	TECHNOLOGY SUPPLIES	$420,049	$180,981	($239,068)
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	$14,398,002	$420,492
471	FUEL OIL	$8,700	$8,500	($200)
472	GASOLINE	$794,354	$801,158	$6,804
480	HEAD OF ORG UNIT SUPPLIES	$2,320	$2,320	$0
490	OTHER SUPPLIES AND MATERIALS	$5,500	$1,000	($4,500)
	Total Materials & Supplies	**$23,815,573**	**$24,191,586**	**$376,013**
Captital Outlay				
540	EQUIPMENT	$406,896	$405,000	($1,896)
545	TECHNOLOGY EQUIP	$5,520	$85,000	$79,480
550	VEHICLES	$5,000	$0	($5,000)
	Total Captital Outlay	**$417,416**	**$490,000**	**$72,584**
Other Objects				
620	INTEREST	$100,000	$100,000	$0
640	ORGANIZATION MEMSHP DUES/FEES	$448,712	$417,763	($30,949)
650	LIABILITY/TORT INSURANCE	$937,230	$1,023,089	$85,859
651	LITIGATION AND SETTLEMENTS	$384,000	$660,000	$276,000
680	HEAD OF ORG UNIT OTHER OBJ	$2,100	$2,100	$0
690	OTHER OBJECTS	$134,599	$1,530,698	$1,396,099
692	SOLID WASTE FEE	$704,600	$713,881	$9,281
	Total Other Objects	**$2,711,241**	**$4,447,531**	**$1,736,290**

General Operating Fund Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Transfers				
710	TRANSFERS TO OTHER FUNDS	$35,768,058	$33,943,150	($1,824,908)
720	TRANSITS/CHARTERS	$87,219,410	$95,761,655	$8,542,245
	Total Transfers	**$122,987,468**	**$129,704,805**	**$6,717,337**
Reserves				
910	RESERVE FOR FUND BALANCE	$4,061,878	$2,720,453	($1,341,425)
930	ENROLLMENT RESERVE	$1,500,000	$1,500,000	$0
	Total Reserves	**$5,561,878**	**$4,220,453**	**($1,341,425)**
Total for 86 General Operating Fund Objects		**$847,585,889**	**$915,280,166**	**$67,694,277**

Charleston County SCHOOL DISTRICT excellence is our standard

General Operating Fund Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$186,281,795	$230,857,489	$167,829,677	-$63,027,812	-27.30%
Net Change in Fund Balance	44,575,694	-63,027,812	-31,337,335	$31,690,477	-50.28%
Ending Balance, June 30	$230,857,489	$167,829,677	$136,492,342	-$31,337,335	-18.67%

The General Operating Fund has been budgeting a Use of Fund Balance related to ESSER sustainability as well as funding for the Weighted Student Funding implemented in FY2025. The plan is for the District to step this Use of Fund Balance down over the next 2-3 years. While a Use of Fund Balance has been budgeted each fiscal year the actual usage has been much lower due to higher than budgeted revenue collections and savings in personnel due to vacancies.

STUDENTS ARE
THE HEART



OF OUR WORK!

FY 2026

SPECIAL REVENUE FUNDS

Special Revenue Funds Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
1000 Revenue from Local Sources				
1500 Earnings on Investments				
1510 INTEREST ON INVESTMENTS	$62,427	$0	$0	$0
1700 Pupil Activities				
1710 ADMISSIONS	$3,211,119	$0	$0	$0
1720 BOOKSTORE SALES	$430,530	$0	$0	$0
1730 PUPIL ORGANIZATION MEMBERSHIP	$92,271	$0	$0	$0
1740 STUDENT FEES	$1,943,181	$0	$0	$0
1790 OTHER	$3,002,197	$0	$0	$0
1900 Other Revenue from Local Sources				
1910 RENTALS	$37,450	$0	$0	$0
1920 CONTRIB & DONAT PRIVATE SOURCE	$1,824,743	$428,597	$650,179	$221,582
1930 MEDICAID	$2,637,229	$1,419,184	$1,976,789	$557,605
1999 REV FM OTH LOCAL SOURCES MISC	$12,222,147	$14,382,487	$15,757,462	$1,374,975
Total 1000 Revenue from Local Sources	**$25,463,295**	**$16,230,267**	**$18,384,430**	**$2,154,163**
3000 Revenue from State Sources				
3100 Restricted State Funding				
3118 EEDA CAREER SPECIALISTS	$0	$141,459	$0	($141,459)
3134 CHILD EARLY READ DEV ED PROG	$31,041	$0	$0	$0
3135 READING COACHES	$0	$2,816,363	$0	($2,816,363)
3156 ADULT EDUCATION	$20,735	$0	$0	$0
3187 F917 TEACHER SUPPLY	$179,200	$0	$0	$0
3193 EDUCATION TAGS	$3,240	$500	$750	$250
3900 Other State Revenue				
3999 REVENUE FROM OTHER STE SOURCES	$2,586,915	$50,000	$66,870	$16,870
3699 MISC LOTTERY FUNDS	$5,500	$0	$0	$0
Total 3000 Revenue from State Sources	**$2,826,631**	**$3,008,322**	**$67,620**	**($2,940,702)**
4000 Revenue from Federal Sources				
4200 Occupational Education				
4210 VOC ED / CATE	$733,255	$337,493	$354,961	$17,468
4300 Elementary and Secondary Education Act of 1965 (ESEA)				
4310 TITLE I	$23,122,563	$19,214,260	$16,176,344	($3,037,916)
4341 ELA - TITLE III REVENUE	$341,117	$461,281	$608,361	$147,080
4343 MCKINNEY VENTO HOMELESS	$109,843	$0	$0	$0
4351 IMPROVING TEACHER QUALITY	$1,977,868	$1,647,881	$1,893,731	$245,850
4400 Adult Education				
4410 BASIC	$319,048	$244,188	$207,357	($36,831)
4500 Programs for Children with Disabilities				
4510 IDEA	$11,312,203	$12,724,428	$10,995,229	($1,729,199)
4520 PRESCHOOL	$335,016	$375,857	$384,268	$8,411

Special Revenue Funds Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
4000 Revenue from Federal Sources				
4900 Other Federal Sources				
4924 21st CENTURY COMMUNITY LEARN	$1,591,908	$1,734,803	$1,775,254	$40,451
4931 ARP IDEA	$481,605	$0	$0	$0
4933 ARP PRESCHOOL	$64,774	$0	$0	$0
4939 STRONGER CONNECTIONS	$33,347	$92,320	$0	($92,320)
4974 CARES ACT ESSER III	$79,189,961	$0	$0	$0
4977 CARES ACT ESSER II	$2,349,756	$0	$0	$0
4997 TITLE IV - SSAE	$1,683,471	$911,827	$702,245	($209,582)
4999 REVENUE FROM OTHER FED SOURCE	$15,906,175	$15,479,664	$16,767,909	$1,288,245
Total 4000 Revenue from Federal Sources	**$139,551,911**	**$53,224,003**	**$49,865,659**	**($3,358,344)**
9000 Use of Fund Balance				
9999 USE OF FUND BALANCE	$210,235	$242,646	$0	($242,646)
Total 9000 Use of Fund Balance	**$210,235**	**$242,646**	**$0**	**($242,646)**
Other Financing Sources (Uses)				
5210 TRANS FM GENERAL FUND	$235,000	$235,000	$235,000	$0
5300 SALE OF FIXED ASSETS	$254,359	$0	$0	$0
Total Other Financing Sources (Uses)	**$489,359**	**$235,000**	**$235,000**	**$0**
Total Special Revenue Funds Revenues	**$168,541,430**	**$72,940,237**	**$68,552,709**	**($4,387,528)**

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
110 General Instruction				
111 Kindergarten Programs				
100 Salaries	$928,394	$0	$0	$0
200 Benefits	$172,782	$0	$0	$0
300 Purchased Services	$16,085	$9,118	$0	($9,118)
400 Supplies and Materials	$18,795	$0	$0	$0
112 Primary Programs				
100 Salaries	$4,733,722	$772,451	$595,553	($176,898)
200 Benefits	$1,215,123	$351,798	$258,019	($93,779)
300 Purchased Services	$8,428	$5,245	$0	($5,245)
400 Supplies and Materials	$526,178	$18,682	$17,552	($1,130)
600 Other Objects	$0	$2,329,529	$329,074	($2,000,455)
113 Elementary Programs				
100 Salaries	$15,225,675	$2,630,491	$2,935,677	$305,186
200 Benefits	$4,300,226	$1,213,913	$1,331,833	$117,920
300 Purchased Services	$856,492	$34,927	$120,465	$85,538
400 Supplies and Materials	$4,153,466	$961,218	$538,825	($422,393)
500 Capital Outlay	$24,982	$0	$0	$0
600 Other Objects	$0	$33,155	$0	($33,155)
114 High School Programs				
100 Salaries	$5,817,982	$1,700,556	$1,988,263	$287,707
200 Benefits	$955,377	$688,169	$797,334	$109,165
300 Purchased Services	$1,572,424	$42,133	$18,970	($23,163)
400 Supplies and Materials	$1,744,403	$468,739	$217,679	($251,060)
600 Other Objects	$11,325	$0	$22,832	$22,832
115 Career and Technology Education Programs				
100 Salaries	$1,216,327	$226,933	$130,782	($96,151)
200 Benefits	$273,938	$112,349	$44,511	($67,838)
300 Purchased Services	$226,841	$0	$0	$0
400 Supplies and Materials	$148,634	$0	$0	$0
600 Other Objects	$62,532	$0	$0	$0
118 Montessori Programs				
100 Salaries	$371,553	$0	$0	$0
200 Benefits	$35,779	$0	$0	$0
120 Exceptional Programs				
121 Educable Mentally Handicapped				
100 Salaries	$696,854	$456,673	$691,487	$234,814
200 Benefits	$235,558	$210,883	$333,808	$122,925
300 Purchased Services	$10,966	$0	$0	$0
400 Supplies and Materials	$14,553	$0	$0	$0
122 Trainable Mentally Handicapped				
100 Salaries	$270,550	$0	$77,075	$77,075
200 Benefits	$64,376	$0	$39,603	$39,603
400 Supplies and Materials	$10,803	$0	$2,000	$2,000

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
120 Exceptional Programs				
124 Visually Handicapped				
100 Salaries	$10,000	$0	$0	$0
200 Benefits	$18,693	$0	$0	$0
300 Purchased Services	$1,914	$7,000	$3,000	($4,000)
125 Hearing Handicapped				
100 Salaries	$83,337	$110,805	$116,601	$5,796
200 Benefits	$29,119	$62,490	$66,374	$3,884
300 Purchased Services	$73,336	$0	$0	$0
126 Speech Handicapped				
100 Salaries	$337,697	$63,750	$292,666	$228,916
200 Benefits	$48,587	$27,805	$125,191	$97,386
300 Purchased Services	$5,967	$6,000	$4,200	($1,800)
127 Learning Disabilities				
100 Salaries	$4,460,015	$2,515,670	$2,562,245	$46,575
200 Benefits	$1,191,043	$1,197,553	$1,207,078	$9,525
300 Purchased Services	$99,959	$0	$0	$0
400 Supplies and Materials	$164,196	$70,000	$7,000	($63,000)
128 Emotionally Handicapped				
100 Salaries	$807,463	$984,594	$1,095,071	$110,477
200 Benefits	$302,193	$413,486	$453,838	$40,352
300 Purchased Services	$148,914	$0	$0	$0
130 Preschool Programs				
132 Preschool Handicapped Itinerant (5-yr.-Olds)				
100 Salaries	$547,870	$497,620	$478,562	($19,058)
200 Benefits	$203,132	$264,312	$228,649	($35,663)
136 Preschool Handicapped Itinerant (3- and 4-yr.-Olds)				
300 Purchased Services	$2,816	$0	$400	$400
400 Supplies and Materials	$0	$2,816	$2,000	($816)
137 Preschool Handicapped Self-Contained (3- and 4-yr.-Olds)				
400 Supplies and Materials	$14,816	$0	$0	$0
139 Early Childhood Programs				
100 Salaries	$4,833,065	$2,620,386	$2,371,499	($248,887)
200 Benefits	$2,001,064	$1,252,290	$1,114,171	($138,119)
300 Purchased Services	$412,198	$16,677	$451,863	$435,186
400 Supplies and Materials	$296,415	$177,599	$237,051	$59,452
140 Special Programs				
141 Gifted and Talented Academic				
100 Salaries	$360,634	$0	$0	$0
200 Benefits	$60,864	$0	$0	$0
147 Full Day 4K				
300 Purchased Services	$17,378	$0	$0	$0
400 Supplies and Materials	$217,356	$0	$0	$0

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
140 Special Programs				
148 Gifted and Talented Artistic				
300 Purchased Services	$4,994	$0	$0	$0
149 Other Special Programs				
100 Salaries	$117,105	$112,146	$115,474	$3,328
200 Benefits	$39,224	$44,216	$45,644	$1,428
300 Purchased Services	$12,326	$0	$0	$0
160 Other Exceptional Programs				
161 Autism				
100 Salaries	$236,224	$139,144	$153,146	$14,002
200 Benefits	$54,039	$62,072	$78,763	$16,691
300 Purchased Services	$10,553	$22,000	$10,000	($12,000)
162 Limited English Proficiency				
100 Salaries	$641,291	$0	$0	$0
200 Benefits	$144,306	$0	$0	$0
300 Purchased Services	$125	$0	$0	$0
400 Supplies and Materials	$1,176	$0	$0	$0
163 Comprehensive Coordinated Early Learning Services				
100 Salaries	$979,244	$1,024,510	$1,109,423	$84,913
200 Benefits	$423,367	$455,732	$501,703	$45,971
300 Purchased Services	$394,538	$271,775	$162,500	($109,275)
400 Supplies and Materials	$35,782	$10,500	$10,000	($500)
170 Summer School Programs				
171 Primary Summer School				
100 Salaries	$71,204	$0	$0	$0
200 Benefits	$25,425	$0	$4,165	$4,165
300 Purchased Services	$1,464,440	$1,000,000	$600,000	($400,000)
400 Supplies and Materials	$2,331	$0	$2,000	$2,000
172 Elementary Summer School				
100 Salaries	$441,119	$0	$0	$0
200 Benefits	$142,283	$0	$0	$0
300 Purchased Services	$25,780	$0	$0	$0
400 Supplies and Materials	$103,804	$0	$0	$0
173 High School Summer School				
100 Salaries	$203,200	$0	$0	$0
200 Benefits	$68,371	$0	$0	$0
300 Purchased Services	$36,829	$0	$0	$0
174 Gifted and Talented Summer School				
100 Salaries	$73,324	$0	$0	$0
200 Benefits	$23,871	$0	$0	$0
300 Purchased Services	$7,500	$0	$0	$0
400 Supplies and Materials	$10,532	$0	$100,000	$100,000

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
170 Summer School Programs				
175 Instructional Programs Beyond Regular School Day				
100 Salaries	$1,002,507	$767,364	$503,126	($264,238)
200 Benefits	$313,304	$237,806	$220,682	($17,124)
300 Purchased Services	$300,994	$382,906	$200,000	($182,906)
400 Supplies and Materials	$97,461	$69,900	$72,261	$2,361
180 Adult/Continuing Education Programs				
181 Adult Basic Education Programs				
100 Salaries	$140,784	$137,455	$152,804	$15,349
200 Benefits	$52,519	$52,123	$57,855	$5,732
300 Purchased Services	$3,168	$0	$0	$0
400 Supplies and Materials	$8,478	$4,204	$543	($3,661)
791 INDIRECT COST	$0	$10,163	$0	($10,163)
182 Adult Secondary Education Programs				
100 Salaries	$151,241	$148,058	$100,635	($47,423)
200 Benefits	$65,011	$59,829	$44,226	($15,603)
300 Purchased Services	$3,465	$1,900	$4,600	$2,700
400 Supplies and Materials	$16,379	$12,981	$17,500	$4,519
600 Other Objects	$0	$0	$200	$200
183 Adult English Literacy (ESL)				
100 Salaries	$20,934	$20,200	$25,000	$4,800
200 Benefits	$5,427	$7,400	$8,479	$1,079
188 Parenting/Family Literacy				
100 Salaries	$3,519,324	$2,902,155	$3,094,977	$192,822
200 Benefits	$1,539,765	$1,283,293	$1,383,579	$100,286
300 Purchased Services	$299,933	$243,445	$251,755	$8,310
400 Supplies and Materials	$1,092,643	$227,749	$166,084	($61,665)
500 Capital Outlay	$8,094	$0	$0	$0
600 Other Objects	$12,175	$16,800	$12,000	($4,800)
400 Supplies and Materials	$1,010	$0	$0	$0
190 Instructional Pupil Activity				
100 Salaries	$34,870	$20,090	$0	($20,090)
200 Benefits	$11,727	$6,594	$0	($6,594)
400 Supplies and Materials	$20,477	$0	$0	$0
600 Other Objects	$3,605,683	$0	$0	$0
Total 100 Instruction	**$80,792,845**	**$32,312,324**	**$30,517,925**	**($1,794,399)**
200 Support Services				
210 Pupil Services				
211 Attendance and Social Work Services				
100 Salaries	$1,057,119	$1,121,466	$1,187,540	$66,074
200 Benefits	$474,987	$505,834	$550,835	$45,001

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
210 Pupil Services				
300 Purchased Services	$7,155	$140,000	$2,700	($137,300)
400 Supplies and Materials	$3,053	$0	$0	$0
212 Guidance Services				
100 Salaries	$2,658,871	$708,916	$601,512	($107,404)
200 Benefits	$884,356	$324,260	$286,693	($37,567)
300 Purchased Services	$509,937	$0	$0	$0
400 Supplies and Materials	$85,515	$0	$0	$0
213 Health Services				
100 Salaries	$1,936,179	$1,092,384	$1,137,295	$44,911
200 Benefits	$797,588	$474,824	$531,575	$56,751
300 Purchased Services	$388,349	$167,783	$163,330	($4,453)
400 Supplies and Materials	$46,483	$0	$31,005	$31,005
214 Psychological Services				
100 Salaries	$610,218	$0	$59,881	$59,881
200 Benefits	$279,358	$0	$30,297	$30,297
300 Purchased Services	$430,162	$130,200	$307,500	$177,300
400 Supplies and Materials	$25,160	$15,000	$6,500	($8,500)
215 Exceptional Program Services				
100 Salaries	$304,207	$209,920	$222,203	$12,283
200 Benefits	$119,740	$77,263	$90,542	$13,279
300 Purchased Services	$234,585	$127,970	$0	($127,970)
400 Supplies and Materials	$172,874	$231,000	$19,500	($211,500)
216 Career and Technical Education Placement Services				
300 Purchased Services	$686	$0	$0	$0
220 Instructional Staff Services				
221 Improvement of Instruction Curriculum Development				
100 Salaries	$7,009,145	$4,756,657	$2,523,108	($2,233,549)
200 Benefits	$2,594,990	$2,133,622	$1,115,285	($1,018,337)
300 Purchased Services	$8,053,779	$399,187	$1,394,420	$995,233
400 Supplies and Materials	$921,903	$481,972	$122,230	($359,742)
600 Other Objects	$16,682	$4,343	$4,344	$1
222 Library and Media Services				
100 Salaries	$682,581	$200,970	$27,904	($173,066)
200 Benefits	$149,977	$68,150	$9,463	($58,687)
300 Purchased Services	$513,262	$0	$0	$0
400 Supplies and Materials	$4,938	$0	$0	$0
223 Supervision of Special Programs				
100 Salaries	$5,204,352	$2,981,972	$2,968,887	($13,085)
200 Benefits	$2,165,629	$1,301,845	$1,305,833	$3,988
300 Purchased Services	$2,471,529	$431,755	$211,958	($219,797)
400 Supplies and Materials	$261,698	$149,498	$98,340	($51,158)
600 Other Objects	$802	$2,000	$2,000	$0

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
220 Instructional Staff Services				
224 Improvement of Instruction Inservice and Staff Training				
100 Salaries	$283,272	$214,140	$175,000	($39,140)
200 Benefits	$111,954	$68,363	$55,649	($12,714)
300 Purchased Services	$1,674,612	$1,135,758	$938,295	($197,463)
400 Supplies and Materials	$22,738	$140,482	$44,050	($96,432)
300 Purchased Services	$5,205	$0	$0	$0
400 Supplies and Materials	$6,050	$0	$0	$0
230 General Administration Services				
232 Office of Superintendent				
300 Purchased Services	$49,400	$0	$0	$0
600 Other Objects	$5,994	$0	$0	$0
233 School Administration				
100 Salaries	$1,118,309	$30,610	$58,934	$28,324
200 Benefits	$397,165	$10,380	$29,262	$18,882
300 Purchased Services	$44,721	$0	$0	$0
400 Supplies and Materials	$48,171	$0	$0	$0
600 Other Objects	$55	$0	$0	$0
250 Finance and Operations Services				
251 Student Transportation (Federal/District Mandated)				
100 Salaries	$11,500	$13,200	$0	($13,200)
200 Benefits	$3,794	$5,512	$0	($5,512)
300 Purchased Services	$360,911	$191,114	$123,000	($68,114)
400 Supplies and Materials	$6,015	$3,000	$0	($3,000)
252 Fiscal Services				
100 Salaries	$203,790	$775,303	$555,133	($220,170)
200 Benefits	$85,174	$337,378	$235,034	($102,344)
300 Purchased Services	$94,474	$0	$0	$0
253 Facilities Acquisition and Construction				
300 Purchased Services	$369,854	$0	$0	$0
400 Supplies and Materials	$21,725	$0	$0	$0
254 Operation and Maintenance of Plant				
100 Salaries	$190,659	$57,411	$61,112	$3,702
200 Benefits	$85,319	$19,638	$20,885	$1,247
300 Purchased Services	$4,380,482	$26,381	$114,868	$88,487
400 Supplies and Materials	$772,864	$88,513	$139,348	$50,835
500 Capital Outlay	$55,177	$0	$0	$0
255 Student Transportation (State Mandated)				
100 Salaries	$9,600	$0	$0	$0
200 Benefits	$864	$0	$0	$0
300 Purchased Services	$388,207	$46,817	$0	($46,817)
400 Supplies and Materials	$14,525	$0	$207,319	$207,319
500 Capital Outlay	$15,369	$0	$0	$0

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
250 Finance and Operations Services				
256 Food Services				
100 Salaries	$70,500	$0	$0	$0
200 Benefits	$6,345	$0	$0	$0
400 Supplies and Materials	$549	$0	$0	$0
257 Internal Services				
100 Salaries	$0	$119,504	$159,027	$39,523
200 Benefits	$0	$49,224	$73,720	$24,496
258 Security				
300 Purchased Services	$72,838	$0	$0	$0
400 Supplies and Materials	$310,427	$0	$0	$0
500 Capital Outlay	$96,878	$0	$0	$0
260 Central Support Services				
262 Planning				
300 Purchased Services	$198,715	$0	$349,615	$349,615
263 Information Services				
600 Other Objects	$74,270	$0	$0	$0
264 Staff Services				
100 Salaries	$1,483,293	$87,395	$446,168	$358,773
200 Benefits	$328,181	$29,806	$197,862	$168,056
300 Purchased Services	$736,249	$37,948	$20,000	($17,948)
400 Supplies and Materials	$32,796	$0	$0	$0
266 Technology and Data Processing Services				
300 Purchased Services	$124,032	$50,000	$0	($50,000)
400 Supplies and Materials	$232,687	$0	$0	$0
600 Other Objects	($888)	$0	$0	$0
270 Support Services - Pupil Activity				
271 Pupil Service Activities				
100 Salaries	$228,626	$0	$0	$0
200 Benefits	$65,320	$0	$0	$0
300 Purchased Services	$1,505,654	$70,100	$15,850	($54,250)
400 Supplies and Materials	$2,180,243	$0	$0	$0
600 Other Objects	($3,292,010)	$0	$0	$0
400 Supplies and Materials	$347	$0	$0	$0
600 Other Objects	$5,012,055	$0	$0	$0
Total 200 Support Services	**$61,382,900**	**$21,846,766**	**$19,032,811**	**($2,813,955)**
300 Community Services				
330 Civic Services				
100 Salaries	$58,513	$0	$0	$0
200 Benefits	$24,229	$0	$0	$0

Special Revenue Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
300 Community Services				
350 Custody and Care of Children				
100 Salaries	$8,975,214	$10,086,488	$11,410,162	$1,323,674
200 Benefits	$3,078,265	$4,433,802	$4,744,144	$310,342
300 Purchased Services	$839,655	$1,138,849	$1,234,186	$95,337
400 Supplies and Materials	$752,208	$622,164	$603,090	($19,074)
600 Other Objects	$2,410	$10,595	$8,350	($2,245)
370 Nonpublic School Services				
300 Purchased Services	$71,641	$103,534	$85,000	($18,534)
400 Supplies and Materials	$3,572	$0	$0	$0
390 Other Community Services				
100 Salaries	$4,277	$0	$0	$0
200 Benefits	$1,450	$0	$0	$0
300 Purchased Services	$44,812	$3,000	$2,000	($1,000)
400 Supplies and Materials	$1,248	$0	$0	$0
Total 300 Community Services	**$13,857,494**	**$16,398,432**	**$18,086,932**	**$1,688,500**
400 Other Charges				
410 Intergovernmental Expenditures				
416 LEA Payments to Public Charter Schools				
720 TRANSITS/CHARTERS	$2,119,667	$1,206,866	$182,950	($1,023,916)
417 Payments to Nonprofit Entities				
720 TRANSITS/CHARTERS	$1,077,570	$0	$0	$0
720 TRANSITS/CHARTERS	$650,745	$0	$0	$0
420 Transfers to Other Funds				
710 TRANSFERS TO OTHER FUNDS	$150,000	$0	$0	$0
791 INDIRECT COST	$6,085,493	$1,175,849	$732,091	($443,758)
Total 400 Other Charges	**$10,083,475**	**$2,382,715**	**$915,041**	**($1,467,674)**
Total Special Revenue Funds Expenditures	**$166,116,714**	**$72,940,237**	**$68,552,709**	**($4,387,528)**

Detail Information on Special Revenue Funds

Fund	Purpose Statement	FY2026 Approved 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**

Detail Information on Special Revenue Funds

Fund	Purpose Statement	FY2026 Approved Budget
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**
299 ROTC	The J.R.O.T.C. fund - or Junior Reserve Officers' Training Corp, is a federally-subsidized program that pays for 1/2 of Commissioned and Non-commissioned officers' 12 month contracts; with a requirement that the district match the other 1/2 of annual 12 month salary plus 100% of benefits. The District currently has a combination of Army, Navy, and Air Force at select high schools throughout the county	**$1,607,614**
803 MEDICAID	To furnish rehabilitative and related health care services such as Speech-Language Pathology, Audiology, Physical Therapy, Occupational Therapy, Psychological Services, Orientation and Mobility and Nursing Services to Medicaid eligible children under 21 years of age.	**$1,151,454**
831 CLEMSON PARTNERS	Funded through the U.S. Department of Education's Education Innovation and Research (EIR) program, the PARTNERS Grant supports a collaboration between Clemson University and Charleston County School District to recruit, train, and retain diverse novice teachers in high-need elementary schools. The program provides a paid co-teaching residency, professional development, and mentoring aimed at improving teacher retention and student outcomes.	**$890,372**
837 CHARLESTON'S PROMISE NEIGHBORH	The Charleston Promise Neighborhood (CPN) builds a pipeline of support - a seamless network of educational and socially conscious programs for a targeted geographic area spanning from downtown Charleston to North Charleston. The CPN is a non-profit organization modeled after the highly successful Harlem Children's Zone project, and all four of its elementary schools are located in Charleston County School District Innovation Zone Learning Community.	**$278,342**
839 G/T SUMMER SMAART	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	**$50,000**
840 G/T SUMMER SAIL	Student generated funds to pay fees for students to attend gifted and talented programs.	**$50,000**
841 HEAD START COLLABORATION	Head Start is a national program designed to fund child development classes for children 3 to 5 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	**$13,274,790**
844 DONATIONS	Miscellaneous donations to the District to fund various activities	**$650,179**

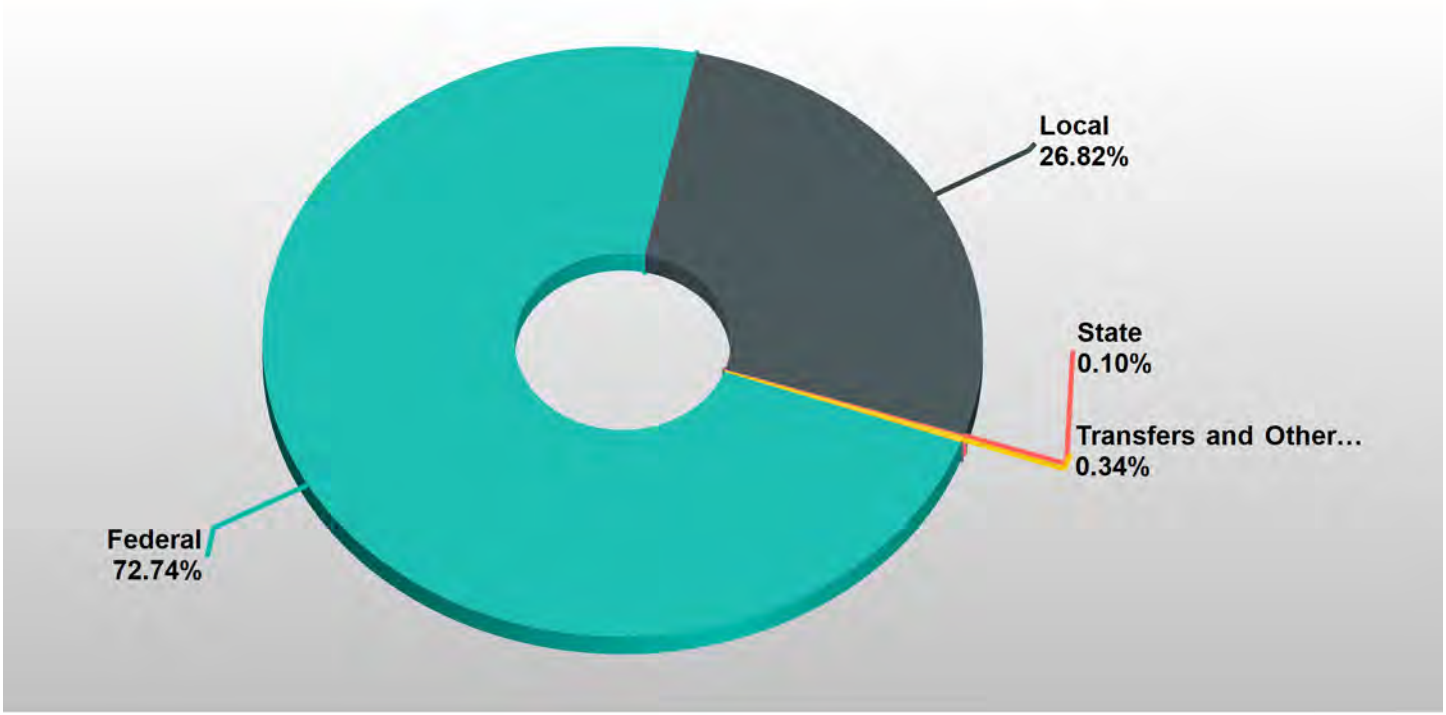
Detail Information on Special Revenue Funds

Fund	Purpose Statement	FY2026 Approved Budget
855 EXPANDED LEARNING	The purpose of this fund is to effectively deliver a variety of educational, recreational, cultural enrichment-type programs through a system which utilizes school facilities as the hub of activity and funded by tuition costs and local funds.	**$13,841,125**
857 DSS - MATERIALS H&S CHILD CARE	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.	**$66,870**
861 ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	**$235,000**
865 PTSA	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	**$646,623**
873 EDUCATION INNOVATION &RESEARCH	Education Innovation and Research Grant-Cultural Competency	**$1,850,000**
881 CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	**$825,335**
883 TOSHIBA AMERICA FOUNDATION	The Toshiba America Grant is a specialized funding source awarded to support innovative educational programs, particularly in the areas of science, technology, engineering, and mathematics (STEM). The Toshiba/NSTA ExploraVision program, funded through this grant, challenges students to research scientific principles and envision innovative technologies that could exist 10 or more years in the future.	**$1,000**
919 APPLE TAGS	Revenue generated from public education license plates	**$750**
Total for 29 Special Revenue Funds		**$68,552,709**

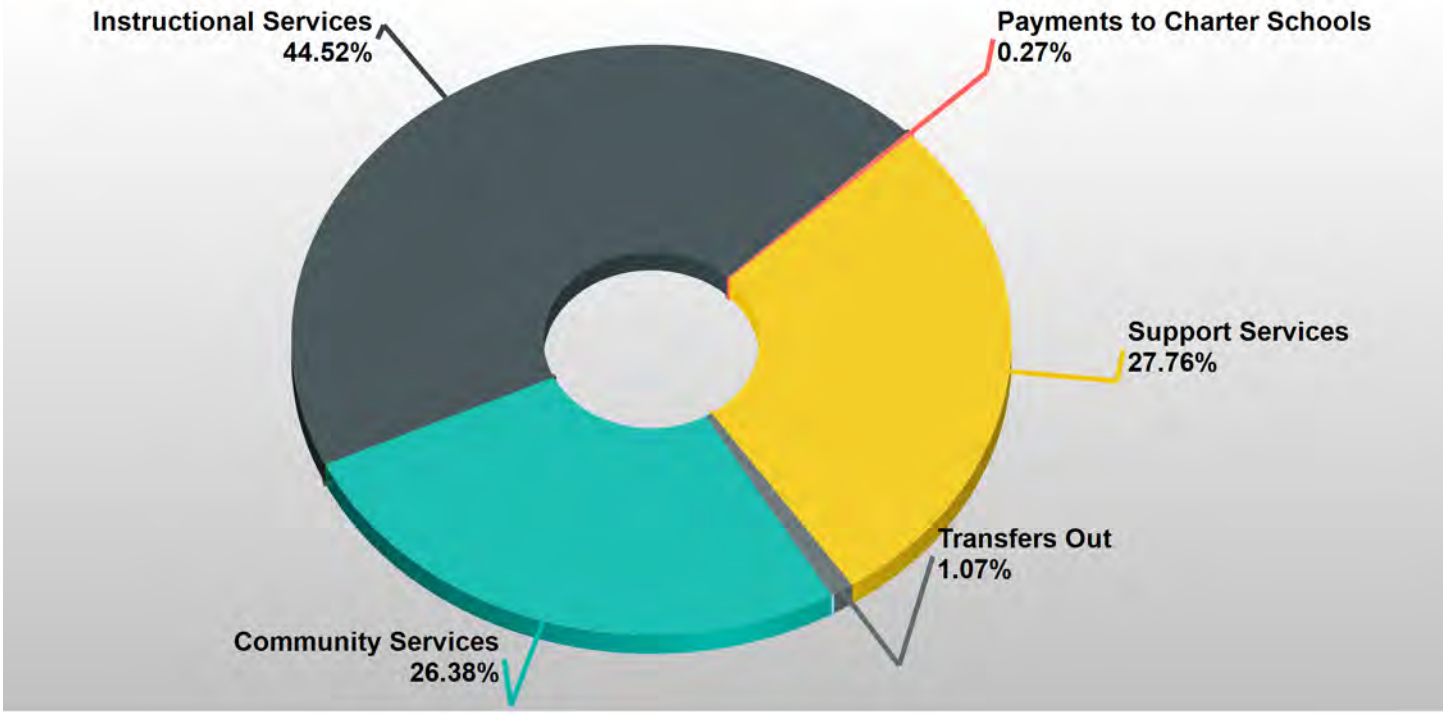
Special Revenue Funds

Fund		FY2025 Original Budget	FY2026 Approved 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	($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		**$72,940,237**	**$68,552,709**	**($4,387,528)**

Special Revenue Fund by Revenue Type



Special Revenue Fund by Expenditure Function



Special Revenue Funds Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Salaries				
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)
	Total Supplemental Salaries	**$663,907**	**$448,691**	**($215,216)**
	Total Salaries	**$40,307,386**	**$40,183,932**	**($123,454)**
Fringe 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)**
Purchased 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
321	PUBLIC UTIL SVS WATER/SEWAGE	$4,100	$4,100	$0
322	OUTSOURCED SUBSTITUTES	$24,454	$456,401	$431,947
325	RENTALS/LEASE	$1,000	$1,800	$800
331	STUDENT TRANSPORTATION	$222,799	$149,185	($73,614)
332	IN STATE TRAVEL	$338,233	$315,433	($22,800)
333	CURRICULUM FIELD TRIP TRANSPRT	$64,018	$10,500	($53,518)
334	EXTRA-CURRICULAR FIELD TRIP TR	$152,895	$156,575	$3,680
338	OUT OF STATE TRAVEL	$245,062	$516,708	$271,646

Special Revenue Funds Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved 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**
Materials & 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)**
Other 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)**
Transfers				
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)**
Total for 35 Special Revenue Fund Objects		**$72,940,237**	**$68,552,709**	**($4,387,528)**

Charleston County SCHOOL DISTRICT excellence is our standard

Special Revenue Funds Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$15,097,406	$17,522,123	$17,279,478	-$242,645	-1.38%
Net Change in Fund Balance	2,424,717	-242,645	0	$242,645	-100.00%
Ending Balance, June 30	$17,522,123	$17,279,478	$17,279,478	$0	0.00%

The Special Revenue Fund balance is projected to decrease primarily due to the expiration of federal ESSER funds, which were required to be fully obligated by September 30, 2025. During FY2025, the District accelerated spending of remaining ESSER allocation to meet the federal deadline. As these funds are no longer available in FY2026, the District anticpates a return to pre-pandemic funding levels in special revenue programs.

STUDENTS ARE
THE HEART



OF OUR WORK!

FY 2026

EDUCATION IMPROVEMENT ACT FUNDS

Education Improvement Act Funds Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
3000 Revenue from State Sources				
3100 Restricted State Funding				
3156 ADULT EDUCATION	$0	$0	$513,892	$513,892
3500 Education Improvement Act				
3503 CONTINUOUS IMP/INOV 95,97,99	$22,464,978	$23,582,624	$25,696,925	$2,114,301
3509 ARTS IN EDUCATION	$74,298	$0	$0	$0
3518 EIA FORMATIVE ASSESSMENT	$92,690	$150,000	$177,400	$27,400
3519 GRADE 10 ASSESSMENTS	$91,921	$50,000	$85,400	$35,400
3526 REFURBISHMENT K-8 SCIENCE KITS	$725,917	$100,000	$0	($100,000)
3528 INDUSTRY CERTIFICATES	$111,558	$50,000	$0	($50,000)
3529 EAA RETRAINING	$1,296,567	$1,007,001	$1,107,218	$100,217
3532 NATIONAL BOARD CERT AVG PAY	$1,689,600	$1,366,396	$1,436,950	$70,554
3533 TEACHER OF THE YEAR AWARDS	$1,077	$1,077	$1,077	$0
3535 GOVERNOR'S INST OF READING	$3,038,922	$0	$2,903,009	$2,903,009
3541 CERDEP	$4,093,600	$5,506,672	$4,481,877	($1,024,795)
3556 EMPLOYER CONTRIBUTIONS SPECIAL	$506,147	$489,890	$0	($489,890)
3557 SUMMER READING PROGRAM	$228,606	$0	$461,475	$461,475
3571 PALMETTO PRIORITY	$1,837,000	$1,658,000	$1,570,000	($88,000)
3577 TEACHER SUPPLY CHECKS (EIA)	$1,179,450	$1,180,000	$1,180,000	$0
3594 SCHOOLS WITH GREATEST NEEDS	$97,147	$0	$0	$0
3595 EEDA CAREER MATERIALS	$96,946	$40,000	$40,000	$0
3599 OTHER EIA REVENUE	$1,513,514	$0	$0	$0
Total 3000 Revenue from State Sources	**$39,139,937**	**$35,181,660**	**$39,655,222**	**$4,473,562**
9000 Use of Fund Balance				
9999 USE OF FUND BALANCE	$89,153	$0	$0	$0
Total 9000 Use of Fund Balance	**$89,153**	**$0**	**$0**	**$0**
Total Education Improvement Act Funds Revenues	**$39,229,089**	**$35,181,660**	**$39,655,222**	**$4,473,562**

Education Improvement Act Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
110 General Instruction				
111 Kindergarten Programs				
100 Salaries	$80,529	$0	$0	$0
200 Benefits	$27,263	$0	$0	$0
400 Supplies and Materials	$19,769	$14,000	$12,987	($1,013)
112 Primary Programs				
100 Salaries	$328,586	$135,971	$205,155	$69,184
200 Benefits	$119,190	$69,211	$89,837	$20,626
300 Purchased Services	$51,538	$25,022	$45,528	$20,506
400 Supplies and Materials	$679,145	$130,114	$111,722	($18,392)
113 Elementary Programs				
100 Salaries	$878,502	$813,377	$843,972	$30,595
200 Benefits	$353,756	$367,451	$391,772	$24,320
300 Purchased Services	$66,122	$101,636	$52,455	($49,181)
400 Supplies and Materials	$747,854	$1,379,313	$1,476,382	$97,069
500 Capital Outlay	$6,220	$0	$0	$0
600 Other Objects	$0	$0	$1,564,454	$1,564,454
114 High School Programs				
100 Salaries	$1,122,742	$2,092,433	$2,315,732	$223,299
200 Benefits	$443,383	$836,080	$811,542	($24,538)
300 Purchased Services	$22,793	$15,000	$18,936	$3,936
400 Supplies and Materials	$1,110,222	$322,532	$146,553	($175,979)
600 Other Objects	$4,059	$249,204	$0	($249,204)
115 Career and Technology Education Programs				
100 Salaries	$8,500	$0	$0	$0
200 Benefits	$2,875	$0	$0	$0
300 Purchased Services	$120,021	$50,000	$0	($50,000)
400 Supplies and Materials	$952,862	$931,001	$0	($931,001)
500 Capital Outlay	$105,198	$0	$0	$0
600 Other Objects	$1,477	$0	$1,107,218	$1,107,218
118 Montessori Programs				
400 Supplies and Materials	$0	$2,433	$2,563	$130
120 Exceptional Programs				
121 Educable Mentally Handicapped				
100 Salaries	$7,500	$0	$17,720	$17,720
200 Benefits	$2,540	$0	$9,516	$9,516
122 Trainable Mentally Handicapped				
100 Salaries	$5,000	$0	$0	$0
200 Benefits	$1,675	$0	$0	$0
126 Speech Handicapped				
100 Salaries	$57,325	$0	$0	$0
200 Benefits	$19,345	$0	$0	$0
127 Learning Disabilities				
100 Salaries	$106,863	$88,709	$93,948	$5,239
200 Benefits	$46,395	$42,911	$45,326	$2,415
300 Purchased Services	$933	$0	$0	$0
129 Coordinated Early Intervening Services (CEIS)				
400 Supplies and Materials	$3,606	$0	$0	$0

Education Improvement Act Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
130 Preschool Programs				
139 Early Childhood Programs				
100 Salaries	$2,795,975	$3,780,338	$3,115,828	($664,510)
200 Benefits	$1,276,904	$1,726,335	$1,366,049	($360,286)
400 Supplies and Materials	$1,050	$0	$0	$0
140 Special Programs				
141 Gifted and Talented Academic				
100 Salaries	$17,500	$0	$0	$0
200 Benefits	$5,929	$0	$0	$0
149 Other Special Programs				
100 Salaries	$9,655	$0	$0	$0
200 Benefits	$3,270	$0	$0	$0
400 Supplies and Materials	$1,797	$0	$0	$0
160 Other Exceptional Programs				
162 Limited English Proficiency				
100 Salaries	$20,000	$0	$0	$0
200 Benefits	$6,760	$0	$0	$0
163 Comprehensive Coordinated Early Learning Services				
300 Purchased Services	$204	$0	$0	$0
170 Summer School Programs				
171 Primary Summer School				
100 Salaries	$106,156	$0	$0	$0
200 Benefits	$35,998	$0	$0	$0
300 Purchased Services	$520	$0	$0	$0
400 Supplies and Materials	$3,940	$0	$461,475	$461,475
172 Elementary Summer School				
100 Salaries	$10,433	$0	$0	$0
200 Benefits	$4,848	$0	$0	$0
173 High School Summer School				
100 Salaries	$26,885	$0	$31,730	$31,730
200 Benefits	$9,797	$0	$11,380	$11,380
175 Instructional Programs Beyond Regular School Day				
100 Salaries	$72,912	$110,247	$81,984	($28,263)
200 Benefits	$25,028	$38,500	$39,090	$590
300 Purchased Services	$2,986	$59,964	$0	($59,964)
400 Supplies and Materials	$16,445	$0	$0	$0
500 Capital Outlay	$6,023	$0	$0	$0
180 Adult/Continuing Education Programs				
181 Adult Basic Education Programs				
100 Salaries	$0	$3,000	$0	($3,000)
200 Benefits	$0	$1,017	$0	($1,017)
400 Supplies and Materials	$0	$589	$0	($589)
182 Adult Secondary Education Programs				
100 Salaries	$22,305	$1,100	$10,000	$8,900
200 Benefits	$9,485	$373	$3,591	$3,218
300 Purchased Services	$435	$0	$0	$0
400 Supplies and Materials	$1,494	$1,000	$0	($1,000)

Education Improvement Act Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
180 Adult/Continuing Education Programs				
188 Parenting/Family Literacy				
100 Salaries	$67,608	$0	$0	$0
200 Benefits	$21,786	$0	$0	$0
300 Purchased Services	$2,000	$0	$0	$0
190 Instructional Pupil Activity				
100 Salaries	$10,361	$2,500	$2,380	($120)
200 Benefits	$3,508	$848	$807	($41)
Total 100 Instruction	**$12,103,783**	**$13,392,207**	**$14,487,632**	**$1,095,424**
200 Support Services				
210 Pupil Services				
211 Attendance and Social Work Services				
300 Purchased Services	$20,115	$0	$0	$0
212 Guidance Services				
100 Salaries	$1,816,602	$2,014,730	$2,261,926	$247,196
200 Benefits	$840,093	$933,878	$1,030,642	$96,764
300 Purchased Services	$121,170	$111,051	$37,203	($73,848)
400 Supplies and Materials	$7,798	$4,797	$5,797	$1,000
213 Health Services				
100 Salaries	$959,277	$1,098,675	$1,167,289	$68,614
200 Benefits	$439,803	$490,481	$533,294	$42,813
214 Psychological Services				
300 Purchased Services	$11,699	$0	$9,500	$9,500
220 Instructional Staff Services				
221 Improvement of Instruction Curriculum Development				
100 Salaries	$2,398,783	$697,022	$2,479,670	$1,782,648
200 Benefits	$1,121,066	$339,423	$1,026,276	$686,853
300 Purchased Services	$253,885	$101,108	$129,757	$28,649
400 Supplies and Materials	$22,478	$51,093	$29,741	($21,352)
222 Library and Media Services				
100 Salaries	$16,771	$0	$0	$0
200 Benefits	$5,675	$0	$0	$0
223 Supervision of Special Programs				
100 Salaries	$720,679	$824,217	$1,222,785	$398,568
200 Benefits	$332,123	$377,684	$545,600	$167,916
300 Purchased Services	$190,847	$164,769	$200,514	$35,745
400 Supplies and Materials	$52,900	$70,077	$5,000	($65,077)
224 Improvement of Instruction Inservice and Staff Training				
100 Salaries	$42,002	$6,326	$0	($6,326)
200 Benefits	$17,209	$2,153	$0	($2,153)
300 Purchased Services	$205,007	$209,014	$188,150	($20,864)
400 Supplies and Materials	$38,275	$1,509	$1,500	($9)
230 General Administration Services				
233 School Administration				
100 Salaries	$251,592	$258,255	$271,668	$13,413

Education Improvement Act Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
230 General Administration Services				
200 Benefits	$94,493	$97,770	$105,097	$7,327
300 Purchased Services	$500	$0	$0	$0
400 Supplies and Materials	$598	$0	$0	$0
250 Finance and Operations Services				
251 Student Transportation (Federal/District Mandated)				
300 Purchased Services	$0	$0	$7,351	$7,351
255 Student Transportation (State Mandated)				
300 Purchased Services	$64,223	$0	$3,000	$3,000
260 Central Support Services				
262 Planning				
300 Purchased Services	$91,921	$0	$85,400	$85,400
270 Support Services - Pupil Activity				
271 Pupil Service Activities				
100 Salaries	$682	$0	$0	$0
200 Benefits	$231	$0	$0	$0
300 Purchased Services	$107,377	$0	$39,420	$39,420
400 Supplies and Materials	$134	$0	$0	$0
300 Purchased Services	$5,283	$0	$0	$0
Total 200 Support Services	**$10,251,292**	**$7,854,032**	**$11,386,580**	**$3,532,548**
300 Community Services				
350 Custody and Care of Children				
100 Salaries	$8,670	$0	$0	$0
200 Benefits	$3,889	$0	$0	$0
Total 300 Community Services	**$12,559**	**$0**	**$0**	**$0**
400 Other Charges				
410 Intergovernmental Expenditures				
416 LEA Payments to Public Charter Schools				
720 TRANSITS/CHARTERS	$4,719,428	$1,225,121	$1,381,011	$155,890
417 Payments to Nonprofit Entities				
720 TRANSITS/CHARTERS	$10,000	$0	$0	$0
720 TRANSITS/CHARTERS	$0	$310,300	$0	($310,300)
420 Transfers to Other Funds				
710 TRANSFERS TO OTHER FUNDS	$12,132,028	$12,400,000	$12,400,000	$0
Total 400 Other Charges	**$16,861,456**	**$13,935,421**	**$13,781,011**	**($154,410)**
Total Education Improvement Act Funds Expenditures	**$39,229,089**	**$35,181,660**	**$39,655,222**	**$4,473,562**

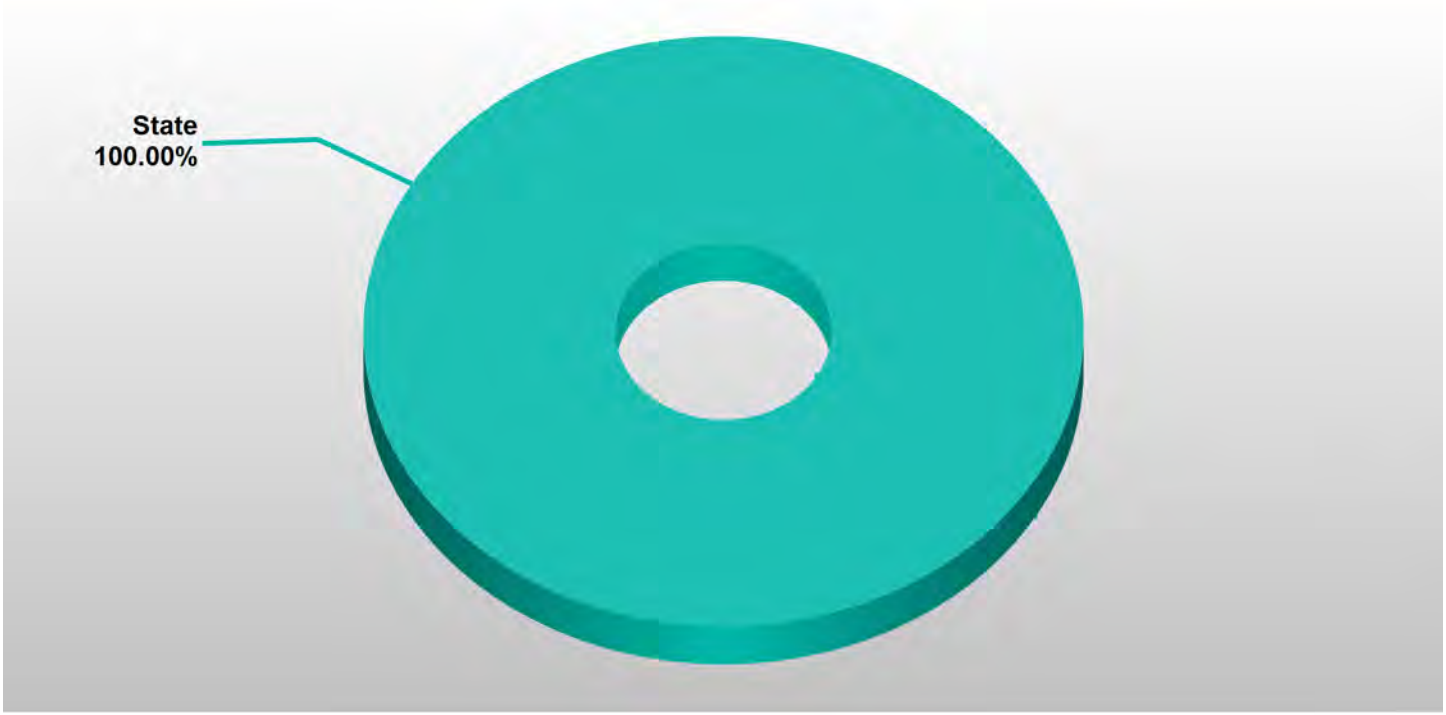
Detail Information on Education Improvement Act Funds

Fund	Purpose Statement	FY2026 Approved Budget
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**
Total for 13 Education Improvement Act Funds		**$39,655,222**

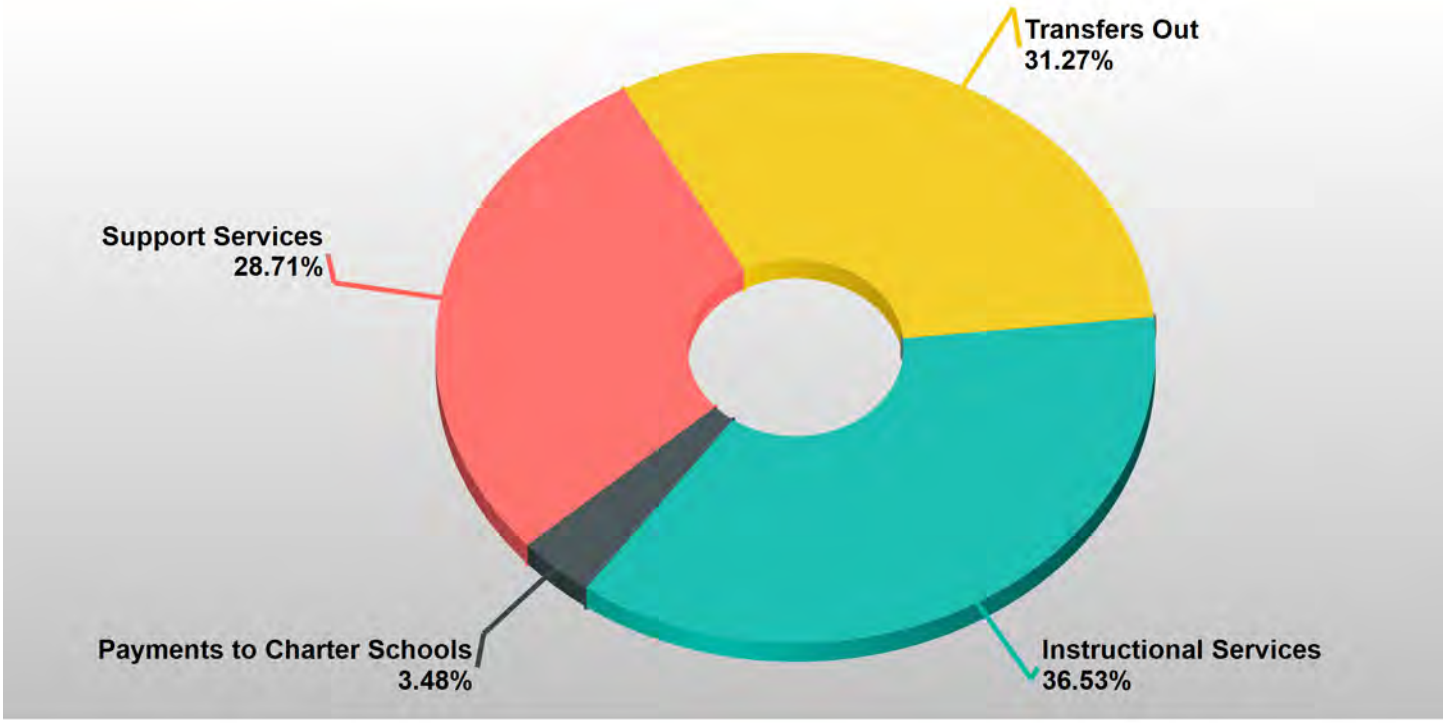
Education Improvement Act Funds

Fund	FY2025 Original Budget	FY2026 Approved 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**

Education Improvement Act Funds by Revenue Type



Education Improvement Act Funds by Expenditure Function



Education Improvement Act Funds Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Salaries				
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	$1,227,174	$339,348
	Total Supplemental Salaries	**$887,826**	**$1,227,174**	**$339,348**
	Total Salaries	**$11,926,899**	**$14,121,787**	**$2,194,887**
Fringe 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**
Purchased 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)**

Education Improvement Act Funds Expenditure Budget Comparison

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Materials & Supplies				
410	SUPPLIES	$2,812,006	$2,179,064	($632,942)
417	FOOD AND CATERING	$3,609	$9,500	$5,891
420	TEXTBOOKS	$8,500	$2,500	($6,000)
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**	**$2,253,720**	**($654,739)**
Other Objects				
690	OTHER OBJECTS	$249,204	$2,671,672	$2,422,468
	Total Other Objects	**$249,204**	**$2,671,672**	**$2,422,468**
Transfers				
710	TRANSFERS TO OTHER FUNDS	$12,400,000	$12,400,000	$0
720	TRANSITS/CHARTERS	$1,535,421	$1,381,011	($154,410)
	Total Transfers	**$13,935,421**	**$13,781,011**	**($154,410)**
Total for 34 Education Improvement Act Fund Objects		**$35,181,660**	**$39,655,222**	**$4,473,562**

Charleston County SCHOOL DISTRICT excellence is our standard

Education Improvement Act Funds Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$0	$0	$0	$0	0.00%
Net Change in Fund Balance	0	0	0	$0	0.00%
Ending Balance, June 30	$0	$0	$0	$0	0.00%

FY 2026

WEIGHTED STUDENT FORMULA (WSF) FUND

Weighted Student Formula Fund Budget

Revenues	FY2024 Actual *	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
9000 Use of Fund Balance				
9999 USE OF FUND BALANCE	$0	$0	$3,000,000	$3,000,000
Total 9000 Use of Fund Balance	**$0**	**$0**	**$3,000,000**	**$3,000,000**
Other Financing Sources (Uses)				
5210 TRANS FM GENERAL FUND	$0	$34,072,658	$33,072,750	($999,908)
Total Other Financing Sources (Uses)	**$0**	**$34,072,658**	**$33,072,750**	**($999,908)**
Total Weighted Student Formula Fund Revenues	**$0**	**$34,072,658**	**$36,072,750**	**$2,000,092**

** WSF did not exist in FY2024*

Weighted Student Formula Fund Budget

Expenditures	FY2024 Actual *	FY2025 Adopted Budget *	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
110 General Instruction				
111 Kindergarten Programs				
100 Salaries	$0	$0	$105,001	$105,001
200 Benefits	$0	$0	$51,372	$51,372
400 Supplies and Materials	$0	$0	$103,067	$103,067
112 Primary Programs				
100 Salaries	$0	$0	$1,933,642	$1,933,642
200 Benefits	$0	$0	$874,760	$874,760
300 Purchased Services	$0	$0	$83,563	$83,563
400 Supplies and Materials	$0	$0	$302,995	$302,995
113 Elementary Programs				
100 Salaries	$0	$0	$5,986,330	$5,986,330
200 Benefits	$0	$0	$2,662,133	$2,662,133
300 Purchased Services	$0	$0	$417,914	$417,914
400 Supplies and Materials	$0	$0	$562,991	$562,991
500 Capital Outlay	$0	$0	$4,400	$4,400
600 Other Objects	$0	$0	$1,096	$1,096
114 High School Programs				
100 Salaries	$0	$0	$2,306,200	$2,306,200
200 Benefits	$0	$0	$1,021,909	$1,021,909
300 Purchased Services	$0	$0	$32,590	$32,590
400 Supplies and Materials	$0	$0	$376,665	$376,665
115 Career and Technology Education Programs				
100 Salaries	$0	$0	$94,189	$94,189
200 Benefits	$0	$0	$49,495	$49,495
118 Montessori Programs				
100 Salaries	$0	$0	$131,164	$131,164
200 Benefits	$0	$0	$68,518	$68,518
400 Supplies and Materials	$0	$0	$16,502	$16,502
120 Exceptional Programs				
121 Educable Mentally Handicapped				
100 Salaries	$0	$0	$314,910	$314,910
200 Benefits	$0	$0	$154,474	$154,474
127 Learning Disabilities				
100 Salaries	$0	$0	$933,216	$933,216
200 Benefits	$0	$0	$400,571	$400,571
140 Special Programs				
141 Gifted and Talented Academic				
100 Salaries	$0	$0	$135,608	$135,608
200 Benefits	$0	$0	$59,580	$59,580
148 Gifted and Talented Artistic				
100 Salaries	$0	$0	$186,924	$186,924
200 Benefits	$0	$0	$85,452	$85,452
160 Other Exceptional Programs				
162 Limited English Proficiency				
100 Salaries	$0	$0	$1,643,582	$1,643,582
200 Benefits	$0	$0	$704,353	$704,353

Weighted Student Formula Fund Budget

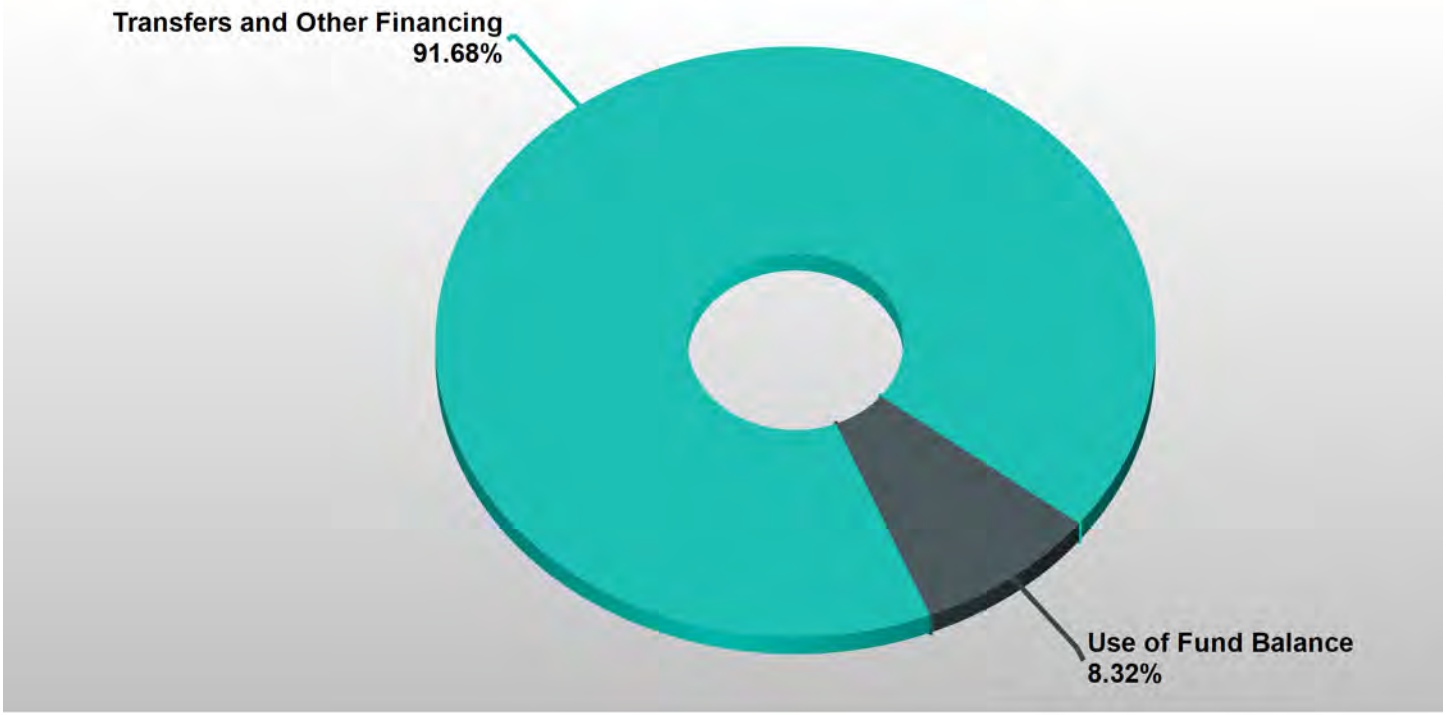
Expenditures	FY2024 Actual *	FY2025 Adopted Budget *	FY2026 Approved Budget	FY2025-FY2026 Variance
100 Instruction				
170 Summer School Programs				
173 High School Summer School				
100 Salaries	$0	$0	$45,730	$45,730
200 Benefits	$0	$0	$21,994	$21,994
180 Adult/Continuing Education Programs				
188 Parenting/Family Literacy				
100 Salaries	$0	$0	$764,651	$764,651
200 Benefits	$0	$0	$341,462	$341,462
190 Instructional Pupil Activity				
100 Salaries	$0	$0	$10,400	$10,400
200 Benefits	$0	$0	$3,528	$3,528
Total 100 Instruction	**$0**	**$0**	**$22,992,931**	**$22,992,931**
200 Support Services				
210 Pupil Services				
211 Attendance and Social Work Services				
100 Salaries	$0	$0	$715,005	$715,005
200 Benefits	$0	$0	$339,705	$339,705
212 Guidance Services				
100 Salaries	$0	$0	$2,461,168	$2,461,168
200 Benefits	$0	$0	$1,105,980	$1,105,980
300 Purchased Services	$0	$0	$35,645	$35,645
400 Supplies and Materials	$0	$0	$85,501	$85,501
213 Health Services				
400 Supplies and Materials	$0	$0	$27,042	$27,042
214 Psychological Services				
100 Salaries	$0	$0	$97,035	$97,035
200 Benefits	$0	$0	$42,734	$42,734
220 Instructional Staff Services				
221 Improvement of Instruction Curriculum Development				
100 Salaries	$0	$0	$2,561,880	$2,561,880
200 Benefits	$0	$0	$1,109,031	$1,109,031
300 Purchased Services	$0	$0	$80,487	$80,487
222 Library and Media Services				
400 Supplies and Materials	$0	$0	$183,119	$183,119
223 Supervision of Special Programs				
100 Salaries	$0	$0	$74,662	$74,662
200 Benefits	$0	$0	$31,805	$31,805
224 Improvement of Instruction Inservice and Staff Training				
300 Purchased Services	$0	$0	$31,769	$31,769
230 General Administration Services				
233 School Administration				
100 Salaries	$0	$0	$2,063,269	$2,063,269
200 Benefits	$0	$0	$921,514	$921,514
300 Purchased Services	$0	$0	$15,893	$15,893

Weighted Student Formula Fund Budget

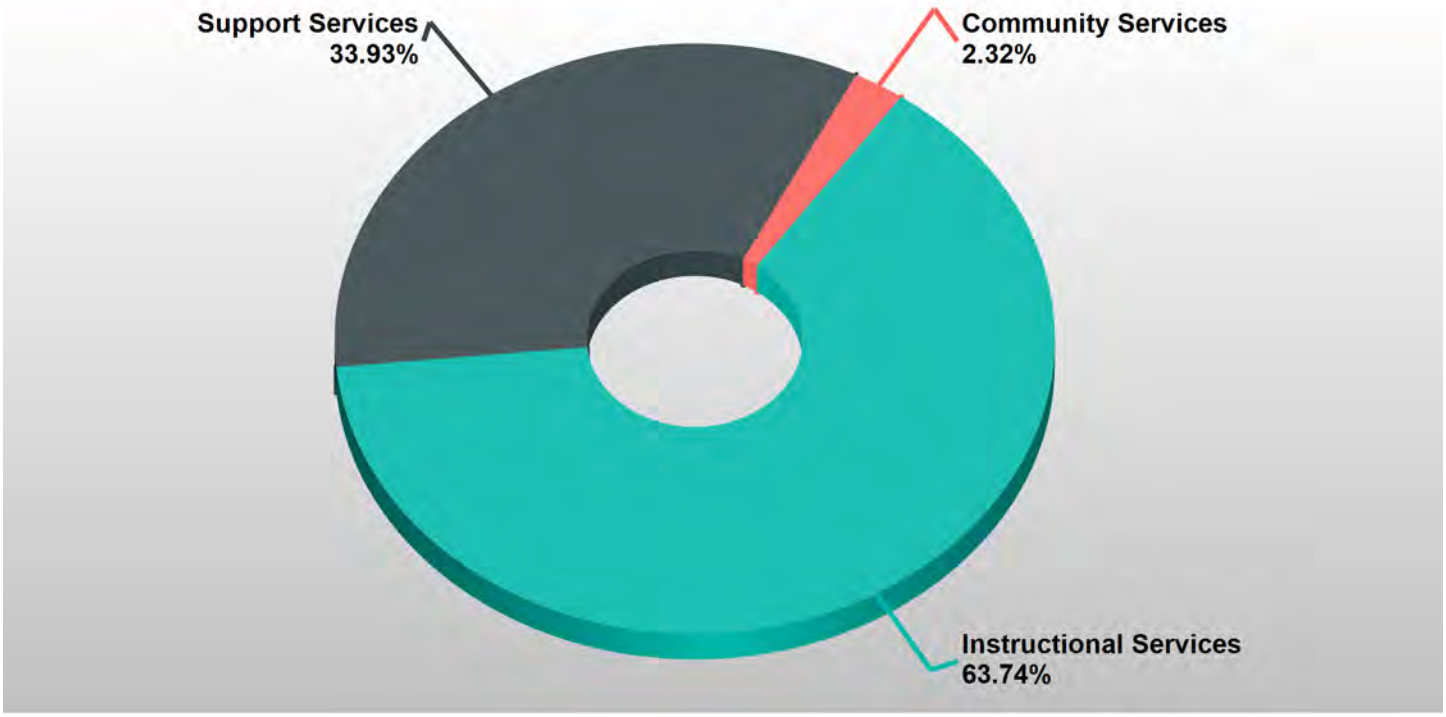
Expenditures	FY2024 Actual *	FY2025 Adopted Budget *	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
230 General Administration Services				
400 Supplies and Materials	$0	$0	$257,900	$257,900
Total 200 Support Services	**$0**	**$0**	**$12,241,144**	**$12,241,144**
300 Community Services				
330 Civic Services				
100 Salaries	$0	$0	$91,041	$91,041
200 Benefits	$0	$0	$41,905	$41,905
Total 300 Community Services	**$0**	**$0**	**$132,946**	**$132,946**
900 Reserves				
910 RESERVE FOR FUND BALANCE	$0	$0	$705,729	$705,729
Total 900 Reserves	**$0**	**$0**	**$705,729**	**$705,729**
Total Weighted Student Formula Fund Expenditures	**$0**	**$34,072,658**	**$36,072,750**	**$2,000,092**

** WSF was not budgeted at the object level in the FY2025 original budget and did not exist in FY2024*

Weighted Student Formula Fund by Revenue Type



Weighted Student Formula by Expenditure Function



Weighted Student Formula Fund Expenditure Budget Comparison

Expenditures	FY2025 Original Allocation	FY2026 Approved Budget	Variance
A C CORCORAN ELEMENTARY	$966,464	$986,981	$20,517
ACADEMIC MAGNET HIGH SCHOOL	$178,584	$178,584	$0
ANGEL OAK ELEMENTARY	$703,489	$453,252	($250,237)
ASHLEY RIVER ELEMENTARY	$437,421	$437,421	$0
BAPTIST HILL HIGH	$616,005	$383,849	($232,156)
BAPTIST HILL MIDDLE SCHOOL	$0	$232,156	$232,156
BELLE HALL ELEMENTARY	$86,279	$225,849	$139,570
BUIST ACADEMY ELEMENTARY	$180,593	$159,387	($21,206)
BURKE HIGH	$353,954	$392,004	$38,050
CAMP ROAD MIDDLE SCHOOL	$353,954	$432,409	$78,455
CARIO MIDDLE	$360,783	$360,783	$0
CAROLINA PARK ES	$354,356	$354,356	$0
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	($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	$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	$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	$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

Weighted Student Formula Fund Expenditure Budget Comparison

Expenditures	FY2025 Original Allocation	FY2026 Approved Budget	Variance
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
MIDLAND PARK PRIMARY SCHOOL	$707,905	$710,319	$2,414
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 Locations	**$34,072,658**	**$36,072,750**	**$2,000,092**

Charleston County SCHOOL DISTRICT excellence is our standard

Weighted Student Formula Fund Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$0	$0	$0	$0	0.00%
Net Change in Fund Balance	0	0	-3,000,000	-$3,000,000	0.00%
Ending Balance, June 30	$0	$0	-$3,000,000	-$3,000,000	0.00%

Excess projected funding in FY2025 will eliminate negative Fund Balance

STUDENTS ARE
THE HEART

OF OUR WORK!

FY 2026

FOOD SERVICE FUNDS

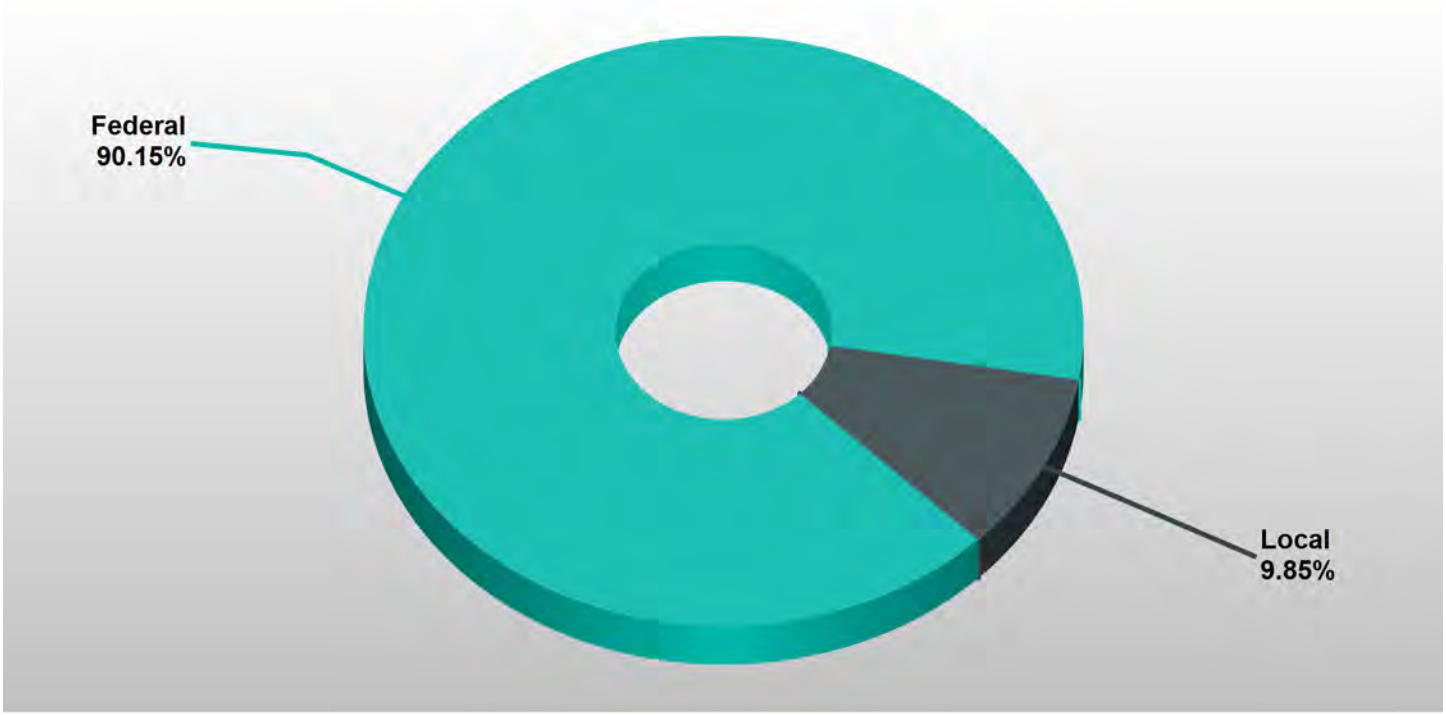
Food Service Funds Budget

Revenues	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
1000 Revenue from Local Sources				
1500 Earnings on Investments				
1510 INTEREST ON INVESTMENTS	$18,432	$0	$0	$0
1600 Food Services				
1610 LUNCH SALES TO PUPILS	$2,114,992	$2,004,576	$2,101,204	$96,628
1611 LUNCH SALES TO PUPILS REDUCED	$11,148	$10,428	$0	($10,428)
1620 BREAKFAST SALES TO PUPILS	$183,882	$165,074	$173,691	$8,617
1621 BREAKFAST SALES PUPILS REDUCED	$2,361	$2,268	$0	($2,268)
1630 SPECIAL SALES TO PUPILS	$831,809	$1,071,843	$1,178,684	$106,841
1640 LUNCH SALES TO ADULTS	$0	$22,158	$0	($22,158)
1650 BREAKFAST SALES TO ADULTS	$0	$1,638	$0	($1,638)
1660 SPECIAL SALES TO ADULTS	$161,050	$146,194	$197,165	$50,971
1900 Other Revenue from Local Sources				
1991 CASH SHORT & OVER	$119	$0	$0	$0
1992 CANTEEN OPERATIONS	$41,733	$68,892	$61,973	($6,919)
1999 REV FM OTH LOCAL SOURCES MISC	$85,380	$100,500	$100,500	$0
Total 1000 Revenue from Local Sources	**$3,450,906**	**$3,593,571**	**$3,813,217**	**$219,646**
4000 Revenue from Federal Sources				
4800 USDA Reimbursement				
4810 SCHOOL LUNCH PROGRAM	$1,753,866	$564,266	$560,320	($3,946)
4811 SCHOOL LUNCH PROGRAM FREE	$18,604,030	$21,859,239	$21,832,597	($26,642)
4812 SCHOOL LUNCH PROGRAM REDUCED	$110,011	$136,111	$136,620	$509
4830 SCHOOL BREAKFAST PROGRAM	$86,089	$101,920	$96,822	($5,098)
4831 SCHOOL BREAKFAST PROGRAM FREE	$6,909,060	$8,044,993	$8,075,664	$30,671
4832 SCHOOL BKFST PROGRAM REDUCED	$15,545	$19,176	$15,979	($3,197)
4860 FRESH FRUITS & VEGS	$530,503	$600,000	$650,000	$50,000
4870 STIMULUS EQUIPMENT	$62,660	$0	$0	$0
4900 Other Federal Sources				
4991 USDA COMMODITIES	$3,001,704	$2,014,365	$2,451,006	$436,641
4999 REVENUE FROM OTHER FED SOURCE	$1,412,777	$1,000,000	$1,096,172	$96,172
Total 4000 Revenue from Federal Sources	**$32,486,246**	**$34,340,070**	**$34,915,180**	**$575,110**
Other Financing Sources (Uses)				
5210 TRANS FM GENERAL FUND	$825,000	$825,000	$0	($825,000)
Total Other Financing Sources (Uses)	**$825,000**	**$825,000**	**$0**	**($825,000)**
Total Food Service Funds Revenues	**$36,762,152**	**$38,758,641**	**$38,728,397**	**($30,244)**

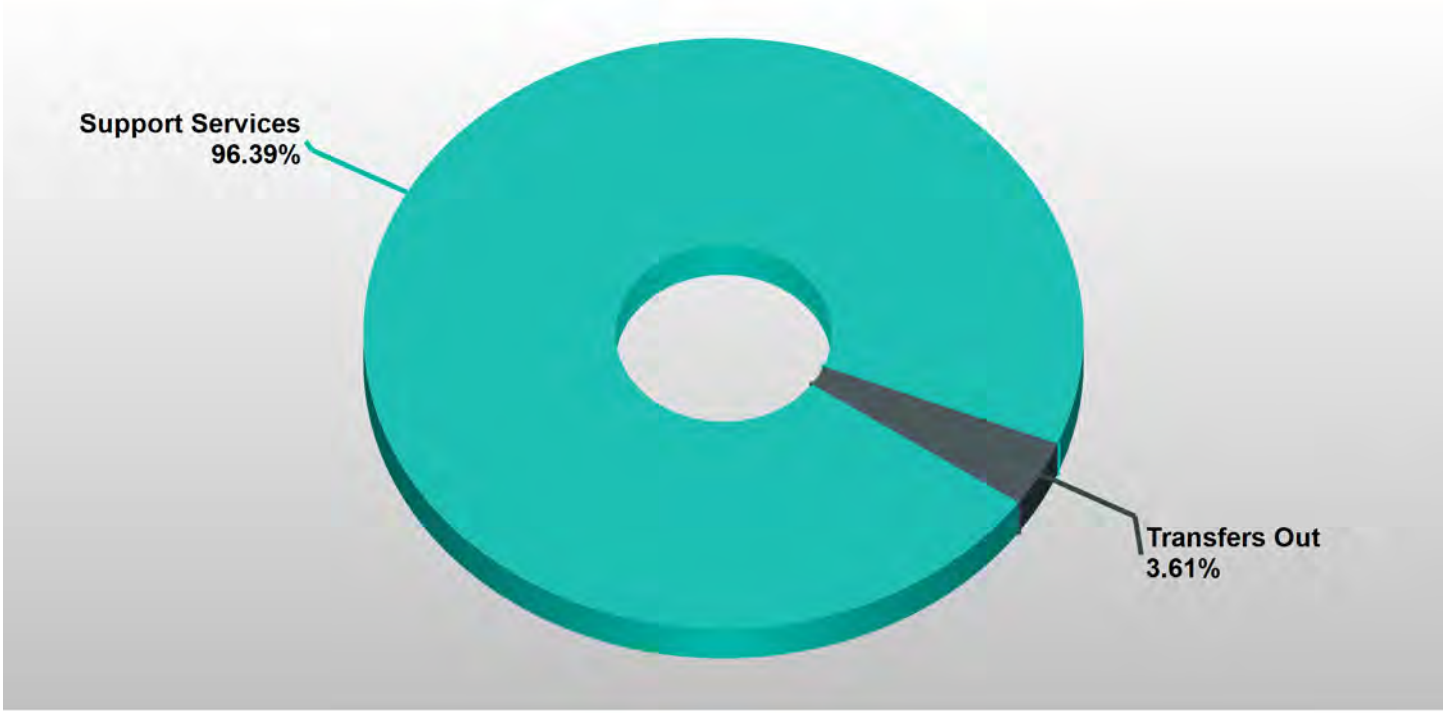
Food Service Funds Budget

Expenditures	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	FY2025-FY2026 Variance
200 Support Services				
250 Finance and Operations Services				
256 Food Services				
100 Salaries	$11,453,018	$13,181,210	$13,581,695	$400,485
200 Benefits	$5,532,130	$6,349,958	$6,594,023	$244,065
300 Purchased Services	$1,022,140	$399,900	$1,107,750	$707,850
400 Supplies and Materials	$17,772,472	$16,570,865	$16,024,085	($546,780)
600 Other Objects	$11,111	$13,000	$22,000	$9,000
Total 200 Support Services	**$35,790,871**	**$36,514,933**	**$37,329,553**	**$814,620**
400 Other Charges				
791 INDIRECT COST	$1,831,158	$2,243,708	$1,398,844	($844,864)
Total 400 Other Charges	**$1,831,158**	**$2,243,708**	**$1,398,844**	**($844,864)**
Total Food Service Funds Expenditures	**$37,622,029**	**$38,758,641**	**$38,728,397**	**($30,244)**

Food Service Funds by Revenue Type



Food Service Funds by Expenditure Function



Food Service Funds Revenue Budget Comparison

Revenues	FY2025 Original Budget	% of Total	FY2026 Approved Budget	% of Total	FY2025 to 2026 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 Approved 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	$10,975
	Total Fringe Benefits	**$6,349,958**	**$6,594,023**	**$244,065**
Purchased Services				
323	REPAIRS AND MAINTENANCE SRVS	$96,000	$97,000	$1,000
332	IN STATE TRAVEL	$37,900	$38,550	$650
338	OUT OF STATE TRAVEL	$25,000	$25,000	$0
342	PAGER/CELL PHONE RENT/MESG SYS	$5,000	$5,000	$0
350	ADVERTISING	$30,000	$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

Expenditures		FY2025 Original Budget	FY2026 Approved Budget	Variance
Other 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**
Transfers				
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)**

Charleston County SCHOOL DISTRICT excellence is our standard

Food Service Funds Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$6,035,176	$5,175,299	$5,175,299	$0	0.00%
Net Change in Fund Balance	-859,877	0	0	$0	0.00%
Ending Balance, June 30	$5,175,299	$5,175,299	$5,175,299	$0	0.00%

FY 2026

DEBT SERVICE FUND

DEBT SERVICE FUND BUDGET SUMMARY

	FY2024 ACTUAL	% of Total	FY2025 BUDGET	% of Total	FY2026 BUDGET	% of Total
REVENUE:						
Sinking Fund Balance - July 1	$ -	0%	$ 47,234,578	27%	$ 47,183,225	26%
Ad Valorem Taxes	135,144,840	73%	121,878,975	70%	130,330,990	71%
Delinquent Taxes	3,926,447	2%	3,500,000	2%	3,547,161	2%
Bond Proceeds and Premiums	41,685,803	23%	-	0%	-	0%
State Revenue	3,399,604	2%	1,750,000	1%	2,766,640	2%
Total Revenue All Sources	**$ 184,156,694**	100%	**$ 174,363,553**	100%	**$ 183,828,016**	100%
EXPENDITURES:						
GO Bonds	186,038,990	99%	127,260,750	99%	132,202,500	99%
Qualified School Construction Bonds	1,860,028	1%	1,484,689	1%	1,839,356	1%
Total Expenditures	**$ 187,899,018**	100%	**$ 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	**$ 47,234,578**		**$ 47,183,225**			

Charleston County SCHOOL DISTRICT excellence is our standard

Debt Service Fund Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	-$6,128,616	-$9,870,940	-$11,487,404	-$1,616,464	16.38%
Net Change in Fund Balance	-3,742,324	-1,616,464	2,602,935	4,219,399	-261.03%
Ending Balance prior to reserve	-$9,870,940	-$11,487,404	-$8,884,469	$2,602,935	-22.66%

As of June 30, 2024, the Debt Service Fund had a deficit fund balance of $9,870,940. The deficit in the Debt Service Fund is a result of the District's short-term debt issuances, the related payment of outstanding debt, payment on the CEEF financing, and transfers to fund capital projects being in excess of the levy of local property taxes by the fund. This short-term debt is issued in the spring of each year to fund fixed cost of ownership projects and make payments on the CEEF financing and is retired in the fall using proceeds of additional debt.

Charleston County SCHOOL DISTRICT

FY 2026 APPROVED DEBT SERVICE EXPENDITURE BUDGET

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

Charleston County SCHOOL DISTRICT

PROPOSED FUTURE DEBT
PRINCIPAL AND INTEREST

Paid from Millage Levy

Fiscal Year	2025A GO (Long Term) (1)	2025C GO BAN (Short Term) (2)	2025B GO (Short Term) (3)	Total Debt Obligation
2026	1,000,000	71,600,000	57,200,000	129,800,000
2027	10,250,000			10,250,000
2028	10,250,000			10,250,000
2029	10,250,000			10,250,000
2030	10,250,000			10,250,000
2031	10,250,000			10,250,000
2032	10,250,000			10,250,000
	62,500,000	71,600,000	57,200,000	191,300,000

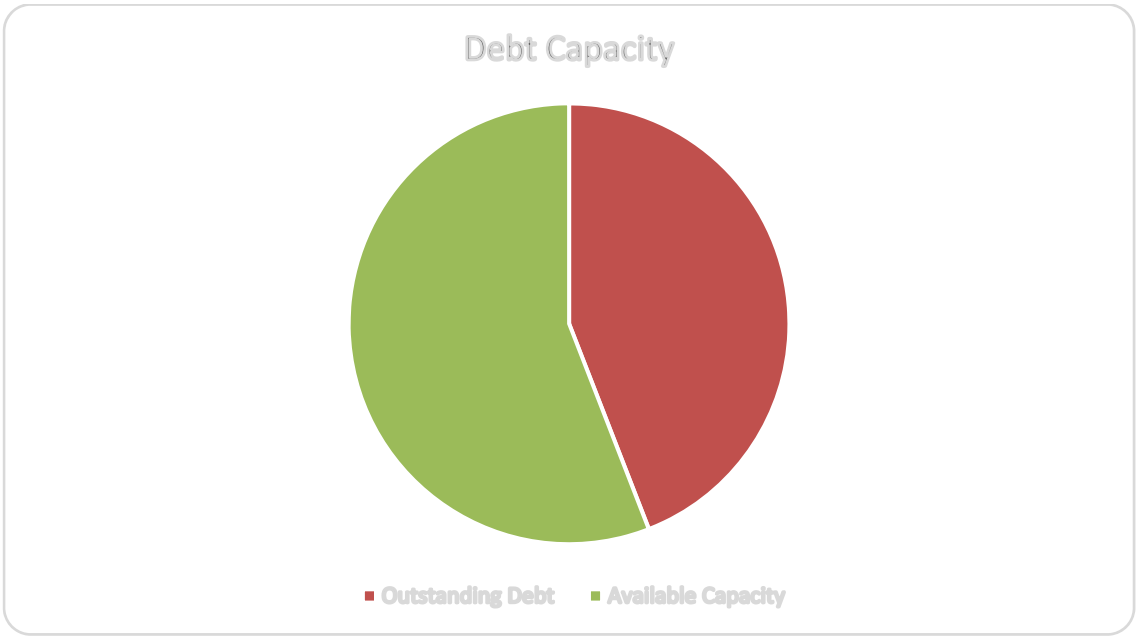
(1) Remaining $55 MM of Long Term GO to be Issued in 2025
(2) Annual GO to pay FCO
(3) Annual GO to Pay off 2025A BAN and make December IPRB Payments

Legal Debt Service Limit

The South Carolina, school districts have an eight percent constitutional debt limit, meaning they can incur general obligation debt up to eight percent of the assessed value of all taxable property within the district. This limit, outlined in Article X, Section 15 of the South Carolina Constitution, restricts the amount of debt a school district can issue for general obligations. As of June 30, 2024, Charleston County School District is in compliance with this requirement. The District's outstanding debt subject to the eight percent limit is approximately $193,470,000. The following table reflects the District's eight percent debt limit.

Constitutional 8% Debt Limit

Total Assessment at June 30, 2024	$ 5,483,516,561
Constitutional Debt Limit – 8%	$ 438,681,325
Outstanding 8% Debt	$ 193,470,000
Available Capacity	$ 245,211,325



Charleston County SCHOOL DISTRICT

DEBT PROFILE SUMMARY

Series	Dated Date	Final Maturity	Call Date	Original Par	Outstanding Par		Outstanding Interest	Purpose	Use of Proceeds	Tax Status	Underlying Ratings
GENERAL OBLIGATION											
2009B	12/08/2009	09/15/2026	Non-Callable	13,517,000.00	2,265,000.00	*	17,915.63	School Facility	New Money	Taxable	NR / NR / NR
2010B	10/14/2010	08/01/2027	Make-Whole	15,075,000.00	14,510,000.00	*	1,741,200.00	School Facility	New Money	Taxable	NR / AA / NR
2023A	10/17/2023	02/01/2032	Non-Callable	40,000,000.00	19,650,000.00	*	5,257,000.00	School Facility	New Money	Tax-Exempt	Aa1 / NR / NR
				837,112,000.00	**36,425,000.00**		**7,016,115.63**				
GENERAL OBLIGATION BOND ANTICIPATION (NOTE)											
2025A	05/08/2025	11/13/2025	Non-Callable	5,625,000.00	5,625,000.00	*	115,625.00	IPRB Payments	Refunding	Tax-Exempt	NR / NR / NR
2025B	05/08/2025	05/07/2026	Non-Callable	151,420,000.00	151,420,000.00	*	7,549,969.44	Refunding 2024B	Refunding	Tax-Exempt	NR / NR / NR
				773,375,000.00	**157,045,000.00**		**7,665,594.44**				
INSTALLMENT PURCHASE (REVENUE)											
2020	10/22/2020	12/01/2030	Make-Whole	156,835,000.00	145,555,000.00		10,707,693.72	Refunding 2013B	Refunding	Taxable	Aa3 / AA- / NR
2023	09/05/2023	12/01/2028	Non-Callable	141,580,000.00	111,650,000.00		10,843,000.00	Refunding 2013B	Refunding	Tax-Exempt	Aa3 / AA- / NR
2024	09/18/2024	12/01/2031	Non-Callable	72,530,000.00	63,525,000.00		11,755,625.00	Refunding 2014 IPRB	Refunding	Tax-Exempt	Aa3 / AA- / -
				1,365,600,000.00	**320,730,000.00**		**33,306,318.72**				
GRAND TOTAL				**2,976,087,000.00**	**514,200,000.00**		**47,988,028.79**				

Subject to 8% Debt Limit

Charleston County SCHOOL DISTRICT

DEBT SERVICE SCHEDULE

		Total		
Issue	**Type**	**Principal**	**Interest**	**Total**
2025A General Obligation Bond Anticipation Notes	General Obligation BAN	5,625,000.00	115,625.00	5,740,625.00
2025B General Obligation Bond Anticipation Notes	General Obligation BAN	151,420,000.00	7,549,969.44	158,969,969.44
2024 Installment Purchase Revenue Refunding Bonds	Installment Purchase (Revenue)	63,525,000.00	11,755,625.00	75,280,625.00
2023A General Obligation Bonds	General Obligation	19,650,000.00	5,257,000.00	24,907,000.00
2023 Installment Purchase Revenue Refunding Bonds	Installment Purchase (Revenue)	111,650,000.00	10,843,000.00	122,493,000.00
2020 Installment Purchase Revenue Refunding Bonds	Installment Purchase (Revenue)	145,555,000.00	10,707,693.72	156,262,693.72
2010B General Obligation Bonds	General Obligation	14,510,000.00	1,741,200.00	16,251,200.00
2009B General Obligation Bonds	General Obligation	2,265,000.00	17,915.63	2,282,915.63
Total		514,200,000.00	47,988,028.79	562,188,028.79

	06/30/2026			06/30/2027		
Issue	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2025A General Obligation Bond Anticipation Notes	5,625,000.00	115,625.00	5,740,625.00			
2025B General Obligation Bond Anticipation Notes	151,420,000.00	7,549,969.44	158,969,969.44			
2024 Installment Purchase Revenue Refunding Bonds	7,765,000.00	2,982,125.00	10,747,125.00	8,170,000.00	2,583,750.00	10,753,750.00
2023A General Obligation Bonds	1,420,000.00	982,500.00	2,402,500.00	1,490,000.00	911,500.00	2,401,500.00
2023 Installment Purchase Revenue Refunding Bonds	34,195,000.00	4,727,625.00	38,922,625.00	35,665,000.00	2,981,125.00	38,646,125.00
2020 Installment Purchase Revenue Refunding Bonds	2,870,000.00	2,495,085.06	5,365,085.06	2,900,000.00	2,460,475.16	5,360,475.16
2010B General Obligation Bonds		696,480.00	696,480.00		696,480.00	696,480.00
2009B General Obligation Bonds	1,125,000.00	14,923.13	1,139,923.13	1,140,000.00	2,992.50	1,142,992.50
Total	204,420,000.00	19,564,332.63	223,984,332.63	49,365,000.00	9,636,322.66	59,001,322.66

	06/30/2028			06/30/2029		
Issue	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2025A General Obligation Bond Anticipation Notes						
2025B General Obligation Bond Anticipation Notes						
2024 Installment Purchase Revenue Refunding Bonds	8,585,000.00	2,164,875.00	10,749,875.00	9,010,000.00	1,725,000.00	10,735,000.00
2023A General Obligation Bonds	1,565,000.00	837,000.00	2,402,000.00	1,640,000.00	758,750.00	2,398,750.00
2023 Installment Purchase Revenue Refunding Bonds		2,089,500.00	2,089,500.00	41,790,000.00	1,044,750.00	42,834,750.00
2020 Installment Purchase Revenue Refunding Bonds	43,510,000.00	2,131,485.96	45,641,485.96	1,530,000.00	1,808,161.91	3,338,161.91
2010B General Obligation Bonds	14,510,000.00	348,240.00	14,858,240.00			
2009B General Obligation Bonds						
Total	68,170,000.00	7,571,100.96	75,741,100.96	53,970,000.00	5,336,661.91	59,306,661.91

	06/30/2030			06/30/2031		
Issue	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2025A General Obligation Bond Anticipation Notes						
2025B General Obligation Bond Anticipation Notes						
2024 Installment Purchase Revenue Refunding Bonds	9,500,000.00	1,262,250.00	10,762,250.00	9,990,000.00	775,000.00	10,765,000.00
2023A General Obligation Bonds	1,725,000.00	676,750.00	2,401,750.00	1,810,000.00	590,500.00	2,400,500.00
2023 Installment Purchase Revenue Refunding Bonds						
2020 Installment Purchase Revenue Refunding Bonds	47,055,000.00	1,354,900.08	48,409,900.08	47,690,000.00	457,585.55	48,147,585.55
2010B General Obligation Bonds						
2009B General Obligation Bonds						
Total	58,280,000.00	3,293,900.08	61,573,900.08	59,490,000.00	1,823,085.55	61,313,085.55

	06/30/2032		
Issue	**Principal**	**Interest**	**Total**
2025A General Obligation Bond Anticipation Notes			
2025B General Obligation Bond Anticipation Notes			
2024 Installment Purchase Revenue Refunding Bonds	10,505,000.00	262,625.00	10,767,625.00
2023A General Obligation Bonds	10,000,000.00	500,000.00	10,500,000.00
2023 Installment Purchase Revenue Refunding Bonds			
2020 Installment Purchase Revenue Refunding Bonds			
2010B General Obligation Bonds			
2009B General Obligation Bonds			
Total	20,505,000.00	762,625.00	21,267,625.00

FY 2026

CAPITAL BUILDING FUND

Charleston County SCHOOL DISTRICT

Capital Sales Tax Funded Program

Charleston County voters enacted a one cent sales tax for school facilities in November 2014. On November 3, 2020, Charleston County voters approved a Sales Tax Referendum to extend the one cent sales tax for a term of six years (January 1, 2023 to December 31, 2028) to finance education capital improvements including major capital, maintenance and information technology projects. The master list of projects for the 2023-2028 Capital Program (Phase V) was approved at the time of the referendum. The Board approved the order and sequence of the Sales Tax Projects and the Phase V Master Plan. The Board also has the ability to approve additional projects to be added to the master list and fund them under CCSD's 8% debt capacity. Long term debt is issued by CCSD annually to finance these authorized projects and serviced by Sales Tax collections throughout the program.

Sales Tax Extension Program (2023-2028) Funding Profile

Extension Term	Calendar Year	Collections (net of program expenses and 5% contingency)[1]	Capital Maintenance	Capital Technology Replacement and Upgrades	Capital Building Projects
1	2023	158,402,522	32,422,073	380,433	125,600,016
2	2024	163,526,798	72,175,444	4,808,334	86,543,020
3	2025	164,072,462	60,688,656	4,768,416	98,615,391
4	2026	167,212,831	63,324,468	4,956,289	98,932,075
5	2027	170,557,088	57,436,182	4,956,289	108,164,617
6	2028	171,758,009	39,270,773	4,130,241	128,356,995
Six Year Program		**995,529,712**	**325,317,596**	**24,000,000**	**646,212,116**

[1] Actual collections to date through April 2025, 2.0% growth thereafter

Capital Building Programs

On June 24th, the Phase V Master Plan was approved by the Board. The document listed all projects that met the criteria for which the projected sales tax could support without fiscal constraints. The recommended project list included the input from CCSD staff and the community. The projects on the list either have facility conditions that meet an urgent need for new construction or expansion, is a response to an increase in footprint due to student growth or is a result of an educational programming space requirement. The proposed list included $414.8 million of original funded projects and $431.6 million of unfunded projects. However, based on updated revenue projections in February 2023 funded projects were increased to $646 million. The 2024-2025 CCSD School Capacity Report also gives more insight into how school facilities are being used to support current educational programs.

The Board approved Capital Projects in three waves (or periods of time) which were identified as Wave 1: 2021-2024, Wave 2: 2022-2025, and Wave 3: 2023-2027 targeted for each funded project. Determination of the wave for each project was based on the following criteria: mission critical designation, life safety/enrollment growth, existing facility condition and programmatic support. The Capital Programs webpage provides additional information and resources related to projects across Charleston County School District.

The long term operational financial impacts related to Capital Projects are addressed through student population estimates which not only drive the Capital Programs but also forecast operational increases related to new facilities.

Capital Maintenance

Capital Maintenance is a major initiative that was implemented by the Facilities Management (FM) division. In order to maintain world class facilities and safe and healthy learning environments for our students and staff, focus must be applied to the needs of the Districts major building systems. Every dollar identified is critical to addressing deficiencies and backlog.

In 2016, FM completed a comprehensive facility assessment and a 20 Year Capital Maintenance Plan in preparation for funding allotments from the Phase IV (2017-2022) Sales Tax Program. After completing five years of the current 6-year program with great success, FM developed the new six-year program of Capital Maintenance projects and tasks to be completed with the sales tax proceeds for the Phase V (2023-2028) Program. On July 27, 2020, the Board approved the original Phase V funding profile which allocated $270 million ($45M/year) to Capital Maintenance. This was updated to $325 million as of February 2023.

FM continues to review and update the Capital Maintenance Program regularly to validate needs, confirm priorities and adjust as needed. This Plan is structured around 21 building systems, which will be considered the “projects”, and within these projects “tasks” to be completed at CCSD facilities.

Capital Technology Replacement and Upgrades (IT)

On July 27, 2020, the Board approved the Phase V funding profile which allocated $24 million ($4M/year) to Capital Technology Replacement and Upgrades (IT). The primary focus of this funding is to maintain technology in the classroom. The IT department continues to review the projects regularly to prioritize and make adjustments as needed based on life-cycle management.

Charleston County SCHOOL DISTRICT

CAPITAL PROGRAM
2023 - 2028 CAPITAL PROGRAM PHASE V
One Cent Sales Tax Extension II

	Revised Budget	YTD Actuals	Projected Remaining
CAPITAL BUILDING PROJECTS			
Brownstone			
WAVE 1			
NEW HURSEY MONTESSORI SCHOOL	54,996,210	51,114,234	1,266,024
NEW LADSON ES	66,974,955	32,093,098	32,363,047
NEW JOHNS ISLAND ES	61,000,000	34,554,328	24,177,220
EARLY COLLEGE HS	42,071,757	34,993,475	5,438,904
DISTRICT WIDE BUILDING IMPROVEMENTS	55,208,879	10,474,704	41,563,891
DISTRICT WIDE ATHLETIC IMPROVEMENTS	5,864,424	4,414,510	1,052,187
DISTRICT WIDE PAVING IMPROVEMENTS	10,716,780	7,282,015	2,598,750
WAVE 2			
NEW LAMBS ES & EARLY ED/FAMILY CENTER	82,300,000	6,640,678	71,373,608
NEW D10 MS (WEST ASHLEY)	58,250,000	1,782,110	54,170,271
JAMES ISLAND MS EARLY ED/FAMILY CENTER	534,477	320,873	0
ST JOHN'S HS STADIUM (RENOVATION)	4,250,000	3,400,130	620,326
WAVE 3			
DISTRICT 23 ES CAPACITY IMPROVEMENTS	11,500,000	0	10,454,545
NEW JB EDWARDS ES	70,550,000	712,562	66,477,914
STALL HS (EXPANSION)	48,050,000	1,887,701	43,980,775
CARIO MS (EXPANSION)	9,375,000	0	8,928,571
JAMES ISLAND CHARTER HS STADIUM (RENOVATION)	4,312,500	0	4,007,135
CM FEE - BROWNSTONE	0	14,256,841	13,554,555
Total Capital Building Projects	**585,954,982**	**203,927,260**	**382,027,722**
CAPITAL MAINTENANCE PROJECTS			
Cumming			
ATHLETICS	66,268,750	10,570,535	51,490,241
CABINETRY	2,903,583	762,693	1,885,252
CEILINGS/GRIDS	2,916,518	1,189,755	1,462,737
COOLER & FREEZERS	2,700,000	856,349	1,599,226
DOORS & HARDWARE	11,165,000	3,659,156	6,500,038
ELECTRICAL SWITCHGEAR/PANELS	2,200,000	320,479	1,680,360
ELEVATORS	1,350,000	378,983	848,804
EMERGENCY GENERATOR	508,946	461,543	3,950
EXTERIOR ENVELOPE	5,327,040	2,577,764	2,258,909
EXTERIOR APPEARANCE/SIGNAGE	2,700,000	1,643,516	812,059
FENCE & GATES	3,007,389	1,014,924	1,724,955
FIRE PROTECTION	5,356,783	657,730	4,214,115
FLOORING	13,808,982	4,404,404	8,154,481
HVAC	76,050,953	20,639,124	48,468,145
LIGHTING	2,699,425	1,660,571	794,481
PAINTING	21,572,951	3,506,341	16,111,038
PAVING	7,433,400	1,136,961	5,623,509
PLAYGROUND/SURFACES	8,099,000	2,287,340	5,078,475
PLUMBING	16,775,000	3,573,661	11,682,735
ROOFS	58,158,030	22,308,385	30,676,047
STORMWATER	5,407,000	1,467,350	3,450,167
CMFEE - CUMMING 2023-2028 CONTRACT	0	9,251,142	17,560,320
FM PROJECT MANAGEMENT	11,150,000	2,547,907	8,602,093
Total Capital Maintenance Projects	**327,558,750**	**96,876,616**	**230,682,134**

	Revised Budget	YTD Actuals	Projected Remaining
TECHNOLOGY REPLACEMENTS & UPGRADES PROJECTS			
TECHNOLOGY INFRASTRUCTURE	2,550,000	615,978	1,934,022
CLASSROOM DISPLAY TECHNOLOGY REPLACEMENTS	7,972,000	199,800	7,772,200
STUDENT MOBILE DEVICES-UPGRADES & REPLACEMENTS	11,678,000	4,149,822	7,528,178
TECHNOLOGY BACKFILL	300,000	57,995	242,005
TECHNOLOGY PROJECT MANAGEMENT	1,500,000	390,322	1,109,678
Total Technology Replacements & Upgrades Projects	**24,000,000**	**5,413,917**	**18,586,083**
TOTAL CAPITAL PROJECTS	**937,513,732**	**306,217,793**	**631,295,939**
PROGRAM CONTINGENCY / MANAGEMENT			
PROGRAM MANAGEMENT OFFICE (PMO)	2,320,877	1,782,302	538,575
CAPITAL PROJECTS ACCOUNTING	1,096,254	843,071	253,183
CONSTRUCTION PROCUREMENT	583,620	449,802	133,818
IT PROJECT MANAGEMENT	1,652,807	1,327,966	324,841
BOND FUND ADMIN	411,143	411,143	0
PROGRAM CONTINGENCY - BAN - FUND #521	557	0	557
PROGRAM CONTINGENCY - ONE CENT SALES TAX - FUND #522	14,106,091	0	14,106,091
Total Program Contingency / Management	**20,171,351**	**4,814,285**	**15,357,065**
TOTAL 2023 - 2028 CAPITAL PROGRAM	**957,685,083**	**311,032,078**	**646,653,004**

* Includes CMFEE

FY 2026 Capital Building Fund Budget

REVENUE		
Estimated Fund Balance as of 7/1/25	$	191,469,171
Bridge Funding (2023 - 2028 Capital Program - Phase V)		-
One Cent Sales Tax revenue (2023- 2028 Capital Program - Phase V)		165,251,165
Long Term Debt-Program (2023-2028 - Phase V)		54,921,746
Fixed Cost of Ownership		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		1,411,026
Lucy G Beckham HS		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		700,270
Baptist Hill CTE		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:		
Hursey Montessori School		786,719
New ES on John's Island (D9)		9,553,728
Ladson ES		15,687,023
Early College HS		4,592
District wide Improvements:		
* 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

FY 2026 Capital Building Fund Budget

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
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

FY 2026 Capital Building Fund Budget

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**

Charleston County SCHOOL DISTRICT excellence is our standard

Capital Building Fund Balance Statement

	FY2024 Actual	FY2025 Adopted Budget	FY2026 Approved Budget	Variance FY2025 to FY2026	% Variance
Beginning Balance, July 1	$171,064,201	$226,667,002	$163,154,624	-$63,512,378	-28.02%
Net Change in Fund Balance	55,602,801	-63,512,378	-51,772,944	$11,739,434	-18.48%
Ending Balance, June 30	$226,667,002	$163,154,624	$111,381,680	-$51,772,944	-31.73%

2023 - 2028 Capital (Phase V) Sales Tax Program, currently in Year 3, began sales tax collections on January 1, 2023. No bridge funding is required for FY2026. Phase V Project expenditures have increased in FY2025 and projected to continue in FY2026, therefore reflecting a Use of Fund Balance to draw down on prior year tax collections.

Charleston County SCHOOL DISTRICT

Multi-Year Expenditure Projection
Through FY 2030
Capital Funds

	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	Variance FY25 Budget to FY25 Projected	BUDGET FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED 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	76,373,306
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	40,000,000	20,000,000	20,000,000	-	-	-	(50,000,000)	(92,652,081)	0
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	0
TOTAL LONG TERM DEBT PROGRAM (2023-2028 Phase V)	41,188,254	50,000,000	-	(50,000,000)	54,921,746		0	0	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	83,802,231
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**	**160,175,537**
PROJECTED EXPENDITURES									
TOTAL PHASE III EXPENDITURES	357,730	2,229,814	1,952,161	(277,653)	2,621,399		-	-	-
TOTAL PHASE IV EXPENDITURES	25,107,008	41,022,761	20,665,588	(20,357,173)	30,418,520	1,000,000	-	-	
TOTAL PMO / BOND ADMIN (PHASE IV)	25,000	-	-	-	-	-	-	-	-
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	3,660,139
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	-	-	-
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	83,802,231
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS	-	4,722,232	4,722,232	-	3,800,000	-	-	-	-
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**	**87,462,370**
TOTAL PROJECTED REVENUES		**544,274,051**	**516,681,845**	**(27,592,206)**	**482,552,708**	**379,195,057**	**304,996,377**	**222,628,017**	**160,175,537**
TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES		**186,854,661**	**191,469,171**	**4,614,510**	**139,696,227**	**108,075,597**	**117,909,881**	**76,373,306**	**72,713,167**

Revenue Notes:

1	Bridge Funding - 2023-2028 Capital Program (Phase V)	Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out + Bridge Funding = $143M
	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 would result in increased BAN funding needed to complete projects at the current pace
2	One Cent Sales Tax - 2023-2028 Capital Program (Phase V)	Sales Tax Extension Referendum passed on 11/3/2020. PFM projected revenues at $763M in 2020, at $811M in 2022 and currently at $995M
	PFM Advisors	Sales Tax Estimates based on the most recent collections with 2% growth over prior year - not a recession scenario
3	Long Term Debt - 2023-2023 Capital Program (Phase V)	4/26/21 Board Approved adding Momingside MS ($52.5M) using the District's 8% debt capacity for Long Term Debt Funding funding
		6/28/21 Board Approved adding Deer Park M ($8.75M), A.C. Corcoran ES ($12.5M), and Midland Park Land ($3.75) - Total Long Term Debt $77.5M
		10/24/22 Board Approved Reallocation in the additional amount of $22M - Total Long Term Debt $99.5M
	PFM Advisors	To date have borrowed $44,578,254 and will borrow the remainder $54,921,746M = $99.5M in FY26
4	Fixed Cost of Ownership	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

Expenditure Notes:

1	One Cent Sales Tax - 2010-2016 Capital Program (Phase III)	Projected Program completion in FY2026. (D3 Bus Lot)
2	One Cent Sales Tax - 2017-2022 Capital Program (Phase IV)	Projected Program completion in FY2026.
3	PMO / Bond Admin - 2017-2022 Capital Program	FINAL Expenses for Program end at 12/31/22.
4	One Cent Sales Tax - 2023-2028 Capital Program (Phase V)	Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Project expenditures are based on Building and Capital Maintenance using most recent quarterly cost curves (Q4 Dec 2024) and Technology Upgrades and Replacements estimates
		Board Approved Reallocations - FY21-$14.5M, FY22-$26,966,819, FY23-$69,264,901, FY24-$77,458,750 and
		FY25-to date $40,150,000 + May 2025 pending $10M. Total = $238,340,470
5	PMO / Bond Admin - 2023-20282 Capital Program	Program commencement - FY23 (1/1/2023)
6	Long Term Debt - 2023-2023 Capital Program (Phase V)	4/26/21 Board Approved - Morningside MS $52.5M (Phase V Master Project List)
		6/28/21 Board Approved - AC Corcoran ES $12.5M, Deer Park MS $8.750M & Midland Park (land) $3.750M (Phase V Master Project List)
		10/24/22 Board Approved Reallocation for additional $22M - Total Long Term Debt Projects $99.5M
		Using most recent quarterly cost curves (Q4 Dec 2024)
7	Fixed Cost of Ownership	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

Charleston County SCHOOL DISTRICT

Capital Projects Operational Annual Impact

School	Square Footage	Custodial Cost	Day Porter (average for first 400 students)	Grounds Care Cost (average per acre)	Trash/Solid Waste Hauling	Solid Waste Fees	Pest Control Cost	Electric/Gas Cost	Water/Sewer Cost	Routine Maintenance Cost	Preventive Maintenance Cost	Total Cost
District 2												
New James B. Edwards Elementary	118,230	$295,575	$53,132	$1,200	$45,420	$3,600	$49,584	$224,637	$52,021	$87,490	$9,778	$822,437
District 3												
James Island Elementary Early Learning Addition	22,000	$55,000						$41,800	$9,680	$16,280	$1,819	$124,579
Stiles Point Elementary Early Learning Addition Media Center and Multi-Purpose Room Expansion	34,000	$85,000						$64,600	$14,960	$25,160	$2,812	$192,532
Murray-LeSaine Montessori Multi-Purpose Room	6,785	$16,963						$12,892	$2,985	$5,021	$561	$38,421
District 4												
New Ladson Elementary	110,000	$275,000						$209,000	$48,400	$81,400	$9,097	$622,897
New Lambs Primary & Elementary	144,730	$361,825						$274,987	$63,681	$107,100	$11,969	$819,563
New Morningside Middle	125,000	$312,500						$237,500	$55,000	$92,500	$10,338	$707,838
A. C. Corcoran Elementary Annex	20,866	$52,165						$39,645	$9,181	$15,441	$1,726	$118,158
Deer Park Middle Addition	14,795	$36,988						$28,111	$6,510	$10,948	$1,224	$83,780
Goodwin Elementary Multi-Purpose Room	4,000	$10,000						$7,600	$1,760	$2,960	$331	$22,651
Stall High School Expansion	75,000	$187,500						$142,500	$33,000	$55,500	$6,203	$424,703
District 10												
C. E. Williams North Middle	103,000	$257,500						$195,700	$45,320	$76,220	$8,518	$583,258
District 23												
Jane Edwards Elementary Multi-Purpose Room	6,785	$16,963						$12,892	$2,985	$5,021	$561	$38,421
Minnie Hughes Elementary Multi-Purpose Room	6,785	$16,963						$12,892	$2,985	$5,021	$561	$38,421
E.B. Ellington Elementary Multi-Purpose Room and Media Expansion	10,785	$26,963						$20,492	$4,745	$7,981	$892	$61,072

STUDENTS ARE
THE HEART



OF OUR WORK!

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. CCSD is currently only using the model for long range financial planning in the GOF, however, the plan is to expand this to all funds.

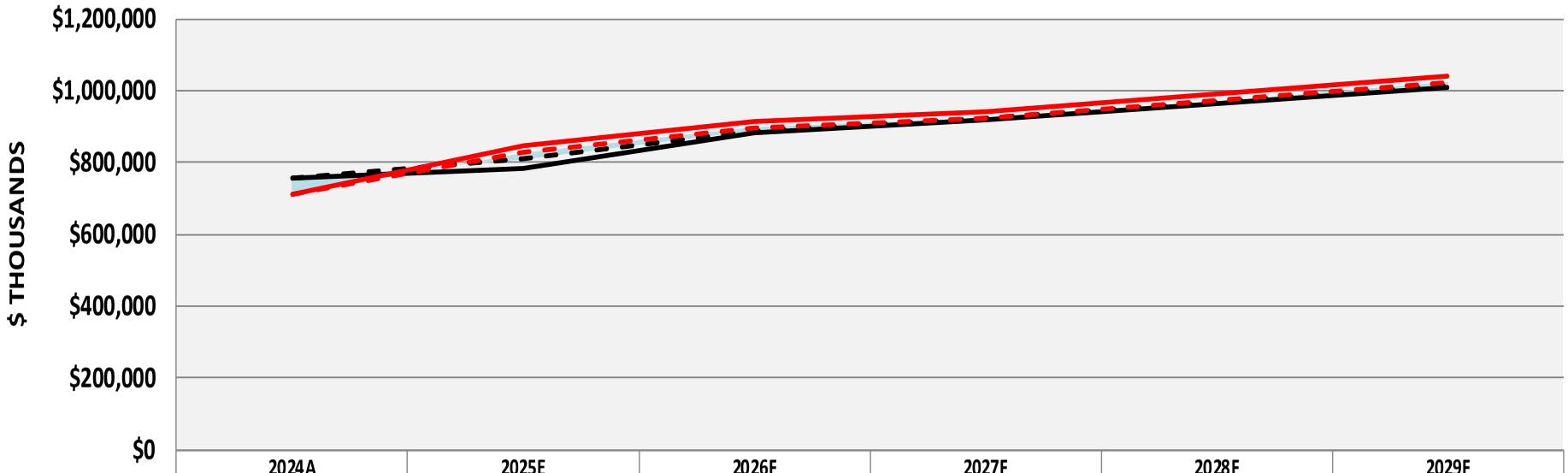
The revenue forecast begins with current year budget or prior year actual trends. The remaining years of the revenue forecast are from consensus forecasts of trends in key economic and demographic indicators. These forecasts typically cover global, regional and state or tri-county area as a whole, so 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.
3. Annual personnel projections are dictated based on the staff allocation formula.

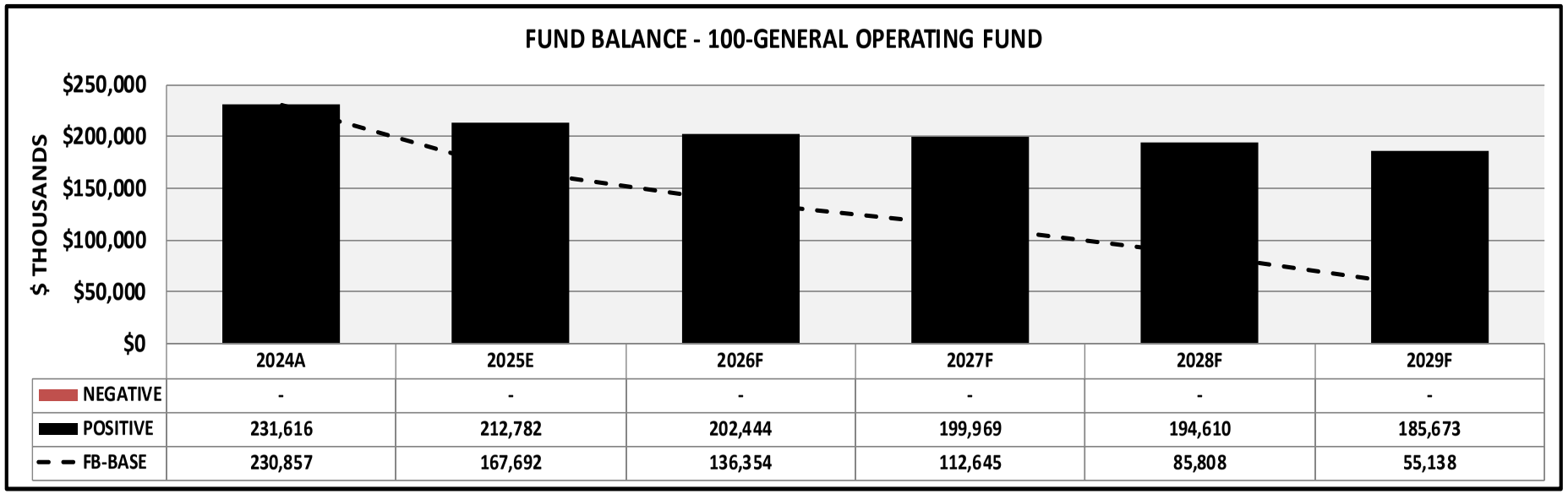
Charleston County SCHOOL DISTRICT

5-YEAR FINANCIAL FORECAST



	2024A	2025E	2026F	2027F	2028F	2029F
VARIANCE	45,334	(18,834)	(10,338)	(2,474)	(5,359)	(8,937)
VAR BASE	709,506	827,724	898,280	924,960	972,614	1,023,735
BASELINE REV	754,841	784,558	883,942	918,286	962,845	1,010,168
REVENUES	754,841	808,889	887,942	922,486	967,255	1,014,798
BASELINE EXP	709,506	847,724	915,280	941,994	989,682	1,040,837
EXPENDITURES	709,506	827,724	898,280	924,960	972,614	1,023,735

5-YEAR FUND BALANCE FORECAST



	2024A	2025E	2026F	2027F	2028F	2029F
NEGATIVE	-	-	-	-	-	-
POSITIVE	231,616	212,782	202,444	199,969	194,610	185,673
FB-BASE	230,857	167,692	136,354	112,645	85,808	55,138

Policy Requirement:	$141,287,333	$150,218,500	$157,682,333	$165,630,333	$174,156,167

Charleston County School District Fund Balance Policy DFAC requires that the District maintain 200 percent of the amount required to comply with Act No. 23 of 2017 in the South Carolina Code of Laws. Section 59-20-90. School district fiscal practices of concern, actions authorized says that the State Superintendent of Education shall declare fiscal watch if:

The District does not maintain a general reserve fund of at least one month of general fund operating expenditures of the previous two completed fiscal years, or has not made progress in increasing the general reserve fund balance in accordance with department guidelines to meet at least one month of general fund operating expenditures within the previous two completed fiscal years.

Financial Services Policies

Charleston County SCHOOL DISTRICT

Financial Policies

Charleston County School District's Board of Trustees has adopted formal Financial Policies. Having a formal set of financial policies enhances the credibility and confidence in the governmental organization, contributes to continuity in the handling of the District's financial affairs, and helps the Board and staff develop similar expectations regarding financial decision-making.

FISCAL MANAGEMENT GOALS/PRIORITY OBJECTIVES POLICY

The District's accounting system shall be maintained by the Financial Services Division. The Chief Financial Officer shall be responsible that the accounting system is maintained so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB) with the objective of obtaining an unqualified opinion from the District's independent auditors.

ANNUAL BUDGET POLICY

1. The District will pay current expenditures with current revenues. Budgetary practices that balance current expenditures at the expense of meeting future years' expenditures will be avoided.
2. The District will prepare regular reports during the course of the year comparing budgeted amounts to the actual revenues and expenditures.
3. The District will follow Article X, Section 7 of the South Carolina Constitution and present a balanced budget to the Board of Trustees. A balanced budget means that disbursements (expenditures and transfers out) are not planned unless there are sufficient available resources from revenue, transfers in or fund balance. The District's operating budgets will not be balanced by borrowing funds and obligating future resources.

TAXING AND BORROWING POLICY

The Board has the ability to levy millage to operate the District as established by state law. Furthermore, the Board may issue bonds to fund capital improvements. The District's debt limit is set according to the provisions of Article X of the South Carolina Constitution.

GRANT PROPOSALS POLICY

The Grant Policy is intended to assist in providing accurate, current and complete disclosure of the program and financial results of each federal, state and other grant within the existing budgetary accounting and reporting framework. This policy provides guidelines to ensure the following:

1. Federal and state grants are properly authorized by the Superintendent and/or CFO.
2. Grants have been property budgeted by Financial Services in order to maintain budgetary controls.
3. Transactions involving federal and state grants are in accordance with the provisions of the federal Office of Management and Budget Circulars and other federal laws and the Laws of South Carolina.
4. Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.

5. Grant financial reporting requirements are monitored for compliance.
6. Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.

TAX INCREMENT FINANCING POLICY
The TIF Policy is intended to provide guidelines for the District's participation in a tax increment financing (TIF) district to the benefit of the District and establishes requirements for such participation.

FUND BALANCE POLICY
The District adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balances are classified as nonspendable, restricted, committed, assigned or unassigned. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. The Board permits unrestricted funds to be expended in the following order: Committed, Assigned, and Unassigned. All uses of fund balance must be approved by the Board of Trustees. It is the District's intent to maintain adequate fund balance in key funds to provide liquidity, contingency and debt service coverage.

TUITION INCOME POLICY
The District developed a policy as it relates to Tuition collections from nonresident students in the District and the basic structure that will be used in these circumstances.

INVESTMENT EARNINGS POLICY
The District's investment portfolio will be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

INVENTORIES/FIXED ASSETS POLICY
The Inventories/Fixed Assets Policy is intended to assist in inventory control of District owned Capital Assets which may be defined as the recording and maintaining of information on the acquisition, identification, location, value, condition, and disposition of each type of property, materials, and equipment. The investment in Capital Assets represents a large District expenditure and adequate records are essential.

AUDIT POLICY
The District has adopted a policy to establish the basic structure for review of accounting for and reporting of the District's financial resources annually to the Board of Trustees.

PURCHASING POLICY
The policy indicates that the District's Procurement Code must be substantially similar to the state code and must be approved by the designated state agencies. Any changes to the Procurement Code must be presented to the Board for information.

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 Section 12-37-251(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 Section 48-52-670.

(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 Section 6-1-320 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.

Section 6-1-300, *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 Article X of the South Carolina Constitution.

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:

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

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

Section 59-13-70 - Superintendent will keep record of school district bonds.

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

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).

Charleston County School District

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 pay-as-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:

Section 59-20-90 - 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).

Charleston County School District

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.

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

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

Charleston County School District

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:

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

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

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

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.

NARRATIVES

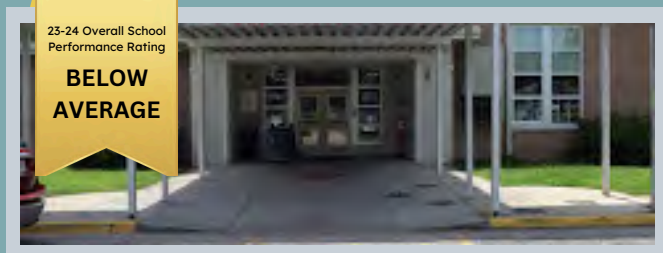


STUDENTS ARE
THE HEART

OF OUR WORK!

ELEMENTARY





A.C. CORCORAN ELEMENTARY

District 4

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

Total Enrollment
743

Pupils in Poverty
562
75.64%

Multilingual Learners
255
34.32%

Students with Disabilities
95
12.79%

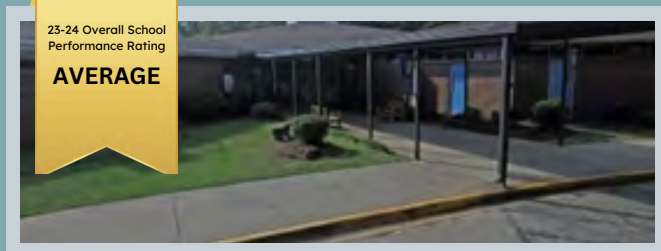
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,973,998	$4,820,271	$5,264,772
Fringe Benefits	$1,785,553	$2,194,313	$2,374,877
Purchased Services	$1,220,745	$712,598	$790,025
Materials & Supplies	$119,928	$121,152	$156,875
Capital Outlay	$0	$0	$0
Other	$1,200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

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Angel Oak Elementary

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

Total Enrollment
828

Pupils in Poverty
394
47.58%

Multilingual Learners
119
14.37%

Students with Disabilities
101
12.20%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Ashley River Creative Arts

District 10

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

Total Enrollment
618

Pupils in Poverty
255
41.26%

Multilingual Learners
54
8.74%

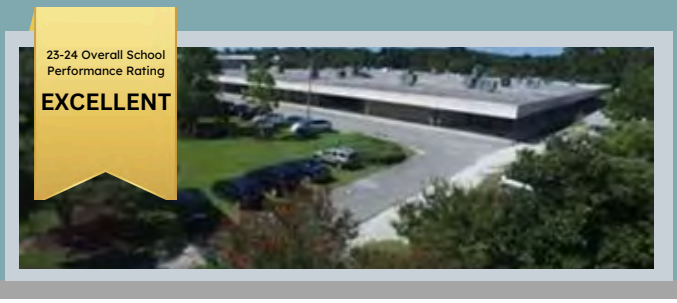
Students with Disabilities
76
12.30%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT > excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



BELLE HALL ELEMENTARY

District 2

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

Total Enrollment
649

Pupils in Poverty
132
20.34%

Multilingual Learners
26
4.01%

Students with Disabilities
57
8.78%

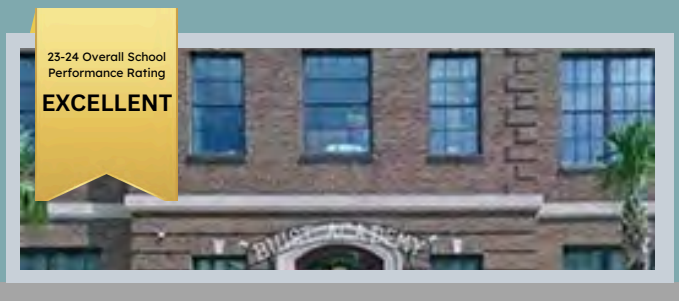
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,549,295	$4,010,212	$4,046,159
Fringe Benefits	$1,669,654	$1,916,750	$1,979,983
Purchased Services	$875,974	$706,887	$757,034
Materials & Supplies	$142,722	$148,804	$146,422
Capital Outlay	$0	$0	$0
Other	$1,200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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



District 20

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

Total Enrollment
521

Pupils in Poverty
97
18.62%

Multilingual Learners
15
2.88%

Students with Disabilities
41
7.87%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



CAROLINA PARK ELEMENTARY

District 2

Carolina Park Elementary fosters a positive environment where teachers, families, and students thrive. The school focuses on critical thinking, problem-solving, 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

Total Enrollment
931

Pupils in Poverty
154
16.54%

Multilingual Learners
46
4.94%

Students with Disabilities
68
7.30%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
644

Pupils in Poverty
108
16.77%

Multilingual Learners
21
3.26%

Students with Disabilities
69
10.71%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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 County SCHOOL DISTRICT > excellence is our standard

STUDENTS ARE THE HEART OF OUR WORK!



CHARLESTON PROGRESSIVE ACADEMY

District 20

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

Total Enrollment
184

Pupils in Poverty
163
88.59%

Multilingual Learners
2
1.09%

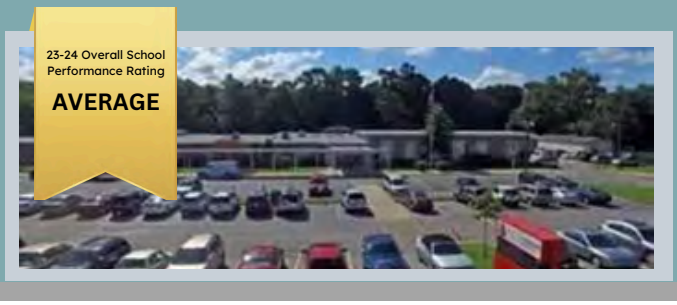
Students with Disabilities
23
12.5%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT > excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
316

Pupils in Poverty
295
93.35%

Multilingual Learners
48
15.19%

Students with Disabilities
54
17.09%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
640

Pupils in Poverty
229
35.78%

Multilingual Learners
62
9.69%

Students with Disabilities
73
11.41%

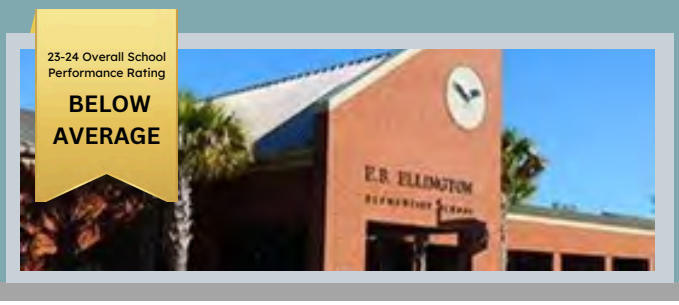
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,426,441	$3,982,523	$4,583,632
Fringe Benefits	$1,612,619	$1,905,585	$2,184,376
Purchased Services	$1,027,607	$809,163	$900,195
Materials & Supplies	$185,511	$165,475	$164,541
Capital Outlay	$0	$0	$0
Other	$1,200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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



E.B. 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

Total Enrollment
366

Pupils in Poverty
309
84.43%

Multilingual Learners
83
22.68%

Students with Disabilities
53
14.48%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
165

Pupils in Poverty
80
48.48%

Multilingual Learners
10
6.06%

Students with Disabilities
18
10.91%

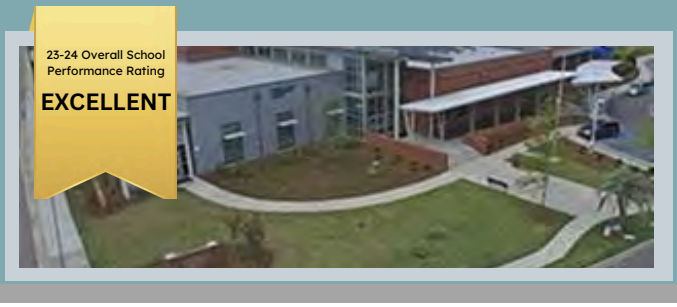
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$1,540,425	$1,883,689	$2,293,575
Fringe Benefits	$674,163	$878,691	$1,064,109
Purchased Services	$511,878	$391,855	$478,929
Materials & Supplies	$119,759	$102,081	$109,205
Capital Outlay	$0	$0	$0
Other	$1,200	$1,700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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Harbor View Elementary

District 3

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

Total Enrollment
621

Pupils in Poverty
245
39.45%

Multilingual Learners
13
2.09%

Students with Disabilities
72
11.59%

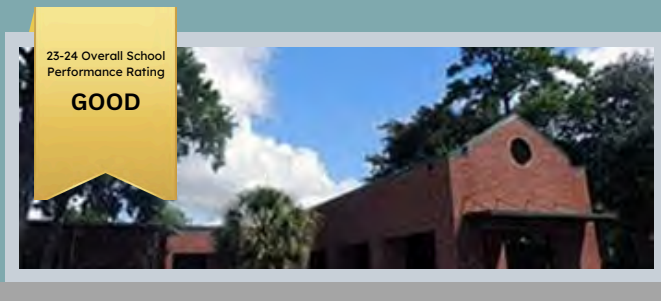
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,430,241	$3,937,364	$4,032,572
Fringe Benefits	$1,609,971	$1,850,698	$1,929,864
Purchased Services	$1,217,494	$813,599	$879,191
Materials & Supplies	$126,466	$148,339	$139,620
Capital Outlay	$0	$0	$0
Other	$1,200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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Hunley Park Elementary

District 4

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

Total Enrollment
487

Pupils in Poverty
331
67.97%

Multilingual Learners
212
43.53%

Students with Disabilities
59
12.11%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



JAMES B EDWARDS ELEMENTARY

District 2

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

Total Enrollment
767

Pupils in Poverty
190
24.77%

Multilingual Learners
31
4.04%

Students with Disabilities
88
11.47%

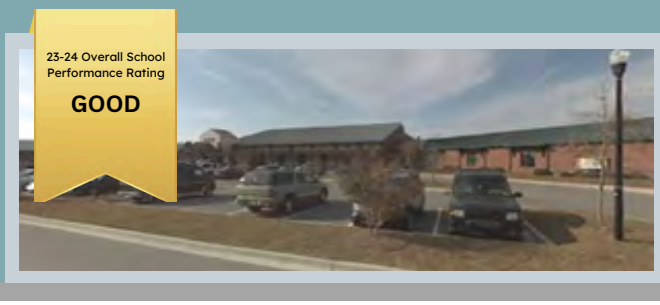
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$4,578,355	$5,138,883	$5,477,568
Fringe Benefits	$2,157,094	$2,415,702	$2,581,280
Purchased Services	$1,158,428	$894,576	$961,837
Materials & Supplies	$172,322	$162,076	$156,959
Capital Outlay	$0	$0	$0
Other	$1,200	$1,200	$1,200
	$8,067,399	**$8,612,437**	**$9,178,844**

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



JAMES ISLAND ELEMENTARY

District 3

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

Total Enrollment
580

Pupils in Poverty
260
44.83%

Multilingual Learners
16
2.76%

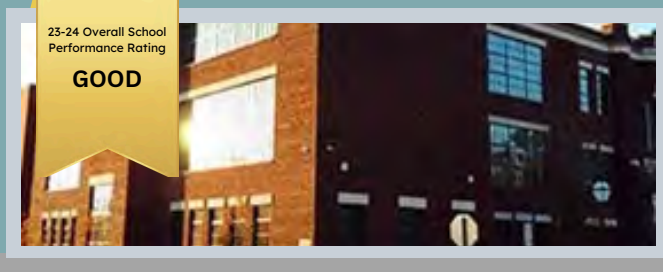
Students with Disabilities
71
12.24%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



JAMES SIMONS MONTESSORI

District 20

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 (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

Total Enrollment
392

Pupils in Poverty
158
40.31%

Multilingual Learners
11
2.81%

Students with Disabilities
40
10.20%

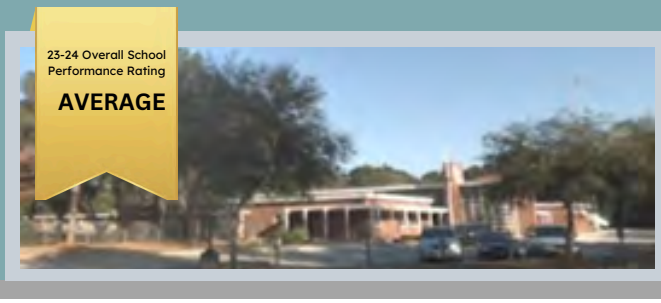
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$2,926,982	$3,376,269	$3,725,624
Fringe Benefits	$1,316,478	$1,551,577	$1,754,786
Purchased Services	$728,932	$508,101	$582,810
Materials & Supplies	$100,112	$104,085	$103,144
Capital Outlay	$0	$0	$0
Other	$1,200	$1,200	$1,200
	$5,073,705	**$5,541,232**	**$6,167,564**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
92

Pupils in Poverty
66
71.74%

Multilingual Learners
5
22.68%

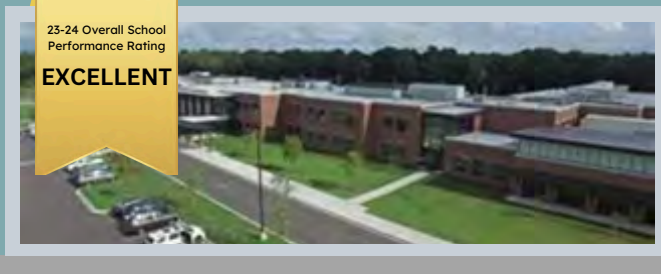
Students with Disabilities
9
9.78%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



JENNIE MOORE ELEMENTARY

District 2

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

Total Enrollment
993

Pupils in Poverty
234
23.56%

Multilingual Learners
59
5.94%

Students with Disabilities
98
9.87%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$5,808,717	$6,470,192	$7,201,433
Fringe Benefits	$2,752,625	$3,097,534	$3,466,736
Purchased Services	$1,358,461	$1,218,174	$1,348,375
Materials & Supplies	$270,329	$268,544	$260,265
Capital Outlay	$0	$0	$0
Other	$1,200	$1,200	$1,200
	$10,191,333	**$11,055,645**	**$12,278,009**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

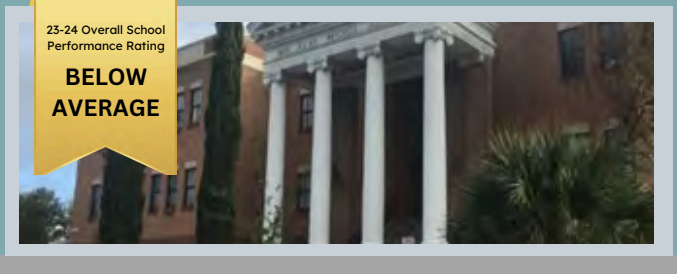
Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
TBD	TBD	TBD	TBD

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



JULIAN MITCHELL ELEMENTARY

District 20

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

Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
188	183	0	33
	97.34%	0.00%	17.55%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



LADSON ELEMENTARY

District 4

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

Total Enrollment
907

Pupils in Poverty
716
78.94%

Multilingual Learners
247
27.23%

Students with Disabilities
119
13.12%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
580

Pupils in Poverty
364
62.76%

Multilingual Learners
194
33.45%

Students with Disabilities
69
11.90%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$2,722,861	$3,376,604	$4,196,587
Fringe Benefits	$1,203,341	$1,521,505	$1,884,233
Purchased Services	$885,316	$752,035	$807,484
Materials & Supplies	$110,883	$107,561	$113,117
Capital Outlay	$0	$0	$0
Other	$1,255	$1,260	$1,300
	$4,923,655	**$5,758,965**	**$7,002,721**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



LAUREL HILL PRIMARY



The Bridges Math Curriculum, OGAP (On Going Assessment Project), LETRS, and Adaptive Digital Content (ADC) were used to differentiate instruction based on student needs. 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

Total Enrollment
691

Pupils in Poverty
131
18.96%

Multilingual Learners
35
5.07%

Students with Disabilities
79
11.43%

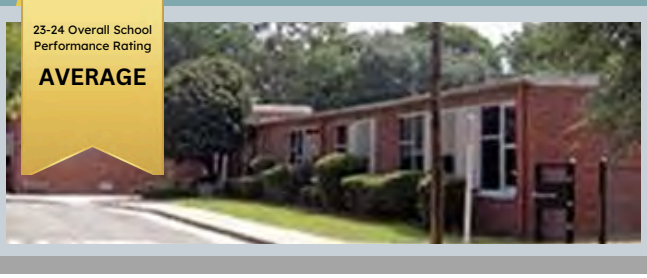
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$4,141,774	$4,671,715	$4,929,859
Fringe Benefits	$1,914,057	$2,166,881	$2,406,077
Purchased Services	$1,229,275	$967,097	$1,014,187
Materials & Supplies	$200,520	$209,979	$187,936
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
471

Pupils in Poverty
252
53.50%

Multilingual Learners
33
7.01%

Students with Disabilities
98
20.81%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Mamie P Whitesides Elementary

District 2

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

Total Enrollment
767

Pupils in Poverty
140
18.25%

Multilingual Learners
41
5.35%

Students with Disabilities
69
9.00%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Mary Ford Early Learning

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

Total Enrollment
244

Pupils in Poverty
238
94.54%

Multilingual Learners
6
2.46%

Students with Disabilities
34
13.93

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
569	338	280	60
	59.40%	49.21%	10.54

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



MEMMINGER ELEMENTARY

District 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

Total Enrollment
438

Pupils in Poverty
198
45.21%

Multilingual Learners
6
1.37%

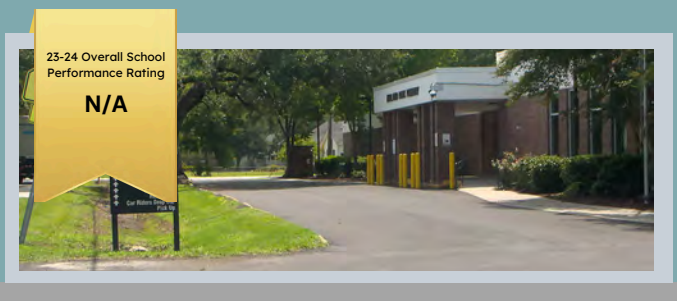
Students with Disabilities
44
10.05%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



MIDLAND PARK PRIMARY

District 4

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

Total Enrollment
357

Pupils in Poverty
291
81.51%

Multilingual Learners
225
63.03%

Students with Disabilities
53
14.85

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
174

Pupils in Poverty
167
95.98%

Multilingual Learners
4
2.30%

Students with Disabilities
16
9.20%

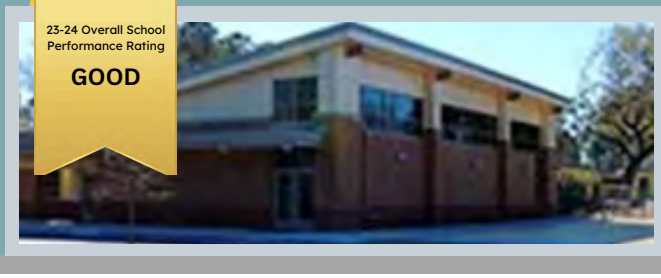
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$1,500,949	$1,616,361	$1,910,338
Fringe Benefits	$665,351	$748,153	$855,230
Purchased Services	$722,065	$493,003	$547,651
Materials & Supplies	$107,261	$91,962	$93,046
Capital Outlay	$0	$0	$0
Other	$1,200	$1,200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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Montessori Community School

District 10

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

Total Enrollment
280

Pupils in Poverty
58
20.71%

Multilingual Learners
6
2.14%

Students with Disabilities
17
6.07%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!

23-24 Overall School Performance Rating
EXCELLENT



MT. PLEASANT ACADEMY

District 2

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

Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
630	121	24	79
	19.21%	3.81%	12.54

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Murray-LaSaine Montessori

District 3

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

Total Enrollment
347

Pupils in Poverty
107
30.84%

Multilingual Learners
4
1.15%

Students with Disabilities
30
8.65%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



North Charleston Creative Arts

District 4

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

Total Enrollment
399

Pupils in Poverty
276
69.17%

Multilingual Learners
98
24.56%

Students with Disabilities
38
9.52%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



North Charleston Elementary

District 4

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

Total Enrollment
329

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 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



OAKLAND ELEMENTARY

District 10

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

Total Enrollment
556

Pupils in Poverty
323
58.09%

Multilingual Learners
58
10.43%

Students with Disabilities
93
16.73%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
453

Pupils in Poverty
369
81.46%

Multilingual Learners
174
38.41%

Students with Disabilities
50
11.04%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



PINEHURST ELEMENTARY



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

Total Enrollment
758

Pupils in Poverty
541
71.37%

Multilingual Learners
565
74.54%

Students with Disabilities
61
8.05%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT > excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



SANDERS CLYDE ELEMENTARY

District 20

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

Total Enrollment
369

Pupils in Poverty
352
95.39%

Multilingual Learners
6
1.63%

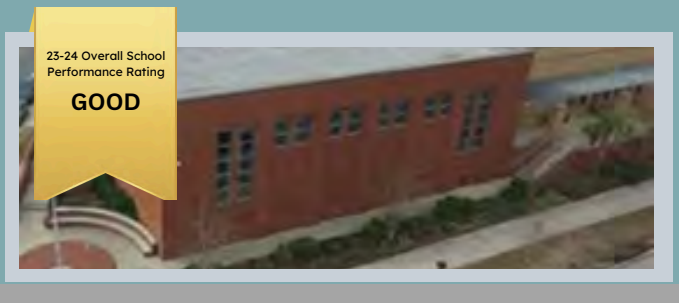
Students with Disabilities
60
16.26%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



SPRINGFIELD ELEMENTARY

District 10

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

Total Enrollment
679

Pupils in Poverty
472
69.51%

Multilingual Learners
116
17.08%

Students with Disabilities
124
18.26%

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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
769

Pupils in Poverty
314
40.83%

Multilingual Learners
84
10.92%

Students with Disabilities
75
9.75%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
167

Pupils in Poverty
154
92.22%

Multilingual Learners
3
1.80%

Students with Disabilities
46
27.54

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



STILES POINT ELEMENTARY

District 3

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

Total Enrollment
866

Pupils in Poverty
133
15.36%

Multilingual Learners
10
1.15%

Students with Disabilities
51
5.89%

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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



STONO PARK ELEMENTARY

District 10

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-and-jot 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
337

Pupils in Poverty
274
81.31%

Multilingual Learners
16
4.75%

Students with Disabilities
41
12.17%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



SULLIVANS ISLAND ELEMENTARY

District 2

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

Total Enrollment
497

Pupils in Poverty
56
11.27%

Multilingual Learners
9
1.81%

Students with Disabilities
35
7.04%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



WB GOODWIN ELEMENTARY

District 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

Total Enrollment
423

Pupils in Poverty
356
84.16%

Multilingual Learners
210
49.65%

Students with Disabilities
56
13.24%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!

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

Pupils in Poverty
169
88.02%

Multilingual Learners
33
17.19%

Students with Disabilities
21
10.94%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



CAMP ROAD MIDDLE

District 3

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

Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
901	339	15	79
	37.62%	1.66%	8.77%

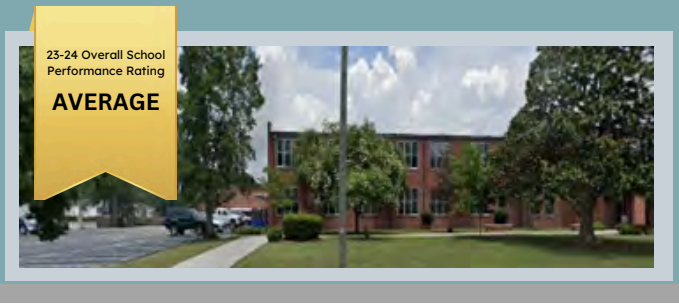
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$4,238,776	$4,827,206	$5,537,241
Fringe Benefits	$1,921,942	$2,196,153	$2,506,234
Purchased Services	$1,627,778	$1,292,041	$1,329,783
Materials & Supplies	$293,474	$243,178	$247,773
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



C.E. Williams North Middle

District 10

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

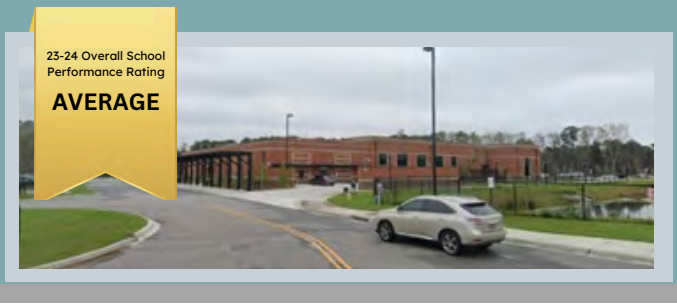
Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
408	254	37	56
	62.25%	9.07%	13.73%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



C.E. WILLIAMS SOUTH MIDDLE

District 10

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 socio-emotional 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

Total Enrollment
891

Pupils in Poverty
513
57.58%

Multilingual Learners
102
11.45%

Students with Disabilities
110
12.35%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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 DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



CHARLESTON COUNTY SCHOOL OF THE ARTS

District 4

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

Total Enrollment
1,102

Pupils in Poverty
251
22.78%

Multilingual Learners
17
1.54%

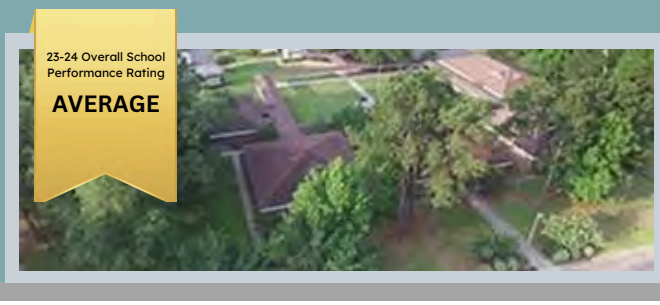
Students with Disabilities
41
3.72%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!





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

Total Enrollment
315

Pupils in Poverty
249
79.05%

Multilingual Learners
80
25.40%

Students with Disabilities
44
13.97%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
412

Pupils in Poverty
255
61.89%

Multilingual Learners
75
18.20%

Students with Disabilities
45
10.92%

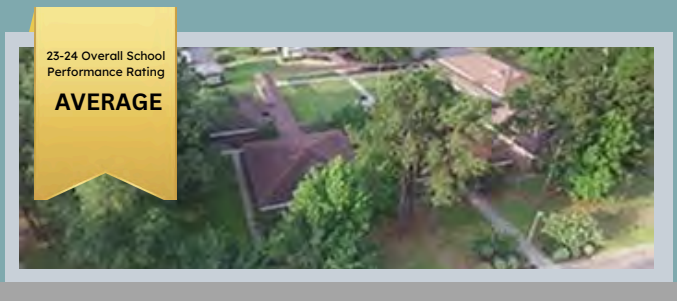
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$2,752,363	$3,227,243	$3,629,546
Fringe Benefits	$1,245,566	$1,474,388	$1,679,381
Purchased Services	$1,249,902	$893,271	$956,371
Materials & Supplies	$153,093	$159,196	$162,333
Capital Outlay	$0	$0	$0
Other	$1,200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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



JERRY ZUCKER MIDDLE

District 4

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

Total Enrollment
513

Pupils in Poverty
383
74.66%

Multilingual Learners
205
39.96%

Students with Disabilities
91
17.74%

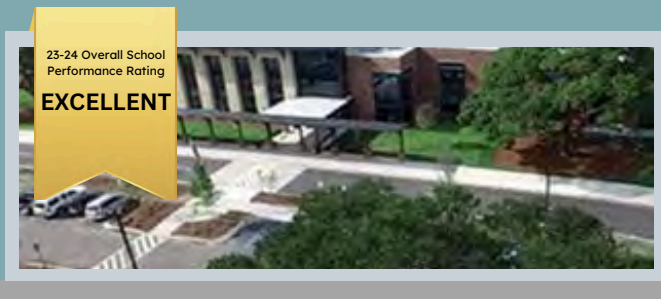
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,317,732	$3,560,247	$4,135,459
Fringe Benefits	$1,421,303	$1,573,029	$1,842,605
Purchased Services	$1,112,768	$1,040,477	$1,081,869
Materials & Supplies	$146,585	$163,130	$160,949
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



LAING MIDDLE

District 2

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

Total Enrollment
986

Pupils in Poverty
216
21.91%

Multilingual Learners
22
2.23%

Students with Disabilities
90
9.13%

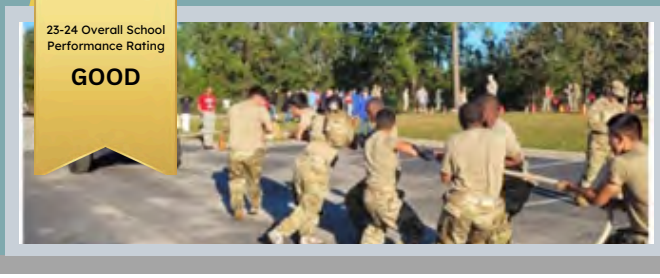
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$5,609,321	$6,404,213	$6,377,622
Fringe Benefits	$2,546,532	$2,929,813	$2,986,769
Purchased Services	$1,573,666	$1,282,260	$1,328,890
Materials & Supplies	$217,005	$244,788	$248,001
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



Military Magnet Academy

District 4

At Military Magnet Academy, our focus is on cultivating 21st-century world-class 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

Total Enrollment
393

Pupils in Poverty
332
84.48%

Multilingual Learners
92
23.41%

Students with Disabilities
46
11.70%

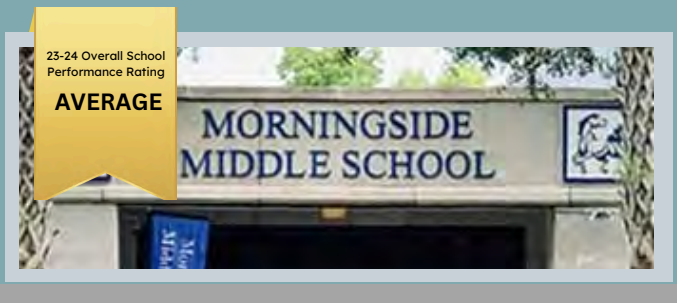
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$4,549,928	$5,471,718	$5,837,302
Fringe Benefits	$1,797,575	$2,344,253	$2,526,971
Purchased Services	$1,526,604	$1,097,970	$1,250,616
Materials & Supplies	$317,976	$209,582	$213,971
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
552

Pupils in Poverty
429
77.72%

Multilingual Learners
237
42.93%

Students with Disabilities
76
13.77%

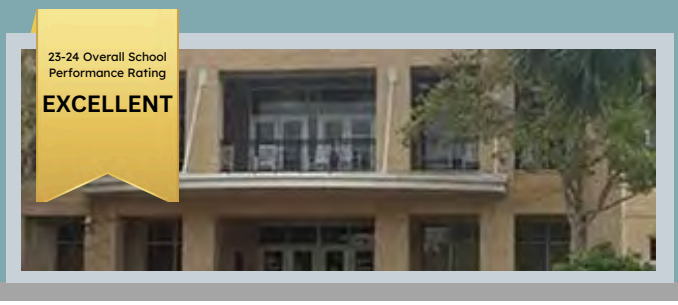
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,084,502	$3,562,775	$4,083,793
Fringe Benefits	$1,350,964	$1,587,496	$1,784,431
Purchased Services	$1,324,697	$818,641	$1,093,429
Materials & Supplies	$145,194	$152,632	$245,884
Capital Outlay	$0	$0	$0
Other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

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



District 2

MOULTRIE MIDDLE

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

Total Enrollment
1,130

Pupils in Poverty
230
20.35%

Multilingual Learners
41
3.63%

Students with Disabilities
81
7.17%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



Northwoods Middle

District 4

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

Total Enrollment
708

Pupils in Poverty
546
77.12%

Multilingual Learners
312
44.07%

Students with Disabilities
94
13.28%

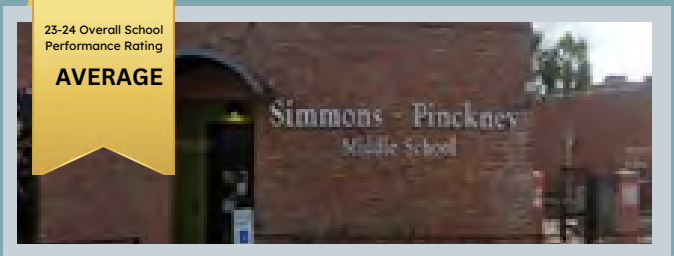
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$3,526,516	$4,073,820	$4,728,567
Fringe Benefits	$1,505,974	$1,837,426	$2,145,774
Purchased Services	$1,920,138	$1,472,334	$1,588,481
Materials & Supplies	$233,334	$267,267	$261,620
Capital Outlay	$0	$520	$0
Other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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



District 20

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

Total Enrollment
190

Pupils in Poverty
185
97.37%

Multilingual Learners
3
1.58%

Students with Disabilities
46
24.21%

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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



THOMAS C CARIO MIDDLE

District 2

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

Total Enrollment
1,105

Pupils in Poverty
189
17.10%

Multilingual Learners
38
3.44%

Students with Disabilities
88
7.96%

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

Charleston County SCHOOL DISTRICT
excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

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

Total Enrollment
740

Pupils in Poverty
122
16.49%

Multilingual Learners
3
0.41%

Students with Disabilities
0
0.00%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
315

Pupils in Poverty
284
90.16%

Multilingual Learners
46
14.60%

Students with Disabilities
41
13.02%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



District 20

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

Total Enrollment
342

Pupils in Poverty
324
94.74%

Multilingual Learners
5
1.46%

Students with Disabilities
68
19.88

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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 Approved 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

District 20

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.

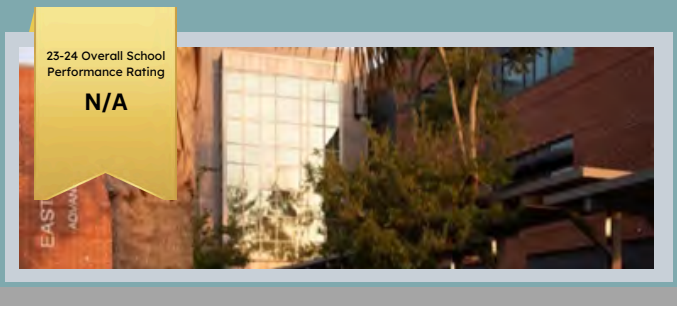
Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved Budget
Salaries	$2,408,260	$2,699,528	$3,150,123
Fringe Benefits	$1,068,100	$1,187,466	$1,410,475
Purchased Services	$1,611,721	$2,094,178	$2,349,087
Materials & Supplies	$107,044	$476,880	$538,160
Capital Outlay	$0	$17,944	$16,000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

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



EAST COOPER CENTER FOR ADVANCED STUDIES

District 2

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

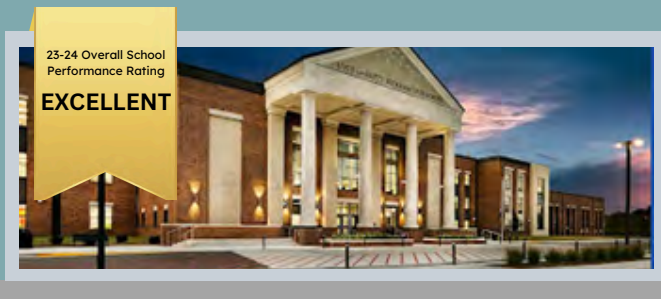
Our mission is to provide students with access to a diverse array of current, real-world career programs, supported by a dedicated staff and community partnerships to empower all students to explore, understand, and meet the requirements of becoming college and/or career-ready through tailored education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

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



LUCY G BECKHAM HIGH

District 2

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

Total Enrollment
1,757

Pupils in Poverty
366
20.83%

Multilingual Learners
55
3.13%

Students with Disabilities
137
7.80%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



North Charleston High

District 4

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

Total Enrollment
829

Pupils in Poverty
681
82.15%

Multilingual Learners
209
25.21%

Students with Disabilities
140
16.89

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT > excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
2,135

Pupils in Poverty
1,637
76.67%

Multilingual Learners
790
37.00%

Students with Disabilities
272
12.74%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment	Pupils in Poverty	Multilingual Learners	Students with Disabilities
390	321	83	55
	82.31%	21.28%	14.10%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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%

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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



West Ashley Center for Advanced Studies

District 10

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.

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

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment
2,069

Pupils in Poverty
1,119
54.08%

Multilingual Learners
140
6.77%

Students with Disabilities
220
10.63%

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

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

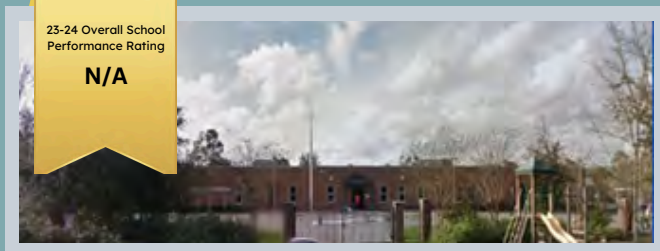
The mission of Daniel Jenkins Academy is to provide meaningful alternative educational opportunities for students who have experienced behavior challenges, while preparing students to be career, college and citizenship ready.

Expenditures	2023-2024 Actual	2024-2025 Approved Budget	2025-2026 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



LIBERTY HILL ACADEMY

District 4

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 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



SEPTIMA P. CLARK ACADEMY

District 4

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

MISSION STATEMENT

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 Approved 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**

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



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

MISSION STATEMENT

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 Approved 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**



STUDENTS ARE
THE HEART



OF OUR WORK!

CHARTER & PARTNERSHIP



23-24 Overall School Performance Rating

GOOD



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 hands-on 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

Total Enrollment

250

FY 26 Projected Allocation

$4,761,881.46

Cost Per Pupil

$19,047.53

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

District 20

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

Total Enrollment

402

FY 26 Projected Allocation

$6,602,755.18

Cost Per Pupil

$16,424.76

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 County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



CHARLESTON CHARTER SCHOOL FOR MATH AND SCIENCE

District 20

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

Total Enrollment

573

FY 26 Projected Allocation

$10,366,274.67

Cost Per Pupil

$18,091.23

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 County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



CHARLESTON DEVELOPMENT ACADEMY

District 20

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

Total Enrollment

151

FY 26 Projected Allocation

$2,474,845.41

Cost Per Pupil

$16,389.70

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.

Charleston County SCHOOL DISTRICT excellence is our standard



STUDENTS ARE THE HEART OF OUR WORK!



EAST COOPER MONTESSORI

District 2

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.

East Cooper Montessori Charter School

Address: 1120 Rifle Range Road, Mt. Pleasant, SC 29464
Phone: 843-216-2883
Grades Served: PK-8
School Type: Charter
Title I Status: No

Total Enrollment

433

FY 26 Projected Allocation

$6,406,408.03

Cost Per Pupil

$14,795.40

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.

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

23-24 Overall School Performance Rating

UNSATISFACTORY



GREG MATHIS CHARTER

District 4

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

Total Enrollment

71

FY 26 Projected Allocation

$1,429,991.42

Cost Per Pupil

$20,140.72

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.

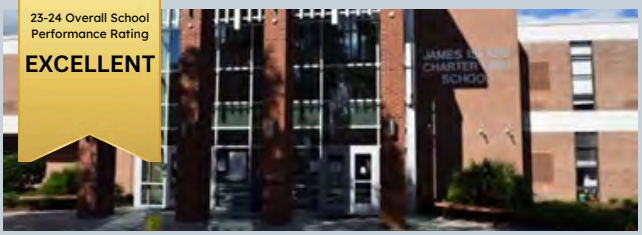
Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

23-24 Overall School Performance Rating
EXCELLENT



JAMES ISLAND CHARTER HIGH

District 3

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 career-ready 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

Total Enrollment
1,612

FY 26 Projected Allocation
$26,111,847.52

Cost Per Pupil
$16,198.42

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.

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

23-24 Overall School Performance Rating

N/A



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.

MEETING STREET
BRENTWOOD

Address: 2685 Leeds Avenue, N. Charleston, SC 29405
Phone: 843-529-3130
Grades Served: PK-8
School Type: Neighborhood/Partnership
Title I Status: Yes

Total Enrollment

806

FY 26 Projected Allocation

$10,976,247

Cost Per Pupil

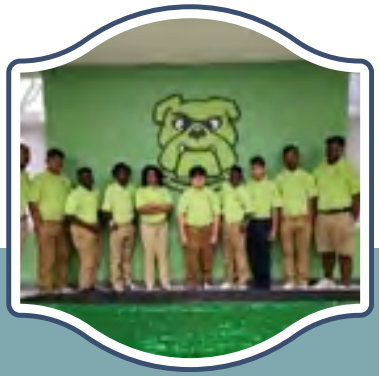
$13,618.17

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

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



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

Total Enrollment

295

FY 26 Projected Allocation

$4,861,659.92

Cost Per Pupil

$16,480.20

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.



Charleston County SCHOOL DISTRICT excellence is our standard

STUDENTS ARE THE HEART OF OUR WORK!



ORANGE GROVE CHARTER

District 10

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

Total Enrollment

1,170

FY 26 Projected Allocation

$16,445,079.43

Cost Per Pupil

$14,055.62

MISSION STATEMENT

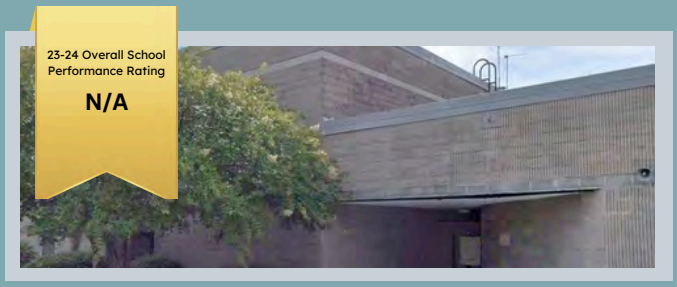
The mission of Orange Grove Charter School is to develop students with the intellectual power to become confident, caring, and responsible life-long learners by providing an innovative, supportive learning environment that emphasizes creative and critical thinking skills while respecting individual differences.

Charleston County SCHOOL DISTRICT excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!



District 10

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

Total Enrollment

53

FY 26 Projected Allocation

$1,725,262.90

Cost Per Pupil

$32,552.13

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.

Charleston County SCHOOL DISTRICT > excellence is our standard





STUDENTS ARE THE HEART OF OUR WORK!

INFORMATION



Charleston County SCHOOL DISTRICT excellence is our standard

Index of Taxpaying Ability

District Name: CHARLESTON **Index Year: 2025**

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)	35,652,000	0.04	1,426,080	4,776
Agricultural (Corporate)	2,462,667	0.06	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	
Fee-in-Lieu and Joint Industrial Park Assessed			137,068,777	
Manufacturing Property	325,729,648	0.105	34,201,613	
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	

Charleston County SCHOOL DISTRICT excellence is our standard

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

Charleston County SCHOOL DISTRICT

GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2025 -2026

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
1-200	1	1	1	0	0	1	1	1	0	0	0	1	1
201-249	1	1	1	0	0	1	1	1	0	0	0	1	1
250-299	1	1	1	0	0	1	1	1	0	0	0	1	1
300-349	1	1	1	0	0	1	1	1	0	0	0	1	1
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
650-699	1	1	1	0	0	1	1	1	0	0	0	2	2
700-749	1	1	1	0	0	1	1	1	0	0	0	2	2
750-799	1	1	2	0	1	1	1	1	1	1	1	2	2
800-999	1	1	2	1/950	1	1	1	1	1	1	1	2	2
1000-1099	1	2	2	1	1	1	1	1	1	1	1	3	3
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
1750-1799	2	3	4*	1	1	1	1	1	1	1	1	4	4
1800-1999	3	3	4*	1	1	1	1	1	1	1	1	4	4
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*°	1	1	1	1	1	1	1	1	5	6
2750-2999	3	3	8*°	1	1	1	1	1	1	1	1	5	6
3000-3249	3	3	9*°	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

SCHOOL SIZE	GUIDANCE EL
1-800	1.0
801-1300	1.2
1301-1400	1.4
1401+	1.6

Elementary

SCHOOL SIZE	ART & MUSIC (EACH)
1-324	0.5
325-774	1
775-1074	1.5
1075-1374	2

SCHOOL SIZE	PE
1-1374	500:1 Ratio (rounded up)

*** These are flexible positions but must follow SACS requirements**

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

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

PRINCIPAL - ALL SCHOOLS = 1

STANDARD ALLOCATION OF TEACHER POINTS

Elementary Schools

Actual divisors used in the formulas on the allocation sheets are listed below. FTEs for Elementary grades are rounded up to whole numbers. Example: A school has 100 second graders. 100÷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 **19.75**
Large School 4000-4999 regular enrollment divided by **19.50**

Charleston County SCHOOL DISTRICT

GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2025 -2026

LENGTH OF EMPLOYMENT FOR OTHER STAFF

POSITION	SCHOOL	DAYS
Principal	All	240 days
Assistant Principal	All	1st, 3rd, 5th, 7th, 9th @240 days
		2nd, 4th, 6th, 8th, 10th @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 Montessori schools earn a 0.5 FTE CTE Teacher allocation.		

CLERICAL SUPPORT

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

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

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

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

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

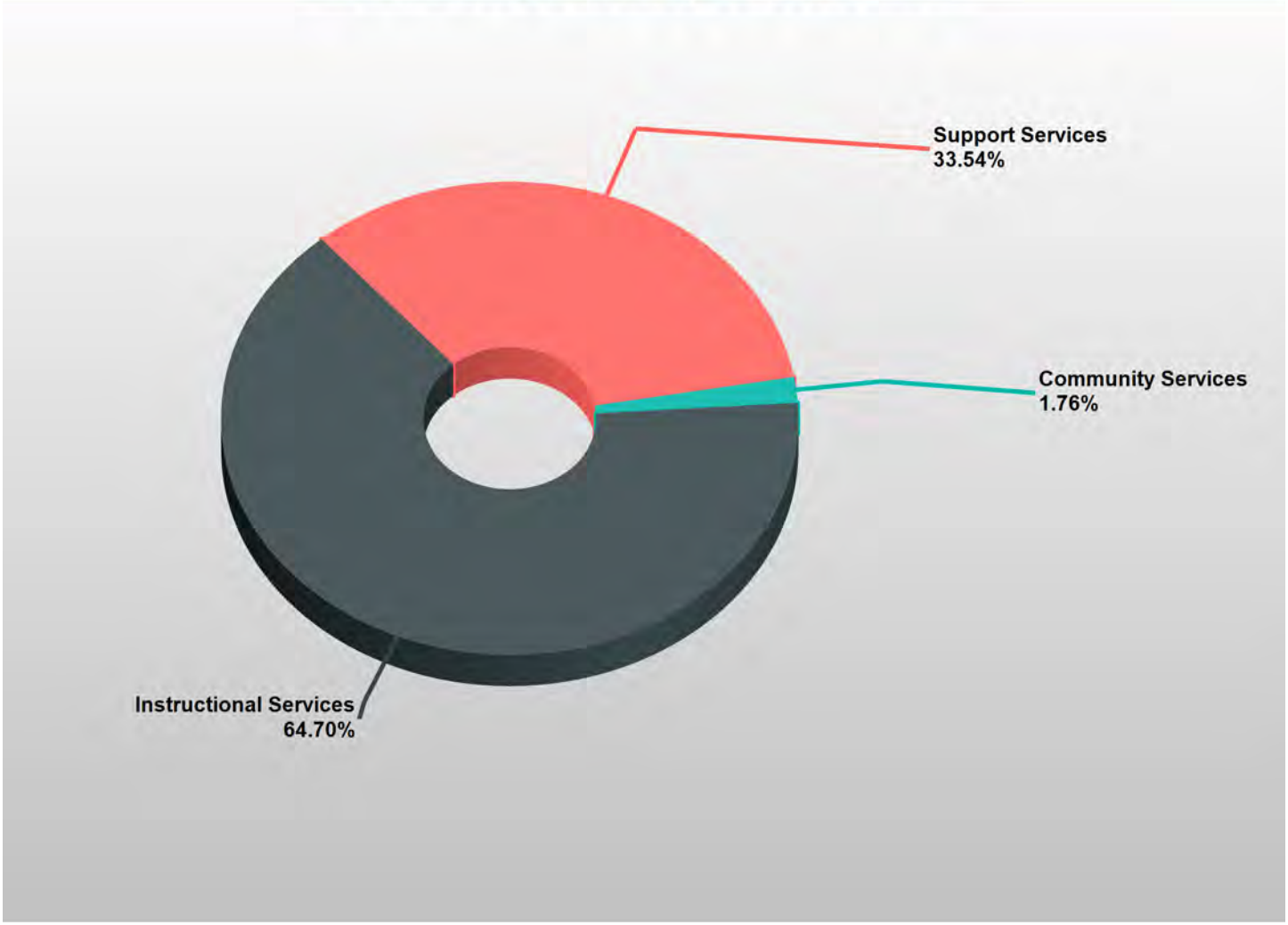
HIGH
3900-4149
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper
3 240 Student Data Specialists
6 240 day Clerks
16 222 day Clerks
4150-4550
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
3 240 Student Data Specialists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

Charleston County SCHOOL DISTRICT

FY 2026 Projected GOF Full Time Equivalents by Formula

Positions	Projected FY2022 Elementary	Projected FY2023 Elementary	Projected FY2024 Elementary	Projected FY2025 Elementary	Projected FY2026 Elementary	Projected FY2022 Middle	Projected FY2023 Middle	Projected FY2024 Middle	Projected FY2025 Middle	Projected FY2026 Middle	Projected FY2022 High	Projected FY2023 High	Projected FY2024 High	Projected FY2025 High	Projected FY2026 High
Kindergarten Teacher	147.00	146.00	152.00	142.00	143.00										
Kindergarten Assistant	147.00	146.00	152.00	142.00	143.00										
Primary Teacher - 1st Grade	179.00	179.00	181.00	177.00	183.00										
Primary Teacher - 2nd Grade	151.00	150.00	154.00	156.00	141.00										
Primary Teacher - 3rd Grade	148.00	146.00	147.00	155.00	158.00										
Primary Grades 1 - 3 Combined															
Art Teacher	42.50	41.00	42.50	42.00	43.00										
Music Teacher	42.50	41.00	42.50	42.00	43.00										
PE Teacher	49.40	50.40	49.90	49.40	50.40										
Elementary Teacher - 4th Grade	135.00	132.00	132.00	143.00	140.00										
Elementary Teacher - 5th Grade	135.00	136.00	132.00	137.00	141.00										
Elementary Grades 4 - 5 Combined															
Elementary Teacher - 6th Grade	1.00	1.00	1.00	1.00	1.00										
Middle School Teacher	12.00	12.00	12.00	12.00	12.00	373.00	372.00	354.00	359.00	362.00	52.00	52.00	52.00	52.00	52.00
Middle School Related Arts Teacher	2.00	2.00	2.00	2.00	2.00	12.00	12.00	12.00	12.00	12.00	3.00	3.00	3.00	3.00	3.00
High School Teacher											540.00	565.00	560.00	567.00	586.00
Montessori Primary Teacher (3, 4 , 5 yr olds)	26.00	26.00	26.00	26.00	27.00										
Montessori Primary Teacher Assistant	26.00	26.00	26.00	26.00	27.00										
Montessori Lower EL Teacher (1st, 2nd, 3rd)	21.00	21.00	22.00	22.00	22.00										
Montessori Lower EL Teacher Assistant	21.00	21.00	22.00	22.00	22.00										
Montessori Upper EL Teacher (4th, 5th, 6th)	16.00	17.00	17.00	16.00	17.00										
Montessori Upper EL Teacher Assistant	16.00	17.00	17.00	16.00	17.00										
Montessori MST (7th, 8th, 9th)	6.00	8.00	8.00	8.00	8.00										
Montessori MS Teacher Assistant	6.00	8.00	8.00	8.00	8.00										
Guidance Director											11.00	11.00	11.00	11.00	11.00
Guidance Counselor (190 Days)	43.20	43.60	44.20	43.20	48.00	22.00	23.00	21.00	21.00	20.00	31.00	31.00	30.00	30.00	31.00
Lead Teacher (190 days)															
Media Specialist	47.00	47.00	47.00	47.00	47.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Media Clerk (190 days)	4.00	8.00	10.00	7.00	9.00	6.00	6.00	4.00	5.00	5.00	6.00	5.00	6.00	6.00	6.00
Assistant Administrator (190 days)	1.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00					
Assistant Principal (210 days)						2.00	2.00	2.00	2.00	1.00	7.00	3.00	3.00	3.00	3.00
Assistant Principal (240 days)	17.00	17.00	18.00	18.00	19.00	12.00	12.00	11.00	11.00	11.00	15.00	15.00	15.00	15.00	16.00
Associate Principal (240 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (210 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (240 days)	1.00	2.00	2.00	2.00	1.00	3.00	3.00	3.00	3.00	4.00	11.00	10.00	10.00	10.00	10.00
Clerk (222 days)	5.00	10.00	12.00	9.00	10.00	9.00	9.00	7.00	8.00	9.00	22.00	23.00	20.00	20.00	23.00
Clerk (240 days)											5.00	5.00	5.00	5.00	6.00
Secretary II (240 days)															
Secretary III (240 days)	1.00	2.00	2.00	2.00	1.00	3.00	3.00	3.00	3.00	4.00	11.00	11.00	11.00	11.00	11.00
Secretary III Bilingual (190 days)	0.50	0.50	0.50	0.50	0.50										
Secretary III Bilingual (222 days)						0.40									
Secretary III Bilingual (240 days)	3.60	5.80	8.10	8.10	8.10	0.60	4.60	4.50	4.50	4.50	0.80	2.40	3.00	3.00	3.00
Secretary/Bookkeeper (240 days)	46.00	45.00	45.00	45.00	46.00	9.00	9.00	9.00	9.00	8.00					
Student Data Clerk (222 days)	46.00	46.00	47.00			12.00	12.00	12.00			7.00	7.00	7.00		
Student Data Clerk (240 days)											5.00	5.00	5.00		
Student Data Specialist (240 days)				47.00	47.00				12.00	12.00				12.00	12.00
	1544.70	**1555.30**	**1582.70**	**1574.20**	**1586.00**	**478.00**	**481.60**	**456.50**	**463.50**	**466.50**	**740.80**	**762.40**	**755.00**	**762.00**	**787.00**

Authorized Positions (FTEs) All Funds



Authorized Positions (FTEs) by Function

	FY2024 Budget	FY2025 Budget	FY2026 Approved	FY2025-FY2026 Variance
Instructional Services	4,311.58	4,155.97	4,426.19	270.22
Support Services	2,151.37	2,093.97	2,294.76	200.79
Community Services	118.08	111.41	120.31	8.90
	6,581.03	**6,361.35**	**6,841.27**	**479.92**

Authorized Positions (FTEs) by Location

	FY2024 Budget	FY2025 Budget	FY2026 Approved	FY2025-FY2026 Variance
A C CORCORAN ELEMENTARY	82.75	76.50	88.23	11.73
ACADEMIC MAGNET HIGH SCHOOL	56.10	56.10	57.60	1.50
ACCELERATION SCHOOLS	5.00	5.00	5.00	0.00
ACCOUNTING OFFICE	12.00	12.00	13.00	1.00
ADULT EDUCATION	5.00	5.00	5.00	0.00
ANGEL OAK ELEMENTARY	74.50	75.70	71.70	-4.00
ASHLEY RIVER ELEMENTARY	64.50	63.20	66.81	3.61
ASSESSMENT & EVALUATION	13.00	12.00	14.00	2.00
AUXILIARY SERVICES	2.00	2.00	3.00	1.00
BAPTIST HILL HIGH	72.75	72.25	46.00	-26.25
BAPTIST HILL MIDDLE	0.00	0.00	31.50	31.50
BELLE HALL ELEMENTARY	57.58	60.98	61.00	0.03
BUDGET & SPECIAL REVENUE	10.75	10.75	11.00	0.25
BUIST ACADEMY ELEMENTARY	44.70	45.70	46.70	1.00
BURKE HIGH	60.20	60.30	65.27	4.97
BUSINESS INTELLIGENCE	8.00	7.00	7.00	0.00
C C BLANEY ELEMENTARY	8.50	8.50	8.50	0.00
CAMP ROAD MIDDLE SCHOOL	68.80	68.50	74.75	6.25
CAPITAL IMPROVEMENT	6.50	6.50	6.50	0.00
CAPITAL PROJECTS	4.00	5.00	5.00	0.00
CAREER & TECHNOLOGY EDUCATION	18.00	18.00	18.00	0.00
CARIO MIDDLE	80.00	79.55	79.50	-0.05
CAROLINA PARK ES	80.80	79.03	74.20	-4.83
CE WILLIAMS - NORTH (6TH)	46.25	49.25	51.25	2.00
CE WILLIAMS - SOUTH (7TH 8TH)	68.75	80.25	84.96	4.71
CENTRAL MEDIA SERVICES	1.00	1.00	0.00	-1.00
CHARLES PINCKNEY ELEMENTARY	44.00	43.00	46.50	3.50
CHARLESTON PROGRESSIVE SCHOOL	43.90	32.90	44.90	12.00
CHAS COUNTY SCHOOL OF THE ARTS	92.00	88.10	87.74	-0.36
CHICORA ELEMENTARY	50.20	46.30	53.30	7.00
CHIEF ACADEMIC OFFICE	25.00	22.00	17.00	-5.00
CHIEF FINANCIAL OFFICE	3.00	2.00	3.00	1.00
CHIEF INFORMATION OFFICE	5.00	4.00	4.00	0.00
CHILD DEV OFFICE	5.00	5.00	5.00	0.00
COMMUNICATIONS	16.40	11.00	8.00	-3.00
CONSTRUCTION PROCUREMENT	2.00	2.00	2.00	0.00
COOPER RIVER CAS	25.40	23.90	23.90	0.00
CURRICULUM AND INSTRUCTION	22.00	21.00	31.00	10.00
DANIEL JENKINS ACADEMY	40.80	37.20	37.50	0.30
DEER PARK MIDDLE SCHOOL	35.25	35.75	39.00	3.25
DEPUTY SUPERINTENDENTS OFFICE	4.00	3.00	2.00	-1.00
DRAYTON HALL ELEMENTARY	61.50	61.50	69.30	7.80
E B ELLINGTON ELEMENTARY	51.50	42.40	52.30	9.90
EARLY COLLEGE HIGH SCHOOL	35.00	34.50	37.50	3.00

Authorized Positions (FTEs) by Location

	FY2024 Budget	FY2025 Budget	FY2026 Approved	FY2025-FY2026 Variance
EAST COOPER CAS	34.00	34.00	34.00	0.00
EDITH FRIERSON ELEMENTARY	31.50	32.00	35.80	3.80
EDUC LDRSHP & EFFECTIVENESS	11.00	4.00	7.00	3.00
ELEMENTARY LEARNING COMM	5.00	6.00	6.00	0.00
EMPLOYEE RELATIONS	4.50	4.50	4.50	0.00
ENERGY SERVICES	2.00	2.00	2.00	0.00
ENERGY/ENVIRONMENTAL	20.00	24.00	24.00	0.00
EXPANDED LEARNING	51.88	55.38	53.31	-2.06
FACILITY MAINTENANCE	14.00	14.00	14.00	0.00
FACILITY SERVICES	2.00	3.00	3.00	0.00
FEDERAL PROGRAMS OFFICE	23.00	22.00	16.00	-6.00
FINANCIAL OPERATIONS	7.00	10.00	10.00	0.00
FINANCIAL SERVICES	9.00	10.00	6.00	-4.00
FINE ARTS OFFICE	20.55	20.05	21.05	1.00
GENERAL SERVICES	9.00	9.00	9.00	0.00
GIFTED & TALENTED OFFICE	59.30	58.30	57.80	-0.50
GOV JAMES B EDWARDS ELEMENTARY	73.00	75.90	74.80	-1.10
GUIDANCE & COUNSELING	3.00	3.00	3.00	0.00
HARBOR VIEW ELEMENTARY	56.50	58.50	58.90	0.40
HAUT GAP MIDDLE	42.65	41.65	45.65	4.00
HEADSTART/EHS/PRESCHOOL	74.50	66.00	70.50	4.50
HIGH SCHOOL LEARNING COMMUNITY	6.00	4.00	4.00	0.00
HUMAN RESOURCES	58.00	48.00	60.00	12.00
HUNLEY PARK ELEMENTARY	54.00	55.50	65.00	9.50
IT CUSTOMER SUPPORT	31.00	31.00	31.00	0.00
IT NETWORK OPERATIONS	17.00	17.00	18.00	1.00
JAMES ISLAND ELEMENTARY	62.50	63.00	67.90	4.90
JAMES SIMONS MONTESSORI	50.50	50.40	55.50	5.10
JANE EDWARDS ELEMENTARY	23.30	23.10	24.30	1.20
JENNIE MOORE ELEMENTARY	83.20	84.94	92.85	7.91
JOHN'S ISLAND ES	0.00	0.00	54.70	54.70
JULIAN MITCHELL ELEMENTARY	41.30	33.40	36.80	3.40
JUVENILE DETENTION CTR	7.00	7.00	9.00	2.00
LADSON ELEMENTARY	86.20	86.00	97.20	11.20
LADSON PRIMARY	0.00	0.00	1.00	1.00
LAING MIDDLE	75.75	76.00	75.00	-1.00
LAMBS ELEMENTARY	56.00	56.00	70.30	14.30
LAUREL HILL PRIMARY	76.40	67.50	76.60	9.10
LIBERTY HILL ACADEMY	37.95	40.45	37.55	-2.90
LUCY G BECKHAM HIGH SCHOOL	139.85	137.33	143.50	6.17
MAINTENANCE PROGRAM	85.00	84.00	84.15	0.15
MALCOLM C HURSEY ELEMENTARY	63.00	65.50	69.60	4.10
MAMIE P WHITESIDES ELEMENTARY	73.95	68.68	69.43	0.75
MARY FORD EARLY LRN & FAM CTR	68.70	65.70	69.90	4.20

Authorized Positions (FTEs) by Location

	FY2024 Budget	FY2025 Budget	FY2026 Approved	FY2025-FY2026 Variance
MATILDA F DUNSTON ELEMENTARY	56.40	57.15	60.90	3.75
MEMMINGER ELEMENTARY	59.10	58.10	59.50	1.40
MIDDLE SCHOOL LEARNING COMM	1.00	2.00	2.00	0.00
MIDLAND PARK PRIMARY SCHOOL	80.50	69.50	83.80	14.30
MILITARY MAGNET ACADEMY	70.25	67.25	70.40	3.15
MINNIE HUGHES ELEMENTARY	46.80	38.70	39.50	0.80
MONTESSORI COMMUNITY SCHL CHAS	35.50	35.25	36.50	1.25
MORNINGSIDE MIDDLE	63.00	51.50	62.50	11.00
MOULTRIE MIDDLE	83.00	85.50	87.25	1.75
MT PLEASANT ACADEMY	57.00	54.60	56.70	2.10
MT ZION ELEMENTARY	42.00	38.00	0.00	-38.00
MULTILINGUAL SERVICES	90.94	74.90	117.01	42.11
MURRAY-LASAINE ELEMENTARY	49.00	48.21	47.25	-0.96
NORTH CHARLESTON ELEMENTARY	67.10	55.55	67.25	11.70
NORTH CHARLESTON HIGH	104.00	86.00	98.00	12.00
NORTH CHAS CREATIVE ARTS ELEM	52.25	48.50	54.90	6.40
NORTHWOODS MIDDLE SCHOOL	67.00	62.00	74.00	12.00
NURSE SERVICES OFFICE	110.75	112.36	114.74	2.39
OAKLAND ELEMENTARY	63.00	61.50	68.50	7.00
OFFICE OF GENERAL COUNSEL	1.80	3.00	5.00	2.00
OFFICE OF LITERACY	10.00	7.00	0.00	-7.00
OFFICE OF NUMERACY	3.50	3.50	0.00	-3.50
PAYROLL OFFICE	14.00	13.00	13.00	0.00
PEPPERHILL ELEMENTARY	55.00	48.50	57.00	8.50
PINEHURST ELEMENTARY	77.00	60.40	71.50	11.10
PLANNING AND REAL ESTATE	11.00	10.00	10.00	0.00
PLANT OPERATIONS	18.00	18.00	18.00	0.00
PROCUREMENT SERVICES	9.00	9.00	11.00	2.00
PROFESSIONAL DEVELOPMENT	2.00	2.00	0.00	-2.00
PUBLIC SAFETY OFFICE	16.00	17.00	18.00	1.00
R B STALL HIGH	186.00	173.00	208.50	35.50
SAFETY AND RISK SERVICES	4.00	4.00	4.00	0.00
SANDERS-CLYDE ELEMENTARY	78.00	70.50	80.50	10.00
SCHOOL CHOICE	8.00	7.00	7.00	0.00
SCHOOL FOOD SERVICES	283.29	329.20	340.31	11.11
SCHOOL SUPPORT	19.00	18.00	23.00	5.00
SCIENCE OFFICE	2.00	2.00	0.00	-2.00
SEPTIMA P CLARK ACADEMY	26.70	26.05	26.00	-0.05
SIMMONS-PINCKNEY MIDDLE	39.70	42.20	43.10	0.90
SPECIAL EDUCATION DEPARTMENT	172.80	192.70	186.80	-5.90
SPRINGFIELD ELEMENTARY	72.50	72.50	78.50	6.00
ST ANDREWS ELEMENTARY	67.00	60.50	74.95	14.45
ST JAMES-SANTEE ELEMENTARY	44.80	42.00	44.75	2.75
ST JOHN'S HIGH	48.50	48.50	52.30	3.80

Authorized Positions (FTEs) by Location

	FY2024 Budget	FY2025 Budget	FY2026 Approved	FY2025-FY2026 Variance
STILES POINT ELEMENTARY	64.70	60.50	65.70	5.20
STONO PARK ELEMENTARY	45.50	38.19	41.20	3.01
STUDENT INFORMATION	10.00	10.00	10.00	0.00
STUDENT SUPPORT	118.68	81.05	86.05	5.00
STUDENT TRANSPORTATION	10.90	9.25	9.25	0.00
SULLIVAN'S ISLAND ELEMENTARY	47.80	47.60	46.60	-1.00
SUPERINTENDENT'S OFFICE	4.00	4.00	8.00	4.00
TURNING POINT ACADEMY	18.40	17.83	18.50	0.67
W B GOODWIN ELEMENTARY	58.50	53.00	62.90	9.90
WANDO HIGH SCHOOL	215.75	211.17	214.76	3.59
WEST ASHLEY CAS	21.00	20.00	20.00	0.00
WEST ASHLEY HIGH SCHOOL	167.06	167.56	189.89	22.33
WINDWOOD FARMS PROGRAM	7.20	9.20	6.00	-3.20
ZUCKER MIDDLE SCHOOL	60.00	52.50	59.50	7.00
	6,581.03	**6,361.35**	**6,841.27**	**479.92**

Charleston County SCHOOL DISTRICT excellence is our standard

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:**
    - 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.
    - 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.
   - 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.



Charleston County SCHOOL DISTRICT excellence is our standard

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

Charleston County SCHOOL DISTRICT excellence is our standard

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

WSF ***may not*** be used for:	WSF ***may*** 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 materials ● 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)

Charleston County SCHOOL DISTRICT excellence is our standard

Constituent District 1 School (St. James Santee)					
Cost Center	**Schools**	**45-Day PIP Headcount**	**45-Day MLL Headcount**	**45-Day SWD Headcount**	**Total FY26 Allocation**
0504	St James-Santee Elementary	154	3	46	$ 202,905
TOTAL		**154**	**3**	**46**	**$ 202,905**

Constituent District 2 Schools (Mount Pleasant)					
Cost Center	**Schools**	**45-Day PIP Headcount**	**45-Day MLL Headcount**	**45-Day SWD Headcount**	**Total FY26 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**

Constituent District 3 Schools (James Island)					
Cost Center	**Schools**	**45-Day PIP Headcount**	**45-Day MLL Headcount**	**45-Day SWD Headcount**	**Total FY26 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**

Charleston County SCHOOL DISTRICT excellence is our standard

Constituent District 4 Schools (North Charleston)					
Cost Center	**Schools**	**45-Day PIP Headcount**	**45-Day MLL Headcount**	**45-Day SWD Headcount**	**Total FY26 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 District 9 Schools (John's Island)					
Cost Center	**Schools**	**45-Day PIP Headcount**	**45-Day MLL Headcount**	**45-Day SWD Headcount**	**Total FY26 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**

Charleston County SCHOOL DISTRICT excellence is our standard

Constituent District 10 Schools (West Ashley)					
Cost Center	Schools	45-Day PIP Headcount	45-Day MLL Headcount	45-Day SWD Headcount	Total FY26 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**

Constituent District 20 Schools (Downtown)					
Cost Center	Schools	45-Day PIP Headcount	45-Day MLL Headcount	45-Day SWD Headcount	Total FY26 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**

Constituent District 23 Schools (St. Paul's)					
Cost Center	Schools	45-Day PIP Headcount	45-Day MLL Headcount	45-Day SWD Headcount	Total FY26 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**

Charleston County SCHOOL DISTRICT excellence is our standard

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 Contribution	Employer Contribution
SC State Retirement	9.00%	24.91%

PEBA Deductions	Employee Contribution	*Employer Contribution**	Employee Contribution	*Employer Contribution**
Health Insurance	**Per paycheck**		**Annual**	
Employee only	$ 48.84	*$ 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 paycheck**		**Annual**	
Employee only	$ -	*$ 6.74*	$ -	*$ 161.76*
Employee/Spouse	$ 3.82	*$ 6.74*	$ 91.68	*$ 161.76*
Employee/Child	$ 6.86	*$ 6.74*	$ 164.64	*$ 161.76*
Full Family	$ 10.67	*$ 6.74*	$ 256.08	*$ 161.76*

* 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.

STUDENTS ARE
THE HEART

OF OUR WORK!

CHARLESTON COUNTY SCHOOL DISTRICT
FY2026 190 Day Teacher Salary Schedule

Includes One Step and $4,000
Grayscale Steps - Do Not Use
Teachers at Steps 0 - 4, Place at Step 5

Step (Yrs of Exp)	Bachelor's Degree BACH	Bachelor's +18 Degree BC18	Master's Degree MSTR	Master's +30 Degree MS30	Doctorate Degree DCTR
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	$71,926	$76,289
4	$63,840	$66,409	$69,358	$73,051	$77,490
5	$64,782	$67,382	$70,391	$74,161	$78,706
6	$65,679	$68,385	$71,440	$75,286	$79,922
7	$66,606	$69,342	$72,489	$76,410	$81,107
8	$67,564	$70,315	$73,522	$77,535	$82,323
9	$68,491	$71,318	$74,571	$78,675	$83,554
10	$69,403	$72,291	$75,590	$79,785	$84,770
11	$70,315	$73,249	$76,654	$80,894	$85,986
12	$71,242	$74,237	$77,687	$82,004	$87,202
13	$72,170	$75,210	$78,751	$83,159	$88,403
14	$73,173	$76,304	$79,861	$84,360	$89,726
15	$74,191	$77,353	$81,016	$85,576	$91,048
16	$75,179	$78,386	$82,126	$86,777	$92,340
17	$76,198	$79,481	$83,235	$88,008	$93,662
18	$77,186	$80,530	$84,390	$89,209	$94,985
19	$78,189	$81,609	$85,530	$90,440	$96,292
20	$79,192	$82,673	$86,640	$91,641	$97,614
21	$80,210	$83,691	$87,765	$92,842	$98,952
22	$81,214	$84,786	$88,920	$94,073	$100,244
23	$82,217	$85,834	$90,030	$95,289	$101,566
24	$83,220	$86,898	$91,154	$96,505	$102,889
25	$84,208	$87,993	$92,279	$97,690	$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	$101,475	$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	$91,723	$95,934	$100,706	$106,741	$113,991
33	$92,848	$97,119	$101,968	$108,094	$115,450
34	$93,988	$98,320	$103,245	$109,462	$116,925
35	$95,143	$99,536	$104,537	$110,845	$118,430
36	$96,238	$100,691	$105,768	$112,152	$119,843
37	$97,347	$101,862	$107,014	$113,490	$121,287
38	$98,472	$103,047	$108,276	$114,842	$122,746
39	$99,612	$104,248	$109,553	$116,210	$124,221
40	$100,767	$105,464	$110,845	$117,594	$125,726

To calculate your annual salary if you are a partial FTE, 190 day contract teacher:

1. Find your corresponding Degree and Step (Yrs of Exp).
2. Multiply that amount by your appropriate FTE. This is your annual salary.

Example: Bachelor's Degree, Step 15, 190 days, and .80 FTE
$74,191 annual salary (1.0 FTE) * 0.80 FTE = $59,352.80 annual salary

FY2026 Salary Schedule - Hourly Rate

	STEP																				
DBM	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
A11	$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
A12	$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
A13	$18.49	$18.49	$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
B21	$18.49	$18.49	$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
B22	$19.14	$19.60	$20.04	$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
B22I	$19.14	$19.60	$20.04	$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
B23	$21.01	$21.55	$22.05	$22.55	$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
B23I	$21.01	$21.55	$22.05	$22.55	$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
B24	$23.39	$23.97	$24.52	$25.10	$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
B31	$23.39	$23.97	$24.52	$25.10	$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
B25	$26.24	$26.89	$27.52	$28.16	$28.78	$29.42	$30.03	$30.67	$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
B32	$26.24	$26.89	$27.52	$28.16	$28.78	$29.42	$30.03	$30.67	$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
B32I	$26.66	$27.31	$27.96	$28.62	$29.30	$29.95	$30.60	$31.26	$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
C41	$29.05	$29.32	$30.01	$30.69	$31.38	$32.08	$32.76	$33.45	$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
C41A	$29.20	$30.50	$31.22	$31.91	$32.65	$33.36	$34.05	$34.77	$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
C41I	$29.65	$30.40	$31.13	$31.85	$32.57	$33.32	$34.03	$34.76	$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
C42	$30.53	$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
C42A	$31.15	$31.89	$32.63	$33.38	$34.15	$34.88	$35.64	$36.38	$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
C42I	$32.06	$32.86	$33.63	$34.41	$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
C43	$32.43	$33.22	$33.98	$34.76	$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
C43A	$33.07	$33.89	$34.67	$35.47	$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
C43I	$34.44	$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
C44	$34.79	$35.65	$36.47	$37.33	$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
C44I	$37.45	$38.36	$39.28	$40.20	$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
C51	$34.79	$35.65	$36.47	$37.33	$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
C51I	$37.45	$38.36	$39.28	$40.20	$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
C45	$37.67	$38.56	$39.48	$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
C45A	$38.41	$39.32	$40.26	$41.18	$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
C52	$37.67	$38.56	$39.48	$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
C52I	$41.04	$42.05	$43.06	$44.07	$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
C53	$39.08	$39.97	$40.89	$41.78	$42.69	$43.58	$44.49	$45.39	$46.30	$47.21	$48.11	$49.01	$49.92	$50.82	$51.74	$52.63	$53.61	$54.58	$55.57	$56.55	$57.52
D61	$40.04	$40.99	$41.96	$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
D61A	$41.20	$42.19	$43.18	$44.18	$45.16	$46.14	$47.15	$48.12	$49.12	$50.11	$51.10	$52.08	$53.08	$54.07	$55.05	$56.04	$57.11	$58.18	$59.24	$60.31	$61.38
D62	$41.94	$42.95	$43.94	$44.95	$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
D62A	$43.16	$44.20	$45.22	$46.26	$47.31	$48.34	$49.36	$50.41	$51.43	$52.47	$53.53	$54.55	$55.59	$56.64	$57.66	$58.69	$59.82	$60.92	$62.07	$63.18	$64.30
D63	$43.84	$44.88	$45.95	$46.99	$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
D64	$46.21	$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
D64I	$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	$64.04	$64.04	$64.04	$65.25	$66.45	$67.65	$68.85
D64P	$47.55	$48.71	$49.83	$50.98	$52.12	$53.25	$54.40	$55.55	$56.70	$57.82	$58.97	$60.11	$61.26	$62.38	$63.55	$64.69	$65.90	$67.15	$68.38	$69.62	$70.85
D71	$46.21	$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
D65	$49.06	$50.24	$51.41	$52.61	$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
D65P	$50.49	$51.71	$52.90	$54.14	$55.34	$56.55	$57.76	$58.98	$60.18	$61.40	$62.60	$63.82	$65.03	$66.24	$67.46	$68.67	$69.98	$71.29	$72.59	$73.92	$75.23
D72	$49.06	$50.24	$51.41	$52.61	$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
E81	$51.43	$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
E81P	$52.93	$54.22	$55.47	$56.75	$58.01	$59.29	$60.56	$61.83	$63.10	$64.36	$65.64	$66.91	$68.18	$69.46	$70.72	$72.00	$73.37	$74.74	$76.11	$77.50	$78.86
E82	$53.33	$54.61	$55.91	$57.18	$58.45	$59.74	$61.02	$62.29	$63.57	$64.84	$66.15	$67.42	$68.69	$69.98	$71.27	$72.53	$73.92	$75.31	$76.69	$78.08	$79.47
E82I	$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	$73.92	$73.92	$73.92	$75.31	$76.69	$78.08	$79.47
E82P	$54.89	$56.20	$57.54	$58.84	$60.16	$61.48	$62.79	$64.11	$65.42	$66.73	$68.07	$69.39	$70.69	$72.02	$73.34	$74.65	$76.08	$77.51	$78.93	$80.36	$81.79
E83	$55.23	$56.57	$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
E91	$57.61	$59.00	$60.39	$61.77	$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
E92	$60.47	$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
F101	$62.84	$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
F102	$64.74	$66.28	$67.85	$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
F103	$66.63	$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	$90.62	$92.35	$94.09	$95.82	$97.55	$99.27
F111	$69.02	$70.67	$72.33	$73.97	$75.64	$77.31	$78.95	$80.61	$82.27	$83.92	$85.58	$87.24	$88.89	$90.55	$92.22	$93.85	$95.67	$97.45	$99.23	$101.03	$102.82
F112	$71.87	$73.59	$75.31	$77.03	$78.77	$80.49	$82.20	$83.93	$85.67	$87.40	$89.11	$90.84	$92.57	$94.30	$96.03	$97.73	$99.61	$101.47	$103.34	$105.18	$107.06
BACH	$39.57	$40.18	$40.80	$41.39	$42.00	$42.62	$43.21	$43.82	$44.45	$45.06	$45.66	$46.26	$46.87	$47.48	$48.14	$48.81	$49.46	$50.13	$50.78	$51.44	$52.10
BC18	$41.10	$41.75	$42.39	$43.04	$43.69	$44.33	$44.99	$45.62	$46.26	$46.92	$47.56	$48.19	$48.84	$49.48	$50.20	$50.89	$51.57	$52.29	$52.98	$53.69	$54.39
MSTR	$42.89	$43.57	$44.25	$44.94	$45.63	$46.31	$47.00	$47.69	$48.37	$49.06	$49.73	$50.43	$51.11	$51.81	$52.54	$53.30	$54.03	$54.76	$55.52	$56.27	$57.00
MS30	$45.11	$45.85	$46.58	$47.32	$48.06	$48.79	$49.53	$50.27	$51.01	$51.76	$52.49	$53.22	$53.95	$54.71	$55.50	$56.30	$57.09	$57.90	$58.69	$59.50	$60.29
DCTR	$47.77	$48.59	$49.37	$50.19	$50.98	$51.78	$52.58	$53.36	$54.16	$54.97	$55.77	$56.57	$57.37	$58.16	$59.03	$59.90	$60.75	$61.62	$62.49	$63.35	$64.22
MBAC	$43.06	$43.76	$44.45	$45.17	$45.87	$46.57	$47.27	$47.96	$48.69	$49.41	$50.11	$50.80	$51.50	$52.20	$52.97	$53.75	$54.51	$55.27	$56.03	$56.80	$57.56
MB18	$45.13	$45.87	$46.62	$47.40	$48.15	$48.89	$49.63	$50.39	$51.15	$51.92	$52.67	$53.39	$54.14	$54.91	$55.74	$56.54	$57.36	$58.17	$59.00	$59.79	$60.62
MMST	$47.19	$48.01	$48.80	$49.60	$50.40	$51.21	$52.02	$52.81	$53.61	$54.42	$55.21	$56.01	$56.81	$57.63	$58.48	$59.36	$60.22	$61.08	$61.96	$62.82	$63.70
MM30	$49.78	$50.66	$51.51	$52.38	$53.24	$54.10	$54.96	$55.83	$56.68	$57.54	$58.41	$59.26	$60.13	$61.00	$61.93	$62.86	$63.80	$64.72	$65.65	$66.59	$67.52
MDTR	$52.91	$53.86	$54.78	$55.73	$56.64	$57.57	$58.52	$59.45	$60.37	$61.31	$62.24	$63.18	$64.11	$65.03	$66.06	$67.07	$68.09	$69.08	$70.09	$71.10	$72.12
BUS	$18.49	$18.49	$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

FY2026 Salary Schedule - Hourly Rate

	STEP														
DBM	**21**	**22**	**23**	**24**	**25**	**26**	**27**	**28**	**29**	**30**	**31**	**32**	**33**	**34**	**35**
A11	$18.49	$18.49	$18.49	$18.49	$18.68	$18.98	$19.28	$19.59	$19.90	$20.22	$20.52	$20.83	$21.14	$21.46	$21.78
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	$25.38
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	$30.22	$30.67	$31.13	$31.60	$32.07	$32.55
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	$39.14	$39.73
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	$39.14	$39.73
B24	$35.48	$36.09	$36.70	$37.32	$37.90	$38.53	$39.15	$39.78	$40.42	$41.07	$41.69	$42.32	$42.95	$43.59	$44.24
B31	$35.48	$36.09	$36.70	$37.32	$37.90	$38.53	$39.15	$39.78	$40.42	$41.07	$41.69	$42.32	$42.95	$43.59	$44.24
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	$49.57
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	$49.57
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	$49.45	$50.19
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	$50.60	$51.41	$52.23	$53.01	$53.81	$54.62	$55.44	$56.27
C41I	$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	$55.03	$55.86
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	$57.96	$58.83
C42I	$48.64	$49.41	$50.21	$50.99	$51.77	$52.58	$53.43	$54.28	$55.15	$56.03	$56.88	$57.73	$58.60	$59.46	$60.35
C43	$49.16	$50.00	$50.85	$51.69	$52.54	$53.37	$54.23	$55.09	$55.98	$56.88	$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	$57.11	$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	$63.90	$64.86
C44	$52.76	$53.67	$54.56	$55.49	$56.37	$57.29	$58.21	$59.14	$60.09	$61.05	$61.97	$62.90	$63.84	$64.80	$65.77
C44I	$56.80	$57.73	$58.64	$59.56	$60.50	$61.41	$62.39	$63.39	$64.40	$65.43	$66.41	$67.41	$68.42	$69.45	$70.49
C51	$52.76	$53.67	$54.56	$55.49	$56.37	$57.29	$58.21	$59.14	$60.09	$61.05	$61.97	$62.90	$63.84	$64.80	$65.77
C51I	$56.80	$57.73	$58.64	$59.56	$60.50	$61.41	$62.39	$63.39	$64.40	$65.43	$66.41	$67.41	$68.42	$69.45	$70.49
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
C53	$58.48	$59.46	$60.45	$61.43	$62.40	$63.37	$64.36	$65.37	$66.39	$67.43	$68.42	$69.43	$70.45	$71.49	$72.54
D61	$60.69	$61.74	$62.78	$63.80	$64.83	$65.88	$66.93	$68.00	$69.09	$70.20	$71.25	$72.32	$73.40	$74.50	$75.62
D61A	$62.46	$63.54	$64.61	$65.66	$66.72	$67.80	$68.88	$69.98	$71.10	$72.24	$73.32	$74.42	$75.54	$76.67	$77.82
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
D62A	$65.41	$66.55	$67.66	$68.78	$69.89	$71.03	$72.17	$73.32	$74.50	$75.68	$76.82	$77.97	$79.14	$80.33	$81.53
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	$81.57	$82.79
D64	$70.04	$71.25	$72.45	$73.63	$74.85	$76.04	$77.26	$78.50	$79.76	$81.04	$82.26	$83.49	$84.74	$86.01	$87.30
D64I	$70.04	$71.25	$72.45	$73.63	$74.85	$76.04	$77.26	$78.50	$79.76	$81.04	$82.26	$83.49	$84.74	$86.01	$87.30
D64P	$72.08	$73.32	$74.56	$75.78	$77.03	$78.26	$79.51	$80.78	$82.08	$83.39	$84.64	$85.91	$87.21	$88.50	$89.83
D71	$70.04	$71.25	$72.45	$73.63	$74.85	$76.04	$77.26	$78.50	$79.76	$81.04	$82.26	$83.49	$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
D65P	$76.53	$77.85	$79.16	$80.48	$81.79	$83.08	$84.41	$85.76	$87.13	$88.52	$89.85	$91.20	$92.57	$93.96	$95.37
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	$86.00	$87.38	$88.78	$90.20	$91.55	$92.92	$94.31	$95.72	$97.16
E81P	$80.23	$81.61	$82.99	$84.39	$85.75	$87.11	$88.50	$89.92	$91.36	$92.82	$94.21	$95.62	$97.05	$98.51	$99.99
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	$100.75
E82I	$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	$100.75
E82P	$83.21	$84.63	$86.04	$87.48	$88.91	$90.32	$91.77	$93.24	$94.73	$96.25	$97.69	$99.16	$100.65	$102.16	$103.69
E83	$83.74	$85.16	$86.60	$88.02	$89.48	$90.89	$92.34	$93.82	$95.32	$96.85	$98.30	$99.77	$101.27	$102.79	$104.33
E91	$87.34	$88.83	$90.32	$91.82	$93.32	$94.80	$96.32	$97.86	$99.43	$101.02	$102.54	$104.08	$105.64	$107.22	$108.83
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	$112.52	$114.21
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	$116.95	$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	$120.47	$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	$124.00	$125.86
F111	$104.60	$106.42	$108.20	$109.98	$111.79	$113.57	$115.39	$117.24	$119.12	$121.03	$122.85	$124.69	$126.56	$128.46	$130.39
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	$133.72	$135.73

STEP					
36	**37**	**38**	**39**	**40**
$63.31	$64.04	$64.78	$65.53	$66.29
$66.24	$67.01	$67.79	$68.58	$69.38
$69.58	$70.40	$71.23	$72.07	$72.92
$73.78	$74.66	$75.55	$76.45	$77.36
$78.84	$79.79	$80.75	$81.72	$82.71
$69.08	$69.81	$70.55	$71.30	$72.06
$72.84	$73.61	$74.39	$75.18	$75.98
$76.64	$77.46	$78.29	$79.13	$79.98
$81.40	$82.28	$83.17	$84.07	$84.98
$87.17	$88.12	$89.08	$90.05	$91.04

BACH	$52.77	$53.43	$54.09	$54.75	$55.40	$56.08	$56.76	$57.46	$58.17	$58.89	$59.61	$60.34	$61.08	$61.83	$62.59
BC18	$55.06	$55.78	$56.47	$57.17	$57.89	$58.61	$59.34	$60.07	$60.82	$61.58	$62.34	$63.11	$63.89	$64.68	$65.48
MSTR	$57.74	$58.50	$59.23	$59.97	$60.71	$61.47	$62.24	$63.03	$63.83	$64.64	$65.44	$66.25	$67.08	$67.92	$68.77
MS30	$61.08	$61.89	$62.69	$63.49	$64.27	$65.09	$65.92	$66.76	$67.62	$68.49	$69.35	$70.22	$71.11	$72.01	$72.92
DCTR	$65.10	$65.95	$66.82	$67.69	$68.54	$69.44	$70.34	$71.25	$72.18	$73.12	$74.05	$74.99	$75.95	$76.92	$77.91
MBAC	$58.32	$59.09	$59.86	$60.52	$61.17	$61.85	$62.53	$63.23	$63.94	$64.66	$65.38	$66.11	$66.85	$67.60	$68.36
MB18	$61.42	$62.25	$63.07	$63.77	$64.49	$65.21	$65.94	$66.67	$67.42	$68.18	$68.94	$69.71	$70.49	$71.28	$72.08
MMST	$64.55	$65.43	$66.29	$67.03	$67.77	$68.53	$69.30	$70.09	$70.89	$71.70	$72.50	$73.31	$74.14	$74.98	$75.83
MM30	$68.43	$69.39	$70.31	$71.11	$71.89	$72.71	$73.54	$74.38	$75.24	$76.11	$76.97	$77.84	$78.73	$79.63	$80.54
MDTR	$73.13	$74.12	$75.15	$76.02	$76.87	$77.77	$78.67	$79.58	$80.51	$81.45	$82.38	$83.32	$84.28	$85.25	$86.24
BUS	$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

Charleston County SCHOOL DISTRICT

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.

7. Honorarium Stipend ($400) for Clubs specifically listed - Sponsors must submit an application to the building principal for approval. Additionally, they are required to maintain monthly attendance logs for meetings and ensure the club has 10 or more active student members.



Charleston County SCHOOL DISTRICT

Elementary School Department 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 School Department Chair and Activity Sponsor Stipends		
Activity	**Stipend Amount**	**Pay Standards**
Department Chair in the following areas: ELA, Math, Science, Social Studies, Special Education, and Exploratory	$500	2 - 5 Members
	$1,000	6 - 10 Members
	$1,500	11 - 15 Members
Newspaper	$250	Per issue with a minimum of three issues produced per year
	$1,250	Five or more issues produced each year
	$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)
Yearbook	$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
	$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

Charleston County SCHOOL DISTRICT

High School Department Chair and Activity Sponsor Stipends		
Activity	**Stipend Amount**	**Pay Standards**
Department Chair in the following areas: English, Math, Science, Social Studies, CTE (including tech teachers), Foreigh Language, PE, Special Education, JROTC, and Fine Arts/Music/Art combined	$1,500	2 - 5 Members
	$2,000	6 - 10 Members
	$2,500	11 - 15 Members
	$3,000	16 - 20 Members
	$3,500	21 - 25 Members
	$4,000	26+ Members
Newspaper		***Category I: (1, 2, 3 issues)***
	$350	Per Issue; and
	$500	Additional for membership and 1st or 2nd place in a state, regional, and/or national competition
		Category II: (4 issues)
	$1,400	All four issues are produced
	$1,700	All four issues are produced and membership in a state. Regional, and/or national competition, and submission of publication for critique by one of these organizations
	$2,000	All four issues are produced and membership in a state. 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
	$2,050	Five or more issues are produced and membership in a state. Regional, and/or national competition, and submission of publication for critique by one of these organizations
	$2,350	Five or more issues are produced and membership in a state. Regional, and/or national competition and if publication places 1st or 2nd highest division
Yearbook	$1,000	Production of an annual yearbook
	$1,300	Production of an annual yearbook and for 2nd or 3rd place in a state, regional, and/or national competition
	$1,950	Production of an annual yearbook and for 1st place in a state, regional, and/or national competition
Forensic Team Coach	$1,500	For the season includes weekly practice sessions, Low Country tournaments (minimum of three), one state-wide tournament which includes Saturdays & expenses
	$2,400	For the season includes all of the above plus additional practice sessions, on additional state tournament and one NFC qualifying tournament

Charleston County SCHOOL DISTRICT

High School Department Chair and Activity Sponsor Stipends		
Activity	**Stipend Amount**	**Pay Standards**
Teacher Cadet and Class Sponsors	$1,000	Teacher Cadet
	$1,000	Freshman and Sophomore Class Sponsor
	$1,000	Junior and Senior Class Sponsor*
* If Prom or Graduation duties are assigned to the Junior or Senior class sponsor, stipend increases to $1,200.		
Academic Team - High School & Junior Varsity**	$1,500	One practice session per week from November 1st until the end of the season, March 1st - includes tournaments
	Additional Payments: transferring schools doesn't affect years of experience	
	$300	Develop a competing JV team
	$200	1-3 years of experience
	$400	4-6 years of experience
	$650	7+ years of experience
** Applies to school Academic Team only. Doesn't apply to clubs/associations/societies that may compete.		
Career & Technical Student Organizations (CTSOs) - DECA, HOSA, FCCLA, FBLA, TSA, FFA, SKILLSUSA, and ROBOTICS	$1,000	One practice session per week from November 1st until the end of the season, March 1st - includes tournaments
	Additional Payments: transferring schools doesn't affect years of experience	
	$300	Develop a competing JV team
	$200	1-3 years of experience
	$400	4-6 years of experience
	$650	7+ years of experience
Student Council Sponsor and Activities Director ($1,600 - $4,100 per years of experience) - Only one Activities Director is allowed per school location	$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
	$2,700	11 Years of Experience
	$2,800	12 Years of Experience
	$2,900	13 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

CHARLESTON COUNTY SCHOOL DISTRICT
ATHLETIC SUPPLEMENTS SCHEDULE
2025-2026

	HEAD VARSITY							ASSISTANT VARSITY			
Coaching Years Experience	Football *In addition to the supplement below, Head Varsity coaches to receive 20 additional days pay		Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Strength Training, Swimming, Tennis	Athletic Trainer Annual Supplement		Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Asst. Athletic Director, Cross-Country, Golf, Swimming, Tennis
	1A & 2A	3A, 4A & 5A				1A & 2A	3A, 4A & 5A				
0	$8,600	$10,460	$7,350	$3,370	$2,120	$7,890	$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
3	$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
5	$9,220	$11,090	$7,970	$3,680	$2,430	$8,200	$12,130	$6,790	$3,050	$2,430	$1,690
6	$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

All coaching supplements are based on the number of years experience as head coach in that sport. This experience must have been acquired at an accredited or certified public and/or private high school.

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

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

If an individual coaches both the competition cheer and the fall non-competition cheer, the individual will receive the competition cheer stipend only. The individual will not receive both the competition cheer

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

CHARLESTON COUNTY SCHOOL DISTRICT
ATHLETIC SUPPLEMENTS SCHEDULE
2025-2026

	HEAD SUB-VARSITY				ASSISTANT SUB-VARSITY			
Coaching Years Experience	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Swimming, Tennis	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Interscholastic Scheduler, Swimming, Tennis
0	$6,480	$2,740	$2,120	$1,380	$3,990	$1,780	$1,380	$930
1	$6,480	$2,740	$2,120	$1,380	$3,990	$1,780	$1,380	$930
2	$6,480	$2,740	$2,120	$1,380	$3,990	$1,780	$1,380	$930
3	$6,480	$2,740	$2,120	$1,380	$3,990	$1,780	$1,380	$930
4	$6,480	$2,740	$2,120	$1,380	$3,990	$1,780	$1,380	$930
5	$6,790	$3,050	$2,430	$1,690	$4,300	$2,090	$1,690	$1,240
6	$6,790	$3,050	$2,430	$1,690	$4,300	$2,090	$1,690	$1,240
7	$6,790	$3,050	$2,430	$1,690	$4,300	$2,090	$1,690	$1,240
8	$6,790	$3,050	$2,430	$1,690	$4,300	$2,090	$1,690	$1,240
9	$6,790	$3,050	$2,430	$1,690	$4,300	$2,090	$1,690	$1,240
10	$7,110	$3,370	$2,740	$2,010	$4,610	$2,400	$2,010	$1,560
11	$7,110	$3,370	$2,740	$2,010	$4,610	$2,400	$2,010	$1,560
12	$7,110	$3,370	$2,740	$2,010	$4,610	$2,400	$2,010	$1,560
13	$7,110	$3,370	$2,740	$2,010	$4,610	$2,400	$2,010	$1,560
14	$7,110	$3,370	$2,740	$2,010	$4,610	$2,400	$2,010	$1,560
15	$7,420	$3,680	$3,050	$2,320	$4,920	$2,710	$2,320	$1,860
16	$7,420	$3,680	$3,050	$2,320	$4,920	$2,710	$2,320	$1,860
17	$7,420	$3,680	$3,050	$2,320	$4,920	$2,710	$2,320	$1,860
18	$7,420	$3,680	$3,050	$2,320	$4,920	$2,710	$2,320	$1,860
19	$7,420	$3,680	$3,050	$2,320	$4,920	$2,710	$2,320	$1,860
20	$7,730	$3,990	$3,370	$2,630	$5,230	$3,030	$2,630	$2,170
21	$7,730	$3,990	$3,370	$2,630	$5,230	$3,030	$2,630	$2,170
22	$7,730	$3,990	$3,370	$2,630	$5,230	$3,030	$2,630	$2,170
23	$7,730	$3,990	$3,370	$2,630	$5,230	$3,030	$2,630	$2,170
24	$7,730	$3,990	$3,370	$2,630	$5,230	$3,030	$2,630	$2,170
25 or more	$7,790	$4,050	$3,430	$2,690	$5,290	$3,090	$2,690	$2,240

All coaching supplements are based on the number of years experience as head coach in that sport. This experience must have been acquired at an accredited or certified public and/or private high school.

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

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

If an individual coaches both the competition cheer and the fall non-competition cheer, the individual will receive the competition cheer stipend only. The individual will not receive both the competition cheer stipend

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

Charleston County SCHOOL DISTRICT excellence is our standard

FY 2025-2026 Rural Travel Stipends

Staff at the following locations are eligible for Rural Travel stipends:

- Baptist Hill Middle School
- Baptist Hill High School
- EB Ellington Elementary
- Frierson Elementary
- Jane Edwards Elementary
- Minnie Hughes Elementary
- St. James Santee Middle
- Windwood Farms Program

General Guidelines for completing and submitting Rural Travel Stipends

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

All schools must follow the directions below related to Rural Travel Stipend Payments

1. Verify the information provided on the roster
2. 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.
    a. Employees who drive less than 30 miles roundtrip are not eligible for the travel stipend
    b. Please be sure to consider itinerants (ESOL, Gifted and Talented, Fine Arts, etc.), nurses, and any eligible employee who serves and eligible school. The roster only includes those assigned to your school as their primary location.
3. Add anyone that has been terminated and qualifies for the Rural Travel Stipend.
4. Complete the information in the yellow columns on the spreadsheet provided for each employee on the roster.
    a. Input the **roundtrip** travel miles using MapQuest or Google Maps and the employee's address listed in MUNIS (the roundtrip mileage reflecting the shortest distance should be used)
    b. If applicable, input the late start date, termination date, and/or leave of absence dates for purposes of stipend proration.
    c. Input the number of days worked per week that the employee works at the location.
5. Email the completed spreadsheet (in Excel format) to the Financial Operation Service Center by November 1st (paid on 12/20) for the first disbursement and April 1st (paid on 5/20) for the final disbursement of the school year and attach the required documentation.
    a. MapQuest or Google Maps driving directions for each eligible employee
    b. Documentation (utility bill, property tax notice, etc.) containing employees physical address. 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. P.O. Boxes will not be accepted for rural travel stipends.

Failure to submit required documentation by the deadline will delay the process and may result in delay of payment.

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

The amounts listed about 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.

Accounting Structure

The South Carolina Department of Education (SCDE) requires all school districts in South Carolina to maintain identical accounting structures based upon their rules and regulations. SCDE publishes an annual Funding Manual that serves as an important resource for identifying fiscal and compliance criteria for most of the funds disbursed to South Carolina school districts through SCDE. The Fiscal Year 2024-2025 Funding Manual assists the analysis of funding allocations and enhances the maximization of financial resources to the District.

The funding manual is designed to provide the user with an organized, informative source of programmatic guidelines and expenditure guidelines associate with the various funding programs for South Carolina public schools. As additional or revised funding information becomes available from SCDE during the year, this webpage is updated with the most recent version. Expenditures are categories by functions as defined by SCDE below.

Expenditure Classifications by Function

Instruction (100) – Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Exceptional Programs (120) – Instructional activities designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The Exceptional Program areas include services for kindergarten, primary, elementary, and high school students.

Preschool Programs (130) – Instructional activities and learning experiences provided for children from birth to five years old.

Special Programs (140) – Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas: Gifted and Talented, Advanced Placement, International Baccalaureate, Homebound, and Gifted and Talented – Artistic.

Other Exceptional Programs (160) - Other instructional activities, not included in the Function 120 or 140 series, designed primarily to deal with exceptional students. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The exceptional program areas include services for kindergarten, primary, elementary, and high school students in the following classifications: Autism and Limited English Proficiency.

Adult/Continuing Education Programs (180) – Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop

skills and appreciations for special interest, to enrich the aesthetic qualities of life, or to enable parents to enhance their child's development.

Support Services – Students (210) - Activities designed to assess and improve the well-being of students and supplement the teaching process. This includes Attendance and Social Work, Guidance, Health Services, Psychological Services, Career and Technical Education, and Career Specialist Services.

Support Services – Instructional Staff (220) – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

> **Improvement of Instruction Curriculum Development (221)** – Activities designed to assist instructional staff in preparing curriculum materials, developing a curriculum which stimulates and motivates students.
>
> **Library and Media Services (222)** – Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individuals in their use of library materials.
>
> **Supervision of Special Programs (223)** – Activities associated with the overall supervision, coordination, and direction of special programs.
>
> **Improvement of Instruction Inservice and Staff Training (224)** - Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, in-service consultant fees, and transportation related to in-service.

Support Services – General Administration (230) - Activities concerned with establishing and administering policy in connection with operating schools or the school district.

> **Board of Education (231)** - Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
>
> **Office of Superintendent (232)** – Activities performed by the superintendent and deputy, associate, or assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.
>
> **School Administration (233)** – Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school.

Support Services – Finance and Operations (250) – Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the school district. This function also includes the acquisition of facilities, the operation and maintenance of physical plants, and fiscal/internal services necessary for operating all schools.

> **Fiscal Services (252)** – Activities concerned with the fiscal operation of the school district. This function includes budgeting, receiving, and disbursing, financial accounting, payroll, inventory control, and managing funds.

Operation and Maintenance of Plant (254) - Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition. Exclude activities which maintain security in schools, on school grounds, and in the vicinity of schools.

Student Transportation (255) (State Mandated) - Activities concerned with the conveyance of students from home to school as provided by state law.

Security (258) – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items.

Support Services — Central (260) – Activities, other than general administration, which support each of the other instructional and support services programs.

Support Services — Pupil Activity (270) – Used to record financial transactions related to noninstructional school-sponsored student and interscholastic activities.

Pupil Service Activities (271) - Expenditures for non-instructional school- sponsored activities, such as athletic competitions, cheerleading activities, band activities, chorus activities, and other related inter-scholastic activities outside the regular instruction program. Coaching supplements and salaries and support for Athletic Directors are charged here. (Pupil transportation for field trips and other transportation costs not provided by state law are included in this function.)

Other Charges (400) - Intergovernmental expenditures and conduit-type payments (outgoing transfers) to other school districts or administrative units in the state and transfers from one fund to another in the school district.

Debt Service (500) - Transactions related to servicing the debt of a school district, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes.

Expenditure Classifications by Object

Salaries (100) - Salary cost paid to employees of the school district in permanent or temporary positions.

Benefits (200) – Benefit expenditures associated with Social Security, Retirement, Worker's Compensation, and health insurance.

Purchased Services (300) – Services provided by personnel that are not employed by the district and other specialized services that the district may purchase.

Supplies and Materials (400) - Expenditures associated with material items of an expendable nature including general operating supplies, books and textbooks, technology, energy, and other non-capitalized expenditures.

Capital (500) – Capitalized expenditures for acquisition of items such as land, construction services, building and building improvements, equipment, technology equipment, vehicles, other necessary capital outlays.

Other (600) – Any expenditure that does not qualify as one of the other objects listed above.

STUDENTS ARE
THE HEART



OF OUR WORK!

APPENDIX



Acronyms

-- A --

ACCESS – Assessing Comprehension and Communication in English State-to-State

ACE – Academy for Career Excellence

ACFR – Annual Comprehensive Financial Report

ACT – American College Test

ADA – Americans with Disabilities Act

ADC – Adaptive Digital Content

ADEPT – Assisting Developing & Evaluating Professional Teaching

ADM – Average Daily Membership

AER – Accreditation Engagement Review

ALEKS – Assessment and Learning in Knowledge Spaces

AMES – Advanced Math Engineering Science (academic magnet program)

AP – Advanced Placement

ARPA – American Rescue Plan Act

AVID – Advancement Via Individual Determination Program

-- B --

BAN – Bond Anticipation Note

BI – Behavior Interventionist

BMS – Behavior Management Specialist

-- C --

CARES – Coronavirus Aid, Relief and Economic Security Act

CAO – Chief Academic Officer

CAS – Center for Advanced Studies

CATE – Career and Technology Education

CCSD – Charleston County School District

CERDEP – South Carolina Child and Education Program

CFO – Chief Financial Officer

COO – Chief Operating Officer

COSC – Citizens Oversight Steering Committee

COVID-19 – Coronavirus Pandemic 2019

CPN – Charleston Promise Neighborhood

CREW – Creating Relationships & Exploring Within

CRSSA – Coronavirus Response and Relief Supplemental Appropriations Act

CTE – Career and Technical Education

-- D --

DBM – Decision Band Method

DDI – Data-Driven Instruction

DECA – Distributive Education Clubs of America

DSS – Department of Special Services

-- E --

ECM – Engaging Creative Minds

ED – Emotional Disabilities

EDP – Engineering Design Process

EFA – Education Finance Act

EFC – Educational Facilities Corporation

EIA – Education Improvement Act

EIR – Education Innovation Research

EL – English Learners

ELA – English Language Arts

EOC – End of Course

ESEA – Elementary and Secondary Education Act

ESOL – English for Speakers of Other Languages

ESSER – Elementary and Secondary School Emergency Relief Fund

-- F --

FBLA – Future Business Leaders of America

FCCLA – Family, Career and Community Leaders of America

FCO – Fixed Cost of Ownership

FFA – Future Farmers of America

FLSA – Fair Labor Standards Act

FM – Facilities Management

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

GDI – Global Development Initiative

GO or GOB – General Obligation Bonds

GOF – General Operating Fund

GFOA – Government Finance Officers Association

GT – Gifted and Talented

-- H --

HOSA – Health Occupations Students of America

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

IGP – Individual Growth Plan

IPRB – Installment Purchase Revenue Bond

ISD – Instructional Services Department

IT – Information Technology

-- J --

JDC – Juvenile Detention Center

JROTC – Junior Reserve Officers Training Corps

-- K –

KRA – Kindergarten Readiness Assessment

-- L --

LAN – Local Area Network

LEA – Local Educational Agencies

LEAD – Language, Education, and Development

LEED – Leadership in Energy & Environmental Design

LEP – Limited English Proficient

LETRS – Language Essentials for Teachers of Reading and Spelling

LIM – Leader In Me

LRE – Least Restrictive Environment

-- M --

MAP – Measures of Academic Progress

MLL – Multilingual Learners

MOU – Memorandum of Understanding

MSAP – Magnet Schools Assistance Program (grant)

MS – Middle School

MTSS – Multi-tiered System of Support

MYP – Middle Years Program

-- N --

NA – Not Applicable

NCLB – No Child Left Behind

NEEL – National Education Equity Lab

NMSQT – National Merit Scholarship Qualifying Test

-- O –

OGAP – On Going Assessment Project

-- P --

PAC – Performing Arts Center

PBIS – Positive Behavior Intervention Support

PBL – Project Based Learning

PCF – Point Change Form

PE – Physical Education

PK4 – Pre-kindergarten four-year-old program

PIP – Pupils in Poverty

PLC – Professional Learning Communities

PLTW – Project Lead the Way

PSAT – Preliminary Scholastic Assessment Test

PT – Part-Time

PTA – Parent Teacher Association

PTO – Parent Teacher Organization

PTSA – Parent Teacher Student Association

PYP – Primary Years Program

-- Q –

QSCB – Qualified School Construction Bonds

-- R --

RFP – Request for Proposal

RFQ – Request for Quote

-- S --

SAIL – Student Assistance and Intervention for Learning

SAT – Scholastic Assessment Test

SCDE – South Carolina Department of Education

SEL – Social Emotional Learning

SIC – School Improvement Council

SIPPS – Systematic Instruction in Phonological Awareness, Phonics & Sight Words

SOI – School of Innovation

SRO – School Resource Officer

SRP – School Renewal Plan

STEM – Science, Technology, Engineering, and Mathematics

STEAM – Science, Technology, Engineering, Arts and Mathematics

SWD – Student with Disabilities

-- T --

TAN – Tax Anticipation Note

TBD – To Be Determined

TDA – Text-Dependent Analysis

TIF – Tax Increment Financing

TSA – Technology Student Association

TTC – Trident Technical College

-- U --

USDA – United States Department of Agriculture

-- V --

-- W --

WAN – Wide Area Network

WICOR – Writing, Inquiry, Collaboration, Organization, and Reading

WIN – What I Need

WSF – Weighted Student Funding

-- X --

-- Y –

-- Z –



Charleston County SCHOOL DISTRICT

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.
Available	The amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period.
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 resolution will be necessary to put the budget into effect.
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 Expenditure	Refers to the investments in assets using various capital funds. Expenditures for assets costing more than $5,000.
Career and Technology Education (CTE)	An instructional initiative serving students in grades 7-12 through state-approved 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.
Cognia	A non-profit, non-governmental organization that accredits primary and secondary schools throughout the United States and internationally.
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 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*
Expense	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. *See Expenditures*
Fiduciary 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.
Fixed Cost of Ownership (FCO) Program	Program used to annually fund requirements for replacement, improvements, and construction across the District among all schools and support facilities. Capital maintenance and repairs funded by the issuance of an annual Bond Anticipation Note.
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.
Generally Accepted Accounting Principals (GAAP)	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 GOF 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.

Accounting control 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 Agreement	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.
Measurable	The amount of the transaction can be determined
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	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.
Montessori	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 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.
Qualified School Construction Bond Program	A debt mechanism that supports the construction, rehabilitation, or repair of public-school facilities; the acquisition of land on which such school facilities will be constructed; and furniture and equipment for school facilities.
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. 2) 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	1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.

2) 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.

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 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.

STUDENTS ARE
THE HEART

OF OUR WORK!