CHARLESTON COUNTY SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR 2027

Charleston County
SCHOOL DISTRICT



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INTRODUCTION



CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA

ANNUAL BUDGET
FISCAL YEAR 2026-2027

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

SUPERINTENDENT
Anita Huggins

CHIEF FINANCIAL OFFICER
Daniel Prentice

OFFICIALS ISSUING REPORT
Jessica Carraher, Deputy CFO
Jennifer Carter, Exec. Director of Financial Operations
Candice White, Budget Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Charleston County School District
South Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Reader's Guide to the Budget

Charleston County SCHOOL DISTRICT

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 objectives. 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 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.

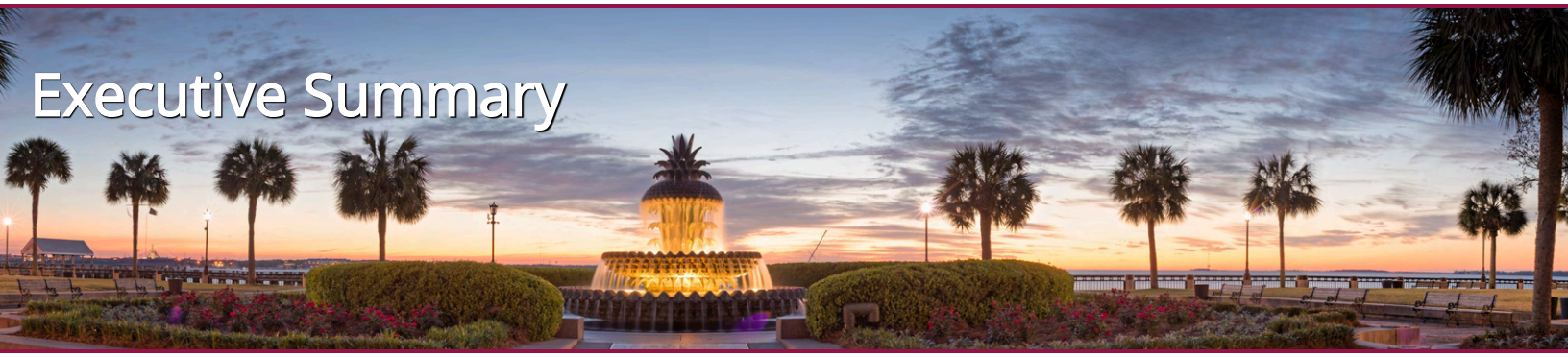
- The Organization Section includes information about Charleston County School District structure and organization. This section provides the reader information on educational programs available throughout the District, school organization by District, as well as historical enrollment and demographic 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 includes financials for 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 trends 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:
  - County Profile
  - Statistics
  - 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.



Executive Summary

The Charleston County School District (CCSD) is excited to present the FY 2026-2027 Approved Budget. This budget, prepared in line with state regulations and local policies, cover the period from July 1, 2026 to June 30, 2027.



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 2026-2027 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 yearend, actual expenditures are compared against budgetary allocations to assess the achievement of goals and objectives. These performance-based metrics will guide future budget decisions.

Having quality teachers in classrooms is a core value of CCSD and we are proud to offer teacher salaries among the highest in the nation as we recruit and retain the best for our students.

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

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. You will note that the budget book this year exists both as a printable PDF and interactive online story board. This is the culmination of the Financial Services Division's work to improve the District's online transparency dashboard for all funds and financial reporting in the upcoming fiscal year.

Additional Public Dashboards - Charleston County School District are available to the public on our website.

Prepared By:
Financial Services Division
75 Calhoun Street
Charleston, SC 29401
www.ccsdschools.com

Transmittal Letter

Charleston County SCHOOL DISTRICT

May 18, 2026

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

RE: FY 2026-2027 Adopted Budget

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

We are pleased to present to you the FY 2026-2027 Adopted 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.

	ADOPTED BUDGET			
	FY2026	FY2027	VARIANCE	% VARIANCE
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$592,809,265	$637,383,342	$44,574,077	7.5%
3000 REVENUE FROM STATE SOURCES	$275,693,782	$292,881,537	$17,187,755	6.2%
REVENUES TOTAL	$868,503,047	$930,264,879	$61,761,832	7.1%

The House and Senate budgets include teacher salary 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 budget maintains the operating millage rate at the 145.2 mill levy that was in place prior to reassessment.

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

Pillar I: **RIGOROUS GRADE-LEVEL INSTRUCTION**
Pillar II: **HIGH QUALITY TEACHERS/LEADERS**
Pillar III: **WRAP-AROUND SERVICES**

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

1. The following priorities are included in the budget:
    - Increasing teacher salaries by $2,718 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 Step 5. This increase will allow CCSD to be a leader in teacher compensation among non-union districts throughout the United States.
    - Providing increases for all non-teachers and classified employees to remain at 100% of market, which is equivalent to a 3% increase to every cell on the classified pay scale, plus a step increase.
    - 3% increase to Athletic Stipends

- Funding to meet state-mandated healthcare and retirements costs.
- Charter School allocation increases 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:
    - 2 FTEs in Operations focused on QA and Facilities Maintenance
    - 10 FTEs to open an additional Employee Childcare location
    - Additional support in the area of Special Education including 35 LI and LI/AU teachers and TA's as well as 4 Registered Behavior Technicians
    - Content and Curriculum Facilitators for ELA and Math
    - Operational increases as well as 4.00 FTEs for the new Family & Education Center on the Burke Campus
    - Executive position in the High School Learning Community to oversee the Peninsula Promise project as well as associated advertising costs
    - 5.50 additional FTEs as well as materials, curricula and services for WOW experiences for Universal Pre-K at Charleston Progressive Academy
    - CTE expansion at both Simmons Pinckney & Burke to add programs such as PLTW GTT: Design and Modeling, Hair Braiding/Barbering, Masonry, and Carpentry with 4 additional instructors
    - New Linard McCloud Cultural Arts Collective which adds 7.0 FTEs in total to Simmons Pinckney and Burke along with some non-salary start-up costs to expand Arts offerings at both schools
    - American College of Building Arts partnership program at Burke High School
    - Scholars Academy at Burke High School including tuition and textbook costs as well as an AVID Teacher
    - THRIVE Day Treatment Program added at Liberty Hill Academy with 8.50 FTEs in partnership with MUSC

2. Continuation and increased funding in the FY 2027 budget related to the Weighted Student Funding formula, which focuses on achievement of our most disadvantaged students. Funding totals $63 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.

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

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

    a. ESSER Sustainability Funds (General Operating Fund set aside) in the amount of $7.8 Million are being used to offset the cost of implementing the Weighted Student Funding formula. This funding will taper off through FY 2028 to enable the implementation of the formula without a tax increase, now or in the future.
    b. Central office target reallocations were made where possible to reduce the needs for additional expansions.
    c. Long-range forecasting analyses were updated to ensure sustainability of future budget planning.
    d. The Fund Balance maintains the fund at or above the Board's Fund Balance Policy of 16.67%.
    e. The increase in fund balance over the last few years has improved the District's financial position. This strong financial position allowed for the use of a portion of the fund balance to 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 this budget provides the most positive impact to students in Charleston County schools, while also adding support 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 Huggins, Superintendent of Schools

Daniel Prentice, Chief Financial Officer

Budget Resolution

Charleston County SCHOOL DISTRICT

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

RESOLUTION

A RESOLUTION TO ADOPT CHARLESTON COUNTY SCHOOL DISTRICT FISCAL YEAR 2026-2027 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 2027, to commence on July 1, 2026 and end on June 30, 2027.

WHEREAS, the Board has determined that the FY 2027 budget will consist of the following revenues and expenditures for the General Operating (GOF) Fund, Special Revenue Funds, Education Improvement Act (EIA) Funds, Weighted Student Funding (WSF) Fund, Food Services Funds, Debt Service Fund, and Capital Building Fund:

	General	Special Revenue	EIA	WSF	Food Services	Debt Service	Capital Building	Total
Revenues	945,086,657	71,629,323	45,868,003	63,498,831	37,226,069	147,959,123	170,404,678	1,481,672,684
Use of Fund Balance	20,000,000	-	-	-	-	52,679,663	208,768,755	281,448,418
Total Revenues	**$ 965,086,657**	**$ 71,629,323**	**$ 45,868,003**	**$ 63,498,831**	**$ 37,226,069**	**$ 200,638,786**	**$ 379,173,433**	**$ 1,763,121,102**
Expenditures	960,373,241	71,629,323	45,868,003	63,498,831	37,226,069	145,637,973	322,250,974	1,646,484,414
Reserves	4,713,416	-	-	-	-	55,000,813	56,922,459	116,636,688
Total Expenditures	**$ 965,086,657**	**$ 71,629,323**	**$ 45,868,003**	**$ 63,498,831**	**$ 37,226,069**	**$ 200,638,786**	**$ 379,173,433**	**$ 1,763,121,102**

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

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

e. Transfers are otherwise classified by their level of restriction. Funds should be transferred within the same location and between non-salary objects when practicable. Then, funds should be transferred between functions if able.
    i. Transfers up to $100,000 may be approved by the Director of Budgeting. Transfers between $100,000 and $250,000 should be approved by the Deputy Chief Financial Officer 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 Deputy Chief Financial Officer 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 $10,000,000 was budgeted in FY 2026 to support the implementation of Weighted Student Funding. Any use of fund balance in the audited FY 2026 financial statements less than $10,000,000 will be reclassified as committed in FY 2027 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 2027 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 2027 is hereby adopted.

ADOPTED this 18th day of May 2026

CHARLESTON COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES

BY: _____
Pamela McKinney, Chair

ATTEST: _____
Anita W. Huggins, Superintendent of Schools



Budget Highlights

Proposed Budget

2026

$915,280,166

2027

$965,086,657

Approved Increase

$49,806,491

% increase

5.44%

New Initiatives

Teacher Pay

$12.3 Million

Other Pay Increases

$17.9 Million

New Positions

$9.8 Million

Operational Increases

$10.1 Million

Funding

2026 Operating Millage

142.5

2027 Operating Millage

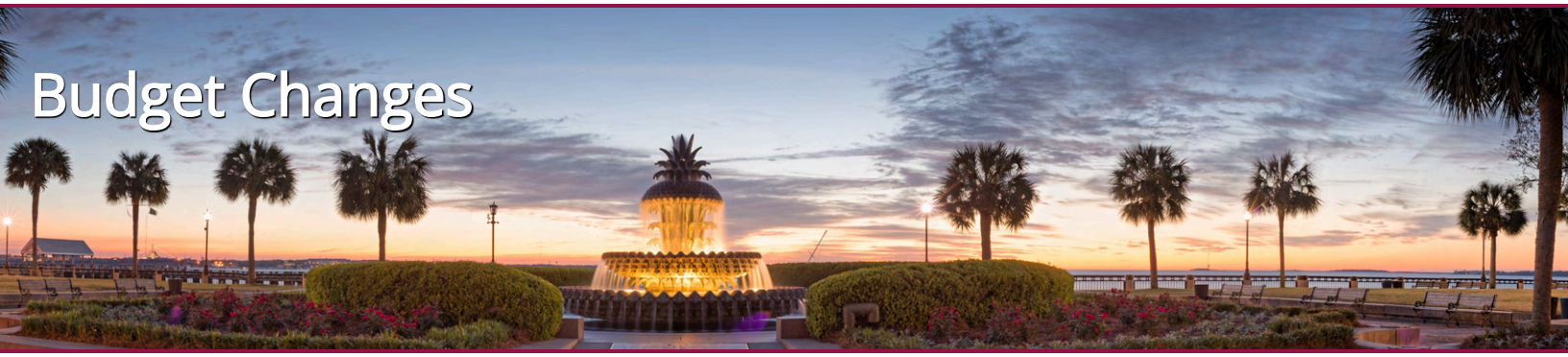
145.2

2026 Debt Millage

23.0

2027 Debt Millage

23.0



Budget Changes

Adjustments to the FY 2027 budget between 1st Reading and 2nd Reading from the Proposed Budget and the Adopted Budget are highlighted below.

The General Operating Fund required the following adjustments which were all netted against the CFO Risk Pool budgeted in FY2027:

1. Reduce insurance line items by $615,000 based on actual property Insurance premiums
2. Remove Associate Superintendent of Elevation Schools position due to resignation
3. Add Principal-Elect position at Sanders-Clyde Elementary for one-year only for succession planning.
4. Upgrade an AVID point on the Peninsula Promise allocations to be moved to NCHS for one year only to house AD that was moved from SJHS
5. Peninsula Promise allocation under American College of Building Arts for a Facility Manager (C42) changed to Campus Operations Coordinator (C43).
6. Add a Director of Special Projects position in Facilities Maintenance for one-year only.
7. Add a Postsecondary Pathways Coordinator position in Strategy and Partnerships to be funded through a cost-share agreement with the College of Charleston.

The CTE Fund required the following adjustments for the FY2027 approved budget:

1. Add a Director of Peninsula CTE to oversee new and expanded CTE initiatives on the Peninsula.

Charleston County School District

2025 TO 2026 Facts

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

CCSD Board Goals

Goal 1: Literacy

The percentage of Black/African American and Hispanic 5th-grade students reading on grade level will increase from 25.5% in July 2022 to 60.7% in July 2027 as measured by SC READY ELA.

Goal 2: Algebra Readiness Achievement

The percentage of all CCSD students enrolled in 8th grade achieving C or higher on Algebra I End-of-Course exam by the end of 8th grade will increase from 24.9% in May 2022 to 60.3% in May 2027.

Goal 3: College and Career Readiness

The percentage of students in the 4-year cohort who graduate college and/or career ready will increase from 6.7% in August 2022 to 86.2% in August 2027 as measured by SC College Career Readiness Indicators.

Achievement Data

Graduation Rate (with charter)	90.6
Graduation Rate (without charter)	90.0

Students

- 51,329 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	5.9%
Black	28.0%
Hispanic	16.8%
White	49.3%
Multilingual Learners	11.3%
Special Education Students	10.8%

Personnel

- 6,800 certified and support staff
- 4th largest employer in the county

Number of Teachers

Full Time	3,772
Part Time	51
Total Teachers	3,823
Teachers Assistants	775
Average Teacher Salary	$80,290
Teachers Returning From Previous Year	88.9%
Teachers with Advanced Degrees	67.6%

Budget

Per Pupil Expenditure	$17,832
General Annual Operating Budget	$915,280,166

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 Information

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

Charleston County SCHOOL DISTRICT

Charleston County School District

2025 TO 2026 Facts

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













Board of Trustees

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

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.

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Charleston County SCHOOL DISTRICT

Strategic Plan

Charleston County SCHOOL DISTRICT

SUMMARY

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.

ROLE OF THE PUBLIC IN DEVELOPING GOALS & GUARDRAILS

Charleston County School District's strategic direction is grounded in a clear, student-outcome-focused governance model that aligns community priorities, Board expectations, organizational structure, and resource allocation.

The Board Goals and Guardrails were developed through a structured, community-driven process in 2022 that included public listening sessions, stakeholder engagement meetings, Board work sessions, and a districtwide survey with more than 550 responses.

Survey results identified clear community priorities, with the strongest themes focused on career readiness (48.4%), literacy (44.1%), and mathematics (35.4%), along with communication and critical thinking skills. These findings were reinforced through qualitative feedback gathered during engagement sessions and were analyzed alongside student performance data to identify areas of greatest need.

This process ensured that the final framework reflects both what the community expects students to achieve (Goals) and the values and conditions the community expects the district to uphold (Guardrails). The Board of Trustees formally adopted the Goals and Guardrails in November 2022, establishing a focused and measurable strategic direction for the district.

RELATIONSHIP BETWEEN BOARD GOALS, STRATEGIC ISSUES, AND PERFORMANCE GOALS

The district's planning and performance framework is intentionally aligned to ensure all work supports improved student outcomes.

- Board Goals define long-term, measurable student outcomes in literacy, Algebra readiness, and college and career readiness.
- Interim and Performance Goals provide annual benchmarks to monitor progress and inform continuous improvement.
- Guardrails establish the expectations and conditions for how the district operates in pursuit of these outcomes, including stakeholder engagement, equitable treatment, and student support.
- Strategic initiatives and priorities translate these expectations into operational focus areas that guide district work and resource allocation.

Within this governance model, the Board defines the desired outcomes and constraints, while the Superintendent is responsible for implementing aligned strategies. Progress is monitored regularly through public reporting, including performance data and updates presented at Board meetings, ensuring transparency, accountability, and the ability to adjust strategies as needed.

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:
  1. Self-Evaluation: CCSD undertakes a comprehensive internal review of its practices and performance, evaluating them against Cognia's established standards for quality.
  2. 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.
  3. 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.
  4. 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.

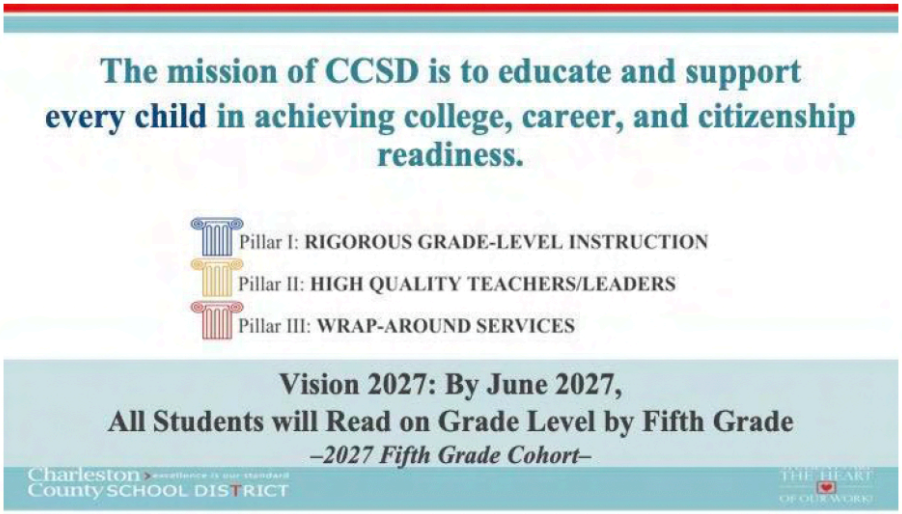
In conclusion, Charleston County School District's continuous improvement framework is a deeply integrated system where the Cognia accreditation process and the strategic planning process are not separate entities but rather mutually reinforcing components. The accreditation process provides valuable 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.

Performance Goals and Measures

Charleston County SCHOOL DISTRICT

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 grade 5 reading on grade level from 25.5% 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)	25.5%	**Projected Data:** 30.1%	34.6%	43.2%	51.8%	60.7%
		Actual Data:32.3%	35.1%			
School District Strategic Plan - Other (such as district priorities)						

Action Plan					
Strategy #1: Develop and implement a longitudinal plan for increasing literacy rates for students during 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%	50.8%			
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%	76.9%			
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%	81.5%	82.5%	86.2%
		Actual Data:73.6%	80.5%			
School District Strategic Plan - Other (such as district priorities)						



Action Plan

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.

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. 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 inwork-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
5. Launch the MUSC Health Science Cohort at Early College High School to offer a one-of-a-kind program that prepares students for careers in healthcare, in partnership with MUSC and Trident Tech.	August 2025 - June2028	Principal ECHS; Executive Director of High School Learning Community; Executive Director of Career and Technology Education	$0	N/A	Enrollment data Course program list

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

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%	30.6%			
School District Strategic Plan - Gifted & 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		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, andassessments--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	July 2024 -June 2028	Learning Services	TBD	GOF, Title I	PS class enrollment data

middle school classes (honors and HS credit).					
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 80.6%, 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%	26.5%			
AP exams earning a 3 or higher (District test file)	73.5%	**Projected Data:**74.0%	75.2%	79.6%	80.1%	80.6%
		Actual Data:75.1%	79.1%			
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%	51.0%			
School District Strategic Plan - Gifted & 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.	June 2023 -July 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	July 2023 -June 2028	Learning Services	TBD(high-dosage tutoring)	GOF; Title I	PowerSchool enrollment/participation data

school honors courses with high dosage tutoring and other supports.					
3. Encourage and support widespread testing of 8th graders on PSAT/NMSQT so that AP Potential reports will be available before entering high school.	June 2023 -July 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%	21.5%			
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%	20.0%			
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%	81.4%			
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%	77.7%			
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%	78.1%			
Good work - grades 3-8 (State Climate Survey)	80.3%	**Projected Data:**81.4%	82.2%	82.9%	83.7%	84.5%
		Actual Data:64.4%	75.6%			
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%	73.2%			
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%	57.9%			
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%	62.5%			
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%	70.9%			
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%	68.4%			
School District Strategic Plan - School Climate						

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 (Restorative Practices)	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

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%	75.8%			
Help my child learn (State Climate Survey)	75.1%	**Projected Data:**76.3%	77.6%	80.1%	80.7%	81.3%
		Actual Data:75.3%	79.5%			
Considers changes (State Climate Survey)	79.0%	**Projected Data:**80.1%	81.1%	82.2%	83.2%	84.3%
		Actual Data:67.3%	72.3%			
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

Strategy #3: Build structured opportunities for community support of local schools and district initiatives.

Action Step	Timeline Start/End Dates	People Responsible	Estimated Cost	Funding Source	Indicators of Implementation
1. Implement the LOCAL (Linking Opportunities to Classroom Learners) initiative to strengthen partnerships between Charleston County School District and local businesses and community organizations through a new	January 2025-July 2028	Communications Department; Office of the Superintendent; School Principals	$0	N/A	LOCAL business and community organizations list List of school LOCAL requests

"Adopt-A-School/Classroom" style program.					
2. Launch a joint commission between the City of North Charleston and CCSD to ensure a focus on and commitment to high quality educational opportunities for the students in North Charleston.	October 2024-June 2028	Communications Department; Office of the Superintendent	$0	N/A	Meeting minutes and agendas



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 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%	30.1%			
School District Strategic Plan - Student Achievement						

Action Plan

Strategy #1: Support and expand enrollment in PK3 and PK4 programs through the use of data-informed decisions and centralized screening.

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	N/A	Scope and sequence for early learning curriculum
2. Implement a systematic phonics program that engages diverse learners in schools where myIGDIs, 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

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%	53.5%			
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%	50.6%			
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	N/A	Scope and sequence for early learning curriculum
2. Implement systematic phonics program in schools where myIGDIs, iReady, 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	N/A	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	July 2023 -June 2028	Learning Services	$0	N/A	Coaching logs; meeting agendas

articulation and on aligning content and assessments.					
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 64.8% 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%	63.8%	64.3%	64.8%
		Actual Data:61.4%	63.3%			
African American students (District test file)	23.1%	**Projected Data:**26.2%	32.4%	33.9%	35.4%	38.5%
		Actual Data:30.9%	33.5%			
Hispanic students (District test file)	29.6%	**Projected Data:**32.4%	37.2%	38.0%	40.9%	43.7%
		Actual Data:36.7%	33.3%			
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%	25.6%			
Students with disabilities (District test file)	10.0%	**Projected Data:**13.6%	17.2%	20.8%	24.4%	28.0%
		Actual Data:14.0%	15.0%			
School District Strategic Plan - Student Achievement						

Action Plan

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.

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. 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 toSucceed plans
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	N/A	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	N/A	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) anddata-driven instruction (DDI).	July 2023 -June 2028	Learning Services	$0	N/A	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%	54.1%			
African American students (District test file)	17.0%	**Projected Data:**	20.3%	23.6%	27.0%	30.3%	33.6%
		Actual Data:	18.3%	21.3%			
Hispanic students (District test file)	27.5%	**Projected Data:**	30.4%	33.3%	36.2%	39.1%	42.0%
		Actual Data:	29.5%	27.1%			
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%	23.0%			
Students with disabilities (District test file)	10.1%	**Projected Data:**	13.7%	17.3%	20.9%	24.5%	28.1%
		Actual Data:	10.5%	11.4%			
School District Strategic Plan - Student Achievement							

Action Plan

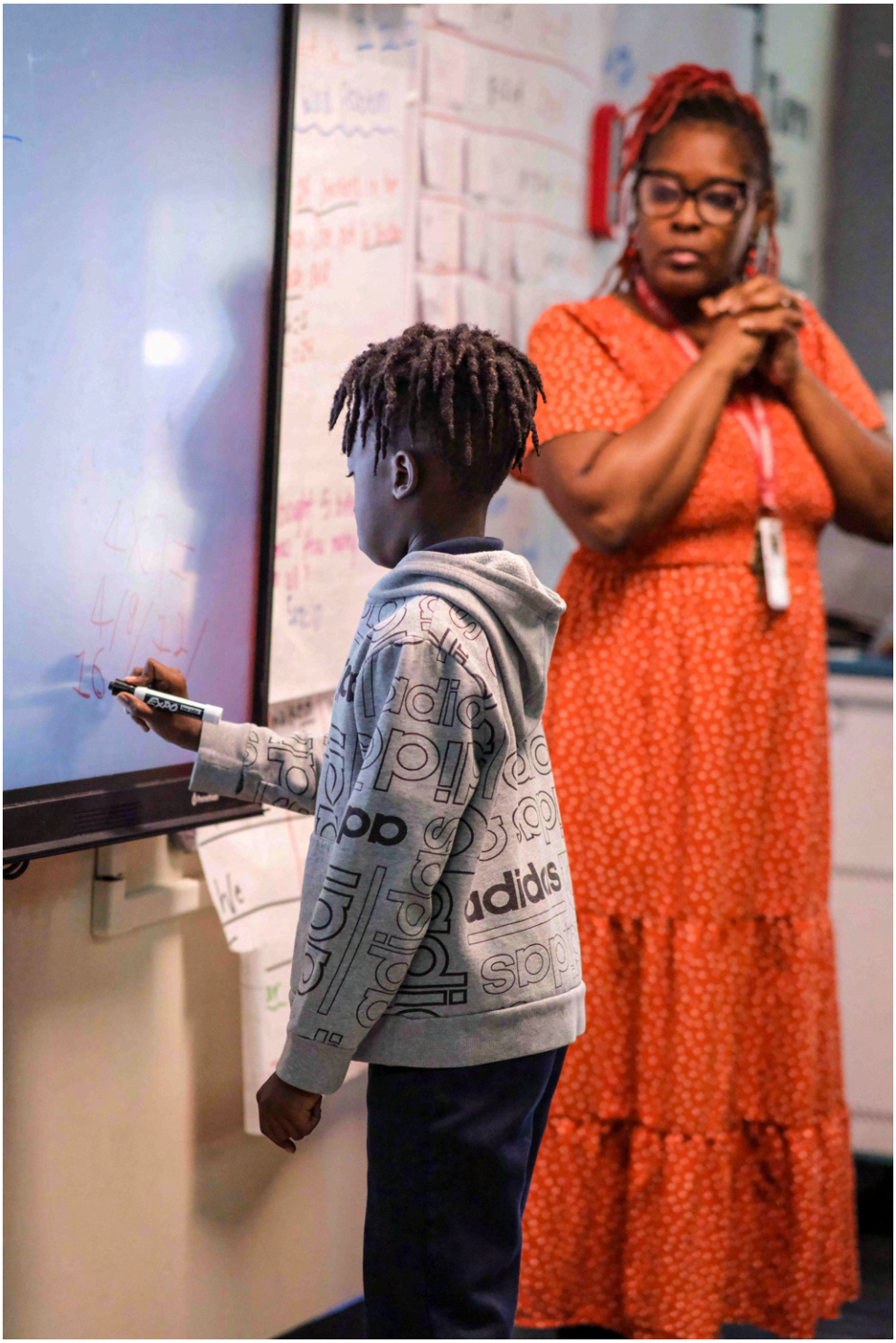
Strategy #1: Implement rigorous curriculum and effective instructional practices to support SCCCR standards.

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 Specialists; Instructional Coaches	$0	N/A	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	N/A	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	July 2023 -June 2028	Learning Services	TBD	GOF	Data analytics platform access/reports

assessment to monitor student growth and learning.					
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%	N/A			
African American students (District data file)	18.4%	**Projected Data:** 21.7%	24.9%	28.2%	31.5%	34.7%
		Actual Data:18.3%	N/A			
Hispanic students (District data file)	27.0%	**Projected Data:** 29.9%	32.8%	35.8%	38.7%	41.6%
		Actual Data:24.8%	N/A			
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%	N/A			
Students with disabilities (District data file)	11.6%	**Projected Data:** 15.1%	18.7%	22.2%	25.7%	29.3%
		Actual Data:12.9%	N/A			
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
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 75.0%, 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%	60.2%	60.9%	61.8%
		Actual Data:53.9%	59.5%			
English 2 (District Report Card)	62.8%	**Projected Data:**64.3%	71.3%	74.0%	74.5%	75.0%
		Actual Data:71.1%	73.5%			
Biology 1 (District Report Card)	55.9%	**Projected Data:**57.7%	59.4%	61.2%	63.0%	64.7%
		Actual Data:51.2%	55.9%			
US History & Constitution (District Report Card)	47.7%	**Projected Data:**49.8%	52.8%	54.0%	56.1%	58.2%
		Actual Data:52.3%	49.8%			
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 inPowerTeacher 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; courserequests
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 LEADreports



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, 89.4% 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, 64.5% of students with disabilities, and 81.6% 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%	89.0%	89.2%	89.4%
		Actual Data:87.3%	88.8%			
African American students (District Report Card)	77.3%	**Projected Data:**78.2%	81.5%	81.7%	81.9%	82.1%
		Actual Data:81.3%	81.2%			
Hispanic students (District Report Card)	74.7%	**Projected Data:**75.7%	78.2%	81.5%	81.9%	82.4%
		Actual Data:78.0%	81.0%			
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%	72.9%			
Students with disabilities (District Report Card)	53.1%	**Projected Data:**55.0%	58.1%	64.1%	64.3%	64.5%
		Actual Data:57.9%	63.9%			
Students who are economically disadvantaged (District Report Card)	74.7%	**Projected Data:**75.7%	78.3%	81.2%	81.4%	81.6%
		Actual Data:78.1%	81.0%			
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 Specialist	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 asPlan-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

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%	32.4%			
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.)	TimelineStart/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	TimelineStart/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	July 2023 -June 2028	ESOL Teachers; Principals; Federal Programs	$15,000(English for Educator courses)	Title I; GOF	MTSS reports, ACCESS

Spanish for Education courses for teachers and administrators.					
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



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 87.7%; the percent of inexperienced teachers in core courses will decrease from 16.6% to 11.1%; and the percent of K-3 teachers at primary schools that are Read to Succeed certified will increase from 45.2% to 62.5%.					
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%	87.3%	87.5%	87.7%
		Actual Data:83.1%	87.1%			
Inexperienced teachers (District Report Card)	16.6%	**Projected Data:**16.3%	15.9%	11.5%	11.3%	11.1%
		Actual Data:17.8%	11.7%			
K-3 teachers at primary schools that are Read to Succeed certified(District Report Card)	45.2%	**Projected Data:**47.4%	49.6%	58.5%	60.5%	62.5%
		Actual Data:31.7%	56.5%			
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	N/A	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	July 2023 -June 2028	Associate Superintendents	$0	N/A	PADEPP summary documents

performance indicators and PADEPP professional standards.					
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
6. Partner with Clemson University to expand a residencyco-teaching program that aims to retain teachers and improve student scores by having a mentor and mentee teacher in one classroom together in schools most in need of improvement.	January 2025 - June2028	Human ResourcesSchool principalsMentor teacher program staff	$0	N/A (Grant funded)	Mentor assignment lists Student achievement score data



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 82.8%; "The level of teacher morale is high at my school" from 67.2% to 81.5%; and, "The school leadership makes a substantial effort to address teacher concerns" from 81.6% to 87.1%.					
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%	82.4%	82.6%	82.8%
		Actual Data:77.4%	82.2%			
Teacher morale (State Climate Survey)	67.2%	**Projected Data:**68.8%	73.5%	81.1%	81.3%	81.5%
		Actual Data:73.4%	80.9%			
Leadership addresses teacher concerns (State Climate Survey)	81.6%	**Projected Data:**82.5%	84.1%	86.7%	86.9%	87.1%
		Actual Data:83.7%	86.5%			
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 basedmicro-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

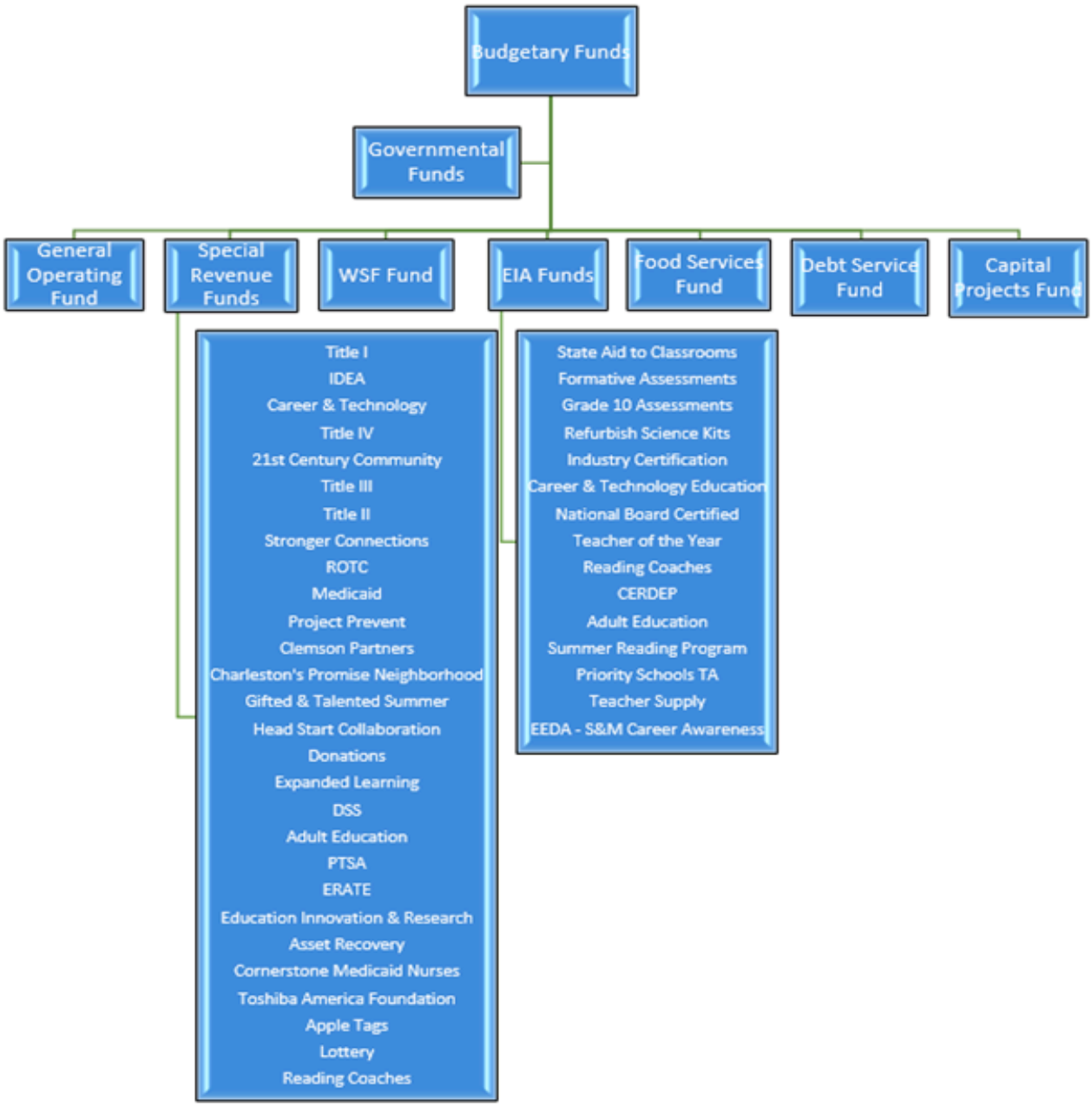
Strategy #2: Involve all stakeholders in innovative initiatives to improve teacher morale.

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 dataof teacher responses
4. Require district-level administrators to attendschool-level events monthly in order to better support and understand school-level needs.	January 2025 - June2028	Grade band level leaders; District administrators	$0	N/A	Lists of school eventsDistrict administrator sign-up sheet

Basis of Budgeting

Charleston County SCHOOL DISTRICT

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.



Budget Development Process

Charleston County SCHOOL DISTRICT

General Guidelines

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

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

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

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

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

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

The Operating Budget

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

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

Budget Process

Charleston County SCHOOL DISTRICT

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.

Public Involvement in the Budget Process

Public engagement is embedded in both the district's governance model and its annual budget development process. In addition to the initial development of the Goals and Guardrails, the district continues to gather input through community meetings including monthly Coffee Talk and Meet and Greets, Board meetings, public comment opportunities, and school- and district-level engagement.

Community feedback is analyzed for recurring themes such as academic readiness, student supports, and staff culture, and is considered by district leadership and the Superintendent's Cabinet during strategic planning and budget development.

The adopted Goals and Guardrails serve as the primary framework guiding the budget process. The Board expects the Superintendent to present a budget that aligns resources to strategies designed to achieve these priorities. Consistent with Guardrail 3, stakeholder engagement occurs prior to presenting major initiatives, including the annual budget, to the Board of Trustees.

The proposed budget is presented publicly, with opportunities for additional input before adoption. This process ensures transparency and reinforces a clear connection between community voice, strategic priorities, and resource allocation.

This comprehensive approach ensures that the district's budget is not developed in isolation, but is intentionally aligned to community-defined priorities and measurable student outcomes, creating a transparent, accountable system focused on continuous improvement and student success.

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

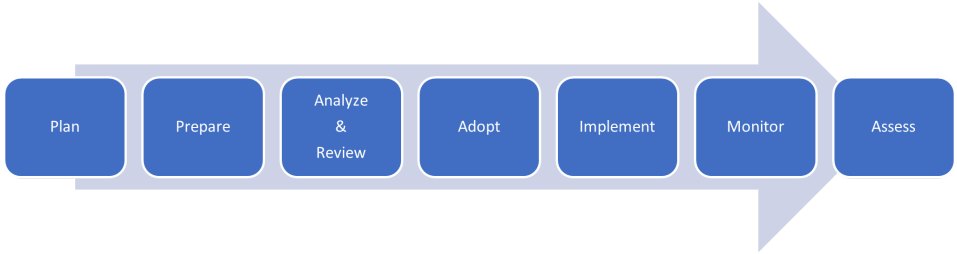
After review and approval from the Superintendent, the budget department prepares the Proposed Superintendent's Budget to be presented to the Board of Trustees. The Board makes recommendations, requests additional information, and provides guidance regarding any adjustments to the Proposed Budget. Proposed 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 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
Deputy Chief Financial Officer	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.

Budget Development Calendar

Charleston County SCHOOL DISTRICT

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
08/06/2025	Audit & Finance Committee Meeting
08/11/2025	Committee of the Whole Meeting
08/12/2025	1st Day of School
08/25/2025	Board Meeting
08/25/2025	10th Day of School
08/26/2025	FY26 Day 10 Student Enrollment Review Meetings
09/02/2025	Staff Allocation Sheets Revised Based on 10-Day Enrollment
09/03/2025	Audit & Finance Committee Meeting
09/08/2025	Committee of the Whole Meeting
09/22/2025	Board Meeting
10/01/2025	Audit & Finance Committee Meeting
10/01/2025 -6/30/2026	Cabinet Strategic Planning Sessions Every Tuesday • Board Goals & Guardrails Action Items • Staff Allocation Reviews & Updates • School Data Reviews (9/25, 10/15, 10/29, 10/30, 11/5)
10/06/2025	FY26 10-Day Adjustments Complete (FINAL) • All Personnel Actions Entries processed/complete • Budget Supervisors: All PCN Updates & Budget Adjustments Processed/Complete
10/13/2025	Committee of the Whole Meeting
10/20/2025	FY27 Budget Development Process Review Begins • Prior Year Budget Issues • Budget Development Process Review with Staff Allocations • Meet with Business Intelligence / ACRF Updates & Revisions • Review / Revise Budget Development Process / Documents • Staff Allocation Process Review Begins
10/27/2025	Board Meeting
11/05/2025	Audit & Finance Committee Meeting • FY27 Budget Milestone Calendar • Proposed Budget Workshops: 3/9/26, 4/13/26, 5/11/26
11/10/2025	Committee of the Whole Meeting
11/17/2025	FY27 Budget Development Process Review Deadline • Prior Year Budget Issues Summarized • Budget Development Process Reviewed with Staff Allocations • ACRF Program Updated • Budget Development Process/Documents Ready for Distribution • FY27 Next Year Budget Entry Open • Staff Allocation Process Review Complete
11/17/2025	Board Meeting

Date	Event
11/21/2025	FY27 Budget Documents Distributed • Distribute FY27 Target Budgets to CFO for review prior to distributing
11/21/25	FY27 District Academic & Operations Plan Development Begins: • FY27 Department Additions & Expansions Requests Distributed Includes all FY27 Target budgets and additional GOF funding/position request above and beyond the FY26 allocation: Additions, Expansions, MCA, Compliance, SpEd, New School Start-Up, Special Request, Proposed Salary/Step Raises and Use of Special Revenue Funds. *DUE DATE: 1/12/2026*
11/21/25	Principal's Packet Communication: • School / Central: Budget Memo & Kickoff Letter • School / Central: Districtwide Budget Development Training Date 2/4/26 • School / Central: Summary Budget Calendar with Deadlines
11/26/2025 - 11/28/2025	Fall Break
12/01/25	FY27 Projected Enrollment Meetings with Principals
12/12/25	DEADLINE: 12/15/25
12/03/25	Audit & Finance Committee Meeting • FY25 Financial Audit
12/04/25	Q&A with Financial Services regarding FY27 Budget Process
12/08/25	Board & Committee of the Whole Meeting • FY25 Financial Audit • Proposed FY27 Budget Workshops: 3/9/26, 4/13/26, 5/11/26
12/19/25	FY27 Final Enrollment Projection Sent to Staff Allocation
12/22/2025 - 01/02/2026	Winter Break
01/07/2026	FY27 Budget Documents Distributed • Central Office: COSAs
01/07/2026	Audit & Finance Committee Meeting • FY27 Initial Revenue Projections Summary
01/07/2026	FY27 School Choice / Applications Open
01/8 - 01/14/26	Meetings with Revenue Generating Departments
01/09/2026	FY26 90-Day Enrollment Review Meeting
01/12/2026	Committee of the Whole Meeting
01/12/2026	FY27 Budget Submission Deadline • All Target Reallocations Non Salary Budgets and Additions & Expansions for Central Offices Due
01/16/2026	FY27 Budget / Staff Allocation Document Preparation Deadline • Staff Allocation Sheets Finalized / Sent to Budget Office • Automated Contract Recommendation Form (ACRF) • Enrollment Projection
01/26 - 01/30/26	FY27 Budget Meetings with Departments to Discuss Expansion Requests
01/26/2026	Board Meeting
02/02/2026	FY27 Budget / Staff Allocation Document Distribution • Schools & Central Office: Automated Contract Recommendation Form (ACRF) Opens • School & Central Office: Salary Budget Documents • Schools: Staff Allocation Sheets • FY27 WSF Budgets Issued to Schools SUBMISSION DEADLINE: 2/27/26
02/04/2026	Audit & Finance Committee Meeting • Multi-Year Budget Discussion
02/04/26	FY27 Budget Development Training / High Level Overview / 9:00 - 2:00

Date	Event
	School & Central Office Staff ZOOM and CALHOUN Communicated Principal Packet Week of 11/21/25 One-On-One Budget Development Meetings: 2/5/26 - 2/18/26
02/5 -02/18/26	FY27 Budget Development Meetings • One-On-One Budget Supervisor Virtual Site Visits
02/09/26	Committee of the Whole Meeting
02/12/26	FY27 School Choice / Applications Close
02/23/26	Board Meeting
02/25/26	Schools & Central Office: Budget Documents Submission Deadline • FY27 Point Change Forms Submission for Level Leader Approval • DOCUMENTS DISTRIBUTED: 2/2/26
02/27/26	Schools & Central Office: Budget Documents Submission Deadline • FY27 Automated Contract Recommendation Form (ACRF) Submission • FY27 Schools Target Reallocations Non-Salary Budgets Submission • FY27 Approved Point Change Forms • DOCUMENTS DISTRIBUTED: 2/2/26
02/27/26	FY27 District Academic & Operations Plan Cabinet Approval Deadline: • FY27 Additional Resource Request by Division • Includes all FY27 additional GOF funding/position request above and beyond the FY26 allocation: Additions, Expansions, MCA, Compliance, SpEd, New School Start-Up, Special Request, Proposed Salary/Step Raises and Use of Special Revenue Funds.
02/27/26	County Auditor / Tax Assessment Update
03/04/26	Audit & Finance Committee Meeting
03/09/26	Committee of the Whole Meeting • FY 2027 Budget Workshop (1 of 3)
03/10/26	Staff Allocation and Budget Collaboration Meeting to Determine Final Allocations
03/16 - 03/31/26	FY27 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)
03/20/26	FY27 ACRF Budget Reconciliation Deadline
03/23/26	Board Meeting
03/27/26	FY27 Budget Data Entry Complete / Reconciled
04/01/26	FY27 Proposed Budget Document Completion • Send Digital Copy of Proposed Budget Document to Print
04/01/26	Audit & Finance Committee Meeting
04/03/26	FY27 Proposed Budget Document • Printed Copy of Proposed Budget Document Ready for Distribution
04/06/26-4/10/26	Spring Break
04/13/26	Special Called Audit & Finance Committee Meeting • Committee of the Whole Meeting • FY 2027 Budget Workshop (2 of 3) • FY27 Proposed Budget Document to Committee
04/16/26	FY27 School Choice / CCSD Decisions Released to Parents
04/27/26	Board Meeting • FY27 Budget - Recommendation for First Reading • Provide printed copies of FY27 Proposed Budget Document to Board • Place Ad for Public Hearing
04/22/26	FY27 Human Resources / Electronic Distribution of Contracts to Teachers • (Teachers required to return within 10 business days)

Date	Event
04/27/26	FY27 School Choice / Parent Decision Deadline
05/06/26	Audit & Finance Committee Meeting • FY27 Budget - Recommendation for Second Reading
05/11/26	Committee of the Whole Meeting • FY 2027 Budget Workshop (3 of 3)
TBD MID MAY	Human Resources / Teacher Contract Return Deadline
05/18/26	Board Meeting • FY27 Budget - 2nd Reading
06/03/26	Audit & Finance Committee Meeting
06/08/26	Committee of the Whole Meeting
06/22/26	Board Meeting
	FY27 Budget Resolution • Provide printed copies of FY27 Approved Budget Document to Board
08/11/26	First Day of 2026-2027 School Year
08/12/26	Day 1 Student Enrollment and Allocation Review Meeting
08/14/26	Day 3 Student Enrollment and Allocation Review Meeting
08/18/26	Day 5 Student Enrollment and Allocation Review Meeting
08/20/26	Day 7 Student Enrollment and Allocation Review Meeting
08/24/26	10th Day of School
08/25/26	FY27 Day 10 Student Enrollment Review Meetings
09/02/26	Staff Allocation Sheets Revised Based on 10-Day Enrollment

ORGANIZATION





Board of Trustees



Pamela McKinney, Board Chair
District 3



Keith Grybowski
District 1



Carolina Jewett
District 2

Vacant
District 4



Carlotte Bailey, Vice-Chair
District 5



Michele Leber
District 6



Leah Whatley
District 7



Darlene Dunmeyer-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.



Carlotte Bailey
Committee Chair



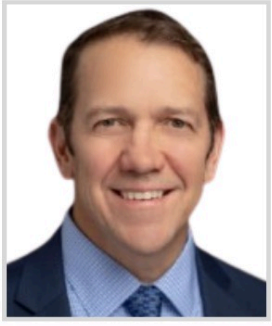
Leah Whatley
Committee Vice-Chair



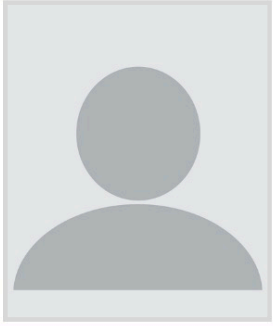
Stephen Duke



Todd Garrett



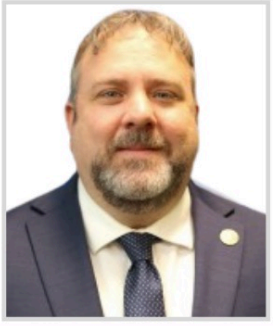
Kent Griffin



Velma Stamp



Meredith Versen



Doug Wurster



Charleston County School District
Fiscal Year 2027

Administration



Anita Huggins
Superintendent



Dr. Lucas Clamp
Deputy Superintendent



Daniel Prentice
Chief Financial Officer



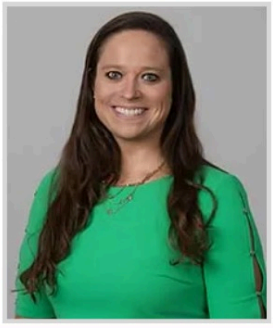
Jeffrey Borowy
Chief Operating Officer



William Briggman
Chief HR Officer



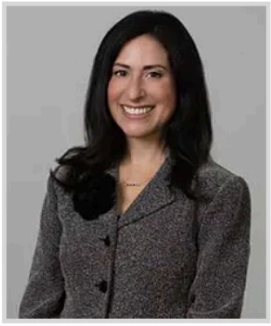
Michelle Simmons
Chief Academic Officer



Lindsay Anne Thompson
Staff Attorney



Michelle Mills
Executive Associate



Vanessa Denney
Executive Associate



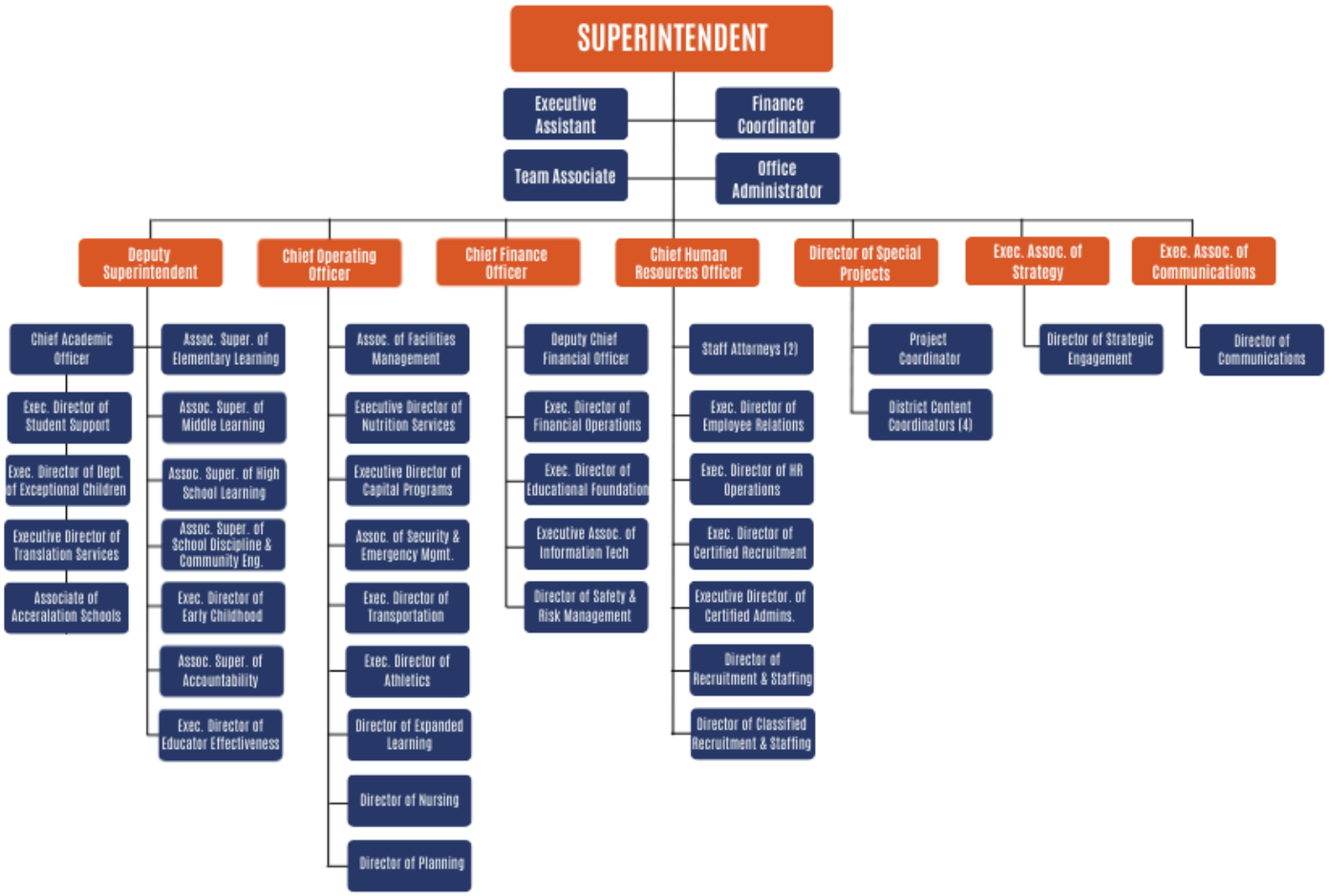
Dr. Shavonna Coakley
Associate Superintendent



Oscar Douglas
Special Advisor

Organizational Chart

Charleston County SCHOOL DISTRICT



The district's organizational structure is designed to support this alignment and ensure effective implementation. The Superintendent's Cabinet serves as the central leadership body responsible for translating the Board's Goals and Guardrails into coordinated action.

Each Cabinet member oversees a core functional area, including academics, operations, finance, human resources, and student support services, ensuring that all divisions are aligned to shared priorities. The Cabinet is responsible for monitoring performance, coordinating cross-functional work, and recommending resource allocations that directly support student outcomes.

Stakeholder feedback gathered through ongoing engagement efforts is elevated through this structure, informing decision-making and continuous improvement. This approach ensures the district operates as a unified system, with all functions working collaboratively to support teaching and learning and advance the Board's priorities.

Schools by District

Charleston County SCHOOL DISTRICT

County Board of Trustees Districts

Beginning with the general election in November 2022, the Charleston County School District Board of Trustees members were elected from nine single-member districts numbered 1, 2, 3, 4, 5, 6, 7, 8, and 9 which match the Charleston County Council members' election districts. Maps of the County District Board Zoning can be found on the district's website.

County Board District voting lines were redrawn in 2020, in accordance with the federal Voting Rights Act.* *Pursuant to South Carolina law requiring County Council redistricting every ten years, and in compliance with the federal Voting Rights Act and U.S. Supreme Court rulings, the physical boundaries of Charleston County Council's existing districts must be redrawn this year (2020). The County's population increased from 350,209 at the 2010 Census to 408,235 at the 2020 Census. As a result, current district lines have been adjusted to comply with the Constitutional principle of "one person, one vote," with an overall deviation of less than 5%.*

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

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

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, St. Andrews Math and Science Elementary

District 8: E.B. Ellington Elementary, Murray LaSaine Montessori, Septima Clark Academy, James Island 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

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

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

Neighborhood Schools: The School District has 51 neighborhood schools which serve an assigned geographic attendance zone. Some of these schools have themes which are integrated into instruction and school activities.

Countywide Magnet Schools: The School District has eight county-wide magnet schools and programs which, unlike neighborhood schools, typically do not have an assigned neighborhood enrollment zone. Charleston County School District offers eight countywide magnet schools and programs that provide specialized, theme-based instruction integrated with the state's core curriculum. Unlike traditional neighborhood schools, these programs do not have assigned enrollment zones and are open to all students residing in Charleston County. Admission is competitive and based on seat availability, with selection processes that may include meeting specific eligibility criteria, participating in lotteries, or performing auditions. To ensure these unique educational opportunities remain accessible to all local families, the District provides transportation for all enrolled in-county students.

Attendance Area Magnet Schools: The School District has 10 attendance area magnet schools, which are neighborhood schools that, in addition to serving students in their assigned enrollment zone, also have a specific number of seats allocated to students who live outside the neighborhood enrollment zone but within the attendance area. In addition to teaching according to the School District's core curriculum and the State's standards, each attendance area magnet school has a theme or focus area which is integrated into instruction and school activities. Students living outside the assigned neighborhood enrollment zone must apply to the school in order to be considered for admission, and acceptance may depend on the seat availability. Some attendance area 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. In addition to teaching according to the State's standards, a charter school may feature a unique instructional model, or may have a theme or focus area which is integrated into instruction and school activities. Any student residing in Charleston County who is interested in attending one of the nine CCSD authorized charter schools, may apply through the annual CCSD school choice application process, or contact the charter school its independent application and enrollment process. Charter schools enrollments depend on the availability of seats. Although most charter schools do not have an assigned neighborhood enrollment zone, CCSD authorizes two conversion charter schools that maintained assigned geographic boundaries to prioritize enrollment of students living within those boundaries, before accepting other countywide students.

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

Alternative Programs: The School District has four 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.

CCSD Dual Enrollment Partnership Programs: While all qualified high school students may take dual enrollment courses at local Institutes of Higher Education (IHE), CCSD has established formalized partnership programs designed to provide target student populations with early exposure to college-level coursework. These initiatives allow students to remain enrolled in their home high schools while accessing specialized pathways, such as the Early College High School program with Trident Technical College. Specific school-based partnerships

include the College of Charleston Scholars Program at West Ashley, the Charleston Southern University Advanced Academic Academy at St. Johns, and the CSU Scholars program at Stall and North Charleston High. Additionally, the new Peninsula Promise initiative will launch the American College of the Building Arts partnership at Burke High School for the 2026-2027 academic year.

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

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

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

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

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.



Projected Enrollment For Traditional Schools

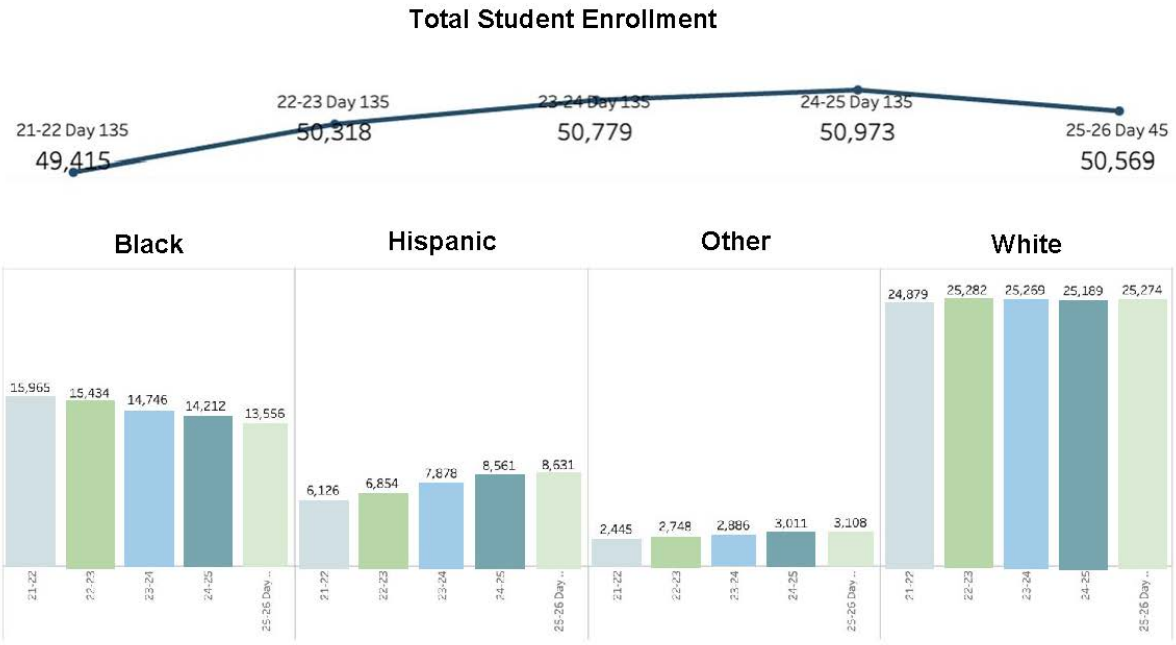
Charleston County SCHOOL DISTRICT

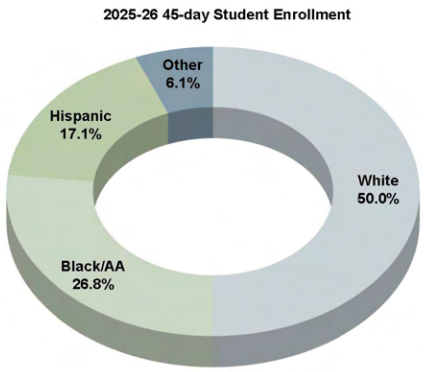
Dept	School Name	Early Head Start	Head Start	CD PK	CD Blend	K	1	2	3	4	5	6	7	8	9	10	11	12	Montessori Primary	Montessori Lower EL	Montessori Upper EL	Montessori Middle	ECD (PIC)	SPED (J/LRE)	TOTAL
202	Mt Pleasant Academy			18		87	90	95	85	113	93													20	601
203	Mamie Whitesides ES			72		113	112	117	92	113	127													9	755
204	Sullivan's Island ES			18		80	99	87	87	78	72														521
205	Belle Hall ES			36	16	90	87	93	101	85	94													12	614
207	Jennie Moore ES			36	16	139	136	137	137	152	176												3	8	940
208	Charles Pinckney ES								176	203	200													1	580
209	Laurel Hill Primary			108	16	165	166	172															8		635
210	James B. Edwards ES			72	16	121	110	105	98	113	101												3	8	747
213	Carolina Park ES					132	141	111	151	181	187													23	926
304	Harbor View ES			36		92	90	93	83	114	90													2	600
305	Stiles Point ES			54		117	114	130	121	126	154														816
309	Murray-LaSaine Montessori																		101	115	93	27			336
310	James Island ES	8	15	54	16	83	86	76	64	66	86												3	16	573
412	Chicora ES						46	58	59	69	57													22	311
413	Burns ES																								
414	Lambs ES	16	15	54		85	84	93	83	60	82												14	1	587
415	Ladson ES						141	133	139	122	146													18	698
416	Pinehurst ES						141	148	135	163	127													17	731
418	North Charleston ES			18	16	60	61	53	56	55	69												7	10	405
419	North Charleston Creative Arts ES			36		51	52	65	55	66	74														389
420	Malcolm C Hursey Montessori																		154	154	124	36	6	25	499
421	WE Goodwin ES	16	30	36		67	59	51	67	68	60													1	455
422	Matilda Dunston ES			36	16	51	62	73	57	65	67													22	449
424	Hunley Park ES			54		75	79	76	73	57	64													33	511
425	AC Corcoran ES			51	16	110	117	126	104	108	110												8	2	752
426	Midland Park Primary	32	75	108	16	137																	13	12	393
430	Ladson Primary	8	30	72	16	148																	3		277
435	Mary Ford EL&FC	24	75	72	16	61																	8		256
436	Pepperhill ES			54		58	66	88	61	60	80													15	462
504	St James-Santee ES	24	15	18		17	14	12	12	12	21	15	20	19										1	200
603	St Andrews School of M&S			36	16	118	122	126	125	128	112												6	10	799
605	Stono Park ES			36	16	49	47	47	40	30	40														305
606	Oakland ES			54	16	80	73	91	76	66	83												6	10	555
608	Ashley River Creative Arts ES			18		96	96	96	96	96	96													40	634
611	Springfield ES			54	12	91	90	96	99	99	98												2	3	644
612	Montessori Community																		72	82	81	46			281
616	Drayton Hall ES			70	16	91	91	99	80	81	90												17	13	648
705	Charleston Progressive Academy			34		28	34	26	20	24	18														184
706	Memminger ES			35	16	78	81	93	45	35	31												2		416
707	James Simons Montessori																		145	122	95	30			392
709	Buist Academy								76	76	77	100	98	100											527
712	Mitchell M&S ES			34		21	21	20	25	19	28													6	174
714	Sanders-Clyde ES	16	60	36		51	63	47	37	51	38												3		402
808	EB Ellington Advanced/Blaney					15	15	13	16	15	12														86
809	Jane Edwards ES			17		15	15	19	9	7	7														89
810	EB Ellington ES	8	15	53		33	31	35	23	35	31												3	13	280
811	Minnie Hughes ES	24	15	28		23	21	22	15	29	17												6	1	195
902	Angel Oak ES		30	90	16	205	189																	3	539
903	Johns Island ES							192	165	178	185														720
907	Edith Frierson ES																		92	71	43	11			217

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											325	286	297										12	920
245	Moultrie MS											392	383	360										10	1,145
247	Thomas Cario MS											350	373	346										1	1,070
344	Camp Road MS											286	304	297										10	897
428	Deer Park MS											116	97	111											324
441	Northwoods MS											235	242	253										5	735
444	Morningside MS											189	173	168											530
446	Jerry Zucker MS											174	135	143										19	471
642	CE Williams South (7th & 8th)												405	408										12	825
647	CE Williams North (6th)											435												6	441
744	Simmons-Pinckney MS											58	62	60											180
853	Baptist Hill MS											61	73	68											202
944	Haut Gap MS											180	172	131											483
253	Lucy Beckham HS														422	413	418	442						13	1,708
257	Wando HS														695	647	617	614						20	2,593
445	Military Magnet Academy											68	75	53	80	54	38	50							418
450	School of the Arts											160	161	164	170	168	157	146							1,126
451	Garrett Academy																								
452	North Charleston HS														231	181	162	151						13	738
454	RB Stall HS	16													552	505	376	360						38	1,847
458	Academic Magnet HS														194	195	186	181							756
653	West Ashley HS			16											605	565	483	458						38	2,165
755	Burke HS														112	73	68	73						22	348
851	Baptist Hill HS														66	65	60	63							254
951	St John's HS														97	68	57	57						2	281
	GRAND TOTAL	**192**	**375**	**1,724**	**284**	**3,133**	**3,142**	**3,214**	**3,043**	**3,218**	**3,300**	**3,144**	**3,059**	**2,878**	**3,224**	**2,934**	**2,622**	**2,595**	**564**	**544**	**436**	**150**	**121**	**598**	**44,594**

Student Demographics

Charleston County School is the second-largest school district in South Carolina, serving approximately 50,000 students across 90 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 1,154 students.





As of the current year's 45th day, the District has seen a change in race/ethnicity composition. From 2021-22 to 2025-26, the percent of Black students has decreased from 32.3% to 26.8%, Hispanic has increased from 12.4% to 17.1%, Other has increased from 5.0% to 6.1% and White has decreased from 50.4% to 50.0%.

Enrollment By Grade & School

Charleston County SCHOOL DISTRICT

By Grade									
Traditional Schools									
Grade	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
Employee Childcare	0	0	0	69		92			
EHS	118	133	195	190	208	192	214	215	218
HS	359	418	345	361	405	375	330	330	333
4K	1602	1831	1745	1826	1994	2008	1834	1837	1850
K	3173	2989	3145	3103	3107	3133	3205	3202	3212
1st	3246	3247	3034	3178	3225	3142	3271	3299	3297
2nd	3221	3264	3315	3007	3083	3214	3238	3306	3335
3rd	3131	3309	3306	3229	3389	3043	3359	3310	3380
4th	3069	3163	3301	3301	3290	3218	3171	3351	3308
5th	3149	3050	3219	3319	3315	3300	3432	3216	3393
6th	2993	3018	2931	3034	3093	3144	3192	3269	3095
7th	2998	2970	3108	2966	2975	3059	3233	3240	3325
8th	3144	2971	3050	3115	3129	2978	3131	3234	3249
9th	3249	3338	3164	3218	3294	3224	3183	3283	3431
10th	3006	2882	3015	2780	2968	2934	3006	2865	2954
11th	2386	2734	2742	2781	2827	2622	2787	2835	2698
12th	2260	2262	2544	2542	2527	2595	2618	2608	2656
Primary Mont	495	516	545	545	553	564	585	585	588
Lower Mont	512	523	532	535	543	544	582	592	598
Upper Mont	402	390	400	422	425	436	427	434	447
Middle Mont	152	160	150	140	139	150	162	161	161
LRE-C	468	480	518	559	624	598	522	523	529
PIC	137	131	158	155	218	121	190	191	193
Total	**43,270**	**43,779**	**44,462**	**44,375**	**45,331**	**44,686**	**45,672**	**45,886**	**46,250**
Gain or Loss	434	509	683	-87	869	-645	986	214	364
% Change	1.00%	1.16%	1.54%	-0.20%	1.92%	-1.44%	2.16%	0.47%	0.79%

Charter/Special Programs									
Grade	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
Employee Childcare	0	0	0	0		0	0	0	0
EHS	1	0	13	14	40	14	14	14	14
HS	0	0	57	74	75	74	74	74	74
4K	105	115	125	122	125	122	122	122	122
K	285	306	273	267	273	267	267	267	267
1st	330	307	307	286	307	286	286	286	286
2nd	351	304	313	290	313	290	290	290	290
3rd	359	299	308	286	308	286	286	286	286
4th	374	315	310	295	310	295	295	295	295
5th	368	312	322	297	322	297	297	297	297
6th	588	420	423	407	423	407	407	407	407
7th	645	430	417	373	417	373	373	373	373
8th	687	371	440	377	440	377	377	377	377
9th	711	665	755	722	775	722	722	722	722
10th	650	642	614	659	625	659	659	659	659
11th	604	602	569	574	577	574	574	574	574
12th	511	543	584	551	589	551	551	551	551
Primary Mont	45	46	46	46	46	46	46	46	46
Lower Mont	179	175	165	167	165	167	167	167	167
Upper Mont	140	141	140	130	140	130	130	130	130
Middle Mont	69	73	63	74	63	74	74	74	74
SC/SPED	34	54	84	79	84	79	79	79	79
PIC/ECD	0	0	0	0	0	0	0	0	0
Total	7,036	6,120	6,328	6,090	6,417	6,090	6,090	6,090	6,090
Gain or Loss	777	-916	208	-238	89	-327	0	0	0
% Change	11.04%	-14.97%	3.29%	-3.91%	1.39%	-5.37%	0.00%	0.00%	0.00%

TOTALS

Grade	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
Employee Childcare	0	0	0	69	0	92	0	0	0
EHS	119	133	208	204	248	206	228	229	232
HS	359	418	402	435	480	449	404	404	407
4K	1707	1946	1870	1948	2119	2130	1956	1959	1972
K	3458	3295	3418	3370	3380	3400	3472	3469	3479
1st	3576	3554	3341	3464	3532	3428	3557	3585	3583
2nd	3572	3568	3628	3297	3396	3504	3528	3596	3625
3rd	3490	3608	3614	3515	3697	3329	3645	3596	3666
4th	3443	3478	3611	3596	3600	3513	3466	3646	3603
5th	3517	3362	3541	3616	3637	3597	3729	3513	3690
6th	3581	3438	3354	3441	3516	3551	3599	3676	3502
7th	3643	3400	3525	3339	3392	3432	3606	3613	3698
8th	3831	3342	3490	3492	3569	3355	3508	3611	3626
9th	3960	4003	3919	3940	4069	3946	3905	4005	4153
10th	3656	3524	3629	3439	3593	3593	3665	3524	3613
11th	2990	3336	3311	3355	3404	3196	3361	3409	3272
12th	2771	2805	3128	3093	3116	3146	3169	3159	3207
Primary Mont	540	562	591	591	599	610	631	631	634
Lower Mont	691	698	697	702	708	711	749	759	765
Upper Mont	542	531	540	552	565	566	557	564	577
Middle Mont	221	233	213	214	202	224	236	235	235
SC/SPED	502	534	602	638	708	677	601	602	608
PIC/ECD	137	131	158	155	218	121	190	191	193
Total	**50,306**	**49,899**	**50,790**	**50,465**	**51,748**	**50,776**	**51,762**	**51,976**	**52,340**
Gain or Loss	1,211	-407	891	-325	958	-972	986	214	364
% Change	2.41%	-0.82%	1.75%	-0.64%	1.85%	-1.91%	1.90%	0.41%	0.70%

By Elementary										
Traditional Schools										
District	School	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
1	St. James Santee ES/MS	212	218	176	199	188	200	190	186	183
2	Belle Hall ES	665	655	648	625	641	614	628	632	627
2	Carolina Park ES	974	974	931	917	885	926	842	816	807
2	Charles Pinckney ES	631	649	646	620	646	580	585	545	548
2	James B. Edwards ES	755	755	770	768	775	747	727	712	703
2	Jennie Moore ES	1001	1000	982	973	966	940	935	932	954
2	Laurel Hill PS	723	705	656	648	638	658	644	655	658
2	Mamie P. Whitesides ES	829	823	767	765	751	755	732	726	741
2	Mt. Pleasant Academy	657	643	627	608	616	601	604	585	596
2	Sullivan's Island ES	477	511	497	509	499	521	515	514	514
3	Harbor View ES	645	663	627	603	622	600	643	626	625
3	James Island ES	568	608	574	579	603	573	579	579	582
3	Murray LaSaine Montessori	364	340	347	336	352	336	354	350	351
3	Stiles Point ES	812	813	862	819	834	816	815	807	810
4	A.C. Corcoran ES	748	708	738	740	763	752	761	758	754
4	Burns ES	-	-	-	-	-	-	-	-	-
4	Chicora ES	312	312	307	329	318	311	330	310	319
4	Hunley Park ES	404	410	478	475	495	511	509	508	507
4	Ladson ES	854	887	890	910	932	699			
4	Ladson PS	-	-	-	-		277			
4	Lambs ES	429	503	575	581	625	587	661	688	704
4	Malcolm C. Hursey Montessori	422	470	465	491	492	499	526	534	538
4	Mary Ford ELCC	265	276	270	282	303	256	272	277	280
4	Matilda Dunston ES	415	473	555	420	463	449	461	479	491
4	Midland Park PS	469	440	399	397	456	393	385	385	394
4	North Charleston Creative Arts ES	409	401	394	419	430	399	394	389	388
4	North Charleston ES	271	293	333	419	428	428	495	503	510
4	Pepperhill ES	441	439	444	454	450	482	431	416	421
4	Pinehurst ES	645	669	750	714	771	731	797	770	758
4	W.B. Goodwin ES	416	422	443	484	461	455	464	465	469
9	Angel Oak ES	766	776	840	517	553	562	629	645	637

9	Edith Frierson Montessori	154	158	177	197	185	217	245	259	274
9	Johns Island ES	-	-	-	696	683	720	755	806	899
9	Mt. Zion ES	273	300	302	-	-	-	-	-	-
10	Ashley River Creative Arts ES	613	618	619	622	622	634	639	645	642
10	Drayton Hall ES	631	650	644	644	668	648	713	741	766
10	Montessori Community School	274	281	280	283	281	281	280	283	284
10	Oakland ES	498	512	553	561	571	555	577	596	605
10	Springfield ES	590	664	666	673	695	644	728	749	775
10	St. Andrews Math & Science ES	761	717	775	777	803	799	796	789	799
10	Stono Park ES	324	299	262	286	264	305	252	253	253
20	Buist Academy	550	538	517	525	521	527	510	506	504
20	Charleston Progressive Academy	218	193	207	211	186	207	168	163	165
20	James Simons Montessori	359	378	395	381	395	392	396	391	392
20	Julian Mitchell ES	201	202	160	165	174	174	144	144	141
20	Memminger ES	377	414	432	404	449	416	468	474	471
20	Sanders Clyde ES	326	324	367	383	397	402	376	363	365
23	EB Ellington Advanced Studies	80	85	79	83	75	86	82	84	88
23	EB Ellington ES	268	263	279	271	288	280	271	263	274
23	Jane Edwards ES	67	66	86	76	101	89	99	105	108
23	Minnie Hughes ES	179	209	202	192	206	195	213	203	210
	Total	**23,322**	**23,707**	**23,993**	**24,031**	**24,520**	**24,229**	**23,620**	**23,609**	**23,884**
	Gain or Loss	633	385	286	38	527	-291	-609	-11	275
	% Change	2.71%	1.62%	1.19%	0.16%	2.15%	-1.20%	-2.58%	-0.05%	1.15%

Charter/Special Programs										
District	School	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
10	Carolina Voyager Charter	373	384	399	410	399	410	410	410	410
20	Charleston Development Academy	126	161	151	147	151	147	147	147	147
4	Child Family Development Center	0	0	0	0	0	0	0	0	0
2	East Cooper Montessori Charter	433	435	414	417	414	417	417	417	417
	Early Head Start Home Based	1	0	0	0	24	24	24	24	24
4	Meeting Street @ Brentwood	563	673	819	596	819	596	596	596	596
4	Meeting Street @ Burns	413	359	258	279	258	279	279	279	279
10	Orange Grove Charter	1167	1170	1171	1168	1171	1168	1168	1168	1168
4	Prestige Prep Academy	0	0	0	0	0	0	0	0	0
10	West Ashley Head Start	0	0	70	88	91	88	88	88	88
1	Windwood Farms	0	19	26	0	26	26	26	26	26
	Total	**3,076**	**3,201**	**3,308**	**3,105**	**3,353**	**3,155**	**3,155**	**3,155**	**3,155**
	Gain or Loss	-199	125	107	-203	45	-198	0	0	0
	% Change	-6.47%	3.91%	3.23%	-6.54%	1.34%	-6.28%	0.00%	0.00%	0.00%
	TOTALS									
	Total	**26,398**	**26,908**	**27,301**	**27,136**	**27,873**	**27,384**	**26,775**	**26,764**	**27,039**
	Gain or Loss	434	510	393	-165	572	-489	-609	-11	275
	% Change	1.64%	1.90%	1.44%	-0.61%	2.05%	-1.79%	-2.27%	-0.04%	1.02%

By Middle										
Traditional Schools										
District	School	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
2	Laing MS	1014	1017	995	921	955	920	952	940	911
2	Moultrie MS	1113	1132	1133	1137	1131	1145	1138	1160	1101
2	Thomas Cario MS	1130	1131	1103	1113	1110	1070	1119	1123	1098
3	Camp Rd MS	854	846	909	892	942	897	990	984	981
4	Deer Park MS	298	278	304	317	335	324	367	367	383
4	Jerry Zucker MS	517	480	506	458	545	471	621	658	688
4	Morningside MS	536	480	516	522	531	530	563	611	648
4	Northwoods MS	730	654	666	737	668	735	693	731	743
9	Haut Gap MS	439	432	409	452	434	483	511	547	544
10	CE Williams MS	1144	1205	1283	1244	1268	1266	1318	1350	1317
10	West Ashley MS	-	-	-	-	-	-	-	-	-
20	Simmons Pinckney MS	198	186	183	195	189	180	171	164	161
23	Baptist Hill MS	-	-	-	200		202			
	Total	**7,973**	**7,841**	**8,007**	**8,188**	**8,108**	**8,223**	**8,443**	**8,635**	**8,575**
	Gain or Loss	-233	-132	166	181	101	115	220	192	-60
	% Change	-2.92%	-1.68%	2.07%	2.21%	1.25%	1.40%	2.61%	2.22%	-0.70%

By High & Middle/High										
Traditional Schools										
District	School	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
2	Lucy Beckham HS	1666	1775	1765	1721	1771	1708	1753	1740	1755
2	Wando HS	2563	2583	2583	2557	2592	2593	2528	2522	2509
4	Academic Magnet HS	724	718	742	756	746	756	744	743	743
4	Charleston County School of the Arts	1066	1077	1105	1119	1106	1126	1115	1114	1116
4	Garrett Academy of Technology	-	-	-	-	-	-	-	-	-
4	Military Magnet Academy	428	402	396	393	384	418	377	376	371
4	North Charleston HS	747	736	791	747	821	738	823	828	835
4	R.B. Stall HS	1704	1778	1937	1842	2013	1847	1967	1934	2019
9	St. John's HS	347	379	331	286	324	281	303	310	329
10	West Ashley HS	1852	1966	2022	2137	2153	2165	2286	2321	2402
20	Burke HS	334	326	314	313	316	348	313	318	312
23	Baptist Hill HS	544	491	476	285	477	254	429	432	418
	Total	**11,975**	**12,231**	**12,462**	**12,156**	**12,703**	**12,234**	**12,638**	**12,638**	**12,809**
	Gain or Loss	34	256	231	-306	241	-469	404	0	171
	% Change	0.28%	2.09%	1.85%	-2.52%	1.90%	-3.83%	3.20%	0.00%	1.33%

Charter/Special Programs

District	School	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
4	Allegro School of Music	235	217	248	261	248	248	248	248	248
20	Charleston Charter Math & Science	508	563	578	590	578	578	578	578	578
4	Daniel Jenkins Academy	78	43	34	0	34	34	34	34	34
20	Early College HS	325	319	349	381	393	400	400	400	400
4	Greg Mathis Charter HS	55	59	61	57	61	61	61	61	61
3	James Island Charter HS	1571	1585	1599	1574	1599	1599	1599	1599	1599
4	Juvenile Detention Center	17	0	0	0	0	0	0	0	0
4	Liberty Hill Academy	16	47	41	0	41	41	41	41	41
10	PACE Charter	44	50	46	60	46	46	46	46	46
3	Septima Clark Corporate Academy	44	36	64	62	64	64	64	64	64
45691	Turning Point Academy	19	0	0	0	0	0	0	0	0
	Virtual School Program	1,048	-	-	-	-	-	-	-	-
	Total	**3,960**	**2,919**	**3,020**	**2,985**	**3,064**	**3,071**	**3,071**	**3,071**	**3,071**
	Gain or Loss	976	-1,041	101	-35	44	7	0	0	0
	% Change	24.65%	-35.66%	3.34%	-1.17%	1.44%	0.23%	0.00%	0.00%	0.00%
	TOTALS									
	Total	**15,935**	**15,150**	**15,482**	**15,141**	**15,767**	**15,305**	**15,709**	**15,709**	**15,880**
	Gain or Loss	1,010	-785	332	-341	285	-462	404	0	171
	% Change	6.34%	-5.18%	2.14%	-2.25%	1.81%	-3.02%	2.57%	0.00%	1.08%

Totals									
Traditional Schools	**FY2023 Actual**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Actual**	**FY2026 Projected**	**FY2027 Projected**	**FY2028 Projected**	**FY2029 Projected**	**FY2030 Projected**
Elementary Schools	23,322	23,707	23,993	24,031	24,520	24,229	23,620	23,609	23,884
Middle Schools	7,973	7,841	8,007	8,188	8,108	8,223	8,443	8,635	8,575
High Schools	11,975	12,231	12,462	12,156	12,703	12,234	12,638	12,638	12,809
Total	**43,270**	**43,779**	**44,462**	**44,375**	**45,331**	**44,686**	**44,701**	**44,882**	**45,268**
Charters/Programs	**FY2023 Actual**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Actual**	**FY2026 Projected**	**FY2027 Projected**	**FY2028 Projected**	**FY2029 Projected**	**FY2030 Projected**
Elementary Charter/Programs	**3,076**	**3,201**	**3,308**	**3,105**	**3,353**	**3,155**	**3,155**	**3,155**	**3,155**
Middle/High Charter/Programs	**3,960**	**2,919**	**3,020**	**2,985**	**3,064**	**3,071**	**3,071**	**3,071**	**3,071**
Total	**7,036**	**6,120**	**6,328**	**6,090**	**6,417**	**6,226**	**6,226**	**6,226**	**6,226**
TOTALS									
Total	**50,306**	**49,899**	**50,790**	**50,465**	**51,748**	**50,912**	**50,927**	**51,108**	**51,494**
Gain or Loss	1,211	-407	891	-325	958	-836	15	181	386
% Change	2.41%	-0.82%	1.75%	-0.64%	1.85%	-1.64%	0.03%	0.35%	0.75%

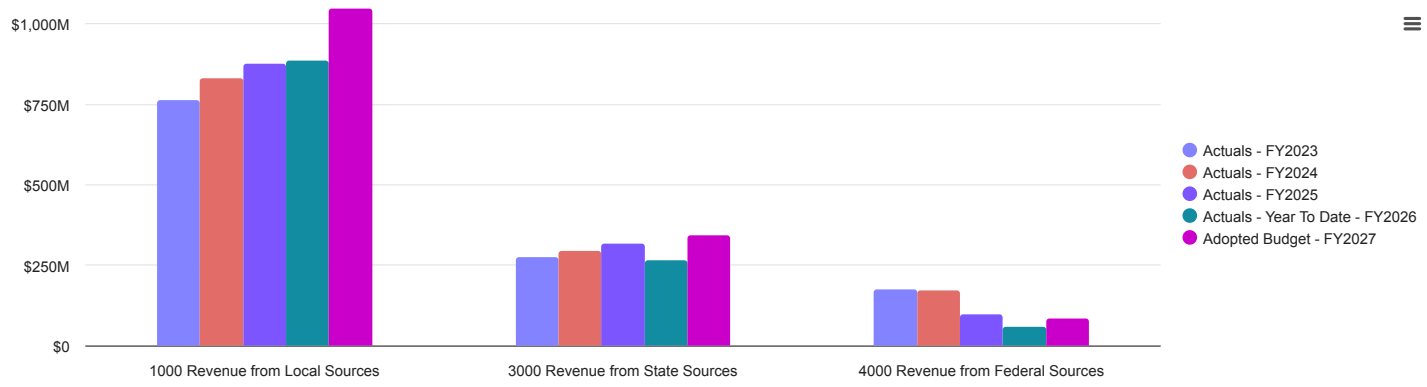
FINANCIAL



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.

5 YEAR REVENUE TRENDS - ALL FUNDS



Local Revenues

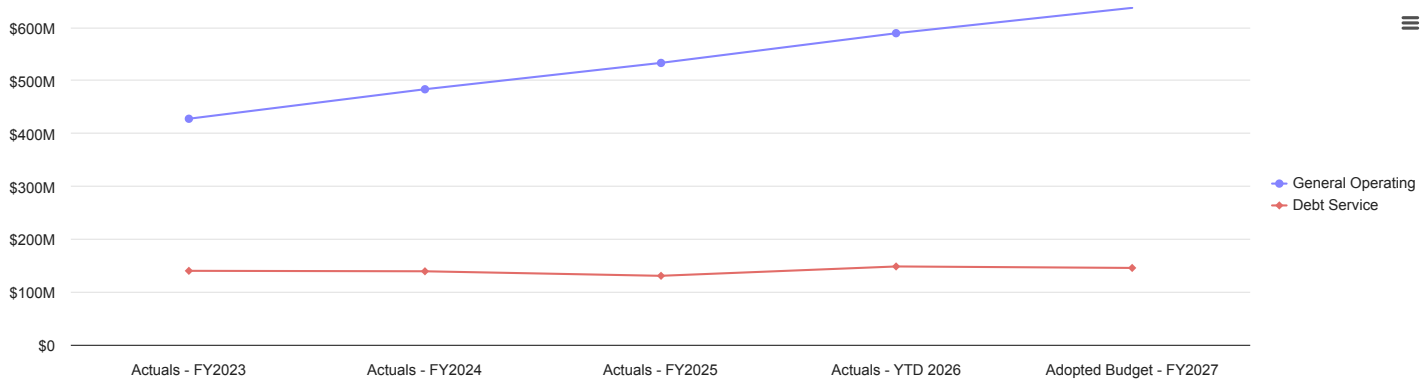
Local property taxes are the primary source of revenue for the Charleston County School District. Sixty-three percent of all general operating fund revenues are provided by local property taxes and other local funding sources. The District projects to receive $749 million in local property tax revenues in FY 2027 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 approved by the Board after two readings as required by state law.

The millage rate for Charleston County School District's General Operating Fund was reinstated to 145.2 mills for FY 2027 after reassessment. 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 operations of the District.

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:

LOCAL TAX REVENUES



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 $341 million in state revenues budgeted for FY 2027, $292.9 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.

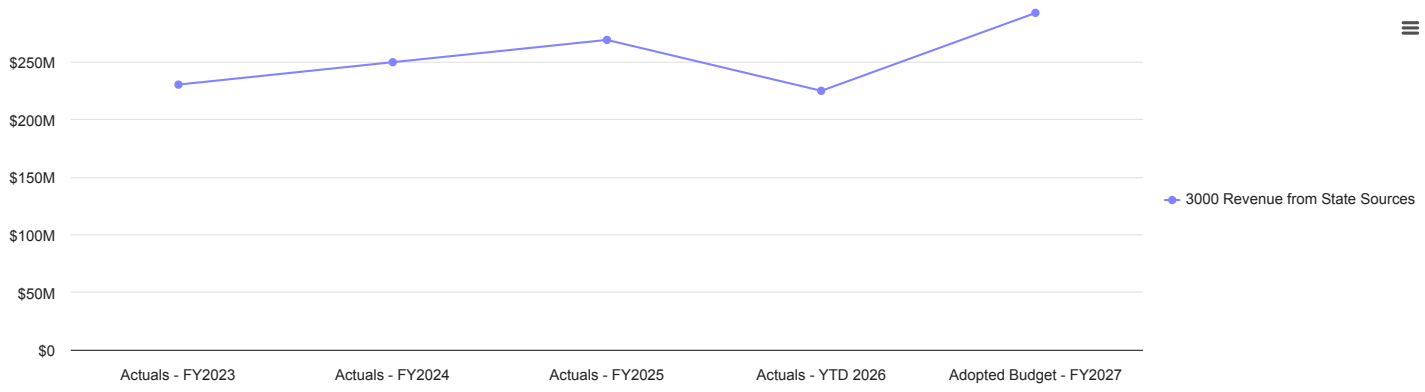
In FY 2023, the State Legislature, with support from the Governor, reformed State funding for education and simplified it into a single Aid to Classrooms funding model. The new funding model was developed to simplify the Education Finance Act (EFA) formula. This model was implemented by the state under 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 2027, 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 funding model, many funds previously allocated and reported separately were consolidated into a single Aid to Classrooms allocation. While this approach simplified funding into one allocation, several of the consolidated programs were historically funded at different state and local contribution levels, including the former Education Finance Act (EFA), EIA fringe distributions, and certain EIA allocations that were fully state funded. Under the current Aid to Classrooms model, the State share is generally set at 75% and the local share at 25%. Although the consolidated formula streamlines appropriations, it has also created a more complex allocation methodology and has raised concerns among some fast-growing districts regarding the pace at which funding adjusts for enrollment growth. Charleston County has not experienced a significant negative impact under the revised allocation structure to date, but future impacts could occur if district 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.

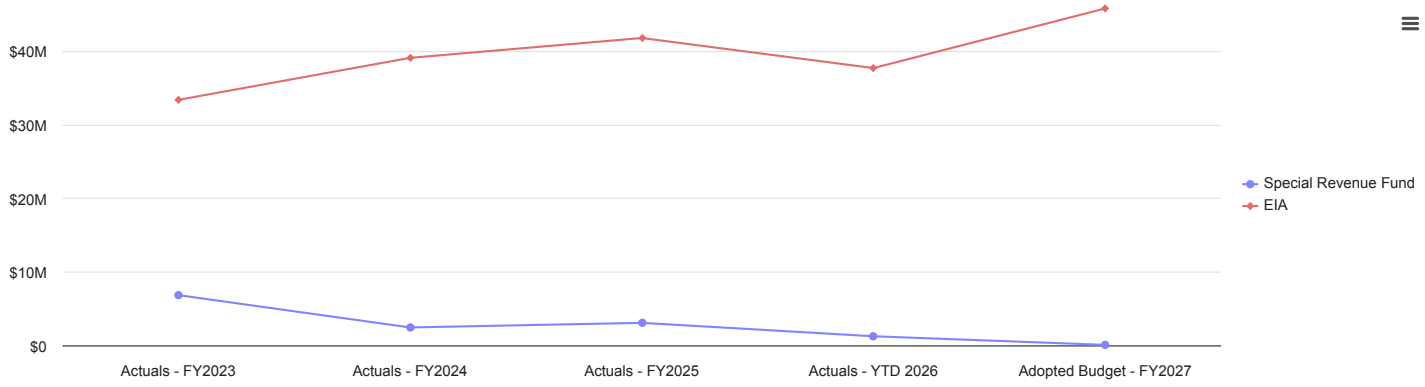
GENERAL OPERATING FUND - STATE REVENUES



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 2027 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.

STATE REVENUES - SPECIAL REVENUE AND EIA



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.

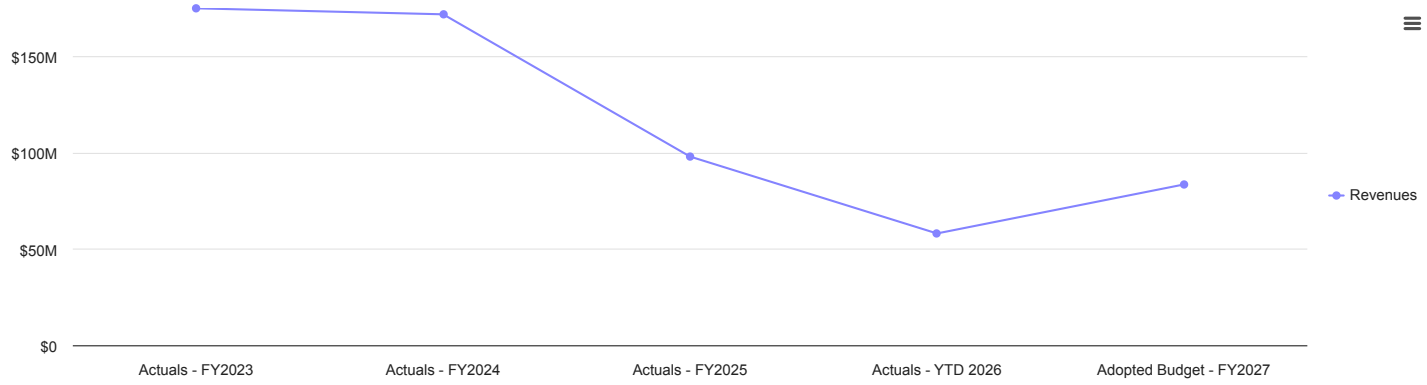
Federal Revenues

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.

FEDERAL REVENUES



Other Revenues

Other sources of revenue include $208.8 million of Use of Fund Balance to support the District's Capital Building and Fixed Cost of Ownership Programs. Transfers from other funds account for $14.7 million of other revenues. These are primarily derived from costs transferred from Special Revenue Funds, Food Service Fund, and Special Revenue EIA 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 $379.2 million for FY 2027 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 $168.6 million in FY 2027. The projects to be funded are outlined in the Capital Building Fund schedules in the financial section.

Fund Description and Structure

Charleston County SCHOOL DISTRICT

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

- Consolidated views will show the reader:
- Expenditures by object category (salaries, benefits, materials, and supplies)
- Expenditures by functional area (direct classroom expenditures on face- to-face teaching, student transportation, or instructional support)
- Expenditures by location or department (every school will be reflected as well as central offices)

Consolidated Budget Statement Revenue and Appropriations Overview – A consolidated budget report showing projected revenues and expenditures for FY2027. 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 – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2026, as well as adopted year, FY2027. 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 – 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 – 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 – 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 – 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 – The General Operating Fund Budget for FY2027 presented in audit format.

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

General Operating Expenditure Budget Comparison – 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 (FY2026) expenditures to budget (FY2027).

SPECIAL REVENUE FUNDS – Specific state, local and federally-funded programs. Includes various federal programs like Title I and IDEA/Special Education, state mandated programs such as EEDA (Economic and Education Development Act) programs, and locally-

funded programs such as Medicaid reimbursement, donations from District partners and other District grants not accounted for under state or federal sources. These funds are accounted for separately from the General Operating Fund because they have specific guidelines, criteria or mandates that make it necessary to be able to report on the fund individually.

Special Revenue Funds Budget – Special Revenue Funds Budget for FY2027 presented in audit format.

Special Revenue Funds Detail Information on Funds – A detailed description of the purpose of each individual fund with the projected allocation for FY2027. 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 – An analysis of current year (FY2026) original allocations and adopted budget year (FY2027) with a variance column showing change from current year to next budget year.

Special Revenue Funds Expenditure Budget Comparison – 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 (FY2026) expenditures to budget (FY2027).

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

Education Improvement Act Funds Budget – Education Improvement Funds Budget for FY2027 presented in audit format.

Education Improvement Act Detail Information on Funds – A detailed description of the purpose of each individual fund with the proposed allocation for FY2027. 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 – An analysis of current year (FY2026) original allocations and adopted budget year (FY2027) with a variance column showing change from current year to next budget year.

Education Improvement Act Funds Expenditure Budget Comparison –A detailed analysis of EIA fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. This report shows readers a comparison of current year (FY2026) expenditures to budget (FY2027).

WEIGHTED STUDENT FORMULA (WSF) FUND – Funding allocated from the General Operating Fund in a separate fund from the General Operating Fund to designate specific funding for certain population of students: Pupils in Poverty, Multilingual Learners, and Students with Disabilities to be able to report on the fund individually.

Weighted Student Formula Fund Budget – WSF Fund Budget for FY2027 presented in audit format.

Weighted Student Formula Fund Expenditure Budget Comparison – A detailed analysis of WSF expenditures by location. The report shows readers a comparison of current year (FY2026) expenditures to budget (FY2027).

CONSOLIDATED FOOD SERVICE FUNDS – These funds are used exclusively to account for school food service activity which provides nutritional meals to students daily.

Food Service Funds Budget – Food Service Fund Budget for FY2027 presented in audit format.

Food Service Funds Revenue Budget Comparison – 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 Funds Expenditure Budget Comparison – 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 (FY2026) expenditures to budget (FY2027).

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

Debt Service Fund Budget Summary – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, expenditures for FY2027, and an ending fund or “sinking” balance.

Existing Debt Principal and Interest – A detailed analysis of Principal and Interest payments on existing structured debt carried out through maturity.

CAPITAL BUILDING FUNDS – 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 Funds Budget – Summary list of the projected expenditures on new construction projects, renovations, annual maintenance items and school modernization projects for the next fiscal year only. This report does not indicate the total cost of the project, simply the expected expenditures for FY2027.

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 Funds		√		√		
Debt Service Fund					√	√
Capital Projects Funds		√				√

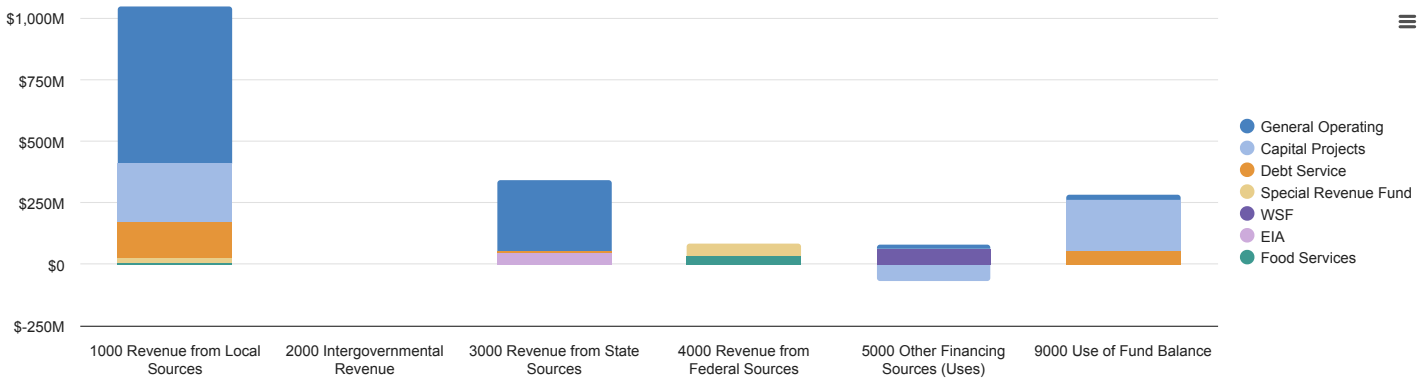
CCSD's annual financial statements account for seven Governmental Funds including the General Operating Fund, Special Revenue, Special Revenue - EIA, Food Service, Debt Service - District, Debt Service - CEEF, and Capital Building - District, and the Medals and Awards Permanent Fund.
The Budget Document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



FY2027

CONSOLIDATED BUDGET OVERVIEW

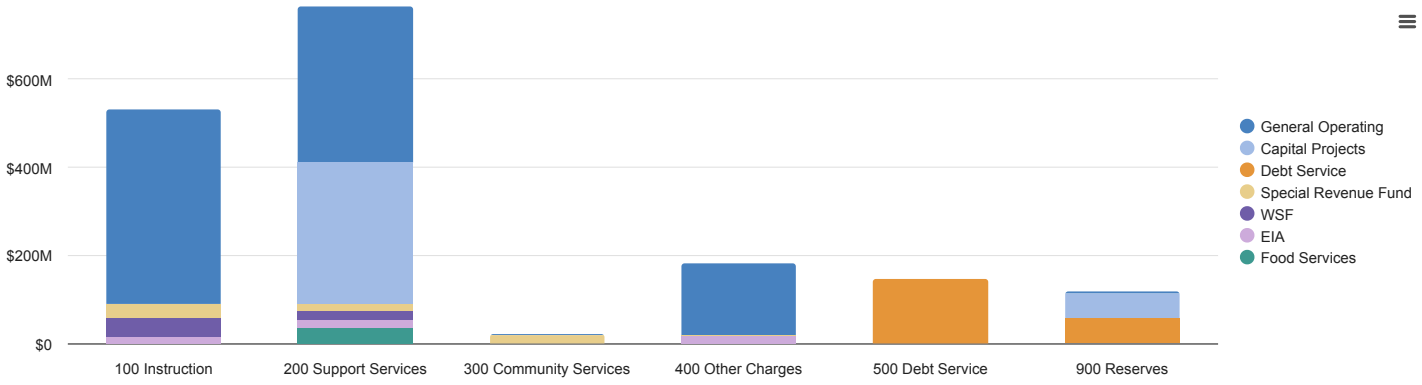
Revenue By Type - All Funds



	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$875,383,843	$1,039,968,600	$1,048,110,352	$8,141,752
2000 INTERGOVERNMENTAL REVENUE	$269,077	$325,000	$300,000	($25,000)
3000 REVENUE FROM STATE SOURCES	$316,910,076	$318,183,264	$341,377,939	$23,194,675
4000 REVENUE FROM FEDERAL SOURCES	$98,209,583	$84,896,075	$83,685,020	($1,211,055)
5000 OTHER FINANCING SOURCES (USES)	$53,368,854	$48,307,298	$8,199,373	($40,107,925)
9000 USE OF FUND BALANCE	($133,164)	$272,989,731	$281,448,418	$8,458,687
REVENUES TOTAL	$1,344,008,269	$1,764,669,968	$1,763,121,102	($1,548,866)

Expenditure By Function - All Funds

Charleston County SCHOOL DISTRICT



	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION	$465,113,591	$500,202,881	$532,064,460	$31,861,580
200 SUPPORT SERVICES	$735,817,964	$769,093,359	$764,748,650	($4,344,709)
300 COMMUNITY SERVICES	$16,994,901	$20,274,765	$21,252,613	$977,848
400 OTHER CHARGES	$201,419,871	$146,548,539	$181,754,126	$35,205,587
500 DEBT SERVICE	$19,215,223	$134,141,856	$145,637,973	$11,496,117
900 RESERVES	$0	$194,408,569	$117,663,280	($76,745,289)
EXPENDITURES TOTAL	**$1,438,561,549**	**$1,764,669,968**	**$1,763,121,102**	**($1,548,866)**

Three-Year Consolidated Summary - All Funds

Charleston County SCHOOL DISTRICT

Revenue

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
GENERAL OPERATING	$533,162,507	$592,809,265	$637,383,342	$44,574,077
SPECIAL REVENUE FUND	$25,338,857	$18,384,430	$20,634,886	$2,250,456
DEBT SERVICE	$130,490,947	$133,878,151	$145,401,476	$11,523,325
CAPITAL PROJECTS	$182,916,790	$291,083,537	$240,404,678	($50,678,859)
FOOD SERVICES	$3,474,742	$3,813,217	$4,285,970	$472,753
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$875,383,843**	**$1,039,968,600**	**$1,048,110,352**	**$8,141,752**
2000 INTERGOVERNMENTAL REVENUE				
GENERAL OPERATING	$269,077	$325,000	$300,000	($25,000)
2000 INTERGOVERNMENTAL REVENUE TOTAL	**$269,077**	**$325,000**	**$300,000**	**($25,000)**
3000 REVENUE FROM STATE SOURCES				
GENERAL OPERATING	$269,352,007	$275,693,782	$292,881,537	$17,187,755
SPECIAL REVENUE FUND	$3,071,154	$67,620	$70,752	$3,132
EIA	$41,843,943	$39,655,222	$45,868,003	$6,212,781
DEBT SERVICE	$2,642,973	$2,766,640	$2,557,647	($208,993)
3000 REVENUE FROM STATE SOURCES TOTAL	**$316,910,076**	**$318,183,264**	**$341,377,939**	**$23,194,675**
4000 REVENUE FROM FEDERAL SOURCES				
GENERAL OPERATING	–	$115,236	$115,236	$0
SPECIAL REVENUE FUND	$65,502,666	$49,865,659	$50,629,685	$764,026
FOOD SERVICES	$32,706,918	$34,915,180	$32,940,099	($1,975,081)
4000 REVENUE FROM FEDERAL SOURCES TOTAL	**$98,209,583**	**$84,896,075**	**$83,685,020**	**($1,211,055)**
5000 OTHER FINANCING SOURCES (USES)				
GENERAL OPERATING	$17,734,262	$14,999,548	$14,406,542	($593,006)
WSF	$34,208,239	$33,072,750	$63,498,831	$30,426,081
SPECIAL REVENUE FUND	$529,005	$235,000	$294,000	$59,000
DEBT SERVICE	$72,348	–	–	$0
CAPITAL PROJECTS	–	–	($70,000,000)	($70,000,000)
FOOD SERVICES	$825,000	–	–	$0
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$53,368,854**	**$48,307,298**	**$8,199,373**	**($40,107,925)**
9000 USE OF FUND BALANCE				
GENERAL OPERATING	$0	$31,337,335	$20,000,000	($11,337,335)
WSF	–	$3,000,000	–	($3,000,000)
SPECIAL REVENUE FUND	($133,164)	–	–	$0
DEBT SERVICE	–	$47,183,225	$52,679,663	$5,496,438

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
CAPITAL PROJECTS	–	$191,469,171	$208,768,755	$17,299,584
9000 USE OF FUND BALANCE TOTAL	**($133,164)**	**$272,989,731**	**$281,448,418**	**$8,458,687**
REVENUES TOTAL	**$1,344,008,269**	**$1,764,669,968**	**$1,763,121,102**	**($1,548,866)**

Expenditures

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION				
GENERAL OPERATING	$392,127,475	$432,204,393	$442,346,362	$10,141,969
WSF	$21,532,401	$22,992,931	$40,322,809	$17,329,878
SPECIAL REVENUE FUND	$38,263,878	$30,517,925	$34,144,240	$3,626,315
EIA	$13,189,836	$14,487,632	$15,251,049	$763,418
100 INSTRUCTION TOTAL	**$465,113,591**	**$500,202,881**	**$532,064,460**	**$31,861,580**
200 SUPPORT SERVICES				
GENERAL OPERATING	$317,274,023	$346,246,790	$353,493,776	$7,246,986
WSF	$10,447,168	$12,241,144	$21,982,908	$9,741,764
SPECIAL REVENUE FUND	$34,372,511	$19,032,811	$16,126,468	($2,906,343)
EIA	$11,521,239	$11,386,580	$14,468,455	$3,081,875
CAPITAL PROJECTS	$325,979,941	$342,856,481	$322,250,974	($20,605,507)
FOOD SERVICES	$36,223,082	$37,329,553	$36,426,069	($903,484)
200 SUPPORT SERVICES TOTAL	**$735,817,964**	**$769,093,359**	**$764,748,650**	**($4,344,709)**
300 COMMUNITY SERVICES				
GENERAL OPERATING	$2,085,992	$2,054,887	$2,270,952	$216,065
WSF	$125,695	$132,946	$166,522	$33,576
SPECIAL REVENUE FUND	$14,782,737	$18,086,932	$18,815,139	$728,207
EIA	$476	–	–	$0
300 COMMUNITY SERVICES TOTAL	**$16,994,901**	**$20,274,765**	**$21,252,613**	**$977,848**
400 OTHER CHARGES				
GENERAL OPERATING	$124,282,412	$130,453,643	$162,262,151	$31,808,508
WSF	$500,000	–	–	$0
SPECIAL REVENUE FUND	$6,262,790	$915,041	$2,543,476	$1,628,435
EIA	$17,132,391	$13,781,011	$16,148,499	$2,367,488
DEBT SERVICE	$51,293,474	–	–	$0
FOOD SERVICES	$1,948,803	$1,398,844	$800,000	($598,844)
400 OTHER CHARGES TOTAL	**$201,419,871**	**$146,548,539**	**$181,754,126**	**$35,205,587**
500 DEBT SERVICE				
GENERAL OPERATING	$371,683	$100,000	–	($100,000)
DEBT SERVICE	$14,621,467	$134,041,856	$145,637,973	$11,596,117
CAPITAL PROJECTS	$4,222,072	–	–	$0
500 DEBT SERVICE TOTAL	**$19,215,223**	**$134,141,856**	**$145,637,973**	**$11,496,117**
900 RESERVES				
GENERAL OPERATING	–	$4,220,453	$4,713,416	$492,963

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
WSF	$0	$705,729	$1,026,592	$320,863
DEBT SERVICE	–	$49,786,160	$55,000,813	$5,214,653
CAPITAL PROJECTS	–	$139,696,227	$56,922,459	($82,773,768)
900 RESERVES TOTAL	**$0**	**$194,408,569**	**$117,663,280**	**($76,745,289)**
EXPENDITURES TOTAL	**$1,438,561,549**	**$1,764,669,968**	**$1,763,121,102**	**($1,548,866)**

Budget Summary - All Funds

Charleston County SCHOOL DISTRICT

	REVENUES NET OF RESERVES	TRANSFER IN	SOURCES	EXPENDITURES	TRANSFER OUT	DISBURSEMENTS	NET INCREASE/(DECREASE) IN FUND	BEGINNING FUND BALANCE	ENDING FUND BALANCE
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027		FY2027	FY2027
ALL									
GENERAL OPERATING	$930,680,115	$14,406,542	$945,086,657	$804,036,853	$161,049,804	$965,086,657	-$20,000,000	$184,033,910	$164,033,910
WSF	–	$63,498,831	$63,498,831	$63,498,831	–	$63,498,831	$0	-$1,397,026	-$1,397,026
SPECIAL REVENUE FUND	$71,335,323	$294,000	$71,629,323	$69,085,847	$2,543,476	$71,629,323	$0	$18,064,714	$18,064,714
EIA	$45,868,003	–	$45,868,003	$29,719,504	$16,148,499	$45,868,003	$0	$0	$0
DEBT SERVICE	$147,959,123	–	$147,959,123	$200,638,786	–	$200,638,786	-$52,679,663	$241,253	-$52,438,410
CAPITAL PROJECTS	$170,404,678	–	$170,404,678	$379,173,433	–	$379,173,433	-$208,768,755	-$111,375,370	-$320,144,125
FOOD SERVICES	$37,226,069	–	$37,226,069	$36,426,069	$800,000	$37,226,069	$0	$4,010,074	$4,010,074
ALL TOTAL	$1,403,473,311	$78,199,373	$1,481,672,684	$1,582,579,323	$180,541,779	$1,763,121,102	-$281,448,418	$93,577,556	-$187,870,862

Consolidated Budget Statement

Charleston County SCHOOL DISTRICT

This fiscal year 2027 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 budget types within.

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
REVENUES								
1000 REVENUE FROM LOCAL SOURCES	$637,383,342	$20,634,886	–	–	$4,285,970	$145,401,476	$240,404,678	$1,048,110,352
2000 INTERGOVERNMENTAL REVENUE	$300,000	–	–	–	–	–	–	$300,000
3000 REVENUE FROM STATE SOURCES	$292,881,537	$70,752	$45,868,003	–	–	$2,557,647	–	$341,377,939
4000 REVENUE FROM FEDERAL SOURCES	$115,236	$50,629,685	–	–	$32,940,099	–	–	$83,685,020
5000 OTHER FINANCING SOURCES (USES)	$14,406,542	$294,000	–	$63,498,831	–	–	($70,000,000)	$8,199,373
9000 USE OF FUND BALANCE	$20,000,000	–	–	–	–	$52,679,663	$208,768,755	$281,448,418
REVENUES TOTAL	$965,086,657	$71,629,323	$45,868,003	$63,498,831	$37,226,069	$200,638,786	$379,173,433	$1,763,121,102

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
EXPENDITURES								
100 INSTRUCTION	$442,346,362	$34,144,240	$15,251,049	$40,322,809	–	–	–	$532,064,460
200 SUPPORT SERVICES	$353,493,776	$16,126,468	$14,468,455	$21,982,908	$36,426,069	–	$322,250,974	$764,748,650
300 COMMUNITY SERVICES	$2,270,952	$18,815,139	–	$166,522	–	–	–	$21,252,613
400 OTHER CHARGES	$162,262,151	$2,543,476	$16,148,499	–	$800,000	–	–	$181,754,126
500 DEBT SERVICE	–	–	–	–	–	$145,637,973	–	$145,637,973
900 RESERVES	$4,713,416	–	–	$1,026,592	–	$55,000,813	$56,922,459	$117,663,280
EXPENDITURES TOTAL	$965,086,657	$71,629,323	$45,868,003	$63,498,831	$37,226,069	$200,638,786	$379,173,433	$1,763,121,102

Consolidated Budget Statement by Function

Charleston County SCHOOL DISTRICT

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
EXPENDITURES								
100 INSTRUCTION								
110 GENERAL INSTRUCTION	$329,361,447	$9,668,288	$10,357,802	$33,468,897	–	–	–	$382,856,434
120 EXCEPTIONAL PROGRAMS	$59,788,546	$7,731,885	$171,607	$2,184,089	–	–	–	$69,876,127
130 PRESCHOOL PROGRAMS	$27,212,564	$4,633,880	$73,510	$28,449	–	–	–	$31,948,403
140 SPECIAL PROGRAMS	$8,878,494	$165,740	$4,622,519	$401,361	–	–	–	$14,068,114
160 OTHER EXCEPTIONAL PROGRAMS	$14,386,167	$2,334,290	–	$2,492,200	–	–	–	$19,212,657
170 SUMMER SCHOOL PROGRAMS	$276,852	$5,569,717	–	$28,302	–	–	–	$5,874,871
180 ADULT/CONTINUING EDUCATION PROGRAMS	$1,529,549	$4,040,440	$13,793	$1,719,511	–	–	–	$7,303,293
190 INSTRUCTIONAL PUPIL ACTIVITY	$912,743	–	$11,818	–	–	–	–	$924,561
100 INSTRUCTION TOTAL	**$442,346,362**	**$34,144,240**	**$15,251,049**	**$40,322,809**	**–**	**–**	**–**	**$532,064,460**
200 SUPPORT SERVICES								
210 PUPIL SERVICES	$43,112,320	$6,270,553	$6,658,919	$7,555,045	–	–	–	$63,596,837
220 INSTRUCTIONAL STAFF SERVICES	$53,689,385	$7,859,747	$7,115,923	$7,264,600	–	–	–	$75,929,655
230 GENERAL ADMINISTRATION SERVICES	$67,501,106	$89,158	$421,176	$7,163,263	–	–	–	$75,174,703
250 FINANCE AND OPERATIONS SERVICES	$152,268,746	$1,232,876	–	–	$36,426,069	–	$322,250,974	$512,178,665
260 CENTRAL SUPPORT SERVICES	$30,678,026	$673,634	–	–	–	–	–	$31,351,660
270 SUPPORT SERVICES - PUPIL ACTIVITY	$6,244,193	$500	$272,437	–	–	–	–	$6,517,130
200 SUPPORT SERVICES TOTAL	**$353,493,776**	**$16,126,468**	**$14,468,455**	**$21,982,908**	**$36,426,069**	**–**	**$322,250,974**	**$764,748,650**
300 COMMUNITY SERVICES								
330 CIVIC SERVICES	$306,392	–	–	$166,522	–	–	–	$472,914
350 CUSTODY AND CARE OF CHILDREN	$1,247,829	$18,713,139	–	–	–	–	–	$19,960,968
370 NONPUBLIC SCHOOL SERVICES	–	$100,000	–	–	–	–	–	$100,000
390 OTHER COMMUNITY SERVICES	$716,731	$2,000	–	–	–	–	–	$718,731
300 COMMUNITY SERVICES TOTAL	**$2,270,952**	**$18,815,139**	**–**	**$166,522**	**–**	**–**	**–**	**$21,252,613**
400 OTHER CHARGES								
410 INTERGOVERNMENTAL EXPENDITURES	$97,808,070	$1,522,452	$3,648,499	–	–	–	–	$102,979,021
420 TRANSFER TO OTHER FUNDS	$64,454,081	–	$12,500,000	–	–	–	–	$76,954,081
430 INDIRECT COST TRANSFERS	–	$1,021,024	–	–	$800,000	–	–	$1,821,024
400 OTHER CHARGES TOTAL	**$162,262,151**	**$2,543,476**	**$16,148,499**	**–**	**$800,000**	**–**	**–**	**$181,754,126**
500 DEBT SERVICE	–	–	–	–	–	$145,637,973	–	$145,637,973
900 RESERVES	$4,713,416	–	–	$1,026,592	–	$55,000,813	$56,922,459	$117,663,280
EXPENDITURES TOTAL	**$965,086,657**	**$71,629,323**	**$45,868,003**	**$63,498,831**	**$37,226,069**	**$200,638,786**	**$379,173,433**	**$1,763,121,102**

Consolidated Budget Statement By Location

Charleston County SCHOOL DISTRICT

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
EXPENDITURES								
0100 - BOARD OF TRUSTEES	$114,650	–	–	–	–	–	–	$114,650
0101 - SUPERINTENDENT'S OFFICE	$1,205,638	–	–	–	–	–	–	$1,205,638
0125 - CURRICULUM & INSTRUCTION	$6,545,488	$826,366	$390,000	–	–	–	–	$7,761,854
0174 - STRATEGY PARTNERSHPS & PLNG	$1,829,773	–	–	–	–	–	–	$1,829,773
0196 - ADMIN BLDG (75 CALHOUN ST.)	$1,191,038	–	–	–	–	–	–	$1,191,038
0102 - DEPUTY SUPERINTENDENTS OFFICE	$1,022,159	–	–	–	–	–	–	$1,022,159
0104 - CHIEF ACADEMIC OFFICE	$2,414,945	$548,330	–	–	–	–	–	$2,963,275
0107 - EXPANDED LEARNING	$7,159	$4,473,245	–	–	–	–	–	$4,480,404
0110 - ELEVATION SCHOOLS	$1,070,017	–	–	–	–	–	–	$1,070,017
0118 - GIFTED & TALENTED OFFICE	$610,328	$50,000	–	–	–	–	–	$660,328
0120 - FEDERAL PROGRAMS OFFICE	$216,533	$6,771,358	–	–	–	–	–	$6,987,891
0121 - VISUAL & PERFORMING ARTS	$582,176	$50,000	–	–	–	–	–	$632,176
0122 - MLL & OTIS	$3,393,549	$527,961	–	–	–	–	–	$3,921,510
0123 - ADULT EDUCATION	$325,257	$504,241	$463,312	–	–	–	–	$1,292,810
0124 - EDUC LDRSHP & EFFECTIVENESS	$1,784,262	–	$53,762	–	–	–	–	$1,838,024
0133 - STUDENT SUPPORT	$11,918,182	$993,298	$1,372,623	–	–	–	–	$14,284,103
0135 - CAREER & TECHNOLOGY	$131,737	$370,360	$3,125,662	–	–	–	–	$3,627,759
0136 - STUDENT INFORMATION	$1,534,782	–	–	–	–	–	–	$1,534,782
0149 - SCHOOL SUPPORT	$4,415,127	–	$391,318	–	–	–	–	$4,806,445
0150 - CHILD DEVELOPMENT	$1,256,639	–	–	–	–	–	–	$1,256,639
0151 - HEADSTART	$1,217,924	$3,192,457	–	–	–	–	–	$4,410,381
0169 - DEPT OF EXCEPTIONAL CHILDREN	$12,243,160	$7,926,443	–	–	–	–	–	$20,169,603
0170 - ASSESSMENT & EVALUATION	$3,256,450	–	$200,000	–	–	–	–	$3,456,450
0177 - SCHOOL CHOICE	$1,687,891	–	–	–	–	–	–	$1,687,891
0200 - ELEMENTARY LEARNING COMM	$1,818,245	–	–	–	–	–	–	$1,818,245
0258 - WANDO COMMUNITY SCHOOL	–	$356,900	–	–	–	–	–	$356,900
0351 - JAMES IS HI COMMUNITY SCHOOL	–	$68,025	–	–	–	–	–	$68,025
0400 - DISTRICT 4 CONSTITUENT OFFICE	$33,596	–	–	–	–	–	–	$33,596
0453 - GARRETT COMMUNITY ED	–	$234,175	–	–	–	–	–	$234,175
0471 - DISTRICT 4 STADIUM	$359,982	–	–	–	–	–	–	$359,982
0600 - DISTRICT 10 CONSTITUENT OFFICE	$19,744	–	–	–	–	–	–	$19,744
0654 - WEST ASHLEY COMM SCHL	–	$115,800	–	–	–	–	–	$115,800
0700 - HIGH SCHOOL LEARNING COMMUNITY	$963,244	–	–	–	–	–	–	$963,244
0756 - BURKE COMMUNITY ED	–	$125,465	–	–	–	–	–	$125,465

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
0800 - MIDDLE SCHOOL LEARNING COMM	$589,257	–	–	–	–	–	–	$589,257
0852 - BAPTIST HILL COMM ED	–	$15,000	–	–	–	–	–	$15,000
0952 - ST JOHNS COMM ED	–	$98,205	–	–	–	–	–	$98,205
0655 - WA HEAD START	$1,141,751	$809,566	–	–	$146,049	–	–	$2,097,366
0752 - THOMAS MYERS II	$145,303	–	–	–	–	–	–	$145,303
0103 - FACILITY SERVICES	$349,181	–	–	–	–	–	–	$349,181
0109 - BUS LOTS	$169,630	–	–	–	–	–	–	$169,630
0111 - MAINTENANCE	$524,854	–	–	–	–	–	–	$524,854
0112 - NUTRITION SERVICES	–	–	–	–	$8,189,944	–	–	$8,189,944
0113 - CAPITAL IMPROVEMENT	$147,547	–	–	–	–	–	–	$147,547
0119 - PLANT OPERATIONS	$4,047,277	–	–	–	–	–	–	$4,047,277
0126 - PLANNING & FACILITY USE	$2,191,290	–	–	–	–	–	–	$2,191,290
0134 - NURSING SERVICES OFFICE	$2,049,981	$497,260	$57,081	–	–	–	–	$2,604,322
0140 - SECURITY & EMERG MGMT	$4,771,051	–	–	–	–	–	–	$4,771,051
0154 - TRANSPORTATION	$1,238,500	$7,910	–	–	–	–	–	$1,246,410
0159 - BRIDGE VIEW DRIVE	$768,600	–	–	–	–	–	–	$768,600
0161 - ENERGY SERVICES	$345,906	–	–	–	–	–	–	$345,906
0189 - CHIEF OPERATING OFFICER	$774,795	–	–	–	–	–	–	$774,795
0191 - ENERGY/ENVIRONMENTAL	$1,103,071	–	–	–	–	–	–	$1,103,071
0192 - MAINTENANCE PROGRAM	$16,966,573	–	–	–	–	–	–	$16,966,573
0193 - GENERAL SERVICES	$1,750,233	–	–	–	–	–	–	$1,750,233
0601 - PLANT OPER/QUALITY ASSUR	$740,709	–	–	–	–	–	–	$740,709
0701 - PLANT OPS / GROUNDS SHOP	$1,996,597	–	–	–	–	–	–	$1,996,597
0000 - DISTRICTWIDE	–	–	–	–	–	$200,638,786	–	$200,638,786
0105 - PAYROLL OFFICE	$1,911,417	–	–	–	–	–	–	$1,911,417
0106 - ACCOUNTING OFFICE	$1,664,093	–	–	–	–	–	–	$1,664,093
0127 - DISTRICTWIDE ACCOUNTING	$92,642,164	$490,077	$19,670,973	$556,105	–	–	$379,173,433	$492,532,752
0137 - BUSINESS INTELLIGENCE	$1,593,272	–	–	–	–	–	–	$1,593,272
0139 - AUXILIARY SERVICES	$964,229	–	–	–	–	–	–	$964,229
0144 - PROCUREMENT SERVICES	$1,221,415	$206,146	–	–	–	–	–	$1,427,561
0147 - CAPITAL PROJECTS ACCOUNTING	$82,793	–	–	–	–	–	–	$82,793
0153 - IT NETWORK OPERATIONS	$3,252,422	–	–	–	–	–	–	$3,252,422
0156 - IT CUSTOMER SUPPORT	$3,593,597	–	–	–	–	–	–	$3,593,597
0158 - BUDGETING	$1,688,358	–	–	–	–	–	–	$1,688,358
0166 - SAFETY AND RISK SERVICES	$511,001	–	–	–	–	–	–	$511,001
0173 - CHIEF INFORMATION OFFICE	$782,325	–	–	–	–	–	–	$782,325
0179 - FINANCIAL OPERATIONS	$1,166,777	–	–	–	–	–	–	$1,166,777
0180 - CHIEF FINANCIAL OFFICE	$2,244,780	$402,046	–	–	–	–	–	$2,646,826
0195 - FINANCIAL SERVICES	$15,687	–	–	–	–	–	–	$15,687
0999 - LEGACY SCHOOLS	$1,445,075	–	–	–	–	–	–	$1,445,075
0108 - EMPLOYEE RELATIONS	$1,038,449	–	–	–	–	–	–	$1,038,449
0117 - LEGAL SERVICES	$1,961,778	–	–	–	–	–	–	$1,961,778
0157 - HUMAN RESOURCES	$8,870,209	$763,710	–	–	–	–	–	$9,633,919

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
0259 - DISTRICT 2 STADIUM	$120,587	–	–	–	–	–	–	$120,587
0194 - CAROLINA YOUTH DEVELOPMENT	$29,667	–	–	–	–	–	–	$29,667
0115 - COMMUNICATIONS	$2,403,406	–	–	–	–	–	–	$2,403,406
0202 - MT PLEASANT ACADEMY	$7,331,601	$475,943	$99,539	$411,601	$241,283	–	–	$8,559,967
0203 - MAMIE P WHITESIDES ELEMENTARY	$8,627,293	$716,997	$65,664	$475,390	$286,647	–	–	$10,171,991
0204 - SULLIVAN'S ISLAND ELEMENTARY	$6,289,428	$501,542	$98,548	$202,736	$209,911	–	–	$7,302,165
0205 - BELLE HALL ELEMENTARY	$7,159,578	$779,209	$183,774	$327,881	$260,486	–	–	$8,710,928
0207 - JENNIE MOORE ELEMENTARY	$11,487,840	$222,632	$235,696	$723,195	$407,013	–	–	$13,076,376
0208 - CHARLES PINCKNEY ELEMENTARY	$6,780,357	$378,131	$128,785	$449,139	$298,272	–	–	$8,034,684
0209 - LAUREL HILL PRIMARY	$8,761,359	$487,361	$210,496	$470,301	$245,926	–	–	$10,175,443
0210 - JAMES B EDWARDS ELEMENTARY	$8,824,919	$337,635	$205,798	$613,697	$237,124	–	–	$10,219,173
0213 - CAROLINA PARK ES	$9,947,992	$532,864	$79,611	$618,836	$301,073	–	–	$11,480,376
0268 - WINDWOOD FARMS PROGRAM	$448,180	$244,796	–	–	–	–	–	$692,976
0414 - LAMBS ELEMENTARY	$6,976,513	$654,530	$440,714	$1,252,078	$459,870	–	–	$9,783,705
0426 - MIDLAND PARK PRIMARY SCHOOL	$6,300,669	$1,897,159	$82,299	$1,051,935	$381,003	–	–	$9,713,065
0435 - MARY FORD EARLY LRN & FAM CTR	$5,453,083	$1,349,638	$517,788	$571,137	$349,914	–	–	$8,241,560
0411 - CHILD & FAMILY DEVELOPMENT CTR	$116,723	–	–	–	–	–	–	$116,723
0412 - CHICORA ELEMENTARY	$5,772,912	$550,891	$207,027	$871,269	$298,181	–	–	$7,700,280
0415 - LADSON ELEMENTARY	$7,879,274	$1,170,579	$218,865	$1,654,648	$489,699	–	–	$11,413,065
0416 - PINEHURST ELEMENTARY	$8,445,581	$1,268,194	$114,827	$2,382,643	$689,232	–	–	$12,900,477
0418 - NORTH CHARLESTON ELEMENTARY	$6,336,890	$608,913	$304,349	$1,072,926	$387,463	–	–	$8,710,541
0419 - NORTH CHAS CREATIVE ARTS ELEM	$5,949,349	$836,818	$207,716	$963,080	$234,459	–	–	$8,191,422
0421 - W B GOODWIN ELEMENTARY	$5,671,264	$1,437,873	$353,841	$1,216,257	$390,959	–	–	$9,070,194
0422 - MATILDA F DUNSTON ELEMENTARY	$6,366,309	$764,036	$400,220	$1,372,164	$417,884	–	–	$9,320,613
0424 - HUNLEY PARK ELEMENTARY	$6,339,519	$698,382	$346,929	$1,193,970	$389,486	–	–	$8,968,286
0425 - A C CORCORAN ELEMENTARY	$8,199,543	$1,077,008	$800,009	$1,805,025	$505,106	–	–	$12,386,691
0430 - LADSON PRIMARY	$2,980,752	$725,959	$720,810	$457,177	$254,365	–	–	$5,139,063
0436 - PEPPERHILL ELEMENTARY	$6,292,515	$634,757	$299,214	$1,245,955	$407,226	–	–	$8,879,667
0470 - MEETING ST. ELEM. AT BURNS	$4,930,775	–	–	–	$278,691	–	–	$5,209,466
0304 - HARBOR VIEW ELEMENTARY	$7,102,319	$613,195	$85,137	$603,572	$290,173	–	–	$8,694,396
0305 - STILES POINT ELEMENTARY	$8,657,398	$272,662	$189,375	$370,823	$406,663	–	–	$9,896,921
0310 - JAMES ISLAND ELEMENTARY	$7,959,114	$632,347	$74,020	$779,357	$350,617	–	–	$9,795,455
0603 - ST ANDREWS ELEMENTARY	$9,097,537	$589,117	$90,031	$850,611	$442,471	–	–	$11,069,767
0606 - OAKLAND ELEMENTARY	$8,009,256	$403,996	$126,176	$896,710	$414,735	–	–	$9,850,873
0608 - ASHLEY RIVER ELEMENTARY	$8,808,735	$390,373	$90,415	$725,449	$336,466	–	–	$10,351,438
0611 - SPRINGFIELD ELEMENTARY	$8,444,419	$890,111	$81,965	$1,260,999	$508,082	–	–	$11,185,576
0616 - DRAYTON HALL ELEMENTARY	$7,626,903	$750,063	$71,805	$764,101	$238,057	–	–	$9,450,929
0605 - STONO PARK ELEMENTARY	$4,528,159	$422,840	$313,722	$804,880	$274,374	–	–	$6,343,975
0612 - MONTESSORI COMMUNITY SCHL CHAS	$4,611,757	$69,065	$111,137	$127,700	–	–	–	$4,919,659
0705 - CHARLESTON PROGRESSIVE SCHOOL	$6,128,687	$895,373	$702,001	$751,698	$213,449	–	–	$8,691,208
0706 - MEMMINGER ELEMENTARY	$6,888,392	$319,470	$68,987	$1,065,024	$301,420	–	–	$8,643,293
0712 - JULIAN MITCHELL ELEMENTARY	–	$113,000	$140,000	–	–	–	–	$253,000
0714 - SANDERS-CLYDE ELEMENTARY	$7,284,337	$644,591	$492,798	$808,149	$408,693	–	–	$9,638,568

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
0808 - C C BLANEY ELEMENTARY	$1,109,396	–	–	–	–	–	–	$1,109,396
0809 - JANE EDWARDS ELEMENTARY	$2,902,612	$106,874	$67,598	$255,883	$156,229	–	–	$3,489,196
0810 - E B ELLINGTON ELEMENTARY	$5,372,700	$1,022,137	$177,009	$789,162	$356,787	–	–	$7,717,795
0811 - MINNIE HUGHES ELEMENTARY	$3,412,116	$900,167	$337,568	$457,645	$248,561	–	–	$5,356,057
0902 - ANGEL OAK PRIMARY	$7,891,011	$562,007	$490,194	$751,939	$335,554	–	–	$10,030,705
0903 - JOHNS ISLAND ES	$7,465,014	$333,404	$61,023	$1,176,554	$358,597	–	–	$9,394,592
0211 - EAST COOPER CAS	$5,234,572	–	$196,665	–	–	–	–	$5,431,237
0253 - LUCY G BECKHAM HIGH SCHOOL	$18,721,734	$236,349	$253,142	$1,066,631	$442,373	–	–	$20,720,229
0257 - WANDO HIGH SCHOOL	$31,042,178	$448,848	$385,823	$1,752,864	$745,680	–	–	$34,375,393
0457 - COOPER RIVER CAS	$4,251,624	–	$390,979	–	–	–	–	$4,642,603
0458 - ACADEMIC MAGNET HIGH SCHOOL	$10,192,385	–	$4,829	$301,031	–	–	–	$10,498,245
0461 - GREG MATHIS CHARTER	$1,361,654	$5	–	–	–	–	–	$1,361,659
0653 - WEST ASHLEY HIGH SCHOOL	$24,639,472	$436,035	$295,621	$2,244,688	$998,734	–	–	$28,614,550
0667 - WEST ASHLEY CAS	$3,368,283	–	$434,102	–	–	–	–	$3,802,385
0755 - BURKE HIGH	$10,625,802	$437,893	$14,765	$942,565	$715,334	–	–	$12,736,359
0760 - EARLY COLLEGE HIGH SCHOOL	$7,385,577	–	–	–	$186,489	–	–	$7,572,066
0851 - BAPTIST HILL HIGH	$6,941,302	$961,565	$151,879	$722,232	$316,695	–	–	$9,093,673
0239 - E COOPER MONTESSORI CHARTER ES	$6,586,282	–	–	–	$191,228	–	–	$6,777,510
0309 - MURRAY-LASAINE ELEMENTARY	$5,836,167	$241,687	$200,803	$296,959	$172,697	–	–	$6,748,313
0420 - MALCOLM C HURSEY ELEMENTARY	$8,016,435	$625,406	$104,010	$691,925	$338,553	–	–	$9,776,329
0439 - MEETING STREET ACD@BRENTWOOD	$11,449,585	–	–	–	$522,491	–	–	$11,972,076
0504 - ST JAMES-SANTEE ELEMENTARY	$4,267,755	$818,058	$266,079	$485,074	$195,016	–	–	$6,031,982
0607 - ORANGE GROVE CHARTER ELMNTRY	$17,892,807	–	–	–	$511,620	–	–	$18,404,427
0749 - CAROLINA VOYAGER CHARTER	$7,205,016	$400	–	–	$264,377	–	–	$7,469,793
0707 - JAMES SIMONS MONTESSORI	$6,402,358	$280,968	$105,859	$563,476	$272,425	–	–	$7,625,086
0709 - BUIST ACADEMY ELEMENTARY	$7,217,467	$174,373	$61,142	$202,994	$295,330	–	–	$7,951,306
0739 - CHARLESTON DEVELOPMENT ACADEMY	$2,491,044	–	–	–	–	–	–	$2,491,044
0907 - EDITH FRIERSON ELEMENTARY	$4,059,184	$105,845	$66,579	$333,666	$191,480	–	–	$4,756,754
0242 - LAING MIDDLE	$10,734,647	$25,998	$118,563	$577,183	$428,527	–	–	$11,884,918
0245 - MOULTRIE MIDDLE	$11,910,882	–	$151,627	$558,438	$257,333	–	–	$12,878,280
0247 - CARIO MIDDLE	$11,070,979	$124,793	$8,715	$534,217	$277,580	–	–	$12,016,284
0342 - JAMES ISLAND MIDDLE	$448,557	–	–	–	–	–	–	$448,557
0344 - CAMP ROAD MIDDLE SCHOOL	$9,522,604	$424,269	$133,639	$698,905	$529,429	–	–	$11,308,846
0428 - DEER PARK MIDDLE SCHOOL	$5,034,041	$223,620	$11,879	$843,101	$275,082	–	–	$6,387,723
0441 - NORTHWOODS MIDDLE SCHOOL	$8,581,384	$559,718	$137,938	$1,971,182	$397,753	–	–	$11,647,975
0444 - MORNINGSIDE MIDDLE	$7,117,969	$842,915	$145,912	$1,564,966	$320,768	–	–	$9,992,530
0446 - ZUCKER MIDDLE SCHOOL	$7,076,946	$446,083	$125,506	$1,197,754	$420,026	–	–	$9,266,315
0468 - LIBERTY HILL ACADEMY	$6,043,175	–	–	–	–	–	–	$6,043,175
0648 - ST ANDREWS MIDDLE	$772,641	–	–	–	–	–	–	$772,641
0642 - CE WILLIAMS - SOUTH (7TH 8TH)	$10,323,625	$209,855	$275,105	$1,202,550	$860,349	–	–	$12,871,484
0647 - CE WILLIAMS - NORTH (6TH)	$7,481,267	–	$10,880	$733,697	–	–	–	$8,225,844
0744 - SIMMONS-PINCKNEY MIDDLE	$6,196,626	$207,865	$160,103	$487,640	$232,681	–	–	$7,284,915
0853 - BAPTIST HILL MIDDLE	$3,884,004	$186,743	$8,548	$461,734	–	–	–	$4,541,029

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
0944 - HAUT GAP MIDDLE	$6,937,108	$45,111	$130,967	$626,570	$294,555	–	–	$8,034,311
0350 - JAMES ISLAND CHARTER HIGH	$26,848,908	$100,900	–	–	$609,289	–	–	$27,559,097
0359 - SEPTIMA P CLARK ACADEMY	$2,030,357	–	$2,002,281	–	–	–	–	$4,032,638
0451 - GARRETT ACADEMY OF TECHNOLOGY	$663,472	–	–	–	–	–	–	$663,472
0452 - NORTH CHARLESTON HIGH	$11,532,937	$1,100,800	$173,454	$1,710,425	$396,557	–	–	$14,914,173
0454 - R B STALL HIGH	$21,893,493	$2,261,581	$568,723	$3,309,850	$1,039,048	–	–	$29,072,695
0464 - JUVENILE DETENTION CTR	$694,556	$147,797	–	–	–	–	–	$842,353
0951 - ST JOHN'S HIGH	$7,476,249	$522,730	$10,547	$846,375	$304,082	–	–	$9,159,983
0445 - MILITARY MAGNET ACADEMY	$9,961,501	$493,411	$16,320	$735,942	$342,353	–	–	$11,549,527
0450 - CHAS COUNTY SCHOOL OF THE ARTS	$13,611,384	$53,746	$13,158	$634,796	$865,396	–	–	$15,178,480
0463 - DANIEL JENKINS ACADEMY	$5,011,012	$106,088	$96,647	–	$160,262	–	–	$5,374,009
0762 - ALLEGRO CHARTER SCHOOL	$5,337,872	$580	–	–	$180,196	–	–	$5,518,648
0472 - TURNING POINT ACADEMY	$1,363,003	–	$1,168,504	–	–	–	–	$2,531,507
0661 - PATTISON'S ACADEMY CHARTER	$1,967,943	$70,304	$1,648,499	–	–	–	–	$3,686,746
0761 - CHAS MATH & SCIENCE CHARTER	$11,213,470	–	–	–	$276,087	–	–	$11,489,557
EXPENDITURES TOTAL	**$965,086,657**	**$71,629,323**	**$45,868,003**	**$63,498,831**	**$37,226,069**	**$200,638,786**	**$379,173,433**	**$1,763,121,102**

Consolidated Budget Statement By Object

Charleston County SCHOOL DISTRICT

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
EXPENDITURES								
110 - ADMINISTRATIVE SALARY	$38,960,772	$9,443,067	$1,607,208	$2,503,680	$1,193,253	–	–	$53,707,980
111 - PRINCIPAL/AST PRINCIPAL SAL	$27,034,678	–	$303,877	$3,474,133	–	–	–	$30,812,688
112 - TEACHER/PROFESSIONAL ED SALARY	$277,365,641	$12,566,018	$9,285,158	$25,185,413	–	–	–	$324,402,230
113 - PROFESSIONAL OTHER SALARY	$19,877,512	$2,399,329	$1,883,392	$823,081	–	–	–	$24,983,314
114 - TECHNICAL SALARY	$4,482,288	$792,330	$180,773	$2,689,156	–	–	–	$8,144,547
115 - TEACHER AST/CLERICAL SALARY	$54,039,077	$11,351,113	$980,010	$5,398,204	$392,317	–	–	$72,160,721
116 - CRAFTS AND TRADES SALARY	$8,642,440	–	–	–	–	–	–	$8,642,440
117 - BUS DRIVER/APPRENTICE SALARY	$95,580	$3,000	–	–	–	–	–	$98,580
119 - SERVICE WORK SALARY	–	–	–	–	$11,034,709	–	–	$11,034,709
122 - TEMPO SAL - SUBSTITUTE TEACHER	$3,328	–	–	–	–	–	–	$3,328
123 - TEMPO SALARY - PRO OTHER	$75,083	–	–	–	–	–	–	$75,083
125 - TEMPO SAL TEACHER AST/CLERICAL	$101,590	–	$10,000	–	–	–	–	$111,590
129 - TEMPO SALARY - SERVICE WORK	–	–	–	–	$368,977	–	–	$368,977
130 - OVERTIME SALARY - ADMIN	$142,220	$787,005	$410	$5,000	–	–	–	$934,635
136 - OVERTIME SALARY - WORKER	$24,642	–	–	–	–	–	–	$24,642
140 - TERMINAL LEAVE	$700,000	–	–	–	–	–	–	$700,000
142 - SUPPLEMENTAL SALARY	$5,111,296	$211,539	$1,031,000	$115,379	–	–	–	$6,469,214
180 - HEAD OF ORG UNIT SALARY	$552,824	–	–	–	–	–	–	$552,824
210 - GROUP HEALTH AND LIFE INS	$50,753,421	$4,023,734	$1,511,971	$4,578,820	$1,969,135	–	–	$62,837,081
220 - EMPLOYEE RETIREMENT	$107,403,938	$9,698,279	$3,741,518	$9,859,225	$3,098,103	–	–	$133,801,063
230 - SOCIAL SECURITY	$33,357,098	$3,106,877	$1,155,421	$3,058,531	$961,094	–	–	$41,639,021
260 - UNEMPLOYMENT COMPENSATION TAX	$438,210	$46,777	$15,097	$39,975	$12,569	–	–	$552,628
270 - WKRS' COMP - REIMB OTHR FUNDS	$5,455,187	$537,324	$187,565	$499,766	$157,044	–	–	$6,836,886
271 - WKRS' COMP - ASSESSMENTS	$125,000	–	–	–	–	–	–	$125,000
272 - WRKRS' COMP - PREMIUMS	$501,048	–	–	–	–	–	–	$501,048
310 - PROFESSIONAL/TECHNICAL SRVS	$5,579,734	–	–	–	–	–	–	$5,579,734
311 - INSTRUCTIONAL SERVICES	$585,700	$799,575	$206,500	$184,272	–	–	–	$1,776,047
312 - INSTRUCTIONAL PROGRAMS	$1,048,003	$1,017,834	$18,437	$118,549	–	–	–	$2,202,823
313 - STUDENT SERVICES	$33,000	$62,184	–	$51,999	–	–	–	$147,183
315 - MANAGEMENT SERVICES	$471,976	$350,365	–	–	–	–	–	$822,341
317 - STATISTICAL SERVICES	$1,000	–	–	–	–	–	–	$1,000
318 - AUDIT FEES	$87,500	–	–	–	–	–	–	$87,500
319 - LEGAL SERVICES	$829,419	–	–	–	–	–	–	$829,419
320 - PROPERTY SERVICES	$28,232,668	–	–	–	–	–	–	$28,232,668

	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
321 - PUBLIC UTIL SVS WATER/SEWAGE	$2,465,413	–	–	–	–	–	–	$2,465,413
322 - OUTSOURCED SUBSTITUTES	$1,000	–	–	–	–	–	–	$1,000
323 - REPAIRS AND MAINTENANCE SRVS	$3,628,163	–	–	–	$101,000	–	–	$3,729,163
324 - PROPERTY INSURANCE	$10,173,273	–	–	–	–	–	–	$10,173,273
325 - RENTALS/LEASE	$969,359	$1,800	$8,000	–	–	–	–	$979,159
326 - OUTSOURCED DAY PORTERS	$10,798,889	–	–	–	–	–	–	$10,798,889
329 - OTHER PROPERTY SERVICES	$1,047,585	–	–	–	–	–	–	$1,047,585
331 - STUDENT TRANSPORTATION	$31,516,238	$146,014	$273,937	$13,258	–	–	–	$31,949,447
332 - IN STATE TRAVEL	$1,322,143	$195,300	$14,949	$2,000	$41,700	–	–	$1,576,092
333 - CURRICULUM FIELD TRIP TRANSPRT	$61,140	$5,500	$28,197	$11,634	–	–	–	$106,471
334 - EXTRA-CURRICULAR FIELD TRIP TR	$4,500	$574,000	–	–	–	–	–	$578,500
336 - CAR ALLOWANCE/ LIEU OF MILEAGE	$12,000	–	–	–	–	–	–	$12,000
338 - OUT OF STATE TRAVEL	$449,459	$173,819	$96,800	–	$25,000	–	–	$745,078
339 - OTHER TRANSPORTATION SERVICES	$17,000	–	–	$4,500	–	–	–	$21,500
340 - COMMUNICATION (TELEPHONE)	$923,141	–	–	–	–	–	–	$923,141
342 - PAGER/CELL PHONE RENT/MESG SYS	$362,938	$61,818	$3,000	–	$5,000	–	–	$432,756
345 - TECHNOLOGY PURCHASED SERVICES	$1,903,541	$4,181	$221,600	–	–	–	–	$2,129,322
350 - ADVERTISING	$566,150	$30,000	–	–	$30,000	–	–	$626,150
360 - PRINTING AND BINDING	$2,294,148	$53,980	$27,055	$16,000	$15,000	–	–	$2,406,183
370 - TUITION	$1,554,739	–	–	–	–	–	–	$1,554,739
380 - HEAD OF ORG UNIT TRAVEL	$24,000	–	–	–	–	–	–	$24,000
391 - OUTSOURCED SUBS - GENERAL	$12,229,372	–	–	–	–	–	–	$12,229,372
392 - OUTSOURCED SUBS - PD & PLNG	$2,371,958	–	–	–	–	–	–	$2,371,958
395 - OTHER PROFESS/TECHNICAL SERV.	$1,000	–	–	–	$98,400	–	–	$99,400
396 - OUTSOURCED SUBS - FMLA	$327	–	–	–	–	–	–	$327
399 - OTHER PURCHASED SERVICES	$11,291,114	$1,027,473	$501,264	$810,408	$800,000	–	–	$14,430,259
410 - SUPPLIES	$7,384,808	$9,168,708	$6,168,920	$2,372,250	$1,555,970	–	–	$26,650,656
411 - EQUIPMENT UNDER $5,000	$189,266	–	–	–	–	–	–	$189,266
412 - POSTAGE	$79,587	$5,600	$150	–	$1,500	–	–	$86,837
414 - BAND UNIFORM	$84,000	–	–	–	–	–	–	$84,000
417 - FOOD AND CATERING	$858,267	$81,026	$12,000	–	$10,000	–	–	$961,293
420 - TEXTBOOKS	$513,568	$8,000	$6,820	$10,599	–	–	–	$538,987
430 - LIBRARY BOOKS	$181,697	$13,140	$500	$8,000	–	–	–	$203,337
440 - PERIODICALS	$11,756	–	–	–	–	–	–	$11,756
445 - TECHNOLOGY SUPPLIES	$153,801	$80,024	$11,700	–	$10,000	–	–	$255,525
446 - TECHNOLOGY SOFTWARE	$401,659	$191,264	$83,131	$46,943	$200,000	–	–	$922,997
447 - TECHNOLOGY COMPUTERS	$95,028	$20,500	–	–	–	–	–	$115,528
448 - TECHNOLOGY PERIPHERALS	$63,372	$27,000	–	–	–	–	–	$90,372
460 - FOOD	–	–	–	–	$12,010,424	–	–	$12,010,424
461 - USDA COMMODITIES	–	–	–	–	$2,302,874	–	–	$2,302,874
470 - ENERGY	$14,398,002	–	–	–	–	–	–	$14,398,002
471 - FUEL OIL	$8,500	–	–	–	–	–	–	$8,500
472 - GASOLINE	$979,329	$5,500	$5,000	$2,000	$10,000	–	–	$1,001,829

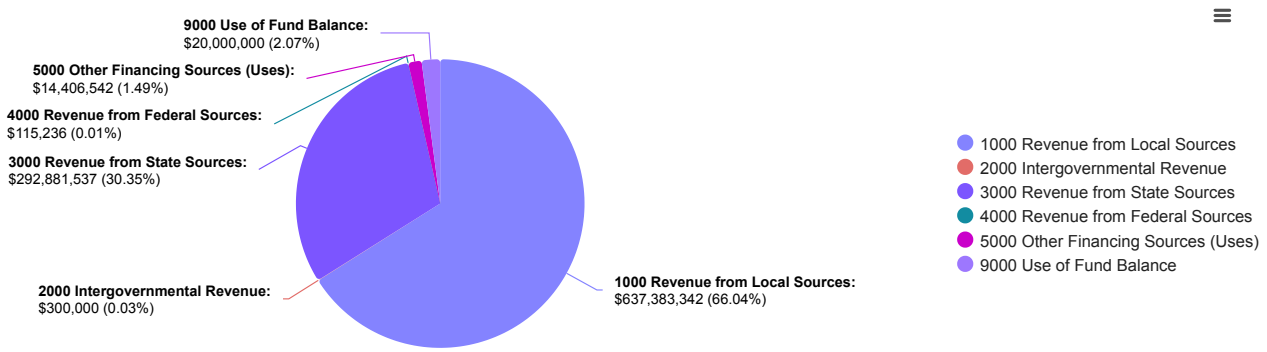
	GENERAL OPERATING	SPECIAL REVENUE	EIA	WSF	FOOD SERVICES	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027	FY2027
480 - HEAD OF ORG UNIT SUPPLIES	$6,320	–	–	–	–	–	–	$6,320
490 - OTHER SUPPLIES AND MATERIALS	$20,000	–	–	–	–	–	–	$20,000
520 - CONSTRUCTION SERVICES	–	–	–	–	–	–	$322,250,974	$322,250,974
540 - EQUIPMENT	$430,500	–	–	–	–	–	–	$430,500
545 - TECHNOLOGY EQUIP	$35,000	–	$3,600	–	–	–	–	$38,600
546 - SECURITY/SURVEILLLANCE	$3,000	–	–	–	–	–	–	$3,000
610 - REDEMPTION OF PRINCIPAL	–	–	–	–	–	$133,430,000	–	$133,430,000
620 - INTEREST	–	–	–	–	–	$12,207,973	–	$12,207,973
640 - ORGANIZATION MEMSHP DUES/FEES	$572,110	$14,850	$70,175	$37,423	$7,000	–	–	$701,558
650 - LIABILITY/TORT INSURANCE	$1,591,535	–	–	–	–	–	–	$1,591,535
651 - LITIGATION AND SETTLEMENTS	$844,380	–	–	–	–	–	–	$844,380
680 - HEAD OF ORG UNIT OTHER OBJ	$2,100	–	–	–	–	–	–	$2,100
690 - OTHER OBJECTS	$1,600,826	–	$64,369	$461,114	$15,000	–	–	$2,141,309
692 - SOLID WASTE FEE	$714,563	–	–	–	–	–	–	$714,563
710 - TRANSFERS TO OTHER FUNDS	$64,454,081	–	$12,500,000	–	–	–	–	$76,954,081
720 - TRANSITS/CHARTERS	$96,595,723	$1,522,452	$3,648,499	–	–	–	–	$101,766,674
791 - INDIRECT COST	–	$1,021,024	–	–	$800,000	–	–	$1,821,024
910 - RESERVE FOR FUND BALANCE	$3,329,239	–	–	$1,117,519	–	–	$56,922,459	$61,369,217
930 - ENROLLMENT RESERVE	$1,384,177	–	–	–	–	$55,000,813	–	$56,384,990
EXPENDITURES TOTAL	**$965,086,657**	**$71,629,323**	**$45,868,003**	**$63,498,831**	**$37,226,069**	**$200,638,786**	**$379,173,433**	**$1,763,121,102**

FY2027

GENERAL OPERATING FUND

General Operating Fund Revenue Chart

Charleston County SCHOOL DISTRICT



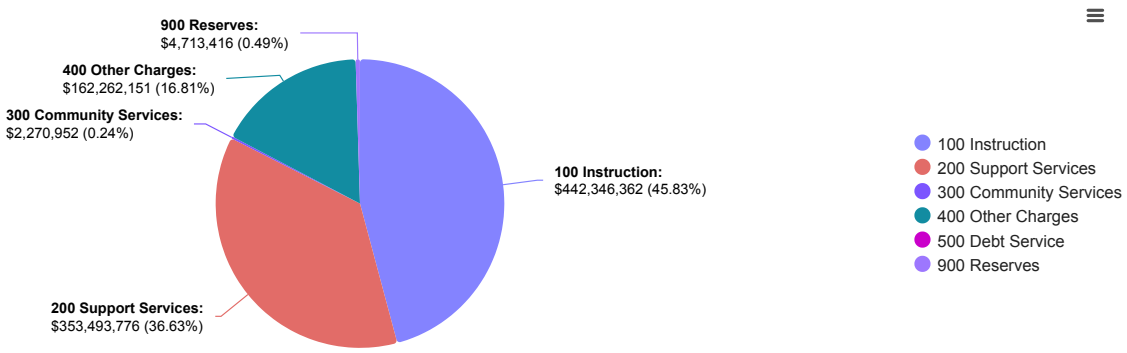
Total Adopted Budget (FY2027)
$965.086.657

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$533,162,507	$592,809,265	$637,383,342	$44,574,077
2000 INTERGOVERNMENTAL REVENUE	$269,077	$325,000	$300,000	($25,000)
3000 REVENUE FROM STATE SOURCES	$269,352,007	$275,693,782	$292,881,537	$17,187,755
4000 REVENUE FROM FEDERAL SOURCES	–	$115,236	$115,236	$0
5000 OTHER FINANCING SOURCES (USES)	$17,734,262	$14,999,548	$14,406,542	($593,006)
9000 USE OF FUND BALANCE	$0	$31,337,335	$20,000,000	($11,337,335)
REVENUES TOTAL	**$820,517,853**	**$915,280,166**	**$965,086,657**	**$49,806,491**

General Operating Fund Expenditures Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$965.086.657

Expenditure by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION	$392,127,475	$432,204,393	$442,346,362	$10,141,969
200 SUPPORT SERVICES	$317,274,023	$346,246,790	$353,493,776	$7,246,986
300 COMMUNITY SERVICES	$2,085,992	$2,054,887	$2,270,952	$216,065
400 OTHER CHARGES	$124,282,412	$130,453,643	$162,262,151	$31,808,508
500 DEBT SERVICE	$371,683	$100,000	–	($100,000)
900 RESERVES	–	$4,220,453	$4,713,416	$492,963
EXPENDITURES TOTAL	**$836,141,587**	**$915,280,166**	**$965,086,657**	**$49,806,491**

General Operating Fund Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
1100 TAXES LEVIED/ASSESSED BY THE LEA				
1110 - AD VALOREM TAXES (INDEPENDENT)	$492,604,242	$552,078,930	$592,985,350	$40,906,420
1140 - P&I TAXES/DELINQUENT	$11,187,254	$11,757,500	$12,672,000	$914,500
1190 - OTHER TAXES (INDEPENDENT)	$1,030,945	$762,500	$1,500,000	$737,500
1100 TAXES LEVIED/ASSESSED BY THE LEA TOTAL	**$504,822,440**	**$564,598,930**	**$607,157,350**	**$42,558,420**
1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAS				
1280 - REVENUE IN LIEU OF TAXES	$17,213,420	$17,840,000	$19,537,217	$1,697,217
1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAS TOTAL	**$17,213,420**	**$17,840,000**	**$19,537,217**	**$1,697,217**
1300 TUITION				
1310 - REGULAR DAY SCHL FR PATRONS	$245,346	$419,250	$461,500	$42,250
1300 TUITION TOTAL	**$245,346**	**$419,250**	**$461,500**	**$42,250**
1500 EARNINGS ON INVESTMENTS				
1510 - INTEREST ON INVESTMENTS	$9,887,646	$9,030,000	$9,000,000	($30,000)
1500 EARNINGS ON INVESTMENTS TOTAL	**$9,887,646**	**$9,030,000**	**$9,000,000**	**($30,000)**
1900 OTHER REVENUE FROM LOCAL SOURCES				
1910 - RENTALS	$710,770	$370,087	$700,000	$329,913
1912 - REPAY OF PAYROLL OVERPAYMENTS	$1,958	–	–	$0
1950 - REFUND OF PRIOR YEAR'S EXPEND	$6,714	$149,138	$77,275	($71,863)
1993 - INSURANCE PROCEEDS	$100,000	$50,000	$50,000	$0
1999 - REV FM OTH LOCAL SOURCES MISC	$174,212	$351,860	$400,000	$48,140
1900 OTHER REVENUE FROM LOCAL SOURCES TOTAL	**$993,654**	**$921,085**	**$1,227,275**	**$306,190**
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$533,162,507**	**$592,809,265**	**$637,383,342**	**$44,574,077**
2000 INTERGOVERNMENTAL REVENUE				
2100 PAYMENTS FROM OTHER GOVERNMENTAL UNITS				
2100 - PAYMENTS FM OTH GOV UNITS	$13,585	–	–	$0
2100 PAYMENTS FROM OTHER GOVERNMENTAL UNITS TOTAL	**$13,585**	**–**	**–**	**$0**
2200 PAYMENTS FROM PUBLIC CHARTER SCHOOLS				
2200 - PAYMENTS FM PUBLIC CHARTER SCH	$255,493	$325,000	$300,000	($25,000)
2200 PAYMENTS FROM PUBLIC CHARTER SCHOOLS TOTAL	**$255,493**	**$325,000**	**$300,000**	**($25,000)**
2000 INTERGOVERNMENTAL REVENUE TOTAL	**$269,077**	**$325,000**	**$300,000**	**($25,000)**
3000 REVENUE FROM STATE SOURCES				
3100 RESTRICTED STATE FUNDING				
3103 - STATE AID TO CLASS-PROGRAM	$123,919,787	$126,866,914	$136,019,888	$9,152,974
3131 - HANDICAPPED TRANSPORTATION	$9,339	$8,800	$9,000	$200
3160 - SCHOOL BUS DRIVERS SALARY	$4,721,627	$4,334,520	$4,810,302	$475,782

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
3161 - EAA BUS DRIVER SAL & FRINGE	$0	$8,300	$8,300	$0
3162 - TRANS WORKERS COMP INSURANCE	$157,602	$167,537	$150,307	($17,230)
3181 - RETIREE INSURANCE	$20,144,886	$21,184,624	$24,543,578	$3,358,954
3100 RESTRICTED STATE FUNDING TOTAL	**$148,953,241**	**$152,570,695**	**$165,541,375**	**$12,970,680**
3300 EDUCATION FINANCE ACT				
3350 - RESIDENTIAL TREATMENT FACILITY	$246,503	–	–	$0
3300 EDUCATION FINANCE ACT TOTAL	**$246,503**	**–**	**–**	**$0**
3800 STATE REVENUE IN LIEU OF TAXES				
3810 - REIM FOR LOCAL PROP TAX RELIEF	$16,955,782	$16,955,781	$16,955,782	$1
3820 - HOMESTEAD EXEMPTION	$3,557,262	$3,557,362	$3,557,362	$0
3825 - REIMB PROP TAX RELIEF TIER 3	$90,670,414	$93,703,391	$97,638,933	$3,935,542
3830 - MERCHANT'S INVENTORY TAX	$1,959,575	$1,997,045	$1,959,575	($37,470)
3840 - MANUF DEPRECIATION REIMBURSE	$4,039,566	$3,939,844	$4,258,680	$318,836
3800 STATE REVENUE IN LIEU OF TAXES TOTAL	**$117,182,599**	**$120,153,423**	**$124,370,332**	**$4,216,909**
3900 OTHER STATE REVENUE				
3993 - PEBA	$2,969,664	$2,969,664	$2,969,830	$166
3900 OTHER STATE REVENUE TOTAL	**$2,969,664**	**$2,969,664**	**$2,969,830**	**$166**
3000 REVENUE FROM STATE SOURCES TOTAL	**$269,352,007**	**$275,693,782**	**$292,881,537**	**$17,187,755**
4000 REVENUE FROM FEDERAL SOURCES				
4100 FEDERALLY IMPACTED AREAS				
4110 - MAINTENANCE/OPERATIONS PL 874	–	$115,236	$115,236	$0
4100 FEDERALLY IMPACTED AREAS TOTAL	**–**	**$115,236**	**$115,236**	**$0**
4000 REVENUE FROM FEDERAL SOURCES TOTAL	**–**	**$115,236**	**$115,236**	**$0**
5000 OTHER FINANCING SOURCES (USES)				
5200 INTERFUND TRANSFERS				
5210 - TRANS FM GENERAL FUND	$500,000	–	–	$0
5220 - TRANS FM SPECIAL REV FUND	$369,738	–	–	$0
5230 - TRANSFER FM SPECIAL REV EIA FD	$12,400,000	$12,400,000	$12,400,000	$0
5280 - TRANSFER FM OTH FUNDS IND COST	$4,460,923	$2,599,548	$2,006,542	($593,006)
5200 INTERFUND TRANSFERS TOTAL	**$17,730,661**	**$14,999,548**	**$14,406,542**	**($593,006)**
5300 SALE OF FIXED ASSETS				
5300 - SALE OF FIXED ASSETS	$3,601	–	–	$0
5300 SALE OF FIXED ASSETS TOTAL	**$3,601**	**–**	**–**	**$0**
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$17,734,262**	**$14,999,548**	**$14,406,542**	**($593,006)**
9000 USE OF FUND BALANCE				
	$0	$31,337,335	$20,000,000	($11,337,335)
9000 USE OF FUND BALANCE TOTAL	**$0**	**$31,337,335**	**$20,000,000**	**($11,337,335)**
REVENUES TOTAL	**$820,517,853**	**$915,280,166**	**$965,086,657**	**$49,806,491**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
100 INSTRUCTION				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
110 GENERAL INSTRUCTION				
111 KINDERGARTEN PROGRAMS				
100 SALARIES	$16,571,835	$17,768,913	$18,148,650	$379,737
200 BENEFITS	$7,790,201	$8,453,677	$8,725,471	$271,794
300 PURCHASED SERVICES	–	$1,000	$8,000	$7,000
400 SUPPLIES & MATERIALS	$94,074	$72,991	$76,393	$3,402
111 KINDERGARTEN PROGRAMS TOTAL	**$24,456,111**	**$26,296,581**	**$26,958,514**	**$661,933**
112 PRIMARY PROGRAMS				
100 SALARIES	$39,371,580	$42,427,700	$38,318,238	($4,109,462)
200 BENEFITS	$17,972,024	$19,557,375	$17,558,176	($1,999,199)
300 PURCHASED SERVICES	$8,970,723	$3,384,861	$5,631,061	$2,246,200
400 SUPPLIES & MATERIALS	$250,998	$291,466	$367,483	$76,017
112 PRIMARY PROGRAMS TOTAL	**$66,565,325**	**$65,661,402**	**$61,874,958**	**($3,786,444)**
113 ELEMENTARY PROGRAMS				
100 SALARIES	$71,968,348	$80,036,324	$80,777,487	$741,163
200 BENEFITS	$32,588,106	$36,557,761	$36,418,260	($139,501)
300 PURCHASED SERVICES	$3,524,904	$7,131,640	$6,983,120	($148,520)
400 SUPPLIES & MATERIALS	$463,067	$454,899	$550,658	$95,759
600 OTHER OBJECTS	$178	$3,000	$475	($2,525)
113 ELEMENTARY PROGRAMS TOTAL	**$108,544,604**	**$124,183,624**	**$124,730,000**	**$546,376**
114 HIGH SCHOOL PROGRAMS				
100 SALARIES	$45,676,160	$51,826,551	$52,492,783	$666,232
200 BENEFITS	$20,654,343	$23,566,276	$23,818,182	$251,906
300 PURCHASED SERVICES	$4,948,962	$2,541,119	$3,531,978	$990,859
400 SUPPLIES & MATERIALS	$328,481	$685,318	$822,990	$137,672
500 CAPITAL OUTLAY	$0	$16,000	$10,000	($6,000)
600 OTHER OBJECTS	$1,009	$1,200	–	($1,200)
114 HIGH SCHOOL PROGRAMS TOTAL	**$71,608,955**	**$78,636,464**	**$80,675,933**	**$2,039,469**
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS				
100 SALARIES	$11,606,558	$12,910,534	$13,717,962	$807,428
200 BENEFITS	$5,135,270	$5,823,796	$6,157,076	$333,280
300 PURCHASED SERVICES	$288,403	$362,029	$97,500	($264,529)
400 SUPPLIES & MATERIALS	$597,174	$648,761	$57,850	($590,911)
600 OTHER OBJECTS	$70,997	$69,175	$2,650	($66,525)
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS TOTAL	**$17,698,402**	**$19,814,295**	**$20,033,038**	**$218,743**
118 MONTESSORI PROGRAMS				
100 SALARIES	$8,429,031	$9,437,574	$10,129,225	$691,651
200 BENEFITS	$3,993,359	$4,541,173	$4,817,746	$276,573
300 PURCHASED SERVICES	$69,821	$44,699	$82,070	$37,371
400 SUPPLIES & MATERIALS	$58,176	$60,300	$59,963	($337)
118 MONTESSORI PROGRAMS TOTAL	**$12,550,387**	**$14,083,746**	**$15,089,004**	**$1,005,258**
110 GENERAL INSTRUCTION TOTAL	**$301,423,783**	**$328,676,112**	**$329,361,447**	**$685,335**
120 EXCEPTIONAL PROGRAMS				
121 EDUCABLE MENTALLY HANDICAPPED				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
100 SALARIES	$9,832,008	$11,581,051	$13,656,526	$2,075,475
200 BENEFITS	$4,657,983	$5,838,370	$6,838,652	$1,000,282
300 PURCHASED SERVICES	$715,571	–	$66,815	$66,815
400 SUPPLIES & MATERIALS	–	–	$4,330	$4,330
600 OTHER OBJECTS	–	$370,666	$8,823	($361,843)
121 EDUCABLE MENTALLY HANDICAPPED TOTAL	**$15,205,562**	**$17,790,087**	**$20,575,146**	**$2,785,059**
122 TRAINABLE MENTALLY HANDICAPPED				
100 SALARIES	$2,649,866	$2,978,999	$3,821,294	$842,295
200 BENEFITS	$1,208,266	$1,360,541	$1,723,412	$362,871
122 TRAINABLE MENTALLY HANDICAPPED TOTAL	**$3,858,132**	**$4,339,540**	**$5,544,706**	**$1,205,166**
124 VISUALLY HANDICAPPED				
100 SALARIES	$223,144	$308,356	$307,869	($487)
200 BENEFITS	$87,332	$127,184	$128,792	$1,608
300 PURCHASED SERVICES	$118,848	–	–	$0
124 VISUALLY HANDICAPPED TOTAL	**$429,323**	**$435,540**	**$436,661**	**$1,121**
125 HEARING HANDICAPPED				
100 SALARIES	$753,203	$1,232,989	$1,349,839	$116,850
200 BENEFITS	$368,998	$614,231	$657,085	$42,854
300 PURCHASED SERVICES	$215,211	–	$28,814	$28,814
125 HEARING HANDICAPPED TOTAL	**$1,337,411**	**$1,847,220**	**$2,035,738**	**$188,518**
126 SPEECH HANDICAPPED				
100 SALARIES	$4,494,086	$4,793,552	$4,911,580	$118,028
200 BENEFITS	$2,072,648	$2,219,248	$2,256,177	$36,929
126 SPEECH HANDICAPPED TOTAL	**$6,566,734**	**$7,012,800**	**$7,167,757**	**$154,957**
127 LEARNING DISABILITIES				
100 SALARIES	$13,023,786	$14,611,497	$15,605,061	$993,564
200 BENEFITS	$5,789,002	$6,717,158	$7,153,372	$436,214
300 PURCHASED SERVICES	$511,329	–	–	$0
127 LEARNING DISABILITIES TOTAL	**$19,324,117**	**$21,328,655**	**$22,758,433**	**$1,429,778**
128 EMOTIONALLY HANDICAPPED				
100 SALARIES	$723,045	$839,159	$867,821	$28,662
200 BENEFITS	$339,392	$403,790	$402,284	($1,506)
300 PURCHASED SERVICES	$33,300	–	–	$0
128 EMOTIONALLY HANDICAPPED TOTAL	**$1,095,737**	**$1,242,949**	**$1,270,105**	**$27,156**
120 EXCEPTIONAL PROGRAMS TOTAL	**$47,817,016**	**$53,996,791**	**$59,788,546**	**$5,791,755**
130 PRESCHOOL PROGRAMS				
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS)				
100 SALARIES	$3,483,719	$4,360,076	$4,452,085	$92,009
200 BENEFITS	$1,659,926	$2,169,338	$2,134,217	($35,121)
300 PURCHASED SERVICES	$129,281	–	–	$0
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS) TOTAL	**$5,272,926**	**$6,529,414**	**$6,586,302**	**$56,888**
139 EARLY CHILDHOOD PROGRAMS				
100 SALARIES	$11,429,021	$12,605,827	$13,654,552	$1,048,725
200 BENEFITS	$5,623,006	$6,282,488	$6,586,564	$304,076

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
300 PURCHASED SERVICES	–	$500	$55,000	$54,500
400 SUPPLIES & MATERIALS	$3,767	$200	$29,800	$29,600
600 OTHER OBJECTS	–	$300,346	$300,346	$0
139 EARLY CHILDHOOD PROGRAMS TOTAL	**$17,055,794**	**$19,189,361**	**$20,626,262**	**$1,436,901**
130 PRESCHOOL PROGRAMS TOTAL	**$22,328,720**	**$25,718,775**	**$27,212,564**	**$1,493,789**
140 SPECIAL PROGRAMS				
141 GIFTED AND TALENTED ACADEMIC				
100 SALARIES	$4,264,688	$4,695,903	$4,834,933	$139,030
200 BENEFITS	$1,993,353	$2,216,341	$2,280,930	$64,589
300 PURCHASED SERVICES	$53,001	$115,000	$115,000	$0
141 GIFTED AND TALENTED ACADEMIC TOTAL	**$6,311,043**	**$7,027,244**	**$7,230,863**	**$203,619**
145 HOMEBOUND				
100 SALARIES	$229,651	$265,000	$265,000	$0
200 BENEFITS	$78,944	$72,160	$72,160	$0
300 PURCHASED SERVICES	$111,689	$296,386	$296,386	$0
145 HOMEBOUND TOTAL	**$420,285**	**$633,546**	**$633,546**	**$0**
148 GIFTED AND TALENTED ARTISTIC				
100 SALARIES	$247,481	$92,432	$288,250	$195,818
200 BENEFITS	$83,590	$28,479	$94,391	$65,912
300 PURCHASED SERVICES	$41,379	$69,947	$108,947	$39,000
400 SUPPLIES & MATERIALS	$259,483	$271,800	$522,497	$250,697
148 GIFTED AND TALENTED ARTISTIC TOTAL	**$631,933**	**$462,658**	**$1,014,085**	**$551,427**
140 SPECIAL PROGRAMS TOTAL	**$7,363,262**	**$8,123,448**	**$8,878,494**	**$755,046**
160 OTHER EXCEPTIONAL PROGRAMS				
161 AUTISM				
100 SALARIES	$2,255,563	$2,454,192	$2,486,284	$32,092
200 BENEFITS	$1,076,674	$1,176,268	$1,163,726	($12,542)
161 AUTISM TOTAL	**$3,332,238**	**$3,630,460**	**$3,650,010**	**$19,550**
162 LIMITED ENGLISH PROFICIENCY				
100 SALARIES	$4,741,329	$6,282,026	$7,037,404	$755,378
200 BENEFITS	$2,133,524	$2,845,613	$3,177,453	$331,840
300 PURCHASED SERVICES	$733,694	$29,000	$21,300	($7,700)
600 OTHER OBJECTS	–	$525,349	$500,000	($25,349)
162 LIMITED ENGLISH PROFICIENCY TOTAL	**$7,608,546**	**$9,681,988**	**$10,736,157**	**$1,054,169**
160 OTHER EXCEPTIONAL PROGRAMS TOTAL	**$10,940,784**	**$13,312,448**	**$14,386,167**	**$1,073,719**
170 SUMMER SCHOOL PROGRAMS				
171 PRIMARY SUMMER SCHOOL				
100 SALARIES	$13,985	–	–	$0
200 BENEFITS	$4,651	–	–	$0
171 PRIMARY SUMMER SCHOOL TOTAL	**$18,636**	**–**	**–**	**$0**
172 ELEMENTARY SUMMER SCHOOL				
300 PURCHASED SERVICES	$6,874	–	$2,140	$2,140
172 ELEMENTARY SUMMER SCHOOL TOTAL	**$6,874**	**–**	**$2,140**	**$2,140**
173 HIGH SCHOOL SUMMER SCHOOL				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
100 SALARIES	$138,416	$87,238	$87,238	$0
200 BENEFITS	$46,444	$26,021	$26,021	$0
300 PURCHASED SERVICES	$149	$5,700	$5,700	$0
400 SUPPLIES & MATERIALS	$18,738	$13,896	$13,896	$0
173 HIGH SCHOOL SUMMER SCHOOL TOTAL	**$203,746**	**$132,855**	**$132,855**	**$0**
174 GIFTED AND TALENTED SUMMER SCHOOL				
100 SALARIES	$172,481	$87,850	$87,850	$0
200 BENEFITS	$60,878	$25,529	$25,529	$0
300 PURCHASED SERVICES	$1,065	–	–	$0
400 SUPPLIES & MATERIALS	$44,813	$28,478	$28,478	$0
174 GIFTED AND TALENTED SUMMER SCHOOL TOTAL	**$279,236**	**$141,857**	**$141,857**	**$0**
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY				
100 SALARIES	$48,450	–	–	$0
200 BENEFITS	$16,284	–	–	$0
400 SUPPLIES & MATERIALS	$1,499	–	–	$0
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY TOTAL	**$66,232**	**–**	**–**	**$0**
170 SUMMER SCHOOL PROGRAMS TOTAL	**$574,724**	**$274,712**	**$276,852**	**$2,140**
180 ADULT/CONTINUING EDUCATION PROGRAMS				
181 ADULT BASIC EDUCATION PROGRAMS				
100 SALARIES	$30,391	$32,807	$34,412	$1,605
200 BENEFITS	$19,895	$17,102	$17,696	$594
300 PURCHASED SERVICES	$15,000	$31,257	$31,257	$0
181 ADULT BASIC EDUCATION PROGRAMS TOTAL	**$65,286**	**$81,166**	**$83,365**	**$2,199**
188 PARENTING/FAMILY LITERACY				
100 SALARIES	$664,505	$767,485	$836,809	$69,324
200 BENEFITS	$266,512	$340,559	$354,425	$13,866
300 PURCHASED SERVICES	–	–	$250,000	$250,000
400 SUPPLIES & MATERIALS	$54	–	$4,950	$4,950
188 PARENTING/FAMILY LITERACY TOTAL	**$931,071**	**$1,108,044**	**$1,446,184**	**$338,140**
180 ADULT/CONTINUING EDUCATION PROGRAMS TOTAL	**$996,358**	**$1,189,210**	**$1,529,549**	**$340,339**
190 INSTRUCTIONAL PUPIL ACTIVITY				
190 INSTRUCTIONAL PUPIL ACTIVITY	$682,830	$912,897	$912,743	($154)
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**$682,830**	**$912,897**	**$912,743**	**($154)**
100 INSTRUCTION TOTAL	**$392,127,475**	**$432,204,393**	**$442,346,362**	**$10,141,969**
200 SUPPORT SERVICES				
210 PUPIL SERVICES				
211 ATTENDANCE AND SOCIAL WORK SERVICES	$1,456,590	$1,498,279	$1,759,960	$261,681
212 GUIDANCE SERVICES	$20,292,471	$21,965,618	$19,246,365	($2,719,253)
213 HEALTH SERVICES	$9,565,847	$10,918,763	$10,597,823	($320,940)
214 PSYCHOLOGICAL SERVICES	$4,907,870	$5,964,463	$7,783,313	$1,818,850
215 EXCEPTIONAL PROGRAM SERVICES	$3,273,741	$3,713,730	$3,590,734	($122,996)
216 CAREER AND TECHNICAL EDUCATION PLACEMENT SERVICES	–	–	$134,125	$134,125
210 PUPIL SERVICES TOTAL	**$39,496,520**	**$44,060,853**	**$43,112,320**	**($948,533)**
220 INSTRUCTIONAL STAFF SERVICES				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
221 IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT	$26,007,083	$29,283,617	$27,990,308	($1,293,309)
222 LIBRARY AND MEDIA SERVICES	$10,452,156	$11,410,536	$11,785,826	$375,290
223 SUPERVISION OF SPECIAL PROGRAMS	$9,754,576	$11,881,478	$13,239,418	$1,357,940
224 IMPROVEMENT OF INSTRUCTION INSERVICE AND STAFF TRAINING	$585,376	$568,420	$673,833	$105,413
220 INSTRUCTIONAL STAFF SERVICES TOTAL	**$46,799,192**	**$53,144,051**	**$53,689,385**	**$545,334**
230 GENERAL ADMINISTRATION SERVICES				
231 BOARD OF EDUCATION	$2,810,801	$2,010,183	$2,163,928	$153,745
232 OFFICE OF SUPERINTENDENT	$2,266,073	$2,516,462	$2,784,695	$268,233
233 SCHOOL ADMINISTRATION	$59,235,644	$65,238,532	$62,552,483	($2,686,049)
230 GENERAL ADMINISTRATION SERVICES TOTAL	**$64,312,518**	**$69,765,177**	**$67,501,106**	**($2,264,071)**
250 FINANCE AND OPERATIONS SERVICES				
251 STUDENT TRANSPORTATION (FEDERAL/DISTRICT MANDATED)	$15,282	–	–	$0
252 FISCAL SERVICES	$7,123,774	$8,121,870	$8,618,652	$496,782
253 FACILITIES ACQUISITION AND CONSTRUCTION	$550,410	$666,350	$712,815	$46,465
254 OPERATION AND MAINTENANCE OF PLANT	$87,029,870	$89,175,740	$91,785,729	$2,609,989
255 STUDENT TRANSPORTATION (STATE MANDATED)	$30,293,063	$33,403,920	$36,539,813	$3,135,893
257 INTERNAL SERVICES	$4,259,790	$4,350,267	$4,976,112	$625,845
258 SECURITY	$8,246,570	$9,093,020	$9,635,625	$542,605
250 FINANCE AND OPERATIONS SERVICES TOTAL	**$137,518,761**	**$144,811,167**	**$152,268,746**	**$7,457,579**
260 CENTRAL SUPPORT SERVICES				
262 PLANNING	$3,073,154	$3,915,600	$4,290,586	$374,986
263 INFORMATION SERVICES	$3,327,817	$3,879,764	$3,587,110	($292,654)
264 STAFF SERVICES	$10,327,549	$13,020,330	$13,546,972	$526,642
266 TECHNOLOGY AND DATA PROCESSING SERVICES	$7,369,801	$8,523,556	$9,253,358	$729,802
260 CENTRAL SUPPORT SERVICES TOTAL	**$24,098,321**	**$29,339,250**	**$30,678,026**	**$1,338,776**
270 SUPPORT SERVICES - PUPIL ACTIVITY				
271 PUPIL SERVICE ACTIVITIES	$5,048,711	$5,126,292	$6,244,193	$1,117,901
270 SUPPORT SERVICES - PUPIL ACTIVITY TOTAL	**$5,048,711**	**$5,126,292**	**$6,244,193**	**$1,117,901**
200 SUPPORT SERVICES TOTAL	**$317,274,023**	**$346,246,790**	**$353,493,776**	**$7,246,986**
300 COMMUNITY SERVICES				
330 CIVIC SERVICES				
330 CIVIC SERVICES	$279,466	$296,335	$306,392	$10,057
330 CIVIC SERVICES TOTAL	**$279,466**	**$296,335**	**$306,392**	**$10,057**
350 CUSTODY AND CARE OF CHILDREN				
350 CUSTODY & CARE OF CHILDREN	$1,030,751	$1,076,172	$1,247,829	$171,657
350 CUSTODY AND CARE OF CHILDREN TOTAL	**$1,030,751**	**$1,076,172**	**$1,247,829**	**$171,657**
390 OTHER COMMUNITY SERVICES				
390 OTHER COMMUNITY SERVICES	$775,775	$682,380	$716,731	$34,351
390 OTHER COMMUNITY SERVICES TOTAL	**$775,775**	**$682,380**	**$716,731**	**$34,351**
300 COMMUNITY SERVICES TOTAL	**$2,085,992**	**$2,054,887**	**$2,270,952**	**$216,065**
400 OTHER CHARGES				
410 INTERGOVERNMENTAL EXPENDITURES				
412 PAYMENTS TO OTHER GOVERNMENTAL UNITS	$674,945	$1,062,038	$1,525,547	$463,509
416 LEA PAYMENTS TO PUBLIC CHARTER SCHOOLS	$70,638,470	$77,524,345	$81,095,354	$3,571,009

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
417 PAYMENTS TO NONPROFIT ENTITIES (OTHER THAN FOR FIRST STEPS)	$17,700,758	$17,924,110	$15,187,169	($2,736,941)
410 INTERGOVERNMENTAL EXPENDITURES TOTAL	**$89,014,174**	**$96,510,493**	**$97,808,070**	**$1,297,577**
420 TRANSFER TO OTHER FUNDS				
421 TRANSFER TO SPECIAL REVENUE FUND	$34,443,239	$33,307,750	$63,792,831	$30,485,081
425 TRANSFER TO FOOD SERVICE FUND	$825,000	–	–	$0
426 TRANSFER TO PUPIL ACTIVITY FUND	–	$635,400	$661,250	$25,850
420 TRANSFER TO OTHER FUNDS TOTAL	**$35,268,239**	**$33,943,150**	**$64,454,081**	**$30,510,931**
400 OTHER CHARGES TOTAL	**$124,282,412**	**$130,453,643**	**$162,262,151**	**$31,808,508**
500 DEBT SERVICE				
500 DEBT SERVICE	$371,683	$100,000	–	($100,000)
500 DEBT SERVICE TOTAL	**$371,683**	**$100,000**	**–**	**($100,000)**
900 RESERVES				
	–	$4,220,453	$4,713,416	$492,963
900 RESERVES TOTAL	**–**	**$4,220,453**	**$4,713,416**	**$492,963**
EXPENDITURES TOTAL	**$836,141,587**	**$915,280,166**	**$965,086,657**	**$49,806,491**

General Operating Fund Purpose Statement

Charleston County SCHOOL DISTRICT

Detail Information on General Operating Fund			
Revenues		Purpose Statement	Adopted Budgetory Allocations
Local Sources			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	$ 592,985,350
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	$ 12,672,000
Other Taxes	1190	Revenues received from the State for heavy equipment fees	$ 1,500,000
Fee in Lieu	1280	Payments made for property which is not subject to taxation on the same basis as other property due to action of the local government	$ 19,537,217
Regular Day School from Patrons	1310	Revenue from other school districts within the state as tuition for regular day students	$ 461,500
Interest on Investments	1510	Interest earned on investments and deposits of District funds	$ 9,000,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	$ 700,000
Receipt of Insurance Proceeds	1993	Receipt from insurance rebates	$ 50,000
Refund of Prior Year's Expenditures	1950	Refund of prior year's expenditures received after the year is closed	$ 77,275
Miscellaneous (tuition, other, etc.)	1999	Miscellaneous revenue received by the District throughout the year	$ 400,000
State Sources			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	$ 9,000
School Bus Driver's Salary	3160	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	$ 4,810,302
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	$ 24,543,578
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	$ 16,955,782
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	$ 97,638,933
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	$ 1,959,575
Other State Revenue	3103	State Aid to Classrooms - revenue received from the state to provides funding based on a statewide average student- teacher ratio.	$ 136,019,888
Other State Revenue	3162	State revenue for bus driver workers' compensation costs	$ 150,307
Other State Revenue	3840	Manufacturer's Depreciation Reimbursement	$ 4,258,680
Other State Revenue	3993	State revenue received for PEBA insurance	$ 2,969,830
Intergovernmental Sources			

Payments from Other Governments	2200	Payments from other Governmental agencies and school disricts for services provided to students	$ 300,000
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	$ 2,006,542
Use of Fund Balance			
Total Transfers & Other Sources	9999	Revenue from the use of District undesignated fund balance	$ 20,000,000
Total General Operating Fund Revenues and Other Sources			$ 965,086,657

General Operating Fund Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES (INDEPENDENT)	$552,078,930	$592,985,350	$40,906,420	7%
P&I TAXES/DELINQUENT	$11,757,500	$12,672,000	$914,500	8%
OTHER TAXES (INDEPENDENT)	$762,500	$1,500,000	$737,500	97%
REVENUE IN LIEU OF TAXES	$17,840,000	$19,537,217	$1,697,217	10%
REGULAR DAY SCHL FR PATRONS	$419,250	$461,500	$42,250	10%
INTEREST ON INVESTMENTS	$9,030,000	$9,000,000	-$30,000	0%
RENTALS	$370,087	$700,000	$329,913	89%
REFUND OF PRIOR YEAR'S EXPEND	$149,138	$77,275	-$71,863	-48%
INSURANCE PROCEEDS	$50,000	$50,000	$0	0%
REV FM OTH LOCAL SOURCES MISC	$351,860	$400,000	$48,140	14%
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$592,809,265**	**$637,383,342**	**$44,574,077**	**8%**
2000 INTERGOVERNMENTAL REVENUE				
PAYMENTS FM PUBLIC CHARTER SCH	$325,000	$300,000	-$25,000	-8%
2000 INTERGOVERNMENTAL REVENUE TOTAL	**$325,000**	**$300,000**	**-$25,000**	**-8%**
3000 REVENUE FROM STATE SOURCES				
STATE AID TO CLASS-PROGRAM	$126,866,914	$136,019,888	$9,152,974	7%
HANDICAPPED TRANSPORTATION	$8,800	$9,000	$200	2%
SCHOOL BUS DRIVERS SALARY	$4,334,520	$4,810,302	$475,782	11%
EAA BUS DRIVER SAL & FRINGE	$8,300	$8,300	$0	0%
TRANS WORKERS COMP INSURANCE	$167,537	$150,307	-$17,230	-10%
RETIREE INSURANCE	$21,184,624	$24,543,578	$3,358,954	16%
REIM FOR LOCAL PROP TAX RELIEF	$16,955,781	$16,955,782	$1	0%
HOMESTEAD EXEMPTION	$3,557,362	$3,557,362	$0	0%
REIMB PROP TAX RELIEF TIER 3	$93,703,391	$97,638,933	$3,935,542	4%
MERCHANT'S INVENTORY TAX	$1,997,045	$1,959,575	-$37,470	-2%
MANUF DEPRECIATION REIMBURSE	$3,939,844	$4,258,680	$318,836	8%
PEBA	$2,969,664	$2,969,830	$166	0%
3000 REVENUE FROM STATE SOURCES TOTAL	**$275,693,782**	**$292,881,537**	**$17,187,755**	**6%**
4000 REVENUE FROM FEDERAL SOURCES				
MAINTENANCE/OPERATIONS PL 874	$115,236	$115,236	$0	0%
4000 REVENUE FROM FEDERAL SOURCES TOTAL	**$115,236**	**$115,236**	**$0**	**0%**

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
5000 OTHER FINANCING SOURCES (USES)				
TRANSFER FM SPECIAL REV EIA FD	$12,400,000	$12,400,000	$0	0%
TRANSFER FM OTH FUNDS IND COST	$2,599,548	$2,006,542	-$593,006	-23%
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$14,999,548**	**$14,406,542**	**-$593,006**	**-4%**
9000 USE OF FUND BALANCE				
USE OF FUND BALANCE	$31,337,335	$20,000,000	-$11,337,335	-36%
9000 USE OF FUND BALANCE TOTAL	**$31,337,335**	**$20,000,000**	**-$11,337,335**	**-36%**
REVENUES TOTAL	**$915,280,166**	**$965,086,657**	**$49,806,491**	**5%**

General Operating Fund Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
100 SALARIES				
110 - ADMINISTRATIVE SALARY	$35,578,725	$38,960,772	$3,382,047	10%
111 - PRINCIPAL/AST PRINCIPAL SAL	$28,676,856	$27,034,678	-$1,642,178	-6%
112 - TEACHER/PROFESSIONAL ED SALARY	$272,624,901	$277,365,641	$4,740,740	2%
113 - PROFESSIONAL OTHER SALARY	$18,677,218	$19,877,512	$1,200,294	6%
114 - TECHNICAL SALARY	$5,139,709	$4,482,288	-$657,421	-13%
115 - TEACHER AST/CLERICAL SALARY	$55,615,702	$54,039,077	-$1,576,625	-3%
116 - CRAFTS AND TRADES SALARY	$8,150,947	$8,642,440	$491,493	6%
117 - BUS DRIVER/APPRENTICE SALARY	$90,210	$95,580	$5,370	6%
119 - SERVICE WORK SALARY	$14,134	–	-$14,134	-100%
122 - TEMPO SAL - SUBSTITUTE TEACHER	$3,328	$3,328	$0	0%
123 - TEMPO SALARY - PRO OTHER	$75,083	$75,083	$0	0%
125 - TEMPO SAL TEACHER AST/CLERICAL	$114,191	$101,590	-$12,601	-11%
130 - OVERTIME SALARY - ADMIN	$135,155	$142,220	$7,065	5%
136 - OVERTIME SALARY - WORKER	$24,642	$24,642	$0	0%
140 - TERMINAL LEAVE	$700,000	$700,000	$0	0%
142 - SUPPLEMENTAL SALARY	$4,354,968	$5,111,296	$756,328	17%
180 - HEAD OF ORG UNIT SALARY	$698,379	$552,824	-$145,555	-21%
100 SALARIES TOTAL	**$430,674,148**	**$437,208,971**	**$6,534,823**	**2%**
200 BENEFITS				
210 - GROUP HEALTH AND LIFE INS	$50,935,839	$50,753,421	-$182,418	0%
220 - EMPLOYEE RETIREMENT	$107,010,789	$107,403,938	$393,149	0%
230 - SOCIAL SECURITY	$32,900,110	$33,357,098	$456,988	1%
260 - UNEMPLOYMENT COMPENSATION TAX	$431,993	$438,210	$6,217	1%
270 - WKRS' COMP - REIMB OTHR FUNDS	$5,376,292	$5,455,187	$78,895	1%
271 - WKRS' COMP - ASSESSMENTS	$125,000	$125,000	$0	0%
272 - WRKRS' COMP - PREMIUMS	$499,037	$501,048	$2,011	0%
200 BENEFITS TOTAL	**$197,279,060**	**$198,033,902**	**$754,842**	**0%**
300 PURCHASED SERVICES				
310 - PROFESSIONAL/TECHNICAL SRVS	$5,391,712	$5,579,734	$188,022	3%
311 - INSTRUCTIONAL SERVICES	$590,536	$585,700	-$4,836	-1%
312 - INSTRUCTIONAL PROGRAMS	$1,146,919	$1,048,003	-$98,916	-9%
313 - STUDENT SERVICES	$45,000	$33,000	-$12,000	-27%
315 - MANAGEMENT SERVICES	$504,750	$471,976	-$32,774	-6%
317 - STATISTICAL SERVICES	$160,000	$1,000	-$159,000	-99%
318 - AUDIT FEES	$120,000	$87,500	-$32,500	-27%
319 - LEGAL SERVICES	$829,419	$829,419	$0	0%
320 - PROPERTY SERVICES	$26,254,399	$28,232,668	$1,978,269	8%
321 - PUBLIC UTIL SVS WATER/SEWAGE	$2,465,413	$2,465,413	$0	0%
322 - OUTSOURCED SUBSTITUTES	$10,887,108	$1,000	-$10,886,108	-100%
323 - REPAIRS AND MAINTENANCE SRVS	$3,829,612	$3,628,163	-$201,449	-5%
324 - PROPERTY INSURANCE	$11,396,013	$10,173,273	-$1,222,740	-11%

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
325 - RENTALS/LEASE	$943,564	$969,359	$25,795	3%
326 - OUTSOURCED DAY PORTERS	$9,920,285	$10,798,889	$878,604	9%
329 - OTHER PROPERTY SERVICES	$1,007,220	$1,047,585	$40,365	4%
331 - STUDENT TRANSPORTATION	$29,077,819	$31,516,238	$2,438,419	8%
332 - IN STATE TRAVEL	$1,281,961	$1,322,143	$40,182	3%
333 - CURRICULUM FIELD TRIP TRANSPRT	$35,500	$61,140	$25,640	72%
334 - EXTRA-CURRICULAR FIELD TRIP TR	$4,500	$4,500	$0	0%
336 - CAR ALLOWANCE/ LIEU OF MILEAGE	$12,000	$12,000	$0	0%
338 - OUT OF STATE TRAVEL	$548,423	$449,459	-$98,964	-18%
339 - OTHER TRANSPORTATION SERVICES	$17,000	$17,000	$0	0%
340 - COMMUNICATION (TELEPHONE)	$940,571	$923,141	-$17,430	-2%
342 - PAGER/CELL PHONE RENT/MESG SYS	$439,145	$362,938	-$76,207	-17%
345 - TECHNOLOGY PURCHASED SERVICES	$1,793,298	$1,903,541	$110,243	6%
350 - ADVERTISING	$136,650	$566,150	$429,500	314%
360 - PRINTING AND BINDING	$2,470,946	$2,294,148	-$176,798	-7%
370 - TUITION	$1,091,230	$1,554,739	$463,509	42%
380 - HEAD OF ORG UNIT TRAVEL	$21,500	$24,000	$2,500	12%
391 - OUTSOURCED SUBS - GENERAL	–	$12,229,372	$12,229,372	–
392 - OUTSOURCED SUBS - PD & PLNG	–	$2,371,958	$2,371,958	–
395 - OTHER PROFESS/TECHNICAL SERV.	$55,000	$1,000	-$54,000	-98%
396 - OUTSOURCED SUBS - FMLA	–	$327	$327	–
399 - OTHER PURCHASED SERVICES	$10,855,090	$11,291,114	$436,024	4%
300 PURCHASED SERVICES TOTAL	**$124,272,583**	**$132,857,590**	**$8,585,007**	**7%**
400 SUPPLIES & MATERIALS				
410 - SUPPLIES	$6,431,157	$7,384,808	$953,651	15%
411 - EQUIPMENT UNDER $5,000	–	$189,266	$189,266	–
412 - POSTAGE	$81,431	$79,587	-$1,844	-2%
414 - BAND UNIFORM	$84,000	$84,000	$0	0%
417 - FOOD AND CATERING	$789,093	$858,267	$69,174	9%
420 - TEXTBOOKS	$598,860	$513,568	-$85,292	-14%
430 - LIBRARY BOOKS	$203,792	$181,697	-$22,095	-11%
440 - PERIODICALS	$12,521	$11,756	-$765	-6%
445 - TECHNOLOGY SUPPLIES	$180,981	$153,801	-$27,180	-15%
446 - TECHNOLOGY SOFTWARE	$451,047	$401,659	-$49,388	-11%
447 - TECHNOLOGY COMPUTERS	$90,601	$95,028	$4,427	5%
448 - TECHNOLOGY PERIPHERALS	$57,123	$63,372	$6,249	11%
470 - ENERGY	$14,398,002	$14,398,002	$0	0%
471 - FUEL OIL	$8,500	$8,500	$0	0%
472 - GASOLINE	$801,158	$979,329	$178,171	22%
480 - HEAD OF ORG UNIT SUPPLIES	$2,320	$6,320	$4,000	172%
490 - OTHER SUPPLIES AND MATERIALS	$1,000	$20,000	$19,000	1,900%
400 SUPPLIES & MATERIALS TOTAL	**$24,191,586**	**$25,428,960**	**$1,237,374**	**5%**
500 CAPITAL OUTLAY				
540 - EQUIPMENT	$405,000	$430,500	$25,500	6%
545 - TECHNOLOGY EQUIP	$85,000	$35,000	-$50,000	-59%
546 - SECURITY/SURVEILLLANCE	–	$3,000	$3,000	–
500 CAPITAL OUTLAY TOTAL	**$490,000**	**$468,500**	**-$21,500**	**-4%**
600 OTHER OBJECTS				
620 - INTEREST	$100,000	–	-$100,000	-100%
640 - ORGANIZATION MEMSHP DUES/FEES	$417,763	$572,110	$154,347	37%
650 - LIABILITY/TORT INSURANCE	$1,023,089	$1,591,535	$568,446	56%
651 - LITIGATION AND SETTLEMENTS	$660,000	$844,380	$184,380	28%

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
680 - HEAD OF ORG UNIT OTHER OBJ	$2,100	$2,100	$0	0%
690 - OTHER OBJECTS	$1,530,698	$1,600,826	$70,128	5%
692 - SOLID WASTE FEE	$713,881	$714,563	$682	0%
600 OTHER OBJECTS TOTAL	**$4,447,531**	**$5,325,514**	**$877,983**	**20%**
700 TRANSFERS				
710 - TRANSFERS TO OTHER FUNDS	$33,943,150	$64,454,081	$30,510,931	90%
720 - TRANSITS/CHARTERS	$95,761,655	$96,595,723	$834,068	1%
700 TRANSFERS TOTAL	**$129,704,805**	**$161,049,804**	**$31,344,999**	**24%**
900 RESERVES				
910 - RESERVE FOR FUND BALANCE	$2,720,453	$3,329,239	$608,786	22%
930 - ENROLLMENT RESERVE	$1,500,000	$1,384,177	-$115,823	-8%
900 RESERVES TOTAL	**$4,220,453**	**$4,713,416**	**$492,963**	**12%**
EXPENDITURES TOTAL	**$915,280,166**	**$965,086,657**	**$49,806,491**	**5%**

General Operating Fund Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 230,994,978	$ 215,371,244	$ 184,033,909	-$31,337,335	-14.55%
REVENUE	$ 820,517,853	$ 883,942,831	$ 945,086,657	$ 61,143,826	6.92%
EXPENSES	$ 836,141,587	$ 915,280,166	$ 965,086,657	$ 49,806,491	5.44%
NET CHANGE IN FUND BALANCE	-$15,623,734	-$31,337,335	-$20,000,000	$ 11,337,335	-36.18%
ENDING BALANCE, JUNE 30	$ 215,371,244	$ 184,033,909	$ 164,033,909	-$20,000,000	-10.87%

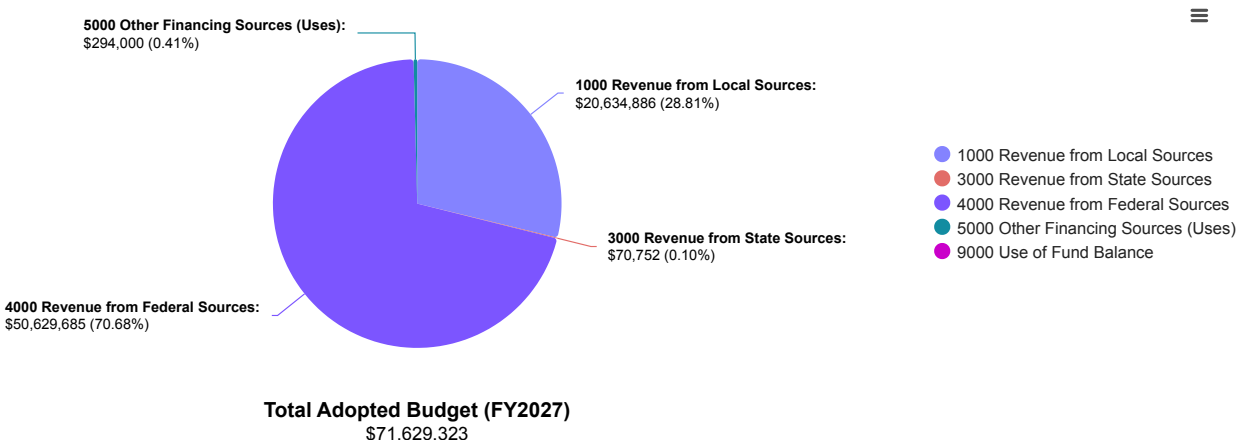
The General Operating Fund has been budgeting a Use of Fund Balance related to ESSER sustainability as well as funding for the Weighted Student Funding implemented in FY2025. The plan is for the District to step this Use of Fund Balance down over the next 2 - 3 years. While a Use of Fund Balance has 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.

FY2027

SPECIAL REVENUE FUNDS

Special Revenue Funds Revenue Chart

Charleston County SCHOOL DISTRICT



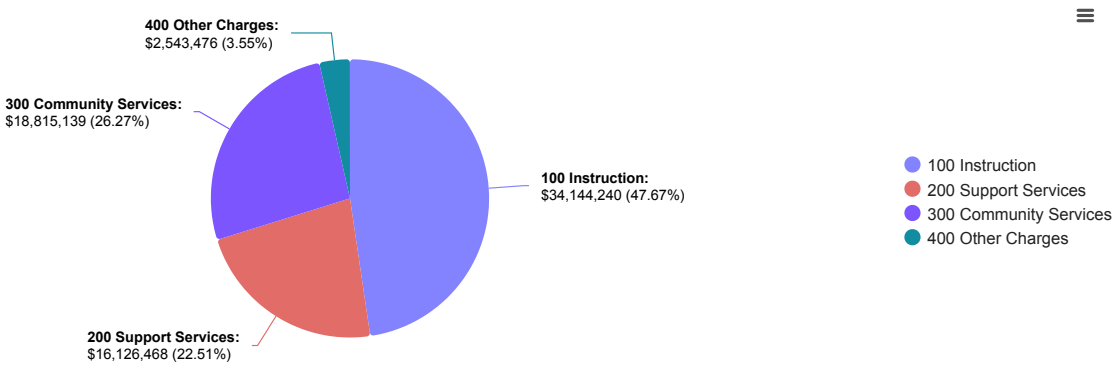
Total Adopted Budget (FY2027)
$71.629.323

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$25,338,857	$18,384,430	$20,634,886	$2,250,456
3000 REVENUE FROM STATE SOURCES	$3,071,154	$67,620	$70,752	$3,132
4000 REVENUE FROM FEDERAL SOURCES	$65,502,666	$49,865,659	$50,629,685	$764,026
5000 OTHER FINANCING SOURCES (USES)	$529,005	$235,000	$294,000	$59,000
9000 USE OF FUND BALANCE	($133,164)	–	–	$0
REVENUES TOTAL	**$94,308,517**	**$68,552,709**	**$71,629,323**	**$3,076,614**

Special Revenue Funds Expenditures Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$71.629.323

Expenditures by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION	$38,263,878	$30,517,925	$34,144,240	$3,626,315
200 SUPPORT SERVICES	$34,372,511	$19,032,811	$16,126,468	($2,906,343)
300 COMMUNITY SERVICES	$14,782,737	$18,086,932	$18,815,139	$728,207
400 OTHER CHARGES	$6,262,790	$915,041	$2,543,476	$1,628,435
EXPENDITURES TOTAL	**$93,681,916**	**$68,552,709**	**$71,629,323**	**$3,076,614**

Special Revenue Funds Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
1500 EARNINGS ON INVESTMENTS				
1510 - INTEREST ON INVESTMENTS	$87,504	–	–	$0
1500 EARNINGS ON INVESTMENTS TOTAL	**$87,504**	**–**	**–**	**$0**
1700 PUPIL ACTIVITIES				
1710 - ADMISSIONS	$3,046,164	–	–	$0
1720 - BOOKSTORE SALES	$502,151	–	–	$0
1730 - PUPIL ORGANIZATION MEMBERSHIP	$96,056	–	–	$0
1740 - STUDENT FEES	$2,047,198	–	–	$0
1790 - OTHER	$3,357,040	–	–	$0
1700 PUPIL ACTIVITIES TOTAL	**$9,048,608**	**–**	**–**	**$0**
1900 OTHER REVENUE FROM LOCAL SOURCES				
1910 - RENTALS	$25,929	–	–	$0
1920 - CONTRIB & DONAT PRIVATE SOURCE	$1,461,029	$650,179	$761,439	$111,260
1930 - MEDICAID	$1,863,250	$1,976,789	$3,510,517	$1,533,728
1950 - REFUND OF PRIOR YEAR'S EXPEND	$625	–	–	$0
1999 - REV FM OTH LOCAL SOURCES MISC	$12,851,911	$15,757,462	$16,362,930	$605,468
1900 OTHER REVENUE FROM LOCAL SOURCES TOTAL	**$16,202,744**	**$18,384,430**	**$20,634,886**	**$2,250,456**
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$25,338,857**	**$18,384,430**	**$20,634,886**	**$2,250,456**
3000 REVENUE FROM STATE SOURCES				
3100 RESTRICTED STATE FUNDING				
3134 - CHILD EARLY READ DEV ED PROG	$138,973	–	–	$0
3156 - ADULT EDUCATION	$2,433	–	–	$0
3193 - EDUCATION TAGS	$1,438	$750	$750	$0
3199 - OTHER RESTRICTED STATE GRANT	$1,088	–	–	$0
3100 RESTRICTED STATE FUNDING TOTAL	**$143,931**	**$750**	**$750**	**$0**
3600 EDUCATION LOTTERY ACT				
3615 - REVENUE OTHER STATE SOURCES	($2,500)	–	–	$0
3670 - SCHOOL SAFETY UPGRADES	$380,500	–	–	$0
3699 - MISC LOTTERY FUNDS	$30,144	–	–	$0
3600 EDUCATION LOTTERY ACT TOTAL	**$408,144**	**–**	**–**	**$0**
3900 OTHER STATE REVENUE				
3999 - REVENUE FROM OTHER STE SOURCES	$2,519,078	$66,870	$70,002	$3,132
3900 OTHER STATE REVENUE TOTAL	**$2,519,078**	**$66,870**	**$70,002**	**$3,132**
3000 REVENUE FROM STATE SOURCES TOTAL	**$3,071,154**	**$67,620**	**$70,752**	**$3,132**
4000 REVENUE FROM FEDERAL SOURCES				
4200 OCCUPATIONAL EDUCATION				
4210 - VOC ED / CATE	$767,383	$354,961	$370,360	$15,399
4200 OCCUPATIONAL EDUCATION TOTAL	**$767,383**	**$354,961**	**$370,360**	**$15,399**
4300 ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (ESEA				
4310 - TITLE I	$20,950,136	$16,176,344	$16,647,149	$470,805
4341 - ELA - TITLE III REVENUE	$521,745	$608,361	$527,961	($80,400)
4343 - MCKINNEY VENTO HOMELESS	$83,951	–	$214,284	$214,284

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
4351 - IMPROVING TEACHER QUALITY	$2,826,277	$1,893,731	$1,500,000	($393,731)
4300 ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (ESEA TOTAL	**$24,382,109**	**$18,678,436**	**$18,889,394**	**$210,958**
4400 ADULT EDUCATION				
4410 - BASIC	$293,446	$207,357	$210,241	$2,884
4400 ADULT EDUCATION TOTAL	**$293,446**	**$207,357**	**$210,241**	**$2,884**
4500 PROGRAMS FOR CHILDREN WITH DISABILITIES				
4510 - IDEA	$12,351,775	$10,995,229	$12,840,812	$1,845,583
4520 - PRESCHOOL	$382,520	$384,268	$412,864	$28,596
4500 PROGRAMS FOR CHILDREN WITH DISABILITIES TOTAL	**$12,734,295**	**$11,379,497**	**$13,253,676**	**$1,874,179**
4900 OTHER FEDERAL SOURCES				
4924 - 21ST CENTURY COMMUNITY LEARN	$2,081,573	$1,775,254	$1,451,703	($323,551)
4939 - STRONGER CONNECTIONS	$176,568	–	–	$0
4974 - CARES ACT ESSER III	$4,911,399	–	–	$0
4997 - TITLE IV - SSAE	$1,721,860	$702,245	$1,363,633	$661,388
4999 - REVENUE FROM OTHER FED SOURCE	$18,434,032	$16,767,909	$15,090,678	($1,677,231)
4900 OTHER FEDERAL SOURCES TOTAL	**$27,325,433**	**$19,245,408**	**$17,906,014**	**($1,339,394)**
4000 REVENUE FROM FEDERAL SOURCES TOTAL	**$65,502,666**	**$49,865,659**	**$50,629,685**	**$764,026**
5000 OTHER FINANCING SOURCES (USES)				
5200 INTERFUND TRANSFERS				
5210 - TRANS FM GENERAL FUND	$235,000	$235,000	$294,000	$59,000
5200 INTERFUND TRANSFERS TOTAL	**$235,000**	**$235,000**	**$294,000**	**$59,000**
5300 SALE OF FIXED ASSETS				
5300 - SALE OF FIXED ASSETS	$294,005	–	–	$0
5300 SALE OF FIXED ASSETS TOTAL	**$294,005**	**–**	**–**	**$0**
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$529,005**	**$235,000**	**$294,000**	**$59,000**
9000 USE OF FUND BALANCE				
	($133,164)	–	–	$0
9000 USE OF FUND BALANCE TOTAL	**($133,164)**	**–**	**–**	**$0**
REVENUES TOTAL	**$94,308,517**	**$68,552,709**	**$71,629,323**	**$3,076,614**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
100 INSTRUCTION				
110 GENERAL INSTRUCTION				
111 KINDERGARTEN PROGRAMS				
100 SALARIES	$0	–	$71,103	$71,103
200 BENEFITS	$0	–	$30,713	$30,713
300 PURCHASED SERVICES	$525	–	–	$0
400 SUPPLIES & MATERIALS	–	–	$35,307	$35,307
111 KINDERGARTEN PROGRAMS TOTAL	**$525**	**–**	**$137,123**	**$137,123**
112 PRIMARY PROGRAMS				
100 SALARIES	$837,602	$595,553	$845,891	$250,338
200 BENEFITS	$327,831	$258,019	$354,197	$96,178
300 PURCHASED SERVICES	$5,380	–	$12,780	$12,780
400 SUPPLIES & MATERIALS	$90,740	$17,552	$2,500	($15,052)
600 OTHER OBJECTS	–	$329,074	–	($329,074)
112 PRIMARY PROGRAMS TOTAL	**$1,261,554**	**$1,200,198**	**$1,215,368**	**$15,170**
113 ELEMENTARY PROGRAMS				
100 SALARIES	$2,564,723	$2,935,677	$2,187,701	($747,976)

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
200 BENEFITS	$1,146,073	$1,331,833	$923,660	($408,173)
300 PURCHASED SERVICES	$234,834	$120,465	$260,443	$139,978
400 SUPPLIES & MATERIALS	$1,864,978	$538,825	$1,143,448	$604,623
600 OTHER OBJECTS	$5,708	–	–	$0
113 ELEMENTARY PROGRAMS TOTAL	**$5,816,316**	**$4,926,800**	**$4,515,252**	**($411,548)**
114 HIGH SCHOOL PROGRAMS				
100 SALARIES	$2,046,170	$1,988,263	$1,803,145	($185,118)
200 BENEFITS	$487,963	$797,334	$702,557	($94,777)
300 PURCHASED SERVICES	$77,395	$18,970	–	($18,970)
400 SUPPLIES & MATERIALS	$825,393	$217,679	$1,112,171	$894,492
600 OTHER OBJECTS	–	$22,832	–	($22,832)
114 HIGH SCHOOL PROGRAMS TOTAL	**$3,436,921**	**$3,045,078**	**$3,617,873**	**$572,795**
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS				
100 SALARIES	$285,248	$130,782	$136,579	$5,797
200 BENEFITS	$127,406	$44,511	$46,093	$1,582
300 PURCHASED SERVICES	$216,922	–	–	$0
400 SUPPLIES & MATERIALS	$40,635	–	–	$0
600 OTHER OBJECTS	$52,780	–	–	$0
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS TOTAL	**$722,990**	**$175,293**	**$182,672**	**$7,379**
118 MONTESSORI PROGRAMS				
400 SUPPLIES & MATERIALS	$807	–	–	$0
118 MONTESSORI PROGRAMS TOTAL	**$807**	**–**	**–**	**$0**
110 GENERAL INSTRUCTION TOTAL	**$11,239,114**	**$9,347,369**	**$9,668,288**	**$320,919**
120 EXCEPTIONAL PROGRAMS				
121 EDUCABLE MENTALLY HANDICAPPED				
100 SALARIES	$699,000	$691,487	$637,370	($54,117)
200 BENEFITS	$256,075	$333,808	$336,998	$3,190
300 PURCHASED SERVICES	$41,339	–	–	$0
400 SUPPLIES & MATERIALS	–	–	$477,174	$477,174
121 EDUCABLE MENTALLY HANDICAPPED TOTAL	**$996,414**	**$1,025,295**	**$1,451,542**	**$426,247**
122 TRAINABLE MENTALLY HANDICAPPED				
100 SALARIES	$62,641	$77,075	$80,405	$3,330
200 BENEFITS	$32,462	$39,603	$41,169	$1,566
400 SUPPLIES & MATERIALS	$4,425	$2,000	$2,000	$0
122 TRAINABLE MENTALLY HANDICAPPED TOTAL	**$99,528**	**$118,678**	**$123,574**	**$4,896**
124 VISUALLY HANDICAPPED				
300 PURCHASED SERVICES	$4,945	$3,000	$3,000	$0
400 SUPPLIES & MATERIALS	$4,434	–	–	$0
124 VISUALLY HANDICAPPED TOTAL	**$9,378**	**$3,000**	**$3,000**	**$0**
125 HEARING HANDICAPPED				
100 SALARIES	$44,925	$116,601	$129,715	$13,114
200 BENEFITS	$32,354	$66,374	$63,132	($3,242)
300 PURCHASED SERVICES	$21,593	–	–	$0
125 HEARING HANDICAPPED TOTAL	**$98,872**	**$182,975**	**$192,847**	**$9,872**
126 SPEECH HANDICAPPED				
100 SALARIES	$311,578	$292,666	$326,609	$33,943
200 BENEFITS	$132,665	$125,191	$138,362	$13,171
300 PURCHASED SERVICES	$12,389	$4,200	$10,200	$6,000
126 SPEECH HANDICAPPED TOTAL	**$456,632**	**$422,057**	**$475,171**	**$53,114**
127 LEARNING DISABILITIES				
100 SALARIES	$2,401,707	$2,562,245	$2,788,976	$226,731
200 BENEFITS	$1,066,054	$1,207,078	$1,275,543	$68,465

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
300 PURCHASED SERVICES	$19,200	–	–	$0
400 SUPPLIES & MATERIALS	$125,252	$7,000	$80,128	$73,128
127 LEARNING DISABILITIES TOTAL	**$3,612,213**	**$3,776,323**	**$4,144,647**	**$368,324**
128 EMOTIONALLY HANDICAPPED				
100 SALARIES	$976,727	$1,095,071	$958,535	($136,536)
200 BENEFITS	$510,845	$453,838	$382,569	($71,269)
128 EMOTIONALLY HANDICAPPED TOTAL	**$1,487,572**	**$1,548,909**	**$1,341,104**	**($207,805)**
120 EXCEPTIONAL PROGRAMS TOTAL	**$6,760,608**	**$7,077,237**	**$7,731,885**	**$654,648**
130 PRESCHOOL PROGRAMS				
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS)				
100 SALARIES	$423,836	$478,562	$501,966	$23,404
200 BENEFITS	$201,083	$228,649	$242,655	$14,006
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS) TOTAL	**$624,919**	**$707,211**	**$744,621**	**$37,410**
PRESCHOOL HANDICAPPED ITINERANT (3- AND 4-YR.-OLDS)				
300 PURCHASED SERVICES	–	$400	$400	$0
400 SUPPLIES & MATERIALS	–	$2,000	$2,000	$0
PRESCHOOL HANDICAPPED ITINERANT (3- AND 4-YR.-OLDS) TOTAL	**–**	**$2,400**	**$2,400**	**$0**
139 EARLY CHILDHOOD PROGRAMS				
100 SALARIES	$2,113,220	$2,371,499	$2,650,102	$278,603
200 BENEFITS	$960,062	$1,114,171	$1,236,757	$122,586
300 PURCHASED SERVICES	$716,942	$451,863	–	($451,863)
400 SUPPLIES & MATERIALS	$208,497	$237,051	–	($237,051)
139 EARLY CHILDHOOD PROGRAMS TOTAL	**$3,998,721**	**$4,174,584**	**$3,886,859**	**($287,725)**
130 PRESCHOOL PROGRAMS TOTAL	**$4,623,640**	**$4,884,195**	**$4,633,880**	**($250,315)**
140 SPECIAL PROGRAMS				
141 GIFTED AND TALENTED ACADEMIC				
400 SUPPLIES & MATERIALS	$2,000	–	–	$0
141 GIFTED AND TALENTED ACADEMIC TOTAL	**$2,000**	**–**	**–**	**$0**
147 FULL DAY 4K				
300 PURCHASED SERVICES	$437	–	–	$0
400 SUPPLIES & MATERIALS	$125,871	–	–	$0
147 FULL DAY 4K TOTAL	**$126,308**	**–**	**–**	**$0**
149 OTHER SPECIAL PROGRAMS				
100 SALARIES	$80,415	$115,474	$118,928	$3,454
200 BENEFITS	$29,552	$45,644	$46,812	$1,168
300 PURCHASED SERVICES	$140	–	–	$0
400 SUPPLIES & MATERIALS	$1,336	–	–	$0
149 OTHER SPECIAL PROGRAMS TOTAL	**$111,444**	**$161,118**	**$165,740**	**$4,622**
140 SPECIAL PROGRAMS TOTAL	**$239,751**	**$161,118**	**$165,740**	**$4,622**
160 OTHER EXCEPTIONAL PROGRAMS				
161 AUTISM				
100 SALARIES	$55,618	$153,146	$224,602	$71,456
200 BENEFITS	$36,542	$78,763	$100,756	$21,993
300 PURCHASED SERVICES	$10,344	$10,000	$10,000	$0
161 AUTISM TOTAL	**$102,505**	**$241,909**	**$335,358**	**$93,449**
162 LIMITED ENGLISH PROFICIENCY				
100 SALARIES	$420,478	–	–	$0
200 BENEFITS	$184,865	–	–	$0
300 PURCHASED SERVICES	$1,371	–	–	$0
400 SUPPLIES & MATERIALS	$630	–	–	$0
162 LIMITED ENGLISH PROFICIENCY TOTAL	**$607,344**	**–**	**–**	**$0**
163 COMPREHENSIVE COORDINATED EARLY LEARNING SERVICES				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
100 SALARIES	$1,065,783	$1,109,423	$1,260,446	$151,023
200 BENEFITS	$464,319	$501,703	$565,986	$64,283
300 PURCHASED SERVICES	$179,987	$162,500	$162,500	$0
400 SUPPLIES & MATERIALS	$501	$10,000	$10,000	$0
163 COMPREHENSIVE COORDINATED EARLY LEARNING SERVICES TOTAL	**$1,710,589**	**$1,783,626**	**$1,998,932**	**$215,306**
160 OTHER EXCEPTIONAL PROGRAMS TOTAL	**$2,420,437**	**$2,025,535**	**$2,334,290**	**$308,755**
170 SUMMER SCHOOL PROGRAMS				
171 PRIMARY SUMMER SCHOOL				
100 SALARIES	$15,404	–	–	$0
200 BENEFITS	$5,261	$4,165	–	($4,165)
300 PURCHASED SERVICES	$1,174,047	$600,000	–	($600,000)
400 SUPPLIES & MATERIALS	$993	$2,000	$4,714,608	$4,712,608
171 PRIMARY SUMMER SCHOOL TOTAL	**$1,195,704**	**$606,165**	**$4,714,608**	**$4,108,443**
172 ELEMENTARY SUMMER SCHOOL				
100 SALARIES	$154,323	–	–	$0
200 BENEFITS	$52,167	–	–	$0
300 PURCHASED SERVICES	$2,219	–	–	$0
400 SUPPLIES & MATERIALS	$28,133	–	–	$0
172 ELEMENTARY SUMMER SCHOOL TOTAL	**$236,842**	**–**	**–**	**$0**
173 HIGH SCHOOL SUMMER SCHOOL				
100 SALARIES	$115,458	–	–	$0
200 BENEFITS	$37,291	–	–	$0
300 PURCHASED SERVICES	$9,670	–	–	$0
400 SUPPLIES & MATERIALS	–	–	$23,000	$23,000
173 HIGH SCHOOL SUMMER SCHOOL TOTAL	**$162,419**	**–**	**$23,000**	**$23,000**
174 GIFTED AND TALENTED SUMMER SCHOOL				
100 SALARIES	$104,430	–	–	$0
200 BENEFITS	$32,177	–	–	$0
300 PURCHASED SERVICES	$52,640	–	–	$0
400 SUPPLIES & MATERIALS	$16,256	$100,000	$100,000	$0
174 GIFTED AND TALENTED SUMMER SCHOOL TOTAL	**$205,503**	**$100,000**	**$100,000**	**$0**
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY				
100 SALARIES	$1,281,539	$503,126	$340,208	($162,918)
200 BENEFITS	$413,039	$220,682	$89,753	($130,929)
300 PURCHASED SERVICES	$107,049	$200,000	$263,000	$63,000
400 SUPPLIES & MATERIALS	$521,367	$72,261	$39,148	($33,113)
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY TOTAL	**$2,322,995**	**$996,069**	**$732,109**	**($263,960)**
170 SUMMER SCHOOL PROGRAMS TOTAL	**$4,123,463**	**$1,702,234**	**$5,569,717**	**$3,867,483**
180 ADULT/CONTINUING EDUCATION PROGRAMS				
181 ADULT BASIC EDUCATION PROGRAMS				
100 SALARIES	$142,578	$152,804	$155,872	$3,068
200 BENEFITS	$55,296	$57,855	$60,264	$2,409
400 SUPPLIES & MATERIALS	$2,801	$543	$839	$296
181 ADULT BASIC EDUCATION PROGRAMS TOTAL	**$200,674**	**$211,202**	**$216,975**	**$5,773**
182 ADULT SECONDARY EDUCATION PROGRAMS				
100 SALARIES	$175,205	$100,635	$56,766	($43,869)
200 BENEFITS	$66,850	$44,226	$29,687	($14,539)
300 PURCHASED SERVICES	$8,029	$4,600	$6,700	$2,100
400 SUPPLIES & MATERIALS	$32,212	$17,500	$110,194	$92,694
600 OTHER OBJECTS	$200	$200	$200	$0
182 ADULT SECONDARY EDUCATION PROGRAMS TOTAL	**$282,497**	**$167,161**	**$203,547**	**$36,386**
183 ADULT ENGLISH LITERACY (ESL)				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
100 SALARIES	$33,707	$25,000	$17,626	($7,374)
200 BENEFITS	$9,820	$8,479	$4,406	($4,073)
183 ADULT ENGLISH LITERACY (ESL) TOTAL	**$43,527**	**$33,479**	**$22,032**	**($11,447)**
188 PARENTING/FAMILY LITERACY				
100 SALARIES	$2,765,713	$3,094,977	$2,369,118	($725,859)
200 BENEFITS	$1,211,696	$1,383,579	$1,030,629	($352,950)
300 PURCHASED SERVICES	$261,578	$251,755	$74,680	($177,075)
400 SUPPLIES & MATERIALS	$293,643	$166,084	$123,459	($42,625)
600 OTHER OBJECTS	$104	$12,000	–	($12,000)
188 PARENTING/FAMILY LITERACY TOTAL	**$4,532,734**	**$4,908,395**	**$3,597,886**	**($1,310,509)**
189 EARLY CHILDHOOD PARENTING PROGRAM				
400 SUPPLIES & MATERIALS	$2,231	–	–	$0
189 EARLY CHILDHOOD PARENTING PROGRAM TOTAL	**$2,231**	**–**	**–**	**$0**
180 ADULT/CONTINUING EDUCATION PROGRAMS TOTAL	**$5,061,663**	**$5,320,237**	**$4,040,440**	**($1,279,797)**
190 INSTRUCTIONAL PUPIL ACTIVITY				
190 INSTRUCTIONAL PUPIL ACTIVITY				
100 SALARIES	$1,040	–	–	$0
200 BENEFITS	$353	–	–	$0
600 OTHER OBJECTS	$3,793,809	–	–	$0
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**$3,795,201**	**–**	**–**	**$0**
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**$3,795,201**	**–**	**–**	**$0**
100 INSTRUCTION TOTAL	**$38,263,878**	**$30,517,925**	**$34,144,240**	**$3,626,315**
200 SUPPORT SERVICES				
210 PUPIL SERVICES				
211 ATTENDANCE AND SOCIAL WORK SERVICES	$1,552,613	$1,741,075	$1,630,312	($110,763)
212 GUIDANCE SERVICES	$1,601,512	$888,205	$1,131,504	$243,299
213 HEALTH SERVICES	$2,365,854	$1,863,205	$2,056,945	$193,740
214 PSYCHOLOGICAL SERVICES	$1,009,714	$404,178	$808,468	$404,290
215 EXCEPTIONAL PROGRAM SERVICES	$925,630	$332,245	$643,324	$311,079
210 PUPIL SERVICES TOTAL	**$7,455,323**	**$5,228,908**	**$6,270,553**	**$1,041,645**
220 INSTRUCTIONAL STAFF SERVICES				
220 INSTRUCTIONAL STAFF SERVICES	$6,570	–	–	$0
221 IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT	$9,888,171	$5,159,387	$3,904,131	($1,255,256)
222 LIBRARY AND MEDIA SERVICES	$276,405	$37,367	$27,934	($9,433)
223 SUPERVISION OF SPECIAL PROGRAMS	$5,156,442	$4,587,018	$3,201,316	($1,385,702)
224 IMPROVEMENT OF INSTRUCTION INSERVICE AND STAFF TRAINING	$2,394,986	$1,212,994	$726,366	($486,628)
220 INSTRUCTIONAL STAFF SERVICES TOTAL	**$17,722,575**	**$10,996,766**	**$7,859,747**	**($3,137,019)**
230 GENERAL ADMINISTRATION SERVICES				
232 OFFICE OF SUPERINTENDENT	$69,288	–	–	$0
233 SCHOOL ADMINISTRATION	$124,945	$88,196	$89,158	$962
230 GENERAL ADMINISTRATION SERVICES TOTAL	**$194,233**	**$88,196**	**$89,158**	**$962**
250 FINANCE AND OPERATIONS SERVICES				
251 STUDENT TRANSPORTATION (FEDERAL/DISTRICT MANDATED)	$129,525	$123,000	$11,914	($111,086)
252 FISCAL SERVICES	$1,116,688	$790,167	$573,906	($216,261)
253 FACILITIES ACQUISITION AND CONSTRUCTION	$11,056	–	–	$0
254 OPERATION AND MAINTENANCE OF PLANT	$413,227	$336,213	–	($336,213)
255 STUDENT TRANSPORTATION (STATE MANDATED)	$124,649	$207,319	$440,910	$233,591
256 FOOD SERVICE	$11,293	–	–	$0
257 INTERNAL SERVICES	$141,814	$232,747	$206,146	($26,601)
258 SECURITY	$275,455	–	–	$0
250 FINANCE AND OPERATIONS SERVICES TOTAL	**$2,223,706**	**$1,689,446**	**$1,232,876**	**($456,570)**
260 CENTRAL SUPPORT SERVICES				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
262 PLANNING	$204,253	$349,615	–	($349,615)
263 INFORMATION SERVICES	$16	–	–	$0
264 STAFF SERVICES	$634,913	$664,030	$673,634	$9,604
266 TECHNOLOGY AND DATA PROCESSING SERVICES	$55,781	–	–	$0
260 CENTRAL SUPPORT SERVICES TOTAL	**$894,963**	**$1,013,645**	**$673,634**	**($340,011)**
270 SUPPORT SERVICES - PUPIL ACTIVITY				
271 PUPIL SERVICE ACTIVITIES	$648,050	$15,850	$500	($15,350)
272 ENTERPRISE ACTIVITIES	$4,512,926	–	–	$0
273 TRUST AND AGENCY ACTIVITIES	$720,734	–	–	$0
270 SUPPORT SERVICES - PUPIL ACTIVITY TOTAL	**$5,881,710**	**$15,850**	**$500**	**($15,350)**
200 SUPPORT SERVICES TOTAL	**$34,372,511**	**$19,032,811**	**$16,126,468**	**($2,906,343)**
300 COMMUNITY SERVICES				
350 CUSTODY AND CARE OF CHILDREN				
350 CUSTODY & CARE OF CHILDREN	$14,653,877	$17,999,932	$18,713,139	$713,207
350 CUSTODY AND CARE OF CHILDREN TOTAL	**$14,653,877**	**$17,999,932**	**$18,713,139**	**$713,207**
370 NONPUBLIC SCHOOL SERVICES				
370 NONPULIC SCHOOL SERVICES	$116,221	$85,000	$100,000	$15,000
370 NONPUBLIC SCHOOL SERVICES TOTAL	**$116,221**	**$85,000**	**$100,000**	**$15,000**
390 OTHER COMMUNITY SERVICES				
390 OTHER COMMUNITY SERVICES	$12,638	$2,000	$2,000	$0
390 OTHER COMMUNITY SERVICES TOTAL	**$12,638**	**$2,000**	**$2,000**	**$0**
300 COMMUNITY SERVICES TOTAL	**$14,782,737**	**$18,086,932**	**$18,815,139**	**$728,207**
400 OTHER CHARGES				
410 INTERGOVERNMENTAL EXPENDITURES				
411 PAYMENT TO STATE DEPARTMENT OF EDUCATION	$457,399	–	$440,996	$440,996
416 LEA PAYMENTS TO PUBLIC CHARTER SCHOOLS	$2,923,533	$182,950	$1,081,456	$898,506
410 INTERGOVERNMENTAL EXPENDITURES TOTAL	**$3,380,932**	**$182,950**	**$1,522,452**	**$1,339,502**
420 TRANSFER TO OTHER FUNDS				
420 TRANSFER TO GENERAL FUND (EXCLUDE INDIRECT COST)	$369,738	–	–	$0
420 TRANSFER TO OTHER FUNDS TOTAL	**$369,738**	**–**	**–**	**$0**
430 INDIRECT COST TRANSFERS				
431 TRANSFER - SPECIAL REVENUE FUND INDIRECT COST	$2,512,120	$732,091	$1,021,024	$288,933
430 INDIRECT COST TRANSFERS TOTAL	**$2,512,120**	**$732,091**	**$1,021,024**	**$288,933**
400 OTHER CHARGES TOTAL	**$6,262,790**	**$915,041**	**$2,543,476**	**$1,628,435**
EXPENDITURES TOTAL	**$93,681,916**	**$68,552,709**	**$71,629,323**	**$3,076,614**

Special Revenue Funds Purpose Statement

Charleston County SCHOOL DISTRICT

Detail Information on Special Revenue Funds			
Fund		Purpose Statement	FY2027 Adopted 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.	$ 15,724,187
203	IDEA	These funds shall be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.	$ 12,840,812
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.	$ 412,864
207	CAREER & 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.	$ 370,360
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.	$ 1,363,633
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.	$ 249,788
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.	$ 1,451,703
232	MCKINNEY-VENTO HOMELESS	This federal program allocates funds to local educational agencies to help address the educational and related needs of some of the most vulnerable members of our society - homeless children and youth.	$ 214,284
235	TITLE I - SUMMER MIGRANT	The purpose of this fund is to support high-quality comprehensive educational programs for migratory children to help overcome the educational disruptions and other problems that result from repeated moves.	$ 75,000
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.	$ 477,174
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.	$ 121,000
243	ADULT EDUCATION - REVERTED	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.	$ 210,241
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.	$ 527,961

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.	$ 1,500,000
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	$ 1,732,647
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.	$ 2,141,620
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.	$ 887,300
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.	$ 257,346
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.	$ 12,052,210
844	DONATIONS	Miscellaneous donations to the District to fund various activities	$ 761,439
850	SC ARTS COMMMISSION	SC Arts Commission school grants	$ 66,578
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.	$ 14,484,421
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.	$ 70,002
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	$ 294,000
865	PTSA	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	$ 559,375
870	SERVE	This grant provides funding to support academic recovery, student well-being, and the expansion of services that promote safe and supportive learning environments.	$ 1,305,821
874	ASSET RECOVERY	These funds are received from Dell USA for recycled technology such as computers, monitors, and miscellaneous electronics. Dell recycles these electronics in accordance with all applicable Federal, State, and Local laws and regulations and reimburses CCSD for the recycled electronics.	$ 7,910
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	$ 1,368,897
919	APPLE TAGS	Revenue generated from public education license plates	$ 750
Total for 31 Special Revenue Funds			$ 71,629,323

Special Revenue Funds By Fund

Charleston County SCHOOL DISTRICT

Special Revenue Funds

	ADOPTED BUDGET		
	FY2026	FY2027	VARIANCE
FUND NAME			
201 - TITLE I - REGULAR	$15,203,488	$15,724,187	$520,699
202 - TITLE I - CARRYOVER	$122,134	–	-$122,134
203 - IDEA	$10,995,229	$12,840,812	$1,845,583
205 - IDEA PRESCHOOL	$384,268	$412,864	$28,596
207 - CAREER & TECHNOLOGY EDUCATION	$354,961	$370,360	$15,399
210 - TITLE IV SSAE	$702,245	$1,363,633	$661,388
221 - TITLE I - N&D (LEA)	$195,196	$249,788	$54,592
224 - 21ST CENTURY COMMUNITY LRN	$1,775,254	$1,451,703	-$323,551
232 - MCKINNEY-VENTO HOMELESS	–	$214,284	$214,284
235 - TITLE I - SUMMER MIGRANT	–	$75,000	$75,000
237 - TITLE I - ATSI	$413,486	$477,174	$63,688
239 - TITLE I - CSI	$277,545	$121,000	-$156,545
243 - ADULT EDUCATION - REVERTED	$207,357	$210,241	$2,884
264 - TITLE III - ESOL	$608,361	$527,961	-$80,400
267 - TITLE II - SUP EFF INSTRUCTION	$1,893,731	$1,500,000	-$393,731
299 - ROTC	$1,607,614	$1,732,647	$125,033
803 - MEDICAID	$1,151,454	$2,141,620	$990,166
831 - CLEMSON PARTNERS	$890,372	$887,300	-$3,072
837 - CHARLESTON'S PROMISE NEIGHBORH	$278,342	$257,346	-$20,996
839 - G/T SUMMER SMAART	$50,000	$50,000	$0
840 - G/T SUMMER SAIL	$50,000	$50,000	$0
841 - HEAD START COLLABORATION	$13,274,790	$12,052,210	-$1,222,580
844 - DONATIONS	$650,179	$761,439	$111,260
850 - SC ARTS COMMMISSION	–	$66,578	$66,578
855 - EXPANDED LEARNING	$13,841,125	$14,484,421	$643,296
857 - DSS - MATERIALS H&S CHILD CARE	$66,870	$70,002	$3,132
861 - ADULT EDUCATION LOCAL	$235,000	$294,000	$59,000
865 - PTSA	$646,623	$559,375	-$87,248
870 - LOCAL - FUND AVAILABLE	–	$1,305,821	$1,305,821
873 - EDUCATION INNOVATION &RESEARCH	$1,850,000	–	-$1,850,000
874 - ASSET RECOVERY	–	$7,910	$7,910
881 - CORNERSTONE MEDICAID NURSES	$825,335	$1,368,897	$543,562
883 - TOSHIBA AMERICA FOUNDATION	$1,000	–	-$1,000
919 - APPLE TAGS	$750	$750	$0
FUND NAME TOTAL	**$68,552,709**	**$71,629,323**	**$3,076,614**

Special Revenue Funds Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
CONTRIB & DONAT PRIVATE SOURCE	$650,179	$761,439	$111,260	17%
MEDICAID	$1,976,789	$3,510,517	$1,533,728	78%
REV FM OTH LOCAL SOURCES MISC	$15,757,462	$16,362,930	$605,468	4%
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$18,384,430**	**$20,634,886**	**$2,250,456**	**12%**
3000 REVENUE FROM STATE SOURCES	$67,620	$70,752	$3,132	5%
4000 REVENUE FROM FEDERAL SOURCES	$49,865,659	$50,629,685	$764,026	2%
5000 OTHER FINANCING SOURCES (USES)	$235,000	$294,000	$59,000	25%
REVENUES TOTAL	**$68,552,709**	**$71,629,323**	**$3,076,614**	**4%**

Special Revenue Funds Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
100 SALARIES				
110 - ADMINISTRATIVE SALARY	$10,183,191	$9,443,067	-$740,124	-7%
112 - TEACHER/PROFESSIONAL ED SALARY	$12,896,266	$12,566,018	-$330,248	-3%
113 - PROFESSIONAL OTHER SALARY	$2,144,002	$2,399,329	$255,327	12%
114 - TECHNICAL SALARY	$597,169	$792,330	$195,161	33%
115 - TEACHER AST/CLERICAL SALARY	$13,740,838	$11,351,113	-$2,389,725	-17%
117 - BUS DRIVER/APPRENTICE SALARY	–	$3,000	$3,000	–
125 - TEMPO SAL TEACHER AST/CLERICAL	$44,000	–	-$44,000	-100%
130 - OVERTIME SALARY - ADMIN	$69,695	$787,005	$717,310	1,029%
135 - OVERTIME SALARY - T AST/CLER	$60,080	–	-$60,080	-100%
142 - SUPPLEMENTAL SALARY	$448,691	$211,539	-$237,152	-53%
100 SALARIES TOTAL	**$40,183,932**	**$37,553,401**	**-$2,630,531**	**-7%**
200 BENEFITS				
210 - GROUP HEALTH AND LIFE INS	$3,785,495	$4,023,734	$238,239	6%
220 - EMPLOYEE RETIREMENT	$10,149,804	$9,698,279	-$451,525	-4%
230 - SOCIAL SECURITY	$3,132,161	$3,106,877	-$25,284	-1%
260 - UNEMPLOYMENT COMPENSATION TAX	$42,191	$46,777	$4,586	11%
270 - WKRS' COMP - REIMB OTHR FUNDS	$512,932	$537,324	$24,392	5%
200 BENEFITS TOTAL	**$17,622,584**	**$17,412,991**	**-$209,593**	**-1%**
300 PURCHASED SERVICES				
310 - PROFESSIONAL/TECHNICAL SRVS	$80,000	–	-$80,000	-100%
311 - INSTRUCTIONAL SERVICES	$1,233,872	$799,575	-$434,297	-35%
312 - INSTRUCTIONAL PROGRAMS	$1,415,123	$1,017,834	-$397,289	-28%
313 - STUDENT SERVICES	$317,500	$62,184	-$255,316	-80%
315 - MANAGEMENT SERVICES	$481,570	$350,365	-$131,205	-27%
317 - STATISTICAL SERVICES	$349,615	–	-$349,615	-100%
321 - PUBLIC UTIL SVS WATER/SEWAGE	$4,100	–	-$4,100	-100%
322 - OUTSOURCED SUBSTITUTES	$456,401	–	-$456,401	-100%
325 - RENTALS/LEASE	$1,800	$1,800	$0	0%
331 - STUDENT TRANSPORTATION	$149,185	$146,014	-$3,171	-2%
332 - IN STATE TRAVEL	$315,433	$195,300	-$120,133	-38%
333 - CURRICULUM FIELD TRIP TRANSPRT	$10,500	$5,500	-$5,000	-48%
334 - EXTRA-CURRICULAR FIELD TRIP TR	$156,575	$574,000	$417,425	267%
338 - OUT OF STATE TRAVEL	$516,708	$173,819	-$342,889	-66%
339 - OTHER TRANSPORTATION SERVICES	$500	–	-$500	-100%
340 - COMMUNICATION (TELEPHONE)	$6,686	–	-$6,686	-100%
342 - PAGER/CELL PHONE RENT/MESG SYS	$77,235	$61,818	-$15,417	-20%
345 - TECHNOLOGY PURCHASED SERVICES	$28,468	$4,181	-$24,287	-85%
350 - ADVERTISING	$32,000	$30,000	-$2,000	-6%
360 - PRINTING AND BINDING	$172,756	$53,980	-$118,776	-69%
399 - OTHER PURCHASED SERVICES	$984,448	$1,027,473	$43,025	4%
300 PURCHASED SERVICES TOTAL	**$6,790,475**	**$4,503,843**	**-$2,286,632**	**-34%**
400 SUPPLIES & MATERIALS				

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
410 - SUPPLIES	$2,249,651	$9,168,708	$6,919,057	308%
412 - POSTAGE	$8,567	$5,600	-$2,967	-35%
417 - FOOD AND CATERING	$105,048	$81,026	-$24,022	-23%
420 - TEXTBOOKS	$7,226	$8,000	$774	11%
430 - LIBRARY BOOKS	$9,500	$13,140	$3,640	38%
445 - TECHNOLOGY SUPPLIES	$85,634	$80,024	-$5,610	-7%
446 - TECHNOLOGY SOFTWARE	$119,065	$191,264	$72,199	61%
447 - TECHNOLOGY COMPUTERS	$26,777	$20,500	-$6,277	-23%
448 - TECHNOLOGY PERIPHERALS	$25,909	$27,000	$1,091	4%
470 - ENERGY	$18,000	–	-$18,000	-100%
472 - GASOLINE	$6,500	$5,500	-$1,000	-15%
400 SUPPLIES & MATERIALS TOTAL	**$2,661,877**	**$9,600,762**	**$6,938,885**	**261%**
600 OTHER OBJECTS				
640 - ORGANIZATION MEMSHP DUES/FEES	$26,894	$14,850	-$12,044	-45%
690 - OTHER OBJECTS	$351,906	–	-$351,906	-100%
600 OTHER OBJECTS TOTAL	**$378,800**	**$14,850**	**-$363,950**	**-96%**
700 TRANSFERS				
720 - TRANSITS/CHARTERS	$182,950	$1,522,452	$1,339,502	732%
791 - INDIRECT COST	$732,091	$1,021,024	$288,933	39%
700 TRANSFERS TOTAL	**$915,041**	**$2,543,476**	**$1,628,435**	**178%**
EXPENDITURES TOTAL	**$68,552,709**	**$71,629,323**	**$3,076,614**	**4%**

Special Revenue Funds Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 17,438,113	$ 18,064,714	$ 18,064,714	$ 0	0.00%
REVENUE	$ 94,308,517	$ 68,552,709	$ 71,629,323	$ 3,076,614	4.49%
EXPENSES	$ 93,681,916	$ 68,552,709	$ 71,629,323	$ 3,076,614	4.49%
NET CHANGE IN FUND BALANCE	$ 626,601	$ 0	$ 0	$ 0	0.00%
ENDING BALANCE, JUNE 30	$ 18,064,714	$ 18,064,714	$ 18,064,714	$ 0	0.00%

FY2027

EDUCATION IMPROVEMENT ACT (EIA) FUNDS

EIA Funds Chart

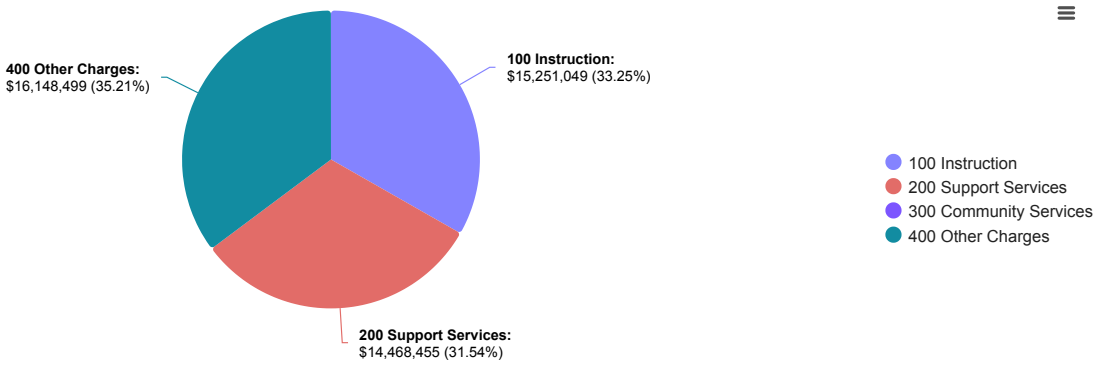
Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$45.868.003

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
3000 REVENUE FROM STATE SOURCES	$41,843,943	$39,655,222	$45,868,003	$6,212,781
REVENUES TOTAL	**$41,843,943**	**$39,655,222**	**$45,868,003**	**$6,212,781**



Total Adopted Budget (FY2027)
$45.868.003

Expenditures by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION	$13,189,836	$14,487,632	$15,251,049	$763,418
200 SUPPORT SERVICES	$11,521,239	$11,386,580	$14,468,455	$3,081,875
300 COMMUNITY SERVICES	$476	–	–	$0
400 OTHER CHARGES	$17,132,391	$13,781,011	$16,148,499	$2,367,488
EXPENDITURES TOTAL	**$41,843,943**	**$39,655,222**	**$45,868,003**	**$6,212,781**

EIA Funds Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
3000 REVENUE FROM STATE SOURCES				
3100 RESTRICTED STATE FUNDING				
3156 - ADULT EDUCATION	–	$513,892	–	($513,892)
3100 RESTRICTED STATE FUNDING TOTAL	–	**$513,892**	–	**($513,892)**
3500 EDUCATION IMPROVEMENT ACT				
3502 - ADEPT 2012	$93,203	–	$53,762	$53,762
3503 - CONTINUOUS IMP/INOV 95,97,99	$24,826,199	$25,696,925	$25,547,733	($149,192)
3509 - ARTS IN EDUCATION	$114,241	–	–	$0
3510 - HIGHER ORDER THINKING SKILLS	$1,513,514	–	$1,648,499	$1,648,499
3513 - CHILD NUTRITION	$13,665	–	–	$0
3518 - EIA FORMATIVE ASSESSMENT	$248,424	$177,400	$200,000	$22,600
3519 - GRADE 10 ASSESSMENTS	$107,469	$85,400	–	($85,400)
3526 - REFURBISHMENT K-8 SCIENCE KITS	$207,158	–	–	$0
3528 - INDUSTRY CERTIFICATES	$155,409	–	–	$0
3529 - EAA RETRAINING	$1,130,560	$1,107,218	$6,545,385	$5,438,167
3532 - NATIONAL BOARD CERT AVG PAY	$1,489,974	$1,436,950	$1,355,515	($81,435)
3533 - TEACHER OF THE YEAR AWARDS	$1,077	$1,077	$1,077	$1
3535 - GOVERNOR'S INST OF READING	$2,991,882	$2,903,009	$2,891,176	($11,833)
3541 - CERDEP	$3,763,233	$4,481,877	$4,696,029	$214,152
3556 - EMPLOYER CONTRIBUTIONS SPECIAL	$524,470	–	$463,312	$463,312
3557 - SUMMER READING PROGRAM	$496,327	$461,475	$390,000	($71,475)
3571 - PALMETTO PRIORITY	$2,273,964	$1,570,000	$720,000	($850,000)
3577 - TEACHER SUPPLY CHECKS (EIA)	$1,613,920	$1,180,000	$1,355,515	$175,515
3594 - SCHOOLS WITH GREATEST NEEDS	$90,663	–	–	$0
3595 - EEDA CAREER MATERIALS	$121,743	$40,000	–	($40,000)
3599 - OTHER EIA REVENUE	$66,848	–	–	$0
3500 EDUCATION IMPROVEMENT ACT TOTAL	**$41,843,943**	**$39,141,330**	**$45,868,003**	**$6,726,673**
3000 REVENUE FROM STATE SOURCES TOTAL	**$41,843,943**	**$39,655,222**	**$45,868,003**	**$6,212,781**
REVENUES TOTAL	**$41,843,943**	**$39,655,222**	**$45,868,003**	**$6,212,781**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
100 INSTRUCTION				
110 GENERAL INSTRUCTION				
111 KINDERGARTEN PROGRAMS				
100 SALARIES	$50,000	–	–	$0
200 BENEFITS	$16,861	–	–	$0
300 PURCHASED SERVICES	$9,703	–	–	$0
400 SUPPLIES & MATERIALS	$14,559	$12,987	$19,262	$6,275
111 KINDERGARTEN PROGRAMS TOTAL	**$91,122**	**$12,987**	**$19,262**	**$6,275**
112 PRIMARY PROGRAMS				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
100 SALARIES	$491,687	$205,155	$44,759	($160,396)
200 BENEFITS	$206,158	$89,837	$20,151	($69,686)
300 PURCHASED SERVICES	$180,943	$45,528	$26,727	($18,801)
400 SUPPLIES & MATERIALS	$785,480	$111,722	$158,290	$46,568
112 PRIMARY PROGRAMS TOTAL	**$1,664,269**	**$452,242**	**$249,927**	**($202,315)**
113 ELEMENTARY PROGRAMS				
100 SALARIES	$1,072,630	$843,972	$641,735	($202,237)
200 BENEFITS	$470,207	$391,772	$276,964	($114,807)
300 PURCHASED SERVICES	$327,551	$52,455	$81,659	$29,204
400 SUPPLIES & MATERIALS	$825,843	$1,476,382	$2,278,874	$802,492
500 CAPITAL OUTLAY	–	–	$3,600	$3,600
600 OTHER OBJECTS	$0	$1,564,454	$64,369	($1,500,085)
113 ELEMENTARY PROGRAMS TOTAL	**$2,696,231**	**$4,329,035**	**$3,347,201**	**($981,833)**
114 HIGH SCHOOL PROGRAMS				
100 SALARIES	$1,353,679	$2,315,732	$2,296,261	($19,471)
200 BENEFITS	$531,783	$811,542	$845,147	$33,605
300 PURCHASED SERVICES	$89,204	$18,936	–	($18,936)
400 SUPPLIES & MATERIALS	$799,179	$146,553	$145,546	($1,007)
114 HIGH SCHOOL PROGRAMS TOTAL	**$2,773,846**	**$3,292,763**	**$3,286,954**	**($5,809)**
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS				
100 SALARIES	$18,282	–	$15,000	$15,000
200 BENEFITS	$6,190	–	$11,000	$11,000
300 PURCHASED SERVICES	$181,444	–	$309,800	$309,800
400 SUPPLIES & MATERIALS	$854,073	–	$3,049,207	$3,049,207
500 CAPITAL OUTLAY	$75,077	–	–	$0
600 OTHER OBJECTS	$13,225	$1,107,218	$67,175	($1,040,043)
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS TOTAL	**$1,148,291**	**$1,107,218**	**$3,452,182**	**$2,344,964**
118 MONTESSORI PROGRAMS				
100 SALARIES	$9,862	–	$1,386	$1,386
200 BENEFITS	$4,151	–	$602	$602
400 SUPPLIES & MATERIALS	–	$2,563	$288	($2,275)
118 MONTESSORI PROGRAMS TOTAL	**$14,012**	**$2,563**	**$2,276**	**($287)**
110 GENERAL INSTRUCTION TOTAL	**$8,387,771**	**$9,196,808**	**$10,357,802**	**$1,160,995**
120 EXCEPTIONAL PROGRAMS				
121 EDUCABLE MENTALLY HANDICAPPED				
100 SALARIES	$9,958	$17,720	$4,771	($12,949)
200 BENEFITS	$3,904	$9,516	$2,580	($6,936)
121 EDUCABLE MENTALLY HANDICAPPED TOTAL	**$13,861**	**$27,236**	**$7,351**	**($19,885)**
122 TRAINABLE MENTALLY HANDICAPPED				
100 SALARIES	$5,000	–	–	$0
200 BENEFITS	$1,674	–	–	$0
122 TRAINABLE MENTALLY HANDICAPPED TOTAL	**$6,674**	**–**	**–**	**$0**
126 SPEECH HANDICAPPED				
100 SALARIES	$40,625	–	–	$0
200 BENEFITS	$13,693	–	–	$0
126 SPEECH HANDICAPPED TOTAL	**$54,318**	**–**	**–**	**$0**
127 LEARNING DISABILITIES				
100 SALARIES	$114,748	$93,948	$106,906	$12,958
200 BENEFITS	$51,340	$45,326	$50,089	$4,763
127 LEARNING DISABILITIES TOTAL	**$166,088**	**$139,274**	**$156,995**	**$17,721**
129 COORDINATED EARLY INTERVENING SERVICES (CEIS)				
400 SUPPLIES & MATERIALS	–	–	$7,261	$7,261

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
129 COORDINATED EARLY INTERVENING SERVICES (CEIS) TOTAL	–	–	$7,261	$7,261
120 EXCEPTIONAL PROGRAMS TOTAL	$240,941	$166,510	$171,607	$5,097
130 PRESCHOOL PROGRAMS				
139 EARLY CHILDHOOD PROGRAMS				
100 SALARIES	$2,599,671	$3,115,828	$47,711	($3,068,117)
200 BENEFITS	$1,139,322	$1,366,049	$25,799	($1,340,250)
139 EARLY CHILDHOOD PROGRAMS TOTAL	$3,738,994	$4,481,877	$73,510	($4,408,367)
130 PRESCHOOL PROGRAMS TOTAL	$3,738,994	$4,481,877	$73,510	($4,408,367)
140 SPECIAL PROGRAMS				
141 GIFTED AND TALENTED ACADEMIC				
100 SALARIES	$10,000	–	–	$0
200 BENEFITS	$3,381	–	–	$0
141 GIFTED AND TALENTED ACADEMIC TOTAL	$13,381	–	–	$0
147 FULL DAY 4K				
100 SALARIES	–	–	$3,228,107	$3,228,107
200 BENEFITS	–	–	$1,394,412	$1,394,412
147 FULL DAY 4K TOTAL	–	–	$4,622,519	$4,622,519
149 OTHER SPECIAL PROGRAMS				
100 SALARIES	$5,104	–	–	$0
200 BENEFITS	$1,727	–	–	$0
149 OTHER SPECIAL PROGRAMS TOTAL	$6,831	–	–	$0
140 SPECIAL PROGRAMS TOTAL	$20,211	–	$4,622,519	$4,622,519
160 OTHER EXCEPTIONAL PROGRAMS				
162 LIMITED ENGLISH PROFICIENCY				
100 SALARIES	$20,000	–	–	$0
200 BENEFITS	$6,754	–	–	$0
162 LIMITED ENGLISH PROFICIENCY TOTAL	$26,754	–	–	$0
160 OTHER EXCEPTIONAL PROGRAMS TOTAL	$26,754	–	–	$0
170 SUMMER SCHOOL PROGRAMS				
171 PRIMARY SUMMER SCHOOL				
100 SALARIES	$287,852	–	–	$0
200 BENEFITS	$97,041	–	–	$0
300 PURCHASED SERVICES	$158	–	–	$0
400 SUPPLIES & MATERIALS	$6,516	$461,475	–	($461,475)
171 PRIMARY SUMMER SCHOOL TOTAL	$391,567	$461,475	–	($461,475)
172 ELEMENTARY SUMMER SCHOOL				
100 SALARIES	$18,045	–	–	$0
200 BENEFITS	$6,087	–	–	$0
172 ELEMENTARY SUMMER SCHOOL TOTAL	$24,132	–	–	$0
173 HIGH SCHOOL SUMMER SCHOOL				
100 SALARIES	$33,563	$31,730	–	($31,730)
200 BENEFITS	$11,366	$11,380	–	($11,380)
300 PURCHASED SERVICES	$623	–	–	$0
173 HIGH SCHOOL SUMMER SCHOOL TOTAL	$45,552	$43,110	–	($43,110)
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY				
100 SALARIES	$172,840	$81,984	–	($81,984)
200 BENEFITS	$61,438	$39,090	–	($39,090)
300 PURCHASED SERVICES	$55,892	–	–	$0
400 SUPPLIES & MATERIALS	$6,987	–	–	$0
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY TOTAL	$297,157	$121,074	–	($121,074)
170 SUMMER SCHOOL PROGRAMS TOTAL	$758,408	$625,659	–	($625,659)
180 ADULT/CONTINUING EDUCATION PROGRAMS				

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
181 ADULT BASIC EDUCATION PROGRAMS				
400 SUPPLIES & MATERIALS	$588	–	–	$0
181 ADULT BASIC EDUCATION PROGRAMS TOTAL	**$588**	**–**	**–**	**$0**
182 ADULT SECONDARY EDUCATION PROGRAMS				
100 SALARIES	$10,000	$10,000	$10,263	$263
200 BENEFITS	$5,653	$3,591	$3,530	($61)
400 SUPPLIES & MATERIALS	$516	–	–	$0
182 ADULT SECONDARY EDUCATION PROGRAMS TOTAL	**$16,169**	**$13,591**	**$13,793**	**$202**
180 ADULT/CONTINUING EDUCATION PROGRAMS TOTAL	**$16,757**	**$13,591**	**$13,793**	**$202**
190 INSTRUCTIONAL PUPIL ACTIVITY				
190 INSTRUCTIONAL PUPIL ACTIVITY				
100 SALARIES	–	$2,380	$9,000	$6,620
200 BENEFITS	–	$807	$2,818	$2,011
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**–**	**$3,187**	**$11,818**	**$8,631**
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**–**	**$3,187**	**$11,818**	**$8,631**
100 INSTRUCTION TOTAL	**$13,189,836**	**$14,487,632**	**$15,251,049**	**$763,418**
200 SUPPORT SERVICES				
210 PUPIL SERVICES				
212 GUIDANCE SERVICES				
100 SALARIES	$1,932,075	$2,261,926	$2,850,163	$588,237
200 BENEFITS	$877,996	$1,030,642	$1,271,453	$240,811
300 PURCHASED SERVICES	$69,584	$37,203	–	($37,203)
400 SUPPLIES & MATERIALS	$5,809	$5,797	$3,000	($2,797)
212 GUIDANCE SERVICES TOTAL	**$2,885,464**	**$3,335,568**	**$4,124,616**	**$789,048**
213 HEALTH SERVICES				
100 SALARIES	$1,036,290	$1,167,289	$1,724,581	$557,292
200 BENEFITS	$476,966	$533,294	$809,722	$276,428
213 HEALTH SERVICES TOTAL	**$1,513,256**	**$1,700,583**	**$2,534,303**	**$833,720**
214 PSYCHOLOGICAL SERVICES				
100 SALARIES	$10,120	–	–	$0
200 BENEFITS	$4,720	–	–	$0
300 PURCHASED SERVICES	–	$9,500	–	($9,500)
214 PSYCHOLOGICAL SERVICES TOTAL	**$14,840**	**$9,500**	**–**	**($9,500)**
210 PUPIL SERVICES TOTAL	**$4,413,560**	**$5,045,651**	**$6,658,919**	**$1,613,268**
220 INSTRUCTIONAL STAFF SERVICES				
221 IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT				
100 SALARIES	$2,566,796	$2,479,670	$2,311,539	($168,131)
200 BENEFITS	$1,099,004	$1,026,276	$1,021,346	($4,930)
300 PURCHASED SERVICES	$427,429	$129,757	$59,458	($70,299)
400 SUPPLIES & MATERIALS	$18,686	$29,741	$412,731	$382,990
221 IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT TOTAL	**$4,111,916**	**$3,665,444**	**$3,805,074**	**$139,630**
222 LIBRARY AND MEDIA SERVICES				
100 SALARIES	$15,000	–	–	$0
200 BENEFITS	$5,070	–	–	$0
222 LIBRARY AND MEDIA SERVICES TOTAL	**$20,070**	**–**	**–**	**$0**
223 SUPERVISION OF SPECIAL PROGRAMS				
100 SALARIES	$1,175,640	$1,222,785	$1,685,769	$462,984
200 BENEFITS	$528,015	$545,600	$758,660	$213,060
300 PURCHASED SERVICES	$187,960	$200,514	$446,658	$246,144
400 SUPPLIES & MATERIALS	$33,815	$5,000	$18,000	$13,000
600 OTHER OBJECTS	–	–	$3,000	$3,000
223 SUPERVISION OF SPECIAL PROGRAMS TOTAL	**$1,925,430**	**$1,973,899**	**$2,912,087**	**$938,188**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
224 IMPROVEMENT OF INSTRUCTION INSERVICE AND STAFF TRAINING				
100 SALARIES	$1,480	–	–	$0
200 BENEFITS	$725	–	–	$0
300 PURCHASED SERVICES	$316,466	$188,150	$205,000	$16,850
400 SUPPLIES & MATERIALS	$52,543	$1,500	$193,762	$192,262
600 OTHER OBJECTS	$585	–	–	$0
224 IMPROVEMENT OF INSTRUCTION INSERVICE AND STAFF TRAINING TOTAL	**$371,799**	**$189,650**	**$398,762**	**$209,112**
220 INSTRUCTIONAL STAFF SERVICES TOTAL	**$6,429,214**	**$5,828,993**	**$7,115,923**	**$1,286,930**
230 GENERAL ADMINISTRATION SERVICES				
233 SCHOOL ADMINISTRATION				
100 SALARIES	$251,249	$271,668	$303,877	$32,209
200 BENEFITS	$99,066	$105,097	$117,299	$12,202
233 SCHOOL ADMINISTRATION TOTAL	**$350,315**	**$376,765**	**$421,176**	**$44,411**
230 GENERAL ADMINISTRATION SERVICES TOTAL	**$350,315**	**$376,765**	**$421,176**	**$44,411**
240 TRANSPORTATION				
241 TRANSIT	$4,209	–	–	$0
240 TRANSPORTATION TOTAL	**$4,209**	**–**	**–**	**$0**
250 FINANCE AND OPERATIONS SERVICES				
251 STUDENT TRANSPORTATION (FEDERAL/DISTRICT MANDATED)	$15,344	$7,351	–	($7,351)
255 STUDENT TRANSPORTATION (STATE MANDATED)	$141,115	$3,000	–	($3,000)
256 FOOD SERVICE	$13,665	–	–	$0
250 FINANCE AND OPERATIONS SERVICES TOTAL	**$170,124**	**$10,351**	**–**	**($10,351)**
260 CENTRAL SUPPORT SERVICES				
262 PLANNING	$85,470	$85,400	–	($85,400)
260 CENTRAL SUPPORT SERVICES TOTAL	**$85,470**	**$85,400**	**–**	**($85,400)**
270 SUPPORT SERVICES - PUPIL ACTIVITY				
271 PUPIL SERVICE ACTIVITIES	$68,347	$39,420	$272,437	$233,017
270 SUPPORT SERVICES - PUPIL ACTIVITY TOTAL	**$68,347**	**$39,420**	**$272,437**	**$233,017**
200 SUPPORT SERVICES TOTAL	**$11,521,239**	**$11,386,580**	**$14,468,455**	**$3,081,875**
300 COMMUNITY SERVICES				
350 CUSTODY AND CARE OF CHILDREN				
350 CUSTODY & CARE OF CHILDREN	$476	–	–	$0
350 CUSTODY AND CARE OF CHILDREN TOTAL	**$476**	**–**	**–**	**$0**
300 COMMUNITY SERVICES TOTAL	**$476**	**–**	**–**	**$0**
400 OTHER CHARGES				
410 INTERGOVERNMENTAL EXPENDITURES				
416 LEA PAYMENTS TO PUBLIC CHARTER SCHOOLS	$4,712,686	$1,381,011	$3,648,499	$2,267,488
417 PAYMENTS TO NONPROFIT ENTITIES (OTHER THAN FOR FIRST STEPS)	$19,705	–	–	$0
410 INTERGOVERNMENTAL EXPENDITURES TOTAL	**$4,732,391**	**$1,381,011**	**$3,648,499**	**$2,267,488**
420 TRANSFER TO OTHER FUNDS				
420 TRANSFER TO GENERAL FUND (EXCLUDE INDIRECT COST)	$12,400,000	$12,400,000	$12,500,000	$100,000
420 TRANSFER TO OTHER FUNDS TOTAL	**$12,400,000**	**$12,400,000**	**$12,500,000**	**$100,000**
400 OTHER CHARGES TOTAL	**$17,132,391**	**$13,781,011**	**$16,148,499**	**$2,367,488**
EXPENDITURES TOTAL	**$41,843,943**	**$39,655,222**	**$45,868,003**	**$6,212,781**

EIA Funds Purpose Statement

Charleston County SCHOOL DISTRICT

Detail Information on Education Improvement Act Funds			
Fund		Purpose Statement	FY2027 Adopted Budget
302	EIA - ADEPT	This fund supports the district's induction and mentoring program, professional growth and development initiatives The allocation is intended to be spent on salary supplements and stipends for persons participating in training and/or professional development activities that directly relate to ADEPT.	$ 53,762
303	EIA - STATE AID TO CLASSROOMS	The EIA portion of state funding to school districts under the new funding formula	$ 25,547,733
310	HIGHER ORDER THINKING	This fund supports students' behavioral and mental health needs.	$ 1,648,499
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.	$ 200,000
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.	$ 6,545,385
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.	$ 1,355,515
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	$ 2,891,176
341	EIA - CERDEP	South Carolina Child and Education Program (CERDEP)for developmental and learning support for at-risk four year olds	$ 4,696,029
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.	$ 463,312
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.	$ 390,000
371	EIA - PRIORITY SCHOOLS TA	The purpose of this fund is to provide Technical Assistance funding to Priority Schools.	$ 720,000
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.	$ 1,355,515
Total for 13 Education Improvement Act Funds			$ 45,868,003

EIA Funds By Fund

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		
	FY2026	FY2027	VARIANCE
FUND NAME			
302 - EIA - ADEPT	–	$53,762	$53,762
303 - EIA - STATE AID TO CLASSROOMS	$25,696,925	$25,547,733	-$149,192
310 - HIGHER ORDER THINKING	–	$1,648,499	$1,648,499
318 - EIA - FORMATIVE ASSESSMENT	$177,400	$200,000	$22,600
319 - EIA - GRADE 10 ASSESSMENTS	$85,400	–	-$85,400
329 - EIA - CAREER & TECHNOLOGY ED	$1,107,218	$6,545,385	$5,438,167
332 - EIA - NATIONAL BOARD CERTIFIED	$1,436,950	$1,355,515	-$81,435
333 - EIA - TEACHER OF THE YEAR	$1,077	$1,077	$1
335 - EIA - READING COACHES	$2,903,009	$2,891,176	-$11,833
341 - EIA - CERDEP	$4,481,877	$4,696,029	$214,152
356 - EIA - ADULT EDUCATION	$513,892	$463,312	-$50,580
357 - EIA - SUMMER READING PROGRAM	$461,475	$390,000	-$71,475
371 - EIA - PRIORITY SCHOOLS TA	$1,570,000	$720,000	-$850,000
377 - EIA - TEACHER SUPPLY	$1,180,000	$1,355,515	$175,515
395 - EEDA - S & M CAREER AWARENESS	$40,000	–	-$40,000
FUND NAME TOTAL	**$39,655,222**	**$45,868,003**	**$6,212,781**

EIA Funds Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
3000 REVENUE FROM STATE SOURCES	$39,655,222	$45,868,003	$6,212,781	16%
REVENUES TOTAL	**$39,655,222**	**$45,868,003**	**$6,212,781**	**16%**

EIA Funds Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
100 SALARIES				
110 - ADMINISTRATIVE SALARY	$876,566	$1,607,208	$730,642	83%
111 - PRINCIPAL/AST PRINCIPAL SAL	$271,668	$303,877	$32,209	12%
112 - TEACHER/PROFESSIONAL ED SALARY	$9,311,995	$9,285,158	-$26,837	0%
113 - PROFESSIONAL OTHER SALARY	$1,318,881	$1,883,392	$564,511	43%
114 - TECHNICAL SALARY	$170,362	$180,773	$10,411	6%
115 - TEACHER AST/CLERICAL SALARY	$939,037	$980,010	$40,973	4%
125 - TEMPO SAL TEACHER AST/CLERICAL	–	$10,000	$10,000	–
130 - OVERTIME SALARY - ADMIN	$6,104	$410	-$5,694	-93%
142 - SUPPLEMENTAL SALARY	$1,227,174	$1,031,000	-$196,174	-16%
100 SALARIES TOTAL	**$14,121,787**	**$15,281,828**	**$1,160,041**	**8%**
200 BENEFITS				
210 - GROUP HEALTH AND LIFE INS	$1,374,155	$1,511,971	$137,816	10%
220 - EMPLOYEE RETIREMENT	$3,399,249	$3,741,518	$342,269	10%
230 - SOCIAL SECURITY	$1,048,179	$1,155,421	$107,243	10%
260 - UNEMPLOYMENT COMPENSATION TAX	$14,062	$15,097	$1,035	7%
270 - WKRS' COMP - REIMB OTHR FUNDS	$174,174	$187,565	$13,391	8%
200 BENEFITS TOTAL	**$6,009,819**	**$6,611,572**	**$601,754**	**10%**
300 PURCHASED SERVICES				
311 - INSTRUCTIONAL SERVICES	$258,342	$206,500	-$51,842	-20%
312 - INSTRUCTIONAL PROGRAMS	$53,686	$18,437	-$35,249	-66%
313 - STUDENT SERVICES	$9,500	–	-$9,500	-100%
317 - STATISTICAL SERVICES	$85,400	–	-$85,400	-100%
325 - RENTALS/LEASE	–	$8,000	$8,000	–
331 - STUDENT TRANSPORTATION	$7,351	$273,937	$266,586	3,627%
332 - IN STATE TRAVEL	$19,514	$14,949	-$4,565	-23%
333 - CURRICULUM FIELD TRIP TRANSPRT	$22,375	$28,197	$5,822	26%
338 - OUT OF STATE TRAVEL	$51,003	$96,800	$45,797	90%
342 - PAGER/CELL PHONE RENT/MESG SYS	–	$3,000	$3,000	–
345 - TECHNOLOGY PURCHASED SERVICES	$177,400	$221,600	$44,200	25%
360 - PRINTING AND BINDING	$66,375	$27,055	-$39,320	-59%
399 - OTHER PURCHASED SERVICES	$66,268	$501,264	$434,996	656%
300 PURCHASED SERVICES TOTAL	**$817,214**	**$1,399,739**	**$582,525**	**71%**
400 SUPPLIES & MATERIALS				
410 - SUPPLIES	$2,179,064	$6,168,920	$3,989,856	183%
412 - POSTAGE	–	$150	$150	–
417 - FOOD AND CATERING	$9,500	$12,000	$2,500	26%
420 - TEXTBOOKS	$2,500	$6,820	$4,320	173%
430 - LIBRARY BOOKS	–	$500	$500	–
445 - TECHNOLOGY SUPPLIES	$11,152	$11,700	$548	5%
446 - TECHNOLOGY SOFTWARE	$44,504	$83,131	$38,627	87%
448 - TECHNOLOGY PERIPHERALS	$4,500	–	-$4,500	-100%
472 - GASOLINE	$2,500	$5,000	$2,500	100%

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
400 SUPPLIES & MATERIALS TOTAL	**$2,253,720**	**$6,288,221**	**$4,034,501**	**179%**
500 CAPITAL OUTLAY				
545 - TECHNOLOGY EQUIP	–	$3,600	$3,600	–
500 CAPITAL OUTLAY TOTAL	**–**	**$3,600**	**$3,600**	**–**
600 OTHER OBJECTS				
640 - ORGANIZATION MEMSHP DUES/FEES	–	$70,175	$70,175	–
690 - OTHER OBJECTS	$2,671,672	$64,369	-$2,607,303	-98%
600 OTHER OBJECTS TOTAL	**$2,671,672**	**$134,544**	**-$2,537,128**	**-95%**
700 TRANSFERS				
710 - TRANSFERS TO OTHER FUNDS	$12,400,000	$12,500,000	$100,000	1%
720 - TRANSITS/CHARTERS	$1,381,011	$3,648,499	$2,267,488	164%
700 TRANSFERS TOTAL	**$13,781,011**	**$16,148,499**	**$2,367,488**	**17%**
EXPENDITURES TOTAL	**$39,655,222**	**$45,868,003**	**$6,212,781**	**16%**

EIA Funds Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 0	$ 0	$ 0	$ 0	0.00%
REVENUE	$ 41,843,943	$ 39,655,222	$ 45,868,003	$ 6,212,781	15.67%
EXPENSES	$ 41,843,943	$ 39,655,222	$ 45,868,003	$ 6,212,781	15.67%
NET CHANGE IN FUND BALANCE	$ 0	$ 0	$ 0	$ 0	0.00%
ENDING BALANCE, JUNE 30	$ 0	$ 0	$ 0	$ 0	0.00%

Education Improvement Act (EIA) funding is made up of state funding based on a funding formula. Resources are allocated based on the funding formula for an annual balanced budget in which fiscal year revenues are utilized on fiscal year expenses with no fund balance accumulation. The state funding formula for Career & Technology Education changed for FY2027 which will result in an increase of $5,438,167 to the CTE Fund, this accounts for the majority of the increase in EIA Funds from FY26 to FY27.

FY2027

WEIGHTED STUDENT FORMULA (WSF) FUND

Weighted Student Formula Fund Revenue Chart

Charleston County SCHOOL DISTRICT



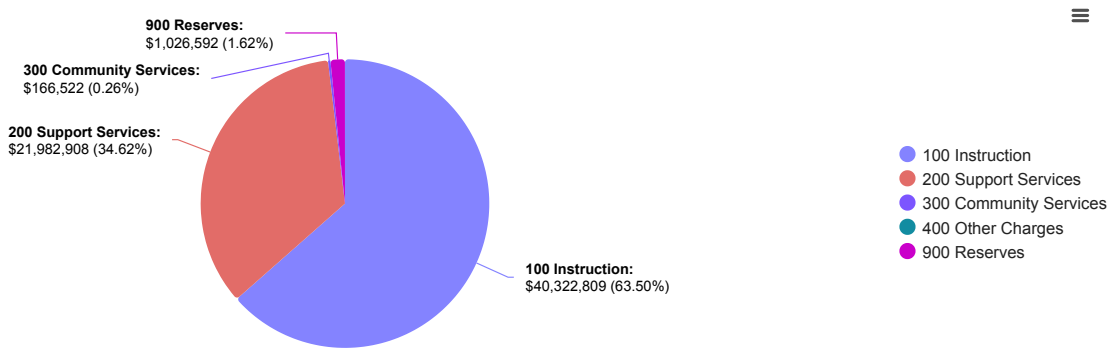
Total Adopted Budget (FY2027)
$63.498.831

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
5000 OTHER FINANCING SOURCES (USES)	$34,208,239	$33,072,750	$63,498,831	$30,426,081
9000 USE OF FUND BALANCE	–	$3,000,000	–	($3,000,000)
REVENUES TOTAL	**$34,208,239**	**$36,072,750**	**$63,498,831**	**$27,426,081**

Weighted Student Formula Fund Expenditures Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$63.498.831

Expenditures by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
100 INSTRUCTION	$21,532,401	$22,992,931	$40,322,809	$17,329,878
200 SUPPORT SERVICES	$10,447,168	$12,241,144	$21,982,908	$9,741,764
300 COMMUNITY SERVICES	$125,695	$132,946	$166,522	$33,576
400 OTHER CHARGES	$500,000	–	–	$0
900 RESERVES	$0	$705,729	$1,026,592	$320,863
EXPENDITURES TOTAL	**$32,605,264**	**$36,072,750**	**$63,498,831**	**$27,426,081**

Weighted Student Formula Fund Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
5000 OTHER FINANCING SOURCES (USES)				
5200 INTERFUND TRANSFERS				
5210 - TRANS FM GENERAL FUND	$34,208,239	$33,072,750	$63,498,831	$30,426,081
5200 INTERFUND TRANSFERS TOTAL	**$34,208,239**	**$33,072,750**	**$63,498,831**	**$30,426,081**
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$34,208,239**	**$33,072,750**	**$63,498,831**	**$30,426,081**
9000 USE OF FUND BALANCE				
	–	$3,000,000	–	($3,000,000)
9000 USE OF FUND BALANCE TOTAL	**–**	**$3,000,000**	**–**	**($3,000,000)**
REVENUES TOTAL	**$34,208,239**	**$36,072,750**	**$63,498,831**	**$27,426,081**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
100 INSTRUCTION				
110 GENERAL INSTRUCTION				
111 KINDERGARTEN PROGRAMS				
100 SALARIES	$112,527	$105,001	$124,962	$19,961
200 BENEFITS	$43,141	$51,372	$48,835	($2,537)
300 PURCHASED SERVICES	–	–	$5,000	$5,000
400 SUPPLIES & MATERIALS	$18,121	$103,067	$79,861	($23,206)
111 KINDERGARTEN PROGRAMS TOTAL	**$173,789**	**$259,440**	**$258,658**	**($782)**
112 PRIMARY PROGRAMS				
100 SALARIES	$1,660,322	$1,933,642	$8,260,509	$6,326,867
200 BENEFITS	$782,096	$874,760	$3,807,772	$2,933,012
300 PURCHASED SERVICES	$62,645	$83,563	$66,771	($16,792)
400 SUPPLIES & MATERIALS	$23,824	$302,995	$297,903	($5,092)
600 OTHER OBJECTS	–	–	$56,646	$56,646
112 PRIMARY PROGRAMS TOTAL	**$2,528,886**	**$3,194,960**	**$12,489,601**	**$9,294,641**
113 ELEMENTARY PROGRAMS				
100 SALARIES	$6,169,881	$5,986,330	$9,105,476	$3,119,146
200 BENEFITS	$2,694,292	$2,662,133	$3,982,301	$1,320,168
300 PURCHASED SERVICES	$727,445	$417,914	$437,852	$19,938
400 SUPPLIES & MATERIALS	$492,119	$562,991	$1,396,149	$833,158
500 CAPITAL OUTLAY	–	$4,400	–	($4,400)
600 OTHER OBJECTS	–	$1,096	$333,032	$331,936
900 RESERVES	–	–	$90,927	$90,927
113 ELEMENTARY PROGRAMS TOTAL	**$10,083,737**	**$9,634,864**	**$15,345,737**	**$5,710,873**
114 HIGH SCHOOL PROGRAMS				
100 SALARIES	$1,958,870	$2,306,200	$2,877,916	$571,716
200 BENEFITS	$834,472	$1,021,909	$1,186,452	$164,543
300 PURCHASED SERVICES	$256,250	$32,590	$477,934	$445,344
400 SUPPLIES & MATERIALS	$150,929	$376,665	$421,234	$44,569

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
114 HIGH SCHOOL PROGRAMS TOTAL	**$3,200,520**	**$3,737,364**	**$4,963,536**	**$1,226,172**
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS				
100 SALARIES	$148,065	$94,189	$109,623	$15,434
200 BENEFITS	$82,637	$49,495	$55,314	$5,819
300 PURCHASED SERVICES	–	–	$6,634	$6,634
400 SUPPLIES & MATERIALS	–	–	$4,201	$4,201
115 CAREER AND TECHNOLOGY EDUCATION PROGRAMS TOTAL	**$230,702**	**$143,684**	**$175,772**	**$32,088**
118 MONTESSORI PROGRAMS				
100 SALARIES	$164,935	$131,164	$146,794	$15,630
200 BENEFITS	$84,430	$68,518	$75,449	$6,931
300 PURCHASED SERVICES	–	–	$13,127	$13,127
400 SUPPLIES & MATERIALS	–	$16,502	–	($16,502)
600 OTHER OBJECTS	–	–	$223	$223
118 MONTESSORI PROGRAMS TOTAL	**$249,365**	**$216,184**	**$235,593**	**$19,409**
110 GENERAL INSTRUCTION TOTAL	**$16,467,000**	**$17,186,496**	**$33,468,897**	**$16,282,401**
120 EXCEPTIONAL PROGRAMS				
121 EDUCABLE MENTALLY HANDICAPPED				
100 SALARIES	$321,346	$314,910	$279,744	($35,166)
200 BENEFITS	$161,146	$154,474	$135,631	($18,843)
121 EDUCABLE MENTALLY HANDICAPPED TOTAL	**$482,492**	**$469,384**	**$415,375**	**($54,009)**
127 LEARNING DISABILITIES				
100 SALARIES	$711,628	$933,216	$1,236,940	$303,724
200 BENEFITS	$297,761	$400,571	$531,774	$131,203
127 LEARNING DISABILITIES TOTAL	**$1,009,389**	**$1,333,787**	**$1,768,714**	**$434,927**
128 EMOTIONALLY HANDICAPPED				
100 SALARIES	$26,322	–	–	$0
200 BENEFITS	$14,565	–	–	$0
128 EMOTIONALLY HANDICAPPED TOTAL	**$40,887**	**–**	**–**	**$0**
120 EXCEPTIONAL PROGRAMS TOTAL	**$1,532,768**	**$1,803,171**	**$2,184,089**	**$380,918**
130 PRESCHOOL PROGRAMS				
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS)				
100 SALARIES	–	–	$21,285	$21,285
200 BENEFITS	–	–	$7,164	$7,164
132 PRESCHOOL HANDICAPPED ITINERANT (5-YR.-OLDS) TOTAL	**–**	**–**	**$28,449**	**$28,449**
130 PRESCHOOL PROGRAMS TOTAL	**–**	**–**	**$28,449**	**$28,449**
140 SPECIAL PROGRAMS				
141 GIFTED AND TALENTED ACADEMIC				
100 SALARIES	$169,135	$135,608	$124,995	($10,613)
200 BENEFITS	$78,339	$59,580	$53,031	($6,549)
400 SUPPLIES & MATERIALS	$23,220	–	–	$0
141 GIFTED AND TALENTED ACADEMIC TOTAL	**$270,694**	**$195,188**	**$178,026**	**($17,162)**
148 GIFTED AND TALENTED ARTISTIC				
100 SALARIES	$120,862	$186,924	$105,209	($81,715)
200 BENEFITS	$52,999	$85,452	$61,575	($23,877)
300 PURCHASED SERVICES	$54,686	–	$56,551	$56,551
400 SUPPLIES & MATERIALS	$40,022	–	–	$0
148 GIFTED AND TALENTED ARTISTIC TOTAL	**$268,569**	**$272,376**	**$223,335**	**($49,041)**
140 SPECIAL PROGRAMS TOTAL	**$539,263**	**$467,564**	**$401,361**	**($66,203)**
160 OTHER EXCEPTIONAL PROGRAMS				
162 LIMITED ENGLISH PROFICIENCY				
100 SALARIES	$1,194,840	$1,643,582	$1,670,098	$26,516
200 BENEFITS	$511,538	$704,353	$746,102	$41,749

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
300 PURCHASED SERVICES	$1,810	–	$76,000	$76,000
162 LIMITED ENGLISH PROFICIENCY TOTAL	**$1,708,188**	**$2,347,935**	**$2,492,200**	**$144,265**
160 OTHER EXCEPTIONAL PROGRAMS TOTAL	**$1,708,188**	**$2,347,935**	**$2,492,200**	**$144,265**
170 SUMMER SCHOOL PROGRAMS				
173 HIGH SCHOOL SUMMER SCHOOL				
100 SALARIES	$21,871	$45,730	–	($45,730)
200 BENEFITS	$9,775	$21,994	–	($21,994)
173 HIGH SCHOOL SUMMER SCHOOL TOTAL	**$31,646**	**$67,724**	**–**	**($67,724)**
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY				
100 SALARIES	$119,856	–	$13,985	$13,985
200 BENEFITS	$39,016	–	$6,059	$6,059
300 PURCHASED SERVICES	–	–	$8,258	$8,258
400 SUPPLIES & MATERIALS	$11,391	–	–	$0
175 INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY TOTAL	**$170,263**	**–**	**$28,302**	**$28,302**
170 SUMMER SCHOOL PROGRAMS TOTAL	**$201,908**	**$67,724**	**$28,302**	**($39,422)**
180 ADULT/CONTINUING EDUCATION PROGRAMS				
188 PARENTING/FAMILY LITERACY	$1,037,469	$1,106,113	$1,719,511	$613,398
180 ADULT/CONTINUING EDUCATION PROGRAMS TOTAL	**$1,037,469**	**$1,106,113**	**$1,719,511**	**$613,398**
190 INSTRUCTIONAL PUPIL ACTIVITY				
190 INSTRUCTIONAL PUPIL ACTIVITY	$45,806	$13,928	–	($13,928)
190 INSTRUCTIONAL PUPIL ACTIVITY TOTAL	**$45,806**	**$13,928**	**–**	**($13,928)**
100 INSTRUCTION TOTAL	**$21,532,401**	**$22,992,931**	**$40,322,809**	**$17,329,878**
200 SUPPORT SERVICES				
210 PUPIL SERVICES				
211 ATTENDANCE AND SOCIAL WORK SERVICES	$1,073,620	$1,054,710	$1,109,231	$54,521
212 GUIDANCE SERVICES	$3,462,455	$3,688,294	$6,311,389	$2,623,095
213 HEALTH SERVICES	$48,334	$27,042	$33,276	$6,234
214 PSYCHOLOGICAL SERVICES	$108,129	$139,769	$101,149	($38,620)
210 PUPIL SERVICES TOTAL	**$4,692,538**	**$4,909,815**	**$7,555,045**	**$2,645,230**
220 INSTRUCTIONAL STAFF SERVICES				
221 IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT	$2,841,676	$3,751,398	$6,773,341	$3,021,943
222 LIBRARY AND MEDIA SERVICES	$75,534	$183,119	$124,699	($58,420)
223 SUPERVISION OF SPECIAL PROGRAMS	$6,339	$106,467	$354,533	$248,066
224 IMPROVEMENT OF INSTRUCTION INSERVICE AND STAFF TRAINING	$8,908	$31,769	$12,027	($19,742)
220 INSTRUCTIONAL STAFF SERVICES TOTAL	**$2,932,457**	**$4,072,753**	**$7,264,600**	**$3,191,847**
230 GENERAL ADMINISTRATION SERVICES				
233 SCHOOL ADMINISTRATION	$2,796,679	$3,258,576	$7,163,263	$3,904,687
230 GENERAL ADMINISTRATION SERVICES TOTAL	**$2,796,679**	**$3,258,576**	**$7,163,263**	**$3,904,687**
270 SUPPORT SERVICES - PUPIL ACTIVITY				
271 PUPIL SERVICE ACTIVITIES	$25,494	–	–	$0
270 SUPPORT SERVICES - PUPIL ACTIVITY TOTAL	**$25,494**	**–**	**–**	**$0**
200 SUPPORT SERVICES TOTAL	**$10,447,168**	**$12,241,144**	**$21,982,908**	**$9,741,764**
300 COMMUNITY SERVICES				
330 CIVIC SERVICES				
330 CIVIC SERVICES	$125,695	$132,946	$166,522	$33,576
330 CIVIC SERVICES TOTAL	**$125,695**	**$132,946**	**$166,522**	**$33,576**
300 COMMUNITY SERVICES TOTAL	**$125,695**	**$132,946**	**$166,522**	**$33,576**
400 OTHER CHARGES				
420 TRANSFER TO OTHER FUNDS				
420 TRANSFER TO GENERAL FUND (EXCLUDE INDIRECT COST)	$500,000	–	–	$0
420 TRANSFER TO OTHER FUNDS TOTAL	**$500,000**	**–**	**–**	**$0**
400 OTHER CHARGES TOTAL	**$500,000**	**–**	**–**	**$0**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
900 RESERVES				
	$0	$705,729	$1,026,592	$320,863
900 RESERVES TOTAL	**$0**	**$705,729**	**$1,026,592**	**$320,863**
EXPENDITURES TOTAL	**$32,605,264**	**$36,072,750**	**$63,498,831**	**$27,426,081**

WSF Fund Expenditure By School

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE
	FY2026	FY2027	VARIANCE
SCHOOL			
DISTRICTWIDE ACCOUNTING	–	$556,105	$556,105
MT PLEASANT ACADEMY	$238,031	$411,601	$173,570
MAMIE P WHITESIDES ELEMENTARY	$351,745	$475,390	$123,645
SULLIVAN'S ISLAND ELEMENTARY	$105,514	$202,736	$97,222
BELLE HALL ELEMENTARY	$225,849	$327,881	$102,032
JENNIE MOORE ELEMENTARY	$414,338	$723,195	$308,857
CHARLES PINCKNEY ELEMENTARY	$344,772	$449,139	$104,367
LAUREL HILL PRIMARY	$337,786	$470,301	$132,515
JAMES B EDWARDS ELEMENTARY	$323,241	$613,697	$290,456
CAROLINA PARK ES	$354,356	$618,836	$264,480
LAMBS ELEMENTARY	$686,887	$1,252,078	$565,191
MIDLAND PARK PRIMARY SCHOOL	$710,319	$1,051,935	$341,616
MARY FORD EARLY LRN & FAM CTR	$349,133	$571,137	$222,004
CHICORA ELEMENTARY	$443,447	$871,269	$427,822
LADSON ELEMENTARY	$1,149,684	$1,654,648	$504,964
PINEHURST ELEMENTARY	$1,347,581	$2,382,643	$1,035,062
NORTH CHARLESTON ELEMENTARY	$553,963	$1,072,926	$518,963
NORTH CHAS CREATIVE ARTS ELEM	$489,802	$963,080	$473,278
W B GOODWIN ELEMENTARY	$707,105	$1,216,257	$509,152
MATILDA F DUNSTON ELEMENTARY	$768,306	$1,372,164	$603,858
HUNLEY PARK ELEMENTARY	$668,478	$1,193,970	$525,492
A C CORCORAN ELEMENTARY	$986,981	$1,805,025	$818,044
LADSON PRIMARY	–	$457,177	$457,177
PEPPERHILL ELEMENTARY	$642,692	$1,245,955	$603,263
HARBOR VIEW ELEMENTARY	$359,177	$603,572	$244,395
STILES POINT ELEMENTARY	$266,872	$370,823	$103,951
JAMES ISLAND ELEMENTARY	$448,469	$779,357	$330,888
ST ANDREWS ELEMENTARY	$536,756	$850,611	$313,855
OAKLAND ELEMENTARY	$527,717	$896,710	$368,993
ASHLEY RIVER ELEMENTARY	$437,421	$725,449	$288,028
SPRINGFIELD ELEMENTARY	$746,919	$1,260,999	$514,080
DRAYTON HALL ELEMENTARY	$446,259	$764,101	$317,842
STONO PARK ELEMENTARY	$444,692	$804,880	$360,188
MONTESSORI COMMUNITY SCHL CHAS	$88,689	$127,700	$39,011
CHARLESTON PROGRESSIVE SCHOOL	$396,291	$751,698	$355,407
MEMMINGER ELEMENTARY	$357,168	$1,065,024	$707,856
JULIAN MITCHELL ELEMENTARY	$355,159	–	-$355,159
SANDERS-CLYDE ELEMENTARY	$443,447	$808,149	$364,702
JANE EDWARDS ELEMENTARY	$88,569	$255,883	$167,314
E B ELLINGTON ELEMENTARY	$466,114	$789,162	$323,048
MINNIE HUGHES ELEMENTARY	$182,060	$457,645	$275,585
ANGEL OAK PRIMARY	$453,252	$751,939	$298,687

	ADOPTED BUDGET		VARIANCE
	FY2026	FY2027	VARIANCE
JOHNS ISLAND ES	$604,340	$1,176,554	$572,214
LUCY G BECKHAM HIGH SCHOOL	$578,869	$1,066,631	$487,762
WANDO HIGH SCHOOL	$848,643	$1,752,864	$904,221
ACADEMIC MAGNET HIGH SCHOOL	$178,584	$301,031	$122,447
WEST ASHLEY HIGH SCHOOL	$1,502,907	$2,244,688	$741,781
BURKE HIGH	$392,004	$942,565	$550,561
BAPTIST HILL HIGH	$383,849	$722,232	$338,383
MURRAY-LASAINE ELEMENTARY	$141,316	$296,959	$155,643
MALCOLM C HURSEY ELEMENTARY	$396,200	$691,925	$295,725
ST JAMES-SANTEE ELEMENTARY	$202,905	$485,074	$282,169
JAMES SIMONS MONTESSORI	$266,872	$563,476	$296,604
BUIST ACADEMY ELEMENTARY	$159,387	$202,994	$43,607
EDITH FRIERSON ELEMENTARY	$110,048	$333,666	$223,618
LAING MIDDLE	$357,168	$577,183	$220,015
MOULTRIE MIDDLE	$366,624	$558,438	$191,814
CARIO MIDDLE	$360,783	$534,217	$173,434
CAMP ROAD MIDDLE SCHOOL	$432,409	$698,905	$266,496
DEER PARK MIDDLE SCHOOL	$394,847	$843,101	$448,254
NORTHWOODS MIDDLE SCHOOL	$1,047,826	$1,971,182	$923,356
MORNINGSIDE MIDDLE	$814,735	$1,564,966	$750,231
ZUCKER MIDDLE SCHOOL	$745,092	$1,197,754	$452,662
CE WILLIAMS - SOUTH (7TH 8TH)	$750,709	$1,202,550	$451,841
CE WILLIAMS - NORTH (6TH)	$355,186	$733,697	$378,511
SIMMONS-PINCKNEY MIDDLE	$266,872	$487,640	$220,768
BAPTIST HILL MIDDLE	$232,156	$461,734	$229,578
HAUT GAP MIDDLE	$439,430	$626,570	$187,140
NORTH CHARLESTON HIGH	$871,397	$1,710,425	$839,028
R B STALL HIGH	$2,346,718	$3,309,850	$963,132
ST JOHN'S HIGH	$479,785	$846,375	$366,590
MILITARY MAGNET ACADEMY	$492,035	$735,942	$243,907
CHAS COUNTY SCHOOL OF THE ARTS	$308,013	$634,796	$326,783
SCHOOL TOTAL	**$36,072,750**	**$63,498,831**	**$27,426,081**

Weighted Student Formula Fund Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
5000 OTHER FINANCING SOURCES (USES)				
TRANS FM GENERAL FUND	$33,072,750	$63,498,831	$30,426,081	92%
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$33,072,750**	**$63,498,831**	**$30,426,081**	**92%**
9000 USE OF FUND BALANCE	$3,000,000	–	-$3,000,000	-100%
REVENUES TOTAL	**$36,072,750**	**$63,498,831**	**$27,426,081**	**76%**

Weighted Student Formula Fund Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
100 SALARIES				
110 - ADMINISTRATIVE SALARY	$2,181,522	$2,503,680	$322,158	15%
111 - PRINCIPAL/AST PRINCIPAL SAL	$1,142,003	$3,474,133	$2,332,130	204%
112 - TEACHER/PROFESSIONAL ED SALARY	$14,713,694	$25,185,413	$10,471,719	71%
113 - PROFESSIONAL OTHER SALARY	$812,040	$823,081	$11,041	1%
114 - TECHNICAL SALARY	$904,907	$2,689,156	$1,784,249	197%
115 - TEACHER AST/CLERICAL SALARY	$2,884,161	$5,398,204	$2,514,043	87%
130 - OVERTIME SALARY - ADMIN	–	$5,000	$5,000	–
142 - SUPPLEMENTAL SALARY	$17,280	$115,379	$98,099	568%
100 SALARIES TOTAL	**$22,655,607**	**$40,194,046**	**$17,538,439**	**77%**
200 BENEFITS				
210 - GROUP HEALTH AND LIFE INS	$2,430,317	$4,578,820	$2,148,503	88%
220 - EMPLOYEE RETIREMENT	$5,628,438	$9,859,225	$4,230,787	75%
230 - SOCIAL SECURITY	$1,728,490	$3,058,531	$1,330,041	77%
260 - UNEMPLOYMENT COMPENSATION TAX	$22,597	$39,975	$17,378	77%
270 - WKRS' COMP - REIMB OTHR FUNDS	$282,433	$499,766	$217,333	77%
200 BENEFITS TOTAL	**$10,092,275**	**$18,036,317**	**$7,944,042**	**79%**
300 PURCHASED SERVICES				
311 - INSTRUCTIONAL SERVICES	$100,000	$184,272	$84,272	84%
312 - INSTRUCTIONAL PROGRAMS	$108,213	$118,549	$10,336	10%
313 - STUDENT SERVICES	–	$51,999	$51,999	–
322 - OUTSOURCED SUBSTITUTES	$35,645	–	-$35,645	-100%
331 - STUDENT TRANSPORTATION	–	$13,258	$13,258	–
332 - IN STATE TRAVEL	$106,596	$2,000	-$104,596	-98%
333 - CURRICULUM FIELD TRIP TRANSPRT	$8,000	$11,634	$3,634	45%
339 - OTHER TRANSPORTATION SERVICES	–	$4,500	$4,500	–
340 - COMMUNICATION (TELEPHONE)	$337	–	-$337	-100%
342 - PAGER/CELL PHONE RENT/MESG SYS	$4	–	-$4	-100%
345 - TECHNOLOGY PURCHASED SERVICES	$55	–	-$55	-100%
360 - PRINTING AND BINDING	$22,860	$16,000	-$6,860	-30%
399 - OTHER PURCHASED SERVICES	$316,151	$810,408	$494,257	156%
300 PURCHASED SERVICES TOTAL	**$697,861**	**$1,212,620**	**$514,759**	**74%**
400 SUPPLIES & MATERIALS				
410 - SUPPLIES	$1,884,764	$2,372,250	$487,486	26%
412 - POSTAGE	$4	–	-$4	-100%
420 - TEXTBOOKS	$245	$10,599	$10,354	4,226%
430 - LIBRARY BOOKS	$10,719	$8,000	-$2,719	-25%
446 - TECHNOLOGY SOFTWARE	$10,772	$46,943	$36,171	336%
447 - TECHNOLOGY COMPUTERS	$9,278	–	-$9,278	-100%
472 - GASOLINE	–	$2,000	$2,000	–
400 SUPPLIES & MATERIALS TOTAL	**$1,915,782**	**$2,439,792**	**$524,010**	**27%**
500 CAPITAL OUTLAY				
530 - IMPROVEMENTS OTHER THAN BLDGS	$4,400	–	-$4,400	-100%

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
500 CAPITAL OUTLAY TOTAL	**$4,400**	**–**	**-$4,400**	**-100%**
600 OTHER OBJECTS				
640 - ORGANIZATION MEMSHP DUES/FEES	–	$37,423	$37,423	–
690 - OTHER OBJECTS	$1,096	$461,114	$460,018	41,972%
600 OTHER OBJECTS TOTAL	**$1,096**	**$498,537**	**$497,441**	**45,387%**
900 RESERVES				
910 - RESERVE FOR FUND BALANCE	$705,729	$1,117,519	$411,790	58%
900 RESERVES TOTAL	**$705,729**	**$1,117,519**	**$411,790**	**58%**
EXPENDITURES TOTAL	**$36,072,750**	**$63,498,831**	**$27,426,081**	**76%**

WSF Fund Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 0	$ 1,602,975	-$1,397,025	-$3,000,000	-187.15%
REVENUE	$ 34,208,239	$ 33,072,750	$ 63,498,831	$ 30,426,081	92.00%
EXPENSES	$ 32,605,264	$ 36,072,750	$ 63,498,831	$ 27,426,081	76.03%
NET CHANGE IN FUND BALANCE	$ 1,602,975	-$3,000,000	$ 0	$ 3,000,000	-100.00%
ENDING BALANCE, JUNE 30	$ 1,602,975	-$1,397,025	-$1,397,025	$ 0	0.00%

The expectation of the Weighted Student Formula Fund is that it is a self sustaining fund where allocated revenues are utilized year over year without creating or maintaining a fund balance. Based on projections in FY2026 the transfer in was reduced to utilize the positive fund balance experienced in FY2025 and the expectation is that the fund will end FY2026 with little to no positive or negative fund balance based on actual expenditures.

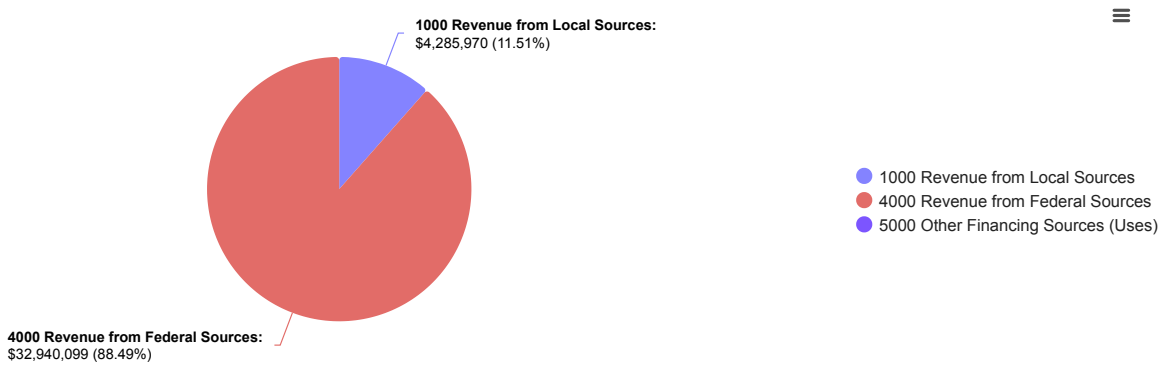
The significant budget increase in the WSF Fund from FY2026 to FY2027 relates to the shift of standard allocations and literacy positions from the General Operating Fund to the Weighted Student Formula Fund by approximately $20 Million in addition to annual increases from fiscal year to fiscal year based on student populations.

FY2027

FOOD SERVICES FUNDS

Food Services Funds Chart

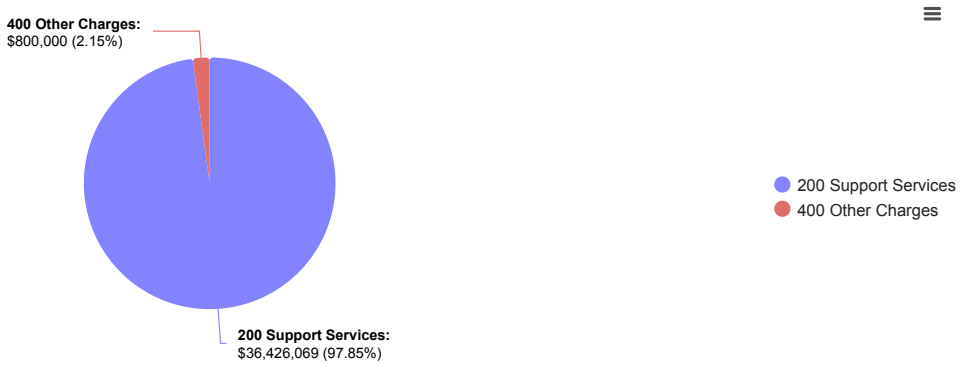
Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$37.226.069

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$3,474,742	$3,813,217	$4,285,970	$472,753
4000 REVENUE FROM FEDERAL SOURCES	$32,706,918	$34,915,180	$32,940,099	($1,975,081)
5000 OTHER FINANCING SOURCES (USES)	$825,000	–	–	$0
REVENUES TOTAL	**$37,006,660**	**$38,728,397**	**$37,226,069**	**($1,502,328)**



Total Adopted Budget (FY2027)
$37.226.069

Expenditures by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
200 SUPPORT SERVICES	$36,223,082	$37,329,553	$36,426,069	($903,484)
400 OTHER CHARGES	$1,948,803	$1,398,844	$800,000	($598,844)
EXPENDITURES TOTAL	**$38,171,885**	**$38,728,397**	**$37,226,069**	**($1,502,328)**

Food Services Funds Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
1500 EARNINGS ON INVESTMENTS				
1510 - INTEREST ON INVESTMENTS	$628	–	–	$0
1500 EARNINGS ON INVESTMENTS TOTAL	**$628**	**–**	**–**	**$0**
1600 FOOD SERVICES				
1610 - LUNCH SALES TO PUPILS	$2,111,332	$2,101,204	$2,276,188	$174,984
1620 - BREAKFAST SALES TO PUPILS	$178,829	$173,691	$164,830	($8,861)
1621 - BREAKFAST SALES PUPILS REDUCED	$184	–	–	$0
1630 - SPECIAL SALES TO PUPILS	$882,851	$1,178,684	$1,429,545	$250,861
1640 - LUNCH SALES TO ADULTS	–	–	$96,009	$96,009
1650 - BREAKFAST SALES TO ADULTS	$4,169	–	$6,324	$6,324
1660 - SPECIAL SALES TO ADULTS	$170,157	$197,165	$93,074	($104,091)
1600 FOOD SERVICES TOTAL	**$3,347,522**	**$3,650,744**	**$4,065,970**	**$415,226**
1900 OTHER REVENUE FROM LOCAL SOURCES				
1991 - CASH SHORT & OVER	($4,397)	–	–	$0
1992 - CANTEEN OPERATIONS	$36,378	$61,973	$70,000	$8,027
1999 - REV FM OTH LOCAL SOURCES MISC	$94,611	$100,500	$150,000	$49,500
1900 OTHER REVENUE FROM LOCAL SOURCES TOTAL	**$126,592**	**$162,473**	**$220,000**	**$57,527**
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$3,474,742**	**$3,813,217**	**$4,285,970**	**$472,753**
4000 REVENUE FROM FEDERAL SOURCES				
4800 USDA REIMBURSEMENT				
4810 - SCHOOL LUNCH PROGRAM	$497,449	$560,320	$558,776	($1,544)
4811 - SCHOOL LUNCH PROGRAM FREE	$19,764,122	$21,832,597	$20,260,742	($1,571,855)
4812 - SCHOOL LUNCH PROGRAM REDUCED	$119,783	$136,620	$132,010	($4,610)
4830 - SCHOOL BREAKFAST PROGRAM	$87,498	$96,822	$91,414	($5,408)
4831 - SCHOOL BREAKFAST PROGRAM FREE	$7,301,869	$8,075,664	$7,473,775	($601,889)
4832 - SCHOOL BKFST PROGRAM REDUCED	$14,434	$15,979	$20,508	$4,529
4860 - FRESH FRUITS & VEGS	$657,978	$650,000	$600,000	($50,000)
4899 - USDA TRANSPORTATION REBATE	$10,198	–	–	$0
4800 USDA REIMBURSEMENT TOTAL	**$28,453,331**	**$31,368,002**	**$29,137,225**	**($2,230,777)**
4900 OTHER FEDERAL SOURCES				
4991 - USDA COMMODITIES	$3,039,456	$2,451,006	$2,302,874	($148,132)
4999 - REVENUE FROM OTHER FED SOURCE	$1,214,131	$1,096,172	$1,500,000	$403,828
4900 OTHER FEDERAL SOURCES TOTAL	**$4,253,587**	**$3,547,178**	**$3,802,874**	**$255,696**
4000 REVENUE FROM FEDERAL SOURCES TOTAL	**$32,706,918**	**$34,915,180**	**$32,940,099**	**($1,975,081)**
5000 OTHER FINANCING SOURCES (USES)				
5200 INTERFUND TRANSFERS				
5210 - TRANS FM GENERAL FUND	$825,000	–	–	$0
5200 INTERFUND TRANSFERS TOTAL	**$825,000**	**–**	**–**	**$0**
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$825,000**	**–**	**–**	**$0**
REVENUES TOTAL	**$37,006,660**	**$38,728,397**	**$37,226,069**	**($1,502,328)**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
200 SUPPORT SERVICES				
250 FINANCE AND OPERATIONS SERVICES				
256 FOOD SERVICE				
100 SALARIES	$11,892,311	$13,581,695	$12,989,256	($592,439)
200 BENEFITS	$5,964,115	$6,594,023	$6,197,945	($396,078)
300 PURCHASED SERVICES	$1,398,787	$1,107,750	$1,116,100	$8,350
400 SUPPLIES & MATERIALS	$16,952,288	$16,024,085	$16,100,768	$76,683
600 OTHER OBJECTS	$15,581	$22,000	$22,000	$0
256 FOOD SERVICE TOTAL	**$36,223,082**	**$37,329,553**	**$36,426,069**	**($903,484)**
250 FINANCE AND OPERATIONS SERVICES TOTAL	**$36,223,082**	**$37,329,553**	**$36,426,069**	**($903,484)**
200 SUPPORT SERVICES TOTAL	**$36,223,082**	**$37,329,553**	**$36,426,069**	**($903,484)**
400 OTHER CHARGES				
430 INDIRECT COST TRANSFERS				
432 TRANSFER - FOOD SERVICE FUND INDIRECT COST				
700 TRANSFERS	$1,948,803	$1,398,844	$800,000	($598,844)
432 TRANSFER - FOOD SERVICE FUND INDIRECT COST TOTAL	**$1,948,803**	**$1,398,844**	**$800,000**	**($598,844)**
430 INDIRECT COST TRANSFERS TOTAL	**$1,948,803**	**$1,398,844**	**$800,000**	**($598,844)**
400 OTHER CHARGES TOTAL	**$1,948,803**	**$1,398,844**	**$800,000**	**($598,844)**
EXPENDITURES TOTAL	**$38,171,885**	**$38,728,397**	**$37,226,069**	**($1,502,328)**

Food Services Funds Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
LUNCH SALES TO PUPILS	$2,101,204	$2,276,188	$174,984	8%
BREAKFAST SALES TO PUPILS	$173,691	$164,830	-$8,861	-5%
SPECIAL SALES TO PUPILS	$1,178,684	$1,429,545	$250,861	21%
LUNCH SALES TO ADULTS	–	$96,009	$96,009	–
BREAKFAST SALES TO ADULTS	–	$6,324	$6,324	–
SPECIAL SALES TO ADULTS	$197,165	$93,074	-$104,091	-53%
CANTEEN OPERATIONS	$61,973	$70,000	$8,027	13%
REV FM OTH LOCAL SOURCES MISC	$100,500	$150,000	$49,500	49%
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$3,813,217**	**$4,285,970**	**$472,753**	**12%**
4000 REVENUE FROM FEDERAL SOURCES	$34,915,180	$32,940,099	-$1,975,081	-6%
REVENUES TOTAL	**$38,728,397**	**$37,226,069**	**-$1,502,328**	**-4%**

Food Services Funds Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
100 SALARIES				
110 - ADMINISTRATIVE SALARY	$1,044,186	$1,193,253	$149,067	14%
115 - TEACHER AST/CLERICAL SALARY	$496,092	$392,317	-$103,775	-21%
119 - SERVICE WORK SALARY	$11,744,519	$11,034,709	-$709,810	-6%
129 - TEMPO SALARY - SERVICE WORK	$296,898	$368,977	$72,079	24%
100 SALARIES TOTAL	**$13,581,695**	**$12,989,256**	**-$592,439**	**-4%**
200 BENEFITS				
210 - GROUP HEALTH AND LIFE INS	$2,131,863	$1,969,135	-$162,728	-8%
220 - EMPLOYEE RETIREMENT	$3,277,858	$3,098,103	-$179,755	-5%
230 - SOCIAL SECURITY	$1,006,653	$961,094	-$45,559	-5%
260 - UNEMPLOYMENT COMPENSATION TAX	$13,159	$12,569	-$590	-4%
270 - WKRS' COMP - REIMB OTHR FUNDS	$164,490	$157,044	-$7,446	-5%
200 BENEFITS TOTAL	**$6,594,023**	**$6,197,945**	**-$396,078**	**-6%**
300 PURCHASED SERVICES				
323 - REPAIRS AND MAINTENANCE SRVS	$97,000	$101,000	$4,000	4%
332 - IN STATE TRAVEL	$38,550	$41,700	$3,150	8%
338 - OUT OF STATE TRAVEL	$25,000	$25,000	$0	0%
342 - PAGER/CELL PHONE RENT/MESG SYS	$5,000	$5,000	$0	0%
350 - ADVERTISING	$30,000	$30,000	$0	0%
360 - PRINTING AND BINDING	$15,000	$15,000	$0	0%
395 - OTHER PROFESS/TECHNICAL SERV.	$97,200	$98,400	$1,200	1%
399 - OTHER PURCHASED SERVICES	$800,000	$800,000	$0	0%
300 PURCHASED SERVICES TOTAL	**$1,107,750**	**$1,116,100**	**$8,350**	**1%**
400 SUPPLIES & MATERIALS				
410 - SUPPLIES	$1,528,521	$1,555,970	$27,449	2%
412 - POSTAGE	$1,500	$1,500	$0	0%
417 - FOOD AND CATERING	$10,000	$10,000	$0	0%
445 - TECHNOLOGY SUPPLIES	$10,000	$10,000	$0	0%
446 - TECHNOLOGY SOFTWARE	$200,000	$200,000	$0	0%
448 - TECHNOLOGY PERIPHERALS	$10,000	–	-$10,000	-100%
460 - FOOD	$11,803,058	$12,010,424	$207,366	2%
461 - USDA COMMODITIES	$2,451,006	$2,302,874	-$148,132	-6%
472 - GASOLINE	$10,000	$10,000	$0	0%
400 SUPPLIES & MATERIALS TOTAL	**$16,024,085**	**$16,100,768**	**$76,683**	**0%**
600 OTHER OBJECTS				
640 - ORGANIZATION MEMSHP DUES/FEES	$7,000	$7,000	$0	0%
690 - OTHER OBJECTS	$15,000	$15,000	$0	0%
600 OTHER OBJECTS TOTAL	**$22,000**	**$22,000**	**$0**	**0%**
700 TRANSFERS				
791 - INDIRECT COST	$1,398,844	$800,000	-$598,844	-43%
700 TRANSFERS TOTAL	**$1,398,844**	**$800,000**	**-$598,844**	**-43%**
EXPENDITURES TOTAL	**$38,728,397**	**$37,226,069**	**-$1,502,328**	**-4%**

Food Service Funds Balance Statement

Charleston County SCHOOL DISTRICT

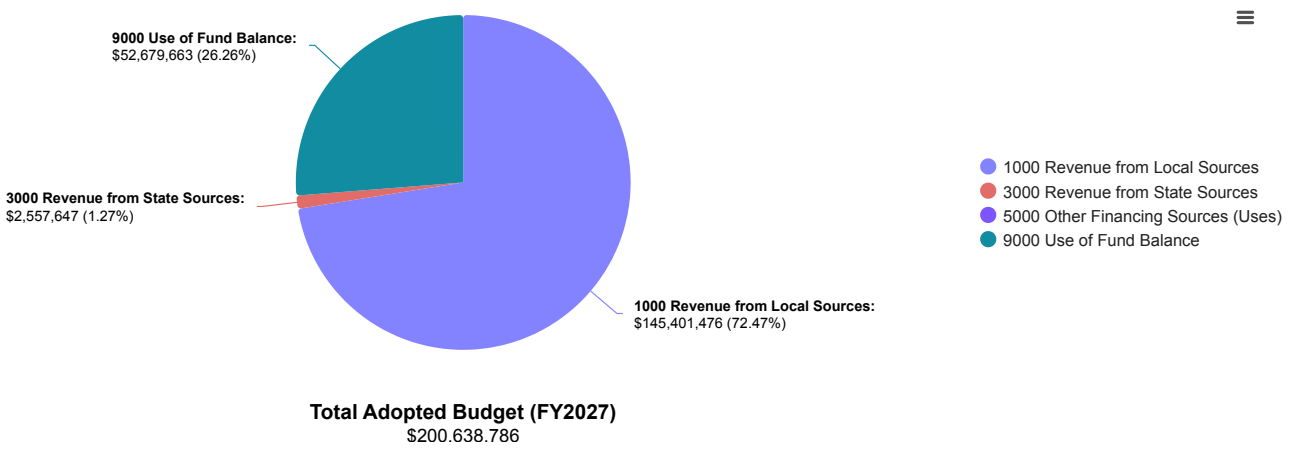
	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 5,175,299	$ 4,010,074	$ 4,010,074	$ 0	0.00%
REVENUE	$ 37,006,660	$ 38,728,397	$ 37,226,069	-$1,502,328	-3.88%
EXPENSES	$ 38,171,885	$ 38,728,397	$ 37,226,069	-$1,502,328	-3.88%
NET CHANGE IN FUND BALANCE	-$1,165,225	$ 0	$ 0	$ 0	0.00%
ENDING BALANCE, JUNE 30	$ 4,010,074	$ 4,010,074	$ 4,010,074	$ 0	0.00%

FY2027

DEBT SERVICE FUND

Debt Service Fund Revenue Chart

Charleston County SCHOOL DISTRICT



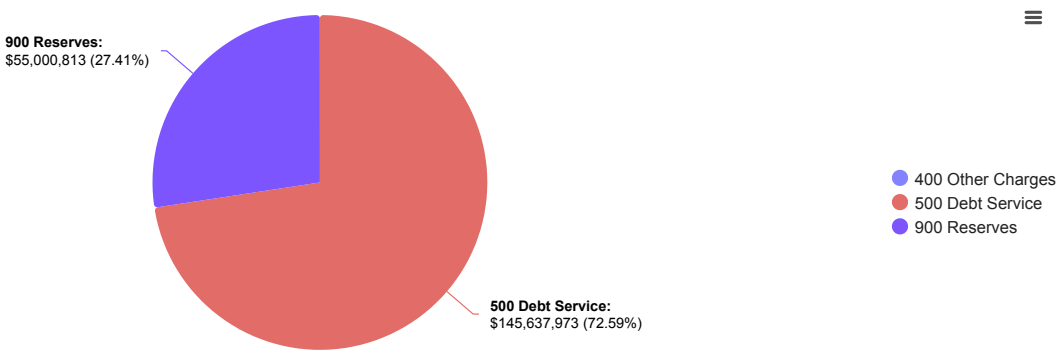
Total Adopted Budget (FY2027)
$200.638.786

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$130,490,947	$133,878,151	$145,401,476	$11,523,325
3000 REVENUE FROM STATE SOURCES	$2,642,973	$2,766,640	$2,557,647	($208,993)
5000 OTHER FINANCING SOURCES (USES)	$72,348	–	–	$0
9000 USE OF FUND BALANCE	–	$47,183,225	$52,679,663	$5,496,438
REVENUES TOTAL	**$133,206,268**	**$183,828,016**	**$200,638,786**	**$16,810,770**

Debt Service Fund Expenditures Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$200.638.786

Expenditure by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
400 OTHER CHARGES	$51,293,474	–	–	$0
500 DEBT SERVICE	$14,621,467	$134,041,856	$145,637,973	$11,596,117
900 RESERVES	–	$49,786,160	$55,000,813	$5,214,653
EXPENDITURES TOTAL	**$65,914,941**	**$183,828,016**	**$200,638,786**	**$16,810,770**

Debt Service Fund Budget

Charleston County SCHOOL DISTRICT

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2027-FY2026
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
1100 TAXES LEVIED/ASSESSED BY THE LEA				
1110 - AD VALOREM TAXES (INDEPENDENT)	$123,403,756	$126,537,767	$138,061,092	$11,523,325
1140 - P&I TAXES/DELINQUENT	$3,585,860	$3,547,161	$3,547,161	$0
1190 - OTHER TAXES (INDEPENDENT)	$178,770	$141,919	$141,919	$0
1100 TAXES LEVIED/ASSESSED BY THE LEA TOTAL	**$127,168,386**	**$130,226,847**	**$141,750,172**	**$11,523,325**
1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAS				
1280 - REVENUE IN LIEU OF TAXES	$3,322,560	$3,651,304	$3,651,304	$0
1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAS TOTAL	**$3,322,560**	**$3,651,304**	**$3,651,304**	**$0**
1500 EARNINGS ON INVESTMENTS				
1510 - INTEREST ON INVESTMENTS	$1	–	–	$0
1500 EARNINGS ON INVESTMENTS TOTAL	**$1**	**–**	**–**	**$0**
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$130,490,947**	**$133,878,151**	**$145,401,476**	**$11,523,325**
3000 REVENUE FROM STATE SOURCES				
3800 STATE REVENUE IN LIEU OF TAXES	$2,642,973	$2,766,640	$2,557,647	($208,993)
3000 REVENUE FROM STATE SOURCES TOTAL	**$2,642,973**	**$2,766,640**	**$2,557,647**	**($208,993)**
5000 OTHER FINANCING SOURCES (USES)				
5200 INTERFUND TRANSFERS				
5240 - TRANS FM DEBT SERVICE FUND	$72,348	–	–	$0
5200 INTERFUND TRANSFERS TOTAL	**$72,348**	**–**	**–**	**$0**
5000 OTHER FINANCING SOURCES (USES) TOTAL	**$72,348**	**–**	**–**	**$0**
9000 USE OF FUND BALANCE				
	–	$47,183,225	$52,679,663	$5,496,438
9000 USE OF FUND BALANCE TOTAL	**–**	**$47,183,225**	**$52,679,663**	**$5,496,438**
REVENUES TOTAL	**$133,206,268**	**$183,828,016**	**$200,638,786**	**$16,810,770**

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026-FY2027
EXPENDITURES				
400 OTHER CHARGES	$51,293,474	–	–	$0
500 DEBT SERVICE	$14,621,467	$134,041,856	$145,637,973	$11,596,117
900 RESERVES	–	$49,786,160	$55,000,813	$5,214,653
EXPENDITURES TOTAL	**$65,914,941**	**$183,828,016**	**$200,638,786**	**$16,810,770**

Debt Service Fund Revenue Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
REVENUES				
1000 REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES (INDEPENDENT)	$126,537,767	$138,061,092	$11,523,325	9%
P&I TAXES/DELINQUENT	$3,547,161	$3,547,161	$0	0%
OTHER TAXES (INDEPENDENT)	$141,919	$141,919	$0	0%
REVENUE IN LIEU OF TAXES	$3,651,304	$3,651,304	$0	0%
1000 REVENUE FROM LOCAL SOURCES TOTAL	**$133,878,151**	**$145,401,476**	**$11,523,325**	**9%**
3000 REVENUE FROM STATE SOURCES	$2,766,640	$2,557,647	-$208,993	-8%
9000 USE OF FUND BALANCE	$47,183,225	$52,679,663	$5,496,438	12%
REVENUES TOTAL	**$183,828,016**	**$200,638,786**	**$16,810,770**	**9%**

Debt Service Fund Expenditure Budget Comparison

Charleston County SCHOOL DISTRICT

	ADOPTED BUDGET		VARIANCE	
	FY2026	FY2027	FY2026 TO FY2027	%
EXPENDITURES				
600 OTHER OBJECTS				
610 - REDEMPTION OF PRINCIPAL	$132,360,000	$133,430,000	$1,070,000	1%
620 - INTEREST	$1,681,856	$12,207,973	$10,526,117	626%
600 OTHER OBJECTS TOTAL	**$134,041,856**	**$145,637,973**	**$11,596,117**	**9%**
900 RESERVES				
930 - ENROLLMENT RESERVE	$49,786,160	$55,000,813	$5,214,653	10%
900 RESERVES TOTAL	**$49,786,160**	**$55,000,813**	**$5,214,653**	**10%**
EXPENDITURES TOTAL	**$183,828,016**	**$200,638,786**	**$16,810,770**	**9%**

Debt Service Fund Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	-$19,866,849	$ 47,424,478	$ 241,253	-$47,183,225	-99.49%
REVENUE	$ 133,206,268	$ 136,644,791	$ 147,959,123	$ 11,314,332	8.28%
EXPENSES	$ 65,914,941	$ 183,828,016	$ 200,638,786	$ 16,810,770	9.14%
NET CHANGE IN FUND BALANCE	$ 67,291,327	-$47,183,225	-$52,679,663	-$5,496,438	11.65%
ENDING BALANCE, JUNE 30	$ 47,424,478	$ 241,253	-$52,438,410	-$52,679,663	-21835.86%

FY2026 Actual Debt Service expenditures are projected at $134 Million yielding a $2.5 Million contribution to Fund Balance in FY2026. Similarly, in FY2027 there is a budgeted use of reserves in the amount of $55 Million that will offset the $52 Million Use of Fund Balance resulting in an actual position change in fund balance similar to FY2026.

Debt Service and Sales Tax reserves are budgeted as the Board does consider reallocations of appropriated funds throughout the year when contingency is used to cover variances in projects or amends the project list. This way, all funds are appropriated legally and adjustments can be made through a simple resolution of the Board vs. a full budget amendment.

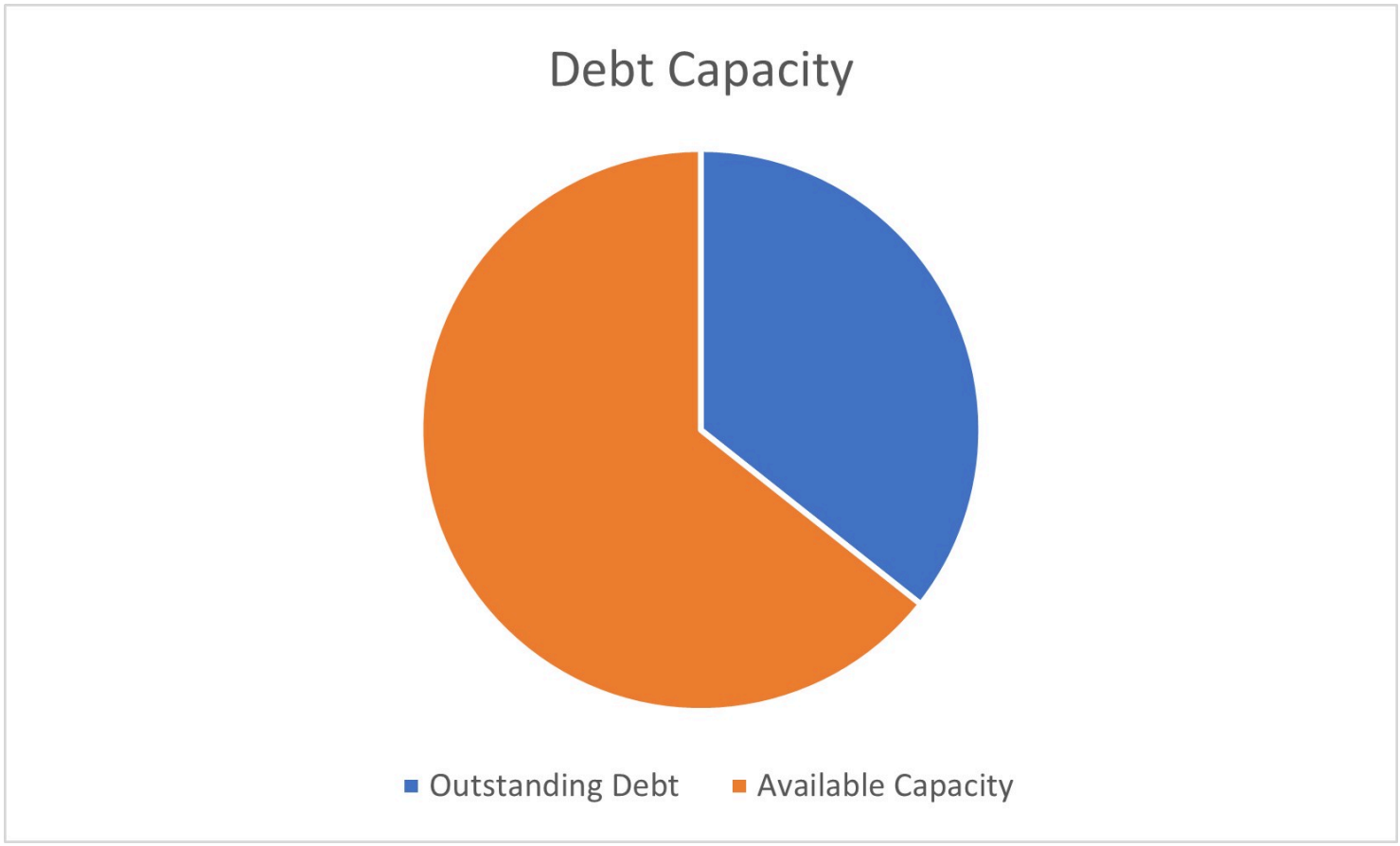
Debt Service Limit

Charleston County SCHOOL DISTRICT

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, 2025, Charleston County School District is in compliance with this requirement. The District's outstanding debt subject to the eight percent limit is approximately $164,325,000. The following table reflects the District's eight percent debt limit.

Constitutional 8% Debt Limit

TOTAL ASSESSMENT AT JUNE 30, 2025	$ 5,761,706,245
CONSTITUTIONAL DEBT LIMIT – 8%	$ 460,936,500
OUTSTANDING 8% DEBT	$ 164,325,000
AVAILABLE CAPACITY	$ 296,611,500



Debt Profile Summary

Charleston County SCHOOL DISTRICT

SERIES	DATED DATE	FINAL MATURITY	CALL DATE	ORIGINAL PAR	OUTSTANDING PAR	OUTSTANDING INTEREST	PURPOSE	UNDERLYING RATINGS (M/S/F)
GENERAL OBLIGATION								
2009B	12/08/2009	09/15/2026	NON-CALLABLE	13,517,000.00	1,140,000.00	2,992.50	SCHOOL FACILITY	NR / NR / NR / -
2010B	10/14/2010	08/01/2027	MAKE-WHOLE	15,075,000.00	14,510,000.00	1,044,720.00	SCHOOL FACILITY	NR / AA / NR / -
2023A	10/17/2023	02/01/2032	NON-CALLABLE	40,000,000.00	18,230,000.00	4,274,500.00	SCHOOL FACILITY	AA1 / NR / NR / -
2025A	07/01/2025	02/01/2035	NON-CALLABLE	49,315,000.00	44,315,000.00	11,374,600.00	SCHOOL FACILITY	AA1 / NR / NR / -
2025B	11/13/2025	03/01/2028	NON-CALLABLE	134,525,000.00	9,000,000.00	900,000.00	SCHOOL FACILITY	NR / AA+ / NR / -
				252,432,000.00	**87,195,000.00**	**17,596,812.50**		
GENERAL OBLIGATION BOND ANTICIPATION NOTE								
2026	05/07/2026	05/06/2027	NON-CALLABLE	77,130,000.00	77,130,000.00	3,845,787.50	SALES TAX PROJECTS - PHASE V	NR / NR / NR / -
				77,130,000.00	77,130,000.00	3,845,787.50		
INSTALLMENT PURCHASE (REVENUE)								
2020	10/22/2020	12/01/2030	MAKE-WHOLE	156,835,000.00	99,675,000.00	5,848,800.21	REFUNDING 2013B	AA3 / AA- / NR / -
2023	09/05/2023	12/01/2028	NON-CALLABLE	141,580,000.00	77,455,000.00	6,115,375.00	REFUNDING 2013B	AA3 / AA- / NR / -
2024	09/18/2024	12/01/2031	NON-CALLABLE	72,530,000.00	55,760,000.00	8,773,500.00	REFUNDING 2014 IPRB	AA3 / AA- / - / -
2025	12/17/2025	12/01/2030	NON-CALLABLE	38,070,000.00	38,070,000.00	5,858,750.00	REFUNDING 2020 IPRB	NR / AA / NR / -
				409,015,000.00	270,960,000.00	26,596,425.21		
GRAND TOTAL				**738,577,000.00**	**435,285,000.00**	**48,039,025.21**		

Debt Service Schedule

Charleston County SCHOOL DISTRICT

		TOTAL		
ISSUE	FUND	PRINCIPAL	INTEREST	TOTAL
2026 BAN	GENERAL OBLIGATION BAN	77,130,000.00	3,845,787.50	80,975,787.50
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	INSTALL PURCHASE (REVENUE)	38,070,000.00	5,858,750.00	43,928,750.00
2025B GENERAL OBLIGATION BONDS	GENERAL OBLIGATION	9,000,000.00	900,000.00	9,900,000.00
2025A GENERAL OBLIGATION BONDS	GENERAL OBLIGATION	44,315,000.00	11,374,600.00	55,689,600.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	INSTALL PURCHASE (REVENUE)	55,760,000.00	8,773,500.00	64,533,500.00
2023A GENERAL OBLIGATION BONDS	GENERAL OBLIGATION	18,230,000.00	4,274,500.00	22,504,500.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	INSTALL PURCHASE (REVENUE)	77,455,000.00	6,115,375.00	83,570,375.00
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	INSTALL PURCHASE (REVENUE)	99,675,000.00	5,848,800.21	105,523,800.21
2010B GENERAL OBLIGATION BONDS	GENERAL OBLIGATION	14,510,000.00	1,044,720.00	15,554,720.00
2009B GENERAL OBLIGATION BONDS	GENERAL OBLIGATION	1,140,000.00	2,992.50	1,142,992.50
TOTAL		**435,285,000.00**	**48,039,025.21**	**483,324,025.21**

	06/30/2027		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN	77,130,000.00	3,845,787.50	80,975,787.50
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS		1,903,500.00	1,903,500.00
2025B GENERAL OBLIGATION BONDS		450,000.00	450,000.00
2025A GENERAL OBLIGATION BONDS	4,065,000.00	2,121,650.00	6,186,650.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	8,170,000.00	2,583,750.00	10,753,750.00
2023A GENERAL OBLIGATION BONDS	1,490,000.00	911,500.00	2,401,500.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	35,665,000.00	2,981,125.00	38,646,125.00
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	2,510,000.00	1,714,705.06	4,224,705.06
2010B GENERAL OBLIGATION BONDS		696,480.00	696,480.00
2009B GENERAL OBLIGATION BONDS	1,140,000.00	2,992.50	1,142,992.50
TOTAL	**130,170,000.00**	**17,211,490.06**	**147,381,490.06**

	06/30/2028		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	10,735,000.00	1,635,125.00	12,370,125.00
2025B GENERAL OBLIGATION BONDS	9,000,000.00	450,000.00	9,450,000.00
2025A GENERAL OBLIGATION BONDS	4,270,000.00	1,918,400.00	6,188,400.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	8,585,000.00	2,164,875.00	10,749,875.00
2023A GENERAL OBLIGATION BONDS	1,565,000.00	837,000.00	2,402,000.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS		2,089,500.00	2,089,500.00
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	30,800,000.00	1,478,792.86	32,278,792.86
2010B GENERAL OBLIGATION BONDS	14,510,000.00	348,240.00	14,858,240.00
2009B GENERAL OBLIGATION BONDS			
TOTAL	**79,465,000.00**	**10,921,932.86**	**90,386,932.86**

	06/30/2029		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS		1,366,750.00	1,366,750.00
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	4,485,000.00	1,704,900.00	6,189,900.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	9,010,000.00	1,725,000.00	10,735,000.00
2023A GENERAL OBLIGATION BONDS	1,640,000.00	758,750.00	2,398,750.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	41,790,000.00	1,044,750.00	42,834,750.00
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	1,530,000.00	1,245,964.01	2,775,964.01
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	**58,455,000.00**	**7,846,114.01**	**66,301,114.01**

	06/30/2030		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	21,935,000.00	818,375.00	22,753,375.00
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	4,705,000.00	1,480,650.00	6,185,650.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	9,500,000.00	1,262,250.00	10,762,250.00
2023A GENERAL OBLIGATION BONDS	1,725,000.00	676,750.00	2,401,750.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	23,505,000.00	1,012,776.93	24,517,776.93
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	**61,370,000.00**	**5,250,801.93**	**66,620,801.93**

	06/30/2031		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	5,400,000.00	135,000.00	5,535,000.00
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	4,850,000.00	1,339,500.00	6,189,500.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	9,990,000.00	775,000.00	10,765,000.00
2023A GENERAL OBLIGATION BONDS	1,810,000.00	590,500.00	2,400,500.00
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS	41,330,000.00	396,561.35	41,726,561.35
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	**63,380,000.00**	**3,236,561.35**	**66,616,561.35**

	06/30/2032		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	5,090,000.00	1,097,000.00	6,187,000.00
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	**25,595,000.00**	**1,859,625.00**	**27,454,625.00**

	06/30/2033		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	5,345,000.00	842,500.00	6,187,500.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2023A GENERAL OBLIGATION BONDS			
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	5,345,000.00	842,500.00	6,187,500.00

	06/30/2034		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	5,610,000.00	575,250.00	6,185,250.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2023A GENERAL OBLIGATION BONDS			
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	5,610,000.00	575,250.00	6,185,250.00

	06/30/2035		
ISSUE	PRINCIPAL	INTEREST	TOTAL
2026 BAN			
2025 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2025B GENERAL OBLIGATION BONDS			
2025A GENERAL OBLIGATION BONDS	5,895,000.00	294,750.00	6,189,750.00
2024 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2023A GENERAL OBLIGATION BONDS			
2023 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2020 INSTALLMENT PURCHASE REVENUE REFUNDING BONDS			
2010B GENERAL OBLIGATION BONDS			
2009B GENERAL OBLIGATION BONDS			
TOTAL	5,895,000.00	294,750.00	6,189,750.00

FY2027

CAPITAL BUILDING FUNDS

Capital Sales Tax Funded Program

Charleston County School District

Charleston County voters enacted a one cent sales tax for school facilities in November 2010. 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.

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	156,884,284	60,688,656	4,768,415	98,615,391
4	2026	161,541,841	63,324,468	4,956,289	89,347,837
5	2027	164,886,097	57,436,182	4,956,289	98,580,379
6	2028	166,087,019	42,165,426	4,130,240	115,878,104
SIX YEAR PROGRAM		**971,328,563**	**328,212,249**	**24,000,000**	**614,564,749**

Capital Building Programs

On June 24, 2020, 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 March 2026, funded projects have increased to $966.8 million in total with $614.6 million allocated to Capital Building Projects. 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, Wave 2, and Wave 3 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.

The Phase VI Capital Program (2029-2034) planning efforts are underway and is designed to determine how Charleston County School District aligns facilities to address student needs. Parents, community members, and staff were asked to provide feedback on future facility support for educational programs through a survey that was to be completed by May 30, 2025, with recommended projects to be reviewed for consideration.

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 $328 million as of February 2024.

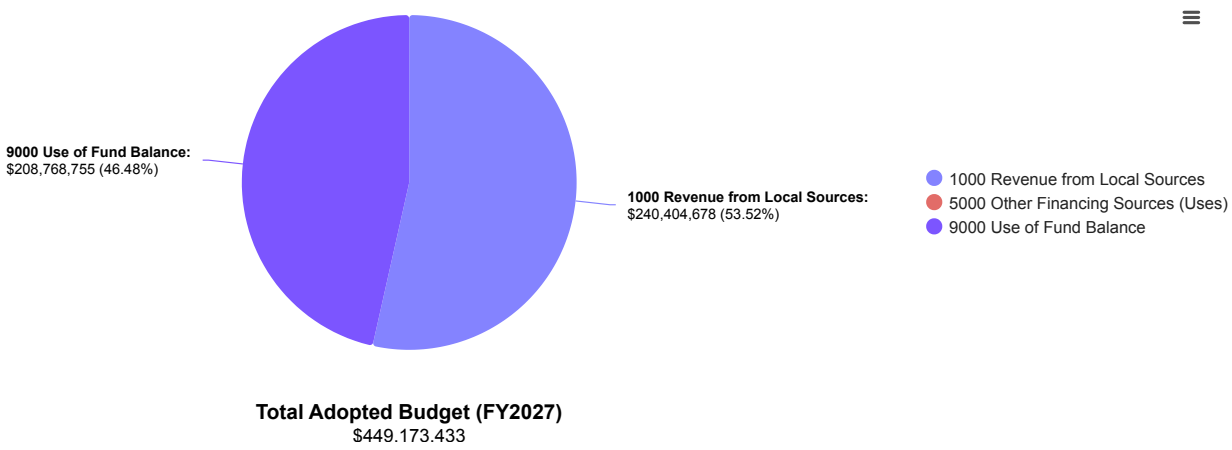
FM continues to review and update the Capital Maintenance Program regularly to validate needs, confirm priorities and adjust as needed. This Plan is structured around 21 building systems, which will be considered the “projects”, and within these projects “tasks” to be completed at CCSD facilities.

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.

Capital Building Funds Revenue Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$449.173.433

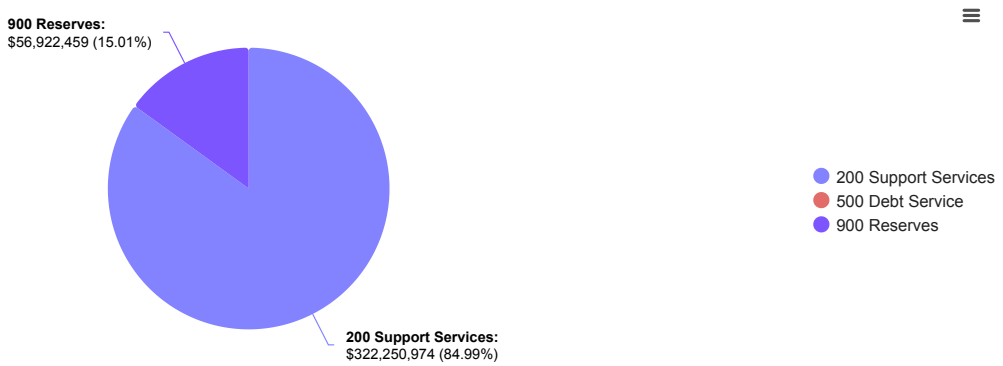
The Budget represented in the chart is prior to the pay-off of $70,000,000 debt anticipated in FY2027.

Revenue by Type

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
REVENUES				
1000 REVENUE FROM LOCAL SOURCES	$182,916,790	$291,083,537	$240,404,678	($50,678,859)
5000 OTHER FINANCING SOURCES (USES)	–	–	($70,000,000)	($70,000,000)
9000 USE OF FUND BALANCE	–	$191,469,171	$208,768,755	$17,299,584
REVENUES TOTAL	**$182,916,790**	**$482,552,708**	**$379,173,433**	**($103,379,275)**

Capital Building Funds Expenditures Chart

Charleston County SCHOOL DISTRICT



Total Adopted Budget (FY2027)
$379.173.433

Expenditures by Function

	ACTUALS	ADOPTED BUDGET		VARIANCE
	FY2025	FY2026	FY2027	FY2026 TO FY2027
EXPENDITURES				
200 SUPPORT SERVICES	$325,979,941	$342,856,481	$322,250,974	($20,605,507)
500 DEBT SERVICE	$4,222,072	–	–	$0
900 RESERVES	–	$139,696,227	$56,922,459	($82,773,768)
EXPENDITURES TOTAL	**$330,202,013**	**$482,552,708**	**$379,173,433**	**($103,379,275)**

Capital Building Funds Budget

Charleston County SCHOOL DISTRICT

REVENUE	
ESTIMATED FUND BALANCE AS OF 7/1/26	$ 208,768,755
BRIDGE FUNDING (2023 - 2028 CAPITAL PROGRAM - PHASE V)	(70,000,000)
ONE CENT SALES TAX REVENUE (2023- 2028 CAPITAL PROGRAM - PHASE V)	168,556,188
LONG TERM DEBT-PROGRAM (2023-2028 - PHASE V)	0
FIXED COST OF OWNERSHIP	71,848,490
TOTAL REVENUE	**$ 379,173,433**
EXPENDITURES	
2010-2016 BUILDING PROGRAM (ONE CENT SALES TAX):	
DISTRICT 3 BUS LOT	2,090,730
2017-2022 BUILDING PROGRAM (ONE CENT SALES TAX II):	
BUILDING PROGRAM	
DISTRICT 4 LAND	1,086,458
CE WILLAMS MS	1,327,164
CAROLINA PARK ES	648,519
LUCY G BECKHAM HS	1,991,390
DISTRICT 2 STADIUM	312,678
DISTRICT 4 STADIUM	444,864
JAMES ISLAND HS CTE & GYM	162,780
CAPITAL MAINTENANCE	8,230,465
TECHNOLOGY REPLACEMENT AND UPGRADES	12,313
2023-2028 BUILDING PROGRAM (ONE CENT SALES TAX III):	
BUILDING PROGRAM	
WAVE 1:	
HURSEY MONTESSORI SCHOOL	384,566
NEW ES ON JOHN'S ISLAND (D9)	132,890
LADSON ES	264,570

DISTRICT WIDE IMPROVEMENTS:	
* PAVING IMPROVEMENTS (GOODWIN ES)	1,792,054
* MINOR BUILDING IMPROVEMENTS (INCL. JIES EARLY LEARNING, STILES POINT ES, GOODWIN ES, FRIERSON)	20,050,259
WAVE 2:	
LAMBS ES	37,289,204
ST JOHN'S STADIUM	46,151
NEW D10 MS (WEST ASHLEY)	28,575,811
WAVE 3:	
D23 ES CAPACITY IMPROVEMENTS (JANE EDWARDS, EB ELLINGTON, MINNIE HUGHES)	9,913,894
JB EDWARDS ES	37,747,951
STALL HS	24,001,511
CARIO MS	438,074
JICH STADIUM	3,445,474
CAPITAL MAINTENANCE	45,000,000
CAPITAL MAINTENANCE - ATHLETICS-ST JOHN'S HS	1,143,032
CAPITAL MAINTENANCE - ATHLETICS-D4 BASEBALL/SOFTBALL FIELDS	12,662,711
TECHNOLOGY REPLACEMENT AND UPGRADES	4,000,000
LONG TERM DEBT	
MORNINGSIDE MS	31,283
MIDLAND PARK (LAND)	4,324,656
DISTRICT PROJECTS:	
FIXED COST OF OWNERSHIP:	
TECHNOLOGY - SYSTEMS & EQUIPMENT	9,614,297
TECHNOLOGY - PROJECT MANAGEMENT AND SUPPORT	3,297,592
TECHNOLOGY - SOFTWARE	19,395,616
FACILITIES MAINTENANCE	24,288,057
PLAYGROUNDS	1,765,000
SECURITY	5,166,103
FURNITURE, FIXTURES & EQUIPMENT	2,447,000
MEDIA CENTER	1,260,000
ARTS	206,000
ATHLETICS	378,254

CAREER AND TECHNOLOGY EDUCATION	400,000
DESIGN & CONSULTING	250,875
CONTINGENCY - RESOURCE ALLOCATION REQUEST	167,250
PLANNING	294,000
TRANSPORTATION	1,035,000
SCHOOL NUTRITION	1,011,730
NURSING SERVICES	260,000
PROGRAM MANAGEMENT OFFICE (PMO)	411,716
PROGRAM CONTINGENCY	200,000
PROGRAM MANAGEMENT OFFICE (PMO) - PHASE V	-
CAPITAL PROGRAMS	1,291,987
CAPITAL PROJECTS ACCOUNTING	651,438
CONSTRUCTION PROCUREMENT	271,217
FACILITIES MAINTENANCE & TECHNOLOGY PROCUREMENT	55,986
TECHNOLOGY CONSTRUCTION ENG AND MGMT	430,401
BOND ADMINISTRATION	150,000
TOTAL EXPENDITURES	**$ 322,250,974**
ESTIMATED FUND BALANCE AS OF 6/30/27	**$ 56,922,459**

Multi-Year Capital Building Projections

Charleston County SCHOOL DISTRICT

	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected at Year End	Variance FY26 Budget to FY26 Projected	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031
PROJECTED REVENUES									
TOTAL ESTIMATED FUND BALANCE	271,120,503	191,469,171	194,102,943	2,633,772	208,768,755	56,922,461	32,250,063	143,732,656	139,680,157
TOTAL BRIDGE FUNDING (2017-2022 Phase IV)	0	0	0	0	0	0	0	0	0
TOTAL ONE CENT SALES TAX (2017-2022 Phase IV)	0	0	0	0	0	0	0	0	0
TOTAL BRIDGE FUNDING (2023-2028 Phase V)	20,000,000	0	0	0	(70,000,000)	(72,652,081)	0	0	0
TOTAL ONE CENT SALES TAX (2023-2028 Phase V)	165,405,642	165,251,165	169,232,358	3,981,193	168,556,188	171,927,312	118,094,622	0	0
TOTAL BRIDGE FUNDING (2029-2034 Phase VI)	0	0	0	0	0	0	0	0	0
TOTAL ONE CENT SALES TAX (2029-2034 Phase VI)	0	0	0	0	0	0	0	0	0
TOTAL LONG TERM DEBT PROGRAM (2023-2028 Phase V)	0	54,921,746	54,921,747	0	0	0	0	0	0
TOTAL FIXED COST OF OWNERSHIP	57,173,834	67,110,626	67,110,626	0	71,848,490	74,722,430	77,711,327	80,819,780	84,052,571
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS	4,722,232	3,800,000	3,800,000	0	0	0	0	0	0
TOTAL PROJECTED REVENUES	**518,422,211**	**482,552,708**	**489,167,674**	**6,614,965**	**379,173,433**	**230,920,121**	**228,056,012**	**224,552,436**	**223,732,728**
PROJECTED EXPENDITURES									
TOTAL PHASE III EXPENDITURES	397,398	2,621,399	3,990,686	1,369,287	2,090,730	0	0	0	0
TOTAL PHASE IV EXPENDITURES	20,707,968	30,418,520	26,215,966	(4,202,554)	14,216,632	0	0	0	
TOTAL PMO / BOND ADMIN (PHASE IV)	2,150	0	0	-	0	0	0	0	0
TOTAL PHASE V EXPENDITURES	194,192,925	211,167,355	147,897,775	(63,269,580)	226,888,153	117,920,144	4,035,513	0	0
TOTAL PMO / BOND ADMIN (PHASE V)	2,221,518	3,128,702	2,508,052	(620,650)	2,851,028	2,965,069	-	-	-
TOTAL PHASE VI EXPENDITURES	0	0	0	0	0	0	0	0	0
TOTAL PMO / BOND ADMIN (PHASE VI)	0	0	0	0	0	0	0	0	0
TOTAL LONG TERM DEBT PROGRAM (PHASE V)	52,555,379	24,609,879	28,875,814	4,265,935	4,355,939	1,833,806	0	0	0
TOTAL FIXED COST OF OWNERSHIP	57,173,834	67,110,626	67,110,626	0	71,848,490	75,951,039	80,287,843	84,872,279	89,718,486
TOTAL FIXED COST OF OWNERSHIP- ADDT'L PROJECTS	4,722,232	3,800,000	3,800,000	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	**331,973,402**	**342,856,481**	**280,398,919**	**(62,457,562)**	**322,250,972**	**198,670,058**	**84,323,356**	**84,872,279**	**89,718,486**
TOTAL PROJECTED REVENUES		**482,552,708**	**489,167,674**	**6,614,966**	**379,173,433**	**230,920,121**	**228,056,012**	**224,552,436**	**223,732,728**
Adjustment based on historical analysis									
TOTAL PROJECTED REVENUES IN EXCESS OF EXPENDITURES		**139,696,227**	**208,768,755**	**69,072,528**	**56,922,461**	**32,250,063**	**143,732,656**	**139,680,157**	**134,014,242**

Revenue Notes:

1	Bridge Funding - 2017-2022 Capital Program (Phase IV)	FINAL pay-off of Bridge Funding using Sales Tax Proceeds
2	One Cent Sales Tax - 2017-2022 Capital Program (Phase IV)	FINAL Sales Tax collections for Phase IV end 12/31/22 (receive 2/28/23) - Total 6 Year Program collections = $731.6M.
3	Bridge Funding - 2023-2028 Capital Program (Phase V)	Sales Tax Extension Referendum passed on 11/3/2020. Board Approved Funding Early Out + Bridge Funding = $143M
	PFM Advisors	Based on current cashflow model projections using the most recent quarterly cost curves (Q4-Dec 2025) - reduced sales tax collections below current estimates would result in increased BAN funding needed to complete projects at the current pace
4	One Cent Sales Tax - 2023-2028 Capital Program (Phase V)	Sales Tax Extension Referendum passed on 11/3/2020. PFM projected revenues at $763M in 2020, at $811M in 2022 and currently at $995M
	PFM Advisors	Sales Tax Estimates based on the most recent collections with 2% growth over prior year - not a recession scenario
5	Bridge Funding - 2029-2034 Capital Program (Phase VI)	Outlying Years 2029-2034 are Pending Referendum and voter approval of One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)
6	One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)	Outlying Years 2029-2034 are Pending Referendum and voter approval of One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)
7	Long Term Debt - 2023-2023 Capital Program (Phase V)	4/26/21 Board Approved adding Morningside MS ($52.5M) using the District's 8% debt capacity for Long Term Debt Funding funding 6/28/21 Board Approved adding Deer Park M ($8.75M), A.C. Corcoran ES ($12.5M), and Midland Park Land ($3.75) - Total Long Term Debt $77.5M 10/24/22 Board Approved Reallocation in the additional amount of $22M - Total Long Term Debt $99.5M
	PFM Advisors	FINAL borrowed $99,401,698
8	Fixed Cost of Ownership	Assumes 4% increase over prior year, On 2/25/26 Board Approved the FCO-FY27 Program $71,848,490

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 FY2027.
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 2025) 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-$40,150,000 + FY26 to date $16,940,977. Total = $245,281,447
5	PMO / Bond Admin - 2023-2028 Capital Program	Program commencement - FY23 (1/1/2023)
6	One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)	Outlying Years 2029-2034 are Pending Referendum and voter approval of One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)
7	PMO / Bond Admin - 2029-2034 Capital Program	Outlying Years 2029-2034 are Pending Referendum and voter approval of One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)
8	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 2025)
9	Fixed Cost of Ownership	Assumes 4% increase over prior year, On 2/25/26 Board Approved the FCO-FY27 Program $71,848,490

Note: Outlying Years 2029-2034 are Pending Referendum and voter approval of One Cent Sales Tax - 2029-2034 Capital Program (Phase VI)

Capital Projects Operational Annual Impact

Charleston County SCHOOL DISTRICT

SCHOOL	SQUARE FOOTAGE INCREASE	CUSTODIAL COST	DAY PORTER	GROUNDS CARE COST	TRASH/SOLID WASTE HUALING	SOLID WASTE FEE (TAX)
		AVERAGE $2.50 PER SQ. FT. PER YEAR	AVERAGE FOR FIRST 400 STUDENTS PER YEAR $53,760	AVERAGE COST PER ACRE PER MONTH $100	AVERAGE COST PER SCHOOL PER MONTH $3,785	AVERAGE PER SCHOOL PER YEAR $3,600
DISTRICT 2						
NEW JAMES B. EDWARDS ES	29,894	$ 74,735	$ 53,760	$ 0	$ 500	$ 500
DISTRICT 3						
JAMES ISLAND ES EARLY LEARNING ADDITION	22,000	$ 55,000	$ 53,760	$ 15,296	$ 500	$ 500
STILES POINT ES EARLY LEARNING ADDITION MEDIA CENTER & MPR EXPANSION	34,000	$ 85,000	$ 53,760	$ 0	$ 500	$ 500
MURRAY-LESAINE MONTESSORI MPR	6,785	$ 16,962	$ 0	$ 0	$ 0	$ 0
DISTRICT 4						
NEW LADSON ES (110,00 NEW SQFT.) 90% OLD CAMPUS IN USE	45,002	$ 244,200	$ 161,280	$ 17,000	$ 500	$ 500
NEW LAMBS PRIMARY & ELEMENTARY SCHOOL	80,371	$ 205,740	$ 53,760			
NEW MORNINGSIDE MS	125,000	$ 312,500	$ 161,280	$ 29,258	$ 4,019	$ 3,600
A. C. CORCORAN ES ANNEX	20,866	$ 52,165	$ 26,880	$ 3,364	$ 500	$ 500
DEER PARK MS ADDITION	14,795	$ 36,988	$ 0	$ 0	$ 0	$ 0
GOODWIN ES MULTIPURPOSE ROOM	6,785	$ 16,962	$ 0	$ 0	$ 0	$ 0
STALL HIGH SCHOOL EXPANSION	75,000	$ 187,500	$ 53,760	$ 12,510	$ 0	$ 0
DISTRICT 10						
C. E. WILLIAMS NORTH MS	-11,012	-$27,530	$ 0	$ 0	$ 0	$ 0
DISTRICT 23						
JANE EDWARDS ES MPR	6,785	$ 16,962	$ 0	$ 0	$ 0	$ 0
MINNIE HUGHES ES MRP	6,785	$ 16,962	$ 0	$ 0	$ 0	$ 0
E.B. ELLINGTON ES MPR & MEDIA EXPANSION	10,785	$ 26,962	$ 0	$ 0	$ 0	$ 0

SCHOOL	PEST CONTROL COST	ELECTRIC/GAS COST	WATER/SEWER COST	ROUTINE MAINTENANCE COST	PREVENTIVE MAINTENANCE COST	TOTAL COST
	AVERAGE PER SCHOOL PER MONTH $4,132					
DISTRICT 2						
NEW JAMES B. EDWARDS ES	$ 200	$ 56,799	$ 13,153	$ 22,122	$ 2,472	$ 224,241
DISTRICT 3						
JAMES ISLAND ES EARLY LEARNING ADDITION	$ 200	$ 41,800	$ 9,680	$ 16,280	$ 1,819	$ 194,835
STILES POINT ES EARLY LEARNING ADDITION MEDIA CENTER & MPR EXPANSION	$ 200	$ 64,600	$ 14,960	$ 25,160	$ 2,812	$ 247,492
MURRAY-LESAINE MONTESSORI MPR	$ 200	$ 12,892	$ 2,985	$ 5,021	$ 561	$ 38,621
DISTRICT 4						
NEW LADSON ES (110,00 NEW SQFT.) 90% OLD CAMPUS IN USE	$ 1,110	$ 85,504	$ 19,801	$ 33,301	$ 3,722	$ 566,918
NEW LAMBS PRIMARY & ELEMENTARY SCHOOL		$ 152,705	$ 35,363	$ 59,475	$ 6,647	$ 513,689
NEW MORNINGSIDE MS	$ 4,132	$ 237,500	$ 55,000	$ 92,500	$ 10,338	$ 910,126
A. C. CORCORAN ES ANNEX	$ 200	$ 39,645	$ 9,181	$ 15,441	$ 1,726	$ 149,602
DEER PARK MS ADDITION	$ 200	$ 28,110	$ 6,510	$ 10,948	$ 1,224	$ 83,980
GOODWIN ES MULTIPURPOSE ROOM	$ 200	$ 12,892	$ 2,985	$ 5,021	$ 561	$ 38,621
STALL HIGH SCHOOL EXPANSION	$ 1,110	$ 142,500	$ 33,000	$ 55,500	$ 6,202	$ 492,082
DISTRICT 10						
C. E. WILLIAMS NORTH MS	$ 0	-$20,923	-$4,845	-$8,149	-$911	-$62,358
DISTRICT 23						
JANE EDWARDS ES MPR	$ 200	$ 12,892	$ 2,985	$ 5,021	$ 561	$ 38,621
MINNIE HUGHES ES MRP	$ 200	$ 12,892	$ 2,985	$ 5,021	$ 561	$ 38,621
E.B. ELLINGTON ES MPR & MEDIA EXPANSION	$ 200	$ 20,492	$ 4,745	$ 7,981	$ 892	$ 61,272

Capital Building Fund Balance Statement

Charleston County SCHOOL DISTRICT

	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	VARIANCE FY2026 TO FY2027	% VARIANCE
BEGINNING BALANCE, JULY 1	$ 227,379,025	$ 80,093,801	-$111,375,370	-$191,469,171	-239.06%
REVENUE	$ 182,916,790	$ 291,083,537	$ 170,404,678	-$120,678,859	-41.46%
EXPENSES	$ 330,202,013	$ 482,552,708	$ 379,173,433	-$103,379,275	-21.42%
NET CHANGE IN FUND BALANCE	-$147,285,224	-$191,469,171	-$208,768,755	-$17,299,584	9.04%
ENDING BALANCE, JUNE 30	$ 80,093,801	-$111,375,370	-$320,144,125	-$208,768,755	187.45%

2023 - 2028 Capital (Phase V) Sales Tax Program, currently in Year 4, began sales tax collections on January 1, 2023. It is standard practice to budget a Reserve for Fund Balance. A Reserve of $139,696,227 was budgeted in FY2026 and $56,922,459 in FY 2027. Additionally, projects funded through the program that have been completed but not yet closed out, remain open with funds encumbered, therefore causing a negative fund balance.

FY2027

5-YEAR FINANCIAL AND FUND BALANCE FORECAST

Long Range Financial Forecasting

Charleston County SCHOOL DISTRICT

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.

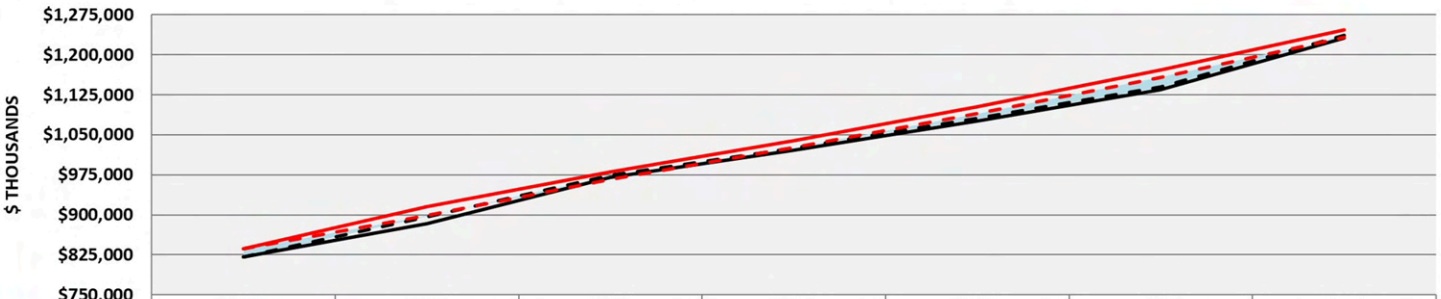
The revenue forecast begins with current year budget or prior year actual trends. The remaining years of the revenue forecast are from consensus forecasts of trends in key economic and demographic indicators. These forecasts typically cover global, regional and state or tri-county area as a whole, so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

5-Year Financial Forecast

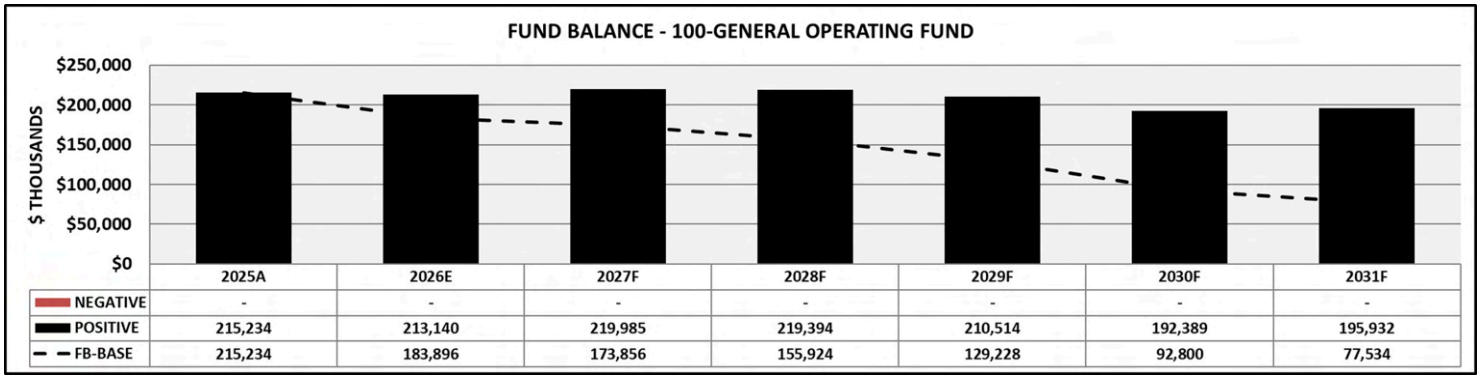
Charleston County SCHOOL DISTRICT



	2025A	2026E	2027F	2028F	2029F	2030F	2031F
VARIANCE	(15,624)	(2,094)	6,844	(590)	(8,881)	(18,124)	3,543
VAR BASE	836,142	898,536	966,890	1,025,950	1,089,339	1,157,429	1,233,063
BASELINE REV	820,518	883,943	969,734	1,021,160	1,076,048	1,134,674	1,231,744
REVENUES	820,518	896,443	973,734	1,025,360	1,080,458	1,139,305	1,236,606
BASELINE EXP	836,142	915,280	979,774	1,039,092	1,102,744	1,171,102	1,247,009
EXPENDITURES	836,142	898,536	966,890	1,025,950	1,089,339	1,157,429	1,233,063

5-Year Fund Balance Forecast

Charleston County SCHOOL DISTRICT



	2025A	2026E	2027F	2028F	2029F	2030F	2031F
NEGATIVE	-	-	-	-	-	-	-
POSITIVE	215,234	213,140	219,985	219,394	210,514	192,389	195,932
FB-BASE	215,234	183,896	173,856	155,924	129,228	92,800	77,534

Policy Requirement:		$128,643,905	$145,797,866	$157,921,167	$168,238,833	$178,486,333	$189,487,167
Millage	145.2	142.5	145.2	145.2	145.2	145.2	145.2

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 of the Code 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 Policies

Charleston County School District's Board of Trustees adopts formal policies, the Financial Policies are applicable and included. 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.



Issued 12/24

Purpose: To establish the Board's vision for sound fiscal management. Proper accounting and financial reporting is essential to the stewardship and accountability of public funds.

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.

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

The District's accounting system shall be maintained in such a way so as to conform with the following characteristics:

1. Reliability
2. Accuracy
3. Consistency
4. Readability
5. Timeliness
6. Responsiveness
7. Conformity with all legal requirements

The District will develop and maintain an appropriate system of internal controls over its financial resources. Control documentation shall be maintained on all major financial processes.

The Chief Financial Officer shall provide the Board of Trustees a monthly report on the District's major funds and their performance in terms of revenues and expenditures.

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, 12/9/24

Issued 12/24

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.

Budget Calendar

The Chief Financial Officer shall prepare for the Superintendent's consideration a calendar for the development and adoption of the annual budget, including major deadlines and meetings necessary to adopt the budget.

The Chief Financial Officer or designee will develop and promulgate specific procedures and forms for the development of a proposed budget.

The budget shall be submitted to the Board of Trustees at the Board meeting in May. The Board must approve the budget by June 30 each year, prior to any expenditures being made in the new fiscal year. 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.

Supplemental Appropriations

Due to changing scope or external factors that are beyond the control of departments, amendments that increase the total budget may be necessary.

After determining that there are insufficient funds within a department's budget to finance and activity or acquisition, the department head, after consultation with the Executive Director, will develop a request for a supplemental appropriation to the Chief Financial Officer for review. After review, the Chief Financial Officer will forward a recommendation to the Superintendent and will inform the requesting department of any adverse recommendation to the Superintendent. If the Superintendent approves the proposal, an item will be placed on the agenda for a future Board meeting for consideration and approval.

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, 12/9/24

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.

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.

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 90 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)

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).

Issued 12/24

Purpose: To establish the basic structure for of 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.

The Grants Office of Charleston County School and District Grant Awards should be utilized to maximize the use of funds from sources other than local taxes, and facilitate the following activities:

1. Identify available funds which can supplement local tax dollars and provide needed services to the students of Charleston County School District.
2. Coordinate information among all departments and divisions to ensure the awareness of availability and procurement of funds to support their individual missions.
3. Provide advisory and technical assistance with the preparation and submission of applications for available funds.
4. Monitor the implementation and management of all externally funded projects in accordance with related guidelines/regulations.
5. Ensure federal grants and contracts are appropriately controlled and accounted for.
6. Prepare and submit monthly grants status report to the Executive Director of Financial Operations for review and submission to the Chief Financial Officer.
7. Grant Concept Form is approved for all grants.

The purpose of this policy is 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 Chief Financial Officer and Superintendent and/or Board.
2. Grants have been properly budgeted by the Budget Department 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.

All grants are subject to the procedures outlined in the Grants Procedures document.

Adopted 2/14/83, Revised 8/8/05, 1/13/14, 5/23/16, 5/22/17,12/9/24

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. AttorneyGeneral's Opinion:

1968-69 – Opinion No. 2655, p.71.

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.) DE DE 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

Charleston County School District

Issued 12/24

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. An emergency is a significant catastrophic loss requiring a material insurance claim or federally declared disaster.
C. 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).
3. 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.
4. 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. 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.

IV. Emergency Reserve Fund Balance Policy Standard

A. Authority to create Committed Fund Balances
1. In establishing the Emergency Fund, CCSD shall maintain a fund balance in the Emergency Fund equal to $1,500,000 and will work to attain a fund balance in the Emergency Fund that will be equal to 1% of the subsequent fiscal year's projected revenues in the GOF.

B. Authority to Create Assigned Fund Balance
1. Except for the use of fund balance in the event of a declared emergency, this fund requires a minimum of 1% of estimated subsequent year appropriations in the fund.
2. Any fund balance exceeding 1% of subsequent year appropriations in the fund can be used for non-recurring expenditures and/or one-time capital purchases

V. Weighted Student Funding Operating Fund (WOF) Balance Policy Standard

A. Authority to Create Assigned Fund Balance
1. In establishing the WOF, all ESSER Sustainability fund balance will be transferred to this fund for appropriation in subsequent years.

B. Authority to Create Assigned Fund Balance
1. Except for the use of fund balance for appropriation in subsequent year's budget, this fund requires a minimum of 10% of estimated subsequent year appropriations in the fund, with amounts exceeding that threshold being eligible for supplemental appropriation to provide sustainability and offset pressure from the GOF.
2. Any fund balance exceeding 40% of subsequent year appropriations in the fund shall be transferred to GOF unassigned fund balance, then subjected to the GOF fund balance policy.
3. The WOF will not be subject to carryover if funds are not expended by the end of the fiscal year in which they are appropriated. These funds will fall to fund balance, subject to future appropriation under the fund balance policy.
4. If a school overruns their allocation, funds to cure the overrun will either be deducted from their subsequent year allocation or journaled to their GOF allocation.
5. Should a school not overrun their GOF or WOF allocation during the course of the fiscal year and work cooperatively with their assigned Business Manager and Budget Supervisor to cure negative account balances by year-end, said schools will share pro-rata (using their WSF allocation pro-rata as a basis) no more than 10% of savings from unexpended funds in the WOF as a bonus to their subsequent year allocation. Overruns are also subject to penalties pursuant to the budget resolution and/or as determined by the Superintendent.

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, 12/9/24

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).

Issued 12/24

Purpose: To establish the basic structure for collection of tuition from nonresident students otherwise qualified to enroll in the Charleston County School District.

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, 12/9/24

Legal References:

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

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

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

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

ssued 12/24

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 Chief Financial Officer through the Superintendent.

The Chief Financial Officer is responsible for the administration, management, and investment of the District's funds. The investment of District funds is managed through multiple investment portfolios to preserve the District's capital, while maintaining liquidity and obtaining the best relative rates of return.

Adopted 12/10/84; Revised 8/8/05, 5/23/16, 5/22/17, 12/9/24

Issued 12/24

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.

Depreciation GASB 34

The school district shall establish and maintain on a current basis an inventory system and procedures to include a formal fixed assets system. The system will be a property management tracking system for items according to certain dollar limits and security of inventory. Capitalization for fixed assets purposes and recording in the fixed assets accounts is set at the prevailing federal rate. Capital and fixed asset procedures are maintained by Financial Services and updated as needed. Inventory and monitoring requirements for federal funds are maintained in the federal program offices.

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, 12/9/24

Issued 8/25

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

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct the annual audit. The district will forward the required copies of appropriate audited financial statements to the South Carolina Department of Education and other state or federal agencies as required by applicable state law or regulations.

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

Adopted 12/8/75, 12/8/86, 3/10/78, 8/8/08, 8/25/08, 5/22/17, 12/9/24, 6/9/25, 8/25/25

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.

2025 Act 77 – Abolishes the Constituent Districts.

State Board of Education Regulations:

R43-172 - Accounting and reporting.

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.

Charleston County School District

NARRATIVES



ELEMENTARY



A.C. Corcoran Elementary

24-25 OVERAL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

At A.C. Corcoran, the primary purpose of instructional practices for excelling students was to provide them with opportunities to learn at a pace and depth that matches their abilities, challenge them appropriately, and prevent boredom or disengagement. We focused on tailoring instruction to meet specific learning needs, which may include differentiated instruction, project-based learning, and opportunities for independent study. By fostering a challenging and engaging learning environment, our educators helped students reach their full potential and develop a love for lifelong learning.

SCHOOL INFORMATION

Address: 8585 Vistavia Road, N. Charleston, SC 29406
Phone: 843-764-2218
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
753	293	38.9%	57	7.6%	530	70.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,629,159	$5,230,773	$4,963,548
200 BENEFITS	$2,056,130	$2,359,625	$2,213,074
300 PURCHASED SERVICES	$1,211,124	$783,250	$861,045
400 SUPPLIES & MATERIALS	$122,328	$156,875	$160,076
600 OTHER OBJECTS	$1,339	$1,500	$1,800
EXPENDITURES TOTAL	**$8,020,079**	**$8,532,023**	**$8,199,543**





Angel Oak Primary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Students at Angel Oak Primary are recognized for having an outstanding attitude, working hard, having a love of learning, and staying safe**.** Students are provided with extensive related arts classes that promote collaboration through whole-child learning including dance, music, visual art, drama and physical education. PBIS and SEL programs are implemented to support individual and collaborative efficacy, self-direction, empathy, compassion, effective communication and the development of a global perspective.

SCHOOL INFORMATION

Address: 6134 Chisolm Road, Johns Island, SC 29455
Phone: 843-559-6412
Grades Served: K - 5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
531	85	16%	66	12.4%	253	47.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,183,145	$4,321,504	$4,478,225
200 BENEFITS	$2,475,633	$2,121,817	$2,114,898
300 PURCHASED SERVICES	$1,220,363	$1,035,333	$1,134,973
400 SUPPLIES & MATERIALS	$180,944	$143,875	$161,715
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$9,061,285**	**$7,623,729**	**$7,891,011**





Ashley River Creative Arts Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Established in 1984, Ashley River Creative Arts Elementary School remains committed to helping all students reach their maximum potential through an arts integrated academic curriculum providing relevant, diverse, and challenging learning experiences. As a statewide leader in arts integration, we support the development of the World Class Skills of the Profile of the South Carolina Graduate by teaching the SC College- and Career-Ready Standards alongside the SC Visual and Performing Arts Standards for Proficiency.

SCHOOL INFORMATION

Address: 1871 Wallace School Road, Charleston, SC 29407
Phone: 843-763-1555
Grades Served: K - 5
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
620	51	8.2%	91	14.7%	270	43.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,779,908	$5,051,819	$5,037,295
200 BENEFITS	$2,266,403	$2,394,877	$2,366,000
300 PURCHASED SERVICES	$1,309,314	$1,169,503	$1,252,806
400 SUPPLIES & MATERIALS	$144,738	$149,137	$151,434
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$8,501,562**	**$8,766,536**	**$8,808,735**





Belle Hall Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Our mission is to develop skilled, respected, independent seekers of knowledge possessing World Class Skills by providing rich, diverse, and challenging experiences. Our school setting prioritizes security, safety, and a nurturing environment that promotes character development through regularly scheduled guidance classes. We remain committed to the school's standard of excellence by acknowledging our diversity, developing citizenship, and enabling every student to become a successful, fulfilled learner. Our success is a direct result of strong school community collaboration and spirit.

SCHOOL INFORMATION

Address: 385 Egypt Road, Mt. Pleasant, SC 29464
Phone: 843-849-2841
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
634	19	3%	57	9%	118	18.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,909,111	$4,020,040	$4,167,245
200 BENEFITS	$1,876,425	$1,967,289	$2,042,626
300 PURCHASED SERVICES	$938,203	$748,420	$796,192
400 SUPPLIES & MATERIALS	$216,042	$146,422	$152,315
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$6,940,981**	**$6,883,371**	**$7,159,578**





Buist Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

As an International Baccalaureate school, Buist strives to provide students with the knowledge, attributes, and skills to work together. Students find opportunities to collaborate and communicate in the classroom by working with partners and within groups. Grade levels with common standards collaborate to reinforce and support specific skills or concepts. Student collaboration and communication are encouraged through competitive academic competitions such as Mock Trial, Quiz Bowl, Battle of the Books, and Scripps Spelling Bee.

SCHOOL INFORMATION

Address: 103 Calhoun Street, Charleston, SC 29401
Phone: 843-724-7750
Grades Served: 3 - 5, 6 - 8
School Type: Countywide Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
523	14	2.7%	8	1.5%	98	18.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,858,221	$4,079,909	$4,224,100
200 BENEFITS	$1,721,588	$1,896,449	$1,909,222
300 PURCHASED SERVICES	$1,005,794	$889,870	$894,491
400 SUPPLIES & MATERIALS	$178,058	$160,704	$164,897
600 OTHER OBJECTS	$20,454	$24,757	$24,757
EXPENDITURES TOTAL	**$6,784,115**	**$7,051,689**	**$7,217,467**





Carolina Park Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

CPES teachers are equipped to meet high expectations with quality instruction. Our authentic practices, coupled with district adopted curriculum, allow students to show their work creatively, learn through highly engaging lessons, and apply relevant real-world experiences. We believe in frequent and open communication with our families and celebrating student accomplishments in the classroom, such as publishing parties in writing, student performances, and opportunities to showcase the arts. The warm, caring, child-centered climate is noticeable the moment you enter our school.

SCHOOL INFORMATION

Address: 3650 Park Avenue Blvd, Mt. Pleasant, SC 29466
Phone: 843-856-8060
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
918	33	3.6%	73	8%	149	16.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,464,029	$5,522,153	$5,819,169
200 BENEFITS	$2,587,540	$2,630,733	$2,739,745
300 PURCHASED SERVICES	$1,399,942	$1,076,382	$1,154,333
400 SUPPLIES & MATERIALS	$242,458	$224,707	$233,545
600 OTHER OBJECTS	$1,265	$1,200	$1,200
EXPENDITURES TOTAL	**$9,695,235**	**$9,455,175**	**$9,947,992**





Charles Pinckney Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Charles Pinckney Elementary is dedicated to providing a rich, supportive educational experience for every student. In partnership with families, our staff strive to maintain a healthy balance of rigorous instruction, extracurricular activities, and social opportunities. We foster creativity, problem-solving, and engagement through real-world, hands-on learning. Students participate in weekly STEAM (Science, Technology, Engineering, Arts, and Math) classes, integrated arts programs, and enrichment opportunities such as chorus, strings, murals, and annual events such as the Talent Show and Pinckney Palooza Arts Festival.

SCHOOL INFORMATION

Address: 3300 Thomas Cario Blvd, Mt. Pleasant, SC 29466
Phone: 843-856-4585
Grades Served: 3 - 5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
620	15	2.4%	73	11.8%	118	19%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,512,301	$3,829,136	$3,738,728
200 BENEFITS	$1,686,225	$1,862,225	$1,819,861
300 PURCHASED SERVICES	$1,162,206	$1,052,636	$1,077,541
400 SUPPLIES & MATERIALS	$197,788	$143,091	$143,027
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$6,559,721**	**$6,888,288**	**$6,780,357**





Charleston Progressive Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

As the first school in Charleston County to become a LIM Lighthouse School, we will continue to offer leadership opportunities that exemplify collaboration, critical thinking, and communication. This will ensure the development of world class skills to increase the readiness of students at CPA. As educators, we know nothing is possible without the support of our parents and the community. We thank you for your continued support as we move into a school year focused on continuous growth in our academia while continuing to "Build Tomorrow's Leaders!"

SCHOOL INFORMATION

Address: 382 Meetng Street, Charleston, SC 29403
Phone: 843-720-2967
Grades Served: Early Childhood - 6
School Type: Countywide Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
211	2	1%	20	9.5%	170	80.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,565,234	$2,814,820	$3,538,839
200 BENEFITS	$1,132,732	$1,270,567	$1,594,019
300 PURCHASED SERVICES	$843,926	$880,280	$858,263
400 SUPPLIES & MATERIALS	$143,533	$122,378	$133,366
500 CAPITAL OUTLAY	–	–	$3,000
600 OTHER OBJECTS	$1,396	$1,600	$1,200
EXPENDITURES TOTAL	**$4,686,822**	**$5,089,645**	**$6,128,687**





Chicora Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

Chicora continued implementing Bridges for Mathematics and the Expeditionary Learning (EL) and CKLA curriculum for reading, delivering rigorous, standards-based instruction at all grade levels. Additionally, we used iReady for both reading and math, to provide teachers with actionable data to help drive student growth. At Chicora, students are taught to collaborate effectively and respectfully as team members. By fostering a culture of shared responsibility, they develop essential interpersonal skills that enhance both academic and social success.

SCHOOL INFORMATION

Address: 3100 Carner Avenue, N. Charleston, SC 29405
Phone: 843-746-2210
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
341	53	15.5%	70	20.5%	311	91.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,253,617	$3,498,228	$3,304,593
200 BENEFITS	$1,447,376	$1,568,985	$1,459,573
300 PURCHASED SERVICES	$873,289	$823,451	$863,122
400 SUPPLIES & MATERIALS	$164,934	$146,040	$144,174
600 OTHER OBJECTS	$1,330	$1,450	$1,450
EXPENDITURES TOTAL	**$5,740,546**	**$6,038,154**	**$5,772,912**





Drayton Hall Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Drayton Hall Elementary School is helping all students develop the World Class Skills of the Profile of the South Carolina Graduate by ensuring that all staff members are committed to excellence. This is achieved through a rigorous curriculum, setting high expectations for all students, and utilizing a one-to-one learning environment that integrates iPads into daily instruction. Our school culture emphasizes creativity and a collaborative environment. The utilization of South Carolina College and Career Readiness Standards ensures that all students receive a detailed, individualized education that meets their learning needs.

SCHOOL INFORMATION

Address: 3183 Ashley River Road, Charleston, SC 29414
Phone: 843-852-0678
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
637	59	9.3%	77	12.1%	219	34.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,288,241	$4,554,035	$4,403,335
200 BENEFITS	$1,983,880	$2,170,364	$2,108,627
300 PURCHASED SERVICES	$994,018	$891,062	$946,368
400 SUPPLIES & MATERIALS	$214,648	$164,541	$167,373
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$7,481,987**	**$7,781,202**	**$7,626,903**





E. B. Ellington Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Our school fosters World Class Skills by emphasizing the broad range of competencies across all grade levels. Through hands-on learning, integrated technology, and career exploration activities, students are being prepared for success. Collaboration is embedded in classroom practices such as project-based learning (PBL), where students work in teams to investigate complex questions and create solutions. This encourages shared responsibility and diverse perspectives, enhancing teamwork skills. Communication is emphasized through activities, where students become "experts" on various topics and teach their peers, promoting active listening and expression.

SCHOOL INFORMATION

Address: 5540 Old Jacksonboro Road, Ravenel, SC 29470
Phone: 843-889-9411
Grades Served: CD-5
School Type: District Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
358	85	23.7%	51	14.3%	302	84.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,238,088	$3,598,276	$3,684,270
200 BENEFITS	$1,483,809	$1,705,580	$1,692,819
300 PURCHASED SERVICES	$1,301,615	$905,699	$947,342
400 SUPPLIES & MATERIALS	$139,344	$142,605	$156,245
600 OTHER OBJECTS	$1,385	$1,400	$1,420
EXPENDITURES TOTAL	**$6,164,240**	**$6,353,560**	**$6,482,096**





Edith Frierson Montessori

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Frierson is one of Charleston County School District's (CCSD) rural schools, serving students of diverse backgrounds. We are proud to be District nine's only Montessori school and the sixth—and newest—Montessori program in CCSD. Currently, we have four Primary Montessori classrooms, three Lower Elementary classrooms, and two Upper Elementary classrooms. Looking ahead, we are excited to add an adolescent Montessori classroom in the upcoming school year to support our continued growth.

SCHOOL INFORMATION

Address: 6133 Maybank Highway, Wadmalaw Island, SC 29487
Phone: 843-559-4500
Grades Served: Ages 3 - 8, Grades 4 - 6
School Type: District Magnet
Title I Status: No



# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
196	10	5.1%	32	16.3%	85	43.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,871,840	$2,290,405	$2,331,125
200 BENEFITS	$836,383	$1,062,842	$1,092,289
300 PURCHASED SERVICES	$517,314	$474,764	$524,021
400 SUPPLIES & MATERIALS	$111,307	$109,205	$110,349
600 OTHER OBJECTS	$1,200	$1,400	$1,400
EXPENDITURES TOTAL	**$3,338,044**	**$3,938,616**	**$4,059,184**





Harbor View Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Our success stems from a thriving professional learning community that empowers teachers through mutual respect, high expectations with robust support, and collaborative opportunities. We trust our educators to implement best practices, enhanced by LETRS and OGAP for reading and math. Families choose HVES because our teachers deliver high-quality, engaging instruction that blends district curriculum with authentic, creative, and real-world learning experiences. We foster open communication, celebrate student achievements through events like publishing parties and performances, and cultivate a warm, child-centered environment.

SCHOOL INFORMATION

Address: 1576 Harbor View Road, Charleston, SC 29412
Phone: 843-762-2749
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
603	10	1.7%	73	12.1%	233	38.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,740,276	$4,006,537	$4,086,276
200 BENEFITS	$1,753,207	$1,917,483	$1,957,883
300 PURCHASED SERVICES	$1,143,995	$869,840	$909,068
400 SUPPLIES & MATERIALS	$148,096	$139,620	$147,193
600 OTHER OBJECTS	$1,200	$1,200	$1,899
EXPENDITURES TOTAL	**$6,786,775**	**$6,934,680**	**$7,102,319**





Hunley Park Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Our mission is to cultivate a strong sense of belonging and community through the Ron Clark House System while ensuring every student gains the world-class knowledge and skills expected of a South Carolina graduate. Our passionate and dedicated educators deliver rigorous, standards-based instruction focused on literacy, numeracy, critical thinking, collaboration, and student engagement. We prioritize social-emotional learning and create a nurturing, inclusive environment where all students feel safe, seen, and supported.

SCHOOL INFORMATION

Address: 1000 Michigan Avenue, N. Charleston, SC 29404
Phone: 843-767-5914
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
489	211	43.2%	59	12.1%	322	65.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,343,238	$3,767,166	$3,688,787
200 BENEFITS	$1,499,106	$1,715,580	$1,673,170
300 PURCHASED SERVICES	$1,048,915	$810,227	$838,334
400 SUPPLIES & MATERIALS	$134,184	$135,572	$138,028
600 OTHER OBJECTS	$1,200	$2,200	$1,200
EXPENDITURES TOTAL	**$6,026,645**	**$6,430,745**	**$6,339,519**





James B. Edwards Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

All kindergarten through 2nd and intervention teachers are Orton Gillingham trained to provide a multisensory, structured approach to decoding words and spelling as part of the core curriculum. All classrooms use CKLA Education, ELA curriculum, a resource that requires students to have access to complex texts in order to develop reading, writing, and thinking skills at or above grade level. The JBE Greenhouse program engaged students in problem-solving skills. Weekly visits created excitement and collaboration through meaningful community events including plant sales and partnership with DNR to plant spartina in local wetlands.

SCHOOL INFORMATION

Address: 855 Von Kolnitz Road, Mt. Pleasant, SC 29464
Phone: 843-856-4585
Grades Served: Early Childhood - 5
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
779	39	5%	99	12.7%	193	24.8%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,082,527	$5,442,192	$5,228,316
200 BENEFITS	$2,360,641	$2,564,713	$2,414,856
300 PURCHASED SERVICES	$1,203,882	$952,348	$1,025,952
400 SUPPLIES & MATERIALS	$174,897	$156,959	$154,520
600 OTHER OBJECTS	$1,200	$1,200	$1,275
EXPENDITURES TOTAL	**$8,823,148**	**$9,117,412**	**$8,824,919**





James Island Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Our commitment to whole-child development is evident in our focus on health and wellness. Students engage in social-emotional learning (SEL) in the classroom, supplemented by enriching instruction from our guidance department. Additionally, they participated in the Kids Heart Challenge, a wellness initiative coordinated by our physical education department that promotes cardiovascular health and physical activity. Additionally, students had opportunities to participate in school-based basketball, tennis, and wrestling programs, further emphasizing the importance of healthy lifestyles and teamwork.

SCHOOL INFORMATION

Address: 1872 Grimball Road, Charleston, SC 29412
Phone: 843-762-8240
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
576	17	3%	64	11.1%	234	40.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,343,905	$4,682,658	$4,679,229
200 BENEFITS	$2,077,966	$2,239,519	$2,226,205
300 PURCHASED SERVICES	$920,299	$768,618	$861,978
400 SUPPLIES & MATERIALS	$169,728	$188,256	$190,300
600 OTHER OBJECTS	$1,369	$1,450	$1,402
EXPENDITURES TOTAL	**$7,513,267**	**$7,880,501**	**$7,959,114**





James Simon's Montessori

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The Montessori approach promotes children's inherent love of learning by giving them opportunities to be spontaneous and engage in meaningful activities under the guidance of a trained instructor. The classroom provides an environment where children are driven naturally to work and learn. Children develop concentration, motivation, persistence, and self-discipline within this framework. They progress at a pace that matches their individual capabilities and propels them forward in their learning continuum. The curriculum presents lessons simply and concretely in the early years, and then in a more abstract and complex manner in subsequent years.

SCHOOL INFORMATION

Address: 741 King Street, Charleston, SC 29403
Phone: 843-724-7763
Grades Served: Ages 3, 4, and 5 - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
375	11	2.9%	34	9.1%	145	38.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,376,188	$3,701,566	$3,856,956
200 BENEFITS	$1,542,777	$1,743,522	$1,813,219
300 PURCHASED SERVICES	$776,734	$575,484	$624,675
400 SUPPLIES & MATERIALS	$113,026	$103,144	$106,308
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$5,809,925**	**$6,124,916**	**$6,402,358**





Jane Edwards Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The school program at Jane Edwards revolves around the students and their collective and individual needs. Students engage in personalized learning through adaptive digital content platforms: iReady, Achieve 3000, and ALEKS. As in previous school years, students participated in establishing winter and spring goals for iReady and MAP (Measures of Academic Progress) in reading and math. Students made tremendous iReady growth from fall to spring and were recognized for this achievement!

SCHOOL INFORMATION

Address: 1960 Jane Edwards Road, Edisto Island, SC 29438
Phone: 843-869-2124
Grades Served: CD - 6
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
77	7	9.1%	4	5.2%	51	66.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,620,380	$1,883,683	$1,613,557
200 BENEFITS	$710,674	$862,858	$745,362
300 PURCHASED SERVICES	$460,108	$425,673	$450,021
400 SUPPLIES & MATERIALS	$87,434	$120,443	$92,372
600 OTHER OBJECTS	$1,271	$1,300	$1,300
EXPENDITURES TOTAL	**$2,879,866**	**$3,293,957**	**$2,902,612**





Jennie Moore Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Art is a part of our school's identity and it has brought a lot to the way our students learn. Art is fun, and the infusion of it has proven to be a natural way to teach and learn. We were able to continue with our 13th year of partnership with Engaging Creative Minds. Through this collaborative effort of community artists, faculty and students have continued to expand arts integration, offering opportunities to enrich our students' learning and develop their interpersonal skills and their sense of integrity with the artistic skills.

SCHOOL INFORMATION

Address: 2725 Bulrush Basket Lane, Mt. Pleasant, SC 29466
Phone: 843-849-2815
Grades Served: Early Childhood - 5
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
978	53	5.4%	95	9.7%	218	22.3%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$6,649,337	$7,154,911	$6,673,317
200 BENEFITS	$3,152,897	$3,444,482	$3,150,999
300 PURCHASED SERVICES	$1,531,537	$1,331,804	$1,392,697
400 SUPPLIES & MATERIALS	$287,542	$260,265	$269,627
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$11,622,513**	**$12,192,662**	**$11,487,840**





John's Island Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

At Johns Island Elementary, we inspire creativity, curiosity, and confidence within our students to foster a lifelong love of learning. JoIES offers STEAM, Robotics, Coding, Arts and more. To cultivate a thriving community united in empowering students through transformative STEAM education—nurturing future leaders who will shape their communities and make a global impact. We S.W.I.M together at JoIES!

SCHOOL INFORMATION

Address: 2950 Claybrook Street, Johns Island, SC 29455
Phone: 843-559-6412
Grades Served: 2 - 5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
703	113	16.1%	74	10.5%	347	49.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,440	$4,217,672	$4,230,217
200 BENEFITS	$821	$1,996,262	$1,974,252
300 PURCHASED SERVICES	–	$600,454	$1,074,797
400 SUPPLIES & MATERIALS	$564	$180,451	$184,548
600 OTHER OBJECTS	–	$1,200	$1,200
EXPENDITURES TOTAL	**$3,825**	**$6,996,039**	**$7,465,014**





Ladson Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

At Ladson Elementary School we prepare students to be college and career ready by working together to meet the academic, emotional, and cultural needs of our students and their families. At Ladson Elementary School, we believe that it is our responsibility to develop all aspects of our students so that they have every opportunity to excel in today's society. We continue to provide a safe, challenging, and caring learning environment while nurturing the skills necessary for our students to graduate college and career-ready.

SCHOOL INFORMATION

Address: 3331 Ladson Road, Ladson, SC 29456
Phone: 843-764-2225
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
892	242	27.1%	121	13.6%	681	76.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,188,718	$5,567,392	$4,190,732
200 BENEFITS	$2,334,030	$2,528,154	$1,902,936
300 PURCHASED SERVICES	$1,502,018	$1,100,123	$1,549,272
400 SUPPLIES & MATERIALS	$167,760	$241,001	$234,984
600 OTHER OBJECTS	$1,253	$1,200	$1,350
EXPENDITURES TOTAL	**$9,193,779**	**$9,437,870**	**$7,879,274**





Ladson Primary

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

At Ladson Primary we believe every child deserves an inclusive, and engaging environment based on supportive relationships that form the foundation for growth. We are dedicated to building essential early literacy and numeracy skills while fostering social-emotional development that helps children thrive academically and personally so they become confident capable individuals ready to "em-BARK" on a journey of lifelong learning. Our focus is on developing the foundational skills of reading, writing, and math, while also nurturing curiosity, confidence, and a love of learning in every child.

SCHOOL INFORMATION

Address: 3321 Ladson Road, Ladson, SC 29456
Phone: 843-764-2225
Grades Served: Pre-K and K
School Type: Neighborhood
Title I Status: Yes

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	–	$248,055	$2,011,904
200 BENEFITS	–	$106,600	$887,517
300 PURCHASED SERVICES	–	–	$58,370
400 SUPPLIES & MATERIALS	–	–	$21,761
600 OTHER OBJECTS	–	–	$1,200
EXPENDITURES TOTAL	–	**$354,655**	**$2,980,752**





Lambs Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

At Lambs Elementary School, our focus is to provide a supportive and welcoming climate where diversity in education is valued and embraced. We foster opportunities for students to become lifelong learners in a safe and secure environment. Lambs has taken on the Ron Clark Academy house system. The House system will assist in creating a positive culture where high academic and behavioral expectations are achieved. It also brings our students together across grade levels and creates positive relationships with staff. The goal is to foster camaraderie, collaboration, and leadership among students and gain a sense of belonging at Lambs!

SCHOOL INFORMATION

Address: 6800 Dorchester Road, N. Charleston, SC 29418
Phone: 843-767-5900
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
583	188	32.3%	68	11.7%	373	64%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,573,497	$4,169,492	$4,054,294
200 BENEFITS	$1,563,772	$1,872,131	$1,704,817
300 PURCHASED SERVICES	$974,397	$800,567	$1,102,828
400 SUPPLIES & MATERIALS	$102,853	$113,117	$113,274
600 OTHER OBJECTS	$1,233	$1,300	$1,300
EXPENDITURES TOTAL	**$6,215,752**	**$6,956,607**	**$6,976,513**





Laurel Hill Primary

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Being a primary school carries a unique yet important role, as we are responsible for providing a foundation of academic and social skills that will set up our students for success for years to come. This year, our staff focused on that responsibility and dedicated themselves to excellence in all areas. As we move forward, we will continue to set the standard for high quality, meaningful instruction in the primary setting. Laurel Hill is accredited through the National Association for the Education of Young Children (NAEYC) through 2028.

SCHOOL INFORMATION

Address: 3100 Thomas Cario Blvd, Mt. Pleasant, SC 29466
Phone: 843-849-2200
Grades Served: CD - 2
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
662	29	4.4%	64	9.7%	96	14.5%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,617,287	$4,955,981	$5,061,671
200 BENEFITS	$2,111,707	$2,390,646	$2,429,396
300 PURCHASED SERVICES	$1,007,285	$1,003,050	$1,059,541
400 SUPPLIES & MATERIALS	$282,207	$187,936	$209,551
600 OTHER OBJECTS	$1,200	$2,400	$1,200
EXPENDITURES TOTAL	**$8,019,687**	**$8,540,013**	**$8,761,359**





Malcolm C. Hursey Montessori

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The mission of Malcolm C Hursey Elementary is to develop invested relationships between students, staff, families, and the community: to create a child centered, hands on invitational prepared environment where all students are high achievers and act responsibly as global citizens; to learn together in a professional learning community; to provide a positive climate and culture, where respect for self and other through grace and courtesy and a passion for learning are felt, heard and seen.

SCHOOL INFORMATION

Address: 3910 Verde Avenue, N. Charleston, SC 29405
Phone: 843-745-7105
Grades Served: Ages 3, 4, and 5 - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
489	41	8.4%	99	20.3%	259	53%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,091,197	$4,423,361	$4,685,249
200 BENEFITS	$1,943,594	$2,131,664	$2,237,780
300 PURCHASED SERVICES	$1,239,388	$905,905	$997,194
400 SUPPLIES & MATERIALS	$198,568	$90,816	$95,012
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$7,473,946**	**$7,552,946**	**$8,016,435**





Mamie P. Whitesides Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

The Whitesides family will provide the highest quality of education through a challenging curriculum in a safe, nurturing environment that builds leadership skills, develops an appreciation for diversity and promotes individual creativity. Our goal is to engage students in a program of academic excellence that will prepare them to be independent, responsible citizens in our community. WES students participate in 6 special area classes including art, music, PE, STEAM, computer and library.

SCHOOL INFORMATION

Address: 1565 Rifle Range Road, Mt. Pleasant, SC 29464
Phone: 843-849-2838
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
765	41	5.4%	78	10.2%	128	16.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,647,723	$4,858,598	$5,058,278
200 BENEFITS	$2,143,189	$2,284,739	$2,398,420
300 PURCHASED SERVICES	$1,170,386	$870,599	$980,662
400 SUPPLIES & MATERIALS	$202,417	$182,651	$188,733
600 OTHER OBJECTS	$1,200	$1,500	$1,200
EXPENDITURES TOTAL	**$8,164,915**	**$8,198,087**	**$8,627,293**





Mary Ford Early Learning & Family Center

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

At Mary Ford, we believe that early childhood is a time of wonder, discovery, and growth. Our school's focus is to nurture the whole child by fostering strong foundations in social-emotional wellness, academic readiness, and meaningful partnerships with families and the community. Our mission is to transform the lives of young children and their families so that they can build a stronger future for themselves and their communities. We serve alongside local organizations to advocate for and with families to develop little scholars that have solid academic, social, and emotional foundations.

SCHOOL INFORMATION

Address: 3180 Thomasina McPherson Blvd, N. Charleston, SC 29405
Phone: 843-745-7131
Grades Served: PK-K
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
263	6	2.3%	20	7.6%	248	94.3%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,032,664	$3,315,472	$3,147,321
200 BENEFITS	$1,424,973	$1,589,016	$1,476,464
300 PURCHASED SERVICES	$839,236	$761,862	$705,268
400 SUPPLIES & MATERIALS	$132,502	$119,998	$122,830
600 OTHER OBJECTS	$1,907	$3,000	$1,200
EXPENDITURES TOTAL	**$5,431,282**	**$5,789,348**	**$5,453,083**





Matilda F. Dunston Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

At Matilda Dunston Elementary School, we are committed to helping every student develop the World Class Skills outlined in the Profile of the South Carolina Graduate. We do this by empowering both teachers and students through critical thinking, collaboration, and a commitment to academic excellence. Our learning environment is built around rigor, hands-on experiences, and meaningful student engagement. Dunston teachers and staff are committed to fostering a supportive and nurturing environment that will open doors to endless possibilities.

SCHOOL INFORMATION

Address: 1825 Remount Road, N. Charleston, SC 29406
Phone: 843-745-7109
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
439	284	64.7%	53	12.1%	286	65.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,709,911	$3,805,709	$3,820,693
200 BENEFITS	$1,614,903	$1,678,977	$1,653,144
300 PURCHASED SERVICES	$879,843	$714,689	$753,607
400 SUPPLIES & MATERIALS	$127,221	$134,372	$136,890
600 OTHER OBJECTS	$1,200	$1,975	$1,975
EXPENDITURES TOTAL	**$6,333,078**	**$6,335,722**	**$6,366,309**





Memminger Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Our Professional Learning Community (PLC) meetings continue to center on grade-level goals and instructional improvement. Through this continuous improvement cycle, teachers collaboratively examine student data, reflect on instructional practices, and identify targeted strategies to enhance learning outcomes. This ongoing process fosters a culture of shared responsibility, professional growth, and adaptability. In partnership with instructional specialists, our team works to strengthen student achievement in reading, writing, math, and the use of adaptive digital resources.

SCHOOL INFORMATION

Address: 20 Beaufain Street, Charleston, SC 29401
Phone: 843-724-7778
Grades Served: CD-5
School Type: Countywide Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
415	7	1.7%	44	10.6%	186	44.8%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,590,758	$4,126,379	$4,034,966
200 BENEFITS	$1,585,407	$1,842,621	$1,828,695
300 PURCHASED SERVICES	$1,126,781	$849,393	$897,730
400 SUPPLIES & MATERIALS	$103,343	$116,556	$115,226
600 OTHER OBJECTS	$10,815	$11,775	$11,775
EXPENDITURES TOTAL	**$6,417,105**	**$6,946,724**	**$6,888,392**





Midland Park Primary

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

At Midland Park Primary we will develop a love of learning in a nurturing and respectful community in preparation for life-long achievement. Our goals are to increase student achievement and enhance literacy, to provide a school climate and environment that is safe and supports the learning process, and to improve communication throughout the school community. We are proud to be accredited by the National Association for the Education of Young Children (NAEYC). This prestigious accreditation recognizes our commitment to providing high-quality early childhood education and an engaging learning environment.

SCHOOL INFORMATION

Address: 2415 Midland Park Road, N. Charleston, SC 29406
Phone: 843-574-2183
Grades Served: Early Headstart, Headstart, CD, and Kindergarten
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
435	240	55.2%	28	6.4%	350	80.5%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,168,979	$3,482,955	$3,701,330
200 BENEFITS	$1,484,770	$1,636,215	$1,697,227
300 PURCHASED SERVICES	$1,008,393	$790,121	$784,862
400 SUPPLIES & MATERIALS	$126,337	$114,054	$116,050
600 OTHER OBJECTS	$900	$2,400	$1,200
EXPENDITURES TOTAL	**$5,789,379**	**$6,025,745**	**$6,300,669**





Minnie Hughes Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Minnie Hughes is committed to educating all students where 21st century learning, collaboration, and high academic standards for all students is achieved. The commitment can be seen in the educators, students, parents, and community who advocates and supports the visionary outcomes of the school. This empowers our students to become contributing and productive citizens for the future of the community and their own well-being.

SCHOOL INFORMATION

Address: 8548 Willtown Road, Hollywood, SC 29449
Phone: 843-889-2976
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
195	4	2.1%	17	8.7%	187	95.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,787,156	$1,912,022	$1,904,557
200 BENEFITS	$776,260	$855,814	$853,917
300 PURCHASED SERVICES	$688,366	$541,943	$555,588
400 SUPPLIES & MATERIALS	$83,775	$93,046	$96,854
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$3,336,757**	**$3,404,025**	**$3,412,116**





Montessori Community School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

At MCS students develop the qualities of perseverance, self-efficacy and a work ethic through a rigorous academic program, community service and independent learning. The Montessori methodology encourages collaboration and team work to develop critical thinking, problem-solving and interpersonal skills. Students are provided many opportunities for choice and creativity, enhancing student ownership of their learning. During their three-year cycle in each classroom, students hone leadership and interpersonal skills.

SCHOOL INFORMATION

Address: 2122 Wood Avenue, Charleston, SC 29414
Phone: 843-769-0346
Grades Served: 3, 4, 5 - K - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
283	8	2.8%	13	4.6%	54	19.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,428,619	$2,607,239	$2,698,113
200 BENEFITS	$1,102,174	$1,201,585	$1,224,784
300 PURCHASED SERVICES	$526,178	$554,413	$574,036
400 SUPPLIES & MATERIALS	$116,062	$111,476	$113,124
600 OTHER OBJECTS	$1,200	$2,400	$1,700
EXPENDITURES TOTAL	**$4,174,233**	**$4,477,113**	**$4,611,757**





Mt. Pleasant Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Mt. Pleasant Academy (MPA) is a neighborhood school located in the old village and one of the oldest schools in the state of South Carolina. MPA opened its doors in 1809. The mission of Mount Pleasant Academy, working in partnership with families and the community, is to assist each student to excel academically, to act responsibly, and to expand talents and social skills by providing diverse learning experiences in a nurturing environment. We are dedicated to excellence and supporting students in all areas of development.

SCHOOL INFORMATION

Address: 605 Center Street, Mt. Pleasant, SC 29464
Phone: 843-849-2826
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
621	30	4.8%	88	14.2%	119	19.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,045,090	$4,404,926	$4,374,108
200 BENEFITS	$1,932,744	$2,134,117	$2,107,410
300 PURCHASED SERVICES	$826,745	$643,297	$725,786
400 SUPPLIES & MATERIALS	$99,336	$116,047	$123,097
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$6,905,116**	**$7,299,587**	**$7,331,601**





Murray-LaSaine Montessori

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Murray-LaSaine Montessori School is a small school with a big heart and a strong vision for the future. Murray-LaSaine envisions a vibrant community that empowers students to reach their fullest potential. We are dedicated to educating the whole child by encouraging independence and social responsibility to inspire a life-long love of learning. We are fortunate to have an involved parent community, as well as strong relationships with our many community partners. We welcome you to experience the unique opportunities that our family-centered school offers.

SCHOOL INFORMATION

Address: 691 Riverland Drive, Charleston, SC 29412
Phone: 843-762-2765
Grades Served: Ages 3, 4, K - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
333	5	1.5%	27	8.1%	82	24.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,276,971	$3,370,824	$3,411,517
200 BENEFITS	$1,598,459	$1,672,492	$1,675,017
300 PURCHASED SERVICES	$773,094	$615,285	$667,175
400 SUPPLIES & MATERIALS	$95,804	$79,713	$81,258
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$5,745,527**	**$5,739,514**	**$5,836,167**





Charleston County SCHOOL DISTRICT

North Charleston Creative Arts Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

At North Charleston Creative Arts, we believe student learning can be achieved for every student regardless of race, socioeconomic status, academic level, or exceptionality. Integrating the arts is our superpower! Our dynamic approach to learning sparks our student's creativity, celebrates their uniqueness, deepens their connection to the content, and strengthens their sense of belonging to our school. Family engagement should bridge the gap between home and school by meeting the diverse needs of all demographics in our school community.

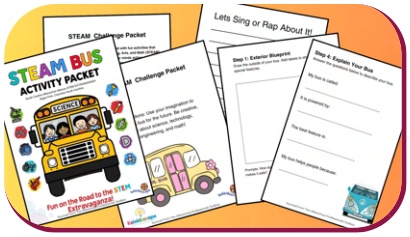
SCHOOL INFORMATION

Address: 5200 Lackawanna Blvd, N. Charleston, SC 29405
Phone: 843-529-2831
Grades Served: CD-5
School Type: District Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
419	129	30.8%	41	9.8%	277	66.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,079,129	$3,370,501	$3,437,278
200 BENEFITS	$1,401,970	$1,559,355	$1,558,538
300 PURCHASED SERVICES	$914,695	$721,596	$810,848
400 SUPPLIES & MATERIALS	$185,386	$141,441	$141,485
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$5,582,380**	**$5,794,093**	**$5,949,349**





North Charleston Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

The students of North Charleston Elementary come from various backgrounds and cultures. Therefore, we work hard at NCES to recognize our unique differences through celebrations that educate our students and staff. A few ways we did this in the 24/25 school year included our Black History and Hispanic Heritage programming, Autism Acceptance Month, and Women's Month. We also worked on our Character of Habits, which includes being kind and open-minded.

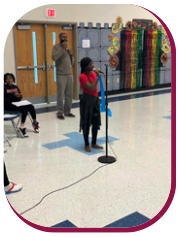
SCHOOL INFORMATION

Address: 4921 Durant Avenue, N. Charleston, SC 29405
Phone: 843-745-7107
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
425	156	36.7%	79	18.6%	321	75.5%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,315,069	$3,920,735	$3,597,095
200 BENEFITS	$1,460,274	$1,795,420	$1,570,443
300 PURCHASED SERVICES	$1,402,010	$847,969	$999,063
400 SUPPLIES & MATERIALS	$171,804	$168,382	$168,889
600 OTHER OBJECTS	$1,200	$1,200	$1,400
EXPENDITURES TOTAL	**$6,350,357**	**$6,733,706**	**$6,336,890**





Oakland Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

At Oakland, collaboration is key to ensure that all students' needs are being identified and met. A student success team (MTSS – Multi-Tier Systems of Support) meets weekly to address student needs. I-Ready reports, FastBridge reports, and a variety of other data are utilized to identify students who need assistance to reach their maximum potential. Interventions are incorporated into student schedules, and we monitor student progress to ensure that the interventions are yielding desired results.

SCHOOL INFORMATION

Address: 505-A Arlington Drive, Charleston, SC 29414
Phone: 843-763-1510
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
565	68	12%	94	16.6%	306	54.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,318,458	$4,802,955	$4,631,124
200 BENEFITS	$2,094,606	$2,364,028	$2,241,211
300 PURCHASED SERVICES	$1,170,097	$954,431	$1,009,693
400 SUPPLIES & MATERIALS	$112,852	$118,280	$126,028
600 OTHER OBJECTS	$1,200	$1,335	$1,200
EXPENDITURES TOTAL	**$7,697,213**	**$8,241,029**	**$8,009,256**





Charleston County SCHOOL DISTRICT

Pepperhill Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

At Pepperhill Elementary School, our mission is to serve our community by providing high-quality educational experiences that equip every scholar with the world-class skills needed to graduate from high school and thrive as productive, engaged citizens. We support, encourage, and uplift one another as ONE family. Our unity is what makes our culture strong. Our parents, guardians, and community members play a vital role in our students' success. Together, we will build a strong foundation for lifelong learning and success.

SCHOOL INFORMATION

Address: 3300 Creola Road, N. Charleston, SC 29420
Phone: 843-767-5905
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
475	183	38.5%	51	10.7%	385	81.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,056,155	$3,608,602	$3,687,041
200 BENEFITS	$1,387,170	$1,675,128	$1,646,087
300 PURCHASED SERVICES	$1,389,478	$800,522	$829,249
400 SUPPLIES & MATERIALS	$152,124	$132,988	$128,938
600 OTHER OBJECTS	$1,500	$1,900	$1,200
EXPENDITURES TOTAL	**$5,986,427**	**$6,219,140**	**$6,292,515**





Pinehurst Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Pinehurst Elementary School is a family oriented school. We embrace our culture uniqueness and offer support to families new to our community. Our mission is to promote the education of the whole student in preparation for secondary education, to develop the student into a productive citizen, and to the cultivation of respect, integrity, and personal responsibility within a nurturing environment. We are a Positive Behavior Interventions and Support Exemplary School (PBIS). We welcome you to visit this growing and thriving school family.

SCHOOL INFORMATION

Address: 7753 Northside Drive, N. Charleston, SC 29420
Phone: 843-824-8728
Grades Served: 1 - 5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
708	529	74.7%	73	10.3%	503	71.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,502,660	$4,747,625	$5,008,606
200 BENEFITS	$1,971,182	$2,108,800	$2,188,796
300 PURCHASED SERVICES	$1,157,995	$1,005,803	$1,079,452
400 SUPPLIES & MATERIALS	$173,495	$167,402	$167,527
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$7,806,532**	**$8,030,830**	**$8,445,581**





Sanders-Clyde Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

The mission of Sanders Clyde Creative Arts Elementary School is to provide meaningful, varied, and engaging opportunities for young children that are developmentally appropriate, literacy-based through differentiated arts integrated learning experiences for which teachers, staff, artists, parents, and community partners work together to set the foundation that will ultimately develop the skills that produce lifelong learners and productive citizens.

SCHOOL INFORMATION

Address: 805 Morrison Drive, Charleston, SC 29403
Phone: 843-724-7783
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes



# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
350	5	1.4%	62	17.7%	340	97.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,976,302	$4,570,022	$4,408,828
200 BENEFITS	$1,744,678	$2,068,876	$1,933,194
300 PURCHASED SERVICES	$1,014,915	$717,805	$762,344
400 SUPPLIES & MATERIALS	$207,880	$159,721	$178,771
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$6,944,975**	**$7,517,624**	**$7,284,337**





Springfield Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Springfield Elementary is working to improve literacy in order to meet the district goal of all children reading on grade level by 2027. Springfield implemented the EL curriculum schoolwide. Embedded with the science of reading, EL focuses on the conceptual understanding of reading and immersing students into content and vocabulary in which they can explore the various aspects of reading through cross curricular instruction.

SCHOOL INFORMATION

Address: 2130 Pinehurst Avenue, Charleston, SC 29414
Phone: 843-763-1538
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
672	124	18.5%	111	16.5%	450	67%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,514,309	$5,146,370	$4,966,415
200 BENEFITS	$2,125,241	$2,432,425	$2,307,451
300 PURCHASED SERVICES	$1,259,520	$959,876	$1,023,569
400 SUPPLIES & MATERIALS	$150,350	$143,074	$145,784
600 OTHER OBJECTS	$1,271	$1,200	$1,200
EXPENDITURES TOTAL	**$8,050,691**	**$8,682,945**	**$8,444,419**





St. Andrews School Of Math And Science

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

The mission of St. Andrew's School of Math and Science is to prepare students to become confident, competent, responsible and self-motivated 21st century learners by providing an environment where students think critically and creatively, communicate clearly, and respect individual differences, rights, and responsibilities.

SCHOOL INFORMATION

Address: 30 Chadwick Drive, Charleston, SC 29407
Phone: 843-763-1503
Grades Served: PK-5
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
779	90	11.6%	81	10.4%	290	37.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,661,487	$5,177,795	$5,264,608
200 BENEFITS	$2,149,526	$2,428,693	$2,464,715
300 PURCHASED SERVICES	$1,187,175	$965,580	$1,180,253
400 SUPPLIES & MATERIALS	$159,741	$183,881	$186,761
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$8,159,129**	**$8,757,149**	**$9,097,537**





Stiles Point Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

At Stiles Point Elementary, we are committed to inspiring curiosity, fostering character, and empowering every child to reach their fullest potential through engaging learning, meaningful relationships, and a supportive community. Stiles Point students will be confident, compassionate, and capable learners. They will become strong readers and problem solvers who persevere through challenges, work well with others, and make positive contributions to their community and the world.

SCHOOL INFORMATION

Address: 883-A MIkell Drive, Charleston, SC 29412
Phone: 843-762-2767
Grades Served: CD-5
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
821	10	1.2%	48	5.9%	101	12.3%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,096,875	$5,140,777	$5,167,150
200 BENEFITS	$2,396,218	$2,452,043	$2,487,540
300 PURCHASED SERVICES	$1,008,855	$730,743	$823,733
400 SUPPLIES & MATERIALS	$165,104	$155,905	$177,775
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$8,668,252**	**$8,480,668**	**$8,657,398**





St. James-Santee Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

A rural school surrounded by the Francis Marion National Forest and minutes away from Bulls Bay and the Intercoastal Waterway, the school provides the community with unique conservation, environmental, and recreational opportunities through partnerships with Friends of Coastal South Carolina and SeeWee Environmental Center. St. James Santee scholars continued the school-wide reading initiative, increasing the quality of time scholars read. Throughout the year, the middle grades scholars paired with the elementary scholars as reading buddies.

SCHOOL INFORMATION

Address: 8900 N. Highway 17, McClellanville, SC 29458
Phone: 843-723-0863
Grades Served: CD - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
173	1	0.6%	29	16.8%	162	93.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,545,788	$2,617,377	$2,411,010
200 BENEFITS	$1,176,003	$1,268,188	$1,132,244
300 PURCHASED SERVICES	$977,156	$909,853	$616,178
400 SUPPLIES & MATERIALS	$126,016	$104,183	$107,123
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$4,826,162**	**$4,900,801**	**$4,267,755**





Stono Park Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The mission of Stono Park Elementary, working in partnership with students, families and the community, is to ensure that all students receive a high-quality education, which prepares them to succeed in a complex and competitive world. We provide Second Step, a school-wide Tier 1 Social Emotional Learning (SEL) Curriculum. All classrooms utilize this nationally recognized curriculum that consists of intentional and meaningful lessons that engage students in development.

SCHOOL INFORMATION

Address: 314 Huntley Dr, Charleston, SC 29407
Phone: 843-763-1507
Grades Served: PK-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
392	28	7.1%	44	11.2%	318	81.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,405,278	$2,558,843	$2,563,319
200 BENEFITS	$1,067,261	$1,137,906	$1,123,789
300 PURCHASED SERVICES	$702,367	$698,008	$714,622
400 SUPPLIES & MATERIALS	$135,116	$115,735	$125,229
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$4,311,222**	**$4,511,692**	**$4,528,159**





Sullivan's Island Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

The mission of Sullivan's Island Elementary School is to grow inquiring learners equipped with the skills to explore and contribute as stewards of the coastal environment and our world. Our mission is to enhance global ocean literacy by fostering and understanding of the vital role the ocean plays in shaping our planet's habitability, weather, climate, and biodiversity. We strive to deepen awareness of the interconnected relationship between humans and the ocean, empowering students to become stewards of marine ecosystems for generations to come.

SCHOOL INFORMATION

Address: 2014 Mike Perkis Place, Sullivan's Island, SC 29482
Phone: 843-883-3118
Grades Served: CD-5
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
507	8	1.6%	34	6.7%	71	14%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,334,638	$3,565,956	$3,669,319
200 BENEFITS	$1,505,519	$1,656,390	$1,701,639
300 PURCHASED SERVICES	$858,882	$804,707	$801,279
400 SUPPLIES & MATERIALS	$126,745	$104,338	$115,921
600 OTHER OBJECTS	$1,200	$1,200	$1,270
EXPENDITURES TOTAL	**$5,826,983**	**$6,132,591**	**$6,289,428**





W. B. Goodwin Elementary

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The mission of Goodwin Elementary is to work in partnership with students, families, the workplace, and the community to prepare all students to be high achievers and responsible, caring citizens by providing a nurturing environment that promotes self-esteem, respect for others, and passion for learning. We will nurture problem solvers and creative thinkers in a warm and inviting environment while meeting the needs of each individual learner.

SCHOOL INFORMATION

Address: 5501 Dorchester Road, N. Charleston, SC 29418
Phone: 843-767-5911
Grades Served: CD-5
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
447	216	48.3%	54	12.1%	345	77.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,982,568	$3,330,465	$3,337,656
200 BENEFITS	$1,346,081	$1,529,934	$1,476,852
300 PURCHASED SERVICES	$812,348	$678,427	$707,393
400 SUPPLIES & MATERIALS	$146,443	$149,752	$147,913
600 OTHER OBJECTS	$1,265	$1,200	$1,450
EXPENDITURES TOTAL	**$5,288,705**	**$5,689,778**	**$5,671,264**





MIDDLE



Baptist Hill Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

Baptist Hill Middle is a comprehensive, high-performing, community school that nurtures students, supports educators, and serves the community. We are a small community school with many of our students coming from diverse backgrounds. At BHMS, we prepare scholars to expand their possibilities and make a lasting impact in the world. Every day, our work centers on growth, uncovering the unique potential, gifts, and talents of each learner who walks through our doors.

SCHOOL INFORMATION

Address: 5117 Baptist Hill Road, Hollywood, SC 29449
Phone: 843-889-2276
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
195	35	18%	23	11.8%	170	87.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$6,228	$2,518,236	$2,626,497
200 BENEFITS	$3,022	$1,155,042	$1,160,623
300 PURCHASED SERVICES	–	$42,911	$74,695
400 SUPPLIES & MATERIALS	–	$22,388	$21,589
600 OTHER OBJECTS	–	$600	$600
EXPENDITURES TOTAL	**$9,249**	**$3,739,177**	**$3,884,004**





Charleston County SCHOOL DISTRICT

Camp Road Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Camp Road Middle provides an academic environment that ensures students succeed through consistency, accountability, empathy, and perseverance. Our vision is to create confident, responsible, life-long learners. CRMS stands out by allowing students to earn high school credit through various courses, including French I, Spanish I, English I, Honors Algebra I, Honors Geometry, and Fundamentals of Computing Parts I and II. Our college-prep and honors courses, as well as our gifted and talented curricula, are designed to challenge our students appropriately.

SCHOOL INFORMATION

Address: 1825 Camp Road, Charleston, SC 29412
Phone: 843-762-2784
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
887	19	2.1%	80	9%	285	32.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,967,068	$5,501,460	$5,472,648
200 BENEFITS	$2,245,429	$2,490,130	$2,479,278
300 PURCHASED SERVICES	$1,400,617	$1,315,058	$1,325,454
400 SUPPLIES & MATERIALS	$252,725	$247,773	$243,849
600 OTHER OBJECTS	$1,325	$1,200	$1,375
EXPENDITURES TOTAL	**$8,867,164**	**$9,555,621**	**$9,522,604**





C. E. Williams North Middle

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

The mission of C.E. Williams Middle School (CEWMS) is to increase overall student achievement and close achievement gaps by providing rigorous instruction and diverse opportunities in order to prepare students for high school, college, and careers in a global economy. CEWMS is a great place to teach and learn! Our teachers are committed to a high-quality learning experience focused on the individual needs of each child. We are striving to be creative and innovative in our instruction to engage students in their learning through a variety of activities, applications of technology, and 21st Century skills.

SCHOOL INFORMATION

Address: 1776 William Kennerty Drive, Charleston, SC 29407
Phone: 843-763-1546
Grades Served: 6
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
402	49	12.2%	57	14.2%	221	55%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,483,707	$3,851,356	$3,950,746
200 BENEFITS	$1,553,504	$1,770,893	$1,814,861
300 PURCHASED SERVICES	$1,672,597	$1,429,645	$1,552,300
400 SUPPLIES & MATERIALS	$173,438	$160,088	$162,817
600 OTHER OBJECTS	$380	$400	$543
EXPENDITURES TOTAL	**$6,883,627**	**$7,212,382**	**$7,481,267**





C. E. Williams South Middle

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

C.E. Williams Middle School for Creative and Scientific Arts (CEWMS) mission is to increase overall student achievement and close achievement gaps by providing rigorous instruction and diverse opportunities in the creative arts and sciences to prepare students for high school, college, and careers in a global economy. Our core values are included in the acronym "P.R.I.D.E." which stands for Prepared, Respect, Integrity, Determined, and Engaged. When a student exhibits these five characteristics, they will experience great success in school and in life. We provide not only academic learning but also engage students with lessons on social emotional learning and math and reading adaptive software to meet their individual learning pathways.

SCHOOL INFORMATION

Address: 3090 Sanders Road, Charleston, SC 29414
Phone: 843-763-1529
Grades Served: 7 - 8
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
828	94	11.4%	103	12.4%	468	56.5%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,310,553	$6,087,734	$5,848,680
200 BENEFITS	$2,330,443	$2,757,069	$2,604,207
300 PURCHASED SERVICES	$1,546,090	$1,430,515	$1,529,175
400 SUPPLIES & MATERIALS	$239,348	$332,390	$339,163
600 OTHER OBJECTS	$1,421	$2,352	$2,400
EXPENDITURES TOTAL	**$9,427,855**	**$10,610,060**	**$10,323,625**





Charleston County School Of The Arts

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

SOA focused on two of the World-Class Skills in the Profile of Skills of a SC Graduate: Critical Thinking/Problem Solving and Knowing How to Learn. Teachers worked with students through classroom interventions to help students identify concepts and units to review to recover credit. To further support struggling students, interventionists met with students to identify strategies and create learning plans and schedules to help them learn how to learn more effectively.

SCHOOL INFORMATION

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

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,119	20	1.8%	40	3.6%	252	22.5%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$7,367,921	$7,502,044	$7,690,244
200 BENEFITS	$3,297,528	$3,395,840	$3,452,409
300 PURCHASED SERVICES	$1,931,931	$1,694,532	$1,833,276
400 SUPPLIES & MATERIALS	$923,738	$608,699	$634,255
600 OTHER OBJECTS	$1,298	$1,200	$1,200
EXPENDITURES TOTAL	**$13,522,417**	**$13,202,315**	**$13,611,384**





Deer Park Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Deer Park Middle is a community school that celebrates diversity, fosters inclusivity, and promotes passion for learning. We aspire to shape confident, compassionate, and resilient individuals who contribute positively to society. Students can get active and build teamwork skills through afterschool activities that provide students with even more ways to get involved and stay connected with their school community.

SCHOOL INFORMATION

Address: 2263 Otranto Road, N. Charleston, SC 29406
Phone: 843-990-5200
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
319	85	26.7%	40	12.5%	248	77.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,641,163	$2,998,057	$2,697,093
200 BENEFITS	$1,166,434	$1,373,566	$1,186,152
300 PURCHASED SERVICES	$973,475	$771,186	$1,010,549
400 SUPPLIES & MATERIALS	$116,597	$137,086	$138,547
600 OTHER OBJECTS	$1,401	$2,400	$1,700
EXPENDITURES TOTAL	**$4,899,071**	**$5,282,295**	**$5,034,041**





Haut Gap Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Haut Gap Middle School is an attendance area magnet school consisting of college prep and advanced academic magnet classes. In a positive and safe environment, our teachers are challenged to inspire and instill a love of learning. Our mission, working in partnership with students, families, the workplace and the community is to provide every child the opportunity to receive quality experiences commensurate with their needs and capacity for achievement. The school is committed to meaningful learning and excellent teaching, enabling students to advance academically, emotionally, socially and physically to function in a rapidly changing global environment.

SCHOOL INFORMATION

Address: 1861 Bohicket Road, Johns Island, SC 29455
Phone: 843-559-6418
Grades Served: 6 - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
454	58	12.8%	55	12.1%	239	52.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,064,972	$3,606,098	$3,868,270
200 BENEFITS	$1,394,654	$1,668,605	$1,818,961
300 PURCHASED SERVICES	$1,186,063	$948,079	$1,082,595
400 SUPPLIES & MATERIALS	$160,752	$162,333	$165,782
600 OTHER OBJECTS	$1,200	$1,200	$1,500
EXPENDITURES TOTAL	**$5,807,641**	**$6,386,315**	**$6,937,108**





Jerry Zucker Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Our scholars can earn high school credit in Honors English I, Honors Algebra I, Honors Biology I, Spanish I, and Discovering Computer Science, providing them with a strong foundation for future success. To meet the needs of all learners, we provide a multi-tiered system of support for scholars who need additional help with literacy and numeracy. These supports include intervention exploratory classes, push-in instructional supports, and flex periods that combine digital learning platforms with direct, targeted instruction.

SCHOOL INFORMATION

Address: 6401 Dorchester Road, N. Charleston, SC 29418
Phone: 843-767-8383
Grades Served: 6 - 8
School Type: District Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
471	216	45.9%	75	15.9%	317	67.3%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,551,904	$4,108,741	$3,947,706
200 BENEFITS	$1,506,919	$1,830,762	$1,749,223
300 PURCHASED SERVICES	$1,365,598	$1,071,884	$1,214,170
400 SUPPLIES & MATERIALS	$148,285	$160,949	$164,347
600 OTHER OBJECTS	$1,460	$1,450	$1,500
EXPENDITURES TOTAL	**$6,574,166**	**$7,173,786**	**$7,076,946**





Laing Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Our mission is to prepare and inspire generations of learners to meet the challenges of our 21st-century society by fostering technological literacy, academic achievement, innovation, collaboration, and creative problem-solving. Laing is also committed to excelling in the arts and athletics. Laing students are involved in a variety of extra-curricular programs, including Award-winning Orchestra, Band, and Chorus programs, which all received Superior ratings. Our athletic programs (Football, Volleyball, Basketball, Tennis, Baseball, & Golf) are consistently one of the top teams in the area.

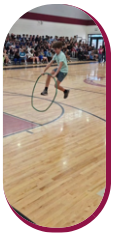
SCHOOL INFORMATION

Address: 2705 Bulrush Basket Lane, Mt. Pleasant, SC 29466
Phone: 843-849-2809
Grades Served: 6 - 8
School Type: District Magnet
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
919	25	2.7%	77	8.4%	203	22.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$6,365,414	$6,336,410	$6,308,374
200 BENEFITS	$2,926,407	$2,967,589	$2,868,775
300 PURCHASED SERVICES	$1,498,532	$1,312,471	$1,301,898
400 SUPPLIES & MATERIALS	$230,939	$248,001	$253,898
600 OTHER OBJECTS	$1,200	$1,702	$1,702
EXPENDITURES TOTAL	**$11,022,493**	**$10,866,173**	**$10,734,647**





Military Magnet Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

At Military Magnet Academy, our mission is to achieve academic excellence, to develop citizenship, and to promote self-discipline in a military environment. Our goals are to move more children to proficient and advanced levels on standardized tests, close the achievement gap between groups, and increase high school graduation rates. We believe all students deserve the chance to achieve academic excellence, a foundation that leads to success, a safe and positive learning environment, challenging academic and leadership opportunities, and the support of parents, peers, educators, and the community.

SCHOOL INFORMATION

Address: 2950 Carner Avenue, N. Charleston, SC 29405
Phone: 843-745-7102
Grades Served: 6 - 12
School Type: Countywide Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
389	92	23.7%	50	12.9%	332	85.4%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,259,285	$5,801,364	$5,907,261
200 BENEFITS	$2,115,823	$2,511,311	$2,519,969
300 PURCHASED SERVICES	$1,389,393	$1,236,300	$1,316,443
400 SUPPLIES & MATERIALS	$362,600	$213,971	$216,628
600 OTHER OBJECTS	$1,327	$1,800	$1,200
EXPENDITURES TOTAL	**$9,128,428**	**$9,764,746**	**$9,961,501**





Morningside Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

Morningside Middle School is a place where learning thrives, scholars are known and loved, and strong home-school partnerships are valued and nurtured. At MMS, all stakeholders feel safe, valued, and inspired to achieve personal and academic excellence; in a place where diversity is embraced. Through dedication and commitment to a growth mindset, we will empower scholars, families and communities socially, emotionally and academically with excellence. New Place, New Pace, New Possibilities!

SCHOOL INFORMATION

Address: 1999 Singley Lane, N. Charleston, SC 29405
Phone: 843-745-2000
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
529	240	45.4%	74	14%	403	76.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,319,046	$4,057,408	$3,775,196
200 BENEFITS	$1,411,860	$1,772,959	$1,705,487
300 PURCHASED SERVICES	$1,305,506	$1,084,056	$1,384,894
400 SUPPLIES & MATERIALS	$24,982	$245,884	$251,192
600 OTHER OBJECTS	$1,200	$4,200	$1,200
EXPENDITURES TOTAL	**$6,062,593**	**$7,164,507**	**$7,117,969**





Moultrie Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Moultrie Middle School is a neighborhood school located in the heart of charming historic village of Mount Pleasant, serving students in grades sixth through eight. Experiential learning is a focus at Moultrie, solidifying out strong community ties to the ecosystems of Shem Creek and Charleston Harbor. Moultrie consistently earns Excellent ratings on the South Carolina Report Card, thus earning Palmetto Gold status as a high performing school.

SCHOOL INFORMATION

Address: 645 Coleman Blvd, Mt. Pleasant, SC 29464
Phone: 843-849-2819
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,147	37	3.2%	84	7.3%	214	18.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$6,477,264	$6,805,617	$7,062,041
200 BENEFITS	$2,975,062	$3,195,011	$3,223,654
300 PURCHASED SERVICES	$1,370,830	$1,159,581	$1,384,183
400 SUPPLIES & MATERIALS	$224,392	$241,401	$238,579
600 OTHER OBJECTS	$1,271	$1,200	$2,425
EXPENDITURES TOTAL	**$11,048,818**	**$11,402,810**	**$11,910,882**





Northwoods Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

Northwoods Middle School mission is to cultivate and sustain a warm, safe, and caring learning environment where scholars are challenged to engage in high-quality and creative experiences that will prepare them to be lifelong learners who are valuable contributors to our ever-changing society. Northwoods Middle School aims to prepare and transform our scholars through high-quality instruction and compassionate support. Northwoods Middle is the only CCSD school named as one of America's Healthiest Schools 2025 by the Alliance for a Healthier Generation.

SCHOOL INFORMATION

Address: 7763 Northside Drive, N. Charleston, SC 29420
Phone: 843-764-2212
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
755	326	43.2%	121	16%	582	77.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,124,502	$4,697,999	$4,578,955
200 BENEFITS	$1,811,668	$2,131,983	$2,018,737
300 PURCHASED SERVICES	$1,984,180	$1,573,090	$1,708,146
400 SUPPLIES & MATERIALS	$245,827	$261,620	$272,846
600 OTHER OBJECTS	$1,346	$3,200	$2,700
EXPENDITURES TOTAL	**$8,167,523**	**$8,667,892**	**$8,581,384**





Simmons-Pinckney Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

UNSATISFACTORY

OVERVIEW

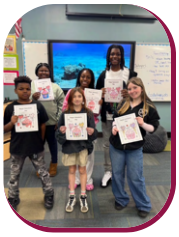
At Simmons-Pinckney Middle School, we are dedicated to equipping every scholar with the skills, knowledge, and resilience to thrive in an ever-evolving world. We aim to empower our scholars to leave a legacy of excellence as they complete their studies within our school. We value our partnership with families in supporting journey scholars and are grateful for the community's support in shaping this generation of scholars. We will embrace each individual's uniqueness and brilliance. We will expose opportunities to each individual's pathway of success. We will empower each individual to perform at high levels.

SCHOOL INFORMATION

Address: 2 Perry Street, Charleston, SC 29403
Phone: 843-724-7789
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
204	6	2.9%	51	25%	195	95.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,849,688	$3,464,493	$3,664,691
200 BENEFITS	$1,216,119	$1,563,179	$1,637,617
300 PURCHASED SERVICES	$1,197,413	$589,093	$721,926
400 SUPPLIES & MATERIALS	$32,558	$17,329	$171,042
600 OTHER OBJECTS	$2,340	$1,200	$1,350
EXPENDITURES TOTAL	**$5,298,119**	**$5,635,294**	**$6,196,626**





Thomas C. Cario Middle School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Thomas C. Cario Middle School is a nationally-recognized, community-focused, student-centered school offering cutting edge, innovative courses, award-winning Fine Arts programs in all areas, and challenging, inclusive core course work appropriate for all students. Our mission at Cario Middle is to prepare resourceful, positive, service-oriented leaders of tomorrow.

SCHOOL INFORMATION

Address: 3500 Thomas Cario Blvd, Mt. Pleasant, SC 29466
Phone: 843-856-4595
Grades Served: 6 - 8
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,114	36	3.2%	102	9.2%	190	17.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$6,273,737	$6,577,978	$6,423,780
200 BENEFITS	$2,878,500	$3,069,991	$2,996,358
300 PURCHASED SERVICES	$1,575,246	$1,380,043	$1,420,958
400 SUPPLIES & MATERIALS	$285,019	$217,384	$228,133
600 OTHER OBJECTS	$1,200	$1,750	$1,750
EXPENDITURES TOTAL	**$11,013,702**	**$11,247,146**	**$11,070,979**





HIGH



Academic Magnet High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

The mission of the Academic Magnet High School is to challenge each student, parent and teacher with the high expectations of a rigorous curriculum, and to provide a learning environment that prepares students for college and future careers. Our students are encouraged to be contributing members of the community, to acquire a sense of global responsibility, and to cultivate and uphold respect for cultural diversity.

SCHOOL INFORMATION

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

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
755	6	0.8%	5	0.7%	118	15.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,977,921	$5,147,368	$5,397,744
200 BENEFITS	$2,202,802	$2,329,263	$2,436,870
300 PURCHASED SERVICES	$2,413,476	$2,053,011	$2,088,899
400 SUPPLIES & MATERIALS	$49,845	$263,949	$267,672
600 OTHER OBJECTS	$1,265	$1,200	$1,200
EXPENDITURES TOTAL	**$9,645,309**	**$9,794,791**	**$10,192,385**





Baptist Hill High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

Baptist Hill High School is a comprehensive, high-performing, community school that nurtures students, supports educators, and serves the community. As a community school, Baptist Hill offers a comprehensive curriculum that includes ELA, world languages, fine arts, math, science, economics, and social sciences. Our CTE program contains 14 different pathways, which includes barbering, Project Lead The Way (PLTW), biomedical science, graphic design, robotics, construction, business information management, and welding. These programs allow all students to gain the skills and knowledge they need to succeed after high school.

SCHOOL INFORMATION

Address: 5117 Baptist Hill Road, Hollywood, SC 29449
Phone: 843-889-2276
Grades Served: 6 - 12
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
296	47	15.9%	48	16.2%	260	87.8%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,583,716	$3,775,084	$3,621,487
200 BENEFITS	$2,378,932	$1,710,970	$1,615,548
300 PURCHASED SERVICES	$1,748,140	$1,437,672	$1,439,562
400 SUPPLIES & MATERIALS	$291,381	$262,119	$264,105
600 OTHER OBJECTS	$2,297	$3,100	$600
EXPENDITURES TOTAL	**$10,004,466**	**$7,188,945**	**$6,941,302**





Charleston County SCHOOL DISTRICT

Burke High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

Burke High School is a magnet school with a STEAM focus (Science, Technology, Engineering, Art, and Math). At our core is personal attention, academic opportunity, authentic experience, and community connection. Our mission is to foster independent and responsible lifelong learners so that upon graduation, students will enter college, the military, or the workforce with the necessary skills to compete with their peers and become positive members of society. In August 2026, a collaboration with the American College of the Building Arts (ACBA) will offer specialized programs in Architectural Carpentry, Blacksmithing, Classical Architecture and Design, Architectural Stone Carving, Plaster and Timber Framing. Developing these skills prepares students for high-demand careers rooted in Charleston's preservation, construction, and design industries.

SCHOOL INFORMATION

Address: 244 President Street, Charleston, SC 29403
Phone: 843-579-4815
Grades Served: 9 - 12
School Type: Countywide Magnet
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
338	5	1.5%	70	20.7%	314	92.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$4,618,815	$5,067,133	$5,713,918
200 BENEFITS	$2,054,047	$2,269,380	$2,511,775
300 PURCHASED SERVICES	$1,442,133	$1,663,445	$1,624,231
400 SUPPLIES & MATERIALS	$516,939	$530,269	$774,678
600 OTHER OBJECTS	$1,374	$1,400	$1,200
EXPENDITURES TOTAL	**$8,633,309**	**$9,531,627**	**$10,625,802**





Cooper River Center For Advanced Studies

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Cooper River CAS is a regional career and technical education center serving students from four high schools in North Charleston to prepare them for the 21st Century. The center offers eight career clusters with ten career pathways, providing students with opportunities to gain specialized, experiential training aligned with high-demand industries. Industry-expert instructors deliver real-world instruction, mentorship, and support as students work toward professional industry certifications and career readiness. Through a strong network of community and business partnerships, the center equips students with the skills, experience, and connections needed to pursue high-demand, competitive-wage careers and college pathways.

SCHOOL INFORMATION

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

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,872,404	$2,127,552	$2,102,162
200 BENEFITS	$776,025	$889,650	$885,832
300 PURCHASED SERVICES	$1,102,485	$1,109,395	$1,096,812
400 SUPPLIES & MATERIALS	$410,755	$267,118	$162,618
600 OTHER OBJECTS	$3,648	$3,200	$4,200
EXPENDITURES TOTAL	**$4,165,317**	**$4,396,915**	**$4,251,624**





Early College High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Early College High School (ECHS) will develop intellectually confident and independent people who seize opportunity to continually better themselves, their communities, and the world. ECHS is a partnership between CCSD and Trident Technical College (TTC). ECHS students are provided the opportunity to enroll in dual credit courses at TTC's Palmer Campus their sophomore year. While earning a high school diploma, ECHS students may earn up to two years of college credit, an associate degree, in a small, personalized high school learning environment. It serves students who have the academic potential, desire, and determination to be successful. Interested students should possess a high level of commitment, academic tenacity, and show the potential to do college-level work through their previous attendance, coursework, and character. Economically disadvantaged and first-generation students are given priority consideration.

SCHOOL INFORMATION

Address: 66 Columbus Street, Charleston, SC 29401
Phone: 843-720-5701
Grades Served: 9 - 12
School Type: Countywide Magnet
Title I Status: No

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,710,758	$3,130,032	$3,277,225
200 BENEFITS	$1,197,037	$1,401,445	$1,486,620
300 PURCHASED SERVICES	$1,715,456	$2,349,087	$2,141,388
400 SUPPLIES & MATERIALS	$155,883	$538,160	$470,344
500 CAPITAL OUTLAY	$0	$16,000	$10,000
EXPENDITURES TOTAL	**$5,779,134**	**$7,434,724**	**$7,385,577**





East Cooper Center For Advanced Studies

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

The Center for Advanced Studies (CAS) was designed to bridge the gap between high school and college, providing technical skills and training beyond the high school level. At East Cooper Center for Advanced Studies, 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 skill development, while equipping them with a viable plan for their next steps and the necessary tools to make meaningful contributions to society.

SCHOOL INFORMATION

Address: 900 Warrior Way, Mt. Pleasant, SC 29466
Phone: 843-856-5800
Grades Served: 9 - 12
School Type: Countywide Program
Title I Status: No

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,905,716	$2,960,457	$2,958,654
200 BENEFITS	$1,255,051	$1,314,608	$1,316,778
300 PURCHASED SERVICES	$849,276	$923,548	$884,823
400 SUPPLIES & MATERIALS	$148,567	$96,302	$71,117
600 OTHER OBJECTS	$1,634	$3,200	$3,200
EXPENDITURES TOTAL	**$5,160,244**	**$5,298,115**	**$5,234,572**





Lucy G. Beckham High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Our mission is to foster intelligence, challenge students, to live with integrity, and promote civic involvement through a bold and innovative culture. While LBHS has high expectations for student achievement, it also nurtures students by ensuring they enjoy school. Using CREW (Creating Relationships and Exploring Within), a student advisory period; based on research that connects a sense of belonging and community with higher achievement, CREW sets aside time for students to build relationships, strengthen literacy, serve their community (food and clothing drives, Angel Tree, pet rescues, etc.), prepare for college and post-secondary careers.

SCHOOL INFORMATION

Address: 1560 Mathis Ferry Road, Mt. Pleasant, SC 29464
Phone: 843-953-2900
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,726	57	3.3%	141	8.2%	373	21.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$10,182,547	$11,008,537	$10,760,566
200 BENEFITS	$4,603,947	$5,098,242	$4,927,791
300 PURCHASED SERVICES	$2,655,981	$2,321,866	$2,473,963
400 SUPPLIES & MATERIALS	$640,413	$554,301	$557,714
600 OTHER OBJECTS	$1,686	$1,700	$1,700
EXPENDITURES TOTAL	**$18,084,573**	**$18,984,646**	**$18,721,734**





North Charleston High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

One hundred percent of NCHS students will graduate and be prepared for post-secondary education, military service, or the 21st- century workforce. North Charleston High School has been awarded the status of "School of Innovation" (SOI). It is the only high school within the State of South Carolina which has a teacher certification waiver which allows professionals from the fields of the arts as well as academia to assist students in their academic endeavors.

SCHOOL INFORMATION

Address: 1087 East Montague Avenue, N. Charleston, SC 29405
Phone: 843-745-7140
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
808	218	27%	147	18.2%	654	80.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$5,932,076	$6,677,334	$6,515,812
200 BENEFITS	$2,571,328	$2,999,541	$2,947,390
300 PURCHASED SERVICES	$2,180,108	$1,470,557	$1,548,155
400 SUPPLIES & MATERIALS	$399,312	$515,696	$519,880
600 OTHER OBJECTS	$1,304	$1,500	$1,700
EXPENDITURES TOTAL	**$11,084,128**	**$11,664,628**	**$11,532,937**





R. B. Stall High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

BELOW AVERAGE

OVERVIEW

At R.B. Stall there are so many things that make us proud of our school, chief among them is WHO we are. Out students are fun, smart, creative and so hard-working, and our teachers and staff are among the best. Our school offers a full slate of electives, clubs, activities, and events. Our athletic teams are on the rise led by our world-class coaches. One of our greatest opportunities for our students is our arts program, that creates wonderful spaces for self-expression and exploration.

SCHOOL INFORMATION

Address: 3625 Ashley Phosphate Road, N. Charleston, SC 29418
Phone: 843-764-2200
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,978	745	37.7%	259	13.1%	1,485	75.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$10,788,131	$13,224,334	$12,416,404
200 BENEFITS	$4,725,546	$5,855,944	$5,505,739
300 PURCHASED SERVICES	$4,416,892	$3,219,202	$3,434,677
400 SUPPLIES & MATERIALS	$575,859	$500,936	$535,473
500 CAPITAL OUTLAY	$10,499	–	–
600 OTHER OBJECTS	$1,314	$1,200	$1,200
EXPENDITURES TOTAL	**$20,518,242**	**$22,801,616**	**$21,893,493**





St. John's High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

AVERAGE

OVERVIEW

SJHS provides a high-quality learning experience that prioritizes positive relationships and maintains high expectations to ensure all students graduate college and career ready. We continue to add academic opportunities for students to become college and career-ready by the time they graduate. We continued our partnership with TTC to provide an 8-course series of Dual Enrollment classes taught by TTC professors here on campus. These courses, along with two other Dual Enrollment courses taught by one of our teachers and our Advanced Placement course offerings, give students multiple options to earn college credit.

SCHOOL INFORMATION

Address: 1518 Main Road, Johns Island, SC 29455
Phone: 843-559-6200
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
341	80	23.5%	58	17%	269	78.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$3,569,920	$3,977,570	$4,043,697
200 BENEFITS	$1,558,788	$1,777,924	$1,783,515
300 PURCHASED SERVICES	$1,453,780	$1,503,378	$1,406,028
400 SUPPLIES & MATERIALS	$299,123	$233,026	$241,559
500 CAPITAL OUTLAY	$8,785	–	–
600 OTHER OBJECTS	$2,865	$1,400	$1,450
EXPENDITURES TOTAL	**$6,893,262**	**$7,493,298**	**$7,476,249**





Wando High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Although no entrance test is required, Wando consistently proves that a large, public, non-magnet high school serving a diverse population can produce outstanding results. Wando offers over 200 course selections with advanced courses in core academics, four world languages, JROTC, and Career and Technology courses. The expansive opportunities in the arts allow our students to excel in photography, art, orchestra, drama, band, chorus, and dance where they earn state and national honors. We consider high school graduation an important step for our students but not the final goal.

SCHOOL INFORMATION

Address: 1000 Warrior Way, Mt. Pleasant, SC 29466
Phone: 843-881-8200
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
2,565	50	2%	227	8.9%	505	19.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$16,260,703	$17,385,120	$17,473,856
200 BENEFITS	$7,335,696	$7,942,722	$7,913,941
300 PURCHASED SERVICES	$4,407,784	$4,338,141	$4,511,865
400 SUPPLIES & MATERIALS	$935,567	$1,145,110	$1,141,316
600 OTHER OBJECTS	$1,200	$1,200	$1,200
EXPENDITURES TOTAL	**$28,940,949**	**$30,812,293**	**$31,042,178**





West Ashley Center For Advanced Studies

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Our 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. At West Ashley CAS 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.

SCHOOL INFORMATION

Address: 4066 West Wildcat Blvd, Charleston, SC 29414
Phone: 843-216-0800
Grades Served: 9 - 12
School Type: County Wide Program
Title I Status: No

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,627,227	$1,751,507	$1,689,697
200 BENEFITS	$713,765	$771,598	$734,690
300 PURCHASED SERVICES	$704,492	$1,357,230	$774,086
400 SUPPLIES & MATERIALS	$216,850	$238,860	$167,610
600 OTHER OBJECTS	$559	$2,200	$2,200
EXPENDITURES TOTAL	**$3,262,893**	**$4,121,395**	**$3,368,283**





West Ashley High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

As West Ashley's neighborhood high school, we are dedicated to providing our diverse student body with every opportunity for growth and success. Our rigorous academics and wide-ranging extracurriculars foster a supportive environment where every student feels a deep sense of belonging. We prepare our graduates by instilling the core values of responsibility, advocacy, collaboration, and kindness. The "Excellent" rating reflects years of sustained effort to strengthen instruction, expand career pathways, and elevate student performance. Join us in building a community where every student can truly thrive!

SCHOOL INFORMATION

Address: 4060 West Wildcat Blvd, Charleston, SC 29414
Phone: 843-573-1201
Grades Served: 9 - 12
School Type: Neighborhood
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
2,164	176	8.1%	232	10.7%	1,127	52.1%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$12,025,402	$13,714,787	$14,023,628
200 BENEFITS	$5,335,225	$6,182,611	$6,303,668
300 PURCHASED SERVICES	$3,933,983	$3,750,775	$3,586,466
400 SUPPLIES & MATERIALS	$624,199	$721,027	$723,510
600 OTHER OBJECTS	$1,564	$1,800	$2,200
EXPENDITURES TOTAL	**$21,920,372**	**$24,371,000**	**$24,639,472**





ALTERNATIVE PROGRAMS



Daniel Jenkins Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

The mission of Daniel Jenkins Academy is to provide meaningful alternative educational opportunities for students who have experienced behavioral challenges while preparing students to be college, career, and citizenship ready. Our vision is to create an inclusive environment to welcome and serve students throughout the district. We are committed to helping our students prepare for their futures by equipping them with valuable skills and tools that will benefit them and their communities.

SCHOOL INFORMATION

Address: 2670 Bonds Avenue, N. Charleston, SC 29405
Phone: 843-747-6609
Grades Served: 8-12
School Type: Countywide Program
Title I Status: N/A

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$1,960,087	$2,731,799	$2,841,017
200 BENEFITS	$839,204	$1,235,959	$1,262,258
300 PURCHASED SERVICES	$1,112,601	$1,057,979	$807,015
400 SUPPLIES & MATERIALS	$88,692	$100,024	$100,722
600 OTHER OBJECTS	$136	$300	–
EXPENDITURES TOTAL	**$4,000,720**	**$5,126,061**	**$5,011,012**





Liberty Hill Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Liberty Hill Academy (LHA) stands as a beacon of hope and transformation for students who may be facing academic or behavioral challenges. By offering an alternative and restorative educational environment, LHA not only helps students overcome past difficulties but also equips them with the tools and skills necessary for future success. The core of LHA's mission is to provide a tailored educational experience that supports each child's academic, social, and emotional growth. Through certified teachers and a focus on personalized instruction, students are able to rebuild their academic foundations.

SCHOOL INFORMATION

Address: 5025 West Enterprise Street, N. Charleston, SC 29405
Phone: 843-566-8892
Grades Served: K - 8
School Type: Countywide Program
Title I Status: N/A

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$2,509,783	$2,718,188	$3,435,364
200 BENEFITS	$1,164,643	$1,277,793	$1,603,616
300 PURCHASED SERVICES	$905,126	$919,838	$916,859
400 SUPPLIES & MATERIALS	$53,774	$54,137	$87,336
600 OTHER OBJECTS	–	$250	–
EXPENDITURES TOTAL	**$4,633,327**	**$4,970,206**	**$6,043,175**





Septima P. Clark Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

At Septima P. Clark Academy, we believe every student deserves a fresh start and a path to success. With caring staff and a nurturing, family-like atmosphere, we help students rebuild confidence, reach their goals, and unlock new opportunities. Our dedicated staff is committed to supporting, inspiring, and empowering every student every day. We will provide equitable instruction, opportunities, and experiences for all scholars preparing them to graduate ready for their post-secondary goals, whether college, career, or the military. Our mission 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.

SCHOOL INFORMATION

Address: 1929 Grimball Rd, Charleston, SC 29412
Phone: 843-406-6120
Grades Served: 9 - 12
School Type: Countywide Program
Title I Status: N/A

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$720,812	$828,763	$816,293
200 BENEFITS	$332,053	$380,429	$368,050
300 PURCHASED SERVICES	$824,563	$681,880	$771,236
400 SUPPLIES & MATERIALS	$77,336	$75,877	$74,578
600 OTHER OBJECTS	$169	$200	$200
EXPENDITURES TOTAL	**$1,954,932**	**$1,967,149**	**$2,030,357**





Turning Point Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

The mission of Turning Point Academy is to provide a unique educational environment. The delivery of services meets the individual learning needs of a diverse population in a nontraditional setting. Alternative education provides students the opportunity to receive high quality one-on-one academic support, and fosters caring, respectful relationships where students and staff are valued and appreciated. At TPA our goal is to ensure every student grows in both academics and social emotional learning while understanding that the responsibility for this growth is shared between both the students and the staff.

SCHOOL INFORMATION

Address: 1484 Camp Road, Charleston, SC 29412
Phone: 843-216-0300
Grades Served: 6 - 12
School Type: Countywide Program
Title I Status: N/A

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$558,888	$708,875	$845,018
200 BENEFITS	$245,698	$327,286	$374,716
300 PURCHASED SERVICES	$29,051	$103,340	$123,244
400 SUPPLIES & MATERIALS	$10,107	$16,606	$19,875
600 OTHER OBJECTS	–	$710	$150
EXPENDITURES TOTAL	**$843,744**	**$1,156,817**	**$1,363,003**





CHARTER & PARTNERSHIP



Allegro Charter School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

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. Allegro is centered on the importance of creativity in preparing students for life in any area. At Allegro, students are inspired and engaged through the study and performance of music. Allegro's students will be part of the work force util around 2070. Allegro will prepare students with both a strong academic skillset and the ability to develop original ideas that have value. An emphasis on creativity will be at the core of the program, using music as a medium for developing each student's creative abilities, and then extending that creativity into other subject areas.

SCHOOL INFORMATION

Address: 4542 Bixby Lane, North Charleston, SC 29405
Phone: 843-297-8033
Grades Served: 6 - 12
School Type: Charter
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
253	16	6.3%	41	16.2%	210	83%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
700 TRANSFERS	$4,392,737	$4,761,881	$5,337,872
EXPENDITURES TOTAL	**$4,392,737**	**$4,761,881**	**$5,337,872**





Carolina Voyager Charter

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Carolina Voyager offers a STEAM enriched, SEL focused curriculum for students that fosters excellence in learning. Our Mission is to create resilient learners and empathetic citizens by fostering, supporting, and promoting excellence in learning in a technology rich environment balanced with the social and emotional development of the 21st century student. Blended learning combines traditional classroom teaching with personalized instruction and online technology to meet the specific needs of every student. Additionally, students attend weekly technology classes where they use a variety of game-based applications and robots to learn coding skills that are integral to a 21st century education. Staff members have continually exemplified the school's mission and are committed to the school's future expansion.

SCHOOL INFORMATION

Address: 1409 Bluewater Way, Charleston, SC 29414
Phone: 843-203-3891
Grades Served: K - 8
School Type: Charter
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
408	19	4.7%	63	15.4%	160	39.2%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
700 TRANSFERS	$6,152,345	$6,602,755	$7,205,016
EXPENDITURES TOTAL	**$6,152,345**	**$6,602,755**	**$7,205,016**





Charleston Development Academy

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

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. Our vision is an Intellect Construction Enterprise; Developing Minds, Building Character, Engineering Futures Where excellence is a standard expectation and where standards are expected to be excellent. At CDA, we nurture the whole child through academic rigor, character development, and a culture of respect and achievement. Together, we are building bright futures--one scholar at a time.

SCHOOL INFORMATION

Address: 233 Line Street, Charleston, SC 29403
Phone: 843-724-1030
Grades Served: PK - 8
School Type: Charter
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
153	0	0%	14	9.2%	133	86.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
700 TRANSFERS	$2,366,439	$2,474,845	$2,491,044
EXPENDITURES TOTAL	**$2,366,439**	**$2,474,845**	**$2,491,044**





Charleston Math & Science Charter

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Charleston Charter School for Math & Science (CCSMS) offers an advanced curriculum in science and mathematics. Our project-based learning model brings math and science to life and provides hands-on curriculum that utilizes the best of the Lowcountry's scientific and natural resources. This academically demanding middle and high school educates scholars in grades 6-12 to provide unique opportunities in STEM related academic fields and careers for our diverse learners. In addition to core curriculum classes, courses are offered in six career pathways.

SCHOOL INFORMATION

Address: 1002 King St. Charleston, SC 29403
Phone: 843-720-3085
Grades Served: 6 - 12
School Type: Charter
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
593	28	4.7%	89	15%	356	60%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
300 PURCHASED SERVICES	$38,812	$42,038	$133,711
400 SUPPLIES & MATERIALS	$804	–	$250
700 TRANSFERS	$9,848,232	$10,366,275	$11,079,509
EXPENDITURES TOTAL	**$9,887,848**	**$10,408,313**	**$11,213,470**





East Cooper Montessori Charter

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

East Cooper Montessori Charter School (ECMCS) is a vibrant, student-focused community that inspires curiosity, critical thinking, and a love of learning. Our mission is to provide a rigorous Montessori education, guiding children toward academic excellence, lifelong learning, and stewardship of the greater community. ECMCS is located in beautiful Mt. Pleasant, SC, allowing for year-round outdoor time. Our students enjoy two beautiful playgrounds, class gardens, a shaded courtyard featuring the Louis C. Meyer Literacy Garden, and outdoor classroom spaces that are also useable for eating lunch in the fresh air.

SCHOOL INFORMATION

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

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
438	23	5.3%	44	10.1%	86	19.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	-$1,190	$8,205	–
200 BENEFITS	-$374	$3,442	–
300 PURCHASED SERVICES	$114,684	$84,611	$69,709
400 SUPPLIES & MATERIALS	$220	$33	$33
700 TRANSFERS	$5,893,401	$6,406,408	$6,516,540
EXPENDITURES TOTAL	**$6,006,741**	**$6,502,699**	**$6,586,282**





Greg Mathis Charter

24-25 OVERALL SCHOOL PERFORMANCE RATING

UNSATISFACTORY

OVERVIEW

Greg Mathis Charter High School's vision is to create an educational environment that will provide unique opportunities for students seeking to re-engage in school. Our mission at 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. Our approach to education is both personalized and comprehensive. Our passionate and dedicated faculty members are committed to preparing our scholars to meet tomorrow's challenges through leadership in learning, differentiated instruction tailored to individual learning styles, and developmentally appropriate social services and interventions.

SCHOOL INFORMATION

Address: 2872 Azalea Dr, North Charleston, SC 29405
Phone: 843-557-1611
Grades Served: 9 - 12
School Type: Charter
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
66	0	0%	9	13.6%	62	93.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
300 PURCHASED SERVICES	$41	–	–
700 TRANSFERS	$1,365,239	$1,429,991	$1,361,654
EXPENDITURES TOTAL	**$1,365,279**	**$1,429,991**	**$1,361,654**





James Island Charter High School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

James Island Charter High School (JICHS) is the zoned high school for James Island and Folly beach residents. However, our charter allows us to open our doors to students across Charleston County. The focus of our charter is the prestigious and challenging International Baccalaureate (IB) Diploma program. We are the only high school in the district that offers the full IB diploma program and we are one of the top rated comprehensive high schools in the state of South Carolina. The IB Diploma is a rigorous 2 year curriculum that aims to cultivate open-minded, balanced and reflective learners who seek to make positive changes in the world. In addition to the IB courses, JICHS offers a variety of dual enrollment and advanced placement courses.

SCHOOL INFORMATION

Address: 1000 Ft. Johnson Road, Charleston, SC 29412
Phone: 843-762-2754
Grades Served: 9 - 12
School Type: Charter
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,595	43	2.7%	118	7.4%	583	36.6%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
300 PURCHASED SERVICES	$371,553	$584,230	$655,181
400 SUPPLIES & MATERIALS	$1,934	–	$250
700 TRANSFERS	$23,733,323	$26,111,848	$26,193,477
EXPENDITURES TOTAL	**$24,106,810**	**$26,696,078**	**$26,848,908**





Meeting Street At Brentwood

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Meeting Street Elementary and Middle at Brentwood offers a transformative educational experience where young learners are nurtured, challenged and inspired to reach their fullest potential. Students develop critical thinking skills through engaging lessons. We push our students to question, create and apply what they learn through project-based activities rooted in real-world examples. We offer a full-day academic program a full year earlier than traditional schools. Both 3- and 4-year-olds are encouraged to develop social, emotional, intellectual and physical skills. We provide a rigorous and enriching educational experience, designed to empower students to reach their fullest potential and become the best versions of themselves.

SCHOOL INFORMATION

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

MEETING STREET BRENTWOOD

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
644	258	40.1%	69	10.7%	502	78%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$130,074	$135,646	$160,898
200 BENEFITS	$66,296	$70,436	$60,888
300 PURCHASED SERVICES	$325,541	$300,821	$300,624
400 SUPPLIES & MATERIALS	$132,092	$129,811	$129,811
700 TRANSFERS	$13,394,365	$13,652,057	$10,797,364
EXPENDITURES TOTAL	**$14,048,369**	**$14,288,771**	**$11,449,585**





Meeting Street Elementary At Burns

24-25 OVERALL SCHOOL PERFORMANCE RATING

GOOD

OVERVIEW

Meeting Street Elementary at Burns exists to spark an educational revolution for the students and families in the Dorchester Waylyn community in North Charleston. Built on a culture of love, inclusion, and an unwavering belief that all students can succeed, we provide a PreK3 - 5th grade educational experience that ensures our students grow academically, emotionally and are on the path to college. Every child in our building is capable of excellence, and with belief, high expectations, and hard work, they're building habits today that prepare them for life-changing, world-changing success.

SCHOOL INFORMATION

Address: 3750 Dorchester Road, North Charleston, SC 29405
Phone: 843-557-1611
Grades Served: PK - 5
School Type: Neighborhood/Partnership
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
289	50	17.3%	24	8.3%	251	86.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
100 SALARIES	$81,848	$83,096	$88,045
200 BENEFITS	$27,746	$28,342	$29,798
300 PURCHASED SERVICES	$104,245	$321,144	$313,097
400 SUPPLIES & MATERIALS	$3,461	$110,030	$110,030
700 TRANSFERS	$4,306,393	$4,272,053	$4,389,805
EXPENDITURES TOTAL	**$4,523,693**	**$4,814,665**	**$4,930,775**





Orange Grove Charter School

24-25 OVERALL SCHOOL PERFORMANCE RATING

EXCELLENT

OVERVIEW

Orange Grove Charter School serves over 1,100 preschool through 8th grade students across two campuses in the West Ashley area. With a long-standing record of academic excellence and a family-like atmosphere, Orange Grove has become one of the most sought after schools in the area. 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.

SCHOOL INFORMATION

Address: 1225 Orange Branch Road, Charleston, SC 29407
Phone: 843-763-1520
Grades Served: PK - 8
School Type: Charter
Title I Status: No

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
1,171	64	5.5%	89	7.6%	292	24.9%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
300 PURCHASED SERVICES	$283,618	$266,200	$148,633
400 SUPPLIES & MATERIALS	$2,827	$1,225	$1,875
700 TRANSFERS	$15,259,125	$16,445,079	$17,742,299
EXPENDITURES TOTAL	**$15,545,570**	**$16,712,504**	**$17,892,807**





Pattison's Academy Charter

24-25 OVERALL SCHOOL PERFORMANCE RATING

N/A

OVERVIEW

Pattison's Academy is more than just a building—it is an education and rehabilitation hub for discovering new abilities in the lives of children with disabilities and their families. Tailoring our support to each child and family that walks through our doors, our approach brings together education and therapy in a special way, giving each child a personalized and engaging learning experience all year round. Our collaborative model integrates therapy and education to create a unique, individualized, and vibrant learning environment for every child that enters our doors through four integrative programs. Unlocking potential in individuals with disabilities and empowering their families.

SCHOOL INFORMATION

Address: 721 Wappoo Road, Charleston, SC 29407
Phone: 843-402-7843
Grades Served: PK - 12
School Type: Charter
Title I Status: Yes

# OF STUDENTS	# MULTILINGUAL LEARNERS	% MULTILINGUAL LEARNERS	# STUDENTS WITH DISABILITIES	% STUDENTS WITH DISABILITIES	# STUDENTS IN POVERTY	% STUDENTS IN POVERTY
60	7	11.7%	57	95%	58	96.7%

	ACTUALS	ADOPTED BUDGET	
	FY2025	FY2026	FY2027
EXPENDITURES			
300 PURCHASED SERVICES	-$421	–	–
700 TRANSFERS	$1,627,630	$1,725,263	$1,967,943
EXPENDITURES TOTAL	**$1,627,209**	**$1,725,263**	**$1,967,943**





INFORMATION



County Profile

Charleston County SCHOOL DISTRICT

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.

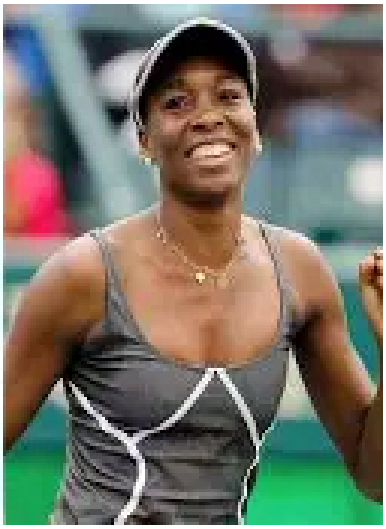
Under the Home Rule Act passed by the S.C. General Assembly in 1975, residents of Charleston County chose the council-administrator form of government, which continues to operate.

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.







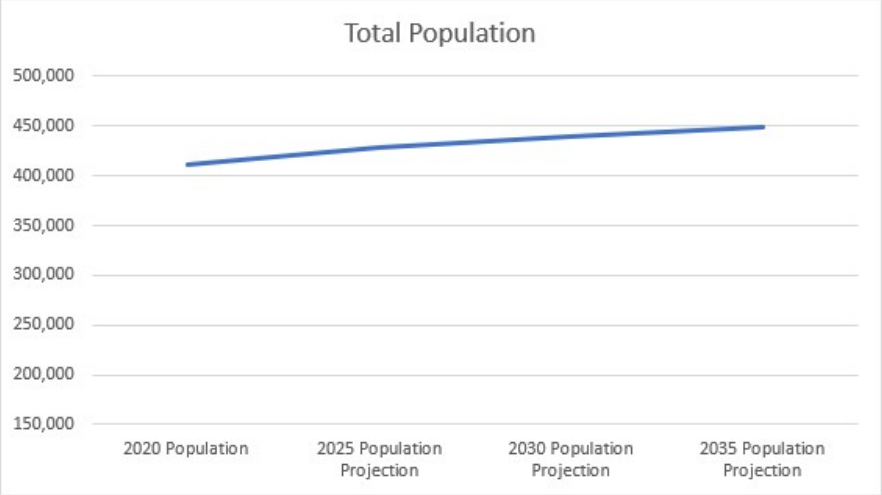
Following are Tables and Narratives that reflect the growth and composition of Charleston County.

2025 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 2025 of 436,200 (Table 1.1). The population of Charleston County has increased an estimated 24.55% since 2010. In comparison, the population of nearby Dorchester County grew by an estimated 30.64%, while the number of residents in Berkeley County increased by an estimated 54.44% from 2010 until 2025. The State of South Carolina had population growth of 20.43% for the same period.

TABLE 1.1 POPULATION GROWTH FOR CHARLESTON COUNTY (2010-2025)				
	2010 POPULATION	2020 POPULATION	ESTIMATED 2025 POPULATION	% CHANGE
CHARLESTON COUNTY	350,209	408,235	436,200	24.55%

Source: US 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 2026 (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 436,200 residents in 2025, 5.6% were under the age of five while a total of 19.1% were under the age of 18. The estimated residents age 65 and over in the County totaled 81,569. (Table 1.3)

TABLE 1.3 2025 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	2025 POPULATION ESTIMATE
CHARLESTON COUNTY	24,427	5.6%	83,314	19.1%	246,889	56.6%	81,569	18.7%	436,200

Source: US Census Bureau QuickFacts

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

TABLE 1.4 ESTIMATED RACIAL COMPOSITION OF CHARLESTON COUNTY (2025)											
	TOTAL	WHITE	%	BLACK	%	AMERICAN INDIAN	%	ASIAN OR PACIFIC ISLANDER	%	TWO OR MORE RACES	%
CHARLESTON COUNTY	436,200	315,809	72.4%	99,454	22.8%	2,617	0.6%	9,160	2.10%	8,724	2.00%

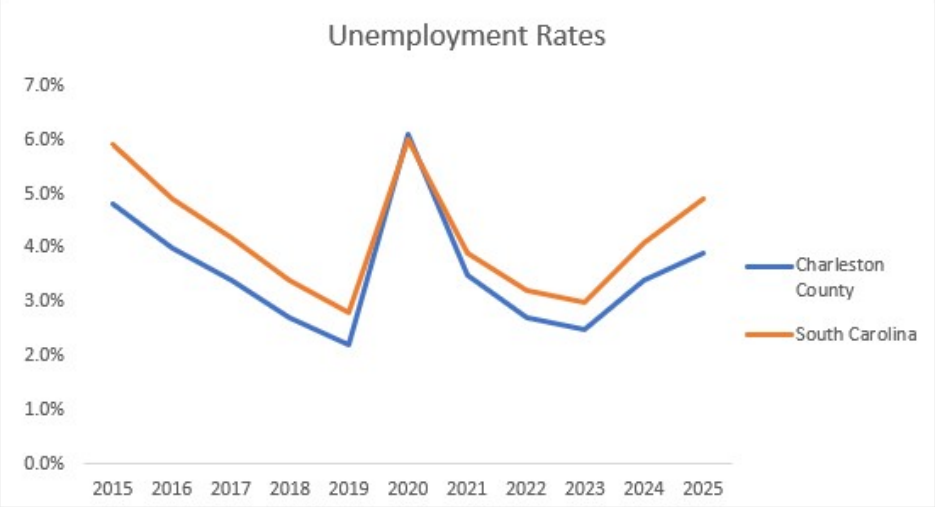
Source: South Carolina Revenue and Fiscal Affairs Office

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 3.9% in December 2025 (Table 1.5); this was a 14.7% 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 NOT SEASONALLY ADJUSTED (2015-2025)											
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	% CHANGE
CHARLESTON COUNTY	4.0%	3.4%	2.7%	2.2%	6.1%	3.5%	2.7%	2.5%	3.4%	3.9%	14.7%
SOUTH CAROLINA	4.9%	4.2%	3.4%	2.8%	6.0%	3.9%	3.2%	3.0%	4.1%	4.9%	19.5%

Source: South Carolina Dept. of Employment and Workforce

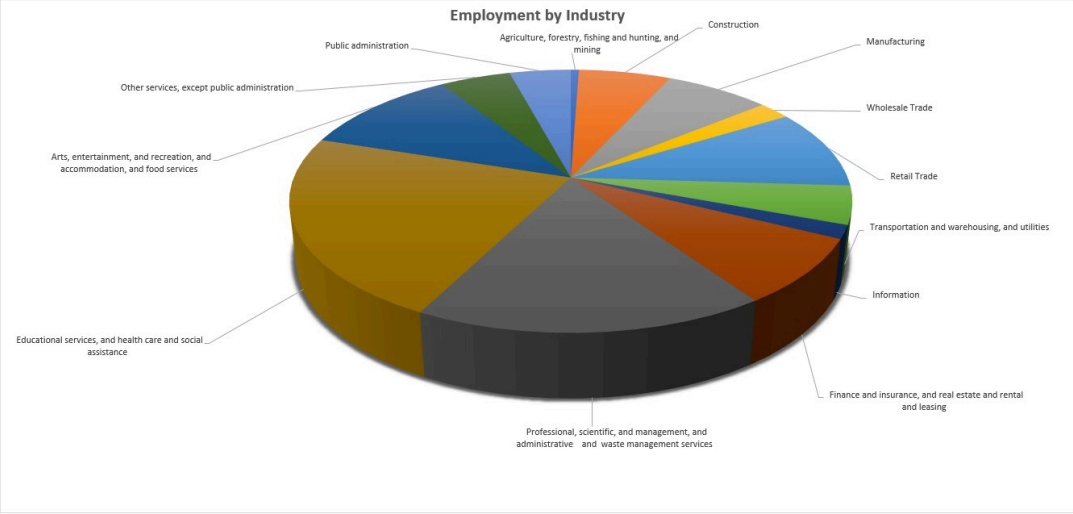


Employment by Industry:

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 (2024)	2023	2024	% CHANGE
INDUSTRY	TOTAL	TOTAL	TOTAL
TOTAL, 16 YEARS AND OVER	214,245	218,087	1.79%
AGRICULTURE, FORESTRY, FISHING AND HUNTING, AND MINING	1,187	1,197	0.84%
CONSTRUCTION	15,024	13,760	-8.41%
MANUFACTURING	15,430	15,618	1.22%
WHOLESALE TRADE	5,166	4,789	-7.30%
RETAIL TRADE	20,692	21,308	2.98%
TRANSPORTATION AND WAREHOUSING, AND UTILITIES	9,500	10,252	7.92%
INFORMATION	3,532	3,578	1.30%
FINANCE AND INSURANCE, AND REAL ESTATE AND RENTAL AND LEASING	16,121	17,575	9.02%
PROFESSIONAL, SCIENTIFIC, AND MANAGEMENT, AND ADMINISTRATIVE AND WASTE MANAGEMENT SERVICES	35,516	37,426	5.38%
EDUCATIONAL SERVICES, AND HEALTH CARE AND SOCIAL ASSISTANCE	47,791	49,034	2.60%
ARTS, ENTERTAINMENT, AND RECREATION, AND ACCOMMODATION, AND FOOD SERVICES	24,575	23,902	-2.74%
OTHER SERVICES, EXCEPT PUBLIC ADMINISTRATION	9,903	10,526	6.29%
PUBLIC ADMINISTRATION	9,808	9,122	-6.99%

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 16.56% from 2010 to 2024, while those with an associate degree increased by 53.25% during the same time period.

TABLE 1.7 ESTIMATED EDUCATIONAL ATTAINMENT FOR CHARLESTON COUNTY POPULATION 25 AND OVER (2010-2024)						
	2010	2024		2010	2024	
	HIGH SCHOOL GRADUATE	HIGH SCHOOL GRADUATE	% CHANGE	ASSOCIATE DEGREE	ASSOCIATE DEGREE	% CHANGE
CHARLESTON COUNTY	48,175	56,152	16.56%	16,920	25,929	53.25%

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

By 2024, the estimated number of residents in Charleston County with a college degree had grown by 62.72% while the number of residents with graduate or professional degrees increased by 83.48% (Table 1.8).

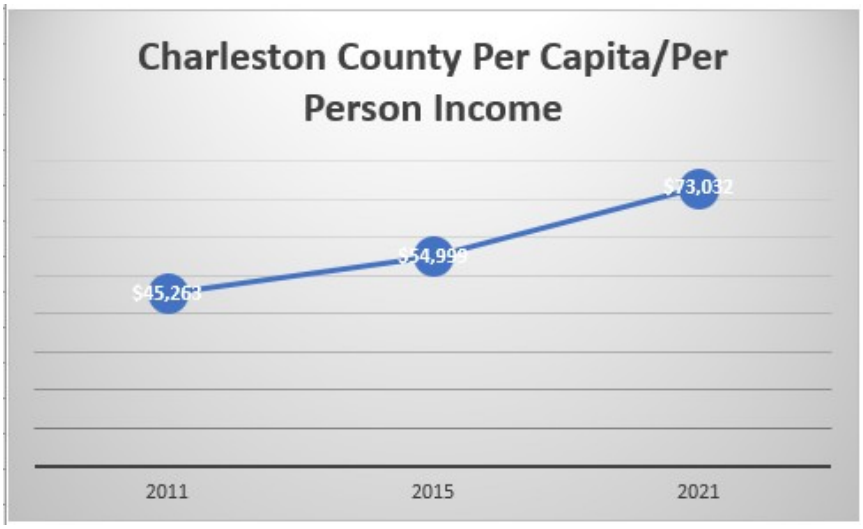
TABLE 1.8 ESTIMATED EDUCATIONAL ATTAINMENT FOR CHARLESTON COUNTY POPULATION 25 AND OVER (2010-2024)						
	2010	2024		2010	2024	
	COLLEGE GRADUATE	COLLEGE GRADUATE	% CHANGE	GRADUATE OR PROFESSIONAL DEGREE	GRADUATE OR PROFESSIONAL DEGREE	% CHANGE
CHARLESTON COUNTY	59,924	97,508	62.72%	34,780	63,813	83.48%

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: S.C. 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: S.C. Revenue and Fiscal Affairs Office

Statistics

Charleston County SCHOOL DISTRICT

DEMOGRAPHICS		
CALENDAR YEAR	PER CAPITA INCOME	UNEMPLOYMENT RATE
2025	$73,032*	3.6
2024	73,032*	3.4
2023	73,032*	2.5
2022	73,032*	2.7
2021	73,032	3.5
2020	68,720	6.1
2019	67,053	2.2
2018	61,412	2.7
2017	59,522	3.4
2016	57,159	4.0
2015	54,999	4.8
* DATA NOT YET AVAILABLE		

Source: S.C. Dept. of Employment and Workforce, S.C. Revenue and Fiscal Affairs Office

PRINCIPAL TAXPAYERS				
NAME	APPRAISAL	ASSESSED VALUE	MILLS	GROSS TAX
DOMINION ENERGY SOUTH CAROLINA	892,237,900	93,684,980	0.1655	15,504,864
THE BOEING COMPANY	1,603,224,456	64,129,779	0.1655	10,613,478
TRIDENT MEDICAL CENTER LLC	300,334,573	22,137,800	0.1655	3,663,806
CHARLESTON PLACE PROPCO LLC	290,058,750	17,403,540	0.1655	2,880,286
MERCEDES BENZ VANS LLC	316,192,771	15,101,144	0.1655	2,499,239
MID-AMERICA APARTMENTS LP	191,384,364	11,502,040	0.1655	1,903,588
BERKELEY ELECTRIC CO-OP	106,326,490	11,164,280	0.1655	1,847,688
KIAWAH REAL ESTATE COMPANY	165,916,661	9,954,490	0.1655	1,647,468
MORRISON YARD OWNER LLC	151,423,000	9,085,380	0.1655	1,503,630
JASPER DEVELOPMENT LLC	146,932,318	8,815,940	0.1655	1,459,038

Source: Charleston County

Dominion Energy®



MERCEDES BENZ

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	*	142.5	23.0	165.5
2027		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				

Index Of Taxpaying Ability

Charleston County SCHOOL DISTRICT

DISTRICT NAME: CHARLESTON

GENERATED ON: 11/24/2025

INDEX YEAR: 2026

TAX YEAR: 2024

OWNER OCCUPIED RESIDENTIAL	2,032,466,320
ALL OTHER REAL PROPERTY	2,706,053,127
AGRICULTURAL PROPERTY-USE VALUE	1,608,280
PERSONAL PROPERTY-LOCALLY ASSESSED	444,556,789
REAL AND PERSONAL PROPERTY-DOR ASSESSED	306,720,896
FEE-IN-LIEU AND JOINT INDUSTRIAL PARK	154,665,157
TIER 1, 2, AND 3, REPLACEMENT ASSESSMENT	765,726,290
TOTAL ADJUSTED ASSESSED	**4,379,330,539**

INDEX OF TAXPAYING ABILITY

DISTRICT FISCAL CAPACITY / STATEWIDE FISCAL CAPACITY = INDEX OF TAXPAYING ABILITY

4,379,330,539 / 33,078,266,938 = 0.1324

TAX BASE	APPRAISED	RATIO	ASSESSED	NBR
OWNER OCCUPIED				
AGRICULTURAL (PRIVATE)	36,776,250	0.04	1,471,050	4,776
AGRICULTURAL (CORPORATE)	2,287,167	0.06	137,230	74
ALL OTHER	45,100,885,450	0.06	2,706,053,127	97,193
SUBTOTAL	45,139,948,867		2,707,661,407	102,043
MOTOR	5,354,838,650	0.06	321,290,319	
OTHER PERSONAL	1,173,966,381	0.105	123,266,470	
TOTAL UNDER COUNTY	51,668,753,898		3,152,218,196	
FEE-IN-LIEU AND JOINT INDUSTRIAL PARK ASSESSED			154,665,157	
MANUFACTURING PROPERTY	321,363,924	0.105	33,743,212	
UTILITY PROPERTY	1,493,199,429	0.105	156,785,940	
BUSINESS PERSONAL PROPERTY	1,031,089,905	0.105	108,264,440	
MOTOR CARRIER	75,498,133	0.105	7,927,304	
TIER 1, 2, AND 3			765,726,290	
TOTAL SCDOR	2,921,151,390		1,227,112,343	
GRAND TOTAL	54,589,905,288		4,379,330,539	

Limits On Millage Increases

Charleston County SCHOOL DISTRICT

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%	4.0	4.0	0.0	0.0
2020	2019	126.7	0.0	3.48%	4.3	4.3	0.0	0.0
2021	2020	118.6	118.6	3.09%	3.9	3.9	0.0	0.0
2022	2021	123.7	0.0	2.53%	3.0	3.0	0.0	0.0
2023	2022	130.0	0.0	5.72%	7.1	7.1	0.0	0.0
2024	2023	138.3	0.0	9.37%	12.2	12.2	0.0	0.0
2025	2024	145.2	0.0	5.51%	7.6	7.6	0.0	0.0
2026	2025	142.5	131.4	4.36%	5.7	5.7	0.0	0.0
2027	2026	145.2	0.0	3.41%	4.9	2.7	0.0	2.2

GOF Staff Allocations By Formula

Charleston County SCHOOL DISTRICT

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	COUNSELOR MS	COUNSELOR 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*⁰	1	1	1	1	1	1	1	1	5	6
2750-2999	3	3	8*⁰	1	1	1	1	1	1	1	1	5	6
3000-3249	3	3	9*⁰	1	1	1	1	1	1	1	1	5	6
3250-3499	3	3	10*⁰	1	1	1	1	1	1	1	1	5	7
3500-3749	3	3	11*⁰	1	1	1	1	1	1	1	1	5	7
3750-3999	3	3	11*⁰	1	1	1	1	1	1	1	1	5	8
4000-4249	3	3	12*⁰	1	1	1	1	2	1	1	1	5	8
4250-4499	3	3	12*⁰	1	1	1	1	2	1	1	1	5	9

SCHOOL SIZE	COUNSELOR 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)

PRINCIPAL - ALL SCHOOLS = 1

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

⁰ At 2500 enrollment, one Assistant Principal converts to an Associate Principal

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

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,

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**

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

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

HIGH
1 - 749
1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Specialist
750 - 999
1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Specialist
2 190 day Clerks
1000 - 1499
1 240 day Secretary
1 240 day Bookkeeper
1 240 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

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

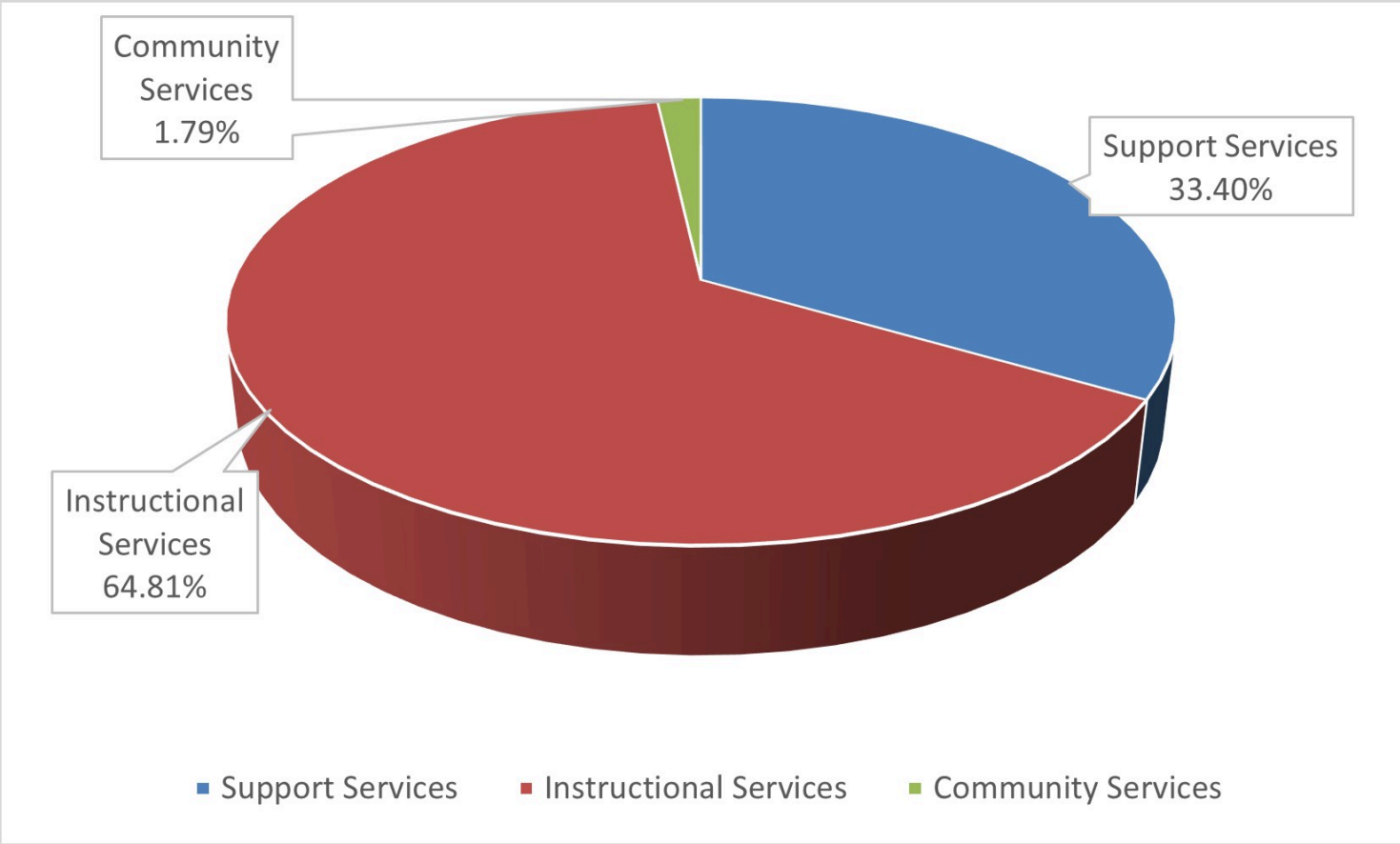
HIGH
3150 – 3399
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
2 240 Student Data Specialists
4 240 day Clerks
13 222 day Clerks
3400-3649
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
2 240 Student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

FY 2027 Projected GOF Full Time Equivalents by Formula

Positions	Projected FY2023 Elementary	Projected FY2024 Elementary	Projected FY2025 Elementary	Projected FY2026 Elementary	Projected FY2027 Elementary	Projected FY2023 Middle	Projected FY2024 Middle	Projected FY2025 Middle	Projected FY2026 Middle	Projected FY2027 Middle	Projected FY2023 High	Projected FY2024 High	Projected FY2025 High	Projected FY2026 High	Projected FY2027 High
Kindergarten Teacher	146.00	152.00	142.00	143.00	144.00										
Kindergarten Assistant	146.00	152.00	142.00	143.00	144.00										
Primary Teacher - 1st Grade	179.00	181.00	177.00	183.00	178.00										
Primary Teacher - 2nd Grade	150.00	154.00	156.00	141.00	146.00										
Primary Teacher - 3rd Grade	146.00	147.00	155.00	158.00	141.00										
Primary Grades 1 - 3 Combined															
Art Teacher	41.00	42.50	42.00	43.00	42.50										
Music Teacher	41.00	42.50	42.00	43.00	45.50										
PE Teacher	50.40	49.90	49.40	50.40	50.40										
Elementary Teacher - 4th Grade	132.00	132.00	143.00	140.00	138.00										
Elementary Teacher - 5th Grade	136.00	132.00	137.00	141.00	138.00										
Elementary Grades 4 - 5 Combined															
Elementary Teacher - 6th Grade	1.00	1.00	1.00	1.00											
Middle School Teacher	12.00	12.00	12.00	12.00	12.00	372.00	354.00	359.00	362.00	374.00	52.00	52.00	52.00	52.00	37.00
Middle School Related Arts Teacher	2.00	2.00	2.00	2.00	2.00	12.00	12.00	12.00	12.00	13.00	3.00	3.00	3.00	3.00	2.00
High School Teacher											565.00	560.00	567.00	586.00	580.00
Montessori Primary Teacher (3, 4 , 5 yr olds)	26.00	26.00	26.00	27.00	27.00										
Montessori Primary Teacher Assistant	26.00	26.00	26.00	27.00	27.00										
Montessori Lower EL Teacher (1st, 2nd, 3rd)	21.00	22.00	22.00	22.00	22.00										
Montessori Lower EL Teacher Assistant	21.00	22.00	22.00	22.00	22.00										
Montessori Upper EL Teacher (4th, 5th, 6th)	17.00	17.00	16.00	17.00	18.00										
Montessori Upper EL Teacher Assistant	17.00	17.00	16.00	17.00	18.00										
Montessori MST (7th, 8th, 9th)	8.00	8.00	8.00	8.00	8.00										
Montessori MS Teacher Assistant	8.00	8.00	8.00	8.00	8.00										
Guidance Director											11.00	11.00	11.00	11.00	11.00
School Counselor (190 Days)	43.60	44.20	43.20	48.00	48.60	23.00	21.00	21.00	20.00	23.00	31.00	30.00	30.00	31.00	30.00
Lead Teacher (190 days)															
Media Specialist	47.00	47.00	47.00	47.00	48.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Media Clerk (190 days)	8.00	10.00	7.00	9.00	6.00	6.00	4.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00
Assistant Administrator (190 days)	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00					
Assistant Principal (210 days)						2.00	2.00	2.00	1.00	1.00	3.00	3.00	3.00	3.00	4.00
Assistant Principal (240 days)	17.00	18.00	18.00	19.00	48.00	12.00	11.00	11.00	11.00	13.00	15.00	15.00	15.00	16.00	18.00
Associate Principal (240 days)											1.00	1.00	1.00	1.00	2.00
Bookkeeper (210 days)											1.00	1.00	1.00	1.00	1.00
Bookkeeper (240 days)	2.00	2.00	2.00	1.00		3.00	3.00	3.00	4.00	3.00	10.00	10.00	10.00	10.00	10.00
Clerk (222 days)	10.00	12.00	9.00	10.00	6.00	9.00	7.00	8.00	9.00	8.00	23.00	20.00	20.00	23.00	20.00
Clerk (240 days)											5.00	5.00	5.00	6.00	6.00
Secretary II (240 days)															
Secretary III (240 days)	2.00	2.00	2.00	1.00		3.00	3.00	3.00	4.00	3.00	11.00	11.00	11.00	11.00	11.00
Secretary III Bilingual (190 days)	0.50	0.50	0.50	0.50											
Secretary III Bilingual (222 days)															
Secretary III Bilingual (240 days)	5.80	8.10	8.10	8.10	11.60	4.60	4.50	4.50	4.50	5.00	2.40	3.00	3.00	3.00	4.00
Secretary/Bookkeeper (240 days)	45.00	45.00	45.00	46.00	48.00	9.00	9.00	9.00	8.00	10.00					
Student Data Clerk (222 days)	46.00	47.00				12.00	12.00				7.00	7.00			
Student Data Clerk (240 days)											5.00	5.00			
Student Data Specialist (240 days)			47.00	47.00	48.00			12.00	12.00	13.00			12.00	12.00	12.00
	1555.30	**1582.70**	**1574.20**	**1586.00**	**1596.60**	**481.60**	**456.50**	**463.50**	**466.50**	**486.00**	**762.40**	**755.00**	**762.00**	**787.00**	**767.00**

Authorized Positions - All Funds



FTES BY FUNCTION				
	FY2025 BUDGET	FY2026 BUDGET	FY2027 ADOPTED	FY2026-FY2027 VARIANCE
SUPPORT SERVICES	2,069.47	2,263.76	2,288.03	24.27
INSTRUCTIONAL SERVICES	4,126.97	4,422.19	4,439.45	17.26
COMMUNITY SERVICES	111.41	120.31	122.64	2.33
	6,307.85	**6,806.27**	**6,850.12**	**43.86**

Some of the major staffing changes from FY2026 to FY2027 relate to school location and program changes particularly on the Peninsula. Julian Mitchell Elementary is being converted to the Simmons-Pinckney Middle School for FY2027. This change affects staff allocations not only at Mitchell but also at Charleston Progressive Academy, Memminger Elementary, and Sanders-Clyde Elementary on the Peninsula. Other staffing changes from FY2026 to FY2027 at school locations are based on enrollment projections. Also, there was a significant shift in allocation from the General Operating Fund to the Weighted Student Formula Fund related to standard and literacy allocations. Furthermore, the District invested significant funding for Special Education to add 39 new centrally allocated FTEs as well as 10 FTEs to expand Employee Daycare locations in FY 2027.

Authorized Positions (FTEs) By Location

Charleston County SCHOOL DISTRICT

	FY2025 BUDGET	FY2026 BUDGET	FY2027 ADOPTED	FY2026-FY2027 VARIANCE
0101 SUPERINTENDENT'S OFFICE	4.00	9.00	3.00	-6.00
0102 DEPUTY SUPERINTENDENTS OFFICE	3.00	3.00	2.00	-1.00
0103 FACILITY MANAGEMENT	3.00	3.00	3.00	
0104 CHIEF ACADEMIC OFFICE	22.00	7.00	18.00	11.00
0105 PAYROLL OFFICE	13.00	13.00	13.00	
0106 ACCOUNTING OFFICE	12.00	13.00	12.00	-1.00
0107 EXPANDED LEARNING	55.38	53.31	54.95	1.64
0108 EMPLOYEE RELATIONS	4.50	4.50	5.00	0.50
0110 ELEVATION SCHOOLS	5.00	5.00	4.00	-1.00
0111 MAINTENANCE	14.00	14.00	14.00	
0112 NUTRITION SERVICES	329.20	340.31	306.52	-33.80
0113 CAPITAL IMPROVEMENT	6.50	6.50	6.00	-0.50
0115 COMMUNICATIONS	11.00	8.00	9.00	1.00
0116 CONSTRUCTION PROCUREMENT	2.00	2.00	2.00	
0117 LEGAL SERVICES	3.00	5.00	5.00	
0118 GIFTED & TALENTED OFFICE	58.30	57.80	57.80	
0119 PLANT OPERATIONS	18.00	18.00	19.00	1.00
0120 FEDERAL PROGRAMS OFFICE	22.00	16.00	6.50	-9.50
0121 VISUAL & PERFORMING ARTS	20.05	21.05	28.75	7.70
0122 MLL & OTIS	74.90	117.01	122.62	5.61
0123 ADULT EDUCATION	5.00	5.00	5.00	
0124 EDUC LDRSHP & EFFECTIVENESS	4.00	7.00	7.00	
0125 CURRICULUM AND INSTRUCTION	21.00	4.00	33.00	29.00
0126 PLANNING & FACILITY USE	10.00	10.00	10.00	
0133 STUDENT SUPPORT	81.05	86.05	95.19	9.14
0134 NURSING SERVICES OFFICE	112.36	114.74	115.80	1.06
0135 CAREER & TECHNOLOGY EDUCATION	18.00	18.00	18.00	
0136 STUDENT INFORMATION	10.00	10.00	10.00	
0137 BUSINESS INTELLIGENCE	7.00	7.00	9.00	2.00

0139 AUXILIARY SERVICES	2.00	3.00	3.00	
0140 SECURITY & EMERG MGMT	17.00	18.00	20.50	2.50
0144 PROCUREMENT SERVICES	9.00	11.00	11.00	
0147 CAPITAL PROJECTS ACCOUNTING	5.00	5.00	5.00	
0149 SCHOOL SUPPORT	18.00	23.00	32.11	9.11
0150 CHILD DEVELOPMENT	5.00	5.00	5.00	
0151 HEADSTART	66.00	70.50	71.50	1.00
0153 IT NETWORK OPERATIONS	17.00	18.00	28.00	10.00
0154 TRANSPORTATION	9.25	9.25	10.25	1.00
0156 IT CUSTOMER SUPPORT	31.00	31.00	36.32	5.32
0157 HUMAN RESOURCES	48.00	60.00	65.40	5.40
0158 BUDGETING OFFICE	10.75	11.00	11.00	
0161 ENERGY SERVICES	2.00	2.00	2.00	
0166 SAFETY AND RISK SERVICES	4.00	4.00	3.00	-1.00
0167 GUIDANCE & COUNSELING	3.00	3.00	0.00	-3.00
0169 DEPT OF EXCEPTIONAL CHILDREN	192.70	186.80	228.79	41.99
0170 ASSESSMENT & EVALUATION	12.00	14.00	14.00	
0173 CHIEF INFORMATION OFFICE	4.00	4.00	4.00	
0174 STRATEGY PARTNERSHPS & PLNG	0.00	0.00	4.00	4.00
0177 SCHOOL CHOICE	7.00	7.00	7.00	
0179 FINANCIAL OPERATIONS	10.00	10.00	8.00	-2.00
0180 CHIEF FINANCIAL OFFICE	2.00	3.00	10.00	7.00
0189 CHIEF OPERATING OFFICER	0.00	0.00	1.00	1.00
0191 ENERGY/ENVIRONMENTAL	24.00	24.00	25.00	1.00
0192 MAINTENANCE PROGRAM	84.00	84.15	86.15	2.00
0193 GENERAL SERVICES	9.00	9.00	9.00	
0195 FINANCIAL SERVICES	10.00	6.00	0.00	-6.00
0200 ELEMENTARY LEARNING COMM	6.00	6.00	6.00	
0202 MT PLEASANT ACADEMY	54.60	56.70	55.90	-0.80
0203 MAMIE P WHITESIDES ELEMENTARY	68.68	69.43	69.75	0.32
0204 SULLIVAN'S ISLAND ELEMENTARY	47.60	46.60	47.80	1.20
0205 BELLE HALL ELEMENTARY	60.98	61.00	61.30	0.30
0207 JENNIE MOORE ELEMENTARY	84.94	92.85	83.45	-9.40
0208 CHARLES PINCKNEY ELEMENTARY	43.00	46.50	44.80	-1.70
0209 LAUREL HILL PRIMARY	67.50	76.60	74.50	-2.10
0210 GOV JAMES B EDWARDS ELEMENTARY	75.90	74.80	72.80	-2.00
0211 EAST COOPER CAS	34.00	34.00	34.00	
0213 CAROLINA PARK ES	79.03	74.20	78.60	4.40
0242 LAING MIDDLE	76.00	75.00	72.00	-3.00

0245 MOULTRIE MIDDLE	85.50	87.25	88.75	1.50
0247 CARIO MIDDLE	79.55	79.50	75.50	-4.00
0253 LUCY G BECKHAM HIGH SCHOOL	137.33	143.50	136.80	-6.70
0257 WANDO HIGH SCHOOL	211.17	214.76	215.54	0.78
0268 WINDWOOD FARMS PROGRAM	9.20	6.00	6.00	
0304 HARBOR VIEW ELEMENTARY	58.50	58.90	58.92	0.02
0305 STILES POINT ELEMENTARY	60.50	65.70	64.20	-1.50
0309 MURRAY-LASAINE ELEMENTARY	48.21	47.25	47.25	
0310 JAMES ISLAND ELEMENTARY	63.00	67.90	66.95	-0.95
0344 CAMP ROAD MIDDLE SCHOOL	68.50	74.75	73.75	-1.00
0359 SEPTIMA P CLARK ACADEMY	26.05	26.00	26.00	
0412 CHICORA ELEMENTARY	46.30	53.30	50.40	-2.90
0414 LAMBS ELEMENTARY	56.00	70.30	68.80	-1.50
0415 LADSON ELEMENTARY	86.00	97.20	67.20	-30.00
0416 PINEHURST ELEMENTARY	60.40	71.50	71.60	0.10
0418 NORTH CHARLESTON ELEMENTARY	55.55	67.25	63.60	-3.65
0419 NORTH CHAS CREATIVE ARTS ELEM	48.50	54.90	54.48	-0.42
0420 MALCOLM C HURSEY ELEMENTARY	65.50	69.60	73.80	4.20
0421 W B GOODWIN ELEMENTARY	53.00	62.90	63.60	0.70
0422 MATILDA F DUNSTON ELEMENTARY	57.15	60.90	61.40	0.50
0424 HUNLEY PARK ELEMENTARY	55.50	65.00	64.00	-1.00
0425 A C CORCORAN ELEMENTARY	76.50	88.23	88.03	-0.20
0426 MIDLAND PARK PRIMARY SCHOOL	69.50	83.80	82.80	-1.00
0428 DEER PARK MIDDLE SCHOOL	35.75	39.00	36.60	-2.40
0430 LADSON PRIMARY	0.00	1.00	45.90	44.90
0435 MARY FORD EARLY LRN & FAM CTR	65.70	69.90	63.90	-6.00
0436 PEPPERHILL ELEMENTARY	48.50	57.00	60.68	3.68
0441 NORTHWOODS MIDDLE SCHOOL	62.00	74.00	76.00	2.00
0444 MORNINGSIDE MIDDLE	51.50	62.50	61.00	-1.50
0445 MILITARY MAGNET ACADEMY	67.25	70.40	69.40	-1.00
0446 ZUCKER MIDDLE SCHOOL	52.50	59.50	58.10	-1.40
0450 CHAS COUNTY SCHOOL OF THE ARTS	88.10	87.74	88.80	1.06
0452 NORTH CHARLESTON HIGH	86.00	98.00	97.20	-0.80
0454 R B STALL HIGH	173.00	208.50	195.00	-13.50
0457 COOPER RIVER CAS	23.90	23.90	23.90	
0458 ACADEMIC MAGNET HIGH SCHOOL	56.10	57.60	60.00	2.40
0463 DANIEL JENKINS ACADEMY	37.20	37.50	38.50	1.00
0464 JUVENILE DETENTION CTR	7.00	9.00	6.50	-2.50
0468 LIBERTY HILL ACADEMY	40.45	37.55	44.18	6.63

0472 TURNING POINT ACADEMY	17.83	18.50	20.50	2.00
0504 ST JAMES-SANTEE ELEMENTARY	42.00	44.75	41.25	-3.50
0603 ST ANDREWS ELEMENTARY	60.50	74.95	75.15	0.20
0605 STONO PARK ELEMENTARY	38.19	41.20	39.50	-1.70
0606 OAKLAND ELEMENTARY	61.50	68.50	66.82	-1.68
0608 ASHLEY RIVER ELEMENTARY	63.20	66.81	68.25	1.44
0611 SPRINGFIELD ELEMENTARY	72.50	78.50	76.00	-2.50
0612 MONTESSORI COMMUNITY SCHL CHAS	35.25	36.50	36.42	-0.08
0616 DRAYTON HALL ELEMENTARY	61.50	69.30	68.30	-1.00
0642 CE WILLIAMS - SOUTH (7TH 8TH)	80.25	84.96	83.25	-1.71
0647 CE WILLIAMS - NORTH (6TH)	49.25	51.25	53.25	2.00
0653 WEST ASHLEY HIGH SCHOOL	167.56	189.89	189.80	-0.09
0667 WEST ASHLEY CAS	20.00	20.00	20.00	
0700 HIGH SCHOOL LEARNING COMMUNITY	4.00	4.00	4.00	
0705 CHARLESTON PROGRESSIVE SCHOOL	32.90	44.90	62.40	17.50
0706 MEMMINGER ELEMENTARY	58.10	59.50	61.00	1.50
0707 JAMES SIMONS MONTESSORI	50.40	55.50	56.40	0.90
0709 BUIST ACADEMY ELEMENTARY	45.70	46.70	46.50	-0.20
0712 JULIAN MITCHELL ELEMENTARY	33.40	36.80	0.00	-36.80
0714 SANDERS-CLYDE ELEMENTARY	70.50	80.50	71.00	-9.50
0744 SIMMONS-PINCKNEY MIDDLE	42.20	43.10	43.00	-0.10
0755 BURKE HIGH	60.30	65.27	70.80	5.53
0760 EARLY COLLEGE HIGH SCHOOL	34.50	37.50	38.50	1.00
0800 MIDDLE SCHOOL LEARNING COMM	2.00	2.00	2.00	
0808 C C BLANEY ELEMENTARY	8.50	8.50	8.50	
0809 JANE EDWARDS ELEMENTARY	23.10	24.30	20.50	-3.80
0810 E B ELLINGTON ELEMENTARY	42.40	52.30	52.10	-0.20
0811 MINNIE HUGHES ELEMENTARY	38.70	39.50	36.50	-3.00
0851 BAPTIST HILL HIGH	72.25	46.00	45.50	-0.50
0853 BAPTIST HILL MIDDLE	0.00	31.50	32.00	0.50
0902 ANGEL OAK PRIMARY	75.70	71.70	76.70	5.00
0903 JOHNS ISLAND ES	0.00	54.70	56.70	2.00
0907 EDITH FRIERSON ELEMENTARY	32.00	35.80	36.50	0.70
0944 HAUT GAP MIDDLE	41.65	45.65	46.65	1.00
0951 ST JOHN'S HIGH	48.50	52.30	52.30	
	6,307.85	6,806.27	6,850.12	43.86

Class Size Overage Guidelines

Charleston County SCHOOL DISTRICT

PURPOSE:

The purpose of this guidance is to address situations during the 10-day enrollment adjustment period where 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 applies to all schools within CCSD 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:
   - If enrollment exceeds the recommended class size by 1 to 4 students during the 10-day enrollment adjustment period, student will be added to existing classes.
   - 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.
   - 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.
   - Ensure the assignment is feasible and in the best interests of students and teachers before finalizing.
   - Final approval of the stipend must also be confirmed by CCSD's Human Resources Department.
6. Evaluation, Review and Effective Date:
   - CCSD will review this guidance annually to assess its impact and make adjustments to the stipend amount, class size overage limits, or other aspects as necessary. It will remain in effect unless revised or revoked by Administration.

RESPONSIBILITIES:

- Principals: Responsible for monitoring class sizes, reallocating students, and initiating 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.

School Allocations Flex Point Guidelines

Charleston County SCHOOL DISTRICT

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.

1. **Salary Considerations:** Average salaries for the selected position will be used to determine budget impacts.
2. **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.**
3. **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.

WSF Calculations And Allocations By School

Charleston County SCHOOL DISTRICT

Base Allocation

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 multilingual 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 FY27 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 FY27 WSF model, the full base allocation is $1,446.15 which was derived from the total FY26 allocation divided by the unique pupils served during the fiscal year with a 6.8% increase. The pupil allocations, shown below, are students with disabilities funded at 0.85, pupils in 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 FY27 were placed on a reduced scale and will receive funding at 80% of the per pupil calculation.

FULL PER PUPIL CALCULATION	**$ 1,446.15**	
STUDENTS WITH DISABILITIES (SWD)	0.85	$ 1,229.23
PUPILS IN POVERTY (PIP)	0.7	$ 1,012.31
MULTILINGUAL LEARNERS (ML)	1	$ 1,446.15
80% PER PUPIL CALCULATION		
STUDENTS WITH DISABILITIES (SWD)	0.68	$ 983.38
PUPILS IN POVERTY (PIP)	0.56	$ 809.84
MULTILINGUAL LEARNERS (ML)	0.8	$ 1,156.92

Standard Reallocation

To improve equity, transparency, and consistency in school funding, the district transitioned select standard staffing allocations that exceeded the staffing formula into the Weighted Student Funding (WSF) model. Historically, some staffing positions were funded through legacy allocations that were not directly tied to enrollment or student need. Moving these allocations into WSF ensures resources are distributed using the district's student-based funding methodology.

Positions included in this transition were **Assistant Principals, Computer Teaching Assistants, Math Coaches, Student Concern Specialists, Lead Teachers, School Counselors, Focus Facilitators, and Receptionists.** The district first identified the number of positions funded above the formula and applied the FY26 districtwide average salary for each role to determine the value of those positions. Using average salaries ensured a consistent and equitable calculation across schools.

The total value of these positions was redistributed through the WSF model using FY26 45-day enrollment data, weighted by PIP, ML, and SWD student populations. This approach aligns funding with student need rather than historical staffing patterns.

FULL PER PUPIL CALCULATION	$ 471.31	
STUDENTS WITH DISABILITIES (SWD)	1	$ 471.31
PUPILS IN POVERTY (PIP)	0.7	$ 329.92
MULTILINGUAL LEARNERS (ML)	1	$ 471.31

To ensure stability during the transition, a **hold harmless provision** was implemented. Schools whose redistributed amount was less than the value of their previously funded positions were allowed to retain the higher funding level, ensuring no school experienced a reduction in funding as a result of this transition.

Literacy Enhancement

Literacy allocations were not based on a consistent formula and were often tied to historical staffing patterns rather than current student intervention needs. As a result, elementary schools were frequently prioritized while middle schools had limited access to structured literacy intervention resources.

In addition, the previous approach did not always reflect the scale of need across schools. In some cases, schools with fewer than 50 students requiring literacy intervention received the same staffing support as schools with more than 100 students needing intervention. This created inequities in access to literacy intervention services.

To address these challenges, literacy funding is now distributed using a more consistent and transparent methodology. Funding is now allocated based on **student literacy data**, with resources distributed according to the number of students identified as requiring literacy intervention support. Both elementary and middle schools are included in the funding formula to ensure that literacy supports are available across grade levels where intervention needs exist.

PER PUPIL CALCULATION	$ 876.64	
# DOES NOT MEET (3-5)	1	$ 876.64
# BELOW 30TH PERCENTILE (WINTER 2026 IREADY)	1	$ 876.64

Under this model, resources are distributed proportionally based on student need. Schools with larger numbers of students requiring literacy intervention receive a greater share of the available funding, ensuring that staffing and instructional supports align with the scale of intervention required.

This new approach creates greater equity across schools by ensuring literacy resources follow student need. Staffing and intervention supports are now more directly aligned to demonstrated student data, which helps ensure schools serving larger numbers of students requiring literacy intervention receive the appropriate level of support.

Overall, the new model strengthens transparency and supports more strategic use of literacy funding, ensuring resources are targeted where they can have the greatest impact on improving student literacy outcomes.

PLANNING AND ALIGNMENT

All WSF dollars should be anchored to your school-wide needs assessment and your School Renewal Plan (SRP), as well as aligned to SMART goals. In addition, each investment should be tied to both a formative success measure and a summative success measure. Every strategy needs to support literacy, math, college and career readiness, or chronic absenteeism in a specific WSF subgroup (ML, PIP, SWD).

For example, investing in a Certified Literacy Interventionist should align with the SRP, include a formative measure such as FastBridge, and a summative measure such as i-Ready.

Questions to guide WSF Plan Development:

- Who will directly benefit from this expenditure?
- How will this program, person, or activity improve student outcomes, specifically for ML, PIP, and SWD students?
- How is this aligned with the district's goals and/or guardrails?
- What portion (percentage) of our ML, PIP, and SWD student population will be impacted?
- How will I know if this strategy is working? (What formative measure will drive interim progress aligned with my SMART goal?)
- How frequently will I check progress, and what are some potential course corrections?
- What are some of the risks of this strategy? How can I limit or address these risks?

WSF MAY NOT BE USED FOR:

- Maintenance, construction, grounds, custodial, food services
- 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 must be approved by the Associate Supt, CAO, CFO, and Superintendent)
- Field trips or transportation for field trips
- Student uniforms
- Vehicles or capital purchases
- More than (2) two Assistant Principal level positions and (2) two Administrative Support positions. **(If adding a second Assistant Principal-level or Administrative Support position, schools must provide clear, detailed strategy language that explicitly defines the role and clearly demonstrates the need for the additional position.)**

WSF MAY BE USED FOR:

- 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 Supt, CAO, Deputy Superintendent and Superintendent)
- Academic acceleration program
- Strategies to increase attendance
- Extended day/extended year programs for students
- Travel for extended day/extended year for students (i.e., afterschool) by approved vendor
- 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
- Purchase 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)

SPENDING OPPORTUNITIES

LITERACY ENHANCEMENT FUNDS MAY BE USED FOR:

Positions

- Literacy Interventionist/s (certified)
    - Interventionists meet, at minimum, the following criteria:
        - Certified educator with a Bachelor's degree
        - Minimum of three years of teaching experience (required)
        - R2S Literacy Teacher Endorsement (required for K-5)
    - Interventionists provide targeted and intensive Tier 2/3 interventions in small group settings outside of the typical classroom setting.

- Literacy Assistants(s) (classified)
    - Assistants meet, at minimum, the following criteria:
        - Associate's degree
        - Bachelor's Degree is preferred
    - Assistants provide Tier 1 reading and writing support to students in the general education classroom setting under the direction of the classroom teacher and/or Reading Coach.

Other literacy development opportunities

- Professional development sessions, workshops, or conferences (but not travel fees) focused on:
    - Implementing scientifically-based reading instruction (examples: The Reading League, SIOP, etc.)
    - Implementing scientifically-based literacy interventions and models
    - Expanding disciplinary literacy practices
    - Administering and interpreting valid and reliable literacy assessments
    - Collecting and analyzing literacy data to inform reading instruction
    - Teaching and partnering with families/guardians to effectively support literacy learning at home
    - Other aligned literacy topics

- Literacy tutoring, such as:
    - Certified teachers or literacy interventionists providing before or after-school targeted literacy tutoring at your school
    - Approved tutoring vendors providing targeted literacy tutoring during or outside of the school day

LITERACY ENHANCEMENT FUNDS MAY NOT BE USED IN ANY OTHER WAY

Please reach out to the Curriculum and Instruction Department for support if needed.

FY27 WEIGHTED STUDENT FUNDING (WSF) BY GEOGRAPHIC AREA

EAST COOPER								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0202	MT PLEASANT ACADEMY	119	30	88	237	$ 272,021	$ 94,876	$ 44,704
0203	MAMIE WHITESIDES ELEMENTARY	128	41	78	247	$ 334,995	$ 98,316	$ 42,079
0204	SULLIVAN'S ISLAND ELEMENTARY	71	8	34	113	$ 125,237	$ 43,220	$ 30,681
0205	BELLE HALL ELEMENTARY	118	19	57	194	$ 225,849	$ 74,751	$ 27,281
0207	JENNIE MOORE ELEMENTARY	218	53	95	366	$ 414,105	$ 155,251	$ 115,505
0208	CHARLES PINCKNEY ELEMENTARY	118	15	73	206	$ 230,878	$ 80,406	$ 47,075
0209	LAUREL HILL PRIMARY	96	29	64	189	$ 217,790	$ 155,251	$ 35,942
0210	JAMES B EDWARDS ELEMENTARY	193	39	99	331	$ 373,468	$ 155,251	$ 84,978
0213	CAROLINA PARK ELEMENTARY	149	33	73	255	$ 337,839	$ 155,251	$ 84,366
0242	LAING MIDDLE	203	25	77	305	$ 351,951	$ 134,351	$ 47,668
0245	MOULTRIE MIDDLE	214	37	84	335	$ 373,396	$ 134,351	$ 50,691
0247	THOMAS C. CARIO MIDDLE	190	36	102	328	$ 369,781	$ 127,726	$ 36,710
0253	LUCY GARRETT BECKHAM HIGH	373	57	141	571	$ 633,341	$ 433,290	
0257	WANDO HIGH	505	50	227	782	$ 862,556	$ 890,308	
TOTAL		2695	472	1292	4459	$ 5,123,207	$ 2,732,599	$ 647,680

JAMES ISLAND								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0304	HARBOR VIEW ELEMENTARY	233	10	73	316	$ 354,398	$ 155,251	$ 88,509
0305	STILES POINT ELEMENTARY	101	10	48	159	$ 244,080	$ 60,658	$ 33,232
0309	MURRAY LASAINE MONTESSORI	82	5	27	114	$ 141,316	$ 99,987	$ 24,502
0310	JAMES ISLAND ELEMENTARY	234	17	64	315	$ 421,385	$ 222,902	$ 105,126
0344	CAMP ROAD MIDDLE	285	19	80	384	$ 432,409	$ 140,687	$ 64,976
TOTAL		935	61	292	1288	$ 1,593,588	$ 679,485	$ 316,345

NORTH CHARLESTON								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0412	CHICORA ELEMENTARY	311	53	70	434	$ 477,519	$ 165,983	$ 198,190
0414	LAMBS ELEMENTARY	373	188	68	629	$ 733,053	$ 243,717	$ 275,308
0415	LADSON ELEMENTARY	536	186	100	822	$ 934,502	$ 311,633	$ 408,513
0416	PINEHURST ELEMENTARY	503	529	73	1105	$ 1,363,936	$ 449,681	$ 569,026
0418	NORTH CHARLESTON ELEMENTARY	321	156	79	556	$ 647,658	$ 216,663	$ 208,605
0419	N. CHARLESTON CREATIVE ARTS	277	129	41	447	$ 517,360	$ 171,511	$ 189,321
0420	MALCOLM C. HURSEY MONTESSORI	259	41	99	399	$ 443,173	$ 151,433	$ 97,319
0421	W B GOODWIN ELEMENTARY	345	216	54	615	$ 727,992	$ 241,078	$ 247,187
0422	MATILDA DUNSTON ELEMENTARY	286	284	53	623	$ 768,306	$ 253,190	$ 350,668
0424	HUNLEY PARK ELEMENTARY	322	211	59	592	$ 703,624	$ 233,489	$ 244,608
0425	A C CORCORAN ELEMENTARY	530	293	57	880	$ 1,030,310	$ 339,818	$ 434,897
0426	MIDLAND PARK PRIMARY	350	240	28	618	$ 735,801	$ 241,784	$ 72,761
0428	DEER PARK MIDDLE	248	85	40	373	$ 423,143	$ 322,550	$ 97,408
0430	LADSON PRIMARY	145	56	21	222	$ 253,582	$ 84,130	$ 38,572
0435	MARY FORD ELEMENTARY	248	6	20	274	$ 332,928	$ 155,251	$ 14,903
0436	PEPPERHILL ELEMENTARY	385	183	51	619	$ 717,073	$ 237,307	$ 269,142
0441	NORTHWOODS MIDDLE	582	326	121	1029	$ 1,209,343	$ 512,869	$ 248,970
0444	MORNINGSIDE MIDDLE	403	240	74	717	$ 845,998	$ 479,571	$ 233,118
0445	MILITARY MAGNET ACADEMY	332	92	50	474	$ 530,592	$ 176,460	$ 28,890
0446	JERRY ZUCKER MIDDLE	317	216	75	608	$ 745,092	$ 281,581	$ 171,081
0450	CHARLESTON SCHOOL OF THE ARTS	252	20	40	312	$ 333,193	$ 299,063	$ 2,540
0452	N CHARLESTON HIGH	654	218	147	1019	$ 1,158,005	$ 552,420	
0454	R B STALL HIGH*	1485	745	259	2489	$ 2,346,718	$ 963,132	
0458	ACADEMIC MAGNET HIGH	118	6	5	129	$ 167,507	$ 133,524	
TOTAL		9582	4719	1684	15985	$ 18,146,408	$ 7,217,838	$ 4,401,027

ST. JAMES SANTEE								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0504	ST JAMES-SANTEE ELEMENTARY	162	1	29	192	$ 201,087	$ 155,251	$ 49,079
TOTAL		162	1	29	192	$ 201,087	$ 155,251	$ 49,079

WEST ASHLEY								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0603	ST ANDREW'S MATH AND SCIENCE	290	90	81	461	$ 536,756	$ 176,272	$ 137,583
0605	STONO PARK ELEMENTARY	318	28	44	390	$ 437,642	$ 138,849	$ 86,761
0606	OAKLAND ELEMENTARY	306	68	94	468	$ 523,651	$ 221,247	$ 121,868
0608	ASHLEY RIVER CREATIVE ARTS	270	51	91	412	$ 458,936	$ 156,005	$ 107,949
0611	SPRINGFIELD ELEMENTARY	450	124	111	685	$ 771,304	$ 259,223	$ 230,472
0612	MONTESSORI COMMUNITY	54	8	13	75	$ 82,214	$ 32,336	$ 13,150
0616	DRAYTON HALL ELEMENTARY	219	59	77	355	$ 446,259	$ 187,587	$ 70,920
0642	C.E. WILLIAMS SOUTH	459	95	107	661	$ 750,709	$ 281,581	$ 255,391
0647	C.E. WILLIAMS NORTH	230	48	53	331	$ 366,985	$ 281,581	
0653	WEST ASHLEY HIGH	1127	176	232	1535	$ 1,680,571	$ 564,117	
TOTAL		3723	747	903	5373	$ 6,055,027	$ 2,298,798	$ 1,024,094

PENINSULA								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0705	CHARLESTON PROGRESSIVE	218	2	27	247	$ 500,708	$ 174,096	$ 76,894
0706	MEMMINGER ELEMENTARY	238	7	52	297	$ 473,660	$ 407,770	$ 125,066
0707	JAMES SIMONS MONTESSORI	185	11	40	236	$ 356,372	$ 85,201	$ 74,265
0709	BUIST ACADEMY	98	14	8	120	$ 159,387	$ 42,701	$ 906
0714	SANDERS-CLYDE ELEMENTARY	360	5	65	430	$ 488,197	$ 151,827	$ 143,681
0744	SIMMONS PINCKNEY MIDDLE	195	6	51	252	$ 268,767	$ 147,881	$ 70,992
0755	BURKE HIGH	314	5	70	389	$ 411,140	$ 531,425	
TOTAL		1608	50	313	1971	$ 2,658,231	$ 1,540,901	$ 491,804

ST. PAULS								
COST CENTER	SCHOOL	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0809	JANE EDWARDS ELEMENTARY	51	7	4	62	$ 83,094	$ 155,251	$ 17,538
0810	E. B. ELLINGTON ELEMENTARY	302	85	51	438	$ 491,329	$ 163,735	$ 134,098
0811	MINNIE HUGHES ELEMENTARY	187	4	17	208	$ 215,983	$ 155,251	$ 45,578
0851	BAPTIST HILL HIGH SCHOOL	260	47	48	355	$ 390,171	$ 332,061	
0853	BAPTIST HILL MIDDLE SCHOOL	170	35	23	228	$ 250,979	$ 100,526	$ 67,507
TOTAL		970	178	143	1291	$ 1,431,556	$ 906,824	$ 264,721

JOHN'S ISLAND								
COST CENTER	SCHOOLS	FY26 45-DAY PIP HEADCOUNT	FY26 45-DAY MLL HEADCOUNT	FY26 45-DAY SWD HEADCOUNT	FY26 45-DAY TOTAL HEADCOUNT	FY 27 BASE ALLOCATION	STANDARD REALLOCATION	LITERACY ENHANCEMENT
0902	ANGEL OAK ELEMENTARY	253	85	66	404	$ 460,165	$ 155,251	$ 65,748
0903	EDITH L FRIERSON ELEMENTARY	347	113	74	534	$ 703,489	$ 202,618	$ 225,296
0907	MT. ZION ELEMENTARY	85	10	32	127	$ 139,843	$ 155,251	$ 38,572
0944	HAUT GAP MIDDLE	239	58	55	352	$ 427,928	$ 132,110	$ 66,532
0951	ST JOHNS HIGH	269	80	58	407	$ 479,785	$ 366,590	
TOTAL		1193	346	285	1824	$ 2,211,210	$ 1,011,820	$ 396,148

GRAND TOTAL								
		20868	6574	4941	32383	$ 37,420,314	$ 16,543,516	$ 7,590,898

Salary And Benefit Compensation Package

Charleston County SCHOOL DISTRICT

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%	18.56%

PEBA DEDUCTIONS	**EMPLOYEE CONTRIBUTION**	***EMPLOYER CONTRIBUTION****	**EMPLOYEE CONTRIBUTION**	***EMPLOYER CONTRIBUTION****
HEALTH INSURANCE		**PER PAYCHECK**		**ANNUAL**
EMPLOYEE ONLY	$48.84	*$275.74*	$1,172.16	*$6,617.76*
EMPLOYEE/SPOUSE	$126.68	*$580.98*	$3,040.32	*$13,943.52*
EMPLOYEE/CHILD	$71.93	*$473.44*	$1,726.32	*$11,362.56*
FULL FAMILY	$153.28	*$758.90*	$3,678.72	*$18,213.60*
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*

* 2026 MONTHLY INSURANCE PREMIUMS FROM PEBA WEBSITE. 2026 PREMIUM RATES ARE IN EFFECT THROUGH DECEMBER 31, 2026. PREMIUM RATES FOR CALENDAR YEAR 2027 WILL BE PUBLISHED IN LATE SUMMER.

190 Day Teacher Salary Schedule

Charleston County SCHOOL DISTRICT

Grayscale Steps - Do Not Use
Teachers at Steps 0 - 4, Place at Step 5

	BACHELOR'S DEGREE	BACHELOR'S +18 DEGREE	MASTER'S DEGREE	MASTER'S +30 DEGREE	DOCTORATE DEGREE
	BACH	BC18	MSTR	MS30	DCTR
STEP (YRS OF EXP)					
0	$ 62,864	$ 65,190	$ 67,911	$ 71,285	$ 75,328
1	$ 63,792	$ 66,178	$ 68,944	$ 72,410	$ 76,575
2	$ 64,734	$ 67,151	$ 69,978	$ 73,520	$ 77,760
3	$ 65,631	$ 68,139	$ 71,027	$ 74,644	$ 79,007
4	$ 66,558	$ 69,127	$ 72,076	$ 75,769	$ 80,208
5	$ 67,500	$ 70,100	$ 73,109	$ 76,879	$ 81,424
6	$ 68,397	$ 71,103	$ 74,158	$ 78,004	$ 82,640
7	$ 69,324	$ 72,060	$ 75,207	$ 79,128	$ 83,825
8	$ 70,282	$ 73,033	$ 76,240	$ 80,253	$ 85,041
9	$ 71,209	$ 74,036	$ 77,289	$ 81,393	$ 86,272
10	$ 72,121	$ 75,009	$ 78,308	$ 82,503	$ 87,488
11	$ 73,033	$ 75,967	$ 79,372	$ 83,612	$ 88,704
12	$ 73,960	$ 76,955	$ 80,405	$ 84,722	$ 89,920
13	$ 74,888	$ 77,928	$ 81,469	$ 85,877	$ 91,121
14	$ 75,891	$ 79,022	$ 82,579	$ 87,078	$ 92,444
15	$ 76,909	$ 80,071	$ 83,734	$ 88,294	$ 93,766
16	$ 77,897	$ 81,104	$ 84,844	$ 89,495	$ 95,058
17	$ 78,916	$ 82,199	$ 85,953	$ 90,726	$ 96,380
18	$ 79,904	$ 83,248	$ 87,108	$ 91,927	$ 97,703
19	$ 80,907	$ 84,327	$ 88,248	$ 93,158	$ 99,010
20	$ 81,910	$ 85,391	$ 89,358	$ 94,359	$ 100,332
21	$ 82,928	$ 86,409	$ 90,483	$ 95,560	$ 101,670
22	$ 83,932	$ 87,504	$ 91,638	$ 96,791	$ 102,962
23	$ 84,935	$ 88,552	$ 92,748	$ 98,007	$ 104,284
24	$ 85,938	$ 89,616	$ 93,872	$ 99,223	$ 105,607
25	$ 86,926	$ 90,711	$ 94,997	$ 100,408	$ 106,899
26	$ 87,960	$ 91,805	$ 96,152	$ 101,655	$ 108,267

27	$ 88,993	$ 92,915	$ 97,323	$ 102,916	$ 109,635
28	$ 90,057	$ 94,024	$ 98,524	$ 104,193	$ 111,018
29	$ 91,136	$ 95,164	$ 99,740	$ 105,500	$ 112,432
30	$ 92,231	$ 96,320	$ 100,971	$ 106,823	$ 113,860
31	$ 93,332	$ 97,481	$ 102,193	$ 108,136	$ 115,280
32	$ 94,441	$ 98,652	$ 103,424	$ 109,459	$ 116,709
33	$ 95,566	$ 99,837	$ 104,686	$ 110,812	$ 118,168
34	$ 96,706	$ 101,038	$ 105,963	$ 112,180	$ 119,643
35	$ 97,861	$ 102,254	$ 107,255	$ 113,563	$ 121,148
36	$ 98,956	$ 103,409	$ 108,486	$ 114,870	$ 122,561
37	$ 100,065	$ 104,580	$ 109,732	$ 116,208	$ 124,005
38	$ 101,190	$ 105,765	$ 110,994	$ 117,560	$ 125,464
39	$ 102,330	$ 106,966	$ 112,271	$ 118,928	$ 126,939
40	$ 103,485	$ 108,182	$ 113,563	$ 120,312	$ 128,444

Non-Teacher Salary Schedule

Charleston County SCHOOL DISTRICT

FY2027 Salary Schedule - Hourly Rate
3% Increase to Maintain 100% Market - Extended to step 37

DBM	STEP 0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A11	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04
A12	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.17	$19.54	$19.89	$20.26	$20.60
A13	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.20	$19.58	$19.95	$20.34	$20.71	$21.09	$21.48	$21.89	$22.29	$22.71	$23.10	$23.54
B21	$19.04	$19.04	$19.04	$19.45	$19.88	$20.31	$20.73	$21.16	$21.58	$22.00	$22.42	$22.87	$23.29	$23.72	$24.13	$24.61	$25.07	$25.52	$25.97	$26.44
B22	$19.71	$20.19	$20.64	$21.13	$21.59	$22.07	$22.55	$23.00	$23.47	$23.96	$24.44	$24.92	$25.39	$25.85	$26.32	$26.81	$27.32	$27.82	$28.35	$28.84	$29.37
B22I	$19.71	$20.19	$20.64	$21.13	$21.59	$22.07	$22.55	$23.00	$23.47	$23.96	$24.44	$24.92	$25.39	$25.85	$26.32	$26.81	$27.32	$27.82	$28.35	$28.84	$29.37
B23	$21.64	$22.20	$22.71	$23.23	$23.74	$24.28	$24.77	$25.30	$25.83	$26.33	$26.86	$27.38	$27.90	$28.42	$28.96	$29.45	$30.01	$30.57	$31.16	$31.71	$32.27
B23I	$21.64	$22.20	$22.71	$23.23	$23.74	$24.28	$24.77	$25.30	$25.83	$26.33	$26.86	$27.38	$27.90	$28.42	$28.96	$29.45	$30.01	$30.57	$31.16	$31.71	$32.27
B24	$24.09	$24.69	$25.26	$25.85	$26.43	$26.99	$27.58	$28.17	$28.74	$29.30	$29.90	$30.48	$31.04	$31.64	$32.21	$32.78	$33.42	$34.03	$34.66	$35.30	$35.92
B31	$24.09	$24.69	$25.26	$25.85	$26.43	$26.99	$27.58	$28.17	$28.74	$29.30	$29.90	$30.48	$31.04	$31.64	$32.21	$32.78	$33.42	$34.03	$34.66	$35.30	$35.92
B25	$27.03	$27.70	$28.35	$29.00	$29.64	$30.30	$30.93	$31.59	$32.25	$32.88	$33.53	$34.20	$34.86	$35.47	$36.14	$36.79	$37.48	$38.18	$38.89	$39.58	$40.30
B32	$27.03	$27.70	$28.35	$29.00	$29.64	$30.30	$30.93	$31.59	$32.25	$32.88	$33.53	$34.20	$34.86	$35.47	$36.14	$36.79	$37.48	$38.18	$38.89	$39.58	$40.30
B32I	$27.46	$28.13	$28.80	$29.48	$30.18	$30.85	$31.52	$32.20	$32.86	$33.54	$34.23	$34.91	$35.58	$36.27	$36.92	$37.58	$38.27	$38.95	$39.62	$40.31	$40.98
C41	$29.92	$30.20	$30.91	$31.61	$32.32	$33.04	$33.74	$34.45	$35.15	$35.84	$36.57	$37.28	$37.98	$38.69	$39.40	$40.12	$40.88	$41.65	$42.42	$43.19	$43.94
C41A	$30.08	$31.42	$32.16	$32.87	$33.63	$34.36	$35.07	$35.81	$36.57	$37.29	$38.03	$38.78	$39.50	$40.24	$40.98	$41.72	$42.52	$43.31	$44.10	$44.90	$45.69
C41I	$30.54	$31.31	$32.06	$32.81	$33.55	$34.32	$35.05	$35.80	$36.57	$37.32	$38.06	$38.83	$39.57	$40.32	$41.08	$41.83	$42.58	$43.34	$44.07	$44.85	$45.60
C42	$31.45	$32.21	$32.95	$33.72	$34.48	$35.24	$35.98	$36.74	$37.48	$38.23	$38.99	$39.75	$40.50	$41.26	$42.01	$42.77	$43.58	$44.40	$45.22	$46.03	$46.87
C42A	$32.08	$32.85	$33.61	$34.38	$35.17	$35.93	$36.71	$37.47	$38.23	$39.01	$39.77	$40.53	$41.32	$42.09	$42.86	$43.63	$44.45	$45.29	$46.13	$46.96	$47.79
C42I	$33.02	$33.85	$34.64	$35.44	$36.28	$37.07	$37.90	$38.70	$39.51	$40.33	$41.14	$41.96	$42.77	$43.58	$44.39	$45.21	$46.01	$46.84	$47.66	$48.45	$49.26
C43	$33.40	$34.22	$35.00	$35.80	$36.62	$37.42	$38.21	$39.01	$39.82	$40.63	$41.42	$42.21	$43.02	$43.83	$44.63	$45.42	$46.30	$47.17	$48.03	$48.89	$49.77
C43A	$34.06	$34.91	$35.71	$36.53	$37.35	$38.16	$38.99	$39.80	$40.64	$41.43	$42.24	$43.06	$43.88	$44.71	$45.53	$46.33	$47.24	$48.10	$48.99	$49.87	$50.76
C43I	$35.47	$36.36	$37.22	$38.10	$38.98	$39.85	$40.73	$41.59	$42.48	$43.35	$44.22	$45.10	$45.97	$46.84	$47.72	$48.57	$49.46	$50.32	$51.21	$52.08	$52.95
C44	$35.83	$36.72	$37.56	$38.45	$39.30	$40.17	$41.02	$41.87	$42.73	$43.60	$44.45	$45.31	$46.19	$47.02	$47.91	$48.76	$49.70	$50.62	$51.55	$52.47	$53.42
C44I	$38.57	$39.51	$40.46	$41.41	$42.37	$43.33	$44.27	$45.22	$46.17	$47.11	$48.06	$49.02	$49.97	$50.91	$51.87	$52.81	$53.77	$54.71	$55.65	$56.61	$57.58
C51	$35.83	$36.72	$37.56	$38.45	$39.30	$40.17	$41.02	$41.87	$42.73	$43.60	$44.45	$45.31	$46.19	$47.02	$47.91	$48.76	$49.70	$50.62	$51.55	$52.47	$53.42
C51I	$38.57	$39.51	$40.46	$41.41	$42.37	$43.33	$44.27	$45.22	$46.17	$47.11	$48.06	$49.02	$49.97	$50.91	$51.87	$52.81	$53.77	$54.71	$55.65	$56.61	$57.58
C45	$38.80	$39.72	$40.66	$41.58	$42.52	$43.44	$44.37	$45.30	$46.24	$47.17	$48.10	$49.03	$49.97	$50.89	$51.84	$52.76	$53.77	$54.77	$55.78	$56.79	$57.79
C45A	$39.56	$40.50	$41.47	$42.42	$43.37	$44.31	$45.26	$46.22	$47.17	$48.10	$49.07	$50.01	$50.96	$51.91	$52.85	$53.81	$54.84	$55.87	$56.89	$57.92	$58.96
C52	$38.80	$39.72	$40.66	$41.58	$42.52	$43.44	$44.37	$45.30	$46.24	$47.17	$48.10	$49.03	$49.97	$50.89	$51.84	$52.76	$53.77	$54.77	$55.78	$56.79	$57.79
C52A	$39.92	$40.88	$41.85	$42.79	$43.75	$44.70	$45.67	$46.62	$47.58	$48.55	$49.50	$50.45	$51.43	$52.38	$53.34	$54.29	$55.33	$56.36	$57.40	$58.44	$59.48
C52I	$42.27	$43.31	$44.35	$45.39	$46.42	$47.47	$48.50	$49.55	$50.60	$51.64	$52.68	$53.71	$54.77	$55.82	$56.84	$57.88	$58.94	$59.98	$60.98	$62.05	$63.09
C53	$40.25	$41.17	$42.12	$43.03	$43.97	$44.89	$45.82	$46.75	$47.69	$48.63	$49.55	$50.48	$51.42	$52.34	$53.29	$54.21	$55.22	$56.22	$57.24	$58.25	$59.25
D61	$41.24	$42.22	$43.22	$44.22	$45.20	$46.19	$47.18	$48.16	$49.16	$50.15	$51.15	$52.12	$53.13	$54.12	$55.09	$56.09	$57.17	$58.24	$59.30	$60.37	$61.44
D61A	$42.44	$43.46	$44.48	$45.51	$46.51	$47.52	$48.56	$49.56	$50.59	$51.61	$52.63	$53.64	$54.67	$55.69	$56.70	$57.72	$58.82	$59.93	$61.02	$62.12	$63.22
D62	$43.20	$44.24	$45.26	$46.30	$47.35	$48.38	$49.41	$50.46	$51.48	$52.52	$53.58	$54.59	$55.63	$56.68	$57.71	$58.74	$59.86	$60.97	$62.13	$63.23	$64.35
D62A	$44.45	$45.53	$46.58	$47.65	$48.73	$49.79	$50.84	$51.92	$52.97	$54.04	$55.14	$56.19	$57.26	$58.34	$59.39	$60.45	$61.61	$62.75	$63.93	$65.08	$66.23
D63	$45.16	$46.23	$47.33	$48.40	$49.48	$50.58	$51.64	$52.74	$53.82	$54.90	$55.98	$57.07	$58.16	$59.23	$60.33	$61.41	$62.58	$63.75	$64.92	$66.10	$67.26
D64	$47.60	$48.75	$49.87	$51.02	$52.17	$53.30	$54.45	$55.60	$56.74	$57.88	$59.02	$60.16	$61.31	$62.44	$63.60	$64.75	$65.96	$67.21	$68.44	$69.68	$70.92
D64I	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$65.96	$67.21	$68.44	$69.68	$70.92
D64P	$48.98	$50.17	$51.32	$52.51	$53.68	$54.85	$56.03	$57.22	$58.40	$59.55	$60.74	$61.91	$63.10	$64.25	$65.46	$66.63	$67.88	$69.16	$70.43	$71.71	$72.98
D71	$47.60	$48.75	$49.87	$51.02	$52.17	$53.30	$54.45	$55.60	$56.74	$57.88	$59.02	$60.16	$61.31	$62.44	$63.60	$64.75	$65.96	$67.21	$68.44	$69.68	$70.92
D65	$50.53	$51.75	$52.95	$54.19	$55.39	$56.60	$57.80	$59.03	$60.22	$61.45	$62.65	$63.88	$65.09	$66.29	$67.52	$68.72	$70.04	$71.35	$72.65	$73.98	$75.29
D65P	$52.00	$53.26	$54.49	$55.76	$57.00	$58.25	$59.49	$60.75	$61.99	$63.24	$64.48	$65.73	$66.98	$68.23	$69.48	$70.73	$72.08	$73.43	$74.77	$76.14	$77.49
D72	$50.53	$51.75	$52.95	$54.19	$55.39	$56.60	$57.80	$59.03	$60.22	$61.45	$62.65	$63.88	$65.09	$66.29	$67.52	$68.72	$70.04	$71.35	$72.65	$73.98	$75.29
E81	$52.97	$54.26	$55.52	$56.80	$58.06	$59.34	$60.61	$61.88	$63.16	$64.42	$65.69	$66.96	$68.24	$69.53	$70.78	$72.06	$73.44	$74.81	$76.17	$77.56	$78.93
E81P	$54.52	$55.85	$57.13	$58.45	$59.75	$61.07	$62.38	$63.68	$64.99	$66.29	$67.61	$68.92	$70.23	$71.54	$72.84	$74.16	$75.57	$76.98	$78.39	$79.83	$81.23
E82	$54.93	$56.25	$57.59	$58.90	$60.20	$61.53	$62.85	$64.16	$65.48	$66.79	$68.13	$69.44	$70.75	$72.08	$73.41	$74.71	$76.14	$77.57	$78.99	$80.42	$81.85
E82I	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$76.14	$77.57	$78.99	$80.42	$81.85
E82P	$56.54	$57.89	$59.27	$60.61	$61.96	$63.32	$64.67	$66.03	$67.38	$68.73	$70.11	$71.47	$72.81	$74.18	$75.54	$76.89	$78.36	$79.84	$81.30	$82.77	$84.24
E83	$56.89	$58.27	$59.63	$60.97	$62.35	$63.73	$65.09	$66.45	$67.82	$69.17	$70.56	$71.90	$73.27	$74.64	$76.01	$77.37	$78.85	$80.33	$81.80	$83.30	$84.76
E91	$59.34	$60.77	$62.20	$63.62	$65.04	$66.46	$67.89	$69.32	$70.73	$72.15	$73.58	$75.00	$76.44	$77.85	$79.28	$80.70	$82.26	$83.78	$85.31	$86.88	$88.40
E92	$62.28	$63.77	$65.28	$66.75	$68.25	$69.74	$71.25	$72.74	$74.24	$75.74	$77.22	$78.73	$80.21	$81.70	$83.19	$84.71	$86.31	$87.93	$89.55	$91.16	$92.77
F101	$64.73	$66.27	$67.83	$69.39	$70.94	$72.50	$74.05	$75.61	$77.16	$78.72	$80.25	$81.81	$83.37	$84.91	$86.48	$88.04	$89.70	$91.38	$93.08	$94.74	$96.44
F102	$66.68	$68.27	$69.89	$71.47	$73.09	$74.69	$76.28	$77.88	$79.49	$81.09	$82.70	$84.27	$85.89	$87.49	$89.10	$90.68	$92.42	$94.14	$95.87	$97.61	$99.35
F103	$68.63	$70.29	$71.92	$73.58	$75.23	$76.87	$78.52	$80.16	$81.81	$83.47	$85.13	$86.76	$88.39	$90.05	$91.70	$93.34	$95.12	$96.91	$98.69	$100.48	$102.25
F111	$71.09	$72.79	$74.50	$76.19	$77.91	$79.63	$81.32	$83.03	$84.74	$86.44	$88.15	$89.86	$91.56	$93.27	$94.99	$96.67	$98.54	$100.37	$102.21	$104.06	$105.90
F112	$74.03	$75.80	$77.57	$79.34	$81.13	$82.90	$84.67	$86.45	$88.24	$90.02	$91.78	$93.57	$95.35	$97.13	$98.91	$100.66	$102.60	$104.51	$106.44	$108.34	$110.27
BUS	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.04	$19.20	$19.58	$19.95	$20.34	$20.71	$21.09	$21.48	$21.89	$22.29	$22.71	$23.10	$23.54

FY2027 Salary Schedule - Hourly Rate
3% Increase to Maintain 100% Market - Extended to step 37

	STEP																
DBM	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
A11	$19.04	$19.04	$19.04	$19.04	$19.24	$19.55	$19.86	$20.18	$20.50	$20.83	$21.14	$21.45	$21.77	$22.10	$22.43	$22.77	$23.11
A12	$20.98	$21.34	$21.68	$22.04	$22.40	$22.77	$23.13	$23.50	$23.89	$24.27	$24.63	$25.00	$25.37	$25.75	$26.14	$26.53	$26.93
A13	$23.94	$24.35	$24.75	$25.16	$25.56	$25.97	$26.39	$26.81	$27.23	$27.67	$28.08	$28.51	$28.93	$29.37	$29.81	$30.26	$30.71
B21	$26.90	$27.37	$27.83	$28.29	$28.75	$29.21	$29.67	$30.15	$30.63	$31.13	$31.59	$32.06	$32.55	$33.03	$33.53	$34.03	$34.54
B22	$29.87	$30.37	$30.89	$31.40	$31.91	$32.43	$32.95	$33.49	$34.01	$34.56	$35.07	$35.61	$36.13	$36.68	$37.22	$37.78	$38.35
B22I	$29.87	$30.37	$30.89	$31.40	$31.91	$32.43	$32.95	$33.49	$34.01	$34.56	$35.07	$35.61	$36.13	$36.68	$37.22	$37.78	$38.35
B23	$32.84	$33.39	$33.96	$34.53	$35.06	$35.66	$36.23	$36.81	$37.41	$38.00	$38.57	$39.16	$39.74	$40.31	$40.92	$41.54	$42.16
B23I	$32.84	$33.39	$33.96	$34.53	$35.06	$35.66	$36.23	$36.81	$37.41	$38.00	$38.57	$39.16	$39.74	$40.31	$40.92	$41.54	$42.16
B24	$36.54	$37.17	$37.80	$38.44	$39.04	$39.69	$40.32	$40.97	$41.63	$42.30	$42.94	$43.59	$44.24	$44.90	$45.57	$46.25	$46.94
B31	$36.54	$37.17	$37.80	$38.44	$39.04	$39.69	$40.32	$40.97	$41.63	$42.30	$42.94	$43.59	$44.24	$44.90	$45.57	$46.25	$46.94
B25	$41.00	$41.69	$42.41	$43.10	$43.81	$44.50	$45.21	$45.93	$46.66	$47.40	$48.11	$48.83	$49.56	$50.31	$51.06	$51.82	$52.60
B32	$41.00	$41.69	$42.41	$43.10	$43.81	$44.50	$45.21	$45.93	$46.66	$47.40	$48.11	$48.83	$49.56	$50.31	$51.06	$51.82	$52.60
B32I	$41.66	$42.32	$43.01	$43.70	$44.35	$45.04	$45.76	$46.49	$47.25	$48.00	$48.72	$49.45	$50.19	$50.93	$51.70	$52.47	$53.26
C41	$44.72	$45.46	$46.24	$46.99	$47.77	$48.52	$49.30	$50.09	$50.89	$51.71	$52.48	$53.27	$54.06	$54.88	$55.70	$56.54	$57.39
C41A	$46.51	$47.30	$48.09	$48.87	$49.68	$50.49	$51.29	$52.12	$52.95	$53.80	$54.60	$55.42	$56.26	$57.10	$57.96	$58.83	$59.71
C41I	$46.33	$47.10	$47.84	$48.59	$49.35	$50.12	$50.92	$51.74	$52.57	$53.41	$54.21	$55.03	$55.86	$56.68	$57.54	$58.40	$59.27
C42	$47.68	$48.47	$49.29	$50.13	$50.93	$51.76	$52.59	$53.43	$54.29	$55.16	$55.98	$56.83	$57.67	$58.53	$59.41	$60.30	$61.21
C42A	$48.65	$49.45	$50.28	$51.12	$51.96	$52.79	$53.64	$54.50	$55.37	$56.26	$57.10	$57.97	$58.83	$59.70	$60.59	$61.50	$62.43
C42I	$50.10	$50.89	$51.72	$52.52	$53.32	$54.16	$55.03	$55.91	$56.80	$57.71	$58.59	$59.46	$60.36	$61.24	$62.16	$63.09	$64.04
C43	$50.63	$51.50	$52.38	$53.24	$54.12	$54.97	$55.86	$56.74	$57.66	$58.59	$59.46	$60.36	$61.25	$62.17	$63.11	$64.05	$65.02
C43A	$51.64	$52.53	$53.42	$54.30	$55.19	$56.08	$56.98	$57.90	$58.82	$59.76	$60.66	$61.56	$62.49	$63.43	$64.38	$65.34	$66.32
C43I	$53.82	$54.70	$55.58	$56.45	$57.31	$58.21	$59.13	$60.08	$61.05	$62.02	$62.95	$63.90	$64.85	$65.82	$66.81	$67.81	$68.83
C44	$54.34	$55.28	$56.20	$57.15	$58.06	$59.01	$59.96	$60.91	$61.89	$62.88	$63.83	$64.79	$65.76	$66.74	$67.74	$68.76	$69.79
C44I	$58.50	$59.46	$60.40	$61.35	$62.32	$63.25	$64.26	$65.29	$66.33	$67.39	$68.40	$69.43	$70.47	$71.53	$72.60	$73.69	$74.80
C51	$54.34	$55.28	$56.20	$57.15	$58.06	$59.01	$59.96	$60.91	$61.89	$62.88	$63.83	$64.79	$65.76	$66.74	$67.74	$68.76	$69.79
C51I	$58.50	$59.46	$60.40	$61.35	$62.32	$63.25	$64.26	$65.29	$66.33	$67.39	$68.40	$69.43	$70.47	$71.53	$72.60	$73.69	$74.80
C45	$58.78	$59.79	$60.81	$61.82	$62.82	$63.82	$64.84	$65.88	$66.93	$68.00	$69.02	$70.06	$71.11	$72.18	$73.26	$74.36	$75.48
C45A	$59.98	$60.98	$62.01	$63.06	$64.09	$65.11	$66.15	$67.21	$68.28	$69.37	$70.41	$71.47	$72.54	$73.63	$74.74	$75.86	$77.00
C52	$58.78	$59.79	$60.81	$61.82	$62.82	$63.82	$64.84	$65.88	$66.93	$68.00	$69.02	$70.06	$71.11	$72.18	$73.26	$74.36	$75.48
C52A	$60.49	$61.53	$62.58	$63.62	$64.64	$65.68	$66.73	$67.80	$68.89	$69.99	$71.04	$72.10	$73.18	$74.28	$75.40	$76.53	$77.67
C52I	$64.13	$65.16	$66.21	$67.25	$68.28	$69.33	$70.44	$71.56	$72.72	$73.88	$74.98	$76.11	$77.25	$78.41	$79.59	$80.78	$81.99
C53	$60.23	$61.24	$62.26	$63.27	$64.27	$65.27	$66.29	$67.33	$68.38	$69.45	$70.47	$71.51	$72.56	$73.63	$74.72	$75.84	$76.97
D61	$62.51	$63.59	$64.66	$65.71	$66.77	$67.86	$68.94	$70.04	$71.16	$72.31	$73.39	$74.49	$75.60	$76.74	$77.89	$79.06	$80.24
D61A	$64.33	$65.45	$66.55	$67.63	$68.72	$69.83	$70.95	$72.08	$73.23	$74.41	$75.52	$76.65	$77.81	$78.97	$80.15	$81.36	$82.58
D62	$65.47	$66.60	$67.71	$68.85	$69.95	$71.09	$72.22	$73.39	$74.56	$75.75	$76.88	$78.04	$79.21	$80.39	$81.60	$82.82	$84.06
D62A	$67.37	$68.55	$69.69	$70.84	$71.99	$73.16	$74.34	$75.52	$76.74	$77.95	$79.12	$80.31	$81.51	$82.74	$83.98	$85.24	$86.51
D63	$68.44	$69.61	$70.78	$71.96	$73.12	$74.29	$75.48	$76.69	$77.92	$79.18	$80.36	$81.58	$82.79	$84.02	$85.27	$86.55	$87.85
D64	$72.14	$73.39	$74.62	$75.84	$77.10	$78.32	$79.58	$80.86	$82.15	$83.47	$84.73	$85.99	$87.28	$88.59	$89.92	$91.27	$92.64
D64I	$72.14	$73.39	$74.62	$75.84	$77.10	$78.32	$79.58	$80.86	$82.15	$83.47	$84.73	$85.99	$87.28	$88.59	$89.92	$91.27	$92.64
D64P	$74.24	$75.52	$76.80	$78.05	$79.34	$80.61	$81.90	$83.20	$84.54	$85.89	$87.18	$88.49	$89.83	$91.16	$92.52	$93.91	$95.32
D71	$72.14	$73.39	$74.62	$75.84	$77.10	$78.32	$79.58	$80.86	$82.15	$83.47	$84.73	$85.99	$87.28	$88.59	$89.92	$91.27	$92.64
D65	$76.60	$77.91	$79.23	$80.55	$81.85	$83.15	$84.48	$85.83	$87.20	$88.60	$89.92	$91.27	$92.64	$94.03	$95.44	$96.87	$98.32
D65P	$78.83	$80.19	$81.53	$82.89	$84.24	$85.57	$86.94	$88.33	$89.74	$91.18	$92.55	$93.94	$95.35	$96.78	$98.23	$99.70	$101.20
D72	$76.60	$77.91	$79.23	$80.55	$81.85	$83.15	$84.48	$85.83	$87.20	$88.60	$89.92	$91.27	$92.64	$94.03	$95.44	$96.87	$98.32
E81	$80.30	$81.68	$83.06	$84.46	$85.83	$87.19	$88.58	$90.00	$91.44	$92.91	$94.30	$95.71	$97.14	$98.59	$100.07	$101.58	$103.10
E81P	$82.64	$84.06	$85.48	$86.92	$88.32	$89.72	$91.16	$92.62	$94.10	$95.60	$97.04	$98.49	$99.96	$101.47	$102.99	$104.53	$106.10
E82	$83.29	$84.71	$86.12	$87.56	$88.99	$90.40	$91.85	$93.32	$94.81	$96.33	$97.77	$99.24	$100.72	$102.24	$103.77	$105.33	$106.91
E82I	$83.29	$84.71	$86.12	$87.56	$88.99	$90.40	$91.85	$93.32	$94.81	$96.33	$97.77	$99.24	$100.72	$102.24	$103.77	$105.33	$106.91
E82P	$85.71	$87.17	$88.62	$90.10	$91.58	$93.03	$94.52	$96.04	$97.57	$99.14	$100.62	$102.13	$103.67	$105.22	$106.80	$108.40	$110.03
E83	$86.25	$87.71	$89.20	$90.66	$92.16	$93.62	$95.11	$96.63	$98.18	$99.76	$101.25	$102.76	$104.31	$105.87	$107.46	$109.07	$110.71
E91	$89.96	$91.49	$93.03	$94.57	$96.12	$97.64	$99.21	$100.80	$102.41	$104.05	$105.62	$107.20	$108.81	$110.44	$112.09	$113.78	$115.48
E92	$94.40	$96.02	$97.62	$99.27	$100.87	$102.49	$104.12	$105.79	$107.49	$109.21	$110.84	$112.51	$114.20	$115.90	$117.64	$119.40	$121.19
F101	$98.11	$99.79	$101.49	$103.15	$104.82	$106.51	$108.22	$109.95	$111.71	$113.50	$115.20	$116.93	$118.68	$120.46	$122.26	$124.09	$125.96
F102	$101.08	$102.79	$104.53	$106.25	$108.01	$109.73	$111.48	$113.26	$115.07	$116.93	$118.68	$120.46	$122.26	$124.08	$125.95	$127.84	$129.76
F103	$104.04	$105.82	$107.59	$109.38	$111.16	$112.94	$114.74	$116.59	$118.45	$120.35	$122.15	$123.99	$125.85	$127.72	$129.64	$131.58	$133.55
F111	$107.74	$109.61	$111.45	$113.28	$115.14	$116.98	$118.85	$120.76	$122.69	$124.66	$126.54	$128.43	$130.36	$132.31	$134.30	$136.32	$138.36
F112	$112.19	$114.11	$116.05	$117.97	$119.89	$121.79	$123.74	$125.73	$127.74	$129.79	$131.75	$133.71	$135.72	$137.73	$139.80	$141.90	$144.03
BUS	$23.94	$24.35	$24.75	$25.16	$25.56	$25.97	$26.39	$26.81	$27.23	$27.67	$28.08	$28.51	$28.93	$29.37	$29.81	$30.26	$30.71

Supplemental Pay And Stipend Schedules

Charleston County SCHOOL DISTRICT

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.

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

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
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	$ 1,500	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
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

Rural Travel Stipends

Charleston County SCHOOL DISTRICT

Staff at the following locations are eligible for Rural Travel Stipends:
Baptist Hill Middle and High, E.B. Ellington, Edith Frierson Montessori, Jane Edwards, Minnie Hughes, St. James Santee, and Windwood Farms Program

General Guidelines:
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 information from MUNIS.

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

Directions:
All schools will need to:

- Verify the information provided on the roster
- Add eligible employees (i.e. full or part time permanent positions) who qualify for the Rural Travel Stipend but are not already listed on the roster.

    1. **Employees who drive less than 30 miles roundtrip are not eligible for the Travel Stipend.**
    2. **Please remember to consider itinerants (ESOL, Gifted and Talented, Fine Arts, etc.), nurses, and any eligible employee who serves your school. Your roster only lists those with your school as their primary location.**

- Add anyone that has been terminated and qualifies for the Rural Travel Stipend.
- Complete the information in the yellow columns on the spreadsheet provided for each employee on the roster:

    1. Input the **roundtrip** travel miles using MapQuest and/or Google Maps and the employee's address listed in MUNIS - The roundtrip mileage reflecting the shortest distance between the employee's home and their worksite should be submitted.
    2. If applicable, input the late start date, termination date, and/or leave of absence dates for purposes of stipend proration.
    3. Input the number of days worked per week that the employee works at the location.

- Email the completed spreadsheet, in **Excel format**, to finance_help@charlestoncountyschools.gov, and attach the MapQuest and/or Google Maps driving directions (to include each eligible employee).

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

ROUNDTRIP MILES FROM HOME TO SCHOOL	TOTAL ANNUAL STIPEND	AMOUNT DISBURSED IN TWO PAYMENTS
30 - 39 MILES	$ 1,000	$ 500
40 - 49 MILES	$ 1,500	$ 750
50 MILES OR MORE	$ 2,500	$ 1,250

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

NOTE: All information must be submitted via email to finance_help@charlestoncountyschools.gov by November 2nd for the first disbursement of the school year (paid on 12/18) and April 5th for the second/final disbursement of the school year (paid on 5/20). Failure to submit complete and accurate information by the deadline may result in delay of payment.

Visual & Performing Arts Supplements

Charleston County SCHOOL DISTRICT

Participation requirements for Performing Arts supplements:

1. Conduct or direct at least two concerts or performances or produce at least two full theatrical presentations per year. Visual Art must lead at least 1 school-wide art show and enter at least 1 art competition (artfields/fair/duck stamp)
2. Fully participate in all activities for all-county events: Band, Choral, Strings Clinics, Showcases, Regional workshops.
3. Play/perform at any school activities as requested by the principal (graduation)

Participation Requirements for Visual Art Supplement:

1. Elementary & Middle : one in house visual art show and 4 community events (Christmas Card, Fair, ArtFields, etc.)
2. High School: 1 in house visual art show, 4 community events and 1 scholastic art competition

POSITION	0-3 YEARS	4-7 YEARS	8+ YEARS
ELEMENTARY			
VISUAL ART	$ 600	$ 900	$ 1,200
CHORUS/BAND/THEATER/DANCE/STRINGS	$ 900	$ 1,400	$ 1,900
MIDDLE			
BAND	$ 4,500	$ 5,900	$ 7,800
CHORUS	$ 2,000	$ 2,900	$ 3,900
VISUAL ART/CREATIVE WRITING	$ 900	$ 1,400	$ 2,000
ORCHESTRA	$ 3,000	$ 3,900	$ 4,800
HIGH SCHOOL			
BAND DIRECTOR	$ 8,000	$ 10,200	$ 13,000
ASSISTANT BAND DIRECTOR	$ 7,000	$ 9,000	$ 11,500
ORCHESTRA/CHORUS DIRECTOR	$ 4,500	$ 5,900	$ 7,800
THEATER	$ 2,500	$ 3,600	$ 4,800
VISUAL ART/CREATIVE WRITING	$ 900	$ 1,400	$ 2,000

Athletic Supplements Schedule

Charleston County SCHOOL DISTRICT

	HEAD 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	
	1A & 2A	3A, 4A & 5A				1A & 2A	3A, 4A & 5A
0	$ 8,860	$ 10,770	$ 7,570	$ 3,470	$ 2,180	$ 8,130	$ 12,160
1	$ 8,860	$ 10,770	$ 7,570	$ 3,470	$ 2,180	$ 8,130	$ 12,160
2	$ 8,860	$ 10,770	$ 7,570	$ 3,470	$ 2,180	$ 8,130	$ 12,160
3	$ 8,860	$ 10,770	$ 7,570	$ 3,470	$ 2,180	$ 8,130	$ 12,160
4	$ 8,860	$ 10,770	$ 7,570	$ 3,470	$ 2,180	$ 8,130	$ 12,160
5	$ 9,500	$ 11,420	$ 8,210	$ 3,790	$ 2,500	$ 8,450	$ 12,490
6	$ 9,500	$ 11,420	$ 8,210	$ 3,790	$ 2,500	$ 8,450	$ 12,490
7	$ 9,500	$ 11,420	$ 8,210	$ 3,790	$ 2,500	$ 8,450	$ 12,490
8	$ 9,500	$ 11,420	$ 8,210	$ 3,790	$ 2,500	$ 8,450	$ 12,490
9	$ 9,500	$ 11,420	$ 8,210	$ 3,790	$ 2,500	$ 8,450	$ 12,490
10	$ 10,150	$ 12,060	$ 8,860	$ 4,110	$ 2,820	$ 8,770	$ 12,810
11	$ 10,150	$ 12,060	$ 8,860	$ 4,110	$ 2,820	$ 8,770	$ 12,810
12	$ 10,150	$ 12,060	$ 8,860	$ 4,110	$ 2,820	$ 8,770	$ 12,810
13	$ 10,150	$ 12,060	$ 8,860	$ 4,110	$ 2,820	$ 8,770	$ 12,810
14	$ 10,150	$ 12,060	$ 8,860	$ 4,110	$ 2,820	$ 8,770	$ 12,810
15	$ 10,770	$ 12,710	$ 9,500	$ 4,430	$ 3,140	$ 9,080	$ 13,130
16	$ 10,770	$ 12,710	$ 9,500	$ 4,430	$ 3,140	$ 9,080	$ 13,130
17	$ 10,770	$ 12,710	$ 9,500	$ 4,430	$ 3,140	$ 9,080	$ 13,130
18	$ 10,770	$ 12,710	$ 9,500	$ 4,430	$ 3,140	$ 9,080	$ 13,130
19	$ 10,770	$ 12,710	$ 9,500	$ 4,430	$ 3,140	$ 9,080	$ 13,130
20	$ 11,420	$ 13,350	$ 10,150	$ 4,750	$ 3,470	$ 9,410	$ 13,450
21	$ 11,420	$ 13,350	$ 10,150	$ 4,750	$ 3,470	$ 9,410	$ 13,450
22	$ 11,420	$ 13,350	$ 10,150	$ 4,750	$ 3,470	$ 9,410	$ 13,450
23	$ 11,420	$ 13,350	$ 10,150	$ 4,750	$ 3,470	$ 9,410	$ 13,450
24	$ 11,420	$ 13,350	$ 10,150	$ 4,750	$ 3,470	$ 9,410	$ 13,450
25 OR MORE	$ 11,560	$ 13,480	$ 10,270	$ 4,820	$ 3,530	$ 9,480	$ 13,510

	ASSISTANT VARSITY			
COACHING YEARS EXPERIENCE	FOOTBALL	BASKETBALL	BASEBALL, COMPETITION CHEER, LACROSSE, SOCCER, SOFTBALL, TRACK, VOLLEYBALL, WRESTLING	ASST. ATHLETIC DIRECTOR, CROSS-COUNTRY, GOLF, SWIMMING, TENNIS
0	$ 6,670	$ 2,820	$ 2,180	$ 1,420
1	$ 6,670	$ 2,820	$ 2,180	$ 1,420
2	$ 6,670	$ 2,820	$ 2,180	$ 1,420
3	$ 6,670	$ 2,820	$ 2,180	$ 1,420
4	$ 6,670	$ 2,820	$ 2,180	$ 1,420
5	$ 6,990	$ 3,140	$ 2,500	$ 1,740
6	$ 6,990	$ 3,140	$ 2,500	$ 1,740
7	$ 6,990	$ 3,140	$ 2,500	$ 1,740
8	$ 6,990	$ 3,140	$ 2,500	$ 1,740
9	$ 6,990	$ 3,140	$ 2,500	$ 1,740
10	$ 7,320	$ 3,470	$ 2,820	$ 2,070
11	$ 7,320	$ 3,470	$ 2,820	$ 2,070
12	$ 7,320	$ 3,470	$ 2,820	$ 2,070
13	$ 7,320	$ 3,470	$ 2,820	$ 2,070
14	$ 7,320	$ 3,470	$ 2,820	$ 2,070
15	$ 7,640	$ 3,790	$ 3,140	$ 2,390
16	$ 7,640	$ 3,790	$ 3,140	$ 2,390
17	$ 7,640	$ 3,790	$ 3,140	$ 2,390
18	$ 7,640	$ 3,790	$ 3,140	$ 2,390
19	$ 7,640	$ 3,790	$ 3,140	$ 2,390
20	$ 7,960	$ 4,110	$ 3,470	$ 2,710
21	$ 7,960	$ 4,110	$ 3,470	$ 2,710
22	$ 7,960	$ 4,110	$ 3,470	$ 2,710
23	$ 7,960	$ 4,110	$ 3,470	$ 2,710
24	$ 7,960	$ 4,110	$ 3,470	$ 2,710
25 OR MORE	$ 8,020	$ 4,170	$ 3,530	$ 2,770

	HEAD SUB-VARSITY			
COACHING YEARS EXPERIENCE	FOOTBALL	BASKETBALL	BASEBALL, COMPETITION CHEER, LACROSSE, SOCCER, SOFTBALL, TRACK, VOLLEYBALL, WRESTLING	CROSS-COUNTRY, GOLF, SWIMMING, TENNIS
0	$ 6,670	$ 2,820	$ 2,180	$ 1,420
1	$ 6,670	$ 2,820	$ 2,180	$ 1,420
2	$ 6,670	$ 2,820	$ 2,180	$ 1,420
3	$ 6,670	$ 2,820	$ 2,180	$ 1,420
4	$ 6,670	$ 2,820	$ 2,180	$ 1,420
5	$ 6,990	$ 3,140	$ 2,500	$ 1,740
6	$ 6,990	$ 3,140	$ 2,500	$ 1,740
7	$ 6,990	$ 3,140	$ 2,500	$ 1,740
8	$ 6,990	$ 3,140	$ 2,500	$ 1,740
9	$ 6,990	$ 3,140	$ 2,500	$ 1,740
10	$ 7,320	$ 3,470	$ 2,820	$ 2,070
11	$ 7,320	$ 3,470	$ 2,820	$ 2,070
12	$ 7,320	$ 3,470	$ 2,820	$ 2,070
13	$ 7,320	$ 3,470	$ 2,820	$ 2,070
14	$ 7,320	$ 3,470	$ 2,820	$ 2,070
15	$ 7,640	$ 3,790	$ 3,140	$ 2,390
16	$ 7,640	$ 3,790	$ 3,140	$ 2,390
17	$ 7,640	$ 3,790	$ 3,140	$ 2,390
18	$ 7,640	$ 3,790	$ 3,140	$ 2,390
19	$ 7,640	$ 3,790	$ 3,140	$ 2,390
20	$ 7,960	$ 4,110	$ 3,470	$ 2,710
21	$ 7,960	$ 4,110	$ 3,470	$ 2,710
22	$ 7,960	$ 4,110	$ 3,470	$ 2,710
23	$ 7,960	$ 4,110	$ 3,470	$ 2,710
24	$ 7,960	$ 4,110	$ 3,470	$ 2,710
25 OR MORE	$ 8,020	$ 4,170	$ 3,530	$ 2,770

	ASSISTANT SUB-VARSITY			
COACHING YEARS EXPERIENCE	FOOTBALL	BASKETBALL	BASEBALL, COMPETITION CHEER, LACROSSE, SOCCER, SOFTBALL, TRACK, VOLLEYBALL, WRESTLING	CROSS-COUNTRY, GOLF, INTERSCHOLASTIC SCHEDULER, SWIMMING, TENNIS
0	$ 4,110	$ 1,830	$ 1,420	$ 960
1	$ 4,110	$ 1,830	$ 1,420	$ 960
2	$ 4,110	$ 1,830	$ 1,420	$ 960
3	$ 4,110	$ 1,830	$ 1,420	$ 960
4	$ 4,110	$ 1,830	$ 1,420	$ 960
5	$ 4,430	$ 2,150	$ 1,740	$ 1,280
6	$ 4,430	$ 2,150	$ 1,740	$ 1,280
7	$ 4,430	$ 2,150	$ 1,740	$ 1,280
8	$ 4,430	$ 2,150	$ 1,740	$ 1,280
9	$ 4,430	$ 2,150	$ 1,740	$ 1,280
10	$ 4,750	$ 2,470	$ 2,070	$ 1,610
11	$ 4,750	$ 2,470	$ 2,070	$ 1,610
12	$ 4,750	$ 2,470	$ 2,070	$ 1,610
13	$ 4,750	$ 2,470	$ 2,070	$ 1,610
14	$ 4,750	$ 2,470	$ 2,070	$ 1,610
15	$ 5,070	$ 2,790	$ 2,390	$ 1,920
16	$ 5,070	$ 2,790	$ 2,390	$ 1,920
17	$ 5,070	$ 2,790	$ 2,390	$ 1,920
18	$ 5,070	$ 2,790	$ 2,390	$ 1,920
19	$ 5,070	$ 2,790	$ 2,390	$ 1,920
20	$ 5,390	$ 3,120	$ 2,710	$ 2,240
21	$ 5,390	$ 3,120	$ 2,710	$ 2,240
22	$ 5,390	$ 3,120	$ 2,710	$ 2,240
23	$ 5,390	$ 3,120	$ 2,710	$ 2,240
24	$ 5,390	$ 3,120	$ 2,710	$ 2,240
25 OR MORE	$ 5,450	$ 3,180	$ 2,770	$ 2,310

Accounting Structure

Charleston County SCHOOL DISTRICT

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.

APPENDIX



Acronyms

Charleston County SCHOOL DISTRICT

-- A --

ACBA – American College of Building Arts

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

AU – Autism Teacher

AVID – Advancement Via Individual Determination Program

-- B --

BAN – Bond Anticipation Note

BI – Behavior Interventionist

BMS – Behavior Management Specialist

-- C --

CAO – Chief Academic Officer

CARES – Coronavirus Aid, Relief and Economic Security Act

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

CKLA – Core Knowledge Language Arts

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

GFOA – Government Finance Officers Association

GO or GOB – General Obligation Bonds

GOF – General Operating Fund

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

LI – Learning Impairment

LIM – Leader In Me

LRE – Least Restrictive Environment

-- M --

MAP – Measures of Academic Progress

MLL – Multilingual Learners

MOU – Memorandum of Understanding

MS – Middle School

MSAP – Magnet Schools Assistance Program (grant)

MTSS – Multi-tiered System of Support

MUSC – Medical University of South Carolina

MYP – Middle Years Program

-- N --

NA – Not Applicable

NAEYC – National Association for the Education of Young Children

NBPTS – National Board for Professional Teaching Standards

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

PIP – Pupils in Poverty

PK4 – Pre-kindergarten four-year-old program

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

SBOE - State Board of Education

SCDE – South Carolina Department of Education

SEL – Social Emotional Learning

SIC – School Improvement Council

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

SOA – Service-Oriented Architecture

SOI – School of Innovation

SRO – School Resource Officer

SRP – School Renewal Plan

STEAM – Science, Technology, Engineering, Arts and Mathematics

STEM – Science, Technology, Engineering, and Mathematics

SWD – Student with Disabilities

-- T --

TA – Teacher Assistant

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 –

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.

Adopted Budget
The final financial plan formally approved by a governing body (such as a City Council, Board of Directors, or Legislature) for a specific fiscal year.

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.

ALEKS
An AI-powered, online learning and assessment system designed for math, chemistry, statistics, and accounting, covering grades 3-12 and higher education

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.

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.

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.

Archive 3000
An online, differentiated literacy program for grades PreK-12 that provides nonfiction reading content tailored to each student's specific Lexile reading level.

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.

Assigned Fund Balance
Governmental funds meant for a specific purpose, designated by senior management or a delegated body rather than the highest-level board.

Auditing Standards
Mandatory, authorized guidelines and principles that auditors follow to ensure accuracy, consistency, and quality in financial reporting audits.

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.

Bond Anticipation Notes
A short-term interest-bearing security issued in anticipation of a larger bond issuance. BANs provide short-term funding for projects until long-term bonds can be issued to repay the notes.

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 Development
The systematic process of estimating, planning, and documenting a detailed financial roadmap for an organization or project, typically covering a future 12-month period.

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.

Budget Stabilization
Reserve funds used to offset revenue declines, pay for unexpected expenses, and minimize borrowing during financial downturns. Commonly referred to as “rainy day” funds.

Budget Transfer
The authorized movement of approved funds from one budget account, department, or line item to another, without changing the total overall budget amount.

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 Assets
Any property owned for personal, investment, or business use, such as homes, stocks, bonds, or machinery.

Capital Expenditure
Refers to the investments in assets using various capital funds. Expenditures for assets costing more than $5,000.

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

Capital Improvements
A permanent structural change or restoration to a property that increases its value, prolongs its useful life, or adapts it to a new use.

Capital Purchases
Expenditures made to acquire, upgrade, or maintain long-term physical assets (such as property, buildings, or equipment) that provide economic benefits for more than one year.

Capitalization
The practice of recording costs as assets on the balance sheet rather than immediate expenses, spreading costs over an asset's useful life via depreciation or amortization.

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.

Career Redlines Standard
Frameworks ensuring individuals possess the necessary skills, knowledge, and behaviors for success in the workplace, encompassing both technical proficiency and soft skills.

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.

Commercial Tax Base
The total assessed value of business-related property, assets, and economic activity within a jurisdiction that is subject to taxation.

Committed Fund Balance
Formal constraints that have been placed on resources within fund balance through formal action of the government's highest decision making authority. These funds cannot be used for any other purpose unless the same authority removes the constraint via an equivalent

formal action.

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.

Contingency
An existing condition, situation, or set of circumstances involving uncertainty regarding a potential gain (gain contingency) or loss (loss contingency) that will be resolved when one or more future events occur or fail to occur.

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 Limit
The total amount of money the U.S. government is authorized to borrow to meet existing legal obligations, such as Social Security, Medicare, and military salaries, rather than new spending.

Debt Service Coverage
A financial metric that measures a borrower's ability to pay debt obligations such as principal and interest payment using their operating income.

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.

Depreciation
The systematic reduction in the recorded cost of a tangible asset over its useful life, reflecting its decline in value due to wear, tear, or obsolescence.

Disposition
The permanent removal of a long-term asset from a company's balance sheet, usually through sale, exchange, retirement, or abandonment.

Disbursements
The payment of money out of a company’s, organization’s, or government’s funds to a third party

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.

Estimated Millage
A projected property tax rate used by local governments and taxing authorities to calculate potential tax revenue needed for their upcoming annual budgets.

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

Fast Bridge
Provides comprehensive academic and SEB data from all students, enabling educators to evaluate the effectiveness of core instruction at the district, school, grade, or classroom level

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 Management
The strategic planning, directing, and controlling of an organization’s or government's financial resources to ensure efficiency, compliance, and sustainability.

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.

General Reserve Fund
A portion of a company's profits, or a government/nonprofit entity's cash, set aside as a "safety net" to cover unforeseen expenses, economic downturns, or future financial needs.

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.

Governmental Accounting Standards Board (GASB)
An independent, private-sector organization that creates and improves accounting and financial reporting standards—Generally Accepted Accounting Principles (GAAP)—for U.S. state and local governments.

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.

Incremental tax revenue
A system where tax rates increase as income rises, targeting higher income for higher percentage taxation.

iReady
A comprehensive K–12 digital learning program designed to accelerate growth through personalized instruction and diagnostic assessments in reading and mathematics.

Interdepartmental Charges
Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.

International Baccalaureate (IB)
A non-profit foundation offering 4 rigorous, globally recognized educational programs for students aged 3 to 19, focusing on academic excellence, critical thinking, and international mindedness.

Interest Income
The money a company or individual earns from lending funds, holding interest-bearing investments (bonds, CDs), or maintaining bank deposits.

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:

1. Transactions are executed in accordance with management's general or specific authorization.
2. 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.
3. Access to assets is permitted only in accordance with management's authorization.
4. 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.

Inventory control
The process of tracking, managing, and organizing a company’s existing stock—including raw materials, work-in-progress, and finished goods.

Investment Grade Bond Ratings
Indicate low to moderate default risk, typically assigned to corporate or municipal debt with high credit quality.

Lapsed salaries
The unspent funds budgeted for employee salaries and benefits that occur when a position remains vacant, or when a position is filled at a lower salary than originally budgeted, over a specific period.

Leader In Me Lighthouse School
A school that has earned prestigious certification for highly effective implementation of the Leader in Me process—a comprehensive, school-wide model based on Stephen Covey's 7 Habits of Highly Effective People.

Lease-Purchase Agreement
Contractual agreements, which are termed “leases,” but which in substance, amount to purchase contracts for equipment and machinery.

Liquidity
How quickly and easily can assets be converted into cash to meet short-term obligations (such as payroll, debt, and supplier payments) without affecting their value.

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.

Market compensation
Refers to the total pay (base salary, bonuses, and equity) a company offers to attract and retain talent, determined by analyzing what competitors pay for similar roles in the same industry and region.

Maximum Yield
The highest possible output, product, or return achievable from a process, resource, or investment under optimal conditions.

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.

Mitigation Payment
A financial sum paid to offset, reduce, or compensate for damages, environmental impact, or to fulfill a legal obligation to lessen losses.

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.

Non-Spendable Fund Balance
The portion of a governmental fund's net resources that cannot be spent because they are either not in spendable form (e.g., inventory) or must remain intact by law or contract (e.g., endowments).

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.

Ongoing Assessment Project (OGAP)
A research-based, systematic formative assessment system designed to improve K–8 mathematics instruction and student achievement

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 Expenditures
Day-to-day recurring costs incurred to keep a business or system functioning, such as rent, salaries, utilities, and maintenance.

Operating Income

The excess of proprietary fund operating revenues over operating expenses.

Operating Milage rate: The specific portion of a property tax (1 mill = $1 tax per $1,000 assessed value) dedicated to funding the day-to-day operations of local governments, such as schools, police, fire services, and administration.

Orton Gillingham
A highly structured, multisensory, and individualized method designed to teach literacy (reading, writing, and spelling) primarily to students with dyslexia or language-based learning difficulties.

Pay Scale
A structured, hierarchical system used by organizations to define compensation ranges for different job roles based on skills, experience, and responsibilities

Personnel Services
Salaries and benefits of permanent, part time and temporary employees.

Public Hearing
A formal, officially noticed meeting convened by a government agency, regulatory body, or municipal entity to gather input, comments, and testimony from the public regarding a specific financial proposal, project, or regulation before a final decision is made.

Present Value
A financial concept calculating the current worth of future cash flows, discounted at a specific rate to account for the time value of money.

Procurement Code
A comprehensive set of laws, regulations, and policies governing how an organization (typically a government agency or public entity) acquires goods, services, and construction.

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.

Project Lead the Way (PLTW)
A PreK-12 educator trained to deliver specialized STEM curricula in engineering, biomedical science, or computer science through hands-on, project-based learning.

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.

Rate of return
The net gain or loss of an investment over a specific period, expressed as a percentage of the initial cost.

Referendum
A direct vote by citizens to approve or reject specific government expenditures, tax increases, or the issuance of public debt. It serves as a mechanism of direct democracy in budgeting, allowing taxpayers to authorize or veto major financial decisions, such as a bond referendum for construction or an operational referendum for increased school funding

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.

Resolution
Refers to a formal, written document recording a binding decision made by a corporation's board of directors or shareholders, such as authorizing bank account changes, loans, or mergers.

Restricted Fund Balance
A restricted fund balance is a portion of an organization’s net assets that is legally or contractually limited to specific purposes, often earmarked by donors, grantors, or external parties rather than internal management. These funds ensure compliance and transparency, as they cannot be used for general operating expenses.

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

Revenue Shortfalls
Occurs when actual income or cash receipts fall below projected, budgeted, or expected levels within a specific period.

Risk pool
A fundamental finance and insurance mechanism where individuals or entities group together to share financial risks, reducing the impact of large, unexpected losses on any single member.

Ron Clark Academy House System (RCA)
A school climate program designed to foster belonging, character, and school spirit through eight distinct houses, each representing a unique core value. Students are randomly sorted into these teams to promote camaraderie across grade levels, earning points through academic effort, character, and teamwork to win a championship

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.

Sensitivity Analysis
A financial and scientific modeling technique that determines how different values of an independent variable affect a particular dependent variable under a given set of assumptions.

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

Stabilization Arrangements
Specific, formally established, and often legally binding rules for using rainy-day money only under highly specific, "non-routine" circumstances, such as a major catastrophe or unexpected drop in revenue

Stakeholders
Individuals, groups, or organizations with a vested interest in a project or company's success or failure, directly or indirectly impacting its outcomes

Step Increases
A predetermined, periodic salary raise within an established salary range, typically awarded for longevity or acceptable performance.

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.

Tax Anticipation Notes
A short-term, typically one-year-or-less debt security issued by state or local governments to fund immediate operations (like payroll or construction) before tax revenues are received.

Taxable Property
Any real estate or personal assets owned that are not legally exempt from taxation, usually subject to local, state, or federal taxes based on assessed value.

Taxing District
A specific geographic area or legal entity authorized by law to levy and collect taxes on property within its boundaries to fund public services or improvements.

Unassigned Fund Balance
The residual, spendable fund balance in the general fund that has not been restricted, committed, or assigned to specific purposes.

Universal Pre-K
A public policy framework that provides free, voluntary, and high-quality early education to all children of a specific age (typically 3- and 4-year-olds), regardless of income

Unqualified Opinion
A clean audit report issued by an independent auditor, indicating that a company's financial statements are presented fairly, in all material respects, and comply with Generally Accepted Accounting Principles (GAAP).