



Charleston > excellence is our standard
County SCHOOL DISTRICT

Fiscal Year 2018 Budget

Presented By:

Dr. Gerrita Postlewait, Superintendent of Schools

Glenn A. Stiegman, Jr., Chief Financial Officer

SECOND READING APRIL 24, 2017

For Fiscal Year Beginning July 1, 2017

On the Cover (Photo by Blanche Knake)

Phillip Simmons Garden, 1997

Ornamental ironwork by Phillip Simmons

Topiaries and inlaid walkways by Pearl Fryar

**CHARLESTON COUNTY SCHOOL DISTRICT
FISCAL YEAR 2018 PROPOSED BUDGET
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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

FISCAL YEAR 2018 BUDGET

Board of Trustees

**Mrs. Kate Darby, Board Chairperson
Rev. Dr. Eric Mack, Board Vice Chairperson
Mrs. Cindy Bohn Coats
Rev. Chris Collins
Mr. Todd Garrett
Mr. Michael Miller
Mr. Chris Staubes
Mr. Kevin Hollinshead
Ms. Pricilla Jeffery**

Superintendent

Gerrita Postlewait, Ed.D.

Chief Financial Officer


Glenn A. Stiegman, Jr.

**Kellie Meyer, Executive Director of Finance
Lisa Cizler, Interim Assistant Executive Director of Finance**

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CHARLESTON COUNTY SCHOOL DISTRICT
FY 2018
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

I. OVERVIEW

 **Assumptions (Page 7)**– Many assumptions go into the budget development process and are the basis for formulating projected revenues and expenditures. These assumptions are continually reviewed and updated throughout the budget development cycle. For example, the legislature changes funding projections for EIA and other State funds, property values are received from the county and student enrollment projections change. With each change the budget is changed to reflect the most up-to-date and accurate information.

II. ALL FUNDS


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


Consolidated views will show the reader:

What the District is expending resources on (salaries, benefits, materials, and supplies)

Where the District is expending resources (direct classroom expenditures on face-to-face teaching, student transportation, or instructional support)

Who – Who in the District, by location, or what department, is expending resources (every school will be reflected as well as central offices)

 **Consolidated Budget Statement Revenue and Appropriations Overview (Page 11)**– A consolidated budget report showing projected revenues and expenditures for FY2018. Columns across the top are reflective of the different type(s) of funds the school district manages: General Operating Fund, Special Revenue Funds, EIA Funds, Food Service Fund, Debt Service Fund, and Capital Projects Funds. Detailed explanations of these funds will be outlined in their respective section of the budget document.

 **Consolidated Budget Statement Expenditure Budget (Page 12)** – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2017, as well as projected, FY2018. 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.

CHARLESTONCOUNTYSCHOOL DISTRICT
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BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

✚ **Consolidated Budget Statement Expenditures By Function (Page 13)**– 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. Functions are descriptive of *where* the school district is expending funds on such as Guidance, Nursing, Media, School Office or Security. *Functional* expenditures are compiled across all funds, all cost centers, and all objects categories. This report includes a pie chart that graphically depicts the percentage of District total expenditures by fund type.

✚ **Consolidated Budget Statement Expenditures By Object (Page 16)**– 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 *what* the district is expending funds on. *Object* expenditures are compiled across all funds, all cost centers, and all functional categories.

✚ **Consolidated Budget Statement Expenditures By Location (Page 19)**– A consolidated budget statement showing all District fund types with expenditures *by Location*. Locations, or departments/cost centers, are descriptive of *who* within the school district (i.e. what department) is expending school district resources. Examples include all schools, central offices and ancillary departments. *Location* expenditures are compiled across all funds, all functions, and all object categories.

III. GENERAL OPERATING FUND – The largest fund of the School District. This fund is used to operate the day-to-day activities of the District. Receipts are primarily from state and local sources while the majority of expenditures are for classroom instruction.

✚ **General Operating Fund Budget (Page 27)**– The General Operating Fund Budget for FY2018 presented in audit format.

✚ **General Operating Revenue Line Item Descriptions (Page 37)**– A detailed report of general operating sources of revenues and how the amounts are formulated. Report includes an analysis of local, state and federal GOF revenue sources.

✚ **General Operating Revenue Budget Comparison (Page 39)**– An analysis of general operating revenues by line item - with a comparison of current year to projected next year.

✚ **General Operating Expenditure Graph (Page 40)** – A summary analysis of original expenditure budget (FY2017) to projected year (FY2018) by object category. Report depicts a graph comparing current year to projected year.

CHARLESTON COUNTY SCHOOL DISTRICT
FY 2018
BUDGET COMPILATION
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✚ **General Operating Expenditure Budget Comparison (Page 41)** – 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 (FY2017) expenditures to projected (FY2018).

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

✚ **Special Revenue Funds Budget (Page 47)** – Special Revenue Funds Budget for FY2018 presented in audit format.

✚ **Special Revenue Funds Detail Information on Funds (Page 58)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2018. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the respective oversight agency. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.

✚ **Special Revenue Funds Revenue Budget (Page 65)** – An analysis of current year (FY2017) original allocations and projected year (FY2018) with a variance column showing change from current year to projected year. Funds that are ending at the end of the current fiscal year are classified as Sunsetting funds and are indicated in red. Newly established funding streams are identified in blue.

✚ **Special Revenue Funds Expenditure Graph (Page 67)** – A summary analysis of original expenditure budget (FY2017) to projected year (FY2018) by object category. Report depicts a graph comparing current year to projected year.

✚ **Special Revenue Funds Expenditure Budget Comparison (Page 68)** – 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 (FY2017) expenditures to projected (FY2018).

CHARLESTONCOUNTYSCHOOL DISTRICT
FY 2018
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

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

- ✚ **Education Improvement Act Funds Budget (Page 73)**– Education Improvement Funds Budget for FY2018 presented in audit format.
- ✚ **Education Improvement Act Detail Information on Funds (Page 79)**– A detailed description of the purpose of each individual fund with the projected allocation for FY2018. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the South Carolina Department of Education. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.
- ✚ **Education Improvement Act Funds Revenue Budget (Page 81)**– An analysis of current year (FY2017) original allocations and projected year (FY2018) with a variance column showing change from current year to projected year. Funds that are ending at the end of the current fiscal year are classified as Sunsetting funds and are indicated in red. Newly established funding is indicated in blue.
- ✚ **Education Improvement Act Funds Expenditure Graph (Page 82)** – A summary analysis of original expenditure budget (FY2017) to projected year (FY2018) by object category. This report depicts a graph comparing current year to projected year.
- ✚ **Education Improvement Act Funds Expenditure Budget Comparison (Page 83)**–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 (FY2017) expenditures to projected (FY2018).

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

- ✚ **Food Service Fund Budget (Page 87)**– Education Improvement Funds Budget for FY2018 presented in audit format.
- ✚ **Food Service Fund Revenue Budget Comparison (Page 89)**– 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.

CHARLESTONCOUNTYSCHOOL DISTRICT
FY 2018
BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT

- ✚ **Food Service Fund Expenditure Graph (Page 90)** – A summary analysis of original expenditure budget (FY2017) to projected year (FY2018) by object category. Report depicts a graph comparing current year to projected year.
- ✚ **Food Service Fund Expenditure Budget Comparison (Page 91)** – 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 (FY201) expenditures to projected (FY2015).

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

- ✚ **Debt Service Fund Budget Summary (Page 95)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2015, and an ending fund or “sinking” balance.
- ✚ **Debt Service Expenditure Budget (Page 96)**– A detailed analysis of debt payments required based on the repayment schedule of existing debt. This report also includes debt payments required for the fixed cost of ownership projects.
- ✚ **Existing Debt Principal and Interest (Page 97)**–A detailed analysis of Principal and Interest payments on existing structured debt carried out for the next 15 years.

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

- ✚ **Capital Building Fund Budget (Page 105)**– Summary list of the projected expenditures on new construction projects, renovations, annual maintenance items and school modernization projects for the next fiscal year only. This report does not indicate the total cost of the project, simply the expected expenditures for FY2018.

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**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET ASSUMPTIONS**

Tax Assumptions

- Based on information received from the county, we have built in a growth value of 3.25%. FY17 assumed 2% growth while the actual appears to be closer to 5% growth.
- CCSD’s Index of Tax Paying Ability for FY2018 is .14022, down from the current .14190. Charleston is still ranked the wealthiest in the State of the 81 school districts based on assessed property values.
- A tax increase has been included @ 2.9 mills into the budget.

State Revenue Assumptions

- The State has mandated a step increase for teachers.
- EFA funding has increased by \$50 to \$2,400

General Operating Assumptions

- The District will sponsor ten (10) charter schools in FY2018.
- The District will budget \$7.5 million for Fund Balance. The Board of Trustees Fund Balance Policy is to maintain 8.3% of the total operating budget. At the end of Fiscal Year 2015-2016 the Fund Balance was 1.9%, which has placed CCSD on medium risk with the State Department of Education. The Board of Trustees budgeted \$5 million in FY17. Current projections indicate a possible savings of \$12 million in FY18 which would increase Fund Balance to 4.5% and the additional \$7.5 Fund Balance reserve for FY18 could increase the reserve to 5.7% at the end of the FY18 school year.
- Increased student enrollment of 600 students.
- Millage capacity under Act 388 totals .60 mills after a 2.9 millage increase for FY18. The annual millage rate increase allowed under Act 388 is based on the Consumer Price Index (CPI) plus the population growth of Charleston County for the same period.

The calculation is as follows:

Fiscal Year	Allowable Mills	Roll(s) off	Allowable Mills Used	3-year Look back
FY2011	1.58 mills	In FY2014	0.00	0.00
FY2012	3.03 mills	In FY2015	0.00	4.61
FY2013	4.90 mills	In FY2016	1.90	7.61
FY2014	4.21 mills	In FY2017	0.00	11.82
FY2015	4.98 mills	In FY2018	0.00	15.22
FY2016	3.80 mills	In FY2019	0.00	15.99
FY2017	2.49 mills	In FY2020	15.60	(0.12)
FY2018	3.62 mills	In FY2021	2.90	.60

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FY 2018

**CONSOLIDATED BUDGET
OVERVIEW**

All Funds

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**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT
 FY 2018**

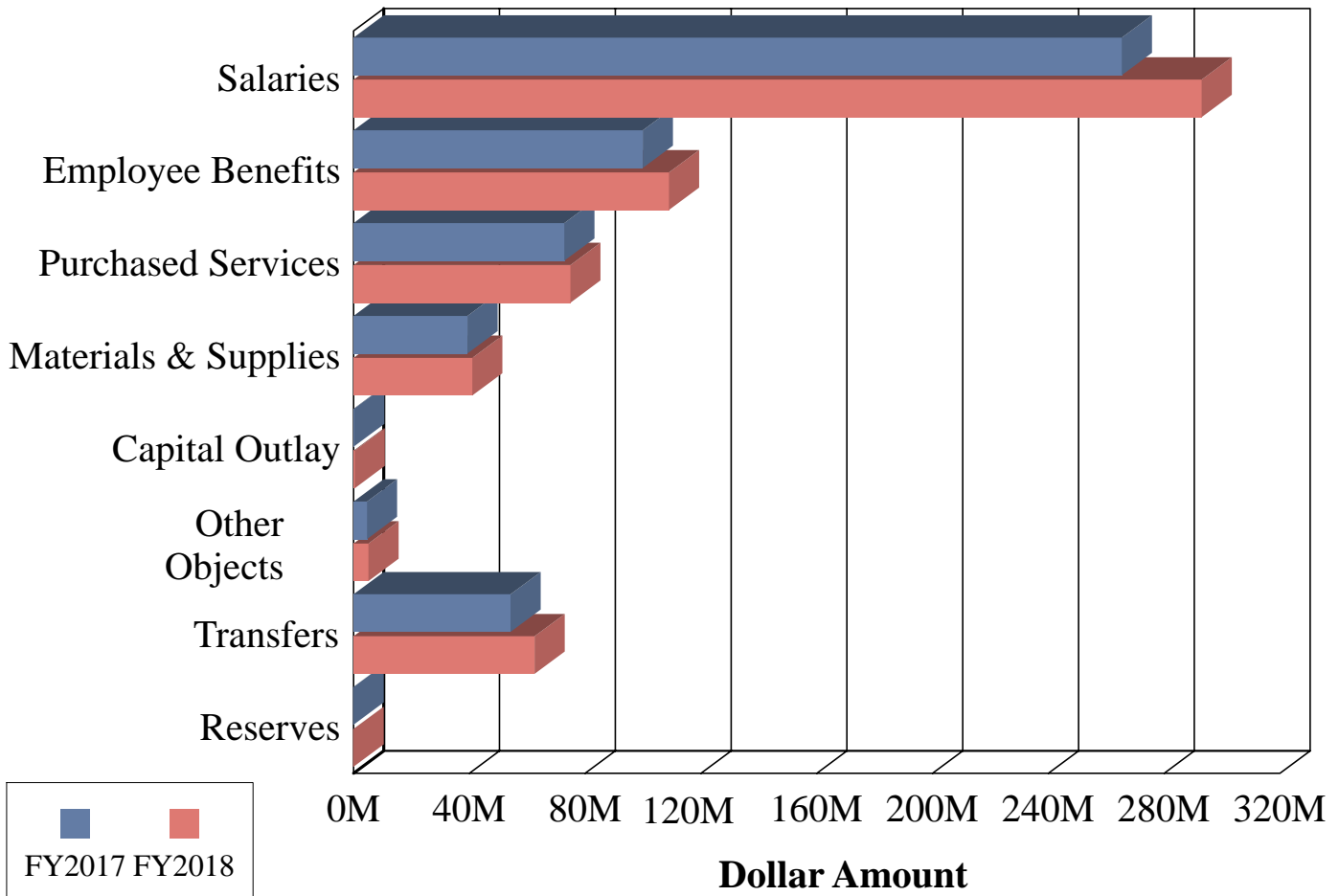
The fiscal year 2018 consolidated budget statement presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within

	General	Special Revenue	EIA	Food Services	Debt Service	Capital Projects	Total
Revenues							
Local	\$ 294,278,973	\$ 11,968,678		\$ 4,790,874	\$ 94,544,699	\$ 101,175,178	\$ 506,758,402
State	174,491,073	5,647,044	26,304,422	-	1,861,203		\$ 208,303,742
Federal	106,861	39,698,199		23,192,327			\$ 62,997,387
Transfers In	11,691,152	235,000		825,000		42,063,397	54,814,549
Total Revenues	\$ 480,568,059	\$ 57,548,921	\$ 26,304,422	\$ 28,808,201	\$ 96,405,902	\$ 143,238,575	\$ 832,874,080
Expenditures							
Instructional Services	\$ 236,437,705	\$ 21,664,910	\$ 9,160,780				267,263,395
Support Services	184,463,937	22,311,240	5,443,900	27,325,940		176,844,808	416,389,825
Community Services	1,196,844	10,325,196					11,522,040
Other Transfers Out	7,075,315	2,844,103	9,992,080	1,482,261	43,260,000		64,653,759
Payments to Charter Schools	39,144,257	403,472	1,707,662				41,255,391
Teacher COLA	3,600,000						3,600,000
Classified Step	614,857						614,857
Classified COLA	1,008,773						1,008,773
Administrator Step	485,857						485,857
Administrator COLA	790,514						790,514
Potential State Retirement Relief	(1,850,000)						(1,850,000)
Debt Service	100,000				53,991,799		54,091,799
Total Expenditures	\$ 473,068,059	\$ 57,548,921	\$ 26,304,422	\$ 28,808,201	\$ 97,251,799	\$ 176,844,808	\$ 859,826,210
	\$ 7,500,000	\$ -	\$ -	\$ -	\$ (845,897)	\$ (33,606,233)	\$ (26,952,130)

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 EXPENDITURE BUDGET
OPERATING FUNDS***

<u>CATEGORY</u>	<u>FY2017 Original Budget</u>	<u>FY2018 Projected Budget</u>
Salaries	\$ 265,367,925	\$ 292,954,615
Employee Benefits	99,863,585	108,927,619
Purchased Services	72,771,479	74,857,763
Materials & Supplies	39,323,294	41,003,807
Capital Outlay	201,080	374,315
Other Objects	4,623,686	5,107,467
Transfers	54,214,871	62,504,017
Reserves	0	0
GRAND TOTAL	\$ 536,365,920	\$ 585,729,602

FY2017 & FY2018 All Funds Expenditure Comparison



*Excludes Debt Service and Capital fund expenditures

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY2018

EXPENDITURES:		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
<u>Instructional Services</u>								
Classroom	100	\$ 236,437,705	\$ 21,664,910	\$ 9,160,779				\$ 267,263,394
Instructional Services Totals		\$ 236,437,705	\$ 21,664,910	\$ 9,160,779	\$ -	\$ -	\$ -	\$ 267,263,394
<u>Support Services</u>								
Pupil Accounting	211	\$ 491,453	\$ 975,635					\$ 1,467,088
Guidance Services	212	11,073,965	2,226,145	233,106				13,533,216
Health Services	213	4,835,588	2,408,848					7,244,436
Psychological Services	214	1,331,525	2,042,217					3,373,742
Speech Services	215	251,943	1,683,049					1,934,992
Improvement of Instruction	221	14,085,783	2,907,527	4,072,013				21,065,323
Library & Media Services	222	6,176,936		47,404				6,224,340
Supervision of Special Programs	223	3,251,154	2,855,973	358,840				6,465,967
Improvement of Instruction - Inservice	224	320,995	5,170,186	688,917				6,180,097
Board of Trustees & Self Insured Activities	231	3,613,438						3,613,438
Superintendent	232	567,645						567,645
School Office	233	35,160,586	118,156	6,321				35,285,062
Student Transportation	251	62,575	631,419					693,994
Business Offices	252	4,917,060	100,405					5,017,465
Facility Operations	253	105,312					176,844,808	176,950,120
Maintenance/Custodial/Grounds	254	54,129,491	241,806					54,371,297
Student Transportation	255	19,657,670	142,728					19,800,398
Food Services	256				27,325,940			27,325,940
Procurement/Warehouse	257	3,246,221						3,246,221
Security	258	2,372,116						2,372,116
Internal Auditing	259	846,225						846,225
Planning, Evaluation & Research	262	2,381,011						2,381,011
Information Services	263	2,151,115	72,842					2,223,957
Human Resources	264	5,241,178	260,864					5,502,042
Technology	266	5,874,441	384,970					6,259,411
Pupil Activity	27X	2,318,512	88,470	37,300				2,444,282
Support Services Totals		\$ 184,463,937	\$ 22,311,240	\$ 5,443,900	\$ 27,325,940	\$ -	\$ 176,844,808	\$ 416,389,825
<u>Community Services</u>								
Civic Services	330	\$ 315,844						\$ 315,844
Custody & Care of Children	350		10,081,815					10,081,815
Other Community	3XX	881,000	243,381					1,124,381
Community Services Totals		\$ 1,196,844	\$ 10,325,196	\$ -	\$ -	\$ -	\$ -	\$ 11,522,039

CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY FUNCTION
 FY2018

<u>EXPENDITURES:</u>		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>Transfers</u>								
Payments to State	411		\$ 422,599					\$ 422,599
Payments to Other Agencies	412	313,200						313,200
Payments to Charter Schools	416	39,144,257	1,002,887	1,707,662				41,854,806
Payments to Non-Profit Entities	417	5,702,115						5,702,115
Transfers to GOF	420			9,992,080				9,992,080
Transfers to Special Revenue	421	235,000						235,000
Transfers to School Building Fund	424					43,260,000		43,260,000
Transfers to Food Services	425	825,000						825,000
Transfer to GOF - Indirect Costs	431		1,822,089		1,482,261			3,304,350
Transfers Totals		\$ 46,219,572	\$ 3,247,575	\$ 11,699,742	\$ 1,482,261	\$ 43,260,000	\$ -	\$ 105,909,151
<u>Debt Service</u>								
Debt Service	500	\$ 100,000				\$ 53,991,799		\$ 54,091,799
Debt Service Totals		\$ 100,000	\$ -	\$ -	\$ -	\$ 53,991,799	\$ -	\$ 54,091,799
<u>Other</u>								
Other	900	\$ 4,650,001						\$ 4,650,001
		\$ 4,650,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,001
GRAND TOTAL		\$ 473,068,059	\$ 57,548,921	\$ 26,304,422	\$ 28,808,201	\$ 97,251,799	\$ 176,844,808	\$ 859,826,210

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY2018

EXPENDITURES:

General

Special Revenue

EIA

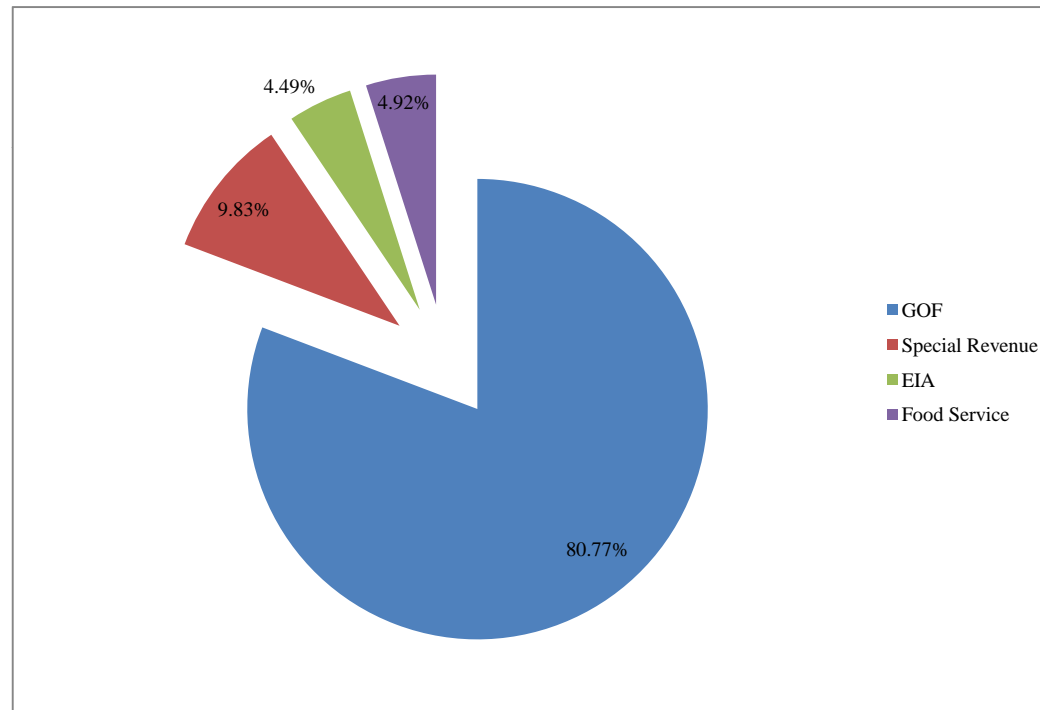
FOOD SERVICE

DEBT SERVICE

CAPITAL

TOTAL

**FY2018 Expenditure Breakdown by Percent
(Excludes Debt Service and Capital)**



**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY2018**

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES								
110	ADMINISTRATIVE SALARY	\$ 17,205,571	\$ 4,728,495	\$ 838,966	\$ 567,418			\$ 23,340,450
111	PRINCIPAL/AST PRINCIPAL SAL	16,737,357						16,737,357
112	TEACHER/PROFESSIONAL ED SALARY	162,038,811	13,322,822	5,496,292				180,857,925
113	PROFESSIONAL OTHER SALARY	7,158,167	3,224,485					10,382,652
114	TECHNICAL SALARY	2,677,635	172,285					2,849,920
115	TEACHER AST/CLERICAL SALARY	27,752,738	8,497,732	698,366	196,292			37,145,128
116	CRAFTS AND TRADES SALARY	5,089,543	35,021					5,124,564
117	BUS DRIVER/APPRENTICE SALARY	104,036	13,700					117,736
119	SERVICE WORK SALARY				6,511,670			6,511,670
123	TEMPO SALARY - PRO OTHER	25,000						25,000
125	TEMPO SAL TEACHER AST/CLERICAL	52,500	12,000	3,879				68,379
129	TEMPO SALARY - SERVICE WORK				2,940,261			2,940,261
134	OVERTIME SALARY - TECHNICAL	68,000						68,000
135	OVERTIME SALARY - T AST/CLER	258,217	170,324					428,541
136	OVERTIME SALARY - WORKER	98,300						98,300
139	OVERTIME SALARY - SERVICE WORK		223,630		10,548			234,178
140	TERMINAL LEAVE	750,000						750,000
142	SUPPLEMENTAL SALARY	3,400,624	1,286,168	78,444				4,765,236
180	HEAD OF ORG UNIT SALARY	509,317						509,317
210	GROUP HEALTH AND LIFE INS	28,487,046	3,235,914	637,710	1,358,024			33,718,694
220	EMPLOYEE RETIREMENT	40,398,676	5,228,945	1,246,955	1,266,035			48,140,612
230	SOCIAL SECURITY	18,637,494	2,265,903	557,446	556,569			22,017,412
260	UNEMPLOYMENT COMPENSATION TAX	253,896	45,717	13,088	7,275			319,976
270	WKRS' COMP - REIMB OTHR FUNDS	3,014,281	384,006	89,634	89,746			3,577,667
271	WKRS' COMP - ASSESSMENTS	400,000						400,000
272	WRKRS' COMP - PREMIUMS	350,000						350,000
274	WRKRS' COMP-SETTLEMENTS/LEGAL	345,486						345,486
281	HOU GROUP HEALTH & LIFE	170						170
282	HOU EMPLOYEE RETIREMENT	19,461						19,461
283	HOU SOCIAL SECURITY	8,551						8,551
286	HOU UNEMPLOYMENT COMPENSATION	112						112
287	HOU WORKER'S COMP TAX	1,397						1,397
290	OTHER BENEFITS	28,081						28,081

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY2018**

	General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
310	PROFESSIONAL/TECHNICAL SRVS	2,049,284	43,060				2,092,344
311	INSTRUCTIONAL SERVICES	499,082	658,887				1,157,969
312	INSTRUCTIONAL PROGRAMS	811,885	2,041,180	132,466			2,985,531
313	STUDENT SERVICES	257,000	129,800				386,800
315	MANAGEMENT SERVICES	1,083,772	205,225				1,288,997
317	STATISTICAL SERVICES	177,271					177,271
318	AUDIT FEES	102,690					102,690
319	LEGAL SERVICES	471,447					471,447
320	PROPERTY SERVICES	14,007,624					14,007,624
321	PUBLIC UTIL SVS WATER/SEWAGE	1,996,900	6,000				2,002,900
322	OUTSOURCED SUBSTITUTES	3,958,336	478,183	794			4,437,313
323	REPAIRS AND MAINTENANCE SRVS	2,783,924	132,921		31,200		2,948,045
324	PROPERTY INSURANCE	4,446,258					4,446,258
325	RENTALS/LEASE	680,156	3,000				683,156
326	OUTSOURCED DAY PORTERS	4,241,771					4,241,771
329	OTHER PROPERTY SERVICES	429,051					429,051
331	STUDENT TRANSPORTATION	18,034,763	545,041				18,579,804
332	IN STATE TRAVEL	714,626	333,321	18,915	37,000		1,103,862
333	CURRICULUM FIELD TRIP TRANSPRT	31,400	102,398	39,406			173,204
334	EXTRA-CURRICULAR FIELD TRIP TR	3,500	175,150				178,650
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200					13,200
338	OUT OF STATE TRAVEL	125,698	70,200	21,544	10,000		227,442
339	OTHER TRANSPORTATION SERVICES	24,501	22,000				46,501
340	COMMUNICATION (TELEPHONE)	1,019,493	2,900				1,022,393
342	PAGER/CELL PHONE RENT/MESG SYS	385,927	75,405		9,700		471,032
345	TECHNOLOGY PURCHASED SERVICES	1,803,991	8,000	319,355	15,000		2,146,346
350	ADVERTISING	108,073	17,700		25,500		151,273
360	PRINTING AND BINDING	2,250,351	136,750	11,900	12,000		2,411,001
380	HEAD OF ORG UNIT TRAVEL	14,100					14,100
395	OTHER PROFESS/TECHNICAL SERV.	34,341			95,895		130,236
399	OTHER PURCHASED SERVICES	4,869,753	1,125,196	74,098	260,507		6,329,554
410	SUPPLIES	5,267,621	3,198,811	2,356,842	690,248		11,513,522
412	POSTAGE	112,323	7,550	300	5,750		125,923
417	FOOD AND CATERING	136,415	57,550	4,000			197,965
420	TEXTBOOKS	42,233	106,320	1,500			150,053

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY OBJECT
 FY2018**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
430 LIBRARY BOOKS	108,395	23,462	3,063				134,920
440 PERIODICALS	20,105	500					20,605
445 TECHNOLOGY SUPPLIES	233,508	62,142	14,000	15,000			324,650
446 TECHNOLOGY SOFTWARE	360,433	710,220	287,906	42,000			1,400,559
447 TECHNOLOGY COMPUTERS	39,506	37,500		22,000			99,006
448 TECHNOLOGY PERIPHERALS	29,199	1,000	500	2,800			33,499
460 FOOD				10,665,502			10,665,502
461 USDA COMMODITIES				1,700,000			1,700,000
470 ENERGY	14,014,650	15,700					14,030,350
471 FUEL OIL	9,500						9,500
472 GASOLINE	424,404	24,700		14,000			463,104
480 HEAD OF ORG UNIT SUPPLIES	3,000						3,000
490 OTHER SUPPLIES AND MATERIALS	131,650						131,650
540 EQUIPMENT	36,196	7,340	49,659	125,000			218,195
545 TECHNOLOGY EQUIP	7,500			16,500			24,000
550 VEHICLES	132,120						132,120
590 OTHER CAPITAL OUTLAY						176,844,808	176,844,808
610 REDEMPTION OF PRINCIPAL					53,991,799		53,991,799
620 INTEREST	100,000						100,000
640 ORGANIZATION MEMSHP DUES/FEES	301,363	75,825		4,500			381,688
650 LIABILITY/TORT INSURANCE	1,025,000						1,025,000
651 LITIGATION AND SETTLEMENTS	400,000						400,000
680 HEAD OF ORG UNIT OTHER OBJ	3,000						3,000
690 OTHER OBJECTS	286,085	958,395	1,607,652	22,000			2,874,132
692 SOLID WASTE FEE	323,647						323,647
710 TRANSFERS TO OTHER FUNDS	1,060,000		9,992,080		43,260,000		54,312,080
720 TRANSITS/CHARTERS	45,159,572	1,425,486	1,707,662				48,292,720
791 INDIRECT COST		1,676,956		1,482,261			3,159,217
GRAND TOTAL	\$ 473,068,059	\$ 57,548,921	\$ 26,304,422	\$ 28,808,201	\$ 97,251,799	\$ 176,844,808	\$ 859,826,210

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2018**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES							
0000 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 97,251,799	\$ -	\$ 97,251,799
0100 Board of Trustees	392,984.81	-	-	-	-	-	392,984.81
0101 Superintendent's Office	567,645	-	-	-	-	-	567,645
0103 Facilities and Asset Management	293,835	-	-	-	-	-	293,835
0104 Chief Academic Office	1,705,111	1,058,000	43,783	-	-	-	2,806,894
0105 Payroll Office	780,187	-	-	-	-	-	780,187
0106 Accounting Office	796,842	-	-	-	-	-	796,842
0107 Community Schools Office	-	1,098,783	-	-	-	-	1,098,783
0108 Employee Relations Office	651,728	-	-	-	-	-	651,728
0109 Transportation / Bus Lots	113,409	-	-	-	-	-	113,409
0111 Maintenance Department	1,657,750	-	-	-	-	-	1,657,750
0112 Food Services Office	825,000	-	-	4,979,297	-	-	5,804,297
0113 Capital Improvement	60,312	-	-	-	-	-	60,312
0115 Communications Office	1,975,350	72,842	-	-	-	-	2,048,192
0117 Office of General Counsel	658,697	-	-	-	-	-	658,697
0118 Gifted & Talented Office	314,479	190,109	21,827	-	-	-	526,415
0119 Plant Operations	439,171	-	-	-	-	-	439,171
0120 Title I Administration	173,630	2,028,190	-	-	-	-	2,201,820
0121 Fine Arts Office	169,300	-	275	-	-	-	169,575
0122 English as a Second Language	81,540	-	111,196	-	-	-	192,736
0123 Adult Education	236,000	464,633	501,768	-	-	-	1,202,401
0124 Office of Teacher Effectiveness	1,933,221	-	29,900	-	-	-	1,963,121
0125 Instructional Support	1,544,865	-	198,437	-	-	-	1,743,302
0126 Operational Planning	1,419,520	-	-	-	-	-	1,419,520
0127 Various Schools	22,721,968	1,813,163	12,589,847	-	-	176,844,808	213,969,786
0128 Professional Development	17,852	2,300,000	304,622	-	-	-	2,622,474
0133 Alternative Programs Office	2,455,851	187,791	304,991	-	-	-	2,948,633
0134 Nurse Services Office	744,234	453,099	-	-	-	-	1,197,333
0135 Career & Technology Education	358,739	243,269	50,439	-	-	-	652,447
0136 Pupil Accounting Office	199,009	-	-	-	-	-	199,009
0137 Business Intelligence	1,162,255	-	-	-	-	-	1,162,255
0139 Archives & Records Office	171,531	-	-	-	-	-	171,531
0140 Public Safety Office	977,656	-	-	-	-	-	977,656
0141 Internal Audit	846,225	-	-	-	-	-	846,225
0142 Social Studies Office	-	-	111,535	-	-	-	111,535
0143 Science Office	320,240	-	-	-	-	-	320,240
0144 Procurement Services	538,746	-	-	-	-	-	538,746
0145 English/Language Arts Office	-	-	98,249	-	-	-	98,249
0146 Math Office	-	-	122,637	-	-	-	122,637
0149 Office of School Support	2,781	-	-	-	-	-	2,781

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2018**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
0150	Child Development Office	237,856	-	124,675	-	-	362,531
0151	Headstart / Early Head Start	63,150	2,626,167	-	-	-	2,689,317
0152	Technology & Information Systems	373,747	65,723	-	-	-	439,470
0153	IT Network Operations	2,001,704	184,341	-	-	-	2,186,046
0154	Student Transportation	529,563	-	-	-	-	529,563
0155	Educational Technology	736,935	2,031,010	250,337	-	-	3,018,281
0156	IT Customer Support	2,144,550	134,905	-	-	-	2,279,455
0157	Human Resources	4,347,264	-	-	-	-	4,347,264
0158	Budgeting and Grants Accounting	977,204	-	-	-	-	977,204
0159	Bridge View Building	526,508	-	-	-	-	526,508
0160	HVAC Shop	2,218,944	-	-	-	-	2,218,944
0161	Energy Services	359,003	-	-	-	-	359,003
0162	Plumbing Shop	1,820,695	-	-	-	-	1,820,695
0164	Carpentry Shop	2,172,694	-	-	-	-	2,172,694
0166	Risk Management	388,143	-	-	-	-	388,143
0167	Guidance & Counseling	246,680	925,791	138,179	-	-	1,310,649
0169	Special Education Department	3,040,520	5,373,173	20,075	-	-	8,433,768
0170	Assessment and Evaluation	1,984,240	-	81,898	-	-	2,066,138
0171	Contracts & Procurement Services	280,545	-	-	-	-	280,545
0172	Electrical Shop	1,442,389	-	-	-	-	1,442,389
0173	Chief Information Office	460,018	-	-	-	-	460,018
0180	Chief Finance Office	373,102	-	-	-	-	373,102
0181	Title I District-wide Instruction	-	807,232	-	-	-	807,232
0182	Video Services	17,609	-	-	-	-	17,609
0193	General Services / Warehouse	1,207,616	-	-	-	-	1,207,616
0194	Carolina Youth Development	28,882	-	-	-	-	28,882
0195	Financial Services	914,561	-	-	-	-	914,561
0196	75 Calhoun Street Building	620,411	-	-	-	-	620,411
0200	Elementary Learning Community	952,392	-	-	-	-	952,392
0202	Mt. Pleasant Academy	4,117,789	318,964	96,869	146,194	-	4,679,817
0203	Mamie P. Whitesides Elementary	4,786,814	446,009	210,277	195,854	-	5,638,953
0204	Sullivan's Island Elementary	3,760,106	312,155	74,369	176,231	-	4,322,860
0205	Belle Hall Elementary	4,541,891	459,235	310,590	143,374	-	5,455,090
0207	Jennie Moore Elementary	6,860,160	366,813	95,080	256,797	-	7,578,850
0208	Charles Pinckney Elementary	5,131,281	403,896	143,571	341,377	-	6,020,125
0209	Laurel Hill Primary	5,689,863	418,411	170,646	192,214	-	6,471,134
0210	James B. Edwards Elementary	4,313,776	406,343	273,746	153,466	-	5,147,331
0212	Old Whitesides Site	15,595	-	-	-	-	15,595
0213	Carolina Park Elementary	4,218,408	180,090	-	198,638	-	4,597,136
0239	Montessori Mt. Pleasant Charter	2,850,222	31,777	123,330	111,158	-	3,116,487
0242	Laing Middle	6,857,378	297,865	107,647	334,588	-	7,597,478

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2018**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
0245	Moultrie Middle	5,587,328	143,792	119,220	246,245		6,096,585
0247	Cario Middle	7,415,765	127,938	160,739	163,347		7,867,789
0252	Old Wando High Site	11,450	-	-	-		11,450
0253	New District 2 High School	93,027	-	-	-		93,027
0257	Wando High	27,995,328	770,492	372,902	1,002,038		30,140,760
0258	Wando Community Education Center	-	224,264	-	-		224,264
0268	Windwood Farms Program	459,547	-	825	-		460,372
0300	Old District 3 Learning Community	10,343	-	-	-		10,343
0303	Riverland Terrace Shop	12,016	-	-	-		12,016
0304	Harbor View Elementary	4,222,383	292,945	51,442	216,447		4,783,217
0305	Stiles Point Elementary	4,614,538	379,868	163,892	177,786		5,336,084
0309	Murray-Lasaine Elementary	2,629,793	415,628	29,168	197,200		3,271,789
0310	James Island Elementary	3,832,153	499,057	125,091	248,591		4,704,891
0342	James Island Middle	569,130	14,130	15,531	387,501		986,292
0344	Camp Road Middle School	4,477,809	287,026	77,584	-		4,842,419
0350	James Island Charter High	16,214,758	164,871	778,375	574,973		17,732,977
0351	James Island Community Education Center	-	80,500	-	-		80,500
0359	Septima P. Clark Academy	1,492,857	-	3,850	-		1,496,707
0384	Student Intervention Services	-	-	825	-		825
0400	Charleston Promise Neighborhood / District 4	44,055	-	-	-		44,055
0410	Ronald E. McNair Building	175,670	-	-	-		175,670
0411	Child & Family Development Center	439,145	501,089	40,558	-		980,791
0412	Chicora Elementary	3,797,173	665,813	81,203	435,387		4,979,576
0413	Edmund A. Burns Elementary	3,170,640	1,726,164	157,367	315,122		5,369,294
0414	Lambs Elementary	3,074,662	421,530	96,375	277,387		3,869,954
0415	Ladson Elementary	4,816,312	736,467	101,764	472,594		6,127,137
0416	Pinehurst Elementary	4,760,374	399,805	118,115	398,392		5,676,686
0418	North Charleston Elementary	4,099,974	1,628,940	91,436	530,964		6,351,314
0419	North Charleston Creative Arts	3,363,812	520,784	214,245	312,877		4,411,718
0420	Malcolm C. Hursey Elementary	3,137,174	543,187	87,076	246,782		4,014,220
0421	W. B. Goodwin Elementary	3,300,902	933,389	106,433	327,640		4,668,364
0422	Matilda F. Dunston Elementary	2,794,057	377,906	330,622	368,169		3,870,754
0424	Hunley Park Elementary	3,300,453	445,411	205,325	314,650		4,265,839
0425	A. C. Corcoran Elementary	3,993,132	795,176	165,574	432,986		5,386,868
0426	Midland Park Primary	2,637,789	1,545,980	196,636	497,380		4,877,785
0428	Deer Park Middle	3,364,794	221,955	11,615	232,305		3,830,669
0435	Mary Ford Elementary	3,321,184	439,277	139,503	346,592		4,246,556
0436	Pepperhill Elementary	3,753,570	557,654	229,427	406,649		4,947,300
0437	Prestige Charter	603,974	28,086	8,226	-		640,286
0439	Leadership Academy North Charleston	6,106,341	-	-	332,955		6,439,296
0441	Northwoods Middle	6,425,612	575,532	69,371	526,574		7,597,090

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2018**

	General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
0442 Brentwood Middle	29,480	-	-	-	-	-	29,480
0444 Morningside Middle	4,761,910	497,833	29,029	344,776	-	-	5,633,548
0445 Military Magnet Academy	5,533,916	376,277	46,450	420,731	-	-	6,377,374
0446 Zucker Middle	4,248,012	375,414	42,759	405,978	-	-	5,072,163
0450 Charleston County of the Arts	8,594,304	189,015	142,518	545,280	-	-	9,471,116
0451 Garrett Academy of Technology	5,491,956	494,985	115,542	305,949	-	-	6,408,432
0452 North Charleston High	5,637,303	386,605	50,282	310,393	-	-	6,384,584
0453 Garrett Community Education Center	19,657	18,000	-	-	-	-	37,657
0454 R.B. Stall High	10,334,742	1,043,824	105,630	576,591	-	-	12,060,787
0458 Academic Magnet High	5,139,540	-	173,207	-	-	-	5,312,746
0460 Charlestowne Academy	20,188	163,381	-	-	-	-	183,569
0461 Greg Mathis Charter	733,264	-	28,863	-	-	-	762,128
0463 Daniel Jenkins Academy	3,218,955	-	21,576	161,900	-	-	3,402,431
0464 Juvenile Detention Center	127,716	-	-	-	-	-	127,716
0465 Summit Program	11,981	-	-	-	-	-	11,981
0467 Department of Juvenile Justice	1,500	-	-	-	-	-	1,500
0468 Liberty Hill Academy	3,295,953	6,620	5,775	-	-	-	3,308,349
0470 Early College	647,000	-	-	-	-	-	647,000
0471 CAS North Charleston	62,018	-	-	-	-	-	62,018
0504 St James-Santee Elementary	2,680,845	645,966	214,686	325,549	-	-	3,867,047
0541 McClellanville Middle	66,917	-	-	-	-	-	66,917
0554 Lincoln High	369,374	14,941	-	-	-	-	384,315
0600 District 10 Constituent Office	23,803	-	-	-	-	-	23,803
0601 Plant Operations/Quality Assurance	109,855	-	-	-	-	-	109,855
0603 St. Andrews Elementary	5,022,822	239,086	346,832	253,787	-	-	5,862,527
0605 Stono Park Elementary	2,442,266	377,842	232,519	391,800	-	-	3,444,427
0606 Oakland Elementary	4,067,238	592,438	215,187	282,135	-	-	5,156,998
0607 Orange Grove Charter Elementary	8,475,841	45,016	404,100	334,949	-	-	9,259,906
0608 Ashley River Elementary	5,055,876	721,467	93,240	155,578	-	-	6,026,161
0611 Springfield Elementary	4,238,619	448,076	314,280	315,154	-	-	5,316,129
0612 Montessori Community Charleston	2,400,085	84,771	18,125	-	-	-	2,502,981
0616 Drayton Hall Elementary	4,711,003	460,441	64,250	220,205	-	-	5,455,899
0642 C.E. Williams Academic Magnet	4,684,903	48,099	39,831	247,060	-	-	5,019,894
0646 West Ashley Middle	75,935	-	-	-	-	-	75,935
0647 Advanced Studies West Ashley	4,653,087	288,285	32,878	408,877	-	-	5,383,127
0648 St. Andrews Middle	481,552	-	-	-	-	-	481,552
0653 West Ashley High	13,215,952	304,218	106,541	682,052	-	-	14,308,763
0655 West Ashley Head Start	82,320	653,791	-	104,962	-	-	841,073
0661 Pattison's Academy Charter	480,242	49,511	10,113	-	-	-	539,866
0681 Materials Resource Center	4,000	-	-	-	-	-	4,000
0700 Secondary Learning Community	280,919	-	9,481	-	-	-	290,400

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2018**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
0701 Plant Operations	1,004,862	-	-	-	-	-	1,004,862
0705 Charleston Progressive	3,253,349	344,145	170,451	349,266	-	-	4,117,211
0706 Memminger Elementary	3,335,442	343,630	189,071	312,771	-	-	4,180,914
0707 James Simons Elementary	3,735,317	382,954	92,248	333,937	-	-	4,544,455
0708 Archer Building	32,710	-	-	-	-	-	32,710
0709 Buist Academy	3,753,040	96,862	84,448	201,670	-	-	4,136,019
0710 Wilmot J Fraser Elementary	83,042	-	-	-	-	-	83,042
0712 Julian Mitchell Elementary	2,696,877	269,432	61,685	257,578	-	-	3,285,572
0714 Sanders-Clyde Elementary	3,374,600	1,109,730	86,741	344,148	-	-	4,915,220
0739 Charleston Development Academy Charter	1,693,625	30,222	91,744	-	-	-	1,815,591
0741 Courtenay Middle	892	-	-	-	-	-	892
0743 Low County Tech Academy	273,373	-	-	302,339	-	-	575,712
0744 District 20 Middle	2,351,443	98,736	5,775	-	-	-	2,455,954
0749 Carolina Voyager Charter	1,752,389	28,086	42,860	-	-	-	1,823,334
0752 Thomas Myers II	398,336	670,863	-	114,980	-	-	1,184,179
0755 Burke High	5,431,498	268,369	38,118	610,869	-	-	6,348,853
0756 Burke Community Education Center	-	57,900	-	-	-	-	57,900
0761 Charleston Math and Science Charter	5,265,815	47,153	192,754	-	-	-	5,505,722
0762 Allegro Charter	1,384,941	-	27,297	-	-	-	1,412,238
0777 Charleston County Human Services	27,020	45,892	-	-	-	-	72,912
0784 Child Find Office	-	140,156	-	-	-	-	140,156
0800 Middle School Learning Community	191,569	-	-	-	-	-	191,569
0808 C. C. Blaney Elementary	623,347	-	10,581	-	-	-	633,928
0809 Jane Edwards Elementary	1,438,911	33,456	118,723	95,353	-	-	1,686,444
0810 E.B. Ellington Elementary	2,370,746	867,382	105,559	331,117	-	-	3,674,804
0811 Minnie Hughes Elementary	2,055,450	231,182	187,992	162,121	-	-	2,636,746
0843 R.D. Schroder Middle	216,484	-	-	-	-	-	216,484
0851 Baptist Hill High	5,188,576	375,286	12,650	260,668	-	-	5,837,180
0902 Angel Oak Elementary	3,248,540	352,403	306,596	270,802	-	-	4,178,341
0906 Mt. Zion Elementary	2,041,595	432,706	196,750	216,760	-	-	2,887,811
0907 Edith Frierson Elementary	1,329,995	207,802	125,868	153,594	-	-	1,817,259
0944 Haut Gap Middle	3,591,514	282,531	29,628	302,488	-	-	4,206,161
0951 St. John's High	3,703,015	141,703	202,083	175,313	-	-	4,222,114
0999 School-Wide Accounts	4,650,001	-	-	-	-	-	4,650,001
GRAND TOTAL	\$ 473,068,059	\$ 57,548,921	\$ 26,304,422	\$ 28,808,201	\$ 97,251,799	\$ 176,844,808	\$ 859,826,210

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FY 2018

GENERAL OPERATING FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
REVENUES				
1000 Revenue from Local Sources:				
1100 Taxes Levied/Assessed by the LEA:				
1110 Ad Valorem Taxes	233,908,000	244,365,943	277,287,873	32,921,930
1140 Delinquent Taxes	7,000,000	8,600,000	8,610,000	10,000
1200 Revenue From Local Governmental Units Other Than LEAs:				
1280 Revenue in Lieu of Taxes	7,702,100	7,702,100	7,702,100	0
1300 Tuition:				
1310 From Patrons for Regular Day School	70,000	70,000	70,000	0
1500 Earnings on Investments:				
1510 Interest on Investments	75,000	75,000	100,000	25,000
1900 Other Revenue from Local Sources:				
1910 Rentals	0	200,000	200,000	0
1950 Refund of Prior Year's Expenditures	50,000	50,000	50,000	0
1990 Miscellaneous Local Revenue:				
1993 Receipt of Insurance Proceeds	50,000	50,000	50,000	0
1999 Revenue from Other Local Sources	75,000	75,000	200,000	125,000
Total Local Sources	\$248,930,100	\$261,188,043	\$294,269,973	\$33,081,930
2000 Intergovernmental Revenue:				
2200 Payments from Public Charter Schools	5,000	5,000	9,000	4,000
Total Intergovernmental Revenues	\$5,000	\$5,000	\$9,000	\$4,000
3000 Revenue from State Sources:				
3100 Restricted State Funding:				
3130 Special Programs:				
3131 Handicapped Transportation	9,000	9,000	9,100	100
3160 School Bus Driver Salary	1,779,210	1,779,210	1,979,210	200,000
3161 EAA Bus Driver Salary and Fringe	0	0	11,000	11,000
3162 Transportation Workers' Compensation	150,000	150,000	150,000	0
3180 Fringe Benefits Employer Contributions	18,735,475	18,735,475	19,235,475	500,000
3181 Retiree Insurance	8,776,206	8,776,206	9,276,206	500,000
3300 Education Finance Act:				
3310 Full-Time Programs:				
3311 Kindergarten	3,024,982	3,024,982	3,358,896	333,914
3312 Primary	9,654,961	9,654,961	8,955,464	(699,497)
3313 Elementary	11,164,802	11,164,802	13,040,710	1,875,908
3314 High School	4,876,720	4,876,720	4,807,510	(69,210)
3315 Trainable Mentally Handicapped	191,339	191,339	226,224	34,885
3316 Speech Handicapped	1,005,676	1,005,676	948,585	(57,091)
3317 Homebound	81,129	81,129	44,625	(36,504)
3320 Part-Time Programs:				
3321 Emotionally Handicapped	216,502	216,502	211,594	(4,908)

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
3322 Educable Mentally Handicapped	311,424	311,424	263,505	(47,919)
3323 Learning Disabilities	1,932,216	1,932,216	3,007,084	1,074,868
3324 Hearing Handicapped	75,387	75,387	109,588	34,201
3325 Visually Handicapped	34,625	34,625	49,152	14,527
3326 Orthopedically Handicapped	937,362	937,362	65,465	(871,897)
3327 Vocational	5,092,938	5,092,938	5,663,438	570,500
3330 Miscellaneous EFA Programs:				
3331 Autism	800,766	800,766	928,927	128,161
3332 High Achieving Students	1,183,140	1,183,140	1,261,644	78,504
3334 Limited English Proficiency	439,514	439,514	477,669	38,155
3351 Academic Assistance	1,165,962	1,165,962	1,495,936	329,974
3352 Pupils in Poverty	4,360,411	4,360,411	4,680,893	320,482
3375 Education Foundation Supplement	85,216	85,216	266,938	181,722
3800 State Revenue in Lieu of Taxes:				
3810 Local Residential Property Tax Relief	16,955,781	16,955,781	16,955,781	0
3820 Homestead Exemption (Tier 2)	3,557,362	3,557,362	3,557,362	0
3825 Reimbursement for Property Tax Relief	69,182,445	69,182,445	70,764,755	1,582,310
3830 Merchant's Inventory Tax	1,948,337	1,948,337	1,948,337	0
3840 Manufacturer's Depreciation Reimb.	740,000	740,000	740,000	0
Total State Sources	\$168,468,887	\$168,468,887	\$174,491,073	\$6,022,186
4000 Revenue from Federal Sources:				
4100 Federally Impacted Areas:				
4110 Maintenance and Operations, P.L. 81-874	106,861	106,861	106,861	0
Total Federal Sources	\$106,861	\$106,861	\$106,861	\$0
OTHER FINANCING SOURCES (USES)				
Interfund Transfers, From (To) Other Funds:				
5230 Transfer from Special Revenue EIA Fund	8,686,031	8,686,031	8,686,031	0
5280 Transfer from Spec Rev Indirect Cost	1,573,119	1,573,119	1,573,119	0
5280 Transfer from Fd Serv Indirect Cost	1,432,002	1,432,002	1,432,002	0
Total Transfers & Other Sources	\$11,691,152	\$11,691,152	\$11,691,152	\$0
TOTAL REVENUE ALL SOURCES	\$429,202,001	\$441,459,943	\$480,568,059	\$39,108,116

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
EXPENDITURES				
100 INSTRUCTION:				
110 General Instruction:				
111 Kindergarten Programs:				
100 Salaries	11,226,328	11,575,411	12,002,771	427,360
200 Employee Benefits	4,597,597	4,686,753	4,998,777	312,024
300 Purchased Services	17,791	16,380	19,640	3,260
400 Supplies and Materials	119,573	116,912	108,305	(8,607)
112 Primary Programs:				
100 Salaries	26,961,662	26,804,076	29,017,516	2,213,440
200 Employee Benefits	10,304,148	10,236,540	11,458,441	1,221,901
300 Purchased Services	595,466	1,496,606	1,650,825	154,219
400 Supplies and Materials	359,178	375,365	497,330	121,965
113 Elementary Programs:				
100 Salaries	44,658,802	45,322,783	47,406,234	2,083,451
200 Employee Benefits	16,896,466	17,142,468	18,153,635	1,011,167
300 Purchased Services	3,622,676	2,746,307	2,698,823	(47,484)
400 Supplies and Materials	733,893	771,074	812,851	41,777
600 Other Objects	35,970	19,875	1,220	(18,655)
114 High School Programs:				
100 Salaries	27,766,042	27,591,355	28,268,609	677,254
200 Employee Benefits	10,665,176	10,633,110	11,017,675	384,565
300 Purchased Services	1,023,923	1,057,831	1,141,013	83,182
400 Supplies and Materials	417,140	383,187	636,027	252,840
600 Other objects	0	45	500	455
115 Career and Technology Education Programs:				
100 Salaries	6,613,758	6,735,889	7,387,776	651,887
200 Employee Benefits	2,508,411	2,566,481	2,846,090	279,609
300 Purchased Services	79,560	12,038	141,260	129,222
400 Supplies and Materials	232,694	339,638	228,185	(111,453)
118 Montessori Programs:				
100 Salaries	3,983,371	4,106,099	4,330,934	224,835
200 Employee Benefits	1,684,019	1,715,364	1,767,403	52,039
300 Purchased Services	22,671	22,671	24,613	1,942
400 Supplies and Materials	21,000	21,000	30,800	9,800
120 Exceptional Programs:				
121 Educable Mentally Handicapped:				
100 Salaries	3,390,722	3,581,773	4,375,884	794,111
200 Employee Benefits	1,344,708	1,386,744	1,884,118	497,374
122 Trainable Mentally Handicapped:				
100 Salaries	1,648,269	1,848,547	1,463,850	(384,697)
200 Employee Benefits	729,036	814,151	600,305	(213,846)

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
123 Orthopedically Handicapped:				
100 Salaries	68,063	70,416	68,066	(2,350)
200 Employee Benefits	21,992	22,752	22,715	(37)
124 Visually Handicapped:				
100 Salaries	91,583	94,750	113,794	19,044
200 Employee Benefits	27,681	28,638	41,770	13,132
300 Purchased Services	0	0	17,500	17,500
125 Hearing Handicapped:				
100 Salaries	546,883	584,426	576,291	(8,135)
200 Employee Benefits	208,579	220,550	238,823	18,273
126 Speech Handicapped:				
100 Salaries	2,338,075	2,418,918	2,426,866	7,948
200 Employee Benefits	885,654	916,277	939,701	23,424
127 Learning Disabilities:				
100 Salaries	8,014,742	8,483,308	8,649,836	166,528
200 Employee Benefits	2,989,692	3,162,346	3,270,566	108,220
128 Emotionally Handicapped:				
100 Salaries	1,736,725	1,828,614	1,818,108	(10,506)
200 Employee Benefits	685,736	717,579	717,674	95
132 Preschool Handicapped Itinerant (5-yr.-Olds):				
100 Salaries	1,550,127	1,630,373	1,632,722	2,349
200 Employee Benefits	622,275	650,597	641,396	(9,201)
300 Purchased Services	0	0	5,000	5,000
400 Supplies and Materials	250	250	0	(250)
137 Preschool Handicapped Self-Contained (3- and 4-yr.-Olds):				
100 Salaries	291,956	330,910	305,671	(25,239)
200 Employee Benefits	126,579	138,327	134,876	(3,451)
139 Early Childhood Programs:				
100 Salaries	5,246,389	5,415,546	5,222,313	(193,233)
200 Employee Benefits	2,091,309	2,134,512	2,178,693	44,181
300 Purchased Services	0	11,507	2,515	(8,992)
400 Supplies and Materials	5,450	5,450	65,450	60,000
600 Other Objects	250,000	238,493	0	(238,493)
140 Special Programs:				
141 Gifted and Talented Academic:				
100 Salaries	2,450,307	2,450,307	2,756,871	306,564
200 Employee Benefits	905,426	905,426	1,067,347	161,921
300 Purchased Services	50,000	50,000	50,000	0
145 Homebound:				
100 Salaries	425,000	425,000	265,000	(160,000)
200 Employee Benefits	108,546	108,546	72,160	(36,386)
300 Purchased Services	500,000	500,000	296,386	(203,614)

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
148 Gifted and Talented Artistic:				
300 Purchased Services	79,189	79,189	79,189	0
400 Supplies and Materials	12,800	12,800	13,500	700
600 Other Objects	120,366	120,366	120,166	(200)
160 Other Exceptional Programs:				
161 Autism:				
100 Salaries	1,139,018	1,190,337	1,171,582	(18,755)
200 Employee Benefits	463,012	484,466	482,049	(2,417)
162 Limited English Proficiency:				
100 Salaries	2,557,857	2,565,097	2,694,360	129,263
200 Employee Benefits	937,643	939,492	991,439	51,947
400 Supplies and Materials	16,120	16,120	0	(16,120)
170 Summer School Programs:				
172 Elementary Summer School:				
100 Salaries	0	0	54,942	54,942
200 Employee Benefits	0	0	14,510	14,510
400 Supplies and Materials	0	0	17,043	17,043
173 High School Summer School:				
100 Salaries	84,942	84,942	50,000	(34,942)
200 Employee Benefits	21,694	21,694	13,205	(8,489)
174 Gifted and Talented Summer School:				
300 Purchased Services	0	0	20,016	20,016
400 Supplies and Materials	0	0	100,000	100,000
180 Adult/Continuing Education Programs:				
181 Adult Basic Education Programs:				
100 Salaries	30,845	30,845	31,373	528
200 Employee Benefits	7,945	7,945	8,360	415
300 Purchased Services	3,905	3,905	1,000	(2,905)
188 Parenting/Family Literacy:				
100 Salaries	54,889	60,315	0	(60,315)
200 Employee Benefits	19,482	20,868	0	(20,868)
190 Instructional Pupil Activity:				
100 Salaries	775,000	775,000	1,586,601	811,601
200 Employee Benefits	197,935	197,935	418,854	220,919
TOTAL INSTRUCTION	\$221,021,712	\$224,281,609	\$236,437,705	\$12,156,096

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
200 SUPPORT SERVICES:				
210 Pupil Services:				
211 Attendance and Social Work Services:				
100 Salaries	527,641	511,405	237,842	(273,563)
200 Employee Benefits	187,125	174,218	81,468	(92,750)
300 Purchased Services	176,595	176,595	168,845	(7,750)
400 Supplies and Materials	5,598	5,598	3,298	(2,300)
212 Guidance Services:				
100 Salaries	7,384,245	7,711,456	7,885,549	174,093
200 Employee Benefits	2,787,400	2,879,006	3,025,015	146,009
300 Purchased Services	160,950	160,950	160,200	(750)
400 Supplies and Materials	950	167,016	3,200	(163,816)
213 Health Services:				
100 Salaries	2,871,433	3,185,158	3,325,176	140,018
200 Employee Benefits	1,065,898	1,150,713	1,192,752	42,039
300 Purchased Services	58,300	54,500	231,800	177,300
400 Supplies and Materials	87,783	73,783	82,860	9,077
600 Other Objects	0	0	3,000	3,000
214 Psychological Services:				
100 Salaries	788,070	827,305	920,981	93,676
200 Employee Benefits	301,072	308,017	350,544	42,527
300 Purchased Services	60,000	60,000	60,000	0
215 Exceptional Program Services:				
100 Salaries	0	441,047	141,948	(299,099)
200 Employee Benefits	0	158,194	46,995	(111,199)
300 Purchased Services	24,000	27,800	24,000	(3,800)
400 Supplies and Materials	25,000	39,000	39,000	0
220 Instructional Staff Services:				
221 Improvement of Instruction Curriculum Development Development:				
100 Salaries	5,938,586	7,544,332	8,387,982	843,650
200 Employee Benefits	2,090,858	2,578,244	2,989,436	411,192
300 Purchased Services	1,021,710	1,353,845	2,221,002	867,157
400 Supplies and Materials	465,446	262,381	332,265	69,884
600 Other Objects	127,311	780,376	155,099	(625,278)
222 Library and Media Services:				
100 Salaries	3,871,740	3,947,939	4,369,826	421,887
200 Employee Benefits	1,458,912	1,476,846	1,666,615	189,769
400 Supplies and Materials	139,350	139,188	140,495	1,307
223 Supervision of Special Programs:				
100 Salaries	530,646	1,519,067	2,179,666	660,599
200 Employee Benefits	187,493	538,187	849,278	311,091
300 Purchased Services	55,743	107,391	162,032	54,641
400 Supplies and Materials	10,400	51,138	58,873	7,735
600 Other Objects	1,000	1,351	1,306	(46)
224 Improvement of Instruction Inservice and Staff Training:				

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
100 Salaries	168,696	182,761	47,632	(135,129)
200 Employee Benefits	55,796	59,388	17,297	(42,091)
300 Purchased Services	83,566	241,067	90,686	(150,381)
400 Supplies and Materials	6,000	166,000	163,500	(2,500)
600 Other Objects	1,500	1,500	1,880	380
230 General Administration Services:				
231 Board of Education:				
100 Salaries	266,388	292,127	292,126	(1)
200 Employee Benefits	271,824	278,398	1,198,056	919,658
300 Purchased Services	544,348	519,348	615,362	96,014
400 Supplies and Materials	32,185	32,185	32,095	(90)
600 Other Objects	1,170,600	1,050,218	1,475,800	425,582
232 Office of Superintendent:				
100 Salaries	1,979,328	361,219	366,044	4,825
200 Employee Benefits	695,021	132,452	138,690	6,238
300 Purchased Services	242,874	47,781	39,684	(8,097)
400 Supplies and Materials	54,025	20,246	20,246	0
600 Other Objects	662,190	2,981	2,981	0
233 School Administration:				
100 Salaries	21,351,279	23,763,452	24,517,912	754,460
200 Employee Benefits	7,995,971	8,631,625	8,991,605	359,980
300 Purchased Services	1,221,637	1,193,496	1,217,492	23,996
400 Supplies and Materials	501,475	484,092	426,000	(58,092)
600 Other Objects	8,170	38,473	7,578	(30,895)
250 Finance and Operations Services:				
251 Student Transportation (Federal/District Mandated):				
100 Salaries	0	0	50,000	50,000
200 Employee Benefits	0	0	12,575	12,575
252 Fiscal Services:				
100 Salaries	2,791,294	2,922,534	3,055,528	132,994
200 Employee Benefits	975,468	995,658	1,063,019	67,361
300 Purchased Services	604,261	132,844	628,937	496,093
400 Supplies and Materials	160,541	59,191	65,061	5,870
600 Other Objects	170,123	137,305	104,515	(32,790)
253 Facilities Acquisition and Construction:				
100 Salaries	0	40,370	42,823	2,453
200 Employee Benefits	0	10,452	12,489	2,037
300 Purchased Services	45,000	45,000	46,300	1,300
600 Other Objects	0	175	3,700	3,525
254 Operation and Maintenance of Plant:				
100 Salaries	5,373,110	5,800,959	6,114,017	313,058
200 Employee Benefits	2,046,852	2,152,790	2,383,149	230,359
300 Purchased Services	28,996,196	28,685,853	29,352,611	666,757
400 Supplies and Materials	13,410,422	13,427,558	15,884,102	2,456,544

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
500 Capital Outlay	0	134,584	35,044	(99,540)
600 Other Objects	554,762	304,462	360,567	56,105
255 Student Transportation (State Mandated):				
100 Salaries	110,231	121,127	104,036	(17,091)
200 Employee Benefits	47,224	50,007	53,526	3,519
300 Purchased Services	17,767,149	17,763,588	19,310,108	1,546,520
400 Supplies and Materials	148,620	148,620	190,000	41,380
257 Internal Services:				
100 Salaries	923,915	1,029,278	961,612	(67,666)
200 Employee Benefits	321,191	354,413	391,763	37,350
300 Purchased Services	1,408,732	1,935,283	1,831,960	(103,323)
400 Supplies and Materials	51,941	51,941	56,551	4,610
600 Other Objects	5,050	5,350	4,335	(1,015)
258 Security:				
100 Salaries	493,139	525,622	565,918	40,296
200 Employee Benefits	190,694	198,587	209,962	11,375
300 Purchased Services	1,448,283	1,449,465	1,503,670	54,205
400 Supplies and Materials	93,566	93,566	92,566	(1,000)
259 Internal Auditing Services:				
100 Salaries	398,819	438,242	428,371	(9,871)
200 Employee Benefits	129,182	139,251	140,169	918
300 Purchased Services	274,840	274,840	272,905	(1,935)
400 Supplies and Materials	2,180	2,180	3,980	1,800
600 Other Objects	625	625	800	175
262 Planning:				
100 Salaries	1,127,676	1,238,092	1,635,581	397,489
200 Employee Benefits	386,457	414,657	557,746	143,089
300 Purchased Services	163,203	162,653	160,839	(1,814)
400 Supplies and Materials	24,322	25,072	25,044	(28)
600 Other Objects	0	50	1,800	1,750
263 Information Services:				
100 Salaries	646,437	695,401	846,741	151,340
200 Employee Benefits	224,815	236,789	295,579	58,790
300 Purchased Services	731,950	747,044	825,060	78,016
400 Supplies and Materials	56,809	56,809	180,383	123,574
500 Capital Outlay	1,500	1,500	1,500	0
600 Other Objects	91,676	91,852	1,852	(90,000)
264 Staff Services:				
100 Salaries	2,726,213	3,006,619	3,348,853	342,234
200 Employee Benefits	1,024,142	1,090,860	1,126,674	35,814
300 Purchased Services	952,809	948,399	670,848	(277,551)
400 Supplies and Materials	95,554	94,519	88,304	(6,215)
500 Capital Outlay	1,152	1,152	1,152	0
600 Other Objects	580	5,282	5,347	65
266 Technology and Data Processing Services:				
100 Salaries	2,853,569	3,036,253	3,173,112	136,859
200 Employee Benefits	1,020,353	1,062,556	1,136,074	73,518

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
300 Purchased Services	1,552,937	1,527,985	1,179,857	(348,128)
400 Supplies and Materials	206,073	223,116	216,928	(6,188)
500 Capital Outlay	6,000	6,000	138,120	132,120
600 Other Objects	36,175	36,350	30,350	(6,000)
270 Support Services - Pupil Activity:				
271 Pupil Service Activities:				
100 Salaries (optional)	1,609,652	1,615,824	1,590,663	(25,161)
200 Employee Benefits (optional)	409,117	410,693	340,660	(70,033)
300 Purchased Services (optional)	0	3,561	283,189	279,628
400 Supplies and Materials (optional)	315,967	315,967	44,000	(271,967)
600 Other Objects (optional)	60,000	60,000	60,000	0
TOTAL SUPPORT SERVICES	\$164,992,677	\$172,457,631	\$184,463,937	\$12,006,305
300 COMMUNITY SERVICES:				
330 Civic Services:				
100 Salaries	292,041	126,309	220,170	93,861
200 Employee Benefits	127,646	60,321	95,674	35,353
390 Other Community Services:				
100 Salaries	0	326,080	288,000	(38,080)
200 Employee Benefits	0	97,068	97,000	(68)
300 Purchased Services	0	0	225,000	225,000
400 Supplies and Materials	0	0	271,000	271,000
TOTAL COMMUNITY SERVICES	\$419,687	\$609,778	\$1,196,844	\$587,066
400 Other Charges:				
410 Intergovernmental Expenditures:				
412 - 720 Payments to Other Governmental Units	138,200	313,200	313,200	0
416 - 720 LEA Payments to Public Charter Schoc	33,769,724	34,937,724	39,144,257	4,206,533
417 - 720 Payments to Nonprofit Entities (other tl	2,700,000	2,700,000	5,702,115	3,002,115
420 Transfers to Other Funds:				
421 - 710 Transfer to Special Revenue Fund	235,000	235,000	235,000	0
425 - 710 Transfer to Food Service Fund	825,000	825,000	825,000	0
Total Intergovernmental Expenditures & Transfers	\$37,667,924	\$39,010,924	\$46,219,572	\$7,208,647
500 DEBT SERVICES:				
620 Interest	100,000	100,000	100,000	0
TOTAL DEBT SERVICE	\$100,000	\$100,000	\$100,000	\$0

¹ Budget Revision, September 2016

**CHARLESTON COUNTY SCHOOL DISTRICT
 GENERAL FUND
 FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
900 RESERVES:				
900 Reserves:				
100 Salaries	0	0	5,149,738	5,149,738
200 Employee Benefits			1,350,262	1,350,262
220 Retirement	0	0	(1,850,000)	(1,850,000)
TOTAL RESERVES	\$0	\$0	\$4,650,001	\$4,650,001
TOTAL EXPENDITURES	\$424,202,000	\$436,459,943	\$473,068,059	\$36,608,116

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2018**

		Purpose Statement	Projected Budgetary Allocations
LOCAL SOURCES			
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 277,287,873
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	8,610,000
Fee in Lieu of Taxes	1280	Payments made for property which is not subject to taxation on the same basis as other property due to action of the local government	7,702,100
Regular Day School from Patrons	1320	Revenue from other school districts within the state as tuition for regular day schools	70,000
Interest on Investments	1510	Interest earned on investments and deposits of District funds	100,000
Rentals / Lease	1910	Revenue from the lease or rental of buildings	200,000
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	50,000
Miscellaneous (tuition, other, etc.)	1999	Other revenue from local sources not listed in the above accounts	200,000
TOTAL LOCAL SOURCES			\$ 294,269,973
INTERGOVERNMENTAL			
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	9,000
TOTAL INTERGOVERNMENTAL SOURCES			\$ 9,000
STATE SOURCES			
Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	9,100
School Bus Driver's Salary	3160	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	1,979,210
EAA School Bus Driver's Salary and Fringe	3161	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	11,000
Transportation Workers' Compensation	3162	Revenue allocated to school districts to offset the cost of workers' compensation insurance premiums	150,000
Employer Contributions (Fringe)	3180	State revenue for fringe benefit costs to school districts for its employees to include state retirement, life insurance, social security and health insurance	19,235,475
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	9,276,206
Education Finance Act	3327	State revenue for each student based on the category of each student and calculated based on Average Daily Membership as of the 135th day of school	49,863,847

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY2018**

		Purpose Statement	Projected Budgetary Allocations
Local Property Tax Relief	3810	State revenue sent as reimbursement for property tax exemptions granted for taxpayers on the first \$100,000 assessed value of their owner-occupied, 4% eligible property	16,955,781
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,557,362
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	70,764,755
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,948,337
Other State Revenue	3162	State revenue for bus driver workers' compensation costs	740,000
		TOTAL STATE SOURCES	\$ 174,491,073
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	\$ 106,861
		TOTAL FEDERAL SOURCES	\$ 106,861
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	\$ 8,686,031
Indirect Costs	5280	Interfund transfers from Special Revenue Funds and Food Service Funds for reimbursement to the General Operating Fund for overhead costs. The percent charged to each fund is formulated by the State Department for each school district. This percent is charged to each allowable fund for all expenditures excluding capital outlay	3,005,121
		TOTAL OTHER FINANCING SOURCES	\$ 11,691,152
		TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	\$ 480,568,059

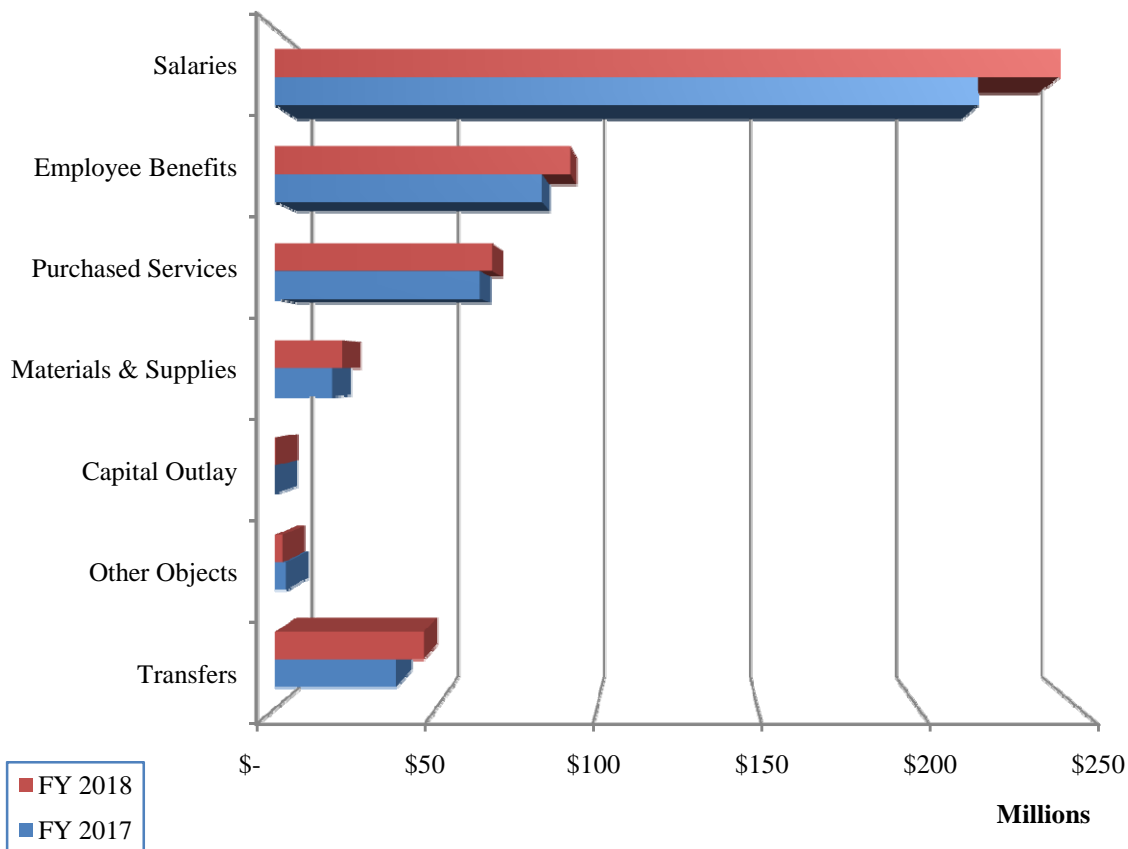
**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2017 TO FY2018**

	FY2017 Budget Revision	% of Total	Projected FY 2018 Budget	% of Total	FY17 to FY18 Variance	% Variance
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	\$ 244,365,943	55.35%	\$ 277,287,873	57.70%	\$ 32,921,930	84.18%
Delinquent Taxes	8,600,000	1.95%	8,610,000	1.79%	10,000	0.03%
Fee in Lieu	7,702,100	1.74%	7,702,100	1.60%	-	0.00%
Regular Day School from Patrons	70,000	0.02%	70,000	0.01%	-	0.00%
Interest on Investments	75,000	0.02%	100,000	0.02%	25,000	0.06%
Rentals / Lease	200,000	0.05%	200,000	0.04%	-	0.00%
Receipt of Insurance Proceeds	50,000	0.01%	50,000	0.01%	-	0.00%
Refund of Prior Year's Expenditures	50,000	0.01%	50,000	0.01%	-	0.00%
Miscellaneous (tuition, other, etc.)	75,000	0.02%	200,000	0.04%	125,000	0.32%
Payments from Other Governments	5,000	0.00%	9,000	0.00%	4,000	0.01%
TOTAL LOCAL SOURCES	\$ 261,193,043	59.17%	\$ 294,278,973	61.24%	\$ 33,085,930	84.60%
<u>STATE SOURCES</u>						
Handicapped Transportation	\$ 9,000	0.00%	\$ 9,100	0.00%	\$ 100	0.00%
School Bus Driver's Salary	1,779,210	0.40%	1,990,210	0.41%	211,000	0.54%
Bus Driver Workers' Compensation	150,000	0.03%	150,000	0.03%	-	0.00%
Employer Contributions (FRINGE)	18,735,475	4.24%	19,235,475	4.00%	500,000	1.28%
Retiree Insurance	8,776,206	1.99%	9,276,206	1.93%	500,000	1.28%
Education Finance Act	46,635,071	10.56%	49,596,909	10.32%	2,961,838	7.57%
Local Property Tax Relief	16,955,781	3.84%	16,955,781	3.53%	-	0.00%
Homestead Exemption	3,557,362	0.81%	3,557,362	0.74%	-	0.00%
Sales Tax - Tier III	69,182,445	15.67%	70,764,755	14.73%	1,582,310	4.05%
Merchant's Inventory Tax	1,948,337	0.44%	1,948,337	0.41%	-	0.00%
Other State Revenue	740,000	0.17%	1,006,938	0.21%	266,938	0.68%
TOTAL STATE SOURCES	\$ 168,468,887	38.16%	\$ 174,491,073	36.31%	\$ 6,022,186	15.40%
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	\$ 106,861	0.02%	\$ 106,861	0.02%	\$ -	0.00%
TOTAL FEDERAL SOURCES	\$ 106,861	0.02%	\$ 106,861	0.02%	\$ -	0.00%
<u>OTHER FINANCING SOURCES</u>						
Transfer from EIA Fund	\$ 8,686,031	1.97%	\$ 8,686,031	1.81%	\$ -	0.00%
Indirect Costs	3,005,121	0.68%	3,005,121	0.63%	-	0.00%
TOTAL OTHER FINANCING SOURCES	\$ 11,691,152	2.65%	\$ 11,691,152	2.43%	\$ -	0.00%
TOTAL GENERAL FUND REVENUES	\$ 441,459,943	100.00%	\$ 480,568,059	100.00%	\$ 39,108,116	100.00%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2018 EXPENDITURE BUDGET
GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2017 Revised Budget</u>	<u>FY2018 Projected Budget</u>
Salaries	\$ 225,576,679	\$ 243,925,817
Employee Benefits	85,063,276	91,944,652
Purchased Services	63,602,946	67,430,166
Materials & Supplies	18,243,319	20,932,941
Capital Outlay	252,653	175,816
Other Objects	4,709,518	2,439,095
Transfers	39,011,553	46,219,572
GRAND TOTAL	<u><u>\$ 436,459,943</u></u>	<u><u>\$ 473,068,059</u></u>

General Operating Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 BUDGET-GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2017 REVISED BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 14,566,525	\$ 17,205,571	\$ 2,639,046
111	PRINCIPAL/AST PRINCIPAL SAL	15,879,817	16,737,357	857,540
112	TEACHER/PROFESSIONAL ED SALARY	151,566,647	162,038,811	10,472,164
113	PROFESSIONAL OTHER SALARY	6,933,603	7,158,167	224,564
114	TECHNICAL SALARY	2,593,045	2,677,635	84,590
115	TEACHER AST/CLERICAL SALARY	25,421,111	27,752,738	2,331,627
116	CRAFTS AND TRADES SALARY	4,683,239	5,089,543	406,304
117	BUS DRIVER/APPRENTICE SALARY	121,128	104,036	(17,092)
180	HEAD OF ORG UNIT SALARY	497,410	509,317	11,907
	TOTAL REGULAR SALARIES	\$ 222,262,525	\$ 239,273,177	\$ 17,010,652
122	TEMPO SALARY - SUBSTITUTE	\$ 3,405	\$ -	\$ (3,405)
123	TEMPO SALARY - PRO OTHER	29,477	25,000	(4,477)
125	TEMPO SAL TEACHER AST/CLERICAL	34,479	52,500	18,021
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 67,361	\$ 77,500	\$ 10,139
134	OVERTIME SALARY - TECHNICAL	\$ 5,797	\$ 68,000	\$ 62,203
135	OVERTIME SALARY - T AST/CLER	62,761	258,217	195,456
136	OVERTIME SALARY - WORKER	101,940	98,300	(3,640)
	TOTAL OVERTIME SALARIES	\$ 170,498	\$ 424,517	\$ 254,019
140	TERMINAL LEAVE	\$ 315,000	\$ 750,000	\$ 435,000
142	SUPPLEMENTAL SALARY	2,761,295	3,400,624	639,329
	TOTAL SUPPLEMENTAL SALARIES	\$ 3,076,295	\$ 4,150,624	\$ 1,074,329
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 26,662,691	\$ 28,487,046	\$ 1,824,355
220	EMPLOYEE RETIREMENT	37,617,518	40,398,676	2,781,158
230	SOCIAL SECURITY	17,489,534	18,637,494	1,147,960
260	UNEMPLOYMENT COMPENSATION TAX	229,433	253,896	24,463
270	WKRS' COMP - REIMB OTHR FUNDS	92,019	3,014,281	2,922,262
271	WKRS' COMP - ASSESSMENTS	400,000	400,000	-
272	WRKRS' COMP - PREMIUMS	244,000	350,000	106,000
273	WRKRS' COMP - MEDICAL PAYMENTS	975,000		(975,000)
274	WRKRS' COMP-SETTLEMENTS/LEGAL	725,000	345,486	(379,514)
275	WRKRS' COMP-TTD PAYMENTS	600,000		(600,000)
281	HOU GROUP HEALTH & LIFE	-	170	170
282	HOU EMPLOYEE RETIREMENT	-	19,461	19,461
283	HOU SOCIAL SECURITY	-	8,551	8,551
286	HOU UNEMPLOYMENT COMPENSATION	-	112	112
287	HOU WORKER'S COMP TAX	-	1,397	1,397
290	OTHER BENEFITS	28,081	28,081	-
	TOTAL FRINGE BENEFITS	\$ 85,063,276	\$ 91,944,652	\$ 6,881,376

PURCHASED SERVICES

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET-GENERAL OPERATING FUND
 EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2017 REVISED BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
310	PROFESSIONAL/TECHNICAL SRVS	\$ 2,193,356	\$ 2,049,284	\$ (144,072)
311	INSTRUCTIONAL SERVICES	636,117	499,082	(137,035)
312	INSTRUCTIONAL PROGRAMS	896,611	811,885	(84,726)
313	STUDENT SERVICES	95,000	257,000	162,000
315	MANAGEMENT SERVICES	1,008,128	1,083,772	75,644
317	STATISTICAL SERVICES	178,621	177,271	(1,350)
318	AUDIT FEES	104,660	102,690	(1,970)
319	LEGAL SERVICES	319,173	471,447	152,274
320	PROPERTY SERVICES	13,331,798	14,007,624	675,826
321	PUBLIC UTIL SVS WATER/SEWAGE	1,659,589	1,996,900	337,311
322	OUTSOURCED SUBSTITUTES	3,708,336	3,958,336	250,000
323	REPAIRS AND MAINTENANCE SRVS	2,970,781	2,783,924	(186,857)
324	PROPERTY INSURANCE	4,927,627	4,446,258	(481,369)
325	RENTALS/LEASE	910,438	680,156	(230,282)
326	OUTSOURCED DAY PORTERS	4,005,953	4,241,771	235,818
329	OTHER PROPERTY SERVICES	360,086	429,051	68,965
331	STUDENT TRANSPORTATION	16,459,446	18,034,763	1,575,317
332	IN STATE TRAVEL	680,645	714,626	33,981
333	CURRICULUM FIELD TRIP TRANSPRT	27,937	31,400	3,463
334	EXTRA-CURRICULAR FIELD TRIP TR	3,500	3,500	-
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	13,200	-
338	OUT OF STATE TRAVEL	118,007	125,698	7,691
339	OTHER TRANSPORTATION SERVICES	21,342	24,501	3,159
340	COMMUNICATION (TELEPHONE)	974,921	1,019,493	44,572
342	PAGER/CELL PHONE RENT/MESG SYS	386,755	385,927	(829)
345	TECHNOLOGY PURCHASED SERVICES	1,794,754	1,803,991	9,237
350	ADVERTISING	94,477	108,073	13,596
360	PRINTING AND BINDING	2,359,925	2,250,351	(109,574)
380	HEAD OF ORG UNIT TRAVEL	13,500	14,100	600
395	OTHER PROFESS/TECHNICAL SERV.	40,606	34,341	(6,265)
399	OTHER PURCHASED SERVICES	3,307,657	4,869,753	1,562,096
	TOTAL PURCHASE SERVICES	\$ 63,602,946	\$ 67,430,166	\$ 3,827,220
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 4,872,877	\$ 5,267,621	\$ 394,744
412	POSTAGE	121,135	112,323	(8,812)
417	FOOD AND CATERING	147,715	136,415	(11,300)
420	TEXTBOOKS	57,608	42,233	(15,375)
430	LIBRARY BOOKS	107,427	108,395	968
440	PERIODICALS	21,041	20,105	(936)
445	TECHNOLOGY SUPPLIES	297,052	233,508	(63,544)
446	TECHNOLOGY SOFTWARE	605,432	360,433	(244,999)
447	TECHNOLOGY COMPUTERS	88,670	39,506	(49,164)
448	TECHNOLOGY PERIPHERALS	53,343	29,199	(24,144)
470	ENERGY	13,399,900	14,014,650	614,750
471	FUEL OIL	9,500	9,500	-

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET-GENERAL OPERATING FUND
 EXPENDITURE BUDGET COMPARISON**

OBJ. NUM	CATEGORY	FY2017 REVISED BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
472	GASOLINE	458,619	424,404	(34,215)
480	HEAD OF ORG UNIT SUPPLIES	3,000	3,000	-
490	OTHER SUPPLIES AND MATERIALS	-	131,650	131,650
499	EIA FUNDS TO BE REDIRECTED	(2,000,000)	-	2,000,000
	TOTAL MATERIALS & SUPPLIES	\$ 18,243,319	\$ 20,932,941	\$ 2,689,622
<u>CAPITAL OUTLAY</u>				
530	IMPROVEMENTS OTHER THAN BLDGS	\$ 7,899	\$ -	\$ (7,899)
540	EQUIPMENT	73,675	36,196	(37,479)
545	TECHNOLOGY EQUIP	7,500	7,500	-
550	VEHICLES	163,579	132,120	(31,459)
	TOTAL CAPITAL OUTLAY	\$ 252,653	\$ 175,816	\$ (76,837)
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 100,000	\$ -
640	ORGANIZATION MEMSHP DUES/FEES	329,054	301,363	(27,692)
650	LIABILITY/TORT INSURANCE	380,538	1,025,000	644,462
651	LITIGATION AND SETTLEMENTS	250,000	400,000	150,000
680	HEAD OF ORG UNIT OTHER OBJ	3,000	3,000	-
690	OTHER OBJECTS	3,321,501	286,085	(3,035,416)
692	SOLID WASTE FEE	325,425	323,647	(1,778)
	TOTAL OTHER OBJECTS	\$ 4,709,518	\$ 2,439,095	\$ (2,270,423)
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,060,000	\$ 1,060,000	\$ -
720	TRANSITS/CHARTERS	37,951,553	45,159,572	7,208,019
	TOTAL TRANSFERS	\$ 39,011,553	\$ 46,219,572	\$ 7,208,019
	GRAND TOTAL ALL OBJECTS	\$ 436,459,944	\$ 473,068,059	\$ 36,608,115

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FY 2018

SPECIAL REVENUE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
REVENUES				
1000 Revenue from Local Sources:				
1900 Other Revenue From Local Sources:				
1910 Rentals	84,240	98,158	0	(98,158)
1920 Contributions and Donations From Private Source:	115,270	1,343,254	12,263	(1,330,991)
1930 Medicaid	1,840,145	1,902,845	1,374,392	(528,453)
1999 Revenue from Other Local Sources	11,316,525	11,831,099	10,582,021	(1,249,078)
Total Local Sources	\$13,356,180	\$15,175,356	\$11,968,676	(\$3,206,680)
2000 Intergovernmental Revenue:				
3000 Revenue from State Sources:				
3100 Restricted State Funding:				
3110 Occupational Education:				
3118 EEDA Career Specialists	1,361,808	1,886,120	1,886,000	(120)
3120 General Education:				
3127 Student Health and Fitness - PE Teachers	372,486	374,858	374,858	0
3130 Special Programs:				
3136 Student Health and Fitness - Nurses	1,532,314	1,567,821	1,529,680	(38,141)
3155 DSS SNAP & E&T Program	0	7,530	0	(7,530)
3177 Summer Reading Camp	314,386	603,530	332,000	(271,530)
3190 Miscellaneous Restricted State Grants:				
3193 Education License Plates	0	4,710	7,000	2,290
3199 Other Restricted State Grants	0	39,950	0	(39,950)
3600 Education Lottery Act Revenue:				
3630 K-12 Technology Initiative	1,503,257	2,393,897	1,517,506	(876,391)
Total State Sources	\$5,084,251	\$6,878,416	\$5,647,044	(\$1,231,372)
4000 Revenue from Federal Sources:				
4200 Occupational Education:				
4210 Perkins Aid, Title I	748,309	904,738	722,415	(182,323)
4300 Elementary and Secondary Education Act of 1965 (ESEA):				
4310 Title I, Basic State Grant Programs	15,337,106	18,018,132	12,408,378	(5,609,754)
4314 School Improvement Grant	0	1,949,796	2,283,985	334,189
4341 Language Instruction for Limited English Proficient	231,924	391,849	215,226	(176,623)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
4342 Title II Teacher Advancement Program (TAP)	0	15,451	0	(15,451)
4343 McKinney-Vento	0	60,000	0	(60,000)
4351 Improving Teacher Quality	2,340,125	4,109,363	2,300,000	(1,809,363)
4400 Adult Education:				
4410 Basic Adult Education	224,130	247,613	229,633	(17,980)
4430 State Literacy Resource	0	6,528	0	(6,528)
4500 Programs for Children with Disabilities:				
4510 Individuals With Disabilities Education Act (IDEA)	9,049,810	9,468,456	9,018,225	(450,231)
4520 Preschool Grants (Carryover Provision)	310,117	339,201	274,015	(65,186)
4560 State Systemic Improvement	0	219,399	0	(219,399)
4900 Other Federal Sources:				
4924 21st Century Community Learning Centers Progra (Title IV, 21st Century Schools)	0	1,060,157	377,688	(682,469)
4999 Revenue from Other Federal Sources	13,947,720	20,137,105	11,868,635	(8,268,470)
Total Federal Sources	\$42,189,241	\$56,927,788	\$39,698,201	(\$17,229,587)
TOTAL REVENUE ALL SOURCES	\$60,629,672	\$78,981,560	\$57,313,921	(\$21,667,639)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
EXPENDITURES				
100 INSTRUCTION:				
110 General Instruction:				
111 Kindergarten Programs:				
100 Salaries	45,969	30,524	20,931	(9,593)
200 Employee Benefits	22,887	11,305	5,602	(5,703)
300 Purchased Services	0	8,000	4,000	(4,000)
400 Supplies and Materials	0	5,750	0	(5,750)
112 Primary Programs:				
100 Salaries	802,836	1,094,203	1,194,305	100,102
200 Employee Benefits	301,545	496,025	521,593	25,568
300 Purchased Services	0	97,779	8,250	(89,529)
400 Supplies and Materials	820,565	199,713	141,581	(58,132)
600 Other Objects	(743,236)	0	0	0
113 Elementary Programs:				
100 Salaries	2,660,987	3,553,104	2,963,372	(589,732)
200 Employee Benefits	1,024,114	1,311,134	1,240,363	(70,771)
300 Purchased Services	246,426	1,194,981	411,232	(783,749)
400 Supplies and Materials	1,582,760	2,297,690	931,837	(1,365,853)
600 Other Objects	(1,050,209)	120,307	52,097	(68,210)
114 High School Programs:				
100 Salaries	2,044,573	1,649,763	1,685,649	35,886
200 Employee Benefits	438,506	305,134	308,098	2,964
300 Purchased Services	77,508	142,861	25,000	(117,861)
400 Supplies and Materials	590,849	555,953	71,565	(484,388)
600 Other Objects	(228,889)	0	0	0
115 Career and Technology Education Programs:				
100 Salaries	25,847	25,847	6,825	(19,022)
200 Employee Benefits	10,239	10,245	7,553	(2,692)
300 Purchased Services	0	42,845	38,097	(4,748)
400 Supplies and Materials	360,703	422,929	239,369	(183,560)
500 Capital Outlay	103,809	0	7,340	7,340
600 Other Objects	0	90	0	(90)
118 Montessori Programs:				
400 Supplies and Materials	0	3,601	0	(3,601)
120 Exceptional Programs:				
121 Educable Mentally Handicapped:				
100 Salaries	364,882	401,662	307,088	(94,574)
200 Employee Benefits	173,757	197,248	130,132	(67,116)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
122 Trainable Mentally Handicapped:				
100 Salaries	229,017	229,017	233,138	4,121
200 Employee Benefits	95,270	95,435	94,406	(1,029)
300 Purchased Services	4,900	0	0	0
124 Visually Handicapped:				
300 Purchased Services	0	2,100	0	(2,100)
500 Capital Outlay	0	500	0	(500)
125 Hearing Handicapped:				
300 Purchased Services	0	4,900	0	(4,900)
400 Supplies and Materials	0	3	0	(3)
126 Speech Handicapped:				
100 Salaries	97,525	97,525	84,541	(12,984)
200 Employee Benefits	37,973	38,070	35,978	(2,092)
300 Purchased Services	0	25,000	25,000	0
127 Learning Disabilities:				
100 Salaries	1,169,781	1,169,781	1,081,410	(88,371)
200 Employee Benefits	441,468	443,755	427,197	(16,558)
300 Purchased Services	0	489	0	(489)
400 Supplies and Materials	0	1,590	0	(1,590)
128 Emotionally Handicapped:				
100 Salaries	32,346	32,346	0	(32,346)
200 Employee Benefits	8,408	8,521	0	(8,521)
129 Coordinated Early Intervening Services (CEIS):				
100 Salaries	0	62,746	0	(62,746)
200 Employee Benefits	0	23,245	0	(23,245)
300 Purchased Services	0	2,697	0	(2,697)
400 Supplies and Materials	0	98,665	0	(98,665)
130 Preschool Programs:				
132 Preschool Handicapped Itinerant (5 Yr. Olds):				
100 Salaries	159,649	159,649	173,432	13,783
200 Employee Benefits	65,751	67,570	69,351	1,781
300 Purchased Services	0	4,900	6,500	1,600
400 Supplies and Materials	0	44,911	46,000	1,089
600 Other Objects	33,797	0	0	0
137 Preschool Handicapped Self-Contained (3 & 4 -Yr. Olds):				
100 Salaries	167,258	130,477	23,013	(107,464)
200 Employee Benefits	82,639	63,488	10,795	(52,693)
300 Purchased Services	11,200	11,200	0	(11,200)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
139 Early Childhood Programs:				
100 Salaries	2,644,772	2,697,979	2,769,866	71,887
200 Employee Benefits	1,116,045	1,131,025	1,249,601	118,576
300 Purchased Services	104,326	79,298	97,947	18,649
400 Supplies and Materials	105,190	142,823	87,982	(54,841)
500 Capital Outlay	0	0	214,556	214,556
600 Other Objects	24,340	110,242	0	(110,242)
149 Other Special Programs:				
400 Supplies and Materials	0	53,293	27,588	(25,705)
160 Other Exceptional Programs:				
161 Autism:				
100 Salaries	282,642	282,642	260,649	(21,993)
200 Employee Benefits	123,827	124,650	115,217	(9,433)
300 Purchased Services	11,900	4,900	5,000	100
162 Limited English Proficiency:				
100 Salaries	70,972	113,903	70,377	(43,526)
200 Employee Benefits	27,630	46,521	28,144	(18,377)
400 Supplies and Materials	11,627	10,783	0	(10,783)
170 Summer School Programs:				
171 Primary Summer School:				
100 Salaries	49,415	189,396	139,744	(49,652)
200 Employee Benefits	12,623	60,416	36,906	(23,510)
300 Purchased Services	62,050	219,692	55,350	(164,342)
400 Supplies and Materials	190,298	216,213	100,000	(116,213)
172 Elementary Summer School:				
100 Salaries	31,368	238,710	108,908	(129,802)
200 Employee Benefits	5,065	61,731	28,424	(33,307)
300 Purchased Services	184	184	184	0
400 Supplies and Materials	0	3,297	0	(3,297)
173 High School Summer School:				
100 Salaries	63,656	146,134	47,465	(98,669)
200 Employee Benefits	20,124	38,712	12,534	(26,178)
300 Purchased Services	16,400	2,705	0	(2,705)
400 Supplies and Materials	2,500	5,018	0	(5,018)
174 Gifted and Talented Summer School:				
100 Salaries	218,014	169,593	122,000	(47,593)
200 Employee Benefits	43,832	41,375	32,221	(9,154)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
300 Purchased Services	49,713	77,111	52,139	(24,972)
400 Supplies and Materials	208,372	158,268	43,595	(114,673)
175 Instructional Programs Beyond Regular School Day:				
100 Salaries	270,173	1,137,532	450,101	(687,431)
200 Employee Benefits	83,422	313,987	119,544	(194,443)
300 Purchased Services	290,129	1,156,716	170,351	(986,365)
400 Supplies and Materials	10,000	82,735	29,693	(53,042)
180 Adult/Continuing Education Programs:				
181 Adult Basic Education Programs:				
100 Salaries	148,000	148,800	148,800	0
200 Employee Benefits	45,911	46,524	46,524	0
300 Purchased Services	1,595	1,464	1,000	(464)
400 Supplies and Materials	0	20,752	3,982	(16,770)
182 Adult Secondary Education Programs:				
100 Salaries	161,000	165,789	164,000	(1,789)
200 Employee Benefits	50,154	47,164	46,701	(463)
300 Purchased Services	6,178	10,000	10,000	0
400 Supplies and Materials	17,668	13,199	13,199	0
183 Adult English Literacy (ESL):				
100 Salaries	15,000	16,311	15,000	(1,311)
200 Employee Benefits	3,742	4,223	3,884	(339)
300 Purchased Services	500	0	0	0
400 Supplies and Materials	1,000	4,817	500	(4,317)
188 Parenting/Family Literacy:				
100 Salaries	1,389,166	1,366,359	1,295,393	(70,966)
200 Employee Benefits	498,787	482,678	387,615	(95,063)
300 Purchased Services	15,000	184,590	147,550	(37,040)
400 Supplies and Materials	564,430	167,942	201,539	33,597
500 Capital Outlay	0	0	0	0
600 Other Objects	0	68,100	70,500	2,400
TOTAL INSTRUCTION	\$21,382,149	\$28,863,572	\$21,664,912	(\$7,198,660)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
200 SUPPORT SERVICES:				
210 Pupil Services:				
211 Attendance and Social Work Services:				
100 Salaries	699,689	631,492	693,987	62,495
200 Employee Benefits	273,032	239,902	278,148	38,246
300 Purchased Services	0	0	3,500	3,500
400 Supplies and Materials	0	33,155	0	(33,155)
212 Guidance Services:				
100 Salaries	1,372,663	1,727,772	1,305,607	(422,165)
200 Employee Benefits	521,820	621,367	504,853	(116,514)
300 Purchased Services	28,000	410,363	17,000	(393,363)
400 Supplies and Materials	7,050	73,157	5,500	(67,657)
500 Capital Outlay	0	0	0	0
600 Other Objects	393,185	50	393,185	393,135
213 Health Services:				
100 Salaries	2,565,848	1,850,565	1,588,319	(262,246)
200 Employee Benefits	976,571	703,281	587,751	(115,530)
300 Purchased Services	168,149	162,408	164,529	2,121
400 Supplies and Materials	60,336	11,879	9,400	(2,479)
500 Capital Outlay	0	0	0	0
600 Other Objects	32,087	67,595	58,849	(8,746)
214 Psychological Services:				
100 Salaries	1,357,936	1,384,461	1,540,922	156,461
200 Employee Benefits	491,267	502,886	388,541	(114,345)
300 Purchased Services	35,000	259,844	47,300	(212,544)
400 Supplies and Materials	20,000	40,298	41,000	702
500 Capital Outlay	0	0	0	0
600 Other Objects	37,532	37,533	24,454	(13,079)
215 Exceptional Program Services:				
100 Salaries	89,245	1,104,561	1,090,874	(13,687)
200 Employee Benefits	23,084	404,810	411,475	6,665
300 Purchased Services	71,900	79,413	82,700	3,287
400 Supplies and Materials	13,000	60,196	98,000	37,804
220 Instructional Staff Services:				
221 Improvement of Instruction Curriculum Development:				
100 Salaries	2,240,864	3,190,635	1,617,508	(1,573,127)
200 Employee Benefits	805,543	879,563	574,635	(304,928)
300 Purchased Services	244,020	843,527	497,252	(346,275)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
400 Supplies and Materials	409,758	677,375	215,633	(461,742)
500 Capital Outlay	0	0	0	0
600 Other Objects	2,000	216,501	2,500	(214,001)
222 Library and Media Services:				
400 Supplies and Materials	0	38,573	0	(38,573)
223 Supervision of Special Programs:				
100 Salaries	1,780,359	2,098,445	1,755,396	(343,049)
200 Employee Benefits	626,201	740,932	709,737	(31,195)
300 Purchased Services	110,502	1,823,331	252,789	(1,570,542)
400 Supplies and Materials	58,950	233,051	26,800	(206,251)
600 Other Objects	1,082,016	1,100,314	111,251	(989,063)
224 Improvement of Instruction Inservice and Staff Training:				
100 Salaries	2,460,985	3,356,405	1,450,664	(1,905,741)
200 Employee Benefits	851,788	1,108,079	457,691	(650,388)
300 Purchased Services	2,470,937	4,592,244	2,225,231	(2,367,013)
400 Supplies and Materials	631,830	1,410,942	1,036,600	(374,342)
500 Capital Outlay	0	0	0	0
600 Other Objects	1,140,447	76,173	0	(76,173)
230 General Administration Services:				
232 Office of Superintendent:				
300 Purchased Services	0	10,875	0	(10,875)
400 Supplies and Materials	0	36,508	0	(36,508)
500 Capital Outlay	0	0	0	0
600 Other Objects	0	15,617	0	(15,617)
233 School Administration:				
100 Salaries	4,483	60,293	87,600	27,307
200 Employee Benefits	1,560	19,330	30,556	11,226
300 Purchased Services	0	11,285	0	(11,285)
400 Supplies and Materials	0	46,488	0	(46,488)
500 Capital Outlay	0	5,616	0	(5,616)
600 Other Objects	0	44,699	0	(44,699)
250 Finance and Operations Services:				
251 Student Transportation (Federal/District Mandated):				
100 Salaries	238,969	259,692	223,630	(36,062)
200 Employee Benefits	61,031	88,003	59,061	(28,942)
300 Purchased Services	27,650	495,546	348,728	(146,818)
400 Supplies and Materials	0	4,541	0	(4,541)
252 Fiscal Services:				
100 Salaries	73,747	67,601	73,747	6,146
200 Employee Benefits	29,601	23,512	26,658	3,146

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
253 Facilities Acquisition and Construction:				
400 Supplies and Materials	0	13,148	0	(13,148)
254 Operation and Maintenance of Plant:				
300 Purchased Services	11,525	240,749	138,921	(101,828)
400 Supplies and Materials	90,037	101,445	102,885	1,440
500 Capital Outlay	0	66,756	0	(66,756)
600 Other Objects	0	51,848	0	(51,848)
255 Student Transportation (State Mandated):				
100 Salaries	0	766	0	(766)
200 Employee Benefits	0	191	0	(191)
300 Purchased Services	75,258	135,194	142,728	7,534
400 Supplies and Materials	0	0	0	0
500 Capital Outlay	0	2,418	0	(2,418)
256 Food Services:				
300 Purchased Services	0	250	0	(250)
400 Supplies and Materials	0	255	0	(255)
257 Internal Services:				
300 Purchased Services	0	285	0	(285)
400 Supplies and Materials	0	100	0	(100)
262 Planning:				
100 Salaries	74,208	0	0	0
200 Employee Benefits	23,560	0	0	0
300 Purchased Services	0	0	0	0
400 Supplies and Materials	0	258	0	(258)
263 Information Services:				
100 Salaries	53,876	53,875	53,875	0
200 Employee Benefits	18,623	18,452	18,967	515
300 Purchased Services	0	1,431	0	(1,431)
400 Supplies and Materials	0	1,322	0	(1,322)
264 Staff Services:				
100 Salaries	126,856	116,292	126,855	10,563
200 Employee Benefits	45,685	41,971	47,609	5,638
300 Purchased Services	77,019	141,115	82,200	(58,915)
400 Supplies and Materials	4,952	6,384	4,200	(2,184)
266 Technology and Data Processing Services:				
100 Salaries	297,353	281,692	286,341	4,649
200 Employee Benefits	100,904	87,393	98,629	11,236
300 Purchased Services	0	53,763	0	(53,763)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
400 Supplies and Materials	0	6,401	0	(6,401)
500 Capital Outlay	0	0	0	0
600 Other Objects	0	265,409	0	(265,409)
270 Support Services - Pupil Activity:				
271 Pupil Service Activities:				
100 Salaries	0	306	0	(306)
200 Employee Benefits	0	157	0	(157)
300 Purchased Services	29,090	319,648	83,470	(236,178)
400 Supplies and Materials	4,500	12,744	5,000	(7,744)
TOTAL SUPPORT SERVICES	\$25,624,082	\$36,004,702	\$22,311,240	(\$13,693,462)
300 COMMUNITY SERVICES:				
350 Custody and Care of Children:				
100 Salaries	6,356,099	6,321,824	6,319,022	(2,802)
200 Employee Benefits	1,927,575	1,887,193	1,968,968	81,775
300 Purchased Services	1,156,493	1,165,477	1,088,370	(77,107)
400 Supplies and Materials	679,080	766,851	598,626	(168,225)
500 Capital Outlay	0	0	0	0
600 Other Objects	0	33,123	106,828	73,705
370 Nonpublic School Services:				
300 Purchased Services	87,830	166,808	80,000	(86,808)
390 Other Community Services:				
100 Salaries	0	0	0	0
200 Employee Benefits	0	0	0	0
300 Purchased Services	0	70,000	0	(70,000)
400 Supplies and Materials	10,800	286,244	163,381	(122,863)
TOTAL COMMUNITY SERVICES	\$10,217,877	\$10,697,520	\$10,325,195	(\$372,325)
410 INTERGOVERNMENTAL EXPENDITURES:				
411 Payments to State Department of Education				
720 Transits	544,367	544,368	422,599	(121,769)
416 LEA Payments to Public Charter Schools				
720 Transits	979,885	1,127,485	1,002,887	(124,598)
417 Payments to Nonprofit Entities				
720 Transits	0	108,669	0	(108,669)
TOTAL INTERGOVERNMENTAL EXPENDITURES	\$1,524,252	\$1,780,522	\$1,425,486	(\$355,036)
TOTAL EXPENDITURES	\$58,748,361	\$77,346,316	\$55,726,833	(\$21,619,483)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
OTHER FINANCING SOURCES (USES):				
5300 Sale of Fixed Assets	0	(17,797)	0	17,797
Interfund Transfers, From (To) Other Funds:				
5210 Transfer from General Fund (Exclude Indirect C	(235,000)	(235,000)	(235,000)	0
420-710 Transfer to General Fund (Exclude Indir	500,000	500,000	0	(500,000)
431-791 Special Revenue Fund Indirect Costs (Use only for transfer of indirect costs to General Fund)	1,616,311	2,227,300	1,822,089	(405,211)
TOTAL OTHER FINANCING SOURCES (USES)	\$1,881,311	\$2,474,503	\$1,587,089	(\$887,414)
Excess/Deficiency of Revenues over Expenditures	\$0	(\$839,259)	(\$0)	(\$935,570)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
201	TITLE I (84.010)	The purpose of this federal fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability.	\$ 12,408,378
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.	\$ 9,018,225
205	PRESCHOOL - FEDERAL (84.173)	These funds shall be used to supplement, not supplant, and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five.	\$ 274,015
207	VOCATIONAL EDUCATION (84.048)	Federal funds for career and technology education (CATE) are distributed to the state education agency based on a statutory formula, then are re-distributed to local educational agencies (LEAs) that have currently approved local plans/applications.	\$ 722,415
224	21st CENTURY COMMUNITY LEARN	Grants awarded by the South Carolina Department of Education (SCDE), subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers.	\$ 377,688

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
234	SCHOOL IMPROVEMENT GRANT	School Improvement Grant (SIG) is a federally funded grant designed to help schools provide adequate resources to raise substantially the achievement of their students so as to enable the schools to make yearly progress and exit improvement status.	\$ 2,283,985
243	ADULT EDUCATION FEDERAL 84.002	Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services.	\$ 229,633
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.	\$ 215,226
267	TITLE II IMPROV TCHR QUALITY	This fund focuses on preparing, training, and recruiting high-quality teachers and principals, and requires districts to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified. Funds may be used to supplement but not supplant, non-Federal funds that otherwise would be used for authorized activities.	\$ 2,300,000
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	\$ 886,719

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
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.	\$ 272,818
817	DISTRICT LEASED PROPERTIES	Rental Income from District leased Properties.	\$ 307,927
822	CCSD GEAR UP	Funds for CCSD and our program partners to implement BRIGHT (Building Readiness for Improvements in Graduation and Higher Ed for Tomorrow) to significantly increase the number of CCSD students prepared to enter and succeed in postsecondary education by serving two cohorts of students including 1001 sixth graders and 1145 seventh graders in nine targeted schools.	\$ 545,460
832	RACE TO THE TOP	Race to the Top grant funds will help CCSD increase personalized learning environments in 19 schools. The goal is to create learning environments designed to improve learning and teaching through the use of personalization of strategies, tools and supports for students and educators.	\$ 1,386,858
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.	\$ 580,944

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
839	G/T SUMMER SMAART	Student generated funds to pay fees for students to attend gifted and talented artistic programs.	\$ 175,000
840	G/T SUMMER SAIL	Student generated funds to pay fees for students to attend gifted and talented programs.	\$ 82,000
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.	\$ 6,522,810
842	EARLY HEAD START	Early Head Start is a national program designed to fund child development classes for children 0 to 3 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.	\$ 2,132,138
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities	\$ 12,263

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
855	COMMUNITY EDUCATION	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.	\$ 8,793,693
858	REHABILITATIVE HEALTH SERVICE	This program is supported by other State dollars through DHHS to furnish rehabilitative and related health care services to Medicaid eligible school children.	\$ 52,436
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$ 235,000
863	PROJECT TALENTUM ACADEME COFC	Funding contributed to the District from the National Broad Foundation - a nationally reknowned not-for-profit organization. These funds are contributed in support of 1/2 of the annual Broad resident position	\$ 206,859
869	ERATE FUNDS	The Schools and Libraries Program of the Universal Service Fund, commonly known as E-Rate is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC), and provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. Funds generated by this funding source can be used at the discretion of the District.	\$ 642,458

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$ 1,049,138
892	USC - PBIS/MENTAL HEALTH	Funds through a University of South Carolina grant to analyze school-related and behavioral outcomes for students who receive PBIS/MTSS.	\$ 187,791
919	APPLE TAGS	Revenue generated from public education license plates	\$ 7,000
926	SUMMER READING PROGRAM	This program is designed to decrease the number of overage student, to decrease the drop out rate and to increase the graduation rate.	\$ 332,000
928	EEDA CAREER SPECIALISTS	These funds may only be used for salary and benefits to meet the 300-1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA).	\$ 1,886,000

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2018 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2018 PROJECTED ALLOCATION
936	ELEM SCHOOL NURSES	Grants provided through this grant must be used only to improve South Carolina's school health services infrastructure by placing full-time licensed nurses in elementary public schools.	\$ 1,529,680
937	STUDENT HEALTH & FITNESS	Funds are provided to assist in providing the state minimum requirement of minutes in PE instruction and to assist in meeting required student teacher ratios in PE.	\$ 374,858
963	TECHNOLOGY	Funds will be allocated in the following manner: 75 percent on poverty and 25 percent on Average Daily Membership (ADM). Note: The K-12 Technology Partnership Committee's core membership includes a representative from the State Department of Education (SCDE), State Budget and Control Board's Division of State Information Technology (DSIT), Education Oversight Committee, SC State Library, and SCETV. Additional membership includes representatives from private partners representing the telecommunications and Internet-provider communities. Funding is dependent on decisions made by the K-12 Technology Committee and should be considered non-recurring dollars. This funding is not flexible and must be spent for technology infrastructure as outlined in these guidelines.	\$ 1,517,506
			\$ 57,548,921

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2017 ORIGINAL BUDGET	FY 2018 PROJECTED BUDGET	VARIANCE
201	TITLE I (84.010)	\$ 15,113,822	\$12,408,378	\$ (2,705,444)
203	IDEA	9,049,810	9,018,225	(31,585)
205	PRESCHOOL - FEDERAL (84.173)	310,117	274,015	(36,102)
207	VOCATIONAL EDUCATION (84.048)	748,309	722,415	(25,894)
221	TITLE 1 NEGLECT AND DELINQUENT	223,284	-	(223,284)
224	21st CENTURY COMMUNITY LEARN	-	377,688	377,688
234	SCHOOL IMPROVEMENT GRANT	-	2,283,985	2,283,985
243	ADULT EDUCATION FEDERAL 84.002	224,130	229,633	5,503
264	TITLE III - ESOL	231,924	215,226	(16,698)
267	TITLE II IMPROV TCHR QUALITY	2,340,125	2,300,000	(40,125)
299	ROTC	869,887	886,719	16,832
803	MEDICAID	272,819	272,818	(1)
807	CECOR LOWCOUNTRY TECH ACADEMY	12,300	-	(12,300)
817	DISTRICT LEASED PROPERTIES	84,240	307,927	223,687
820	WELLNESS GRANT MUSC	69,000	-	(69,000)
821	PROJECT EXCEL JAVITS	7,600	-	(7,600)
822	CCSD GEAR UP	545,460	545,460	-
825	SC GEARUP	171,396	-	(171,396)
832	RACE TO THE TOP	4,000,000	1,386,858	(2,613,142)
837	CHARLESTON'S PROMISE NEIGHBORH	520,771	580,944	60,173
839	G/T SUMMER SMAART	461,195	175,000	(286,195)
840	G/T SUMMER SAIL	80,000	82,000	2,000
841	HEAD START COLLABORATION	6,528,526	6,522,810	(5,716)
842	EARLY HEAD START	1,748,061	2,132,138	384,077
844	MISC DONATIONS	115,270	12,263	(103,007)
855	COMMUNITY EDUCATION	8,942,088	8,793,693	(148,395)
858	REHABILITATIVE HEALTH SERVICE	67,327	52,436	(14,891)
861	ADULT EDUCATION LOCAL	235,000	235,000	-
863	PROJECT TALENTUM ACADEME COFC	84,390	206,859	122,469
865	PTSA FUNDS	69,141	-	(69,141)
869	ERATE FUNDS	1,154,430	642,458	(511,972)
881	CORNERSTONE MEDICAID NURSES	1,500,000	1,049,138	(450,862)
892	USC - PBIS/MENTAL HEALTH	-	187,791	187,791
919	APPLE TAGS	-	7,000	7,000
926	SUMMER READING PROGRAM	314,386	332,000	17,614
928	EEDA CAREER SPECIALISTS	1,361,808	1,886,000	524,192

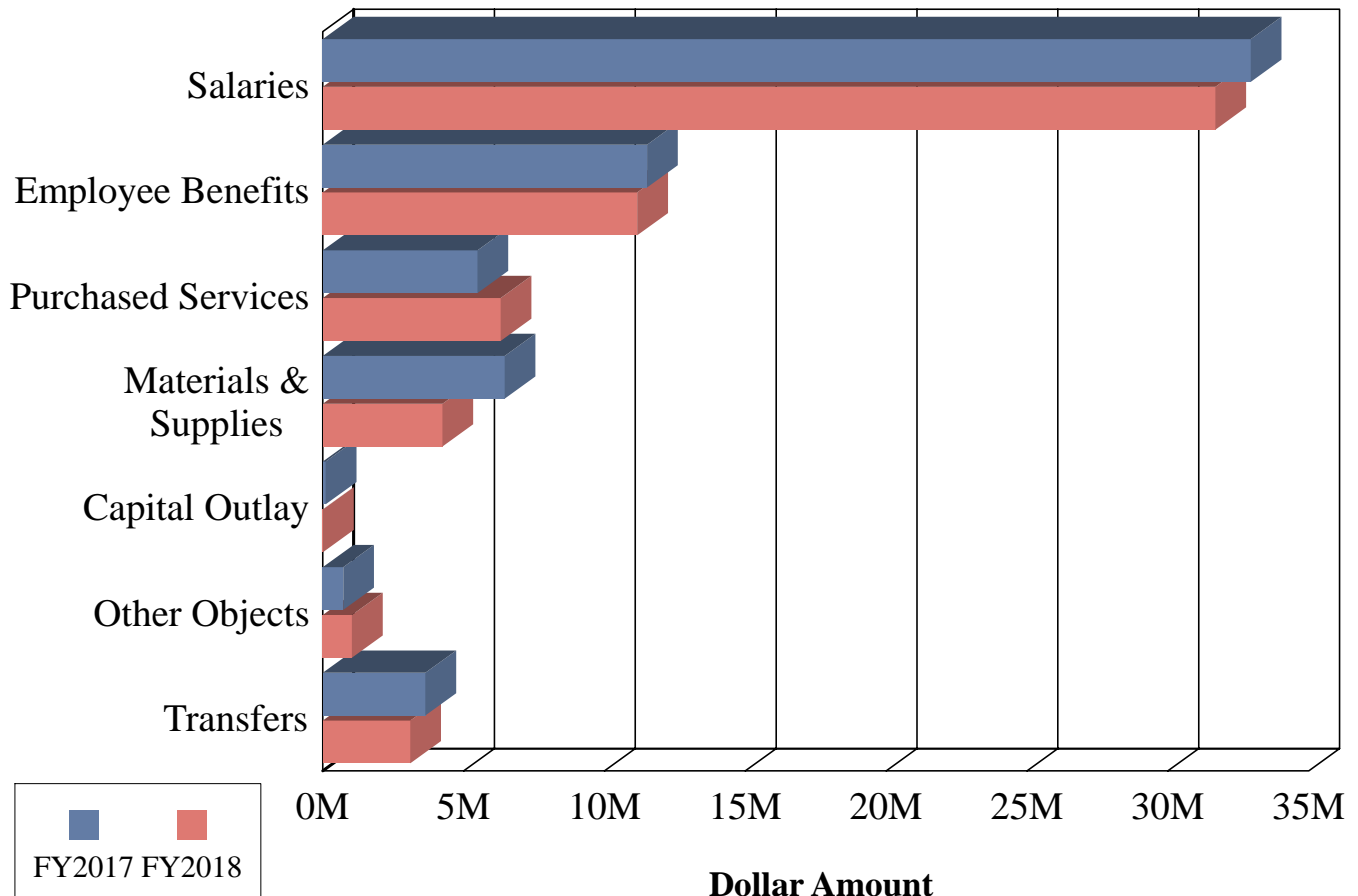
**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 REVENUE BUDGET
 SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY 2017 ORIGINAL BUDGET	FY 2018 PROJECTED BUDGET	VARIANCE
936	ELEM SCHOOL NURSES	\$ 1,532,314	\$ 1,529,680	\$ (2,634)
937	STUDENT HEALTH & FITNESS	372,486	374,858	2,372
963	TECHNOLOGY	1,503,257	1,517,506	14,249
		<u>\$ 60,864,672</u>	<u>\$ 57,548,921</u>	<u>\$ (3,315,752)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS**

<u>CATEGORY</u>	<u>FY2017 Original Budget</u>	<u>FY2018 Projected Budget</u>
Salaries	\$ 32,938,026	\$ 31,686,661
Employee Benefits	11,511,565	11,160,485
Purchased Services	5,491,381	6,312,318
Materials & Supplies	6,456,255	4,245,455
Capital Outlay	103,809	7,340
Other Objects	723,072	1,034,220
Transfers	3,640,564	3,102,442
GRAND TOTAL	<u><u>\$ 60,864,672</u></u>	<u><u>\$57,548,921</u></u>

Special Revenue Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 5,269,855	\$ 4,728,495	\$(541,360)
112	TEACHER/PROFESSIONAL ED SALARY	13,243,426	13,322,822	79,396
113	PROFESSIONAL OTHER SALARY	4,938,363	3,224,485	(1,713,878)
114	TECHNICAL SALARY	432,276	172,285	(259,991)
115	TEACHER AST/CLERICAL SALARY	8,238,117	8,497,732	259,615
116	CRAFTS AND TRADES SALARY	35,021	35,021	-
117	BUS DRIVER/APPRENTICE SALARY	22,200	13,700	(8,500)
	TOTAL REGULAR SALARIES	\$ 32,179,258	\$29,994,539	\$(2,184,718)
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 14,043	\$ 12,000	\$(2,043)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 14,043	\$12,000	\$(2,043)
135	OVERTIME SALARY - T AST/CLER	\$ 381,273	\$ 170,324	\$(210,949)
139	OVERTIME SALARY - SERVICE WORK	-	223,630	223,630
	TOTAL OVERTIME SALARIES	\$ 381,273	\$393,954	\$ 12,681
142	SUPPLEMENTAL SALARY	\$ 363,453	\$ 1,286,168	\$ 922,715
	TOTAL SUPPLEMENTAL SALARIES	\$ 363,453	\$1,286,168	\$ 922,715
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 3,297,436	\$ 3,235,914	\$(61,522)
220	EMPLOYEE RETIREMENT	5,323,378	5,228,945	(94,432)
230	SOCIAL SECURITY	2,458,838	2,265,903	(192,935)
260	UNEMPLOYMENT COMPENSATION TAX	32,671	45,717	13,046
270	WKRS' COMP - REIMB OTHR FUNDS	399,243	384,006	(15,237)
	TOTAL FRINGE BENEFITS	\$ 11,511,565	\$11,160,485	\$(351,080)
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	40,000	43,060	3,060
311	INSTRUCTIONAL SERVICES	\$ 1,079,457	\$ 658,887	\$(420,570)
312	INSTRUCTIONAL PROGRAMS	2,353,397	2,041,180	(312,217)
313	STUDENT SERVICES	85,000	129,800	44,800
315	MANAGEMENT SERVICES	137,775	205,225	67,450
321	PUBLIC UTIL SVS WATER/SEWAGE	11,525	6,000	(5,525)
322	OUTSOURCED SUBSTITUTES	164,738	478,183	313,445
323	REPAIRS AND MAINTENANCE SRVS	-	132,921	132,921
325	RENTALS/LEASE	47,780	3,000	(44,780)
331	STUDENT TRANSPORTATION	172,700	545,041	372,341
332	IN STATE TRAVEL	266,341	333,321	66,980
333	CURRICULUM FIELD TRIP TRANSPRT	96,866	102,398	5,532
334	EXTRA-CURRICULAR FIELD TRIP TR	145,050	175,150	30,100
336	CAR ALLOWANCE/ LIEU OF MILEAGE	13,200	-	(13,200)
338	OUT OF STATE TRAVEL	146,639	70,200	(76,439)
339	OTHER TRANSPORTATION SERVICES	86	22,000	21,914
340	COMMUNICATION (TELEPHONE)	18,153	2,900	(15,253)
342	PAGER/CELL PHONE RENT/MESG SYS	69,905	75,405	5,500
345	TECHNOLOGY PURCHASED SERVICES	104,000	8,000	(96,000)
350	ADVERTISING	18,896	17,700	(1,196)

CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET - SPECIAL REVENUE FUNDS
 EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
360	PRINTING AND BINDING	\$ 131,683	\$ 136,750	\$ 5,067
373	TUITION TO OTHER ENTITY	7,000	-	(7,000)
399	OTHER PURCHASED SERVICES	381,191	1,125,196	744,005
	TOTAL PURCHASE SERVICES	\$ 5,491,381	\$6,312,318	\$ 820,936
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 5,777,617	\$ 3,198,811	\$(2,578,806)
412	POSTAGE	12,835	7,550	(5,285)
417	FOOD AND CATERING	36,612	57,550	20,938
420	TEXTBOOKS	21,250	106,320	85,070
430	LIBRARY BOOKS	31,715	23,462	(8,253)
440	PERIODICALS	5,500	500	(5,000)
445	TECHNOLOGY SUPPLIES	69,865	62,142	(7,723)
446	TECHNOLOGY SOFTWARE	209,187	710,220	501,033
447	TECHNOLOGY COMPUTERS	216,724	37,500	(179,224)
448	TECHNOLOGY PERIPHERALS	9,355	1,000	(8,355)
470	ENERGY	45,318	15,700	(29,618)
472	GASOLINE	20,276	24,700	4,424
	TOTAL MATERIALS & SUPPLIES	\$ 6,456,255	\$4,245,455	\$(2,210,800)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	103,809	\$ 7,340	(96,469)
	TOTAL CAPITAL OUTLAY	\$ 103,809	\$7,340	\$(96,469)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 13,950	\$ 75,825	\$ 61,875
690	OTHER OBJECTS	709,122	958,395	249,273
	TOTAL OTHER OBJECTS	\$ 723,072	\$1,034,220	\$ 311,148
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 500,000	\$ -	\$(500,000)
720	TRANSITS/CHARTERS	1,524,253	1,425,486	(98,767)
791	INDIRECT COST	1,616,311	1,676,956	60,645
	TOTAL TRANSFERS	\$ 3,640,564	\$3,102,442	\$(538,122)
GRAND TOTAL ALL OBJECTS		\$ 60,864,672	\$ 57,548,921	\$(3,315,752)

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FY 2018

**EDUCATION IMPROVEMENT ACT
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
REVENUES				
3000 Revenue from State Sources:				
3500 Education Improvement Act:				
3502 ADEPT	75,000	109,367	35,000	(74,367)
3509 Arts in Education	0	35,454	0	(35,454)
3511 Professional Development	247,502	491,138	157,705	(333,433)
3512 Technology Professional Development	245,838	462,446	250,337	(212,109)
3518 Formative Assessment	0	218,605	218,605	0
3525 Career and Technology Education Equipment	342,028	702,038	625,359	(76,679)
3526 Refurbishment of K-8 Science Kits	150,000	144,792	145,000	208
3532 National Board Certification (NBC) Salary Suppl	3,026,542	2,738,014	2,747,967	9,953
3533 Teacher of the Year Awards	1,077	1,077	1,077	0
3535 Governor's Inst	2,076,363	2,076,363	2,138,080	61,717
3538 Students At Risk of School Failure	4,142,796	4,435,327	4,435,327	0
3540 Early Childhood Program (4K Programs)	1,700,000	1,747,560	1,926,940	179,380
3550 Teacher Salary Increase	9,591,654	9,252,238	9,252,238	(1)
3555 School Employer Contributions	1,316,105	1,239,258	1,527,938	288,680
3556 Adult Education	430,543	463,685	501,768	38,084
3558 Reading	197,231	436,273	198,437	(237,836)
3571 Palmetto Priority Schools	0	652,942	0	(652,942)
3577 Teacher Supplies	938,750	978,450	977,375	(1,075)
3578 High Schools That Work/Making Middle Grades	0	134,731	0	(134,731)
3592 Work-Based Learning	62,883	90,985	50,439	(40,546)
3594 EEDA Supplemental Programs	0	148,454	149,501	1,047
3595 EEDA - Supplies and Materials - Career Awarenc	74,632	192,116	117,645	(74,471)
3597 Aid to Districts	0	202,170	847,685	645,515
Total State Sources	\$24,618,943	\$26,953,481	\$26,304,422	(\$649,059)
TOTAL REVENUE ALL SOURCES	\$24,618,943	\$26,953,481	\$26,304,422	(\$649,059)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
EXPENDITURES				
100 INSTRUCTION:				
110 General Instruction:				
111 Kindergarten Programs:				
100 Salaries	152,500	143,500	143,500	0
200 Employee Benefits	38,977	37,152	37,898	746
400 Supplies and Materials	0	0	12,297	12,297
500 Capital Outlay	0	0	0	0
600 Other Objects	0	0	0	0
112 Primary Programs:				
100 Salaries	492,899	496,008	409,701	(86,307)
200 Employee Benefits	133,482	149,635	111,148	(38,487)
300 Purchased Services	11,167	4,575	1,000	(3,575)
400 Supplies and Materials	560,263	524,260	530,751	6,491
113 Elementary Programs:				
100 Salaries	665,786	747,478	651,897	(95,581)
200 Employee Benefits	178,340	212,740	191,512	(21,228)
300 Purchased Services	45,467	67,898	28,661	(39,237)
400 Supplies and Materials	687,372	659,249	583,495	(75,754)
600 Other Objects	0	117,579	0	(117,579)
114 High School Programs:				
100 Salaries	601,894	645,494	532,303	(113,191)
200 Employee Benefits	165,313	186,471	148,274	(38,197)
300 Purchased Services	5,269	70,295	2,750	(67,545)
400 Supplies and Materials	580,762	631,821	498,208	(133,613)
600 Other Objects	407,201	575,484	1,096,389	520,905
115 Career and Technology Education Programs:				
100 Salaries	94,905	79,911	43,750	(36,161)
200 Employee Benefits	28,855	25,160	11,554	(13,606)
300 Purchased Services (Other Than Tuition)	0	1,500	0	(1,500)
400 Supplies and Materials	269,909	600,940	529,554	(71,386)
500 Capital Outlay	72,119	54,630	49,659	(4,971)
116 Career and Technology Education (Vocational) Programs - Middle School:				
300 Purchased Services	0	2,000	0	(2,000)
400 Supplies and Materials	0	2,800	0	(2,800)
118 Montessori Programs:				
100 Salaries	30,000	15,000	7,500	(7,500)
200 Employee Benefits	7,625	3,884	1,981	(1,903)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
120 Exceptional Programs:				
122 Trainable Mentally Handicapped:				
100 Salaries	17,500	10,000	10,000	0
200 Employee Benefits	4,473	2,589	2,641	52
123 Orthopedically Handicapped:				
300 Purchased Services	0	4,300	0	(4,300)
124 Visually Handicapped:				
100 Salaries	0	7,500	7,500	0
200 Employee Benefits	0	1,942	1,981	39
300 Purchased Services	0	43,970	0	(43,970)
125 Hearing Handicapped:				
100 Salaries	7,500	7,500	7,500	0
200 Employee Benefits	1,917	1,942	1,981	39
126 Speech Handicapped:				
100 Salaries	35,000	40,000	40,000	0
200 Employee Benefits	8,946	10,356	10,564	208
300 Purchased Services	0	14,000	0	(14,000)
400 Supplies and Materials	750	825	825	0
127 Learning Disabilities:				
100 Salaries	85,000	85,000	190,442	105,442
200 Employee Benefits	21,726	22,007	66,514	44,507
128 Emotionally Handicapped:				
100 Salaries	0	0	7,500	7,500
200 Employee Benefits	0	0	1,981	1,981
400 Supplies and Materials	250	0	0	0
130 Preschool Programs:				
133 Preschool Handicapped Self-Contained (5-Yr. -Olds):				
300 Purchased Services	0	5,100	0	(5,100)
137 Preschool Handicapped Self-Contained (3- and 4- Yr. -Olds):				
300 Purchased Services	0	900	0	(900)
139 Early Childhood Programs:				
100 Salaries	1,804,790	1,784,987	1,943,914	158,928
200 Employee Benefits	690,894	667,161	795,293	128,132
300 Purchased Services	0	16,040	794	(15,246)
400 Supplies and Materials	0	20,448	0	(20,448)
500 Capital Outlay	39,276	2,305	0	(2,305)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
140 Special Programs:				
141 Gifted and Talented Academic:				
100 Salaries	68,625	83,625	83,625	0
200 Employee Benefits	17,541	21,651	22,085	435
160 Other Exceptional Programs:				
161 Autism:				
100 Salaries	7,500	7,500	7,500	0
200 Employee Benefits	1,917	1,942	1,981	39
162 Limited English Proficiency:				
100 Salaries	17,000	11,750	11,750	0
200 Employee Benefits	4,344	3,042	3,103	61
170 Summer School Programs:				
172 Elementary Summer School:				
100 Salaries	0	15,062	0	(15,062)
200 Employee Benefits	0	5,883	0	(5,883)
173 High School Summer School:				
100 Salaries	0	53,589	7,560	(46,029)
200 Employee Benefits	0	13,713	2,007	(11,706)
400 Supplies and Materials	0	1,036	0	(1,036)
175 Instructional Programs Beyond Regular School Day:				
100 Salaries	0	69,315	10,179	(59,136)
200 Employee Benefits	0	17,704	2,317	(15,387)
400 Supplies and Materials	4,000	0	0	0
180 Adult/Continuing Education Programs:				
181 Adult Basic Education Programs:				
100 Salaries	83,869	83,872	85,333	1,461
200 Employee Benefits	26,098	26,277	27,327	1,051
182 Adult Secondary Education Programs:				
100 Salaries	123,482	60,000	60,000	0
200 Employee Benefits	35,796	18,534	18,534	0
300 Purchased Services	990	1,938	1,563	(375)
400 Supplies and Materials	0	1,000	1,001	1
184 Post Secondary Education Programs:				
100 Salaries	0	67,194	67,194	0
200 Employee Benefits	0	22,397	22,397	0
400 Supplies and Materials	0	1,760	1,760	0

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
188 Parenting/Family Literacy:				
100 Salaries	23,773	12,228	0	(12,228)
200 Employee Benefits	7,356	3,115	0	(3,115)
190 Instructional Pupil Activity:				
100 Salaries	0	2,800	8,190	5,390
200 Employee Benefits	0	725	2,163	1,438
TOTAL INSTRUCTION	\$8,370,416	\$9,411,983	\$9,160,780	(\$251,204)
200 SUPPORT SERVICES:				
210 Pupil Services:				
212 Guidance Services:				
100 Salaries	126,874	123,052	89,997	(33,054)
200 Employee Benefits	37,978	36,831	24,914	(11,917)
300 Purchased Services	74,632	74,992	22,645	(52,347)
400 Supplies and Materials	34,669	117,674	95,550	(22,124)
214 Psychological Services:				
300 Purchased Services	0	2,600	0	(2,600)
215 Exceptional Program Services:				
300 Purchased Services	0	123,300	0	(123,300)
220 Instructional Staff Services:				
221 Improvement of Instruction Curriculum Development:				
100 Salaries	2,421,181	2,376,982	2,340,113	(36,870)
200 Employee Benefits	903,004	885,665	884,285	(1,380)
300 Purchased Services	40,337	148,819	34,154	(114,665)
400 Supplies and Materials	0	469,337	302,199	(167,138)
600 Other Objects	0	47,183	511,263	464,080
222 Library and Media Services:				
100 Salaries	62,188	37,500	37,500	0
200 Employee Benefits	15,893	9,709	9,904	195
400 Supplies and Materials	0	2,500	0	(2,500)
223 Supervision of Special Programs:				
100 Salaries	303,915	280,217	236,224	(43,993)
200 Employee Benefits	101,856	94,230	120,616	26,386
300 Purchased Services	0	2,000	2,000	0
400 Supplies and Materials	0	6,500	0	(6,500)
224 Improvement of Instruction Inservice and Staff Training:				
100 Salaries	5,000	158,577	70,274	(88,303)
200 Employee Benefits	1,278	42,034	18,559	(23,475)
300 Purchased Services	447,900	1,004,692	487,611	(517,081)

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
EDUCATION IMPROVEMENT ACT
FY2018 Budget Proposal**

	FY2017 ADOPTED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
400 Supplies and Materials	99,498	207,556	112,473	(95,084)
600 Other Objects	31,852	0	0	0
230 General Administration Services:				
233 School Administration:				
100 Salaries	13,326	8,504	5,000	(3,504)
200 Employee Benefits	3,403	2,422	1,321	(1,102)
400 Supplies and Materials	0	773	0	(773)
250 Finance and Operations Services:				
255 Student Transportation (State Mandated):				
300 Purchased Services	4,000	2,759	0	(2,759)
270 Support Services - Pupil Activity:				
271 Pupil Service Activities:				
300 Purchased Services	2,424	10,796	37,300	26,504
TOTAL SUPPORT SERVICES	<u>\$4,731,210</u>	<u>\$6,277,205</u>	<u>\$5,443,900</u>	<u>(\$833,305)</u>
400 OTHER CHARGES:				
410 Intergovernmental Expenditures:				
416 LEA Payments to Public Charter Schools				
720 Transits	1,269,169	1,283,649	1,707,662	424,013
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>\$1,269,169</u>	<u>\$1,283,649</u>	<u>\$1,707,662</u>	<u>\$424,013</u>
TOTAL EXPENDITURES	<u><u>\$14,370,794</u></u>	<u><u>\$16,972,837</u></u>	<u><u>\$16,312,342</u></u>	<u><u>(\$660,495)</u></u>
OTHER FINANCING SOURCES (USES):				
Interfund Transfers, From (To) Other Funds:				
420-710 Transfer to General Fund	10,248,148	9,980,644	9,992,080	11,435
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$10,248,148</u>	<u>\$9,980,644</u>	<u>\$9,992,080</u>	<u>\$11,435</u>
Excess/Deficiency of Revenues over Expenditures	<u><u>(\$0)</u></u>	<u><u>(\$0)</u></u>	<u><u>(\$0)</u></u>	<u><u>\$1</u></u>

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FY 2018 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement	ALLOCATION
302	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.	\$ 35,000
311	PROFESSIONAL DEVELOPMENT	This allocation is designed to be spent on district-wide professional development activities.	\$ 157,705
312	TECHNOLOGY PROFESSIONAL DEVEL	Funds to provide teachers with professional development specifically related to teacher training for technology	\$ 250,337
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.	\$ 218,605
325	EIA OCCUPATIONAL EDUC EQUIP	Revenue allocated on a competitive basis for the purchase of equipment to be used for training in the areas of high technology, high labor demand, small business management, and new and emerging industries	\$ 625,359
326	SCIENCE KIT REFURBISHMENT	This EIA fund is to purchase textbooks and other instructional materials to offset the costs of refurbishing science kits on the state-adopted textbook inventor. These funds are allocated to grades K-8.	\$ 145,000
332	NATIONAL BOARD CERT AVG PAY	Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards are paid a salary supplement.	\$ 2,747,967
333	TEACHER OF THE YEAR AWARDS	Each year, the District Teacher of the Year receives a one time, \$1,000 lump sum distribution from the SC Department of Education.	\$ 1,077
335	GOVERNOR'S INST OF READING	Revenue appropriated to provide salaries and benefits for eligible school-level reading coaches through the Read to Succeed Act	\$ 2,138,080
338	EIA AT RISK STUDENT LEARNING	This allocation is for instruction and instructional support of students at academic risk and may also include literacy and parenting programs to students at risk of school failure and their families, as well as alternative programs and remedial adult education.	\$ 4,435,327
340	EIA 4-YR OLD EARLY CHILDHOOD	This allocation is provided to support the regulations which require all school districts to provide at least half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies.	\$ 1,926,940

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FY 2018 PROJECTED ALLOCATION

FUND NUM.	CATEGORY	Purpose Statement	
350	EIA TEACHER SALARY INCREASE	This allocation is provided to support mandatory teacher salary increases.	\$ 9,252,238
355	SCHOOL EMPLOYER CONTRIBUTIONS	The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers' salary increase.	\$ 1,527,938
356	ADULT EDUCATION	These funds are allocated to adult education programs to provide academic services to adults for adult education & literacy services, family literacy services, & English literacy services.	\$ 501,768
358	READING	These funds are used to provide district-wide reading instructional services.	\$ 198,437
377	EIA TEACHER SUPPLIES	All certified public school or special school classroom teachers, media specialists, and guidance counselors who are employed by a school district as of November 30 of the current fiscal year, receive reimbursement to offset expenses incurred by them for teaching supplies and materials.	\$ 977,375
392	EIA SCHOOL-TO-WORK	These funds are allocated to provide for professional development in contextual methodology and integration of curriculum, professional development in career guidance for teachers and guidance counselors and for training mentors and for Regional Career Specialists in the WIA geographic areas to provide career development activities throughout all schools within the region.	\$ 50,439
394	EEDA AT RISK FUNDING	This EIA fund is to provide students in grades 6-12 with resources to become more informed about career choices and to provide guidance personnel professional development related to career development	\$ 149,501
395	EEDA PROF DEV MATERIALS	Funds are to provide students in grades 6-12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for the career(s) in which they have expressed interest. These funds can also be used to provide guidance personnel (school counselors and/or career specialists) professional development opportunities related to career development. These funds may not be used for technology supplies (computers, iPads, tablets, etc.) or any costs associated with student transportation.	\$ 117,645
397	AID TO DISTRICTS	This EIA fund is used to support programs implemented in SC school districts similar to those of the Education Finance Act.	\$ 847,685
Grand Total All EIA funding sources:			\$ 26,304,422

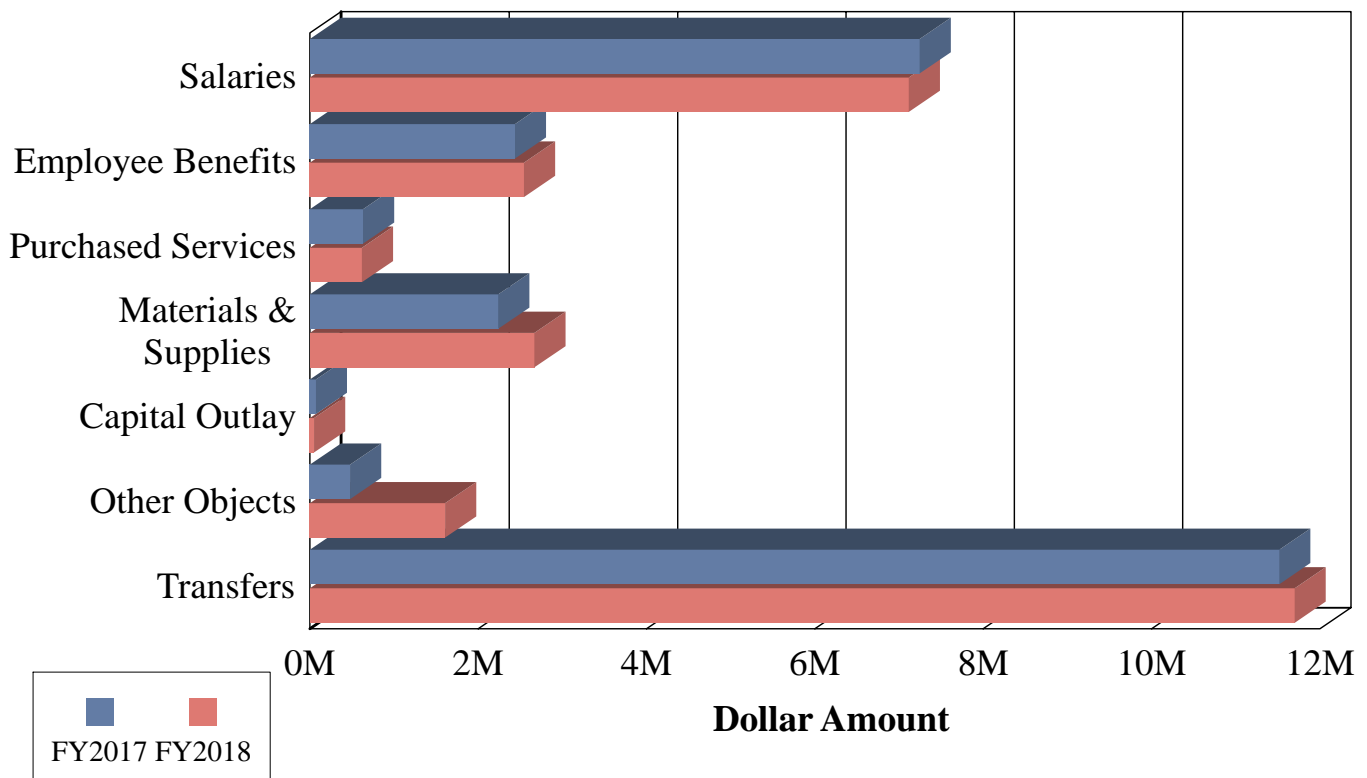
**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 REVENUE BUDGET
 EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	FY2017 TO FY2018 VARIANCE
302	ADEPT	75,000	35,000	\$ (40,000)
311	PROFESSIONAL DEVELOPMENT	\$ 247,502	\$ 157,705	(89,797)
312	TECHNOLOGY PROFESSIONAL DEVEL	245,838	250,337	4,499
318	EIA - FORMATIVE ASSESSMENT	-	218,605	218,605
325	EIA OCCUPATIONAL EDUC EQUIP	342,028	625,359	283,331
326	SCIENCE KIT REFURBISHMENT	150,000	145,000	(5,000)
332	NATIONAL BOARD CERT AVG PAY	3,026,542	2,747,967	(278,575)
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	-
335	GOVERNOR'S INST OF READING	2,076,363	2,138,080	61,717
338	EIA AT RISK STUDENT LEARNING	4,142,796	4,435,327	292,531
340	EIA 4-YR OLD EARLY CHILDHOOD	1,700,000	1,926,940	226,940
350	EIA TEACHER SALARY INCREASE	9,591,654	9,252,238	(339,416)
355	SCHOOL EMPLOYER CONTRIBUTIONS	1,316,105	1,527,938	211,833
356	ADULT EDUCATION	430,543	501,768	71,225
358	READING	197,231	198,437	1,206
377	EIA TEACHER SUPPLIES	938,750	977,375	38,625
392	EIA SCHOOL-TO-WORK	62,883	50,439	(12,444)
394	EEDA AT RISK FUNDING	-	149,501	149,501
395	EEDA PROF DEV MATERIALS	74,632	117,645	43,013
397	AID TO DISTRICTS	-	847,685	847,685
		\$ 24,618,943	\$ 26,304,422	\$ 1,685,478

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 EXPENDITURE BUDGET
EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2017 Original Budget</u>	<u>FY2018 Projected Budget</u>
Salaries	\$ 7,244,507	\$ 7,115,947
Employee Benefits	2,437,013	2,544,833
Purchased Services	632,185	618,477
Materials & Supplies	2,237,473	2,668,112
Capital Outlay	72,119	49,659
Other Objects	478,329	1,607,652
Transfers	11,517,317	11,699,742
GRAND TOTAL	<u><u>\$ 24,618,943</u></u>	<u><u>\$26,304,422</u></u>

EIA Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 BUDGET - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 890,684	\$ 838,966	\$ (51,718)
112	TEACHER/PROFESSIONAL ED SALARY	5,589,737	5,496,292	(93,445)
114	TECHNICAL SALARY	33,711		(33,711)
115	TEACHER AST/CLERICAL SALARY	725,375	698,366	(27,009)
	TOTAL REGULAR SALARIES	\$ 7,239,507	\$ 7,033,624	\$ (205,883)
125	TEMPO SAL TEACHER AST/CLERICAL		3,879	3,879
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 0	\$ 3,879	\$ 3,879
142	SUPPLEMENTAL SALARY	\$ 5,000	\$ 78,444	\$ 73,444
	TOTAL SUPPLEMENTAL SALARIES	\$ 5,000	\$ 78,444	\$ 73,444
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 577,236	\$ 637,710	\$ 60,474
220	EMPLOYEE RETIREMENT	1,206,449	1,246,955	40,506
230	SOCIAL SECURITY	555,453	557,446	1,993
260	UNEMPLOYMENT COMPENSATION TAX	7,437	13,088	5,652
270	WKRS' COMP - REIMB OTHR FUNDS	90,439	89,634	(804)
	TOTAL FRINGE BENEFITS	\$ 2,437,013	\$ 2,544,833	\$ 107,820
<u>PURCHASED SERVICES</u>				
312	INSTRUCTIONAL PROGRAMS	593,304	132,466	(460,838)
322	OUTSOURCED SUBSTITUTES		794	794
332	IN STATE TRAVEL	2,990	18,915	15,925
333	CURRICULUM FIELD TRIP TRANSPRT	9,424	39,406	29,982
338	OUT OF STATE TRAVEL	4,000	21,544	17,544
345	TECHNOLOGY PURCHASED SERVICES	1,500	319,355	317,855
360	PRINTING AND BINDING	19,907	11,900	(8,007)
399	OTHER PURCHASED SERVICES	1,060	74,098	73,038
	TOTAL PURCHASE SERVICES	\$ 632,185	\$ 618,477	\$ (13,709)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,206,071	\$ 2,356,842	\$ 150,772
412	POSTAGE		300	300
417	FOOD AND CATERING	17,000	4,000	(13,000)
420	TEXTBOOKS		1,500	1,500
430	LIBRARY BOOKS		3,063	3,063
445	TECHNOLOGY SUPPLIES	200	14,000	13,800
446	TECHNOLOGY SOFTWARE	2,359	287,906	285,548
447	TECHNOLOGY COMPUTERS	7,843		(7,843)
448	TECHNOLOGY PERIPHERALS		500	500
472	GASOLINE	4,000		(4,000)
	TOTAL MATERIALS & SUPPLIES	\$ 2,237,473	\$ 2,668,112	\$ 430,639

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET - EDUCATION IMPROVEMENT ACT
 EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	VARIANCE
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	72,119	49,659	(22,460)
	TOTAL CAPITAL OUTLAY	\$ 72,119	\$ 49,659	\$ (22,460)
<u>OTHER OBJECTS</u>				
690	OTHER OBJECTS	\$ 478,329	\$ 1,607,652	\$ 1,129,323
	TOTAL OTHER OBJECTS	\$ 478,329	\$ 1,607,652	\$ 1,129,323
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 10,248,148	\$ 9,992,080	\$ (256,068)
720	TRANSITS/CHARTERS	1,269,169	1,707,662	438,493
	TOTAL TRANSFERS	\$ 11,517,317	\$ 11,699,742	\$ 182,425
GRAND TOTAL ALL OBJECTS		\$ 24,618,943	\$ 26,304,422	\$ 1,685,478

FY 2018

FOOD SERVICE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUND
FY2018 Budget Proposal**

	FY2017 BOARD APPROVED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
REVENUES				
1000 Revenue from Local Sources:				
1600 Food Services:				
1610 Lunch Sales to Pupils	2,214,004	2,214,004	2,494,082	280,078
1620 Breakfast Sales to Pupils	77,452	77,452	85,021	7,569
1630 Special Sales to Pupils	1,752,398	1,752,398	2,047,968	295,570
1640 Lunch Sales to Adults	186,540	186,540	151,604	(34,936)
1650 Breakfast Sales to Adults	3,856	3,856	880	(2,976)
1660 Special Sales to Adults	0	0	8,099	8,099
1900 Other Revenue from Local Sources:				
1992 Canteen Operations	260,211	260,211	3,220	(256,991)
1999 Revenue from Other Local Sources	0	0	0	0
Total Revenue from Local Sources	\$4,494,461	\$4,494,461	\$4,790,874	\$296,413
3000 Revenue from State Sources:				
3100 Restricted State Funding:				
3142 Program Aid	22,000	22,000	0	(22,000)
Total State Sources	\$22,000	\$22,000	\$0	(\$22,000)
4000 Revenue from Federal Sources:				
4800 USDA Reimbursement:				
4810 School Lunch and After School Snacks Program	12,899,872	12,899,872	15,928,567	3,028,695
4830 School Breakfast Program	5,667,900	5,667,900	5,563,760	(104,140)
4860 Fresh Fruit & Vegetable Program (FFVP)	0	0	0	0
4900 Other Federal Sources:				
4991 USDA Commodities (Food Distribution Program)	1,627,000	1,627,000	1,700,000	73,000
4999 Revenue from Other Federal Sources	1,457,517	1,457,517	0	(1,457,517)
Total Federal Sources	\$21,652,289	\$21,652,289	\$23,192,327	\$1,540,038
TOTAL REVENUE ALL SOURCES	\$26,168,750	\$26,168,750	\$27,983,201	\$1,814,451

¹ Revised budget as of March 31, 2017

**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE FUND
FY2018 Budget Proposal**

	FY2017 BOARD APPROVED BUDGET	FY2017 REVISED BUDGET ¹	FY2018 PROPOSED BUDGET	VARIANCE FY2017 Revised Budget to FY2018 Proposed Budget
EXPENDITURES				
250 Finance and Operations Services:				
256 Food Services:				
100 Salaries	6,509,887	6,448,589	10,226,189	3,777,600
200 Employee Benefits	2,863,755	2,863,755	3,277,649	413,894
300 Purchased Services	3,057,648	2,615,946	496,802	(2,119,144)
400 Supplies and Materials	12,817,259	12,804,450	13,157,300	352,850
500 Capital Outlay	16,500	596,239	141,500	(454,739)
600 Other Objects	26,188	26,188	26,500	312
TOTAL SUPPORT SERVICES	<u>\$25,291,237</u>	<u>\$25,355,167</u>	<u>\$27,325,940</u>	<u>\$1,970,773</u>
TOTAL EXPENDITURES	<u>\$25,291,237</u>	<u>\$25,355,167</u>	<u>\$27,325,940</u>	<u>\$1,970,773</u>
OTHER FINANCING SOURCES (USES):				
Interfund Transfers, From (To) Other Funds:				
5210 Transfer from General Fund (Excludes Indirect Costs)	(511,553)	(511,553)	(825,000)	(313,447)
432-791 Food Service Fund Indirect Costs	1,389,066	1,325,136	1,482,261	157,125
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$877,513</u>	<u>\$813,583</u>	<u>\$657,261</u>	<u>(\$156,322)</u>
Excess/Deficiency of Revenues over Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

¹ Revised budget as of March 31, 2017

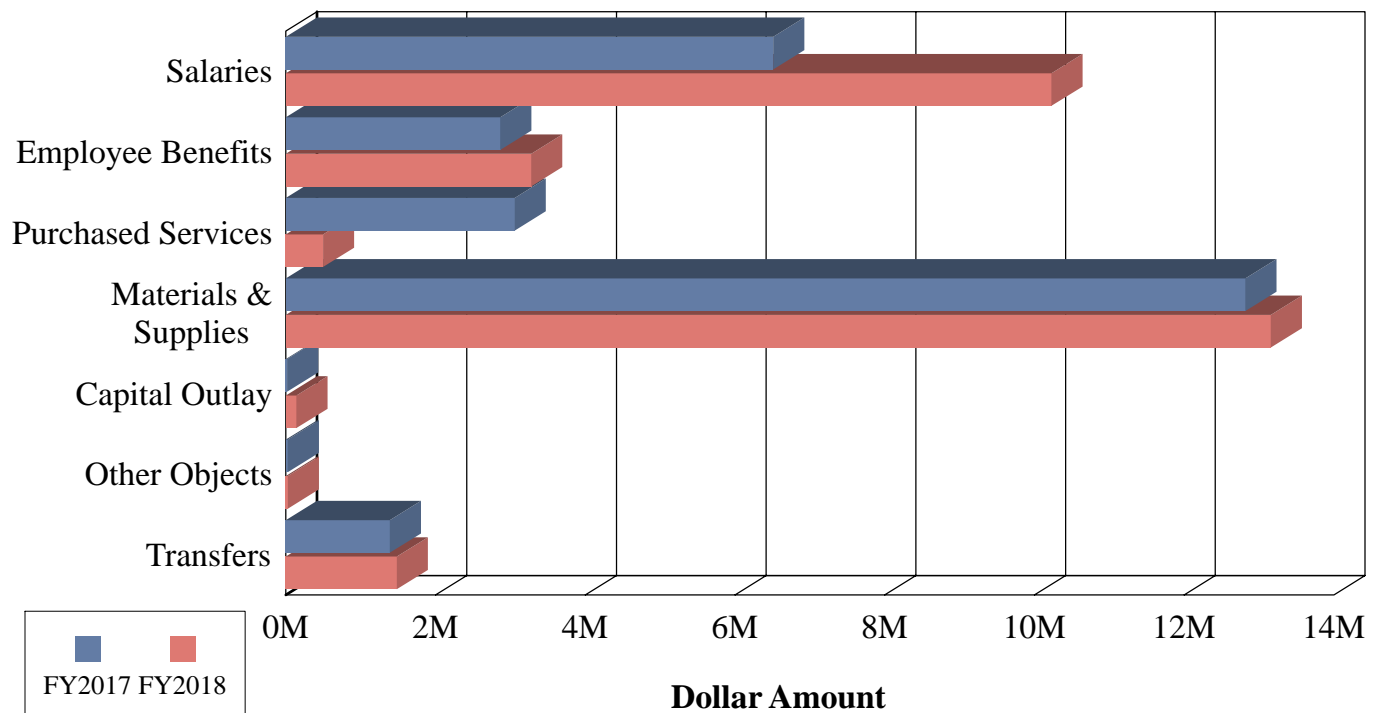
CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 REVENUE BUDGET
FOOD SERVICE FUNDS

	<u>Original FY2017 Budget</u>	<u>% of Total</u>	<u>Projected FY 2018 Budget</u>	<u>% of Total</u>	<u>Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Lunch Sales to Pupils	\$ 2,214,004	8.30%	\$ 2,494,082	8.66%	\$ 280,078	12.65 %
Breakfast Sales to Pupils	77,452	0.29%	85,021	0.30%	7,569	9.77 %
Special Sales to Pupils	1,752,398	6.57%	2,047,968	7.11%	295,570	16.87 %
Lunch Sales to Adults	186,540	0.70%	151,604	0.53%	(34,936)	(18.73)%
Breakfast Sales to Adults	3,856	0.01%	880	0.00%	(2,976)	(77.18)%
Special Sales to Adults	0	0.00%	8,099	0.03%	8,099	0.00 %
Miscellaneous	260,211	0.98%	3,220	0.01%	(256,991)	(98.76)%
TOTAL LOCAL SOURCES:	<u>\$ 4,494,461</u>	16.85%	<u>\$ 4,790,874</u>	16.63%	<u>\$ 296,413</u>	6.60%
<u>STATE SOURCES</u>						
Supervisor's Salary	\$ 22,000	0.08%	\$ 0	0.00%	\$ (22,000)	(100.00)%
TOTAL STATE SOURCES:	<u>\$ 22,000</u>	0.08%	<u>\$ 0</u>	0.00%	<u>\$ (22,000)</u>	-100.00%
<u>FEDERAL SOURCES</u>						
Other Federal Revenue	1,457,517	5.46%	0	0.00%	(1,457,517)	(100.00)%
School Lunch Program	\$ 12,899,872	48.35%	\$ 15,928,567	55.29%	\$ 3,028,695	23.48 %
School Breakfast Program	5,667,900	21.24%	5,563,760	19.31%	(104,140)	(1.84)%
USDA Commodities	1,627,000	6.10%	1,700,000	5.90%	73,000	4.49 %
TOTAL FEDERAL SOURCES:	<u>\$ 21,652,289</u>	81.15%	<u>\$ 23,192,327</u>	80.51%	<u>\$ 1,540,038</u>	7.11%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 511,553	1.92%	\$ 825,000	2.86%	\$ 313,447	61.27 %
TOTAL OTHER FINANCING SOURCES:	<u>\$ 511,553</u>	1.92%	<u>\$ 825,000</u>	2.86%	<u>\$ 313,447</u>	61.27%
TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES	<u>\$ 26,680,303</u>	<u>100.00%</u>	<u>28,808,201</u>	<u>0.00%</u>	<u>\$ 2,127,898</u>	<u>7.98%</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 EXPENDITURE BUDGET
FOOD SERVICE FUNDS**

<u>CATEGORY</u>	<u>FY2017 Original Budget</u>	<u>FY2018 Projected Budget</u>
Salaries	\$ 6,509,887	\$ 10,226,189
Employee Benefits	2,863,755	3,277,649
Purchased Services	3,057,648	496,802
Materials & Supplies	12,817,259	13,157,300
Capital Outlay	16,500	141,500
Other Objects	26,188	26,500
Transfers	1,389,066	1,482,261
GRAND TOTAL	<u><u>\$ 26,680,303</u></u>	<u><u>\$ 28,808,201</u></u>

School Food Service Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2018 BUDGET - EXPENDITURE BUDGET COMPARISON
FOOD SERVICE FUNDS**

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	FY2017 to FY2018 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 529,637	\$ 567,418	\$ 37,781
115	TEACHER AST/CLERICAL SALARY	193,420	196,292	2,872
119	SERVICE WORK SALARY	5,786,830	6,511,670	724,840
	TOTAL REGULAR SALARIES	\$ 6,509,887	7,275,380	\$ 765,493
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 0	2,940,261	\$ 2,940,261
	TOTAL OVERTIME SALARIES	\$ 0	10,548	\$ 10,548
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,185,848	\$ 1,358,024	\$ 172,176
220	EMPLOYEE RETIREMENT	1,086,570	1,266,035	179,465
230	SOCIAL SECURITY	502,533	556,569	54,036
260	UNEMPLOYMENT COMPENSATION TAX	6,690	7,275	585
270	WKRS' COMP - REIMB OTHR FUNDS	82,114	89,746	7,632
	TOTAL FRINGE BENEFITS	\$ 2,863,755	3,277,649	\$ 413,894
<u>PURCHASED SERVICES</u>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 29,000	\$ 31,200	\$ 2,200
332	IN STATE TRAVEL	39,557	37,000	(2,557)
338	OUT OF STATE TRAVEL	10,000	10,000	
342	PAGER/CELL PHONE RENT/MESG SYS	9,700	9,700	
350	ADVERTISING	5,000	25,500	20,500
360	PRINTING AND BINDING	12,000	12,000	
395	OTHER PROFESS/TECHNICAL SERV.	106,700	95,895	(10,805)
399	OTHER PURCHASED SERVICES	2,829,391	260,507	(2,568,884)
	TOTAL PURCHASE SERVICES	\$ 3,057,648	496,802	\$ (2,560,846)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 995,664	\$ 690,248	\$ (305,416)
412	POSTAGE	5,750	5,750	
417	FOOD AND CATERING	15,000		(15,000)
445	TECHNOLOGY SUPPLIES	21,288	15,000	(6,288)
446	TECHNOLOGY SOFTWARE	42,000	42,000	
447	TECHNOLOGY COMPUTERS	22,000	22,000	
448	TECHNOLOGY PERIPHERALS	2,800	2,800	
460	FOOD	10,071,757	10,665,502	593,745
461	USDA COMMODITIES	1,627,000	1,700,000	73,000
472	GASOLINE	14,000	14,000	
	TOTAL MATERIALS & SUPPLIES	\$ 12,817,259	13,157,300	\$ 340,041
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT		125,000	125,000
545	TECHNOLOGY EQUIP	\$ 16,500	\$ 16,500	
	TOTAL CAPITAL OUTLAY	\$ 16,500	141,500	\$ 125,000
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 4,500	\$ 4,500	
690	OTHER OBJECTS	21,688	22,000	312
	TOTAL OTHER OBJECTS	\$ 26,188	26,500	\$ 312
<u>TRANSFERS</u>				

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2018 BUDGET - EXPENDITURE BUDGET COMPARISON
 FOOD SERVICE FUNDS**

OBJ. NUM.	CATEGORY	FY2017 ORIGINAL BUDGET	FY2018 PROJECTED BUDGET	FY2017 to FY2018 VARIANCE
791	INDIRECT COST	\$ 1,389,066	\$ 1,482,261	\$ 93,195
	TOTAL TRANSFERS	\$ 1,389,066	1,482,261	\$ 93,195
	GRAND TOTAL ALL OBJECTS	\$ 26,680,303	28,808,201.00	\$ 2,127,898

FY 2018

DEBT SERVICE FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
 DEBT SERVICE FUND BUDGET SUMMARY
 FY 2017 to FY 2018**

	FY 2017 BUDGET	% of Total	PROPOSED FY 2018 BUDGET	% of Total
REVENUE:				
Sinking Fund Balance - July 1	\$ 27,906,240	28%	\$ 12,549,653	12%
Ad Valorem Taxes	67,026,071	67%	92,044,699	84%
Delinquent Taxes	2,800,000	3%	2,500,000	2%
State Revenue	<u>1,861,203</u>	<u>2%</u>	<u>1,861,203</u>	<u>2%</u>
Total Revenue All Sources	\$ 99,593,514	100%	\$ 108,955,555	100%
 EXPENDITURES:				
GO Bonds	85,098,192	98%	95,317,943	98%
Qualified School Construction Bonds	<u>1,945,669</u>	2%	<u>1,933,856</u>	2%
Total Expenditures	\$ 87,043,861.00	100%	\$ 97,251,799.00	100%
 Sinking Fund Balance - June 30	 <u>\$ 12,549,653.00</u>		 <u>\$ 11,703,756.00</u>	

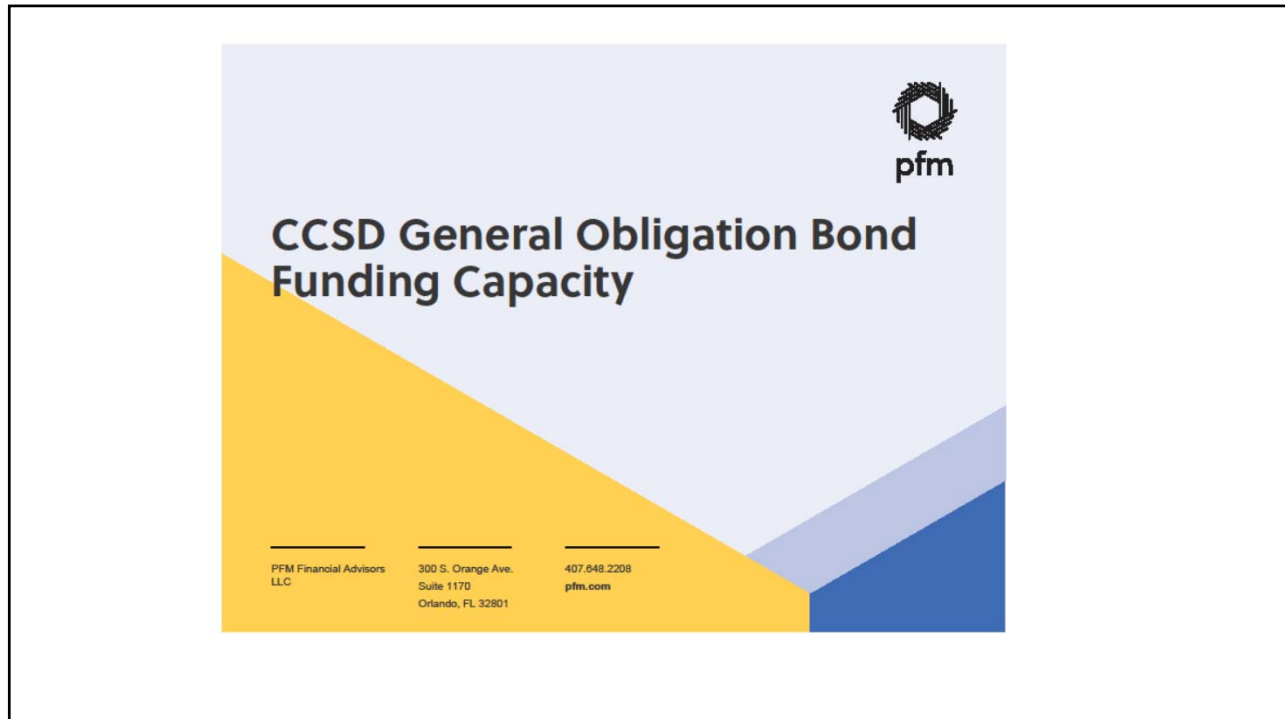
CHARLESTON COUNTY SCHOOL DISTRICT
Debt Service Expenditure Budget
FY 2018

GO Bonds		\$ 95,317,943
Series 2010A	6,588,813	
Series 2011	3,201,250	
Series 2012A	6,959,000	
Series 2016A	266,650	
FCO	43,260,000	
Installment Revenue Bonds	35,042,230	
Qualified School Construction Bonds		\$ 1,933,856
QSCB 2009	1,237,376	
QSCB 2010B	696,480	
TOTAL PROJECTED FOR DEBT SERVICE FUND		<u>\$ 97,251,799</u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2016

FY	Paid from Millage Levy											Paid from Sales Tax				
	2009 GO - QSCB	2010A GO	2010B GO - QSCB	2011 GO	2012A GO	2015A	2016A GO	2013A Installment	2013 B Installment	2014 Installment	FCO	Overlapping Payments (1)	Total Net Payments from Levy	2016B BAN (2)	2016C BAN (3)	Total
FY17	1,249,189	6,584,813	696,480	3,201,250	6,878,800		67,433,330	20,644,180	16,671,050	5,478,250	23,690,000	(66,483,480)	86,043,861	25,747,844	57,726,613	83,474,457
FY18	1,237,376	6,588,813	696,480	3,201,250	6,959,000		266,650	10,912,930	18,651,050	5,478,250	43,260,000		97,251,799	-	-	-
FY19	1,225,564	6,589,813	696,480	13,171,250	6,957,200		4,021,650	-	27,702,175	11,581,750	43,260,000		115,205,881	-	-	-
FY20	1,213,751	6,592,613	696,480	14,302,750	691,200		4,023,900	-	27,495,175	11,580,750	43,260,000		109,856,619	-	-	-
FY21	1,201,939	6,601,613	696,480	14,292,750	691,200		-	-	27,274,550	11,583,250	43,260,000		105,601,781	-	-	-
FY22	1,190,126	4,607,463	696,480	16,289,250	691,200		-	-	27,059,550	11,583,375	43,260,000		105,377,444	-	-	-
FY23	1,178,314	4,612,950	696,480	16,285,500	691,200		-	-	25,869,050	11,585,250	43,260,000		104,178,744	-	-	-
FY24	1,166,501	4,618,150	696,480	-	17,971,200		-	-	43,159,425	11,583,000	43,260,000		122,454,756	-	-	-
FY25	1,154,689	4,628,000	696,480	-	-		-	-	47,427,925	11,585,625	43,260,000		108,752,719	-	-	-
FY26	1,142,876	-	696,480	-	-		-	-	47,148,925	11,591,875	43,260,000		103,840,156	-	-	-
FY27	1,145,985	-	696,480	-	-		-	-	47,995,550	11,590,750	43,260,000		104,688,765	-	-	-
FY28	-	-	14,858,240	-	-		-	-	49,526,400	11,621,750	43,260,000		119,266,390	-	-	-
FY29	-	-	-	-	-		-	-	49,014,000	11,600,500	43,260,000		103,874,500	-	-	-
FY30	-	-	-	-	-		-	-	48,718,250	11,605,250	43,260,000		103,583,500	-	-	-
FY31	-	-	-	-	-		-	-	-	11,603,000	43,260,000		54,863,000	-	-	-
FY32	-	-	-	-	-		-	-	-	-	43,260,000		43,260,000	-	-	-
Total	13,106,310	51,424,225	22,519,520	80,744,000	41,531,000		75,745,530	31,557,110	503,713,075	161,652,625	672,590,000		1,588,099,915	25,747,844	57,726,613	83,474,457

- 1 FCO and Installment debt service payments are made from GO proceeds. Adjustment nets out debt service paid with GO proceeds.
- 2 Will be repaid from Sales Tax proceeds (Sales Tax 1)
- 3 Will be repaid from Sales Tax proceeds (Sales Tax 2)



Summary of Analysis

- CCSD has continuing need for capital investment in facilities beyond the projects funded with Sales Tax Program
- CCSD's 8% Debt Limit is approximately \$300 million
- CCSD has obligated a significant portion of the \$300 million in 8% Debt
 - This includes General Obligation Bonds already issued that are subject 8% Debt limit and future obligations that require "reserving" a portion of the 8% Debt Limit
- CCSD has the ability to issue additional long-term 8% in required to meet capital needs
 - Debt service millage will need to be increased to accommodate the additional debt

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Existing Debt

- CCSD has \$175 million of long-term General Obligation Bonds outstanding
- \$51 million is subject to the 8% debt limit

Summary of Long-Term Debt					
	Issue Date	Maturity Date	Amount Issued	Amount Outstanding*	Subject to 8% Debt Limit
General Obligation Bonds Outstanding					
Series 2009	12/8/2009	9/15/2024	13,537,000	11,265,000	11,265,000
Series 2010A	5/27/2010	2/1/2025	62,655,000	43,475,000	-
Series 2010B	10/14/2010	8/1/2027	15,075,000	14,510,000	14,510,000
Series 2011	10/6/2011	2/1/2023	64,200,000	64,025,000	-
Series 2012A	3/20/2012	2/1/2024	44,965,000	34,395,000	17,980,000
Series 2016 *	11/3/2016	3/1/2020	7,700,000	7,700,000	7,700,000
			208,112,000	175,370,000	51,455,000
Installment Revenue Bonds					
Series 2013A	1/4/2013	12/1/2018	74,000,000	50,550,000	-
Series 2013B	5/9/2013	12/1/2030	343,420,000	343,420,000	-
Series 2014	9/14/2014	12/1/2031	111,565,000	111,565,000	-
			530,985,000	505,535,000	

* Only short-term portion of Series 2016 Bonds is included. \$66.26 million maturing 3/1/2017 excluded.
** As of 1/1/2017

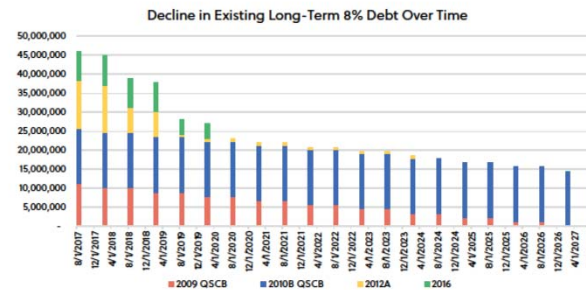
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Existing Debt (continued)

- Approximately \$5 million per year of the existing long-term 8% debt is retired
- This frees capacity for future needs



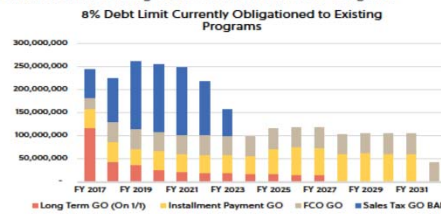
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Total 8% Debt Needs

- In addition to long-term debt, the District uses 8% Debt to fund:
 - Fixed Cost of Ownership and Capital Maintenance
 - Historically approximately \$23 million per year; \$42 million starting in FY 2018
 - Annual installment payments for Phase II of capital program currently \$42 million per year
 - Most important, 8% Debt is used to manage cash flow for the Sales Tax Program
 - Currently \$60 million, increasing to \$145 million in 2019; paid off with Sales Tax revenues
- As a result, almost \$260 million of the existing 8% Debt Limit is issued or "obligated"

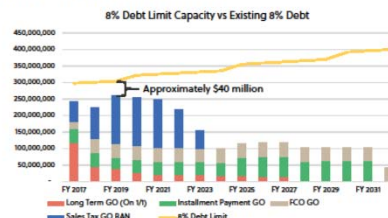


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8% Debt Limit Available for New Projects

- The current 8% Debt Limit is approximately \$300 million
 - The stacked bars in the graph below show the total debt subject to the 8% limit that is expected to be outstanding each fiscal year
 - The line shows the 8% Debt Limit over time, with the difference between the two being the par amount of additional debt that could be issued
- Increasing FCO/Capital Maintenance to \$42 million will use a portion of the \$40 million



6



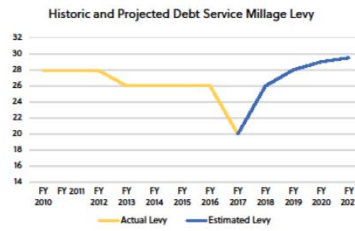
8% Debt for New Projects

The graphic below shows the actual debt service millage levy from 2010 to present and the estimated levy moving forward

Note: For over a decade, the District's capital plan has been structured a millage levy of 28 mills. This has been managed over time based on one time events (excess sinking funds, benefits from refundings for savings, etc.)

Millage levy needs to return to typical levels over time

- Example: 26 mills in 2018, 28 mills in 2019 and 29/30 mills thereafter



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FY 2018

CAPITAL BUILDING FUND

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CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2018

REVENUE

Estimated Fund Balance as of 7/1/17	\$ 42,750,542
Fixed Cost of Ownership	13,325,000
Modernization Program	16,565,397
Contingency - Resource Allocation Request	200,000
Design & Consulting	200,000
Arts	197,000
Athletics	251,000
CTE	251,000
Operational Planning	75,000
Transportation	600,000
Program Management Office (PMO)	200,000
Program Contingency	199,000
Bridge Funding	10,000,000
One Cent Sales Tax revenue (2017- 2022 Building Program- PhaseIV)	101,175,178
<i>TOTAL REVENUE</i>	<u>\$ 185,989,117</u>

EXPENDITURES

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

CCSD Emergency OPS Center	3,553,458
Angle Oak ES	12,559,805
Pinehurst ES	9,176,372
Carolina Bay (Land)	3,464,200
District 3 & 4 Bus Lots	3,745,685
Stono Park ES	8,248,344

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

Building Program

Carolina Park ES	6,529,470
Lucy Beckham HS	27,225,994
Burns ES	11,262,674
District 2 Stadium	7,584,642
District 4 Stadium	1,198,852
Ft Johnson MS	6,192,334
C E Williams MS	6,253,347

CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2018

CAS @ West Ashley HS	1,338,720
Dunston ES	8,222,249
St James-Santee	1,473,858
CAS @ Garrett (North Region)	4,687,698
Mitchell ES	131,289
Lincoln HS	375,500
Moultrie MS	1,350,653
Stoney Field	833,333
Capital Maintenance	12,752,561
Technology Replacement and Upgrades	5,000,000
<u>District Projects:</u>	
Fixed Cost of Ownership:	
Facility Services	8,850,000
Playgrounds	825,000
Security	950,000
Information Technology	1,500,000
Furniture, Fixtures & Equipment	1,200,000
School Modernizations:	
Classroom Modernizations and Computer	15,465,397
Media Center Modernizations	1,100,000
Contingency - Resource Allocation Request	200,000
Design & Consulting	200,000
Arts	197,000
Athletics	251,000
CTE	251,000
Operational Planning	75,000
Transportation	600,000
Program Management Office (PMO)	200,000
Program Contingency	199,000
Project Management Office (PMO):	
Capital Programs	704,198
Capital Projects Accounting	306,067

CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2018

Construction Procurement	184,410
Technology Procurement	9,164
Technology Construction Eng and Mgmt	416,535
<i>TOTAL EXPENDITURES</i>	<u>\$ 176,844,808</u>
<u>ENDING FUND BALANCE</u>	<u>\$ 9,144,309</u>

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FY 2018

SUPPLEMENTAL INFORMATION

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**Charleston County School District
ESTIMATED REVENUE BUDGET
FY 2017 to FY 2021
General Operating Fund**

		REVISED FY 2017 Budget	PROJECTED FY 2018 Budget	PROJECTED FY 2019 Budget	PROJECTED FY 2020 Budget	PROJECTED FY 2021 Budget	
LOCAL SOURCES:							
1	1110	Levies for Current Operations	\$ 244,365,943	\$ 277,287,873	\$ 285,627,616	\$ 298,509,863	\$ 307,223,579
	1140	Delinquent Taxes	8,600,000	8,610,000	8,620,000	8,630,000	8,640,000
1	1280	Revenue in Lieu of Taxes	7,702,100	7,702,100	7,702,100	7,702,100	7,702,100
	1310	From Patrons for Regular Day School	70,000	70,000	70,000	70,000	70,000
	1510	Interest on Investments	75,000	100,000	100,000	100,000	100,000
	1910	Rentals / Lease	200,000	200,000	200,000	200,000	200,000
	1950	Refund of Prior Year's Expenditures	50,000	50,000	50,000	50,000	50,000
	1993	Receipt of Insurance Proceeds	50,000	50,000	50,000	50,000	50,000
	1999	Revenue from Other Local Sources	75,000	200,000	200,000	200,000	200,000
TOTAL LOCAL SOURCES			\$ 261,188,043	\$ 294,269,973	\$ 302,619,716	\$ 315,511,963	\$ 324,235,679
INTERGOVERNMENTAL REVENUE:							
	2200	Payments from Public Charter Schools	\$ 5,000	9,000	9,000	9,000	9,000
			\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
STATE SOURCES:							
	3131	Handicapped Transportation	\$ 9,000	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100
2	3160	School Bus Driver's Salary	1,779,210	1,979,210	2,179,210	2,379,210	2,579,210
	3161	EAA Bus Driver Salary and Fringe	-	11,000	11,000	11,000	11,000
	3162	Transportation Workers' Comp	150,000	150,000	150,000	150,000	150,000
3	3180	Employer Contribution-(Fringe)	18,735,475	19,235,475	19,735,475	20,235,475	20,735,475
4	3180	Retiree Insurance	8,776,206	9,276,206	9,776,206	10,276,206	10,776,206
5	33**	Education Finance Act	46,635,071	49,863,847	48,970,286	52,489,098	56,127,909
	3810	Local Residential Property Tax Relief	16,955,781	16,955,781	16,955,781	16,955,781	16,955,781
	3820	Homestead Exemption	3,557,362	3,557,362	3,557,362	3,557,362	3,557,362
6	3825	Reimbursement for Property Tax Relief	69,182,445	70,764,755	71,764,755	71,764,755	71,764,755
	3830	Merchant's Inventory Tax	1,948,337	1,948,337	1,948,337	1,948,337	1,948,337
	3840	Manufacturer's Depreciation Reimb	740,000	740,000	740,000	740,000	740,000
TOTAL STATE SOURCES			\$ 168,468,887	\$ 174,491,073	\$ 175,797,512	\$ 180,516,324	\$ 185,355,135
FEDERAL SOURCES:							
	4110	Maintenance & Operations (PL 874)	\$ 106,861	\$ 106,861	\$ 106,861	\$ 106,861	\$ 106,861
TOTAL FEDERAL SOURCES			\$ 106,861	\$ 106,861	\$ 106,861	\$ 106,861	\$ 106,861
TRANSFERS:							
	5230	EIA Teacher Salary & Fringe	8,686,031	8,686,031	8,686,031	8,686,031	8,686,031
	5210	Indirect Cost (Spec Rev)	1,573,119	1,573,119	1,573,119	1,573,119	1,573,119
	5280	Indirect Cost (Food Service)	1,432,002	1,432,002	1,432,002	1,432,002	1,432,002
TOTAL TRANSFERS IN			\$ 11,691,152	\$ 11,691,152	\$ 11,691,152	\$ 11,691,152	\$ 11,691,152
GRAND TOTAL ALL CONSIDERABLE			\$ 441,459,943	\$ 480,568,059	\$ 490,224,241	\$ 507,835,300	\$ 521,397,827
				39,108,116	9,656,182	17,611,059	13,562,527

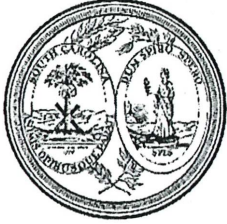
- 1 Ad Valorem Taxes - Original Ad Valorem Budget is \$252M. We received TY16 assessed values for the FY17 Budget and the percentage of growth is 5.63%. Vehicle taxes are up \$2.4 M and personal property is up \$8 M. Projections assume 3.25% growth from the original projections, 2.9 mil increase and excluding Boeing assessed value at \$39M. Boeing assessment will come back in FY20 Did not apply mill increase to FY19 and after. Several TIF credits expire for FY18
- 2 School Bus Driver's Salary - Increased \$200,000 per year
- 3 Employer Contribution Fringe - Increased \$500,000 each year
- 4 Retiree Insurance - Increased \$500,000 per year
- 5 Education Finance Act - Assumed 600 enrollment growth for each year and 0 increase in State weighted pupils. Base Student Cost of \$2,400 FY18. Subsequent years \$100 increase in BSC. Confirmed ITA FY18 at .14022 decreased .00167 from .14189 in FY17
- 6 Confirmed Reimbursement for Property Tax Relief FY18 - increase by \$1million each year after

CHARLESTON COUNTY SCHOOL DISTRICT
EFA Revenue Projection
FY2018 - with FY17 45 day ADM
BSC \$2400 Index .14022

$$\begin{array}{r}
 \text{District projected allocation} \\
 (\text{ DWPU } \times \text{ BSC}) - (\text{ SWPU } \times \text{ BSC} \times \text{ Index } \times .30) \\
 \begin{array}{r}
 62,574 \times \$2,400 \\
 150,176,588.40
 \end{array}
 -
 \begin{array}{r}
 993,605 \times \$2,400 \\
 2,384,652.00
 \end{array}
 =
 \begin{array}{r}
 0.14022 \times 0.30 \\
 \$49,863,847.66
 \end{array}
 \end{array}$$

	ADM	Weighted Units	FY2018 Projected Revenue
1.00 Kindergarten	4,215.04	4,215.04	3,358,895.52
1.00 Primary	11,238.11	11,238.11	8,955,463.61
1.00 Elementary	16,364.64	16,364.64	13,040,710.40
1.00 High	6,032.89	6,032.89	4,807,510.06
1.74 E.M.H.	190.04	330.67	263,505.12
1.74 L.D.	2,168.71	3,773.56	3,007,083.76
2.04 T.M.H.	139.16	283.89	226,224.37
2.04 E.H.	130.16	265.53	211,593.59
2.04 O.H.	40.27	82.15	65,464.61
2.57 V.H.	24.00	61.68	49,151.77
2.57 Autistic	453.58	1,165.70	928,927.49
2.57 H.H.	53.51	137.52	109,587.97
1.90 Sp.H.	626.51	1,190.37	948,585.33
1.00 Homebound	56.00	56.00	44,625.47
1.29 Vocational	<u>5,509.29</u>	<u>7,106.98</u>	<u>5,663,437.84</u>
	47,241.91	52,304.72	\$ 41,680,766.90
2.10 Residential Treatment	0.00	0.00	0.00
0.15 Gifted & Talented	10,554.82	1,583.22	1,261,644.17
0.15 Academic Assistance	12,514.89	1,877.23	1,495,936.26
0.15 Dual Credit	2,233.18	334.98	266,937.62
0.20 Limited English	2,997.11	599.42	477,669.46
0.20 Pupils in Poverty	<u>29,370.00</u>	<u>5,874.00</u>	<u>4,680,893.25</u>
		10,268.86	\$ 8,183,080.76
		62,573.58	\$ 49,863,847.66

ADM - Average Daily Membership	47,241.91
DWPU - District Weighted Pupil Units	62,573.58
BSC - Base Student Cost	2,400.00
SWPU - State Weighted Pupil Units	993,605
Index - Index of Taxpaying Ability	0.14022
State Base Student cost percentage	33%
Local Base Student Cost percentage	67%
Percent of State support	33%
Inflation factor	0.00%
BSC - Base Student Cost (District)	\$1,603.12
BSC - Base Student Cost (State)	\$796.88
BSC revenue from State per weighted pupil	\$953.33



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214

MEMORANDUM

TO: School District Superintendents
School District Finance Officers
County Auditors

FROM: Local Government Services

SUBJECT: 2017 Index of Taxpaying Ability

Date: February 1, 2017

Enclosed, please find a copy of the 2017 Index of Taxpaying Ability report computed by Department of Revenue in accordance with South Carolina Code Section 59-20-20. A copy of the 2017 Index of Taxpaying Ability report has also been forwarded to the South Carolina Department of Education.

Should you have any questions, please feel free to contact Bill Paradice at 803-898-5207; William.Paradice@dor.sc.gov or Carlee Anderson at 803-898-3825; Carlee.Anderson@dor.sc.gov

Enclosure

2017 Factored Preliminary Index of Taxpaying Ability

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School District:

District Name: CHARLESTON SCHOOL DISTRICT

Index Year: 2017

Tax Year: 2015

Owner Occupied Residential		1,157,680,602
All Other Real Property		1,686,872,237
Agricultural Property-Use Value		2,453,110
Personal Property-Locally Assessed		249,312,196
Real and Personal Property-DOR Assessed		222,050,616
Fee-in-Lieu and Joint Industrial Park		119,676,025
Tier 1, 2 and 3, Replacement Assessment		891,039,397
Total Adjusted Assessed		3,171,403,581
Index of Taxpaying Ability		
District Fiscal Capacity	/ Statewide Fiscal Capacity	= Index of Taxpaying Ability
3,171,403,581	22,617,718,389	0.14022
Tax Base	Appraised	Ratio
Owner Occupied		
Agricultural (Private)	47,157,500	0.040
Agricultural (Corporate)	9,446,833	0.060
All Other	28,114,537,283	0.060
Subtotal	28,171,141,617	
Motor Vehicles	3,131,940,600	0.060
Other Personal Property	584,721,524	0.105
Total Under County	31,887,803,740	
Fee-in-Lieu and Joint Industrial Park Assessed		119,676,025
Manufacturing Property	195,548,095	0.105
Utility Property	1,017,889,429	0.105
Business Personal Property	873,335,581	0.105
Motor Carrier	27,994,667	0.105
Tier 1, 2 and 3		891,039,397
Total SCDOR	2,114,767,771	1,232,766,038
Grand Total	34,002,571,512	3,171,403,581

2017 Factored Preliminary
South Carolina Department of Revenue
Local Government Services
Index of Taxpaying Ability Report

Index Year: 2017
Tax Year: 2015

<i>District Name</i>	<i>Index</i>
ABBEVILLE SCHOOL DISTRICT	0.00263
AIKEN SCHOOL DISTRICT	0.02846
ALLENDALE SCHOOL DISTRICT	0.00108
ANDERSON DISTRICT 1	0.00793
ANDERSON DISTRICT 2	0.00259
ANDERSON DISTRICT 3	0.00189
ANDERSON DISTRICT 4	0.00453
ANDERSON DISTRICT 5	0.01379
BAMBERG DISTRICT 1	0.00082
BAMBERG DISTRICT 2	0.00058
BARNWELL DISTRICT 19	0.00052
BARNWELL DISTRICT 29	0.00068
BARNWELL DISTRICT 45	0.00147
BEAUFORT SCHOOL DISTRICT	0.08070
BERKELEY SCHOOL DISTRICT	0.03652
CALHOUN SCHOOL DISTRICT	0.00376
CHARLESTON SCHOOL DISTRICT	0.14022
CHEROKEE SCHOOL DISTRICT	0.00925
CHESTER SCHOOL DISTRICT	0.00494
CHESTERFIELD SCHOOL DISTRICT	0.00572
CLARENDON DISTRICT 1	0.00148
CLARENDON DISTRICT 2	0.00252
CLARENDON DISTRICT 3	0.00043
COLLETON SCHOOL DISTRICT	0.00795
DARLINGTON SCHOOL DISTRICT	0.01075
DILLON DISTRICT 3	0.00086
DILLON SCHOOL DISTRICT 4	0.00262
DORCHESTER DISTRICT 2	0.02042
DORCHESTER DISTRICT 4	0.00289
EDGEFIELD SCHOOL DISTRICT	0.00334

2017 Factored Preliminary
South Carolina Department of Revenue
Local Government Services
Index of Taxpaying Ability Report

Index Year: 2017
Tax Year: 2015

FAIRFIELD SCHOOL DISTRICT	0.00642
FLORENCE DISTRICT 1	0.01738
FLORENCE DISTRICT 2	0.00067
FLORENCE DISTRICT 3	0.00249
FLORENCE DISTRICT 4	0.00115
FLORENCE DISTRICT 5	0.00062
GEORGETOWN SCHOOL DISTRICT	0.02443
GREENVILLE SCHOOL DISTRICT	0.09324
GREENWOOD DISTRICT 50	0.00878
GREENWOOD DISTRICT 51	0.00062
GREENWOOD DISTRICT 52	0.00255
HAMPTON DISTRICT 1	0.00164
HAMPTON DISTRICT 2	0.00067
HORRY SCHOOL DISTRICT	0.08847
JASPER SCHOOL DISTRICT	0.00537
KERSHAW SCHOOL DISTRICT	0.00983
LANCASTER SCHOOL DISTRICT	0.01246
LAURENS DISTRICT 55	0.00465
LAURENS DISTRICT 56	0.00253
LEE SCHOOL DISTRICT	0.00189
LEXINGTON DISTRICT 1	0.01963
LEXINGTON DISTRICT 2	0.01276
LEXINGTON DISTRICT 3	0.00192
LEXINGTON DISTRICT 4	0.00147
LEXINGTON DISTRICT 5	0.01883
MARION CNTY SCHOOL DISTRICT	0.00374
MARLBORO SCHOOL DISTRICT	0.00335
MCCORMICK SCHOOL DISTRICT	0.00183
NEWBERRY SCHOOL DISTRICT	0.00655
OCONEE SCHOOL DISTRICT	0.02468

**2017 Factored Preliminary
South Carolina Department of Revenue**

**Local Government Services
Index of Taxpaying Ability Report**

**Index Year: 2017
Tax Year: 2015**

ORANGEBURG DISTRICT 3	0.00294
ORANGEBURG DISTRICT 4	0.00309
ORANGEBURG DISTRICT 5	0.00759
PICKENS SCHOOL DISTRICT	0.02108
RICHLAND DISTRICT 1	0.03628
RICHLAND DISTRICT 2	0.02047
SALUDA SCHOOL DISTRICT	0.00206
SPARTANBURG DISTRICT 1	0.00465
SPARTANBURG DISTRICT 2	0.00908
SPARTANBURG DISTRICT 3	0.00290
SPARTANBURG DISTRICT 4	0.00218
SPARTANBURG DISTRICT 5	0.01192
SPARTANBURG DISTRICT 6	0.01240
SPARTANBURG DISTRICT 7	0.01004
SUMTER SCHOOL DISTRICT	0.01403
UNION SCHOOL DISTRICT	0.00362
WILLIAMSBURG SCHOOL DISTRICT	0.00451
YORK DISTRICT 1	0.00423
YORK DISTRICT 2	0.01280
YORK DISTRICT 3	0.01994
YORK DISTRICT 4	0.01223
Total of Indexes:	1.00000

CHARLESTON COUNTY SCHOOL DISTRICT
Allowable Millage - Act 388

The annual millage rate increase allowed under Act 388 is based on the Consumer Price Index (CPI) plus the population growth of Charleston County for the same period.

The calculation is as follows:

Fiscal Year	Allowable Mills	Roll(s) off	Allowable Mills Used	3-year Lookback
FY2011	1.58 mills	in FY2014	0.00	0.00
FY2012	3.03 mills	in FY2015	0.00	4.61
FY2013	4.90 mills	in FY2016	1.90	7.61
FY2014	4.21 mills	in FY2017	0.00	11.82
FY2015	4.98 mills	in FY2018	0.00	15.22
FY2016	3.80 mills	in FY2019	0.00	15.99
FY2017	2.49 mills	in FY2020	15.60	(0.12)
FY2018	3.62 mills	in FY2021	2.90	0.60 *

*
 FY18 assumes 2.9 millage increase

CHARLESTON COUNTY SCHOOL DISTRICT
History of Millage
Operations and Debt Service

<u>Fiscal Year</u>		<u>Levy for Operations</u>	<u>Levy for Debt Service</u>	<u>Total</u>
1990		90.0	19.3	109.3
1991		90.0	21.3	111.3
1992		90.0	16.4	106.4
1993		90.0	19.9	109.9
1994	*	79.8	13.3	93.1
1995		83.5	17.7	101.2
1996		84.0	15.9	99.9
1997		86.2	19.0	105.2
1998		87.0	16.7	103.7
1999		90.0	15.6	105.6
2000		90.0	29.8	119.8
2001		90.0	25.2	115.2
2002	*	81.6	21.8	103.4
2003		89.3	20.4	109.7
2004		105.1	12.1	117.2
2005		109.0	12.4	121.4
2006	*	91.1	15.8	106.9
2007		92.8	13.6	106.4
2008		95.8	18.4	114.2
2009		98.7	23.9	122.6
2010		98.7	27.9	126.6
2011		98.7	27.9	126.6
2012		98.6	27.9	126.5
2013	tax swap	100.5	26.0	126.5
2014		100.5	26.0	126.5
2015		100.5	26.0	126.5
2016	*	100.7	26.0	126.7
2017	tax swap	116.3	20.0	136.3
2018		119.2 *	26.0	139.2

** Indicate Millage Rollback due to Reassessment*

** Assumes 2.9 operational millage increase*

** Assumes 6.0 debt millage increase*

CHARLESTON COUNTY SCHOOL DISTRICT
History of Salary Increases

During the FY2014-2015 School year the Board of Trustees adopted partial implementation of the Fox Lawson employee classification structure.

Fiscal Year	Teachers			Classified Employees			Administrators			
	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	Step	Further Study Implementation	COLA	
FY2015	N/A		N/A	N/A		N/A	N/A		N/A	Initial implementation of Study. C41 was implemented at 99%, all others at 95%
FY2016	1	2.50%	0.00%	1	2.50%	0.00%	1	2.50%	0.00%	C41 received the step, but did not receive the 2.5% COLA
FY2017	1	0.00%	2.00%	0	0.00%	0.00%	0	0.00%	0.00%	Teachers received one Step and 2.0% COLA, non-teachers did not receive a step or COLA
FY2018	1	0.00%	2.00%	1	0.00%	2.00%	0	0.00%	0.00%	Teachers and Classified received one Step and 2.0% COLA, Administrators TBD

Approved Elementary Schools Department Chair and Activity Sponsor Stipends 2017-2018

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet under Human Resources/Misc. Forms/Lump Sum Payment form.
- Completed forms must be emailed by April 8th of each year to your Business Manager
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only exempt employees are eligible to receive a Department Chair/Activity Sponsor stipend.

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

Approved Middle Schools Department Chair and Activity Sponsor Stipends 2017 - 2018

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet under Human Resources/Misc. Forms/Lump Sum Payment form.
- Completed forms must be emailed by April 8th of each year to your Business Manager.
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only exempt employees are eligible to receive a Department Chair/Activity Sponsor stipend.

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

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

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

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

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

YEARBOOK (\$750 - \$1700)

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

Approved High Schools Department Chair and Activity Sponsor Stipends 2017 – 2018

- Payment requests must be submitted on the Lump Sum Payment form. The form can be found on the Intranet under Human Resources/Misc. Forms/Lump Sum Payment form.
- Completed forms must be emailed by April 8th of each year to your Business Manager.
- Handwritten and scanned forms will not be accepted.
- Employees will be paid once at the end of the school year.
- Only exempt employees are eligible to receive a Department Chair/Activity Sponsor stipend.

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

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

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

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

Category I: (1, 2, 3 issues)

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

Category II: (4 issues)

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

Category III: (5 or more issues)

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

Approved High Schools Department Chair and Activity Sponsor Stipends 2017 – 2018

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

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

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

- \$1,500 for one practice session per week from November 1st until the end of the season, March 1st - includes tournaments.
- Additional payments: \$300 to develop a competing JV team; \$200 for 1-3 years of experience; \$400 for 4-6 years of experience; \$650 for 7+ years of experience.

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

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

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

Years of Experience (Use for Student Council Sponsor and Activities Director)	Rate
0	\$1,600
1	\$1,700
2	\$1,800
3	\$1,900
4	\$2,000
5	\$2,100
6	\$2,200
7	\$2,300
8	\$2,400
9	\$2,500
10	\$2,600
11	\$2,700
12	\$2,800
13	\$2,900
14	\$3,000
15	\$3,100
16	\$3,200
17	\$3,300
18	\$3,400
19	\$3,500
20	\$3,600

STUDENT COUNCIL SPONSOR AND ACTIVITIES DIRECTOR *continued on next page*

Approved High Schools Department Chair and Activity Sponsor Stipends 2017 – 2018

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

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

TEACHER CADET, JUNIOR CLASS SPONSOR AND SENIOR CLASS SPONSOR

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

CHARLESTON COUNTY SCHOOL DISTRICT ATHLETIC SUPPLEMENTS SCHEDULE 2017-2018

Coaching Years Experience	HEAD VARSITY						ASSISTANT VARSITY						
	Football 1A & 2A	Football 3A, 4A & 5A	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Strength Training, Swimming, Tennis	Athletic Trainer Annual Supplement (Includes Playoff Pay - It Was Added To Annual Supplement)				Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Asst. Athletic Director, Cross-Country, Golf, Swimming, Tennis
						A	2A	3A	4A & 5A				
0	\$7,150	\$8,800	\$6,050	\$2,750	\$1,650	\$5,110	\$6,740	\$7,660	\$10,210	\$5,500	\$2,200	\$1,650	\$1,000
1	\$7,260	\$8,910	\$6,160	\$2,805	\$1,705	\$5,165	\$6,795	\$7,715	\$10,265	\$5,555	\$2,255	\$1,705	\$1,055
2	\$7,370	\$9,020	\$6,270	\$2,860	\$1,760	\$5,220	\$6,850	\$7,770	\$10,320	\$5,610	\$2,310	\$1,760	\$1,110
3	\$7,480	\$9,130	\$6,380	\$2,915	\$1,815	\$5,275	\$6,905	\$7,825	\$10,375	\$5,665	\$2,365	\$1,815	\$1,165
4	\$7,590	\$9,240	\$6,490	\$2,970	\$1,870	\$5,330	\$6,960	\$7,880	\$10,430	\$5,720	\$2,420	\$1,870	\$1,220
5	\$7,700	\$9,350	\$6,600	\$3,025	\$1,925	\$5,385	\$7,015	\$7,935	\$10,485	\$5,775	\$2,475	\$1,925	\$1,275
6	\$7,810	\$9,460	\$6,710	\$3,080	\$1,980	\$5,440	\$7,070	\$7,990	\$10,540	\$5,830	\$2,530	\$1,980	\$1,330
7	\$7,920	\$9,570	\$6,820	\$3,135	\$2,035	\$5,495	\$7,125	\$8,045	\$10,595	\$5,885	\$2,585	\$2,035	\$1,385
8	\$8,030	\$9,680	\$6,930	\$3,190	\$2,090	\$5,550	\$7,180	\$8,100	\$10,650	\$5,940	\$2,640	\$2,090	\$1,440
9	\$8,140	\$9,790	\$7,040	\$3,245	\$2,145	\$5,605	\$7,235	\$8,155	\$10,705	\$5,995	\$2,695	\$2,145	\$1,495
10	\$8,250	\$9,900	\$7,150	\$3,300	\$2,200	\$5,660	\$7,290	\$8,210	\$10,760	\$6,050	\$2,750	\$2,200	\$1,550
11	\$8,360	\$10,010	\$7,260	\$3,355	\$2,255	\$5,715	\$7,345	\$8,265	\$10,815	\$6,105	\$2,805	\$2,255	\$1,605
12	\$8,470	\$10,120	\$7,370	\$3,410	\$2,310	\$5,770	\$7,400	\$8,320	\$10,870	\$6,160	\$2,860	\$2,310	\$1,660
13	\$8,580	\$10,230	\$7,480	\$3,465	\$2,365	\$5,825	\$7,455	\$8,375	\$10,925	\$6,215	\$2,915	\$2,365	\$1,715
14	\$8,690	\$10,340	\$7,590	\$3,520	\$2,420	\$5,880	\$7,510	\$8,430	\$10,980	\$6,270	\$2,970	\$2,420	\$1,770
15	\$8,800	\$10,450	\$7,700	\$3,575	\$2,475	\$5,935	\$7,565	\$8,485	\$11,035	\$6,325	\$3,025	\$2,475	\$1,825
16	\$8,910	\$10,560	\$7,810	\$3,630	\$2,530	\$5,990	\$7,620	\$8,540	\$11,090	\$6,380	\$3,080	\$2,530	\$1,880
17	\$9,020	\$10,670	\$7,920	\$3,685	\$2,585	\$6,045	\$7,675	\$8,595	\$11,145	\$6,435	\$3,135	\$2,585	\$1,935
18	\$9,130	\$10,780	\$8,030	\$3,740	\$2,640	\$6,100	\$7,730	\$8,650	\$11,200	\$6,490	\$3,190	\$2,640	\$1,990
19	\$9,240	\$10,890	\$8,140	\$3,795	\$2,695	\$6,155	\$7,785	\$8,705	\$11,255	\$6,545	\$3,245	\$2,695	\$2,045
20	\$9,350	\$11,000	\$8,250	\$3,850	\$2,750	\$6,210	\$7,840	\$8,760	\$11,310	\$6,600	\$3,300	\$2,750	\$2,100
21	\$9,460	\$11,110	\$8,360	\$3,905	\$2,805	\$6,265	\$7,895	\$8,815	\$11,365	\$6,655	\$3,355	\$2,805	\$2,155
22	\$9,570	\$11,220	\$8,470	\$3,960	\$2,860	\$6,320	\$7,950	\$8,870	\$11,420	\$6,710	\$3,410	\$2,860	\$2,210
23	\$9,680	\$11,330	\$8,580	\$4,015	\$2,915	\$6,375	\$8,005	\$8,925	\$11,475	\$6,765	\$3,465	\$2,915	\$2,265
24	\$9,790	\$11,440	\$8,690	\$4,070	\$2,970	\$6,430	\$8,060	\$8,980	\$11,530	\$6,820	\$3,520	\$2,970	\$2,320
25 or more	\$9,900	\$11,550	\$8,800	\$4,125	\$3,025	\$6,485	\$8,115	\$9,035	\$11,585	\$6,875	\$3,575	\$3,025	\$2,375

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

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

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

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

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

CHARLESTON COUNTY SCHOOL DISTRICT

ATHLETIC SUPPLEMENTS SCHEDULE

2017-2018

Coaching Years Experience	HEAD SUB-VARSITY				ASSISTANT SUB-VARSITY			
	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Swimming, Tennis	Football	Basketball	Baseball, Competition Cheer, Lacrosse, Soccer, Softball, Track, Volleyball, Wrestling	Cross-Country, Golf, Interscholastic Scheduler, Swimming, Tennis
0	\$5,500	\$2,200	\$1,650	\$1,000	\$3,300	\$1,350	\$1,000	\$600
1	\$5,555	\$2,255	\$1,705	\$1,055	\$3,355	\$1,405	\$1,055	\$655
2	\$5,610	\$2,310	\$1,760	\$1,110	\$3,410	\$1,460	\$1,110	\$710
3	\$5,665	\$2,365	\$1,815	\$1,165	\$3,465	\$1,515	\$1,165	\$765
4	\$5,720	\$2,420	\$1,870	\$1,220	\$3,520	\$1,570	\$1,220	\$820
5	\$5,775	\$2,475	\$1,925	\$1,275	\$3,575	\$1,625	\$1,275	\$875
6	\$5,830	\$2,530	\$1,980	\$1,330	\$3,630	\$1,680	\$1,330	\$930
7	\$5,885	\$2,585	\$2,035	\$1,385	\$3,685	\$1,735	\$1,385	\$985
8	\$5,940	\$2,640	\$2,090	\$1,440	\$3,740	\$1,790	\$1,440	\$1,040
9	\$5,995	\$2,695	\$2,145	\$1,495	\$3,795	\$1,845	\$1,495	\$1,095
10	\$6,050	\$2,750	\$2,200	\$1,550	\$3,850	\$1,900	\$1,550	\$1,150
11	\$6,105	\$2,805	\$2,255	\$1,605	\$3,905	\$1,955	\$1,605	\$1,205
12	\$6,160	\$2,860	\$2,310	\$1,660	\$3,960	\$2,010	\$1,660	\$1,260
13	\$6,215	\$2,915	\$2,365	\$1,715	\$4,015	\$2,065	\$1,715	\$1,315
14	\$6,270	\$2,970	\$2,420	\$1,770	\$4,070	\$2,120	\$1,770	\$1,370
15	\$6,325	\$3,025	\$2,475	\$1,825	\$4,125	\$2,175	\$1,825	\$1,425
16	\$6,380	\$3,080	\$2,530	\$1,880	\$4,180	\$2,230	\$1,880	\$1,480
17	\$6,435	\$3,135	\$2,585	\$1,935	\$4,235	\$2,285	\$1,935	\$1,535
18	\$6,490	\$3,190	\$2,640	\$1,990	\$4,290	\$2,340	\$1,990	\$1,590
19	\$6,545	\$3,245	\$2,695	\$2,045	\$4,345	\$2,395	\$2,045	\$1,645
20	\$6,600	\$3,300	\$2,750	\$2,100	\$4,400	\$2,450	\$2,100	\$1,700
21	\$6,655	\$3,355	\$2,805	\$2,155	\$4,455	\$2,505	\$2,155	\$1,755
22	\$6,710	\$3,410	\$2,860	\$2,210	\$4,510	\$2,560	\$2,210	\$1,810
23	\$6,765	\$3,465	\$2,915	\$2,265	\$4,565	\$2,615	\$2,265	\$1,865
24	\$6,820	\$3,520	\$2,970	\$2,320	\$4,620	\$2,670	\$2,320	\$1,920
25 or more	\$6,875	\$3,575	\$3,025	\$2,375	\$4,675	\$2,725	\$2,375	\$1,975

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

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

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

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

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

CHARLESTON COUNTY SCHOOL DISTRICT NON-COMPETITION CHEER SUPPLEMENTS SCHEDULE 2017-2018

NON-COMPETITION CHEER				
Coaching Years of Experience	Head Varsity (Per Season)	Assistant Varsity (Per Season)	Head Sub-Varsity (Per Season)	Assistant Sub-Varsity (Per Season)
0	\$1,650	\$1,000	\$1,000	\$600
1	\$1,705	\$1,055	\$1,055	\$655
2	\$1,760	\$1,110	\$1,110	\$710
3	\$1,815	\$1,165	\$1,165	\$765
4	\$1,870	\$1,220	\$1,220	\$820
5	\$1,925	\$1,275	\$1,275	\$875
6	\$1,980	\$1,330	\$1,330	\$930
7	\$2,035	\$1,385	\$1,385	\$985
8	\$2,090	\$1,440	\$1,440	\$1,040
9	\$2,145	\$1,495	\$1,495	\$1,095
10	\$2,200	\$1,550	\$1,550	\$1,150
11	\$2,255	\$1,605	\$1,605	\$1,205
12	\$2,310	\$1,660	\$1,660	\$1,260
13	\$2,365	\$1,715	\$1,715	\$1,315
14	\$2,420	\$1,770	\$1,770	\$1,370
15	\$2,475	\$1,825	\$1,825	\$1,425
16	\$2,530	\$1,880	\$1,880	\$1,480
17	\$2,585	\$1,935	\$1,935	\$1,535
18	\$2,640	\$1,990	\$1,990	\$1,590
19	\$2,695	\$2,045	\$2,045	\$1,645
20	\$2,750	\$2,100	\$2,100	\$1,700
21	\$2,805	\$2,155	\$2,155	\$1,755
22	\$2,860	\$2,210	\$2,210	\$1,810
23	\$2,915	\$2,265	\$2,265	\$1,865
24	\$2,970	\$2,320	\$2,320	\$1,920
25 or more	\$3,025	\$2,375	\$2,375	\$1,975

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

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

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

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

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

Rural Travel Stipends 2017 - 2018

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

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

General Guidelines:

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

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

Directions: All schools will need to:

- Verify the information provided on the roster
- Add eligible employees (i.e. full or part time permanent positions) who qualify for the Rural Travel Stipend but are not already listed on the roster.
 - **Employees who drive less than 30 miles roundtrip are not eligible for the Travel Stipend.**
 - **Please remember to consider itinerants (ESOL, Gifted and Talented, Fine Arts, etc), nurses, and any eligible employee who serves your school. Your roster only lists those with your school as their primary location.**
- Add anyone that has been terminated and qualifies for the Rural Travel Stipend.
- Complete the information in the yellow columns on the spreadsheet provided for each employee on the roster:
 - Input the org/account number (reminder: the District covers the funding for this stipend)
 - Input the round trip travel miles using MapQuest Driving Directions and the employee's address listed in MUNIS
 - Input the terminated date (if applicable)
 - Input the number of days worked per week that the employee works at the location.
- Send the completed spreadsheet, **in Excel format**, to your Business Manager attaching the MapQuest Driving Directions (per person).

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	\$520	\$260
40-49 miles	\$780	\$390
50 miles or more	\$1,300	\$650

NOTE: All information must be submitted via email to the school's Business Manager by November 1st for the first disbursement of the school year and April 3rd for the second/final disbursement of the school year. Failure to submit completed and accurate information by the deadline may result in delay of payment.

CHARLESTON COUNTY SCHOOL DISTRICT
Salary & Benefit Compensation Package

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

All employees have their salary paid over twelve months.

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

	Employee Contribution	Employer Contribution	Employee Contribution	Employer Contribution
SC State Retirement	9.00%	18.89%		

Health Insurance	Per paycheck		Annual	
Employee only	\$ 48.84	\$ 181.49	\$ 1,172.16	\$ 4,355.76
Employee/Spouse	\$ 126.68	\$ 359.49	\$ 3,040.32	\$ 8,627.76
Employee/Child	\$ 71.93	\$ 278.55	\$ 1,726.32	\$ 6,685.20
Full Family	\$ 153.28	\$ 450.09	\$ 3,678.72	\$ 10,802.16

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

Dept	School	(CD) PK	Kind	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	ECD/PIC (SpEd)	EHS	HS	SpEd SC	Mont Prim	Mont Lower EL	Mont Upper EL	Mont Mid	Grand Total
0202	Mt Pleasant Academy	20	90	84	89	103	90	102											16					594
0203	Whitesides Elementary	60	116	115	111	119	102	124											10					757
0204	Sullivans Island Elementary	16	68	61	78	88	94	98																503
0205	Belle Hall Elementary	40	107	114	108	99	117	117								4			5					711
0207	Jennie Moore Elementary	40	166	169	194	169	193	206																1137
0208	Charles Pinckney Elem					281	250	299																830
0209	Laurel Hill Primary	56	215	231	243																			757
0210	J B Edwards Elem	76	103	122	107	89	79	103								12								684
0213	Carolina Park	40	98	96	104	105	96	81								5								620
0242	Laing Middle		0	0	0	0	0	0	394	395	434								7					1230
0245	Moultrie Middle		0	0	0	0	0	0	291	277	270								22					860
0247	Cario Middle		0	0	0	0	0	0	388	398	420								23					1229
0257	Wando High											1076	949	959	1048				61					4093
0304	Harbor View Elementary	40	104	112	96	120	100	79											10					661
0305	Stiles Point Elementary	40	107	111	117	105	126	108											4					718
0309	Murray LaSaine Elem				0	11	7	8												137	97	72	0	332
0310	James Island Elementary	56	75	92	79	74	67	79								7		34	6					569
0343	Ft. Johnson Middle								297	231	255								18					801
0359	Clark Corporate Academy											26	24	23	17									90
0411	CFDC	57															32	34						123
0412	Chicora Elementary	60	74	89	80	95	78	89											10					575
0413	Burns Elementary	60			53	52	56	72								0			20					313
0414	Lambs Elementary	60	60	56	52	54	49	49											12					392
0415	Ladson Elementary	80	136	122	134	131	122											51	6					782
0416	Pinehurst Elementary			160	170	142	176	164											14					826
0418	North Charleston Elem	56	57	55	68	60	138	139								6			10					589
0419	North Charleston Creative Arts	40	67	59	79	85	58	71																459
0420	Hursey Elementary						17												19	142	96	74	18	366
0421	Goodwin Elementary	80	60	55	69	96	89	82																531
0422	Dunston Elementary	76	90	77	81	77													1					402
0424	Hunley Park Elementary	60	77	59	70	62	71	66											11					476
0425	A C Corcoran Elementary	56	130	111	121	114	103									7		34	11					687
0426	Midland Park Primary	156	174													0	40	117	9					496
0428	Deer Park							221	151	130														502
0435	Mary Ford Elementary	40	56	42	41	44	42	36								5			21					327
0436	Pepperhill Elementary	80	97	67	89	95	92	97											12					629
0441	Northwoods Middle								307	276	225								36					844
0444	Morningside Middle								201	177	176								40					594
0445	Military Magnet Academy								149	127	104	83	52	38	37				13					603
0446	Zucker Middle School								158	150	165								30					503
0450	School of the Arts								160	160	158	158	154	156	153				15					1114
0451	Garrett Academy of Tech	20										110	86	100	136				7					459
0452	North Charleston High											221	112	79	72				28					512
0454	Stall High											588	348	245	252		16		63					1512
0458	Academic Magnet High											171	172	170	145									658
0463	Daniel Jenkins Academy										12	35	3	1					25					76
0468	Liberty Hill Academy					1	1	1	11	16	20	1							34					85
0504	St. James-Santee	40	35	29	31	24	28	23	29	24	16						24	17						320
0603	St Andrews Elementary	20	125	140	126	136	139	126								0								812
0605	Stono Park Elementary	36	49	41	49	40	50	40																305
0606	Oakland Elementary	60	86	86	65	75	95	88								4			9					568
0608	Ashley River Elementary	0	95	96	99	97	98	109											26					620
0611	Springfield Elementary	76	115	90	84	77	87	79								9			11					628
0612	Montessori Community																			70	82	82	40	274
0616	Drayton Hall Elementary	60	135	136	97	131	120	143											8					830
0642	C E Williams Middle								228	183	204								10					625
0647	West Ashley Advanced Studies								170	213	172								30					585

Dept	School	(CD) PK	Kind	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	ECD/PIC (SpEd)	EHS	HS	SpEd SC	Mont Prim	Mont Lower EL	Mont Upper EL	Mont Mid	Grand Total
0653	West Ashley High												516	407	399	329			80					1731
0705	Charleston Progressive	60	58	51	58	56	56	65																404
0706	Memminger Elementary	93	55	45	30	41	28	23								5			8					328
0707	James Simons Elementary		0	0	0	0	0	0												155	145	115	45	460
0709	Buist Academy		50	40	50	56	56	57	55	54	49													467
0712	Mitchell Elementary	55	43	43	46	41	41	36											5					310
0714	Sanders-Clyde Elementary	40	71	54	61	50	53	44											12					385
0744	Simmons Pinckney								97	74	85								12					268
0755	Burke High											90	89	72	55				24					330
0808	Blaney Elementary		15	20	12	20	19	18																104
0809	Jane Edwards Elementary	20	11	10	7	9	7	10	11															85
0810	Ellington Elementary	40	50	46	54	49	52	45										34	7					377
0811	Minnie Hughes Elementary	40	29	21	21	30	43	30																214
0851	Baptist Hill High								68	87	73	70	40	56	46				14					454
0902	Angel Oak Elementary	80	65	56	57	67	60	68								5			4					462
0906	Mt Zion Elementary	40	41	39	45	47	46	35										34						327
0907	Frierson Elementary	20	19	18	13	11	12	9										17						119
0944	Haut Gap Middle							32	143	141	129								7					452
0951	St. John's High											92	82	59	49				10					292
A	Thomas Myers II																24	85						109
A	West Ashley																16	102						118
A151	Early Head Start Home Based																24							24
A439	Meeting St @ Brentwood	99	120	120	67	70	71																	547
A777	Charleston County Human Services EHS																							0
C239	East Cooper Montessori																			49	170	100	31	350
C350	James Island Charter High											455	386	411	366				30					1648
C437	PRESTIGE PREP	9	12	14	11	8	8																	62
C461	Greg Mathis Charter											16	16	15	15									62
C607	Orange Grove Charter	51	140	135	136	135	123	121	106	101	100					0			2					1150
C661	PACE Charter																		28					28
C739	Chas Development Acad	23	23	19	18	16	24	19	19	20	20													201
C749	Carolina Voyager Charter		40	41	40	39	41	18																219
C761	Charleston Charter School for Math and Science								89	87	88	88	64	58	68				3					545
C762	Allegro Music Charter								45	41	24	20	20	13										163
	GRAND TOTAL	2427	3809	3649	3710	3796	3770	3729	3567	3362	3199	3816	3004	2854	2788	69	176	559	969	553	590	443	134	50973

**PROPOSED
GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2017-2018**

SCHOOL SIZE	ASST PRINCIPAL EL	ASST PRINCIPAL MS	ASST PRINCIPAL HS	ASST ADMIN ES	ASST ADMIN MS	LEAD TEACHER EL	MEDIA SPECIALIST EL	MEDIA SPECIALIST MS	MEDIA SPECIALIST HS	MEDIA CLERK EL	MEDIA CLERK MS	MEDIA CLERK HS	GUIDANCE MS	GUIDANCE HS	SCHOOL SIZE	GUIDANCE EL
1-200	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1-200	0.2
201-249	0	1	1	0	0	0	1	1	1	0	0	0	1	1	201-300	0.6
250-299	0	1	1	0	0	0	1	1	1	0	0	0	1	1	301-800	1
300-349	0	1	1	0	0	0	1	1	1	0	0	0	1	1	801-1300	1.2
350-399	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1301-1400	1.4
400-449	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1401+	1.6
450-549	0	1	1	0	0	1/500	1	1	1	0	0	0	1	2		
550-599	0	1	1	0	0	1	1	1	1	0	0	0	2	2		
600-649	1	1	1	0	0	0	1	1	1	0	0	0	2	2	Elementary	
650-699	1	1	1	0	0	0	1	1	1	0	0	0	2	2	SCHOOL SIZE	Art, Music, PE Each
700-749	1	1	1	0	0	0	1	1	1	0	0	0	2	2	1-199	0.2
750-799	1	1	2	0	1	0	1	1	1	1	1	1	2	2	200-324	0.4
800-999	1	1	2	1/950	1	0	1	1	1	1	1	1	2	2	325-474	0.6
1000-1099	1	2	2	1	1	0	1	1	1	1	1	1	2	3	475-624	0.8
1100-1199	1	2	2	1	1	0	1	1	1	1	1	1	3	3	625-774	1
1200-1249	2	2	2	1	1	0	1	1	1	1	1	1	3	3	775-924	1.2
1250-1499	2	2	3	1	1	0	1	1	1	1	1	1	3	3	925-1074	1.4
1500-1599	2	3	3	1	1	0	1	1	1	1	1	1	3	4	1075-1224	1.6
1600-1699	2	3	3	1	1	0	1	1	1	1	1	1	4	4	1225-1374	1.8
1700-1749	2	3	3	1	1	0	1	1	1	1	1	1	4	4		
1750-1799	2	3	4*	1	1	0	1	1	1	1	1	1	4	4		
1800-1999	3	3	4*	1	1	0	1	1	1	1	1	1	4	4		
2000-2049	3	3	5*	1	1	0	1	1	1	1	1	1	4	5		
2050-2249	3	3	5*	1	1	0	1	1	1	1	1	1	5	5		
2250-2299	3	3	6*	1	1	0	1	1	1	1	1	1	5	5		
2300-2499	3	3	6*	1	1	0	1	1	1	1	1	1	5	6		
2500-2749	3	3	7* ⁰	1	1	0	1	1	1	1	1	1	5	6		
2750-2999	3	3	8* ⁰	1	1	0	1	1	1	1	1	1	5	6		
3000-3249	3	3	9* ⁰	1	1	0	1	1	1	1	1	1	5	7		
3250-3499	3	3	10* ⁰	1	1	0	1	1	1	1	1	1	5	7		
3500-3749	3	3	11* ⁰	1	1	0	1	1	1	1	1	1	5	8		
3750-3999	3	3	11* ⁰	1	1	0	1	1	1	1	1	1	5	8		
4000-4249	3	3	12* ⁰	1	1	0	1	1	2	1	1	1	5	9		
4250-4499	3	3	12* ⁰	1	1	0	1	1	2	1	1	1	5	9		

* These are flexible positions but must follow SACS requirements

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

PRINCIPAL - ALL SCHOOLS = 1

STANDARD FOR ALLOCATION OF TEACHER POINTS

Elementary Schools

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

Elementary School Divisors

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

Art, Music, PE

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

Middle and High Schools

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

Middle Schools

- 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

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

**PROPOSED
GOF SCHOOL STAFF ALLOCATION FORMULA SHEET
2017-2018**

LENGTH OF EMPLOYMENT FOR OTHER STAFF

POSITION	SCHOOL	DAYS
Principal	All	240 days
Assistant Principal	All	1 st , 3 rd , 5 th , 7 th , 9 th @240 days
		2 nd , 4 th , 6 th , 8 th , 10 th @210 days
Associate Principal	High	At 2500 students, 1 Assistant Principal converts to 1.0 Associate Principal
Guidance	Elementary	190 days
	Middle	190 days
	High	1 @240 days (Director)
Athletic Director	High	Earned dedicated AD @ 3000 students, 210 days For 4A Classification
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
Enrollment in Montessori Lower Elementary actual divisor = 28	1st, 2nd, 3rd grades
Enrollment in Montessori Upper Elementary actual divisor = 28	4th, 5th, 6th grades
Enrollment in Montessori Middle actual divisor = 28	7th, 8th, 9th grades
All Montessori classrooms earn a teacher and a teacher assistant.	

Clerical Support

ELEMENTARY

1 - 749
1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk

750 - 949
1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk
1 222 day Clerk

950 - 1299
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerk

1300 - 1549
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
3 222 day Clerks

MIDDLE

1 - 749
1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk

750 - 899
1 240 day Secretary/Bookkeeper
1 222 day Student Data Clerk
1 222 day Clerk

900 - 1249
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerk

1250 - 1499
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
3 222 day Clerks

HIGH

1 - 749
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk

750 - 999
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 190 day Clerks

1000 - 1499
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
2 222 day Clerks

1500 - 1899
1 240 day Secretary
1 240 day Bookkeeper
1 222 day Student Data Clerk
1 240 day Clerk
3 222 day Clerks

1900 - 2149
1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Clerk
1 240 day Clerk
4 222 day Clerks

2150 - 2399
1 240 day Secretary
1 240 day Bookkeeper
1 240 day Student Data Clerk
2 240 day Clerks

2400 - 2649
1 240 day Secretary
1 240 day Bookkeeper
2 240 day Student Data Clerks
2 240 day Clerks
8 222 day Clerks

2650 - 2899
1 240 day Secretary
1 240 day Bookkeeper
2 240 day Student Data Clerks
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 Clerks
3 240 day Clerks
12 222 day Clerks

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 Clerks
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 Clerks
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 Clerks
5 240 day Clerks
15 222 day Clerks

3900-4149
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)
3 240 Student Data Clerks
6 240 day Clerks
16 222 day Clerks

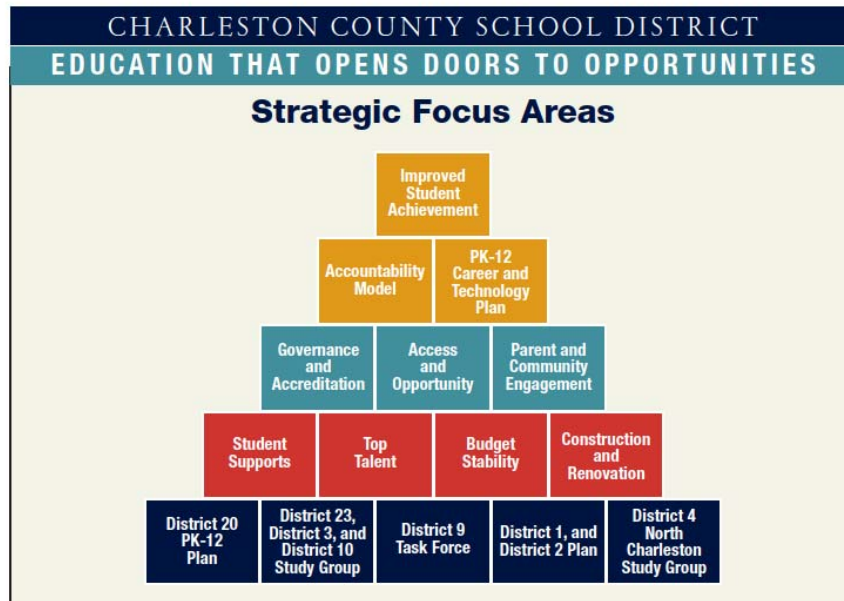
4150-4550
1 240 day Secretary
1 240 day Secretary II
2 240 day Bookkeeper
1 210 day Bookkeeper (AD Support)

3 240 Student Data Clerks
7 240 day Clerks
17 222 day Clerks

Community Committee Budget Workshop

March 16, 2017

DRAFT - PLEASE DO NOT DISTRIBUTE



Important Points

- New approach (Old saying “We are not they; they are not here; now is not then.”)
- DRAFT Budget /GREAT NEWS: Budget is BALANCED
- Today we will present, not take Q & A
- Profile of the S.C. Graduate
- *Strategic Priorities: Budget the Plan – Align Resources to Deliverables*
- Evidence Based: “Effect Size” - What helps students learn?
- If we budget for a Pilot or for Year 1 of a Phase-in Plan, additional millage may be required to expand the program
- Next Step: Community Review Committee, meetings with board members, meetings with employee representatives

Presentation Format

- ✓ Teacher and principal input.
- ✓ Analysis of student success indicators.
- ✓ For each Strategic Priority discussed . . .
 1. Justification: Why is this critical?
 2. Proposed Action: What will we do?
 3. Expected Outcome: What is the expected ROI?
 4. Resource Request: What new resources will be required, within revenue projections?

Budget Overview

Revenue Projection

Unavoidable Cost Increases

Team Members: Glenn Stiegman, Kellie Meyer, Lisa Cizler, Blanche Knake,
 Sean Hughes, Dana Sanders, Stephanie Nettis

“Must Do”

These amounts represent the increased cost of doing business.

Description	Amount
Student Growth-600 students, 28 students per class, 21.42 FTE	\$1,500,000
Student Growth-600 students, supplies \$55 per student	\$33,000
Student Growth-600 students, copying \$20 per student	\$12,000
Teacher Step	\$2,600,000
Retirement-2% increase	\$3,700,000
Health and Dental-4.9% increase	\$600,000
Close out TERI-program ends 6/30/18	\$300,000
Charter School Increases	\$4,500,000
Cost of Supporting Burns K-2 at Meeting Street + additional students at Brentwood	\$2,000,000
Carolina Park-new school	\$875,000

“Must Do’s”

These amounts represent the increased cost of doing business.

Description	Amount
Board’s request for an attorney exclusively to advise Board	\$100,000
Office of General Counsel-outsourced legal fees	\$80,000
Utilities	\$750,000
Durham Contract	\$350,000
Plant Ops-Contract Increases	\$420,000
Fund Balance	\$2,500,000
Add 6 th grade at Jane Edwards	72,000
	\$20,392,000

Career and Technology Education

Team: Richard Gordon, Chad Vail, Kim Wilson, Melissa Kemp, Tralice Reddock

Justification – Why is this Critical?

Early College High School

Opportunities for college credit during high school; partnership with Trident Technical College
Creates a seamless pathway from high school through the first two years of college
Activates parent empowerment and community involvement; sustained guidance and coaching
Engages and inspires first-generation college bound students in serious intellectual work

New Tech High School

Problem-solving through Project-Based Learning; create a collaborative learning culture
Realizes the full potential of each student
Graduates College and Career Ready scholars

PLTW Teacher Allocations (2) – BHMHS and FJMS

Marries PLTW spaces with instructors and students
Creates engaging, hands-on classroom environments; empowers students to collaborate and comprehend
Produces transformative learning experiences

Continue Advancement Via Individual Determination (AVID) Implementation

Teaches skills and behaviors for academic success
Provides intensive support with tutorials, strong student/teacher relationships, and positive peer groups
Develops a sense of hope for personal achievement gained through hard work and determination

Proposed Actions

- Early College High School
 - Implement Early College High School beginning August 2017
 - staffing, training, marketing, summer bridge ...
- New Tech High School
 - Implement New Tech Network Model at Burke High School
 - Work closely with school leaders and educators
 - Planning, design, and implementation support
- PLTW Teacher Allocations (2)
 - Post and hire 2 FTE PLTW at BHMHS and FJMS

Expected Outcomes

- Early College High School
 - Increase dual enrollment opportunities
 - Raise graduation rates; reduce dropout rates
 - Increase College and Career Readiness
 - Close the achievement gap
 - Enhancement of regional workforce readiness
 - Financial savings to families

- New Tech High School
 - Raise graduation rates; raise college enrollment rates; raise college persistence rates
 - Improve performance assessments – collaboration, written and oral communication
 - Enhance Higher Order Thinking Skills (HOTS)
 - Increase College and Career Readiness

- PLTW Teacher Allocations (2) – BHMHS and FJMS
 - Full Time PLTW teachers at Baptist Hill Middle/High School and Fort Johnson Middle School
 - Increase participation in PLTW coursework and activities; Increase in CTE completers
 - Raise graduation rates; reduce dropout rates; increase College and Career Readiness
 - Increase dual enrollment opportunities

Resource Requests

STRATEGY	NEED	SOURCE
Early College Program Director	\$141,000	GOF
Dean of Academics and Guidance .25	\$28,000	GOF
Teachers (4)	\$284,000	GOF
Secretary / Receptionist / Data Clerk	\$54,000	GOF
Tuition for 2 Dual Credit Courses x 100 students	\$60,000	GOF
Logistics, supplies, FFE, other	\$80,000	GOF
New Tech High School (Training, Technology, Student and Teacher User Interface – ECHO, On-site Support)	\$125,000	GOF
2 FTE PLTW Teacher Allocations	\$142,000	GOF
Continue AVID implementation 5 sites	\$58,000	GOF
TOTAL	\$ 972,000	

Student Supports

Team: Jennifer Coker, Terri Nichols, John Cobb, Joe Williams,
Kim Wilson, Melissa Prendergast, Madeline Jacobs, Michele English-Watson

Profile of the South Carolina Graduate



World Class Knowledge

- Rigorous standards in language arts and math for career and college readiness
- Multiple languages, science, technology, engineering, mathematics (STEM), arts and social sciences

World Class Skills

- Creativity and innovation
- Critical thinking and problem solving
- ★ Collaboration and teamwork
- Communication, information, media and technology
- ★ Knowing how to learn

Life and Career Characteristics

- Integrity ★
- Self-direction ★
- Global perspective ★
- Perseverance ★
- Work ethic ★
- Interpersonal skills ★

Justification – Why is this Critical?

- Teachers are leaving the profession due to issues with management and classroom behavior.
- Many students from abject poverty are lacking the social emotional skills needed to be successful in school/college/career.
 - 201 referrals for Social Work Services in 1st semester
 - 31 Behavior Team Referrals
- 30,028 Office Referrals (disruptions to learning)
- 4,470 suspension = 25 years of lost instructional time
- 5,667 truant students = 31 years of lost instructional time
- 72% of nurse absences NOT covered by sub budget

Proposed Actions

1. Develop three Turning Point Academies, modify existing Alternative Programs and create Focus (restoration) Centers in all middle and high schools and targeted elementary schools.
2. Implement a 5 year plan for implementation of Behavioral Skills (Self-Management) Curriculum for PK-8th grade and a monitoring system student perspectives and school climate.
3. Increase School Counselors to meet the 300:1 ratio.
4. Provide additional mentoring, social work, truancy, behavior, and PBIS support to schools as well as a continuum of student / staff supports for Top Talent Schools.
5. Begin realigning programming and instructional support to schools for students with disabilities based on geographic locations.
6. Increase substitutes for school nurses to meet student needs.

Expected Outcomes


1. A continuum of alternative programs and services with varying levels of supports in schools and separate locations.
2. Redefined School Counseling programs to support students social emotional and academic needs and meet the 300:1 ratio.
3. Coverage for nurses 80% of the time.
4. Improved student social skills and decreased classroom disruptions.
5. System to measurable outcomes for school climate and social – emotional skills.
6. Reduced suspension rate for African-American students, students with disabilities, and middle school students.
7. Decrease the number of truant students across CCSD.
8. Increase the number of students, families, and schools that are supported by the Department of Alternative Programs and Services.
9. Improve equity in service to students with disabilities district wide and improve compliance.

Resource Requests

Strategy	Funding Needs	Funding source
Improved Alternative School Options		Special Revenue
Focus Facilitators - additional 15.2 FTE	\$572,000	GOF
Guidance – Additional 8.66 FTE	\$634,000	GOF
Substitute Nurses	\$50,000	GOF
Training for implementation of Behavioral Skills Curriculum and Panorama survey PK – 8th (5 year plan) 50 - 4K classrooms, 7 Elementary schools, 5 middle schools)	\$5,000	GOF
Continuum of Support for Top Talent Schools (2.0 Social Workers, 2 days of Mental Health, and 2 PBIS Coaches)	\$410,000	GOF
Department of Alternative Program Support (PBIS Coach for HS and Truancy Coordinator)	\$135,000	GOF
Total GOF funding needed	\$1,806,000	

Resource Requests – Wish List

Strategy	Funding Needs	Funding source
Student Support Specialist - additional 5 FTE	\$206,000	GOF
Implementation of Social Emotional Learning Curriculum and survey PK – 8th (5 year plan) – All 4K classroom, increase 1 Elementary and 1 Middle	\$34,000	GOF
Continuum of Support for Top Talent Schools: Additional Social Worker Mental Health 4 days a week	\$185,000	GOF
Psychology Coordinator	\$84,875	GOF
Total GOF funding needed	\$509,875	



Student Supports

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Improving Student Achievement

Team: Kevin Eakes, Mary Runyon, Emilie Woody, Elaine Berry,
 Katie Hines-McCormack, Rodney Moore, Jessica Richards, Kathy DeMers, Barbara
 Hairfield, Ruth Taylor, Kim Foxworth, Barbara Rabon, Chris Hagy



Improving Student Achievement

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Justification – Why is this Critical?

Student achievement challenges:

- More than 1/3 of CCSD students score below the 40% percentile in literacy and numeracy.
- Numeracy percentile ranks are at least 10 points lower than literacy percentile ranks.

We believe these needs are best addressed through a multi-pronged approach that incorporates:

- ✓ Leadership, Learning Culture & Climate
- ✓ Parent Engagement
- ✓ Instructional Model and Supports

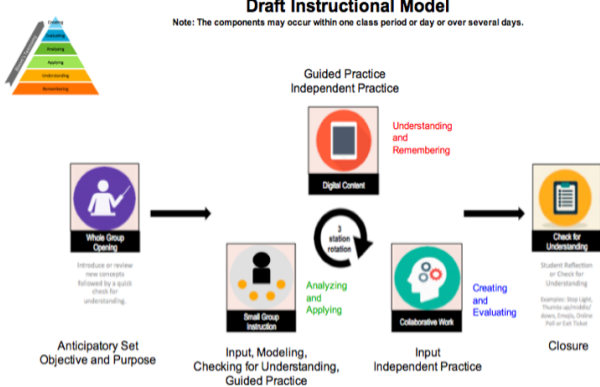


Improving Student Achievement

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Proposed Actions

Provide consistent access to effective instructional strategies and quality content, as well as structures that support teaching and learning in all schools.



Draft Instructional Model
Note: The components may occur within one class period or day or over several days.

Guided Practice Independent Practice

Understanding and Remembering


3 station rotation

Analyzing and Applying

Creating and Evaluating

Check for Understanding

Closure



Improving Student Achievement

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Expected Outcomes

Measures

- Analyze MAP percentile growth from spring 2017 to spring 2018 at each school by grade level and at the individual student level.
- Analyze student growth by national data set quintiles (High, High Average, Average, Low Average, Low).

Results

- Schools piloting the new K-3 math curriculum or new phonics program will show increased percentile gains by grade level compared to historical growth with pilot schools and students.
- Schools piloting the new K-3 math curriculum or new phonics program will show individual students moving from lower to higher quintiles compared to historical growth with pilot schools and students.
- Instructional support and fully implemented adaptive digital content will increase achievement at the district level.

Resource Requests

Area	Strategy	Financial Request
Numeracy	Pilot new K-3 curriculum in 10 of 47 schools	0 (Purchasing now)
Literacy	Pilot K-3 phonics program in 10 of 47 schools AIMSweb, Resource Alignment, Teacher Interventionist	0 (Purchasing now) \$210,000
Science	Lab safety materials, science kit updates, & science competition registrations	\$15,000
Instructional Model	Instructional intervention and/or coaching to ensure support at <u>every school</u> 2nd year of Latsinger professional development contract	\$950,000 \$300,000

Resource Requests

Area	Strategy	Financial Request
Early Childhood	2 classes (1 Angel Oak + 1 Top Talent school) Pilot phonics program in Pre-K classes	\$280,000 (Purchasing now)
ESOL	3 teachers	\$213,000
Fine Arts	4.18 strings teachers, music, supplies, travel	\$297,000
	Arts expansion, 1 FTE	71,000
School Choice/Magnet	Online application system customization, school choice promotion, adjudication	\$30,000
TOTAL		\$2,366,000

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Improving Student Achievement

25

Financial Comparisons

Original Requests	\$9,445,000
Included the current requests AND: <ul style="list-style-type: none"> Full K-5 Math Curriculum Full K-3 Phonics Additional staff (ESOL, GT, Interventionists) Additional Science Materials Social Studies online platform Additional Early Childhood classes and staff 	[Note: If the pilot literacy and numeracy programs are successful, additional resources will be required to expand in FY19)
Final Request	\$2,366,000

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Improving Student Achievement

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Accountability, Access and Opportunity

Team: Valerie Harrison, Laura Donnelly, Maurice Cannon

Justification – Why is this Critical?

- Per 2016 ACT scores, 37.7 % graduates qualify for Community College enrollment without remediation.
- We must more precisely target interventions and support services, based on reliable data.
- Principals and teachers need support for data analysis, personalized learning plan development.
- Parents deserve to receive semi-annual status reports regarding their child's progress, actual growth, and readiness to tackle the next level of learning.
- The public deserves to receive accurate, actionable data regarding return on investment of their tax dollars.
- For the first time ever, we are seeking accreditation for the district and every school in it.

Proposed Actions

- Provide readiness assessments:
 - Pre-school, Child Development Programs
 - Measures of Academic Progress (MAP), K-9
 - Armed Services Vocational Aptitude Battery (ASVAB)
 - Pre-SAT 10th, 11th
 - Pre-ACT 10th
 - ACCUPLACER (Technical College Readiness Assessment) – high school
- Create *DATA DASHBOARDS* that readily display student progress in each school .
- Provide professional development and targeted assistance to school staff.
- Implement Education Value-Added Assessment System (EVAAS) assessment services.
- Prepare for an external audit of all aspects of the district by AdvancED.

Expected Outcomes

- *Responsive Teaching*: Every student will receive instruction targeted to specific needs as evidenced by accurate assessment data.
- Principals will demonstrate an understanding of :
 - School readiness levels and growth targets;
 - Use of data for goal-setting at the school, teacher, and student levels; and
 - Setting up systems to monitor student growth quarterly.
- Conferences with 100% of parents at designated schools to discuss individual readiness levels, growth targets, and personalized action plans.
- Closer alignment of assessment, curriculum, instruction, and teacher/principal evaluation functions.

Resource Requests	
Request	Cost
Readiness Assessments	\$ 283,000
Software/vendor for School Dashboard Provide training and support for use	(Purchasing now) \$10,000
MAP Coordinator Assistant	\$50,000
EVAAS (Value-added assessment program)	\$190,000
Total Requested	\$ 533,000

Investing to Attract Talent

Team: Bill Briggman, Rob Bowers, Terri Nichols, Erin Young,
 Scott Fitzpatrick, Francie Fisk, Joe Williams, Kim Wilson, Jennifer Swearingen, John
 Cobb, Susan Watson-Bell, Kathleen Magliacane, Angela Whittaker

Justification – Why is this Critical?

- In order to accomplish the mission of student achievement, these three elements must work together:
 - An agreed upon Curriculum/Solution
 - Training
 - Talent

If any of these three items are missing, the initiative will fail to be implemented with fidelity.

- Therefore, our success in increasing student achievement is dependent on attracting and retaining the right talent. ***We are only as strong as our people.***

Proposed Actions

2018 Talent Acquisition “Wish List”:

- Provide STEP/Cost of Living Increase to all employees.
- Implement a “Top Talent” compensation structure at 13 schools to support high quality instruction.
- Address teacher shortages via sign on bonus for media, math, and science.
- Develop a local Alternative Certification to attract college graduates in non-educational majors.
- Expand some components that have contributed to Meeting Street Schools’ success.
- Compensate for Student Interns serving in critical content areas.
- Set the minimum compensation for math teachers at \$50K.
- Introduce a School-Based Leadership Development Plan.
- Five Principal Coaches.
- Strengthen New Teacher Orientation (Great Teachers Great Leaders Program).

Expected Outcomes

- Primary Outcome:
 - Increase in **student achievement** based on recruiting and retaining the right talent.

- Secondary Outcomes:
 - Attracting talent to high needs areas (subjects and schools).
 - Decreased recruitment and onboarding costs.
 - Enhanced school culture & climate.
 - Improving CCSD brand reputation in the recruitment industry.
 - Continuity of staff.

Resource Requests

	Original	Revised
COLA for all staff and Step for non-teachers State mandated step for teachers already included	\$6.5M (\$2.6M)	\$6.5M (\$2.6M)
Top Talent compensation structure at all 13 schools New hires Existing employees	New hires (\$484K from Title II) Existing employees \$1.2M	New hires (\$484K from Title II) Existing employees \$1.2M
Sign on bonus for media, math and science	(\$556K approved from Title II)	(\$556K approved from Title II)
District Alternative Route Certification	\$150K	\$150K
Implementation of some components of Meeting Street model	\$1.5M	\$750K
Compensation for Student Interns in critical content areas	\$150K	\$30K
Minimum 50K total compensation for math teachers	\$1.4M	0
School Based Leadership Development Plan 5 Principal Coaches	\$831K	0
New Teacher Orientation (Great Teachers, Great Leaders)	\$100,000K	0
Total	\$11.8M	\$8.6M

Operations and Capital Planning and Maintenance

Team: Jeff Borowy, Ron Kramps, Reggie McNeil

Justification – Why is this Critical?

- **Plant Operations Branch, Accounting Tech III**
 - Plant Ops Officer needs assistance with annual workload managing:
 - \$18.9M on ~150 purchase orders
 - ~2,200 invoices and 800 purchase card transactions
 - ~800 budget transfers
- **Maintenance Branch, Preventive Maintenance (PM) Mechanics**
 - ~18,000 pieces of equipment to preventively maintain
 - Quarterly maintenance requires ~36,500 man-hours of PM
 - 36,500 hours of maintenance using 2080 hours/man-year = 18 positions (really 1616 hours/man-year)
 - Only have 8 mechanics (who were taken from the regular trade shops) leaving a shortage of 10 mechanics
- **Security Facility Security Responder**
 - \$50K annual overtime budget
 - With only four positions now, overtime is required each week to fill all shifts
 - Current staff forced to work overtime frequently; decreased productivity and safety due to overwork

Proposed Actions

- Plant Operations Accounting Tech III
 - Hire Technician III to assist Plant Ops Officer with financial management workload.
- Maintenance Preventive Maintenance (PM) Mechanics
 - Hire five mechanics to strengthen PM program.
- Security Facility Security Responder
 - Hire one Facility Security Responder to strengthen security organization and program across all facilities.

Expected Outcomes

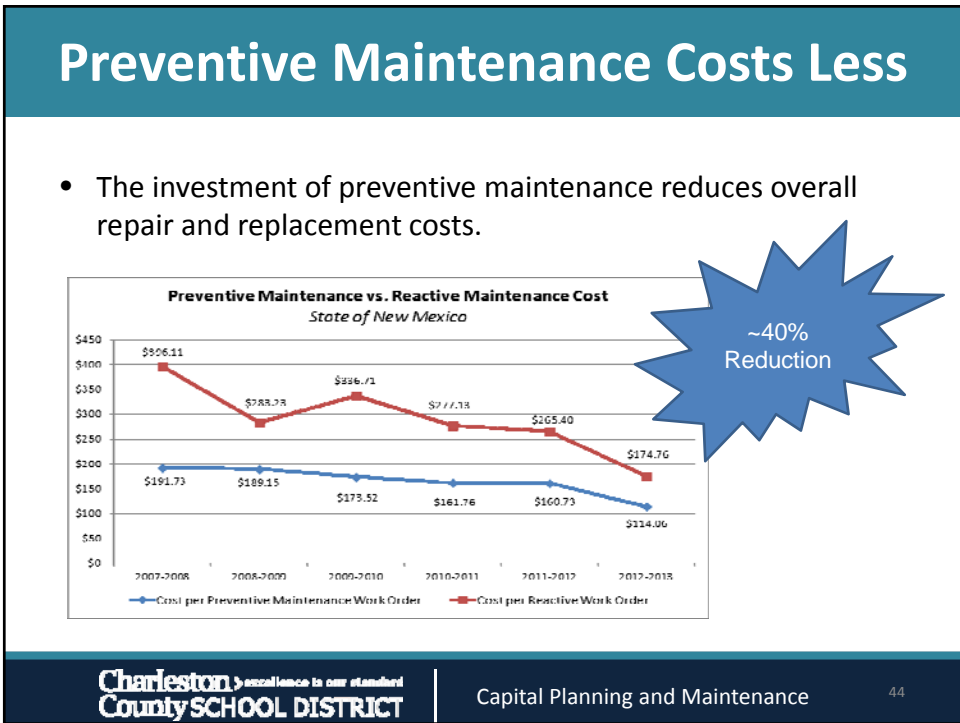
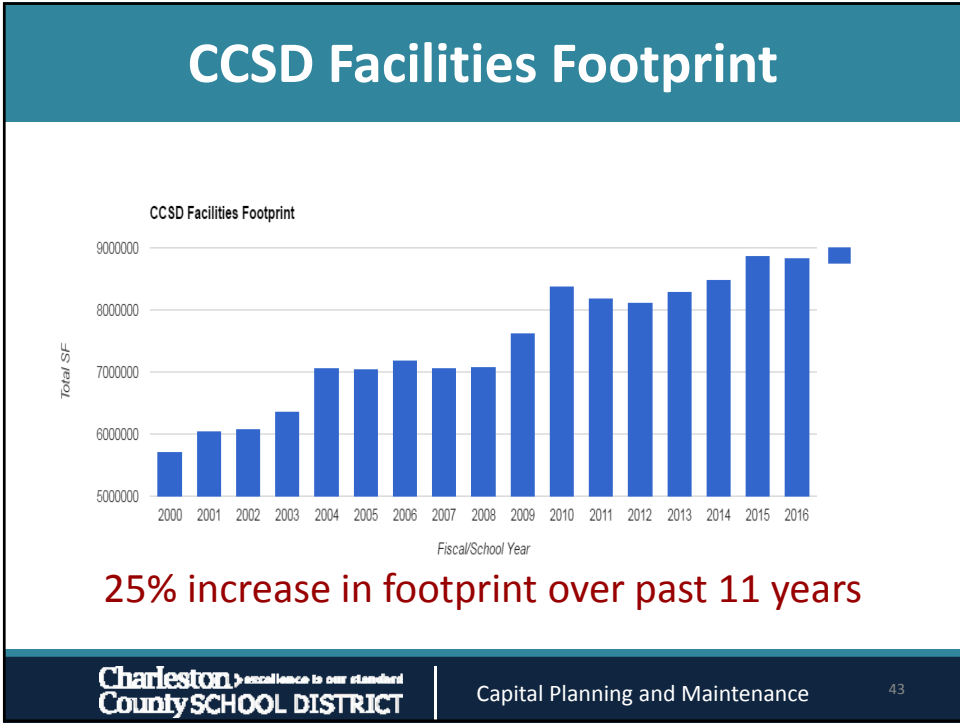
- Plant Operations Accounting Tech III
 - Plant Ops Officer will be able to more effectively managing full range of programs, including demanding interface with schools for custodial, grounds, and FFE needs.
- Maintenance Preventive Maintenance (PM) Mechanics
 - Reduce school generated work orders and down-time of school facility systems.
 - Drive PM to reactive maintenance ratio from 21%/79% to industry benchmark of at least 40%/60%.
- Security Facility Security Responder
 - Security Facility Security Responders will adopt a safer and more manageable work cycle that will improve the security posture for CCSD facilities.
 - Existing annual overtime expenditures (\$50K) nearly covers anticipated cost for permanent position.

Capital Planning and Maintenance

- Additional Staff Engineer
- Additional Staff Planner & Estimator
- Additional Staff Data Technician
- All Positions Fundable with no New GOF


Summary of FM Staffing Studies

Study	Benchmark	CCSD
IFMA	160 FTE	103
FM Benchmarking	168-132 FTE	103
VA, Fairfax Cty FM Dept	167 FTE	103
AZ, Maricopa Cty FM	168 FTE	103
FL, Dept of Ed	236 FTE	103
WA, State Pub Inst (w/gnds)	249 FTE	143
Whitestone - GSF/FTE	25,163 GSF/FTE	85,649



Resource Requests


Request	Cost
Plant Operations Accounting Tech III	\$ 65,000
Preventative Maintenance Mechanics	\$325,000
Security Facility Responder	\$65,000
Staff Engineer	0
Security Rover Patrol Person (reduce overtime we're paying)	-\$35,000
TOTAL	\$ 420,000


Operations

45

Parent and Community Engagement

Team: Erica Taylor, Michele English-Watson, Rosa Fulmore



Parent and Community Engagement

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Justification – Why is this Critical?

Parent and Community Engagement:

- Students with involved parents are more likely to earn higher grade point averages and scores on standardized tests or rating scales, enroll in more challenging academic programs, pass more classes and earn credits, and have better attendance, improved behavior at home and at school, and better social skills and adaptation to school. Sources: [Collaborating for Success Parent Engagement Toolkit](#), Michigan DOE; [NEA Research Spotlight on Parental Involvement in Education](#); National Center for Family & Community Connections with Schools

Families in Need:

- > 1/3 of the families are at subsistence level (on government assistance)

Students in Need:

- 5,667 Truant Students (> 5 unexcused absences)
- 30,028 Office Referrals

Proposed Actions

1. Host (8) Town Hall Community Meetings from September 2017-April 2018.
2. Ensure 100% of SICs are operating effectively.
3. Increase media releases, in-house video spots, social media postings, local radio presence, and annual publications.
4. Complete District Strategic Plan (with branding, public awareness) by June 2017.
5. Meet with parent, student, business, and teacher cabinets quarterly beginning in August 2017.
6. Develop a volunteer request portal for schools to match needs with partner organization.
7. Increase training for the parenting Partners Initiative.
8. Add the ABRAZO Program for Hispanic Mothers in District 9 to provide opportunities to increase parenting skills, health and how to prepare their children for school readiness skills.
9. Add a Spanish of Educators class for educators in District 9 to improve the communication with Hispanic parents and students in Spanish at the basic level.
10. Add an English Class for parents in District 9 to improve parental involvement in their children's education.

Expected Outcomes

1. Greater positive perception of the District and *all* schools in the community.
2. Increased parent and community involvement in school activities and student curricular road-mapping process.
3. Better delivery and pairing of community resources with student needs.

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In addition, through authentic partnerships with parents and communities, schools gain...

- ✓ Improved teacher morale
- ✓ Higher ratings of teachers by parents
- ✓ More support from families
- ✓ Higher student achievement

## Resource Requests

| Strategy                                                                       | Funding Needs                          | Funding source          |
|--------------------------------------------------------------------------------|----------------------------------------|-------------------------|
| Aggressive PR Efforts (complete District rebranding, town hall meetings, etc.) | \$50,000                               | GOF                     |
| <b>CCSD Media Relations Officer</b> (Salary + Fringe)                          | \$50,000 + Fringe, Travel and Supplies | GOF                     |
| Parent, Teacher, Business, Student Cabinets                                    | \$50,000                               | GOF                     |
| Parenting Partners Training for 5 new schools                                  | 0                                      | Special Revenue Title I |
| ABRAZO Program on Johns Island                                                 | 0                                      | Special Revenue Title I |
| Spanish for Educators Graduate Course Johns Island                             | 0                                      | Special Revenue Title I |
| English for Spanish Speakers (parenting)                                       | 0                                      | Special Revenue Title I |
| <b>Total GOF Requested</b>                                                     | <b>\$180,000</b>                       |                         |

# Other Important Elements

Dr. Gerrita Postlewait

## Allocations Committee Recommendations (that were not incorporated into other areas)

| Recommendation                                                                                                                                                                                                                                                                             | Amount             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Elementary grades-eliminate banding, 45 new teachers <ul style="list-style-type: none"> <li>• Moving from 23:1 on average in grades 1-3 to                             <ul style="list-style-type: none"> <li>• Grade One 20:1</li> <li>• Grades Two and Three 25:1</li> </ul> </li> </ul> | \$3,150,000        |
| Middle School Related Arts-additional 15 FTE                                                                                                                                                                                                                                               | \$1,050,000        |
| Media-additional 7.4 FTE                                                                                                                                                                                                                                                                   | \$550,000          |
| Multi Level Schools-estimate (Examples: Baptist Hill High School, St. James-Santee)                                                                                                                                                                                                        | \$200,000          |
|                                                                                                                                                                                                                                                                                            | <b>\$4,950,000</b> |

## Charleston Teacher Alliance Survey

### Priorities identified by CTA members responding to survey

#### Highest Priorities

1. Class size reduction (highest priority)
2. Media specialists
3. Related arts teachers
4. Also mentioned: Many students need extra assistance with reading

#### Lowest Priorities

- Gifted and talented teachers
- In-school Suspension staff
- Student concern specialists

## Liberty Hill Community Initiative

### Request

#### Early Planning Stage:

Partnership to include community leaders, school district, private donors, and business contribution.

North Charleston Elementary, Morningside, North Charleston High School

Cost Estimate: **GOF (TBD) Estimate \$350,000** for special expertise, project leaders, materials. Other possible sources include Title I, School Improvement Grant funds, and private donations.



# Non-Budgeted Requests

Dr. Gerrita Postlewait

## Non-Budgeted Requests

| Request                                                                                                               | Cost              |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|
| Reading Partners at 13 Schools (some schools purchasing with Title I funds)                                           | \$325,000         |
| Engaging Creative Minds                                                                                               | \$456,000         |
| Charleston Promise Neighborhood                                                                                       | \$150,000         |
| Numerous other requests from district leaders, various individual principal requests for additional staff, and others | Over \$18 million |

## Next Steps

- Schedule meetings with Board members to discuss in more detail. **DONE**
- Board members nominate individuals to serve on Community Review Committee. **DONE**
- Share recommendations with principal, teacher and staff representatives. **ON-GOING**
- Bring budget back to Board for First Reading. **TBD**

**CHARLESTON COUNTY SCHOOL DISTRICT**

**Board Approval for Budget Detail worksheet - >\$50,000 Worksheet**

| FY2018                  |                             |      |          |        |                                                                                                                                              |              |                                             |
|-------------------------|-----------------------------|------|----------|--------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------|
| Requesting Department # | Requesting Department Name  | Fund | Function | Object | Specific Line Item Detail                                                                                                                    | Amount       | Is this New? Y or N                         |
| 0104                    | Chief Academic Office       | 5XX  | 2210     | 446    | Achieve3000                                                                                                                                  | 348,000.00   | N                                           |
| 0108                    | Employee Relations          | 100  | 2649     | 399    | Employee Assistance Prog                                                                                                                     | 61,500.00    | N                                           |
| 0115                    | Strategy and Communications | 100  | 2631     | 142    | Stipend funding for school website site managers responsible for maintaining school websites. Approval for stipends in FY16; funding needed. | 61,000.00    | Y (for ongoing budget item); N (rec'd FY13) |
| All                     | Plant Operations            | 100  | 2543     | 320    | (2543) - Estimated Grounds upkeep of all CCSD locations (Accusweep) and (SSC)                                                                | 2,387,122.38 | N                                           |
| All                     | Plant Operations            | 100  | 2543     | 320    | (2543) - Estimated Athletic Field upkeep of all CCSD locations (Wilson Turf Mgt.) and (SSC)                                                  | 400,568.00   | N                                           |
| All                     | Plant Operations            | 100  | 2543     | 323    | (2543) - Estimated Mulch for all properties (Low Country Mulch)                                                                              | 136,600.43   | N                                           |
| All                     | Plant Operations            | 100  | 2543     | 323    | (2543) - Estimated Retention pond maint. all water for all properties (PLM Lake Mgt.)                                                        | 135,832.42   | N                                           |
| All                     | Plant Operations            | 100  | 2547     | 320    | (2547) - Estimated Custodial upkeep for locations through Budd Group                                                                         | 842,739.66   | N                                           |
| All                     | Plant Operations            | 100  | 2547     | 320    | (2547) - Estimated Custodial upkeep for locations through SSC Service Solutions                                                              | 5,128,586.22 | N                                           |
| All                     | Plant Operations            | 100  | 2547     | 320    | (2547) - Estimated Custodial upkeep for locations through GCA Services Group                                                                 | 5,025,946.42 | N                                           |
| 0127                    | Plant Operations            | 100  | 2547     | 320    | (2547) - Estimated Summer school billing and unforeseen emergencies with all vendors SSC, GCA, and Budd                                      | 427,362.75   | N                                           |
| All                     | Plant Operations            | 100  | 2547     | 326    | (2547) - Estimated Contracted Day Porters for locations through Budd Group                                                                   | 395,414.65   | N                                           |
| All                     | Plant Operations            | 100  | 2547     | 326    | (2547) - Estimated Contracted Day Porters for locations through SSC Service Solutions                                                        | 1,992,604.73 | N                                           |

**CHARLESTON COUNTY SCHOOL DISTRICT**

**Board Approval for Budget Detail worksheet - >\$50,000 Worksheet**

| FY2018                  |                            |      |          |        |                                                                                                        |              |                        |
|-------------------------|----------------------------|------|----------|--------|--------------------------------------------------------------------------------------------------------|--------------|------------------------|
| Requesting Department # | Requesting Department Name | Fund | Function | Object | Specific Line Item Detail                                                                              | Amount       | Is this New?<br>Y or N |
| All                     | Plant Operations           | 100  | 2547     | 326    | (2547) - Estimated Contracted Day Porters for locations through GCA Services Group                     | 1,546,527.22 | N                      |
| All                     | Plant Operations           | 100  | 2547     | 329    | (2547) - Estimated waste pickup at all locations through Republic (Fennell)                            | 270,237.00   | N                      |
| All                     | Plant Operations           | 100  | 2547     | 329    | (2547) - Estimated waste pickup at all locations through Carolina Waste                                | 165,000.00   | N                      |
| All                     | Plant Operations           | 100  | 2547     | 329    | (2547) - Estimated compost waste pickup at all locations through FWD                                   | 120,238.00   | N                      |
| 0127                    | Plant Operations           | 100  | 2549     | 692    | (2549) - Estimated solid waste fee for all properties through Charleston County User Fee               | 551,627.00   | N                      |
| 0119                    | Plant Operations           | 100  | 2547     | 399    | (2547) - Estimated for quality assurance temp help through Alternitive Staffing                        | 80,000.00    | N                      |
| 0701                    | Plant Operations           | 100  | 2543     | 399    | (2543) - Estimated for labor temp help for Grounds shop through Hire Quest LLC ( Alternitive staffing) | 195,000.00   | N                      |
| All                     | Plant Operations           | 100  | 2547     | 410    | (2547) - Estimated for materials for schools and facilities through Grainger                           | 500,000.00   | N                      |
| Title I                 | Michele English-Watson     | 201  | 1750     | 311    | Kaleidoscope EPIC Camp                                                                                 | 123,000.00   | N                      |
| Title I                 | Michele English-Watson     | 201  | 2230     | 399    | Flip Flippen Training                                                                                  | 50,000.00    | N                      |
| 0125                    | Chief Academic Office      | 100  | 2211     | 312    | Lastinger Center                                                                                       | 300,000.00   | N                      |
| 0133                    | Alt Programs               | 5XX  | 2211     | 446    | Review 360                                                                                             | 156,000.00   | N                      |
| 0152                    | IT Projects                | 5XX  | 2667     | 345    | Data Cabling                                                                                           | 75,000.00    | N                      |
| 0152                    | IT Projects                | 5XX  | 2667     | 345    | Summer Mobile Moves                                                                                    | 200,000.00   | N                      |
| 0152                    | IT Projects                | 5XX  | 2667     | 345    | Contingency 5%                                                                                         | 75,000.00    | N                      |
| 0153                    | Network Operations         | 5XX  | 2667     | 345    | IT FCO - UPS Replacement                                                                               | 85,000.00    | N                      |
| 0153                    | Network Operations         | 5XX  | 2667     | 345    | Data Center / Storage                                                                                  | 80,000.00    | N                      |

CHARLESTON COUNTY SCHOOL DISTRICT

Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

| FY2018                  |                            |      |          |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                     |
|-------------------------|----------------------------|------|----------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------|
| Requesting Department # | Requesting Department Name | Fund | Function | Object | Specific Line Item Detail                                                                                                                                                                                                                                                                                                                                                                                                                                       | Amount     | Is this New? Y or N |
| 0153                    | Network Operations         | 100  | 2667     | 345    | GOF - Contracted engineering services for network configuration and diagnostics to support the District's switching and routing, cabling and wireless infrastructure.                                                                                                                                                                                                                                                                                           | 85,000.00  | N                   |
| 0153                    | Network Operations         | 100  | 2667     | 345    | GOF - Contracted resource to handle routine maintenance for various instructional applications as well as maintaining the District's SIF infrastructure. SIF (School Interoperability Framework) provides real time integration among various systems and is used extensively by the State Department of Education to provide such things as unique student numbers and textbook ordering/accounting. Provides research, consulting and support for new systems | 120,500.00 | N                   |
| 0153                    | Network Operations         | 100  | 2667     | 345    | GOF - High level specialty contract services and engineering to support Google Apps, iPad 1:1 initiative, iPad MDM management, Google Applications Deployment and management                                                                                                                                                                                                                                                                                    | 50,000.00  | N                   |
| 0156                    | IT Customer Support        | 5XX  | TBD      | TBD    | IT Devices                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 312,000.00 | N                   |
| 0153                    | Network Operations         | 104  | 2671     | 349    | contract services and engineering to support                                                                                                                                                                                                                                                                                                                                                                                                                    | 50,004.00  | N                   |

**CHARLESTON COUNTY SCHOOL DISTRICT**

**Board Approval for Budget Detail worksheet - >\$50,000 Worksheet**

| FY2018                  |                            |      |          |        |                                                                                                                                                                              |            |                        |
|-------------------------|----------------------------|------|----------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------|
| Requesting Department # | Requesting Department Name | Fund | Function | Object | Specific Line Item Detail                                                                                                                                                    | Amount     | Is this New?<br>Y or N |
| 0153                    | Network Operations         | 105  | 2672     | 350    | GOF - High level specialty contract services and engineering to support Google Apps, iPad 1:1 initiative, iPad MDM management, Google Applications Deployment and management | 50,005.00  | N                      |
| 0153                    | Network Operations         | 106  | 2673     | 351    | GOF - High level specialty contract services and engineering to support Google Apps, iPad 1:1 initiative, iPad MDM management, Google Applications Deployment and management | 50,006.00  | N                      |
| 0153                    | Network Operations         | 107  | 2674     | 352    | GOF - High level specialty contract services and engineering to support Google Apps, iPad 1:1 initiative, iPad MDM management, Google Applications Deployment and management | 50,007.00  | N                      |
| 0153                    | Network Operations         | 108  | 2675     | 353    | GOF - High level specialty contract services and engineering to support Google Apps, iPad 1:1 initiative, iPad MDM management, Google Applications Deployment and management | 50,008.00  | N                      |
| All                     | General Services           | 100  | 2573     | 325    | (2573) - Estimated for event rental through Event Works                                                                                                                      | 300,000.00 | N                      |
| All                     | General Services           | 100  | 2573     | 399    | (2573) - Estimated for moving services through Brown Enterprise, Cardin Logistics, Smith Drye Line, Azalea Moving                                                            | 400,000.00 | N                      |
| All                     | General Services           | 100  | 2573     | 325    | (2573) - Estimated for delivery truck rental through Enterprise Rental                                                                                                       | 110,000.00 | N                      |
| All                     | General Services           | 100  | 2573     | 410    | (2573) - Estimated for material and supplies through Grainger                                                                                                                | 126,000.00 | N                      |

**CHARLESTON COUNTY SCHOOL DISTRICT**

**Board Approval for Budget Detail worksheet - >\$50,000 Worksheet**

| <b>FY2018</b>           |                            |      |          |        |                                  |                        |                     |
|-------------------------|----------------------------|------|----------|--------|----------------------------------|------------------------|---------------------|
| Requesting Department # | Requesting Department Name | Fund | Function | Object | Specific Line Item Detail        | Amount                 | Is this New? Y or N |
| 0167                    | Guidance Services          | 5XX  | 2122     | 446    | Naviance Student/Family Software | 186,597.60             | N                   |
|                         |                            |      |          |        |                                  |                        |                     |
|                         |                            |      |          |        |                                  |                        |                     |
| <b>TOTAL</b>            |                            |      |          |        |                                  | <b>\$23,856,034.49</b> |                     |

**Charleston County School District  
FY2018 Budget Proposal  
Function Descriptions**

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

111 Kindergarten Programs-direct instruction in kindergarten classrooms

112 Primary Programs- direct instruction in primary classrooms (grades one through three)

113 Elementary Programs- direct instruction in elementary classrooms (grades four through eight)

114 High School Programs-direct instruction in high school classrooms (grades nine through twelve)

115 Career and Technology Education Programs-instruction in skilled or semi-skilled trades

118 Montessori Programs-Personnel, supplies and services for learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace

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

121 Educable Mentally Handicapped

122 Trainable Mentally Handicapped

123 Orthopedically Handicapped

124 Visually Handicapped

125 Hearing Handicapped

126 Speech Handicapped

127 Learning Disabilities

128 Emotionally Handicapped

132 Preschool Handicapped Itinerant (5 year olds)

137 Preschool Handicapped Self-Contained (3 and 4 year olds)

161 Autism

139 Early Childhood Programs-instructional costs for children from birth to four years old

141 Gifted and Talented Academic-instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas

145 Homebound-instructional activities for students who cannot attend school but may benefit from instruction given in the home or hospital as certified by a physician

148 Gifted and Talented Artistic-instructional activities provided for students who possess demonstrated or potential abilities for high performance in dance, drama, music and visual arts



**Charleston County School District  
FY2018 Budget Proposal  
Function Descriptions**

162 Limited English Proficiency-instructional activities and learning experiences for students enrolled in school whose native language is other than English whose difficulties in speaking, reading, writing or understanding the English language may be sufficient to deny the ability to be successful in the classroom or the opportunity to be participate in society

172 Elementary Summer School-instructional activities offered outside of the regular school term for students in grades four through eight

173 High School Summer School-instructional activities offered outside of the regular school term for students in grades nine through twelve

174 Gifted and Talented Summer School-instructional activities offered outside of the regular school term for students identified as gifted and talented

175 Instructional Programs Beyond Regular School Day-instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day

181 Adult Basic Education Programs-instructional activities concerned with the fundamental tools of learning for adults

188 Parenting/Family Literacy-instructional activities associated with the education of families

190 Instructional Pupil Activity-instructionally oriented activities related to school sponsored pupil and interscholastic activities; examples include participation in academic competitions and stipends for non-athletic club sponsors

**200 Series Functions-SUPPORT SERVICES Supporting Services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction; Personnel and expenditures may be at the school and/or District level**

211 Attendance and Social Work Services-activities which are designed to improve student attendance. Student accounting activities are also included here.

212 Guidance Services-activities include providing counseling and academic guidance to students and parents, as well as compiling, maintaining, and interpreting cumulative records of students. School guidance personnel and student support specialists are included here.

213 Health Services-physical and mental health services which are not direct instruction. School nurses are included here.

214 Psychological Services-planning and managing a program of psychological services

215 Exceptional Program Services-activities include the identification, assessment and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps

**Charleston County School District**  
**FY2018 Budget Proposal**  
**Function Descriptions**

221 Improvement of Curriculum Development-activities to assist instructional staff in preparing curriculum materials, and developing a curriculum which stimulates and motivates students. Instructional technology personnel and Executive Directors of school levels are also included here.

222 Library and Media Services-includes school media center personnel and activities

223 Supervision of Special Programs-activities associated with overall supervision, coordination, and direction of special programs. These activities include Title I coordinators, Adult Ed coordinators, etc.

224 Improvement of Instruction In-service and Staff Training-costs related to receiving training by members of the instructional staff during their time of service to the school district. In-service training for non-instructional staff is included in the appropriate function for that staff.

231 Board of Education-activities of the elected body which has been created according to state law and vested with responsibilities for educational planning and policy making. This function also includes workers' compensation and liability insurance.

232 Office of the Superintendent-activities associated with the overall general administration or executive responsibility for the entire school district

233 School Administration-activities concerned with the overall administration of a school. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities is also included.

252 Fiscal Services-activities concerned with the fiscal operations of the school district. This area includes budgeting, receiving and disbursing, financial accounting, payroll and inventory control.

253 Facilities Acquisition and Construction-activities concerned with the acquisition of fixed assets

254 Operation and Maintenance of Plant-activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in and effective working condition. This function includes utilities.

255 Student Transportation-activities concerned with the conveyance of students from home to school in accordance with state law.

257 Internal Services-activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities associated with duplicating and printing for the school district

258 Security-activities concerned with maintaining order and safety in school building, on the grounds and in the vicinity of schools at all times

259 Internal Auditing Services-activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures

**Charleston County School District  
FY2018 Budget Proposal  
Function Descriptions**

262 Planning-includes activities on a system-wide basis associated with conducting and managing programs of planning, research, evaluation, and statistics

263 Information Services-activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff and to the general public

264 Staff Services-human resources activities concerned with maintaining an efficient staff for the school system including such activities as recruiting, hiring and placement, staff transfers, and staff accountability

266 Technology and Data Processing Services-activities concerned with preparing data for storage and retrieval. Includes technology services for activities related to computer operations, supervision of data processing, system analysis services and programming services as well as encompassing technology activities and services for the purpose of supporting instruction.

271 Pupil Service-expenditures for non-instructional school sponsored activities such as athletic competitions, band and chorus activities and other inter-scholastic activities outside the regular instruction programs. Coaching supplements and support for Athletic Directors are charged here, as well as transportation for field trips.

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

330 Civic Services-activities concerned with providing services to civic organizations. Auditorium coordinators are included here.

350 Custody and Care of Children-activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of the instructional program

390 Other Community Services-services provided to the community which cannot be otherwise classified. Includes expenditures related to facility rentals. These expenditures are offset by revenue received.

***400 series functions-OTHER CHARGES* Intergovernmental expenditures and transfers between funds**

412 Payments to Other Governmental Units-payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district.

416 Payments to Public Charter Schools

417 Payments to Nonprofit Agencies-payments to Meeting Street Academy at Brentwood are included here

421 Transfer to Special Revenue Fund-local support for Adult Education

425 Transfer to Food Service Fund-food service benefit reimbursement