

**Charleston County
School District
FY 2007 Budget
Supporting the Charleston
Plan for Excellence**

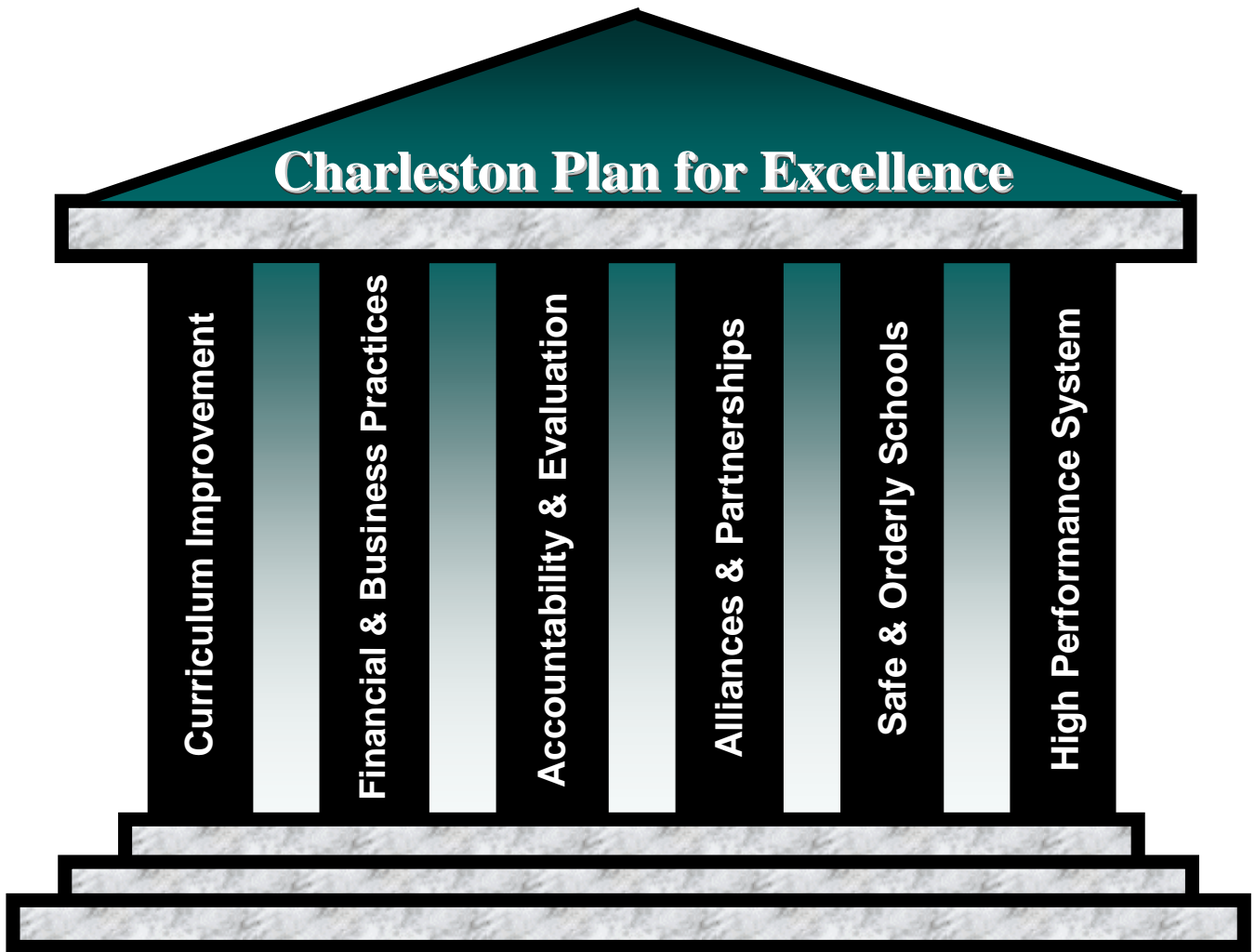
Presented by:

**Donald Kennedy
Chief Financial Officer
June 12, 2006**

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 OPERATING BUDGET
BUDGET ASSUMPTIONS**

1. **Growth in assessed value will increase 3.66%.**
2. **An estimated operating millage levy of 92.8 mills is needed to support the FY2007 budget. This represents an estimated increase of 1.7 mills over the current 91.1 mills.**
3. **An estimated debt service millage levy of 13.6 mills is needed to support the FY2007 budget. This represents an estimated decreased of 2.2 mills over the current 15.8 mills.**
4. **The total millage for the FY2007 General Operating and Debt Service budgets reflects a 0.5 mill decrease.**
5. **The value of a mill in the General Operating Fund will be \$2,190,682.**
6. **10-day enrollment for FY2007 is estimated to decrease by 21 under the FY2006 actual 10-day enrollment.**
7. **State EFA inflation factor will be 3.36%.**
8. **Base student cost used in calculating the Education Finance Act is \$2,367, up from the current \$2,290.**
9. **State weighted units (students) will be 855,844, up from the current 847,426.**
10. **CCSD's Index of Tax Paying Ability will be .12934, down from the current .13341. Charleston is still ranked the wealthiest in the State of the 85 school districts based on the assessed property values.**
11. **Education Finance Act revenue from State will total \$44.1 million, an increase of \$2.2 million from the current \$41.9 million. However, the total State revenue is reduced by \$5.5 million because the State Legislature has not allocated a hold-harmless allocation to CCSD as they did in FY2006 and a reduction in EIA funding for teacher salaries and fringe.**
12. **The District will have six charter schools in FY2007. Five continuing from FY2006 and one, Orange Grove Elementary, is a new converted charter school for FY2007. The increased allocations to charter schools and the addition of the converted school results in increased expenditures of \$3,322,269.**
13. **Teacher salaries will increase 2.61% as a Cost of Living Adjustment (COLA). Eligible teachers will also receive a 2.0% step increase for an estimated average increase of 4.61%.**
14. **Non-teaching employees will receive a Cost of Living Adjustment (COLA) salary increase of 2.61 %.**
15. **The Palmer & Cay salary study will continue with the second year implementation in August 2006 for teachers.**
16. **The Palmer & Cay salary study will continue with the second year implementation in July 2006 for administrators.**

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FY2007 Budget Calendar

DECEMBER '05						
S	M	T	W	Th	F	S
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11	12	13	14	15	16	17
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JANUARY '06						
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29	30	31				

FEBRUARY '06						
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MARCH '06						
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APRIL '06						
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30						

MAY '06						
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JUNE '06						
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25	26	27	28	29	30	

- Magnet school information due – noon **February 3rd**
- Special Revenue & EIA allocations due to Budgeting – **February 14th**
- Special Revenue & EIA and Central allocations due to HR – **February 17th**
- Projected staff allocation sheets distributed – **February 24th**
- Teacher contract recommendation forms distributed – **February 27th**
- Completion of 10% budget review – **February 28th**

March 2006

- Princ, Asst Princ, & Guid Dir contract recommendation forms distributed to Associates – **March 3rd**
- Teacher contract recommendation forms due to Associates – **March 3rd**
- Teachers notified on non-renewal contracts – **March 3rd**
- Teacher contract recommendation forms due to HR – **March 13th**
- CCSD Teacher recruitment fair @ Burke – **March 11th**
- Princ, Asst Princ, & Guid Dir contract recommendation forms due to HR – **March 14th**
- Teacher contracts issued – **March 27th**
- Princ, Asst Princ, & Guid Dir contracts issued – **March 27th**
- Preliminary budget to Board – **March 27th**

December 2005

- Develop budget plan

January 2006

- Input from schools and departments
- Teacher and administrator intent forms distributed – **January 9th**
- Teacher and administrator intent forms due to HR Operations – **January 20th**
- 100th day of school – **January 30th**
- Special Revenue & EIA and Central allocation information distributed – **January 31st**

February 2006

- E-rate application submitted
- Enrollment projection & allocation meetings – **February 3rd**

April 2006

- Princ, Asst Princ, & Guid Dir contracts due to Associates – **April 3rd**
- Teacher contracts due (voluntary early date) to Associates – **April 3rd**
- Princ, Asst Princ, & Guid Dir contracts due to HR – **April 7th**
- Teacher contracts due (voluntary early date) to HR – **April 7th**
- 1st Reading of budget – **April 24th**
- Teacher contracts due (final date) to Associates – **April 25th**
- Teacher contracts due (final date) to HR – **April 28th**

FY2007 Budget Calendar

May 2005

- Public Hearing – May 15th
- Teacher contracts to Board – May 22nd

June 2005

- 2nd Reading of budget to Board – June 12th

CHARLESTON COUNTY SCHOOL DISTRICT
Budget Summary - General Operating & Debt Service
FY2006 to FY2007

	Expenditures		
	FY2006	FY2007	Variance
	<u>Budget</u>	<u>Budget</u>	
General Operating	\$ 301,014,534	\$ 308,402,630	\$ 7,388,096
Debt Service	<u>37,637,283</u>	<u>52,690,493</u>	<u>15,053,210</u>
Total	\$ 338,651,817	\$ 361,093,123	\$ 22,441,306

	Ad Valorem taxes required					
	FY2006		FY2007		Variance	
	<u>Tax Amount</u>	<u>Mills</u>	<u>Tax Amount</u>	<u>Mills</u>	<u>Tax Amount</u>	<u>Mills</u>
General Operating	\$ 196,112,650	91.1	\$ 203,295,329	92.8	\$ 7,182,679	1.7
Debt Service	<u>37,637,283</u>	<u>15.8</u>	<u>32,362,280</u>	<u>13.6</u>	<u>(5,275,003)</u>	<u>(2.2)</u>
Total	\$ 233,749,933	106.9	\$ 235,657,609	106.4	\$ 1,907,676	<u>(0.5)</u>

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2006-07

The fiscal year 2007 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.

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Food Services</u>	<u>Total</u>
Estimated Fund Balance 07/01/06	\$ 14,176,242	\$ 305,905	\$ 0	\$ 10,033,021	\$ 39,894,454	\$ 2,670,484	\$ 67,080,106
Local	\$ 207,802,456	\$ 5,785,751	\$ 0	\$ 32,587,280	\$ 0	\$ 5,772,597	\$ 251,948,083
State	86,105,818	2,894,640	38,287,238	0	0	30,937	127,318,633
Federal	709,554	37,761,810	0	0	0	11,376,554	49,847,918
Transfers In*	8,843,732	4,713,740	0	11,000,000	79,709,140	1,696,615	105,963,228
Total Revenue	\$ 303,461,560	\$ 51,155,941	\$ 38,287,238	\$ 43,587,280	\$ 79,709,140	\$ 18,876,703	\$ 535,077,862
Total Funds Available	\$ 317,637,802	\$ 51,461,846	\$ 38,287,238	\$ 53,620,301	\$ 119,603,594	\$ 21,547,187	\$ 602,157,968
APPROPRIATIONS:							
Instructional Services	\$ 168,631,500	\$ 21,181,305	\$ 28,083,087	\$ 0	\$ 0	\$ 0	\$ 217,895,893
Support Services	114,666,213	21,757,571	3,142,252	0	81,809,140	17,948,096	239,323,272
Community Services	109,214	6,614,830	273,513	0	0	0	6,997,558
Transfers Out	20,875,568	1,602,235	6,788,385	0	0	928,607	30,194,795
Reserves	4,120,134	0	0	0	0	0	4,120,134
Debt Service	0	0	0	52,690,493	0	0	52,690,493
Capital Projects	0	0	0	0	0	0	0
Total Appropriations	\$ 308,402,630	\$ 51,155,941	\$ 38,287,238	\$ 52,690,493	\$ 81,809,140	\$ 18,876,703	\$ 551,222,145
Estimated Fund Balance 6/30/07	\$ 9,235,172**	\$ 305,905	\$ 0	\$ 929,808	\$ 37,794,454	\$ 2,670,484	\$ 50,935,823

* EIA Transfers of \$6,788,385 are reflected here for Teacher Salaries & Fringe.

** This figure will increase to \$12,245,317 with the addition of FY07 reserve for Fund Balance.

Charleston County School District
PRELIMINARY REVENUE BUDGET COMPARISON
FY2005-06 TO FY2006-07
General Operating Fund

	<u>Proposed</u> <u>FY 2006</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Proposed</u> <u>FY 2007</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>% of</u> <u>Increase/</u> <u>Decrease</u>
LOCAL SOURCES:						
Levies for Current Operations*	\$ 196,112,650	65.2%	\$ 203,295,329	65.9%	\$ 7,182,679	3.7%
Delinquent Taxes	-	0.0%	3,000,000	1.0%	\$ 3,000,000	0.0%
Regular Day School From Patrons	7,753	0.0%	-	0.0%	\$ (7,753)	-100.0%
Interest on Investments	1,150,000	0.4%	950,000	0.3%	\$ (200,000)	-17.4%
Rentals / Lease	376,399	0.1%	376,399	0.1%	\$ -	0.0%
Contributions and Private Donations	70,000	0.0%	10,000	0.0%	\$ (60,000)	-85.7%
Receipt of Insurance Proceeds	52,728	0.0%	52,728	0.0%	\$ -	0.0%
Refund of Prior Year's Expenditures	282,303	0.1%	15,000	0.0%	\$ (267,303)	-94.7%
Miscellaneous (tuition, other, etc.)	1,050,000	0.3%	100,000	0.0%	\$ (950,000)	-90.5%
Payments from Other Governments	4,153	0.0%	3,000	0.0%	\$ (1,153)	-27.8%
TOTAL LOCAL SOURCES	\$ 199,105,986	66.1%	\$ 207,802,456	67.4%	\$ 8,696,470	4.4%
STATE SOURCES:						
Handicapped Transportation	\$ 42,548	0.0%	\$ 25,000	0.0%	\$ (17,548)	-41.2%
Home Instruction	22,877	0.0%	3,000	0.0%	\$ (19,877)	-86.9%
School Bus Driver's Salary	1,985,952	0.7%	2,079,554	0.7%	\$ 93,602	4.7%
Employer Contribution-(Fringe)	13,006,550	4.3%	13,547,385	4.4%	\$ 540,835	4.2%
Retiree Insurance	3,586,004	1.2%	4,202,415	1.4%	\$ 616,411	17.2%
Other restricted Grants	10,000	0.0%	-	0.0%	\$ (10,000)	-100.0%
Reimbursement for District services	-	0.0%	-	0.0%	\$ -	0.0%
Other Unrestricted Grants	17,315	0.0%	-	0.0%	\$ (17,315)	-100.0%
Education Finance Act	41,935,793	13.9%	44,117,242	14.3%	\$ 2,181,449	5.2%
Local Property Tax Relief	16,955,781	5.6%	16,955,781	5.5%	\$ -	0.0%
Homestead Exemption	3,227,104	1.1%	3,227,104	1.0%	\$ -	0.0%
Merchant's Inventory Tax	1,948,337	0.6%	1,948,337	0.6%	\$ -	0.0%
EIA Teacher Salary (350)	6,755,940	2.2%	5,683,234	1.8%	\$ (1,072,706)	-15.9%
EIA Fringe (355)	1,256,605	0.4%	1,085,498	0.4%	\$ (171,107)	-13.6%
Hold Harmless for EIA Tchr Salary/Fringe	7,600,000	2.5%	-	0.0%	\$ (7,600,000)	-100.0%
Local School Innovation Fund	-	0.0%	-	0.0%	\$ -	0.0%
Other State Revenue	70,588	0.0%	-	0.0%	\$ (70,588)	-100.0%
TOTAL STATE SOURCES	\$ 98,421,394	32.7%	\$ 92,874,550	30.1%	\$ (5,546,844)	-5.6%
FEDERAL SOURCES:						
Maintenance & Operations (PL 874)	\$ 535,123	0.2%	\$ 535,123	0.2%	\$ -	0.0%
US Forest Commission Revenues	174,431	0.1%	174,431	0.1%	\$ -	0.0%
Other Federal Revenue	50	0.0%	-	0.0%	\$ (50)	-100.0%
TOTAL FEDERAL SOURCES	\$ 709,604	0.2%	\$ 709,554	0.2%	\$ (50)	0.0%
TOTAL REVENUE ALL SOURCES	\$ 298,236,984	99.1%	\$ 301,386,560	97.7%	\$ 3,149,576	1.1%
TRANSFERS:						
Sale of Fixed Assets	70,000	0.0%	25,000	0.0%	\$ (45,000)	-64.3%
Transfer from Pupil Activity Fund	-	0.0%	-	0.0%	\$ -	0.0%
Transfer from Barnwell Fund	1,066,000	0.4%	500,000	0.2%	\$ (566,000)	-53.1%
Transfer from Fund 516 Surplus Property Sale	-	0.0%	-	0.0%	\$ -	0.0%
Indirect Cost (Food Service)	927,946	0.3%	800,000	0.3%	\$ (127,946)	-13.8%
Indirect Cost (Special Revenue)	713,604	0.2%	750,000	0.2%	\$ 36,396	5.1%
Other Transfers	-	0.0%	-	0.0%	\$ -	0.0%
TOTAL TRANSFERS IN	\$ 2,777,550	0.9%	\$ 2,075,000	0.7%	\$ (702,550)	-25.3%
Carry over funds from FY2006	-	0.0%	4,941,070	1.6%	\$ 4,941,070	0.0%
TOTAL CARRY OVER FUNDS	\$ -	0.0%	\$ 4,941,070	1.6%	\$ 4,941,070	0.0%
GRAND TOTAL	\$ 301,014,534	100.0%	\$ 308,402,630	100.0%	\$ 7,388,096	2.5%

* Projected with preliminary figures from auditor & 92.8 mills

CHARLESTON COUNTY SCHOOL DISTRICT

Required Maintenance of Local Effort

(Based on estimates submitted to SC Department of Education by local school districts, April 2006)

The following calculates the minimum local funding that must be raised as outlined in the Education Improvement Act of 1984.

Actual required local effort will be determined by AUDITED LOCAL REVENUES and official 135-day ADM for FY 2006-07

	Current Year Estimated Revenues*	Next Year Inflation Factor	Current Year Estimated ADM	Next Year Estimated Per Pupil	Next Year Estimated ADM	Estimated Next Year Local Effort Required	Next Year Proposed Amount**	Variance
FY2007	\$ 221,023,371.00	1.03360	41,358	\$5,523.71	41,349	\$ 228,400,042.84	\$228,426,551	26,508.16
* Comprised of the following revenue line items								
	\$198,892,149						\$203,295,329	Taxes for current operations (Ad valorem)
	\$0						\$3,000,000	Delinquent taxes
	\$0						\$0	Revenue if Lieu of Taxes
	\$16,955,781						\$16,955,781	Local Property Tax Relief
	\$3,227,104						\$3,227,104	Homestead Exemption
	<u>\$1,948,337</u>						<u>\$1,948,337</u>	Merchant's Inventory Tax
	\$221,023,371						\$228,426,551	Next Year Proposed Amount

** Comprised of the following revenue line items

\$203,295,329	Taxes for current operations (Ad valorem)
\$3,000,000	Delinquent taxes
\$0	Revenue if Lieu of Taxes
\$16,955,781	Local Property Tax Relief
\$3,227,104	Homestead Exemption
<u>\$1,948,337</u>	Merchant's Inventory Tax
\$228,426,551	Next Year Proposed Amount

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Budget Increase Summary**

<u>State Mandated</u>		
Teacher step increase (average 2%)	2,859,682	
Teacher COLA (2.61%)	3,731,885	
Increase in Retirement rate	89,712	
Charter School payments	6,370,308	
Charter School converted - reduce by FY2006 budget	<u>(3,048,039)</u>	
Total State Mandated		\$ 10,003,548
<u>CCSD Commitments</u>		
Fund Balance increase	250,145	
Murray Hill Academy	2,330,316	
Contract increases	2,827,504	
4 additional ESOL teachers	227,384	
6 additional CD classes (teachers, assistants & supplies)	541,201	
4 Admin support positions continued from contingency/program - Brentwood, Birney, Morningside, Burke	290,011	
Human Resources positions - Board action (1 Officer, 2 technicians)	173,604	
Non-teacher COLA (2.61%)	1,581,997	
Palmer & Cay 2nd year - teachers	1,426,880	
Palmer & Cay 2nd year - Admin	<u>355,020</u>	
Total CCSD Commitments		\$ 10,004,062
Total Expenditure increases		\$ 20,007,609

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Budget Decrease Summary**

Reductions to expenditure budget

Reclassification of EIA funds	(3,000,000)
Telephone audit to reduce telephone costs	(200,000)
Change from Choice Points & Program dollars to School House Model Points (\$5.2M - \$3.0M)	(1,450,000)
Palmer & Cay, FY06 excess budgeted amount	(1,500,000)
Magnet Schools allocation changes	(666,443)
Change in Middle School CTE	(220,000)
Reduction to substitute teachers	(200,000)
Central office reductions & one-time expenditures	(3,683,571)
Contract renegotiations	(500,000)
Change teacher vacancies from 50 in FY06 to 70 in FY07	(1,100,000)

(12,520,014)

Total reductions to expenditure budget

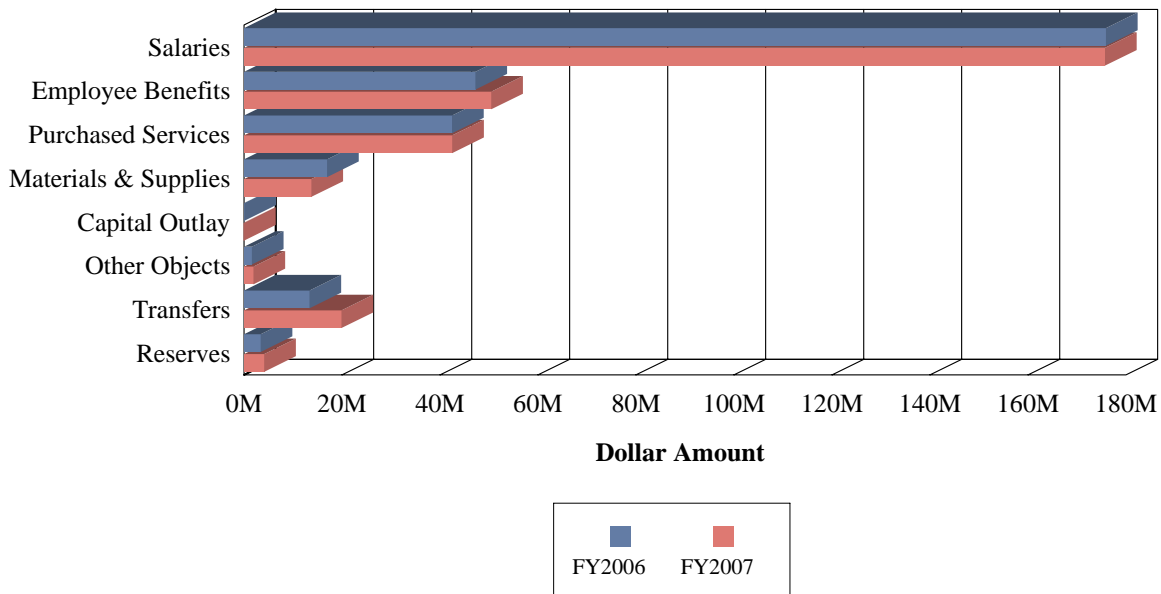
1st Reading of Budget	\$ 306,428,610
Additional increases (above)	498,463
Additional decreases (above)	<u>1,475,557</u>
New Expenditure Budget Total	\$ 308,402,630
New Revenue Budget Total¹	<u>\$ 308,402,630</u>

¹ The carry forward revenue of \$4.9 Million is generated by \$1 million Erate, \$1.5 million Palmer & Cay, \$1 million EIA and \$1.4 million Holdharmless carryover.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 EXPENDITURE BUDGET
GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2006 Original Budget</u>	<u>FY2007 Projected Budget</u>
Salaries	\$ 175,923,375	\$ 175,703,194
Employee Benefits	47,228,933	50,453,430
Purchased Services	42,445,404	42,495,686
Materials & Supplies	16,959,753	13,770,728
Capital Outlay	68,750	21,600
Other Objects	1,623,548	1,930,703
Transfers	13,354,772	19,907,154
Reserves	3,410,000	4,120,134
GRAND TOTAL	\$ 301,014,534	\$ 308,402,630

FY2006 & FY2007 GOF Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON

2nd Reading FY2007 Budget
 June 12, 2006

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 5,572,264	\$ 6,157,820	\$ 585,557
111	PRINCIPAL/AST PRINCIPAL SAL	9,358,417	9,222,182	(136,235)
112	TEACHER/PROFESSIONAL ED SALARY	120,503,301	122,823,701	2,320,400
113	PROFESSIONAL OTHER SALARY	4,293,797	4,669,939	376,142
114	TECHNICAL SALARY	1,770,697	1,672,518	(98,180)
115	TEACHER AST/CLERICAL SALARY	21,968,194	19,768,072	(2,200,122)
116	CRAFTS AND TRADES SALARY	4,537,410	4,739,359	201,949
117	BUS DRIVER/APPRENTICE SALARY	527,506	564,821	37,315
119	SERVICE WORK SALARY	2,504,010	2,671,724	167,714
	TOTAL REGULAR SALARIES	\$ 171,035,596	\$ 172,290,136	\$ 1,254,541
120	TEMPO SALARY - ADMIN	\$ 4,001	\$ 0	\$ (4,001)
122	TEMPO SAL - SUBSTITUTE TEACHER	2,021,758	1,986,609	(35,149)
123	TEMPO SALARY - PRO OTHER	0	0	0
124	TEMPO SALARY - TECHNICAL	14,280	0	(14,280)
125	TEMPO SAL TEACHER AST/CLERICAL	391,067	377,979	(13,088)
126	TEMPO SALARY - WORKER	37,155	0	(37,155)
127	TEMPO SALARY - BUS DR/APN	0	0	0
128	TEMPO SALARY - LABORER	6,312	0	(6,312)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 2,474,573	\$ 2,364,589	\$ (109,984)
134	OVERTIME SALARY - TECHNICAL	\$ 15,850	\$ 2,517	\$ (13,333)
135	OVERTIME SALARY - T AST/CLER	105,896	91,242	(14,655)
136	OVERTIME SALARY - WORKER	78,200	111,450	33,250
137	OVERTIME SALARY - BUS DR/APN	6,947	0	(6,947)
139	OVERTIME SALARY - SERVICE WORK	3,200	60,000	56,800
	TOTAL OVERTIME SALARIES	\$ 210,093	\$ 265,209	\$ 55,115
142	SUPPLEMENTAL SALARY	\$ 2,203,113	\$ 783,260	\$ (1,419,853)
	TOTAL SUPPLEMENTAL SALARIES	\$ 2,203,113	\$ 783,260	\$ (1,419,853)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 14,782,583	\$ 15,858,972	\$ 1,076,389
220	EMPLOYEE RETIREMENT	17,797,645	19,117,360	1,319,715
230	SOCIAL SECURITY	12,633,620	12,903,919	270,299
260	UNEMPLOYMENT COMPENSATION TAX	300,015	300,000	(15)
270	WKRS COMP - REIMB FR OTHR FUND	0	58,802	58,802
271	WKRS' COMP - ASSESSMENTS	476,000	844,072	368,072
272	WRKRS' COMP - PREMIUMS	178,150	208,252	30,102
273	WRKRS' COMP - MEDICAL PAYMENTS	720,000	773,414	53,414
274	WRKRS' COMP-SETTLEMENTS/LEGAL	137,850	150,000	12,150
275	WRKRS' COMP-TTD PAYMENTS	188,000	215,460	27,460
290	OTHER BENEFITS	15,070	23,179	8,109
	TOTAL FRINGE BENEFITS	\$ 47,228,933	\$ 50,453,430	\$ 3,224,497
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 832,212	\$ 167,493	\$ (664,719)
311	INSTRUCTIONAL SERVICES	2,454,518	3,799,532	1,345,014
312	INSTRUCTIONAL PROGRAMS	66,669	47,080	(19,589)
313	STUDENT SERVICES	24,254	24,254	0
314	STAFF SERVICES	0	0	0
315	MANAGEMENT SERVICES	343,159	382,974	39,815

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
316	DATA PROCESSING SERVICES	\$ 264	\$ 264	\$ 0
317	STATISTICAL SERVICES	2,375	2,225	(150)
318	AUDIT FEES	80,900	84,160	3,260
319	LEGAL SERVICES	576,000	581,557	5,557
320	PROPERTY SERVICES	8,325,212	8,783,253	458,041
321	PUBLIC UTIL SVS WATER/SEWAGE	1,010,000	919,200	(90,800)
322	SUBSTITUTE DAY PORTERS	123,956	128,592	4,636
323	REPAIRS AND MAINTENANCE SRVS	2,935,684	3,088,650	152,966
324	PROPERTY INSURANCE	3,661,383	4,262,468	601,085
325	RENTALS/LEASE	1,433,813	1,394,671	(39,142)
326	ADDITIONAL DAY PORTERS	484,334	735,428	251,094
328	COMPUTER LEASE	3,522,649	2,970,024	(552,625)
329	OTHER PROPERTY SERVICES	247,834	286,582	38,748
331	STUDENT TRANSPORTATION	8,615,231	8,238,464	(376,766)
332	IN STATE TRAVEL	514,206	531,682	17,476
333	CURRICULUM FIELD TRIP TRANSPRT	23,621	16,606	(7,015)
334	EXTRA-CURRICULAR FIELD TRIP TR	10	0	(10)
336	CAR ALLOWANCE IN LIEU OF MILEG	9,600	46,800	37,200
338	OUT OF STATE TRAVEL	267,586	141,614	(125,972)
339	OTHER TRANSPORTATION SERVICES	26,694	10,314	(16,380)
340	COMMUNICATION (TELEPHONE)	1,557,200	1,337,221	(219,979)
342	PAGER/CELL PHONE RENT/MESG SYS	230,766	136,300	(94,466)
345	TECHNOLOGY PURCHASED SERVICES	3,146,279	2,427,134	(719,145)
350	ADVERTISING	59,926	54,908	(5,018)
360	PRINTING AND BINDING	1,508,879	1,438,707	(70,172)
395	OTHER PROFESS/TECHNICAL SERV.	32,110	32,110	0
399	OTHER PURCHASED SERVICES	328,081	425,418	97,337
	TOTAL PURCHASE SERVICES	\$ 42,445,404	\$ 42,495,686	\$ 50,282
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 5,784,100	\$ 5,587,940	\$ (196,159)
412	POSTAGE	86,443	48,264	(38,179)
420	TEXTBOOKS	20,900	8,000	(12,900)
430	LIBRARY BOOKS	372,955	404,404	31,450
440	PERIODICALS	65,947	58,496	(7,451)
445	TECHNOLOGY SUPPLIES	539,005	227,254	(311,751)
446	TECHNOLOGY SOFTWARE	844,768	1,033,132	188,364
447	TECHNOLOGY COMPUTERS	143,103	142,196	(906)
448	TECHNOLOGY PERIPHERALS	53,033	53,528	494
470	ENERGY	8,505,500	8,449,500	(56,000)
471	FUEL OIL	40,550	25,650	(14,900)
472	GASOLINE	498,250	727,164	228,914
490	OTHER SUPPLIES AND MATERIALS	5,200	5,200	0
499	EIA FUNDS TO BE REDIRECTED	\$ 0	\$ (3,000,000)	\$ (3,000,000)
	TOTAL MATERIALS & SUPPLIES	\$ 16,959,753	\$ 13,770,728	\$ (3,189,024)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 6,200	\$ 14,100	\$ 7,900
545	TECHNOLOGY EQUIP	62,550	7,500	(55,050)
550	VEHICLES	0	0	0
580	MOBILE CLASSROOMS	0	0	0
	TOTAL CAPITAL OUTLAY	\$ 68,750	\$ 21,600	\$ (47,150)
<u>OTHER OBJECTS</u>				
620	INTEREST	\$ 0	\$ 0	\$ 0

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
640	ORGANIZATION MEMSHP DUES/FEES	\$ 128,983	\$ 71,028	\$ (57,955)
650	LIABILITY/TORT INSURANCE	296,142	640,820	344,678
651	LITIGATION AND SETTLEMENTS	520,000	500,000	(20,000)
690	OTHER OBJECTS	61,423	45,310	(16,113)
692	SOLID WASTE FEE	615,000	673,520	58,520
699	OTHER OBJECTS - SUPT.	2,000	25	(1,975)
	TOTAL OTHER OBJECTS	\$ 1,623,548	\$ 1,930,703	\$ 307,155
<u>TRANSFERS</u>				
710	FUND MODIFICATIONS	\$ 1,687,252	\$ 1,869,326	\$ 182,074
720	TRANSITS	11,667,520	18,037,828	6,370,308
	TOTAL TRANSFERS	\$ 13,354,772	\$ 19,907,154	\$ 6,552,382
<u>RESERVES</u>				
910	RESERVE FOR FUND BALANCE	\$ 2,760,000	\$ 3,010,145	\$ 250,145
920	RESERVED - STAFFING	500,000	959,989	459,989
930	RESERVES - UNANTICIPATED EXP	150,000	150,000	0
940	PY CANCELED PO RECOVERY	0	0	0
	TOTAL RESERVES	\$ 3,410,000	\$ 4,120,134	\$ 710,134
	GRAND TOTAL ALL OBJECTS	\$ 301,014,534	\$ 308,402,630	\$ 7,388,096

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY2005-06 ORIGINAL BUDGET	FY2006-07 PROJECTED BUDGET	FY2006 TO FY2007 VARIANCE
201	TITLE I (84.010)	\$ 15,938,430	\$ 15,719,400	\$(219,030)
203	IDEA	10,657,254	13,247,087	2,589,833
205	PRESCHOOL - FEDERAL (84.173)	506,256	405,820	(100,436)
207	VOCATIONAL EDUCATION (84.048)	929,255	986,886	57,631
209	DRUG & VIOLENCE PREV (84.186)	346,384	438,695	92,311
211	CAPACITY BUILDING	6,500	-	(6,500)
213	PERSONNEL DEVELOPMENT	9,772	-	(9,772)
218	READING FIRST	905,656	1,524,633	618,978
220	BEFORE & AFTER SCHOOL DAY CARE	3,490,398	4,713,740	1,223,342
224	21st CENTURY COMMUNITY LEARN	277,927	359,661	81,734
235	TITLE I SUMMER MIGRANT (84.011)	53,058	-	(53,058)
237	SCHOOL IMPROVEMENT GRANT	301,727	-	(301,727)
241	TITLE VI,V,Cal for Dist(84.298)	166,007	601,908	435,901
242	EVEN START FAM LITERACY 84.213	132,118	-	(132,118)
243	ADULT EDUCATION FEDERAL 84.002	243,095	293,838	50,743
249	LEARN & SERVE AMERICA 94.004	30,000	30,000	-
253	ED TECH FORMULA	40,464	-	(40,464)
256	HOMELESS CHILDREN GRANT 84.196	93,636	98,168	4,531
263	COMPREHENSIVE SCH REFORM84.332	3,057,078	40,517	(3,016,561)
264	TITLE III - ESOL	294,451	136,696	(157,755)
267	TITLE II IMPROV TCHR QUALITY	3,134,181	2,865,729	(268,452)
271	EARLY HEAD START	122,713	34,382	(88,331)
279	STATE IMPROVEMENT GRANT - SUP	13,204	-	(13,204)
294	PROFOUNDLY MENTALLY HANDICAP	13,596	8,590	(5,006)
299	ROTC	687,710	974,279	286,569
801	SUMMER SCHOOL	212,711	-	(212,711)
803	MEDICAID	1,000,000	1,249,349	249,349
810	TEACHER SPECIALIST SUPPLIES	491,590	-	(491,590)
811	MATERIAL RESOURCE CENTER	5,000	5,000	-
812	OCC. ED. BELL SOUTH GRANT	1,430	-	(1,430)
813	SCHOOL NURSE TRAINING	1,855	-	(1,855)
816	PROJECT INQUIRY	40,065	35,719	(4,346)
819	NATIONAL SCIENCE FOUNDATION	25,000	-	(25,000)
833	TUITION KINDERGARTEN	67,511	-	(67,511)
834	ABC CHILD CARE	34,835	-	(34,835)
837	NEW MORNING FOUNDATION GRANT	8,501	-	(8,501)
840	NEW MORNING FOUND @ BURKE	36,201	18,697	(17,505)
841	HEAD START COLLABORATION	538,061	696,790	158,729
842	HEAD START CHILD & FAMILY DEV	44,236	-	(44,236)
843	AFTER SCHOOL PROGRAM	8,000	-	(8,000)
855	COMMUNITY EDUCATION	1,377,336	1,866,707	489,371
856	ALCOHOL ABUSE	-	207,818	207,818
857	TEACHER QUALITY ENHANCEMENT	-	11,910	11,910
858	STATE IMPROVEMENT GRANT	-	211,463	211,463

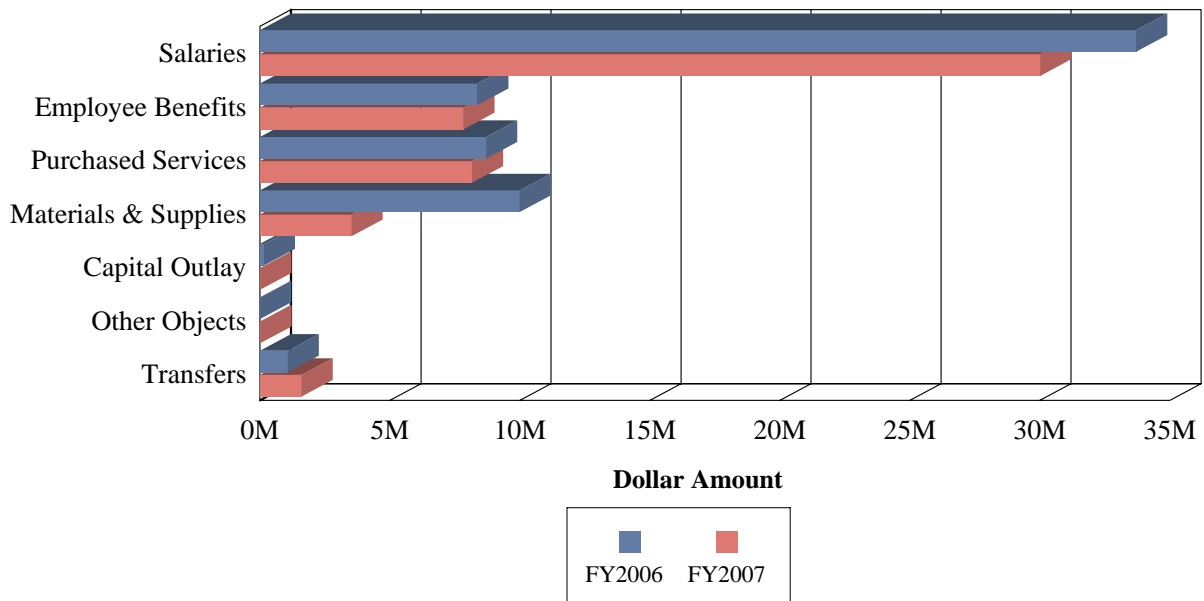
FUND NUM.	CATEGORY	FY2005-06 ORIGINAL BUDGET	FY2006-07 PROJECTED BUDGET	FY2006 TO FY2007 VARIANCE
861	ADULT EDUCATION LOCAL	\$ 323,845	\$ 235,000	\$(88,845)
870	NATIONAL COORD PROG PROJ PRIDE	188,316	-	(188,316)
871	CHARACTER INTEGRATION	1,000	-	(1,000)
873	EMERG SVS GRANT-SCHOOL SAFETY	327,050	-	(327,050)
875	SAFE SCHOOLS & HEALTHY KIDS	1,201,705	842,046	(359,660)
878	SMALLER LEARNING COMM	877,237	63,064	(814,173)
881	CORNERSTONE MEDICAID NURSES	-	172,076	172,076
901 ^A	24 CREDIT HIGH SCHOOL DIPLOMA	1,564,624	-	(1,564,624)
905	CAREER & TECHNOLOGY EQUIP	341,067	367,579	26,512
908	REFURBISHING SCIENCE KITS	143,846	143,846	-
911	SCHOOL TECHNOLOGY INITIATIVE	315,420	-	(315,420)
914	ADULT EDUCATION LITERACY	90,845	47,631	(43,214)
916	ADEPT	249,834	140,593	(109,240)
917 ^A	PRESCHOOL STATE	-	-	(106,454)
918 ^A	ADULT EDUCATION BASIC	466,628	9,000	(457,628)
923	ALTERNATIVE SCHOOLS PROGRAM	200,000	-	(200,000)
926	PRINCIPAL LEADER	26,556	-	(26,556)
929 ^A	REDUCED CLASS SIZE	1,874,143	-	(1,874,143)
932 ^A	EAA COMPREHENSIVE REMEDIATION	704,882	7,326	(697,556)
935	NATIONAL BOARD CERTIFIED	418,069	-	(418,069)
960	K-5 COMPETITIVE GRANTS	2,491,940	1,674,836	(817,105)
961 ^A	EAA TEACHER/CURRICULUM SPEC	2,084,433	-	(2,084,433)
962 ^A	EAA PRINCIPAL SPECIALIST	296,975	-	(296,975)
963	EAA HOMEWORK CENTER GRANTS	1,066,324	-	(1,066,324)
964	EAA Retraining Grant	556,491	-	(556,491)
965	PALMETTO GOLD & SILVER	80,570	-	(80,570)
967	6-8 ENHANCEMENT	115,600	111,700	(3,900)
968	HIGH SCHOOLS THAT WORK	27,178	-	(27,178)
969	MISC LOTTERY FUNDS	6,542	-	(6,542)
980	Early Childhood (First Steps)	-	111,462	111,462
982	ESL FOR PARENTS (FIRST STEPS)	35,085	33,330	(1,755)
983	FAMILY LIT (FIRST STEPS)	115,297	105,597	(9,700)
984	FIRST STEPS - COORDINATORS	358,731	307,373	(51,358)
		\$61,999,889	\$ 51,155,941	\$(10,843,948)

^A The State has changed funding sources for FY2007. They are now reflected in the EIA funds.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS**

<u>CATEGORY</u>	<u>FY2006 Original Budget</u>	<u>FY2007 Projected Budget</u>
Salaries	\$ 33,702,962	\$ 30,008,846
Employee Benefits	8,362,735	7,825,913
Purchased Services	8,702,850	8,156,951
Materials & Supplies	9,992,409	3,523,496
Capital Outlay	154,729	16,000
Other Objects	13,074	22,500
Transfers	1,071,130	1,602,235
GRAND TOTAL	\$ 61,999,889	\$ 51,155,941

FY2006 & FY2007 SRF Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

2nd Reading FY2007 Budget
June 12, 2006

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 1,474,415	\$ 1,390,894	\$ (83,522)
111	PRINCIPAL/AST PRINCIPAL SAL	804,079	626,107	(177,972)
112	TEACHER/PROFESSIONAL ED SALARY	23,229,856	17,765,560	(5,464,296)
113	PROFESSIONAL OTHER SALARY	3,278,289	3,285,800	7,512
114	TECHNICAL SALARY	855,344	865,691	10,347
115	TEACHER AST/CLERICAL SALARY	2,872,954	2,785,618	(87,336)
117	BUS DRIVER/APPRENTICE SALARY	1,282	25,688	24,406
	TOTAL REGULAR SALARIES	\$ 32,516,219	\$ 26,745,358	\$ (5,770,860)
120	TEMPO SALARY - ADMIN	\$ 0	\$ 60,000	\$ 60,000
122	TEMPO SAL - SUBSTITUTE TEACHER	48,783	0	(48,783)
123	TEMPO SALARY - PRO OTHER	10,000	0	(10,000)
125	TEMPO SAL TEACHER AST/CLERICAL	67,097	138,381	71,284
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 125,880	\$ 198,381	\$ 72,502
133	OT - NOT A VALID ACCOUNT	\$ 0	\$ 8,090	\$ 8,090
135	OVERTIME SALARY - T AST/CLER	38,933	368,551	329,618
139	OVERTIME SALARY - SERVICE WORK	80,000	73,429	(6,571)
	TOTAL OVERTIME SALARIES	\$ 118,933	\$ 450,070	\$ 331,137
142	SUPPLEMENTAL SALARY	\$ 941,930	\$ 2,615,037	\$ 1,673,107
	TOTAL SUPPLEMENTAL SALARIES	\$ 941,930	\$ 2,615,037	\$ 1,673,107
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 3,020,497	\$ 2,250,508	\$ (769,990)
220	EMPLOYEE RETIREMENT	3,142,347	3,165,751	23,404
230	SOCIAL SECURITY	2,176,752	2,248,096	71,344
260	UNEMPLOYMENT COMPENSATION TAX	5,015	25,378	20,363
270	WKRS COMP - REIMB FR OTHR FUND	18,124	136,180	118,057
	TOTAL FRINGE BENEFITS	\$ 8,362,735	\$ 7,825,913	\$ (536,822)
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 43,000	\$ 40,000	\$ (3,000)
311	INSTRUCTIONAL SERVICES	1,859,228	3,302,924	1,443,696
312	INSTRUCTIONAL PROGRAMS	1,778,515	799,028	(979,487)
313	STUDENT SERVICES	302,789	229,758	(73,031)
315	MANAGEMENT SERVICES	73,000	0	(73,000)
317	STATISTICAL SERVICES	21,000	0	(21,000)
323	REPAIRS AND MAINTENANCE SRVS	34,301	38,795	4,494
325	RENTALS/LEASE	498,560	44,603	(453,957)
328	COMPUTER LEASE	7,312	84,938	77,626
331	STUDENT TRANSPORTATION	1,720,184	1,665,166	(55,018)
332	IN STATE TRAVEL	563,147	487,593	(75,554)
333	CURRICULUM FIELD TRIP TRANSPRT	176,970	57,851	(119,118)
334	EXTRA-CURRICULAR FIELD TRIP TR	45,659	71,540	25,881
338	OUT OF STATE TRAVEL	328,314	304,970	(23,344)
339	OTHER TRANSPORTATION SERVICES	44,943	13,600	(31,343)
340	COMMUNICATION (TELEPHONE)	2,755	0	(2,755)
342	PAGER/CELL PHONE RENT/MESG SYS	22,418	24,650	2,232
345	TECHNOLOGY PURCHASED SERVICES	258,564	502,325	243,761

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
350	ADVERTISING	\$ 26,075	\$ 27,575	\$ 1,500
360	PRINTING AND BINDING	293,498	293,613	115
395	OTHER PROFESS/TECHNICAL SERV.	145,800	0	(145,800)
399	OTHER PURCHASED SERVICES	456,819	168,021	(288,798)
	TOTAL PURCHASE SERVICES	\$ 8,702,850	\$ 8,156,951	\$ (545,900)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 9,121,794	\$ 2,921,778	\$ (6,200,016)
412	POSTAGE	51,100	116,169	65,069
420	TEXTBOOKS	3,000	52,725	49,725
430	LIBRARY BOOKS	15,614	7,911	(7,703)
440	PERIODICALS	2,000	5,950	3,950
445	TECHNOLOGY SUPPLIES	410,750	212,806	(197,944)
446	TECHNOLOGY SOFTWARE	81,034	72,276	(8,757)
447	TECHNOLOGY COMPUTERS	159,791	89,264	(70,527)
448	TECHNOLOGY PERIPHERALS	137,807	19,916	(117,890)
472	GASOLINE	9,520	24,700	15,180
	TOTAL MATERIALS & SUPPLIES	\$ 9,992,409	\$ 3,523,496	\$ (6,468,913)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 30,640	\$ 0	\$ (30,640)
545	TECHNOLOGY EQUIP	124,089	16,000	(108,089)
	TOTAL CAPITAL OUTLAY	\$ 154,729	\$ 16,000	\$ (138,729)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 11,700	\$ 22,500	\$ 10,800
650	LIABILITY/TORT INSURANCE	1,374	0	(1,374)
	TOTAL OTHER OBJECTS	\$ 13,074	\$ 22,500	\$ 9,426
<u>TRANSFERS</u>				
720	TRANSITS	\$ 648,467	\$ 670,658	\$ 22,191
791	INDIRECT COST	422,663	931,577	508,914
	TOTAL TRANSFERS	\$ 1,071,130	\$ 1,602,235	\$ 531,105
	GRAND TOTAL ALL OBJECTS	\$ 61,999,889	\$ 51,155,941	\$ (10,843,948)

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 REVENUE BUDGET
EDUCATION IMPROVEMENT ACT FUNDS**

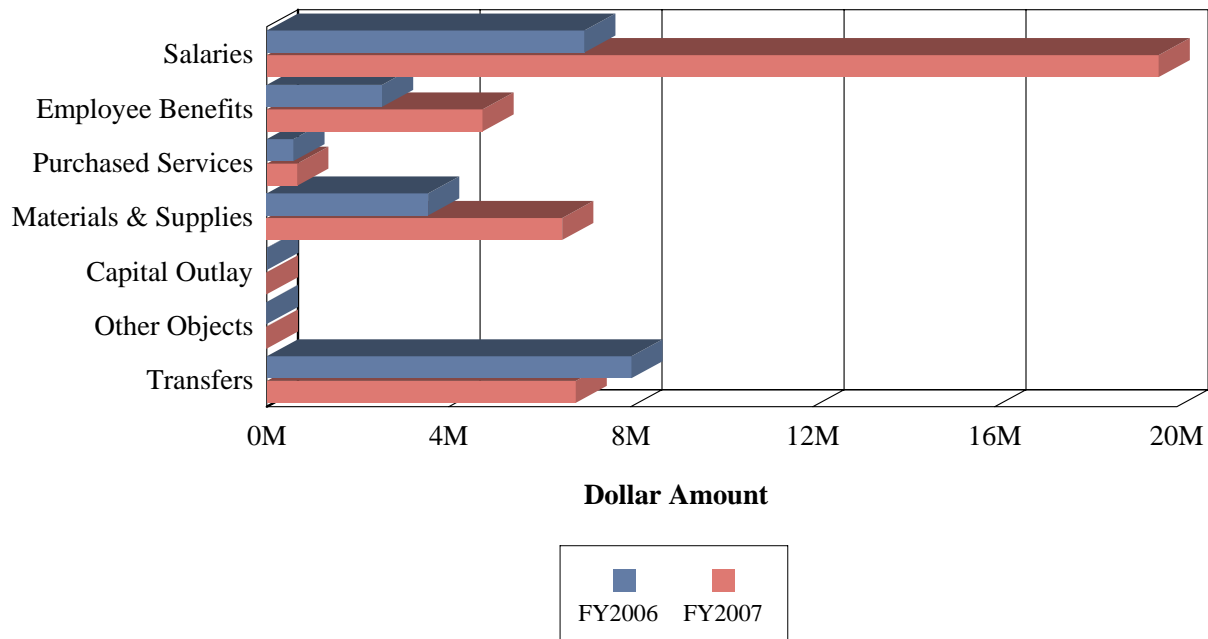
FUND NUM.	CATEGORY	FY2005-06 ORIGINAL BUDGET	FY2006-07 PROJECTED BUDGET	FY2006 TO FY2007 VARIANCE
301 ^B	INCREASE HIGH SCHL DIP (24 CR)	\$ -	\$ 1,479,393	\$ 1,479,393
309	EIA ARTS IN EDUCATION	10,373	-	(10,373)
313	EIA PARENTING/FAMILY LIT 98-99	181,623	190,772	9,148
315	EIA ADVANCED PLACEMENT	71,968	57,250	(14,718)
320	EIA GIFTED & TALENTED/ACAD	2,069,979	2,323,868	253,889
322	EIA GIFTED & TALENTED/ARTISTIC	183,061	211,033	27,972
326 ^B	TEACHER/CURR SPEC	-	2,693,682	2,693,682
327	EIA CRITICAL TEACHING NEEDS	13,877	12,738	(1,139)
328 ^B	PRIN SPECIALIST/LEADER	-	511,967	511,967
330	EIA PMH SERVICES	266,159	266,116	(42)
332	NATIONAL BOARD CERT AVG PAY	1,719,911	2,635,873	915,962
334	PROFESSIONAL DEVELOPMENT STAND	265,740	158,100	(107,640)
336 ^B	CURRICULUM SPEC/DIF	-	376,664	376,664
340	EIA 4-YR OLD EARLY CHILDHOOD	1,306,737	1,306,737	-
342 ^B	PRESCHLCHILD W/DIS	-	106,454	106,454
346	ACT 135 K-3	3,244,420	3,245,989	1,569
348	ACT 135 4-12	3,509,801	3,511,498	1,697
349	EIA AA READING RECOVERY	332,529	244,205	(88,324)
350	EIA TEACHER SALARY INCREASE	6,755,940	5,683,234	(1,072,706)
353	EIA ADULT ED-REMEDIAL	24,040	19,300	(4,740)
355	SCHOOL EMPLOYER CONTRIBUTIONS	1,256,605	1,085,498	(171,107)
362 ^B	ADULT EDUC BASIC	-	396,342	396,342
364	YOUNG ADULT POPULATION	-	103,685	103,685
368	EAA TECHNICAL ASSISTANCE	-	6,732,424	6,732,424
382	EIA PRIN SALARYFRINGE INC	195,329	192,577	(2,753)
383 ^B	SUMMER SCHOOL	-	1,869,527	1,869,527
384 ^B	COMP REMEDIATION YLCRP	-	500,000	500,000
391 ^B	EXCELLENCE IN MIDDLE SCHLS	-	337,840	337,840
392	EIA SCHOOL-TO-WORK	251,910	120,687	(131,223)
393 ^B	REDUCE CLASS SIZE STATE	-	1,874,143	1,874,143
395	HOMEWORK CENTER GRANT	-	13,489	13,489
396	ALTERNATIVE SCHOOLS	-	26,153	26,153
		\$21,660,002	\$ 38,287,238	\$ 16,627,236

^B The State has changed funding sources for FY2007. They were reflected in the Special Revenue funds.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 EXPENDITURE BUDGET
EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2006 Original Budget</u>	<u>FY2007 Projected Budget</u>
Salaries	\$ 6,976,208	\$19,600,255
Employee Benefits	2,531,060	4,738,975
Purchased Services	584,115	668,742
Materials & Supplies	3,543,880	6,490,881
Capital Outlay	11,500	0
Other Objects	694	0
Transfers	8,012,545	6,788,385
GRAND TOTAL	\$ 21,660,002	\$38,287,238

FY2006 & FY2007 EIA Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 BUDGET - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON

2nd Reading FY2007 Budget
 June 12, 2006

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 760,686	\$ 848,573	\$ 87,887
111	PRINCIPAL/AST PRINCIPAL SAL	239,174	557,252	318,079
112	TEACHER/PROFESSIONAL ED SALARY	4,254,876	16,471,319	12,216,442
113	PROFESSIONAL OTHER SALARY	181,113	134,567	(46,545)
114	TECHNICAL SALARY	24,925	0	(24,925)
115	TEACHER AST/CLERICAL SALARY	1,345,225	1,250,156	(95,069)
	TOTAL REGULAR SALARIES	\$ 6,805,999	\$ 19,261,867	\$ 12,455,869
135	OVERTIME SALARY - T AST/CLER	\$ 12,255	\$ 12,255	\$ 0
	TOTAL OVERTIME SALARIES	\$ 12,255	\$ 12,255	\$ 0
142	SUPPLEMENTAL SALARY	\$ 157,954	\$ 326,133	\$ 168,178
	TOTAL SUPPLEMENTAL SALARIES	\$ 157,954	\$ 326,133	\$ 168,178
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 797,321	\$ 999,376	\$ 202,055
220	EMPLOYEE RETIREMENT	1,023,701	2,173,069	1,149,368
230	SOCIAL SECURITY	708,091	1,472,652	764,561
260	UNEMPLOYMENT COMPENSATION TAX	425	10,655	10,230
270	WKRS COMP - REIMB FR OTHR FUND	1,523	83,224	81,701
	TOTAL FRINGE BENEFITS	\$ 2,531,060	\$ 4,738,975	\$ 2,207,915
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 0	\$ 5,000	\$ 5,000
311	INSTRUCTIONAL SERVICES	2,200	21,945	19,745
312	INSTRUCTIONAL PROGRAMS	198,054	181,024	(17,030)
317	STATISTICAL SERVICES	21,000	0	(21,000)
323	REPAIRS AND MAINTENANCE SRVS	0	2,301	2,301
325	RENTALS/LEASE	8,850	3,250	(5,600)
328	COMPUTER LEASE	12,997	11,891	(1,106)
331	STUDENT TRANSPORTATION	23,850	90,174	66,324
332	IN STATE TRAVEL	95,063	120,304	25,241
333	CURRICULUM FIELD TRIP TRANSPRT	14,702	32,202	17,500
338	OUT OF STATE TRAVEL	42,930	49,440	6,510
342	PAGER/CELL PHONE RENT/MESG SYS	5,760	5,500	(260)
345	TECHNOLOGY PURCHASED SERVICES	11,157	71,370	60,213
350	ADVERTISING	0	500	500
360	PRINTING AND BINDING	95,291	43,055	(52,236)
399	OTHER PURCHASED SERVICES	52,261	30,786	(21,475)
	TOTAL PURCHASE SERVICES	\$ 584,115	\$ 668,742	\$ 84,627
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 3,319,186	\$ 6,133,241	\$ 2,814,055
412	POSTAGE	1,000	10,320	9,320
420	TEXTBOOKS	4,000	0	(4,000)
430	LIBRARY BOOKS	0	2,347	2,347
440	PERIODICALS	1,000	50	(950)
445	TECHNOLOGY SUPPLIES	123,909	290,666	166,757
446	TECHNOLOGY SOFTWARE	43,164	18,540	(24,624)
447	TECHNOLOGY COMPUTERS	40,222	30,000	(10,222)

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
448	TECHNOLOGY PERIPHERALS	\$ 11,399	\$ 5,716	\$ (5,683)
	TOTAL MATERIALS & SUPPLIES	\$ 3,543,880	\$ 6,490,881	\$ 2,947,002
<u>CAPITAL OUTLAY</u>				
545	TECHNOLOGY EQUIP	11,500	0	(11,500)
	TOTAL CAPITAL OUTLAY	\$ 11,500	\$ 0	\$ (11,500)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 694	\$ 0	\$ (694)
	TOTAL OTHER OBJECTS	\$ 694	\$ 0	\$ (694)
<u>TRANSFERS</u>				
710	FUND MODIFICATIONS	\$ 8,012,545	\$ 6,768,732	\$ (1,243,813)
720	TRANSITS	0	19,653	19,653
	TOTAL TRANSFERS	\$ 8,012,545	\$ 6,788,385	\$ (1,224,160)
GRAND TOTAL ALL OBJECTS		\$ 21,660,002	\$ 38,287,238	\$ 16,627,236

**CHARLESTON COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
FY2007**

	<u>BUDGET</u>
REVENUE:	
Sinking Fund Balance - July 1, 2006	\$ 10,033,021
Ad Valorem Taxes 13.6 Mills	32,362,280
Delinquent Taxes	225,000
Transfer In from Capital Projects Fund Balance	5,400,000
Transfer In - Interest on 2005 Alternative Financing	2,600,000
Transfer In - Interest on 2004 Alternative Financing reserves	<u>3,000,000</u>
Total Revenue All Sources	\$ 53,620,301
EXPENDITURES:	
Principal	\$ 9,432,840
Interest on Bonds	38,457,653
Fixed Cost of Ownership	<u>4,800,000</u>
Total Expenditures	\$ 52,690,493
Sinking Fund Balance - June 30, 2007	\$ 929,808

CHARLESTON COUNTY SCHOOL DISTRICT
Debt Service Budget
FY2007

Proposed FY2007 Debt Service Fund budget @ 13.6 mills **\$ 52,690,493**

Existing debt payments

August 1, 2006 interest payment on GO and Referendum Bonds	\$ 5,312,836	
November 1, 2006 principal payment on QZAB	118,920	
February 1, 2007 principal payment on GO and Referendum Bonds	6,945,000	
February 1, 2007 interest payment on GO and Referendum Bonds	5,312,836	
May 1, 2007 principal payment on QZAB	118,920	
December 1, 2006 interest payment on Alternative Financing Bonds	13,932,866	
December 1, 2006 principal payment on Alternative Financing Bonds	2,250,000	
June 1, 2007 interest payment on Alternative Financing Bonds	<u>13,899,115</u>	
Total payment for principal and interest on existing debt*		\$ 47,890,493

Additions

Sell bonds for Fixed Cost of Ownership - Capital Maintenance	\$ 4,800,000	
Total for additions to existing debt**		\$ 4,800,000

TOTAL PROJECTED FOR DEBT SERVICE FUND **\$ 52,690,493**

*Breakdown on existing debt	
Total Principal on 8%	4,275,000
Total Interest on 8%	2,453,633
Total Principal on Referendum	2,670,000
Total Interest on Referendum	8,172,039
Total on QZAB Bonds	237,840
Total Principal on Alternative Financing subject to 8%	2,250,000
Total Interest on Alternative Financing subject to 8%	<u>27,831,981</u>
TOTAL PAYMENTS ON EXISTING DEBT	\$ 47,890,492

**Breakdown on additional debt	
Fixed Costs of Ownership	<u>\$ 4,800,000</u>
TOTAL PAYMENTS ON ADDITIONAL DEBT	\$ 4,800,000

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2006

FY	Series 2001B		Series 2001		Series 2004A		Series 2004 Installment		Series 2005 Installment		Series 1993 COPS		QZAB Bonds		Series 2004B GO		Total Existing Debt	
	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest
2007	2,073,675	4,582,250	4,186,114	8,732,425	21,349,556	968,413	237,840	6,728,633	48,858,906									
2008	2,062,425	4,678,450	4,186,014	9,225,325	21,349,556	965,738	237,840	6,747,633	49,452,981									
2009	2,054,175	4,782,000	4,185,914	10,421,975	21,349,556		237,840	6,744,845	49,776,305									
2010	2,048,675	4,877,250	4,185,795	10,932,275	21,349,556		237,840	6,747,295	50,378,686									
2011	2,040,675	4,977,750	4,185,665	13,847,700	21,349,556		237,840	6,830,545	53,469,731									
2012	2,030,175	4,972,750	4,185,525	14,511,800	21,349,556		237,840	6,832,045	54,119,691									
2013	2,022,175	4,967,000	4,185,370	15,196,900	21,349,556		237,840	6,832,670	54,791,511									
2014	2,016,425	4,960,250	4,185,208	15,897,900	21,349,556		2,935,567	6,743,570	58,088,476									
2015	2,012,675	4,952,250	4,185,038	16,639,400	21,349,556			6,748,113	55,887,031									
2016	2,005,675	4,952,750	4,184,863	20,339,125	21,349,556			6,744,800	59,576,769									
2017	2,000,425	4,951,000	4,184,681	21,136,475	21,349,556			6,744,400	60,366,538									
2018	2,001,675	4,956,750	4,184,494	21,964,350	21,349,556			6,824,800	61,281,625									
2019	1,998,925	4,959,250	15,514,300	12,363,987	21,349,556			6,822,400	63,008,418									
2020	1,997,175	4,963,250	16,650,900		34,149,500				57,760,825									
2021	2,000,725	4,968,250	16,639,650		34,150,750				57,759,375									
2022		4,973,750	18,636,650		34,149,091				57,759,491									
2023		4,979,250	18,629,900		34,147,269				57,756,419									
2024		4,989,250	18,620,500		34,147,769				57,757,519									
2025		4,998,000			52,747,138				57,745,138									
2026					57,751,206				57,751,206									
2027					57,748,000				57,748,000									
2028					57,748,900				57,748,900									
2029					57,747,238				57,747,238									
2030					57,750,794				57,750,794									
2031					57,747,088				57,747,088									
TOTAL	\$ 30,365,675	\$ 93,441,450	\$ 154,916,579	\$ 191,209,637	\$ 847,528,972	\$ 1,934,151	\$ 4,600,447	\$ 88,091,748	\$ 1,412,088,658									

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CHARLESTON COUNTY SCHOOL DISTRICT
Capital Building Fund Budget
FY2007

REVENUE

Estimated Fund Balance Brought Forward	\$39,894,454
Alternative Financing revenue	<u>\$79,709,140</u>
TOTAL REVENUE AVAILABLE	\$119,603,594

EXPENDITURES

Heery Construction Contracts

Murray Hill Academy	\$5,821,390
District 4 High School	4,948,805
District 4 Middle School	4,662,661
Center of Arts and Academics	3,509,887
Military Magnet Academy	9,932,611
Rivers Phase IV Renovations	382,443
North Charleston High School	1,002,040
Sanders Clyde K-8	1,231,888
Program Management fees	2,700,000

Southern Management Group Contracts

Cario Middle School addition	\$952,492
Mt. Pleasant Academy	2,752,813
Ashley River Creative Arts	762,241
Moultrie Middle	7,097,933
Haut Gap Middle	2,564,749
Stiles Point Elementary	1,671,064
Special Day School	161,020
Orange Grove Elementary	814,200
Whitesides Elementary	903,129
Sullivans Island Elementary renovation	52,710
Ellington Elementary	773,339
East Cooper High School advance design	1,641,605
District 2 Elementary School land purchase	2,795,335
James Island Charter land purchase	2,549,785
District 2 Middle School land purchase	3,860,000
District 10 land purchase	6,948,000
Program Management fees	1,950,000

District projects

Fixed Cost of Ownership	4,800,000
Security projects	2,100,000
Trailer moves	600,000
Other projects to include technology, builders insurance, etc.	800,000
District administration to include Facility Improvements, Project Cost Accountant, Construction Procurement	<u>\$1,067,000</u>
TOTAL EXPENDITURES	\$81,809,140

Charleston County School District		2005-2009 BUILDING PROGRAM		5/31/2006				
NO	SCHOOL	ENROLLMENT	CAPACITY	DISTRICT	OVERALL	TOTAL BUDGET	TOTAL BUDGET SUMMARY	CM
1	Discipline School	90	432	DW	C4	\$8,646,998	\$8,646,998	H
2	E B Ellington ES	222	450	23	C4	\$12,326,547	\$20,973,545	SMG
3	New District 4 HS	1051	1500	4	N/A	\$50,948,929	\$71,922,474	H
4	Center of Arts & Academics (SOA)	900	1000	DW	C4	\$53,300,000	\$125,222,474	H
5	New District 4 MS	N/A	650	4	N/A	\$24,469,075	\$149,691,549	H
6	Special Day School	170	TBD	DW	C4	\$5,653,979	\$155,345,528	SMG
7	Moultrie MS	775	900/1200	2	C3	\$36,661,405	\$192,006,933	SMG
8	Orange Grove ES (Advance Design)	693 K-4	725-K-5	10	C4	\$4,924,656	\$193,506,933	SMG
9	Rivers Phase IV	N/A	500	20	C4	\$15,148,000	\$198,431,589	H
10	Military Magnet Academy (Toole/MS)	519 MS/HS	1000 MS/HS	DW	C4	\$17,612,774	\$213,579,589	H
11	Oakland ES	363 K-4	600 K-5	10	C4	\$1,294,000	\$231,192,363	SMG
12	Sanders Clyde ES (Demo)	N/A	NA	9	C4	\$16,568,669	\$249,055,032	SMG
13	Haut Gap MS	315	400/600	2	C3	\$17,751,021	\$266,806,053	SMG
14	Ashley River ES	536 K-5	600 K-5	10	C4	\$16,256,186	\$283,062,239	SMG
15	Mt. Pleasant Academy *	434	500	2	C4	\$26,090,778	\$309,153,017	H
16	MCHS Expand (w/o Athletics & Fields)	1086	1300	4	C4	\$22,110,103	\$331,263,120	SMG
17	Stiles Point ES	541	600	3	C4	\$6,076,159	\$337,339,279	SMG
18	Carro MS	1035	2000	2	C4	\$2,306,019	\$339,645,298	SMG
19	New East Cooper HS (Advance Design)	N/A	NA	2	N/A	\$2,970,000	\$342,615,298	SMG
20	New District 2 ES (Land)	NA	NA	2	N/A	\$1,000,000	\$343,915,298	SMG
23	Stono Park ES (Advance Design)	293 K-4	500 K-5	10	C4	\$1,000,000	\$344,915,298	SMG
24	St. Andrews ES (Advance Design)	652 K-5	750 K-5	10	C4	\$21,560,516	\$366,475,814	SMG
25	Whiteside ES	690	800	2	C4	\$2,700,000	\$369,175,814	SMG
26	James Island Charter HS (Land)	N/A	NA	3	N/A	\$7,200,000	\$376,375,814	SMG
27	West Ashley (Land)	N/A	N/A	10	N/A	\$4,000,000	\$380,375,814	SMG
28	District 2 Middle School (Land)	N/A	N/A	2	N/A	\$382,875,814	\$382,875,814	SMG
29	District 9 Elementary School (Land)	N/A	N/A	9	N/A	\$32,000,000	\$414,875,814	H
30	Center of Arts and Academic (AMHS)	500	500	DW	C4	\$23,500,000	\$438,375,814	SMG
31	Orange Grove ES	713	725	10	C4	\$461,375,814	\$461,375,814	H
32	Sanders-Clyde (CD-8)	182	450	20	C4	\$1,500,000	\$462,875,814	SMG
33	Harbor View -ES (Advance Design)	573	600 (K-5)	9	C4	\$10,000,000	\$472,875,814	SMG
34	Sullivan's Island ES	340	340 (K-5)	2	C4	\$1,500,000	\$474,375,814	SMG
35	Jennie Moore-ES (Advance Design)	603	800 (K-5)	2	C3	\$7,000,000	\$481,375,814	SMG
36	Laing-MS (Advance Design)	458	900/1200	2	C4	\$1,500,000	\$482,875,814	H
37	Chicora- ES (Advance Design)	292	450 (K-5)	4	C4	\$1,500,000	\$484,375,814	H
38	Rivers	N/A	N/A	20	N/A	\$1,500,000	\$484,375,814	H
						\$484,375,814	\$484,375,814	
District 1						\$0.00		
District 2						\$108,410,285.00	\$108,410,285.00	
District 3						\$24,810,103.00	\$133,220,388.00	
District 4						\$103,008,782.00	\$236,229,170.00	
District 9						\$20,568,669.00	\$256,797,839.00	
District 10						\$69,863,795.00	\$326,661,634.00	
District 20						\$30,718,656.00	\$357,380,290.00	
District 23						\$12,246,547.00	\$369,626,837.00	
District Wide						\$114,748,977.00	\$484,375,814.00	
TOTAL PROGRAM BUDGET						\$484,375,814.00	\$484,375,814.00	



Execution Strategy

Charleston County School District		2005-2009 BUILDING PROGRAM		5/31/2006				
NO	SCHOOL	ENROLLMENT	CAPACITY	DISTRICT	OVERALL	TOTAL BUDGET	TOTAL BUDGET	CM
							SUMMARY	
1	Discipline School	90	432	DW	C4	\$8,646,998	\$8,646,998	H
2	E B Ellington ES	222	450	23	C4	\$12,326,547	\$20,973,545	SING
3	New District 4 HS	1051	1500	4	N/A	\$50,948,929	\$71,922,474	H
4	Center of Arts & Academics (SOA)	900	1000	DW	C4	\$125,222,474	\$125,222,474	H
5	New District 4 MS	N/A	650	4	N/A	\$24,469,075	\$149,691,549	H
6	Special Day School	170	TBD	DW	C4	\$5,653,979	\$155,345,528	SING
7	Moultrie MS	775	900/1200	2	C3	\$36,661,405	\$192,006,933	SING
8	Orange Grove ES (Advance Design)	693 K-4	725-K-5	10	C4	\$1,500,000	\$193,506,933	SING
9	Rivers Phase IV	N/A	500	20	C4	\$4,924,656	\$198,431,589	H
10	Military Magnet Academy (Toole/MS)	519 MS/HS	1000 MS/HS	DW	C4	\$15,148,000	\$213,579,589	H
11	Oakland ES	363 K-4	600 K-5	10	C4	\$17,612,774	\$231,192,363	SING
12	Sanders Clyde ES (Demo)	N/A	NA	20	C4	\$1,294,000	\$232,486,363	H
13	Haut Gap MS	315	400/600	9	C3	\$16,568,669	\$249,055,032	SING
14	Ashley River ES	434	600 K-5	10	C4	\$17,751,021	\$266,806,053	SING
15	Mt. Pleasant Academy *	1086	1300	2	C4	\$16,256,186	\$283,062,239	SING
16	NCHS Expand (w/o Athletics & Fields)	541	600	3	C4	\$26,090,778	\$309,153,017	H
17	Stiles Point ES	1035	1200	2	C3	\$22,110,103	\$331,263,120	SING
18	Carlo MS	N/A	2000	2	C4	\$6,076,159	\$337,339,279	SING
19	New East Cooper HS (Advance Design)	N/A	NA	2	N/A	\$2,306,019	\$339,645,298	SING
20	New District 2 ES (Land)	293 K-4	500 K-5	10	C4	\$2,970,000	\$342,615,298	SING
23	Stono Park ES (Advance Design)	652 K-5	750 K-5	10	C4	\$1,000,000	\$343,915,298	SING
24	St. Andrews ES (Advance Design)	690	800	2	C4	\$21,560,516	\$344,915,298	SING
25	Whiteside ES	N/A	NA	3	N/A	\$2,700,000	\$366,475,814	SING
26	James Island Charter HS (Land)	N/A	N/A	10	N/A	\$7,200,000	\$369,175,814	SING
27	West Ashley (Land)	N/A	N/A	2	N/A	\$4,000,000	\$376,375,814	SING
28	District 2 Middle School (Land)	N/A	N/A	9	N/A	\$2,500,000	\$380,375,814	SING
29	District 9 Elementary School (Land)	500	500	DW	C4	\$32,000,000	\$382,875,814	SING
30	Center of Arts and Academic (AMHS)	713	725	10	C4	\$23,500,000	\$414,875,814	H
31	Orange Grove ES	182	450	20	C4	\$23,000,000	\$438,375,814	SING
32	Sanders-Clyde (CD-8)	573	600 (K-5)	9	C4	\$1,500,000	\$461,375,814	H
33	Harbor View -ES (Advance Design)	340	340 (K-5)	2	C4	\$10,000,000	\$462,875,814	SING
34	Sullivans Island ES	603	800 (K-5)	2	C3	\$1,500,000	\$474,375,814	SING
35	Jennie Moore-ES (Advance Design)	292	450 (K-5)	4	C4	\$1,500,000	\$481,375,814	SING
36	Laing-MS (Advance Design)	N/A	N/A	20	N/A	\$1,500,000	\$482,875,814	H
37	Chicora- ES (Advance Design)						\$484,375,814	H
38	Rivers							
						\$484,375,814	\$484,375,814	

2005 Bond Sale

2006 Bond Sale

FUNDING

Phase I Underway Now
Phase II A-E Selected Start Work Now
Phase III Began Work after 1/07
Land

Southern Management Group
HEERY International

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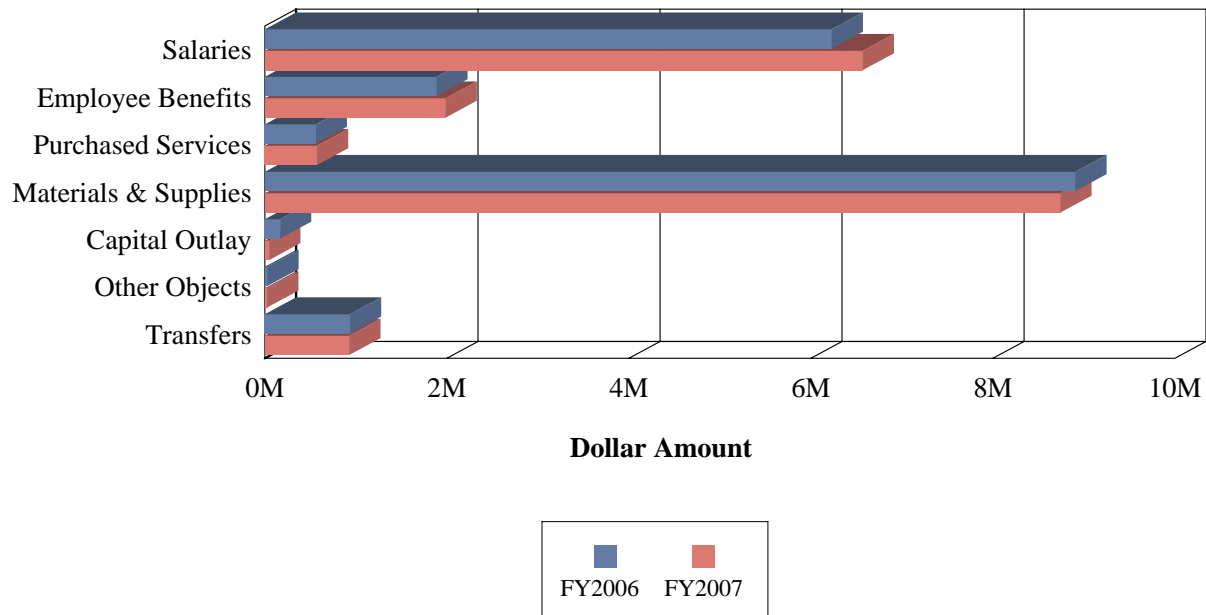
**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE REVENUE BUDGET COMPARISON
FY2005-06 TO FY2006-07**

	<u>Original FY 2006 Budget</u>	<u>% of Total</u>	<u>Projected FY 2007 Budget</u>	<u>% of Total</u>	<u>2005-2006 To 2006-2007 Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Earnings on Investment	\$ 52,431	0.35%	\$ 57,300	0.30%	\$ 4,869	9.29%
Lunch Sales to Pupils	2,102,698	0.71%	2,302,414	0.78%	199,716	9.50%
Breakfast Sales to Pupils	55,457	0.35%	60,619	0.29%	5,162	9.31%
Special Sales to Pupils	2,185,290	16.29%	2,381,727	12.62%	196,437	8.99%
Lunch Sales to Adults	250,040	1.32%	271,975	1.44%	21,935	8.77%
Breakfast Sales to Adults	14,192	0.07%	15,017	0.08%	825	5.81%
Special Sales to Adults	272,675	1.42%	292,108	1.55%	19,433	7.13%
Miscellaneous	189,119	0.44%	391,436	0.16%	202,317	106.98%
TOTAL LOCAL SOURCES	\$ 5,121,902	32.20%	\$ 5,772,597	30.58%	\$ 650,695	12.70%
<u>STATE SOURCES</u>						
Supervisor's Salary	\$ 28,308	0.00%	\$ 30,937	0.16%	\$ 2,629	9.29%
TOTAL STATE SOURCES	\$ 28,308	0.18%	\$ 30,937	0.16%	\$ 2,629	9.29%
<u>FEDERAL SOURCES</u>						
School Lunch Program	\$ 6,983,689	3.76%	\$ 7,634,777	3.54%	\$ 651,088	9.32%
School Breakfast Program	2,915,756	16.03%	3,189,777	15.21%	274,021	9.40%
USDA Commodities	502,750	1.83%	552,000	2.92%	49,250	9.80%
TOTAL FEDERAL SOURCES	\$10,402,195	61.55%	\$ 11,376,554	60.27%	\$ 974,359	9.37%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 1,543,227	6.07%	\$ 1,686,535	8.93%	\$ 143,308	9.29%
Sale of Fixed Assets	9,224	0.00%	10,081	0.05%	857	9.29%
TOTAL OTHER FINANCING SOURCES	\$ 1,552,451	6.07%	\$ 1,696,615	8.99%	\$ 144,164	9.29%
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	\$ 17,104,856	100.00%	\$ 18,876,703	100.00%	\$ 1,771,847	10.36%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 EXPENDITURE BUDGET
FOOD SERVICE**

<u>CATEGORY</u>	<u>FY2006 Original Budget</u>	<u>FY2007 Projected Budget</u>
Salaries	\$ 6,229,935	\$ 6,571,614
Employee Benefits	1,886,758	1,987,021
Purchased Services	560,651	573,139
Materials & Supplies	8,907,496	8,741,816
Capital Outlay	167,792	47,905
Other Objects	28,475	26,600
Transfers	935,669	928,607
GRAND TOTAL	\$ 18,716,777	\$ 18,876,703

FY2006 & FY2007 Food Service Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 BUDGET - FOOD SERVICE
EXPENDITURE BUDGET COMPARISON

2nd Reading FY2007 Budget
June 12, 2006

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 283,377	\$ 348,378	\$ 65,001
113	PROFESSIONAL OTHER SALARY	30,000	0	(30,000)
115	TEACHER AST/CLERICAL SALARY	130,586	127,756	(2,830)
119	SERVICE WORK SALARY	5,785,683	5,795,480	9,797
	TOTAL REGULAR SALARIES	\$ 6,229,646	\$ 6,271,614	\$ 41,968
129	TEMPO SALARY - SERVICE WORK	0	300,000	300,000
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 0	\$ 300,000	\$ 300,000
139	OVERTIME SALARY - SERVICE WORK	\$ 289	\$ 0	\$ (289)
	TOTAL OVERTIME SALARIES	\$ 289	\$ 0	\$ (289)
	TOTAL SUPPLEMENTAL SALARIES	\$ 0	\$ 0	\$ 0
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 765,668	\$ 834,579	\$ 68,911
220	EMPLOYEE RETIREMENT	667,993	696,055	28,062
230	SOCIAL SECURITY	452,571	456,387	3,816
260	UNEMPLOYMENT COMPENSATION TAX	105	0	(105)
270	WKRS COMP - REIMB FR OTHR FUND	421	0	(421)
	TOTAL FRINGE BENEFITS	\$ 1,886,758	\$ 1,987,021	\$ 100,263
<u>PURCHASED SERVICES</u>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 0	\$ 0	\$ 0
325	RENTALS/LEASE	27,179	25,000	(2,179)
328	COMPUTER LEASE	163,812	163,812	0
329	OTHER PROPERTY SERVICES	7,344	7,548	204
332	IN STATE TRAVEL	47,557	51,533	3,976
338	OUT OF STATE TRAVEL	4,500	4,500	0
339	OTHER TRANSPORTATION SERVICES	0	0	0
342	PAGER/CELL PHONE RENT/MESG SYS	10,800	10,800	0
345	TECHNOLOGY PURCHASED SERVICES	54,349	55,725	1,376
350	ADVERTISING	2,000	500	(1,500)
360	PRINTING AND BINDING	4,000	10,330	6,330
395	OTHER PROFESS/TECHNICAL SERV.	224,110	205,140	(18,970)
399	OTHER PURCHASED SERVICES	15,000	38,251	23,251
	TOTAL PURCHASE SERVICES	\$ 560,651	\$ 573,139	\$ 12,488
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 1,467,313	\$ 973,891	\$ (493,422)
412	POSTAGE	9,800	9,800	0
440	PERIODICALS	100	0	(100)
445	TECHNOLOGY SUPPLIES	25,120	19,451	(5,669)
446	TECHNOLOGY SOFTWARE	0	0	0
447	TECHNOLOGY COMPUTERS	2,000	0	(2,000)
448	TECHNOLOGY PERIPHERALS	250	0	(250)
450	WAREHOUSE INVENTORY ADJUSTMENT	56,295	56,295	0
460	FOOD	5,990,704	6,323,039	332,335
461	USDA COMMODITIES	956,343	982,097	25,754
462	COMMODITY DISTRIBUTION CHARGE	86,668	88,468	1,800

OBJ. NUM.	CATEGORY	FY2006 ORIGINAL BUDGET	FY2007 PROJECTED BUDGET	FY2006 to FY2007 VARIANCE
463	COMMODITY PROCESSING	\$ 304,908	\$ 280,000	\$ (24,908)
472	GASOLINE	7,995	8,775	780
	TOTAL MATERIALS & SUPPLIES	\$ 8,907,496	\$ 8,741,816	\$ (165,680)
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 117,792	\$ 47,905	\$ (69,887)
545	TECHNOLOGY EQUIP	0	0	0
550	VEHICLES	50,000	0	(50,000)
	TOTAL CAPITAL OUTLAY	\$ 167,792	\$ 47,905	\$ (119,887)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 2,100	\$ 600	\$ (1,500)
670	SALES TAX ON ADULT MEALS	375	0	(375)
690	OTHER OBJECTS	26,000	26,000	0
	TOTAL OTHER OBJECTS	\$ 28,475	\$ 26,600	\$ (1,875)
<u>TRANSFERS</u>				
791	INDIRECT COST	\$ 935,669	\$ 928,607	\$ (7,062)
	TOTAL TRANSFERS	\$ 935,669	\$ 928,607	\$ (7,062)
GRAND TOTAL ALL OBJECTS		\$ 18,716,777	\$ 18,876,703	\$ 159,926

FY2007

SUPPLEMENTAL

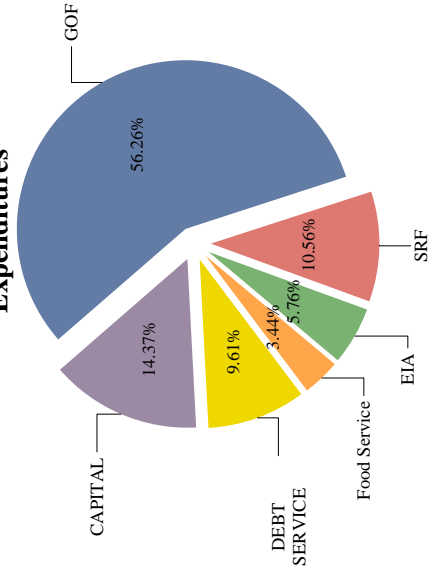
INFORMATION

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2006-07**

	<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>EXPENDITURES:</u>							
<u>Instructional Services</u>							
Classroom	168,631,500	27,913,729	21,350,664	0	0	0	217,895,893
Instructional Services Totals	\$ 168,631,500	\$ 27,913,729	\$ 21,350,664	\$ 0	\$ 0	\$ 0	\$ 217,895,893
<u>Support Services</u>							
Pupil Accounting	641,498	196,387	0	0	0	0	837,885
Guidance Services	7,340,987	2,517,129	359,915	0	0	0	10,218,031
Health Services	3,288,610	1,851,510	55,580	0	0	0	5,195,700
Psychological Services	732,960	1,276,511	0	0	0	0	2,009,471
Speech Services	0	202,025	0	0	0	0	202,025
Improvement of Instruction	2,407,014	7,522,669	1,470,766	0	0	0	11,400,449
Library & Media Services	5,900,875	0	62,424	0	0	0	5,963,300
Supervision of Special Programs	125,748	3,074,211	283,504	0	0	0	3,483,462
Improvement of Instruction - Inservice	445,722	1,440,761	158,838	0	0	0	2,045,321
Board of Trustees & Self Insured Activities	8,903,126	0	0	0	0	0	8,903,126
Superintendent	2,465,421	509,268	0	0	0	0	2,974,689
School Office	20,822,181	404,743	704,544	0	0	0	21,931,468
Student Transportation	0	53,773	0	0	0	0	53,773
Business Offices	2,351,664	0	0	0	0	0	2,351,664
Facility Operations	1,056,154	0	0	0	0	78,767,045	79,823,199
Maintenance/Custodial/Grounds	39,583,465	0	1,400	0	0	0	39,584,865
Student Transportation	9,862,767	1,698,763	8,674	0	0	0	11,570,204
Food Services	0	0	0	17,948,096	0	0	17,948,096
Procurement/Warehouse	1,551,793	0	0	0	0	0	1,551,793
Security	406,493	0	0	0	0	0	406,493
Internal Auditing	135,808	0	0	0	0	0	135,808
Planning, Evaluation & Research	854,075	186,885	15,108	0	0	0	1,056,068
Information Services	714,371	0	0	0	0	0	714,371
Human Resources	2,570,076	683,085	0	0	0	0	3,253,161
Technology	2,555,091	0	0	0	0	0	2,555,091
Pupil Activity	918,728	139,851	21,500	0	0	0	1,080,079
Support Services Totals	\$ 115,634,627	\$ 21,757,571	\$ 3,142,252	\$ 17,948,096	\$ 0	\$ 78,767,045	\$ 237,249,591
<u>Community Services</u>							
Community Services	0	0	273,513	0	0	0	273,513
Education Finance Act	109,214	0	0	0	0	0	109,214

	<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:							
350	0	4,748,123	0	0	0	0	4,748,123
39X	0	1,866,707	0	0	0	0	1,866,707
Community Services Totals	\$ 109,214	\$ 6,614,830	\$ 273,513	\$ 0	\$ 0	\$ 0	\$ 6,997,558
<u>Transfers</u>							
411	0	300,000	0	0	0	0	300,000
412	100,000	0	0	0	0	0	100,000
416	18,037,828	370,658	19,653	0	0	0	18,428,139
420	0	0	6,768,732	0	0	0	6,768,732
421	369,326	0	0	0	0	0	369,326
425	1,400,000	0	0	0	0	0	1,400,000
431	0	931,577	0	928,607	0	0	1,860,184
Transfers Totals	\$ 19,907,154	\$ 1,602,235	\$ 6,788,385	\$ 928,607	\$ 0	\$ 0	\$ 29,226,381
<u>Debt Service</u>							
500	0	0	0	0	52,690,493	0	52,690,493
Debt Service Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,690,493	\$ 0	\$ 52,690,493
<u>Reserves</u>							
900	4,120,134	0	0	0	0	0	4,120,134
Reserves Totals	\$ 4,120,134	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,120,134
GRAND TOTAL	\$ 308,402,630	\$ 57,888,365	\$ 31,554,814	\$ 18,876,703	\$ 52,690,493	\$ 78,767,045	\$ 548,180,050

FY2007 Percentage of Expenditures



CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2006-07

	<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 Control Accounts	\$ 0	\$ 0	0	\$ 0	\$52,690,493	0	\$ 52,690,493
0100 Board of Trustees	151,820	0	0	0	0	0	151,820
0101 Superintendent	945,259	108,050	0	0	0	0	1,053,309
0102 Prevention/Intervention Services	0	697,822	0	0	0	0	697,822
0103 Facility Services	447,594	0	0	0	0	0	447,594
0104 Leadership/Professional Development	257,262	216,620	0	0	0	0	473,882
0105 Payroll	358,528	0	0	0	0	0	358,528
0106 Accounting & Finance	702,521	0	0	0	0	0	702,521
0107 Community Schools	134,326	835,215	0	0	0	0	969,541
0108 Human Resources - Employee Relations	174,291	49,500	0	0	0	0	223,791
0109 Transportation	38,420	0	0	0	0	0	38,420
0110 Chief Academic Office	365,973	600,000	0	0	0	0	965,973
0111 Maintenance	2,720,698	0	0	0	0	0	2,720,698
0112 Food Service	0	0	0	1,642,595	0	0	1,642,595
0113 Facilities Improvements	0	0	0	0	0	500,000	500,000
0114 Human Resources - Recruitment & Staffing	620,443	683,085	0	0	0	0	1,303,528
0115 Communications	366,809	0	0	0	0	0	366,809
0118 Gifted & Talented	19,764	0	63,221	0	0	0	82,984
0119 Plant Operations	860,453	0	0	0	0	0	860,453
0120 Title I Administration	0	5,034,344	120,828	0	0	0	5,155,172
0121 Fine Arts	6,625	0	166,715	0	0	0	173,341
0122 English as a Second Language	33,510	136,696	0	0	0	0	170,205
0123 Adult Education	235,000	443,929	470,811	0	0	0	1,149,740
0124 Teacher Evaluation	236,497	140,593	0	0	0	0	377,090
0127 Various Schools	0	0	0	0	0	78,267,045	78,267,045
0128 Academic Development & Enhancement	432,962	1,176,576	822,144	0	0	0	2,431,681
0130 High School Sports	1,200	0	0	0	0	0	1,200
0133 Office of Safe Schools	0	394,985	0	0	0	0	394,985
0134 Helath Services	99,993	0	19,661	0	0	0	119,655
0135 Career & Technology	103,405	748,995	0	0	0	0	852,399
0136 Pupil Accounting	238,890	0	0	0	0	0	238,890
0137 MIS/Data Processing	483,775	0	0	0	0	0	483,775
0139 Archives & Records	179,122	0	0	0	0	0	179,122
0140 Security	413,299	0	0	0	0	0	413,299
0141 Internal Audit	135,808	0	0	0	0	0	135,808
0143 Science	89,724	217,244	8,899	0	0	0	315,867

	<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							
0144 Procurement & Supply Management	\$ 1,344,672	\$ 0	0	\$ 0	\$ 0	0	\$ 1,344,672
0145 Chief of Staff	382,519	0	0	0	0	0	382,519
0148 Foreign Language	43,163	0	0	0	0	0	43,163
0149 Student Hearings	133,109	297,053	0	0	0	0	430,162
0151 Early Childhood	0	597,904	223,735	0	0	0	821,639
0152 Technology	693,018	0	0	0	0	0	693,018
0154 Contracts & Transportation	145,495	0	0	0	0	0	145,495
0155 Instructional Technology	281,817	22,000	0	0	0	0	303,817
0156 Technology Infrastructure	4,370,308	0	0	0	0	0	4,370,308
0157 Human Resources - Operations	1,214,536	0	0	0	0	0	1,214,536
0158 Budgeting	409,324	0	6,768,732	0	0	0	7,178,055
0159 Bridge View Building	304,075	0	0	0	0	0	304,075
0160 HVAC Shop	1,632,970	0	0	0	0	0	1,632,970
0161 Utilities Management	284,807	0	0	0	0	0	284,807
0162 Plumbing Shop	971,188	0	0	0	0	0	971,188
0163 Special Education Enhancement	0	0	156,414	0	0	0	156,414
0164 Carpentry Shop	1,332,451	0	0	0	0	0	1,332,451
0166 Risk Management	286,660	0	0	0	0	0	286,660
0167 Guidance	126,908	0	337,840	0	0	0	464,749
0168 Professional Development	850	0	0	0	0	0	850
0169 Student Support Services	1,129,503	5,663,906	266,002	0	0	0	7,059,412
0170 Student Assessment & Data Management	845,075	464,445	178,642	0	0	0	1,488,162
0172 Electrical Shop	1,107,839	0	0	0	0	0	1,107,839
0173 Information Technology	252,917	0	0	0	0	0	252,917
0180 Chief Financial Office	303,462	0	0	0	0	0	303,462
0181 Tital I Instruction	0	2,121,686	22,311	0	0	0	2,143,997
0182 Distance Education Learning Center	262,289	0	0	0	0	0	262,289
0188 OMBUDSMAN	3,100	0	0	0	0	0	3,100
0189 School-to-Career	1,486	30,000	120,687	0	0	0	152,173
0195 Business Services	245,242	0	0	0	0	0	245,242
0196 75 Calhoun Street Building	1,368,339	0	0	0	0	0	1,368,339
0200 District 1 & 2 Constituent Office	315,083	495,270	10,000	0	0	0	820,353
0201 District 1 & 2 Maintenance Office	683,881	0	0	0	0	0	683,881
0202 Mt Pleasant Academy	2,494,716	186,586	84,624	138,619	0	0	2,904,545
0203 Mamie Whitesides Elementary	3,173,692	207,832	251,360	164,912	0	0	3,797,795
0204 Sullivans Island Elementary	1,995,312	186,083	46,666	103,706	0	0	2,331,767
0205 Belle Hall Elementary	3,512,274	236,933	260,786	194,768	0	0	4,204,760
0207 Jennie Moore Elementary	3,100,612	165,721	254,486	190,177	0	0	3,710,995
0208 Charles Pinckney Elementary	2,974,612	223,994	263,549	387,776	0	0	3,849,931
0209 Laurel Hill Elementary	4,182,342	119,158	71,871	120,890	0	0	4,494,261

	<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							
0210 James B Edwards Elementary	\$ 3,546,163	\$ 309,104	\$ 204,677	\$ 219,182	\$ 0	\$ 0	\$ 4,279,126
0239 Montessori Mt Pleasant Charter	862,682	0	2,000	0	0	0	864,682
0242 Laing Middle	2,586,899	8,400	211,502	179,022	0	0	2,985,823
0245 Moultrie Middle	3,686,560	88,559	198,748	241,182	0	0	4,215,049
0247 Thomas C. Carto Middle	4,883,111	14,400	240,774	119,439	0	0	5,257,723
0252 Old Wando site	83,015	0	0	0	0	0	83,015
0257 Wando High School	15,335,750	1,082,147	672,067	643,382	0	0	17,733,346
0284 District 2 Special Education Office	1,201	0	0	0	0	0	1,201
0300 District 3 & 9 Constituent Office	292,547	203,637	0	0	0	0	496,184
0301 District 3 & 9 Maintenance Office	763,521	0	0	0	0	0	763,521
0303 Riverland Terrace Maintenance	7,767	0	0	0	0	0	7,767
0304 Harbor View Elementary	2,884,847	222,762	176,986	222,912	0	0	3,507,508
0305 Stiles Point Elementary	3,088,405	192,912	238,525	194,116	0	0	3,713,957
0309 Murray Lasaine Elementary	1,316,564	229,476	117,909	207,888	0	0	1,871,837
0310 James Island Elementary	2,345,546	259,760	92,444	177,445	0	0	2,875,195
0342 James Island Middle	2,466,512	121,747	109,732	160,325	0	0	2,858,317
0343 Ft Johnson Middle	2,371,767	36,687	72,107	177,113	0	0	2,657,674
0350 James Island Charter High School	10,093,873	422,171	2,000	448,732	0	0	10,966,776
0359 Septima P Clark Academy	1,389,602	71,520	25,677	78,696	0	0	1,565,495
0384 Special Ed Districts 3 & 9	163	0	0	0	0	0	163
0400 District 4 Constituent Office	327,017	179,284	0	0	0	0	506,301
0401 District 4 Maintenance Office	768,199	0	0	0	0	0	768,199
0410 Ronald E McNair Elementary	151,448	0	0	0	0	0	151,448
0411 Child & Family Development Center	166,006	34,382	0	0	0	0	200,389
0412 Chicora Elementary	1,538,544	516,489	198,226	187,235	0	0	2,440,494
0413 Edmund A Burns Elementary	2,493,419	530,778	266,064	233,836	0	0	3,524,096
0414 Lams Elementary	2,277,829	0	265,233	189,700	0	0	2,732,762
0415 Ladson Elementary	1,966,480	449,023	233,829	232,190	0	0	2,881,522
0416 Midland Park Elementary	2,560,665	539,576	229,449	250,122	0	0	3,579,812
0418 North Charleston Elementary	2,566,605	558,228	568,803	267,229	0	0	3,960,865
0420 Malcolm C. Hursey Elementary	1,664,635	473,227	85,145	246,244	0	0	2,469,252
0421 W B Goodwin Elementary	2,692,101	824,078	270,052	329,189	0	0	4,115,419
0422 Matilda F Dunston Elementary	1,418,729	414,448	88,508	260,878	0	0	2,182,564
0424 Hunley Park Elementary	1,980,772	275,399	210,703	223,309	0	0	2,690,183
0425 A C Corcoran Elementary	2,560,376	244,101	249,926	204,615	0	0	3,259,018
0435 Mary Ford Elementary	2,392,624	382,827	180,342	216,459	0	0	3,172,252
0436 Pepperhill Elementary	2,179,479	459,365	235,646	315,621	0	0	3,190,111
0438 Boykin Academy Charter School	1,199,556	0	2,000	0	0	0	1,201,556
0441 Alice Birney Middle	3,481,719	707,965	179,060	308,968	0	0	4,677,712
0442 Brentwood Middle	4,065,753	1,011,606	581,871	296,926	0	0	5,956,155

	<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							
0444 Morningside Middle	\$ 3,077,497	\$ 1,129,235	\$ 120,501	\$ 408,825	\$ 0	\$ 0	\$ 4,736,059
0445 Military Magnet Academy	3,339,513	508,088	134,852	235,728	0	0	4,218,181
0450 Charleston County School of the Arts	5,078,393	0	198,455	247,097	0	0	5,523,945
0451 Garrett Academy	5,014,887	767,847	182,497	272,894	0	0	6,238,125
0452 North Charleston High School	6,000,394	1,474,888	576,775	276,460	0	0	8,328,518
0454 Stall High School	5,897,002	1,567,126	662,858	252,985	0	0	8,379,970
0458 Academic Magnet High School	3,082,603	9,791	136,694	56,950	0	0	3,286,037
0460 Charlestowne Academy	2,775,373	21,018	77,452	0	0	0	2,873,843
0461 Youth Build Charleston	487,677	0	2,000	0	0	0	489,677
0463 Discipline School	3,768,218	0	0	135,215	0	0	3,903,433
0468 Special Day Program	2,267,843	1,090,472	27,507	0	0	0	3,385,822
0469 New Endeavors	30,150	0	0	0	0	0	30,150
0504 St James-Santee Elementary	1,630,824	621,381	95,464	200,640	0	0	2,548,308
0541 McClellanville Middle	1,627,238	187,416	33,381	139,931	0	0	1,987,966
0554 Lincoln High School	2,033,394	253,388	421,647	105,240	0	0	2,813,669
0600 District 10 Constituent Office	309,702	133,345	15,000	0	0	0	458,046
0601 District 10 Maintenance Office	820,478	0	0	0	0	0	820,478
0603 St Andrews Elementary	3,103,776	178,426	240,006	213,258	0	0	3,735,467
0605 Stono Park Elementary	1,736,157	128,247	172,588	148,698	0	0	2,185,690
0606 Oakland Elementary	2,325,410	319,016	279,541	197,370	0	0	3,121,337
0607 Orange Grove Elementary	4,562,994	266,259	36,659	233,538	0	0	5,099,450
0608 Ashley River Elementary	3,076,567	354,737	135,357	148,562	0	0	3,715,223
0611 Springfield Elementary	2,282,064	148,423	117,983	217,345	0	0	2,765,816
0612 Montessori Community School Charleston	685,399	22,806	24,282	0	0	0	732,487
0616 Drayton Hall Elementary	2,802,761	202,674	118,970	162,601	0	0	3,287,005
0642 C E Williams Middle	3,926,075	119,530	173,795	236,514	0	0	4,455,914
0646 West Ashley Middle	2,735,671	203,951	118,860	297,582	0	0	3,356,065
0648 West Ashley Intermediate	2,754,549	328,446	66,591	274,887	0	0	3,424,472
0653 West Ashley High School	10,520,465	748,466	445,462	803,817	0	0	12,518,210
0668 TOPS	205,858	0	0	0	0	0	205,858
0681 Materials Resource Center	7,000	0	0	0	0	0	7,000
0684	0	89,262	0	0	0	0	89,262
0700 District 20 Constituent Office	169,284	53,587	10,000	0	0	0	232,871
0705 Charleston Progressive School	1,927,233	1,287,491	124,086	160,752	0	0	3,499,561
0706 Memminger Elementary	1,921,809	178,020	182,533	198,772	0	0	2,481,134
0707 James Simons Elementary	1,931,503	397,631	176,430	264,852	0	0	2,770,417
0709 Buist Academy	2,439,089	0	155,269	190,565	0	0	2,784,922
0710 Wilmot J Fraser Elementary	1,631,359	707,246	187,717	200,800	0	0	2,727,122
0712 Julian Mitchell Elementary	1,582,927	655,326	152,838	202,008	0	0	2,593,098
0714 Sanders-Clyde Elementary	1,678,075	109,122	297,365	188,831	0	0	2,273,393

	<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							
0739 Charleston Development Charter	\$ 823,667	\$ 0	2,000	\$ 0	\$ 0	\$ 0	\$ 825,667
0743 Rivers Middle	106,331	0	0	0	0	0	106,331
0755 Burke High School	7,929,675	1,647,362	726,442	515,889	0	0	10,819,368
0800 District 23 Constituent Office	226,341	0	0	0	0	0	226,341
0808 C C Blaney Elementary	1,292,095	197,232	137,757	168,659	0	0	1,795,743
0809 Jane Edwards Elementary	1,078,764	71,511	92,921	91,137	0	0	1,334,333
0810 E B Ellington Elementary	1,375,787	213,903	120,065	171,233	0	0	1,880,989
0811 Minnie Hughes Elementary	1,164,319	136,088	147,033	139,062	0	0	1,586,502
0843 R D Schroder Middle	1,838,441	585,863	51,456	270,437	0	0	2,746,197
0851 Baptist Hill High School	2,916,909	1,103,663	620,424	267,518	0	0	4,908,514
0902 Angel Oak Elementary	2,087,282	304,248	192,037	248,943	0	0	2,832,509
0906 Mt Zion Elementary	1,164,753	199,916	64,711	141,157	0	0	1,570,538
0907 Edith Frierson Elementary	1,203,844	134,691	132,133	114,716	0	0	1,585,384
0944 Haut Gap Middle	1,777,294	330,530	289,991	160,833	0	0	2,558,648
0951 St John's High School	2,889,761	479,245	631,524	139,002	0	0	4,139,531
0999 School-wide	30,058,091	4,855,168	5,244,919	0	0	0	40,158,177
GRAND TOTAL	\$ 308,402,630	\$ 57,888,365	\$ 31,554,814	\$ 18,876,703	\$ 52,690,493	\$ 78,767,045	\$ 548,180,050

CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Teacher Salary Schedule
State increases and second 1/3 Palmer & Cay salary implementation

Yrs Exp	Dr. Deg.	Masters +30	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
	Class 8	Class 7	(A)	(B)	(A)	(B)	(A)	(B)
0	3,278	3,272	3,121	1,609	3,258	1,745	3,422	1,685
0	34,219	31,676	29,131	24,679	26,587	22,771	25,442	22,517
<u>0</u>	<u>2,061</u>	<u>1,908</u>	<u>1,755</u>	<u>1,487</u>	<u>1,602</u>	<u>1,372</u>	<u>1,533</u>	<u>1,356</u>
0	39,559	36,856	34,007	27,774	31,447	25,888	30,397	25,558
1	3,295	3,285	3,116	1,618	3,242	1,727	3,441	1,690
1	35,237	32,439	29,894	25,188	27,274	23,279	26,001	22,949
<u>1</u>	<u>2,123</u>	<u>1,954</u>	<u>1,801</u>	<u>1,517</u>	<u>1,643</u>	<u>1,402</u>	<u>1,566</u>	<u>1,382</u>
1	40,655	37,678	34,811	28,323	32,159	26,408	31,009	26,021
2	3,319	3,302	3,114	1,631	3,221	1,712	3,418	1,690
2	36,255	33,202	30,658	25,697	27,987	23,788	26,715	23,406
<u>2</u>	<u>2,184</u>	<u>2,000</u>	<u>1,847</u>	<u>1,548</u>	<u>1,686</u>	<u>1,433</u>	<u>1,609</u>	<u>1,410</u>
2	41,759	38,504	35,619	28,876	32,894	26,933	31,742	26,506
3	3,353	3,326	3,119	1,648	3,212	1,700	3,405	1,700
3	37,273	33,965	31,421	26,206	28,673	24,297	27,401	23,839
3	2,245	2,046	1,893	1,579	1,727	1,464	1,651	1,436
3	42,871	39,337	36,433	29,432	33,613	27,461	32,457	26,976
4	3,395	3,353	3,127	1,668	3,199	1,691	3,389	1,705
4	38,290	34,728	32,185	26,715	29,385	24,806	28,113	24,297
<u>4</u>	<u>2,307</u>	<u>2,092</u>	<u>1,939</u>	<u>1,609</u>	<u>1,770</u>	<u>1,494</u>	<u>1,694</u>	<u>1,464</u>
4	43,991	40,174	37,251	29,992	34,355	27,991	33,196	27,466
5	3,445	3,387	3,141	1,692	3,198	1,685	3,383	1,722
5	39,308	35,492	32,948	27,223	30,073	25,315	28,801	24,730
<u>5</u>	<u>2,368</u>	<u>2,138</u>	<u>1,985</u>	<u>1,640</u>	<u>1,812</u>	<u>1,525</u>	<u>1,735</u>	<u>1,490</u>
5	45,121	41,017	38,074	30,555	35,082	28,524	33,918	27,942
6	3,504	3,425	3,159	1,721	3,192	1,681	3,373	1,732
6	40,326	36,255	33,710	27,732	30,785	25,824	29,513	25,188
<u>6</u>	<u>2,429</u>	<u>2,184</u>	<u>2,031</u>	<u>1,671</u>	<u>1,855</u>	<u>1,556</u>	<u>1,778</u>	<u>1,517</u>
6	46,259	41,865	38,900	31,124	35,831	29,060	34,664	28,437
7	3,571	3,469	3,182	1,754	3,197	1,680	3,375	1,755
7	41,344	37,019	34,474	28,240	31,472	26,333	30,200	25,621
<u>7</u>	<u>2,491</u>	<u>2,230</u>	<u>2,077</u>	<u>1,701</u>	<u>1,896</u>	<u>1,586</u>	<u>1,819</u>	<u>1,543</u>
7	47,406	42,718	39,733	31,695	36,565	29,599	35,394	28,919
8	3,650	3,519	3,210	1,789	3,199	1,683	3,374	1,772
8	42,362	37,782	35,237	28,749	32,185	26,842	30,912	26,078
<u>8</u>	<u>2,552</u>	<u>2,276</u>	<u>2,123</u>	<u>1,732</u>	<u>1,939</u>	<u>1,617</u>	<u>1,862</u>	<u>1,571</u>
8	48,563	43,577	40,571	32,271	37,322	30,142	36,148	29,421

CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Teacher Salary Schedule
State increases and second 1/3 Palmer & Cay salary implementation

Yrs Exp	Dr. Deg.	Masters +30	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
	Class 8	Class 7	(A)	(B)	(A)	(B)	(A)	(B)
9	3,737	3,574	3,241	1,829	3,213	1,688	3,384	1,800
9	43,378	38,544	36,001	29,258	32,871	27,351	31,599	26,510
<u>9</u>	<u>2,613</u>	<u>2,322</u>	<u>2,169</u>	<u>1,763</u>	<u>1,980</u>	<u>1,648</u>	<u>1,904</u>	<u>1,597</u>
9	49,729	44,441	41,410	32,850	38,064	30,687	36,886	29,907
10	3,832	3,635	3,283	1,874	3,222	1,698	3,389	1,823
10	44,396	39,308	36,764	29,767	33,583	27,860	32,312	26,969
<u>10</u>	<u>2,675</u>	<u>2,368</u>	<u>2,215</u>	<u>1,793</u>	<u>2,023</u>	<u>1,678</u>	<u>1,947</u>	<u>1,625</u>
10	50,903	45,311	42,262	33,434	38,829	31,236	37,647	30,416
11	3,941	3,700	3,326	1,923	3,243	1,710	3,406	1,858
11	45,414	40,071	37,528	30,276	34,271	28,368	32,998	27,401
<u>11</u>	<u>2,736</u>	<u>2,414</u>	<u>2,261</u>	<u>1,824</u>	<u>2,065</u>	<u>1,709</u>	<u>1,988</u>	<u>1,651</u>
11	52,091	46,186	43,114	34,023	39,579	31,786	38,393	30,910
12	4,060	3,774	3,377	1,976	3,262	1,725	3,420	1,887
12	46,432	40,835	38,290	30,785	34,983	28,877	33,710	27,860
<u>12</u>	<u>2,797</u>	<u>2,460</u>	<u>2,307</u>	<u>1,855</u>	<u>2,107</u>	<u>1,740</u>	<u>2,031</u>	<u>1,678</u>
12	53,289	47,069	43,973	34,616	40,352	32,341	39,161	31,425
13	4,189	3,853	3,432	2,034	3,290	1,744	3,446	1,927
13	47,450	41,598	39,053	31,294	35,670	29,385	34,398	28,292
<u>13</u>	<u>2,858</u>	<u>2,506</u>	<u>2,353</u>	<u>1,885</u>	<u>2,149</u>	<u>1,770</u>	<u>2,072</u>	<u>1,704</u>
13	54,497	47,957	44,838	35,213	41,109	32,899	39,916	31,923
14	4,328	3,937	3,493	2,097	3,317	1,767	3,468	1,964
14	48,467	42,362	39,817	31,803	36,382	29,894	35,110	28,749
<u>14</u>	<u>2,920</u>	<u>2,552</u>	<u>2,399</u>	<u>1,916</u>	<u>2,192</u>	<u>1,801</u>	<u>2,115</u>	<u>1,732</u>
14	55,715	48,851	45,709	35,815	41,891	33,462	40,693	32,446
15	4,478	4,028	3,559	2,163	3,355	1,792	3,501	2,012
15	49,485	43,125	40,580	32,312	37,069	30,403	35,798	29,182
<u>15</u>	<u>2,981</u>	<u>2,598</u>	<u>2,445</u>	<u>1,947</u>	<u>2,233</u>	<u>1,832</u>	<u>2,157</u>	<u>1,758</u>
15	56,944	49,751	46,584	36,422	42,657	34,027	41,455	32,952
16	4,453	4,126	3,632	2,235	3,390	1,822	3,532	2,055
16	50,503	43,887	41,344	32,821	37,782	30,912	36,510	29,640
<u>16</u>	<u>3,042</u>	<u>2,644</u>	<u>2,491</u>	<u>1,977</u>	<u>2,276</u>	<u>1,862</u>	<u>2,199</u>	<u>1,786</u>
16	57,998	50,657	47,466	37,033	43,448	34,596	42,241	33,481
17	4,431	4,230	3,712	2,311	3,437	1,854	3,576	2,109
17	51,520	44,651	42,107	33,329	38,468	31,421	37,196	30,073
<u>17</u>	<u>3,104</u>	<u>2,690</u>	<u>2,537</u>	<u>2,008</u>	<u>2,317</u>	<u>1,893</u>	<u>2,241</u>	<u>1,812</u>
17	59,055	51,571	48,356	37,647	44,223	35,168	43,012	33,994
18	5,103	4,837	4,301	2,662	3,955	2,177	4,092	2,441
18	52,036	45,097	42,528	33,662	38,853	31,735	37,569	30,374
<u>18</u>	<u>3,135</u>	<u>2,717</u>	<u>2,562</u>	<u>2,028</u>	<u>2,341</u>	<u>1,912</u>	<u>2,263</u>	<u>1,830</u>
18	60,273	52,651	49,391	38,353	45,148	35,824	43,923	34,645

CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Teacher Salary Schedule
State increases and second 1/3 Palmer & Cay salary implementation

Yrs Exp	Dr. Deg.	Masters +30	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
	Class 8	Class 7	(A)	(B)	(A)	(B)	(A)	(B)
19	5,776	5,447	4,895	3,072	4,461	2,538	4,600	2,788
19	52,556	45,549	42,954	33,999	39,242	32,052	37,944	30,677
<u>19</u>	<u>3,166</u>	<u>2,744</u>	<u>2,588</u>	<u>2,048</u>	<u>2,364</u>	<u>1,931</u>	<u>2,286</u>	<u>1,848</u>
19	61,497	53,740	50,437	39,119	46,068	36,521	44,830	35,314
20	5,893	5,646	5,076	3,593	4,595	2,998	4,734	3,235
20	53,082	46,004	43,382	34,339	39,634	32,373	38,324	30,984
<u>20</u>	<u>3,198</u>	<u>2,771</u>	<u>2,613</u>	<u>2,069</u>	<u>2,388</u>	<u>1,950</u>	<u>2,309</u>	<u>1,867</u>
20	62,173	54,422	51,072	40,001	46,617	37,322	45,366	36,085
21	5,913	5,669	5,094	3,609	4,687	3,070	4,826	3,307
21	53,613	46,464	43,817	34,682	40,030	32,697	38,707	31,294
<u>21</u>	<u>3,230</u>	<u>2,799</u>	<u>2,640</u>	<u>2,089</u>	<u>2,411</u>	<u>1,970</u>	<u>2,332</u>	<u>1,885</u>
21	62,755	54,932	51,550	40,380	47,128	37,736	45,864	36,486
22	5,933	5,692	5,112	3,625	4,781	3,142	4,920	3,381
22	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>22</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
22	63,343	55,447	52,033	40,764	47,647	38,156	46,368	36,892
23	6,697	6,294	5,701	3,762	5,406	3,330	5,543	3,566
23	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>23</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
23	64,107	56,050	52,621	40,901	48,272	38,344	46,991	37,077
24	6,905	6,481	5,873	3,900	5,644	3,521	5,777	3,754
24	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>24</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
24	64,315	56,236	52,794	41,039	48,510	38,534	47,226	37,265
25	7,010	6,575	5,961	3,970	5,886	3,715	6,015	3,944
25	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>25</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
25	64,421	56,331	52,881	41,109	48,752	38,728	47,464	37,455
26	7,010	6,575	5,961	3,970	5,886	3,715	6,015	3,944
26	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>26</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
26	64,421	56,331	52,881	41,109	48,752	38,728	47,464	37,455
27	7,568	6,994	6,379	3,970	6,264	3,715	6,392	3,944
27	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>27</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
27	64,979	56,750	53,300	41,109	49,130	38,728	47,840	37,455

CHARLESTON COUNTY SCHOOL DISTRICT
FY2007 Teacher Salary Schedule
State increases and second 1/3 Palmer & Cay salary implementation

Yrs Exp	Drs. Degr.	Masters +30	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
	Class 8	Class 7	(A)	(B)	(A)	(B)	(A)	(B)
28	7,568	6,994	6,379	3,970	6,264	3,715	6,392	3,944
28	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>28</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
28	64,979	56,750	53,300	41,109	49,130	38,728	47,840	37,455
29	7,568	6,994	6,379	3,970	6,264	3,715	6,392	3,944
29	54,148	46,929	44,255	35,029	40,430	33,024	39,093	31,607
<u>29</u>	<u>3,262</u>	<u>2,827</u>	<u>2,666</u>	<u>2,110</u>	<u>2,436</u>	<u>1,989</u>	<u>2,355</u>	<u>1,904</u>
29	64,979	56,750	53,300	41,109	49,130	38,728	47,840	37,455

1st figure - local supplement

3rd figure - Education Improvement Act

2nd figure - Education Finance Act (2.61%)

4th figure - Total salary

Caps experience at 25 years when fully implemented. Steps 26-29 will reflect same as Step 25 when fully implemented.

CHARLESTON COUNTY SCHOOL DISTRICT
CLASSIFIED ANNUAL SALARY SCHEDULE - 12 month employees
FY2007 (2.61% increase over FY2006)

Grade		1	2	3	4	5	6	7	8
Step	0	\$21,035	\$22,701	\$24,809	\$27,112	\$29,038	\$31,734	\$34,681	\$37,901
	1	\$21,319	\$23,007	\$25,144	\$27,478	\$29,473	\$32,210	\$35,201	\$38,470
	2	\$21,603	\$23,314	\$25,478	\$27,844	\$29,909	\$32,686	\$35,721	\$39,039
	3	\$21,887	\$23,620	\$25,813	\$28,210	\$30,344	\$33,162	\$36,242	\$39,607
	4	\$22,171	\$23,926	\$26,148	\$28,577	\$30,780	\$33,638	\$36,762	\$40,176
	5	\$22,455	\$24,233	\$26,483	\$28,943	\$31,215	\$34,114	\$37,282	\$40,744
	6	\$22,739	\$24,539	\$26,818	\$29,309	\$31,651	\$34,590	\$37,802	\$41,313
	7	\$23,023	\$24,846	\$27,153	\$29,675	\$32,086	\$35,066	\$38,322	\$41,881
	8	\$23,307	\$25,152	\$27,488	\$30,041	\$32,522	\$35,542	\$38,843	\$42,450
	9	\$23,591	\$25,459	\$27,823	\$30,407	\$32,958	\$36,018	\$39,363	\$43,018
	10	\$23,875	\$25,765	\$28,158	\$30,773	\$33,393	\$36,494	\$39,883	\$43,587
	11	\$24,159	\$26,072	\$28,493	\$31,139	\$33,829	\$36,970	\$40,403	\$44,155
	12	\$24,443	\$26,378	\$28,828	\$31,505	\$34,264	\$37,446	\$40,923	\$44,724
	13	\$24,727	\$26,685	\$29,163	\$31,871	\$34,700	\$37,922	\$41,444	\$45,292
	14	\$25,011	\$26,991	\$29,497	\$32,237	\$35,135	\$38,398	\$41,964	\$45,861
	15	\$25,295	\$27,298	\$29,832	\$32,603	\$35,571	\$38,874	\$42,484	\$46,429
	16	\$25,579	\$27,604	\$30,167	\$32,969	\$36,007	\$39,350	\$43,004	\$46,998
	17	\$25,863	\$27,910	\$30,502	\$33,335	\$36,442	\$39,826	\$43,525	\$47,566
	18	\$26,147	\$28,217	\$30,837	\$33,701	\$36,878	\$40,302	\$44,045	\$48,135
	19	\$26,431	\$28,523	\$31,172	\$34,067	\$37,313	\$40,778	\$44,565	\$48,703
	20	\$26,715	\$28,830	\$31,507	\$34,433	\$37,749	\$41,254	\$45,085	\$49,272
	21	\$26,998	\$29,136	\$31,842	\$34,799	\$38,184	\$41,730	\$45,605	\$49,840
	22	\$27,282	\$29,443	\$32,177	\$35,165	\$38,620	\$42,206	\$46,126	\$50,409
	23	\$27,566	\$29,749	\$32,512	\$35,531	\$39,056	\$42,682	\$46,646	\$50,977
	24	\$27,850	\$30,056	\$32,847	\$35,897	\$39,491	\$43,158	\$47,166	\$51,546
	25	\$28,134	\$30,362	\$33,182	\$36,263	\$39,927	\$43,634	\$47,686	\$52,115

**CHARLESTON COUNTY SCHOOL DISTRICT
CLASSIFIED HOURLY RATES
FY2007 (2.54% increase over FY2006)**

Grade		1	2	3	4	5	6	7	8
Step	0	\$10.07	\$10.87	\$11.88	\$12.98	\$13.91	\$15.20	\$16.61	\$18.15
	1	\$10.21	\$11.02	\$12.04	\$13.16	\$14.12	\$15.43	\$16.86	\$18.42
	2	\$10.35	\$11.17	\$12.20	\$13.34	\$14.32	\$15.65	\$17.11	\$18.70
	3	\$10.48	\$11.31	\$12.36	\$13.51	\$14.53	\$15.88	\$17.36	\$18.97
	4	\$10.62	\$11.46	\$12.52	\$13.69	\$14.74	\$16.11	\$17.61	\$19.24
	5	\$10.75	\$11.61	\$12.68	\$13.86	\$14.95	\$16.34	\$17.86	\$19.51
	6	\$10.89	\$11.75	\$12.84	\$14.04	\$15.16	\$16.57	\$18.10	\$19.79
	7	\$11.03	\$11.90	\$13.00	\$14.21	\$15.37	\$16.79	\$18.35	\$20.06
	8	\$11.16	\$12.05	\$13.16	\$14.39	\$15.58	\$17.02	\$18.60	\$20.33
	9	\$11.30	\$12.19	\$13.33	\$14.56	\$15.78	\$17.25	\$18.85	\$20.60
	10	\$11.43	\$12.34	\$13.49	\$14.74	\$15.99	\$17.48	\$19.10	\$20.87
	11	\$11.57	\$12.49	\$13.65	\$14.91	\$16.20	\$17.71	\$19.35	\$21.15
	12	\$11.71	\$12.63	\$13.81	\$15.09	\$16.41	\$17.93	\$19.60	\$21.42
	13	\$11.84	\$12.78	\$13.97	\$15.26	\$16.62	\$18.16	\$19.85	\$21.69
	14	\$11.98	\$12.93	\$14.13	\$15.44	\$16.83	\$18.39	\$20.10	\$21.96
	15	\$12.11	\$13.07	\$14.29	\$15.61	\$17.04	\$18.62	\$20.35	\$22.24
	16	\$12.25	\$13.22	\$14.45	\$15.79	\$17.24	\$18.85	\$20.60	\$22.51
	17	\$12.39	\$13.37	\$14.61	\$15.96	\$17.45	\$19.07	\$20.85	\$22.78
	18	\$12.52	\$13.51	\$14.77	\$16.14	\$17.66	\$19.30	\$21.09	\$23.05
	19	\$12.66	\$13.66	\$14.93	\$16.32	\$17.87	\$19.53	\$21.34	\$23.33
	20	\$12.79	\$13.81	\$15.09	\$16.49	\$18.08	\$19.76	\$21.59	\$23.60
	21	\$12.93	\$13.95	\$15.25	\$16.67	\$18.29	\$19.99	\$21.84	\$23.87
	22	\$13.07	\$14.10	\$15.41	\$16.84	\$18.50	\$20.21	\$22.09	\$24.14
	23	\$13.20	\$14.25	\$15.57	\$17.02	\$18.70	\$20.44	\$22.34	\$24.41
	24	\$13.34	\$14.39	\$15.73	\$17.19	\$18.91	\$20.67	\$22.59	\$24.69
	25	\$13.47	\$14.54	\$15.89	\$17.37	\$19.12	\$20.90	\$22.84	\$24.96

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>	
1975	87.0	6.5	93.5	
1976	90.0	6.5	96.5	
1977	90.0	6.5	96.5	
1978	90.0	11.5	101.5	
1979	90.0	11.5	101.5	
1980	*	69.1	9.0	78.1
1981		72.1	9.0	81.1
1982		57.7	14.3	72.0
1983		68.3	26.9	95.2
1984		73.8	21.0	94.8
1985		80.2	15.6	95.8
1986		90.0	15.3	105.3
1987		90.0	19.0	109.0
1988		90.0	20.6	110.6
1989		90.0	22.2	112.2
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

** Indicate Millage Rollback due to Reassessment*

*** Projected*

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2006-2007
CCSD Projected Enrollment Report
Revised February 21, 2006

School	CD	K	1	2	3	Prim 2 - 3	4	5	Elem 4 - 5	6	7	8	Middle 6 - 8	9	10	11	12	High 9 - 12	Total Regular	Spec Ed	ECD	Subtotal w/o CD	Total	
District 1																								
0504 St. James-Santee	32	28	49	29	32	61	30	31	61				0					0	231	1	7	207	239	
0541 McClellanville Middle						0			0	38	43	58	139					0	139	7		146	146	
0554 Lincoln High						0			0				0	50	42	26	26	144	144	11		155	155	
District 1 Totals	32	28	49	29	32	61	30	31	61	38	43	58	139	50	42	26	26	144	514	19	7	508	540	
District 2																								
0202 Mount Pleasant Academy		65	67	85	64	149	75	52	127				0					0	408	8		416	416	
0203 Whitesides	40	117	114	107	103	210	103	103	206				0					0	687	8		655	695	
0204 Sullivan's Island		45	40	66	63	129	46	68	114				0					0	328	3		331	331	
0205 Belle Hall	40	100	123	128	102	230	110	105	215				0					0	708	25		693	733	
0207 Jennie Moore	40	95	96	86	94	180	75	104	179				0					0	590	5	5	560	600	
0208 Charles Pinckney					272	272	233	254	487				0					0	759			759	759	
0209 Laurel Hill		268	273	266		266			0				0					0	807		1.4	821	821	
0210 James B. Edwards	20	94	98	106	117	223	105	122	227				0					0	662	17	12	671	691	
0242 Laing Middle						0			0	141	136	119	396					0	396	19		415	415	
0245 Moultrie Middle						0			0	232	256	248	736					0	736	23		759	759	
0247 Cario Middle						0			0	370	432	358	1,160					0	1,160	17		1,177	1,177	
0257 Wando High						0			0				0	858	799	765	680	3,102	3,102	100		3,202	3,202	
District 2 Totals	140	784	811	844	815	1,659	747	808	1,555	743	824	725	2,292	858	799	765	680	3,102	10,343	222	34	10,459	10,599	
District 3																								
0304 Harbor View	20	79	96	80	80	160	90	90	180				0					0	535	7	7	529	549	
0305 Stiles Point	20	90	107	98	75	173	88	99	187				0					0	577	9	2	568	588	
0309 Murray-LaSaine	20	26	34	42	25	67	22	16	38				0					0	185	10	8	183	203	
0310 James Island Elementary		76	81	79	78	157	64	64	128				0					0	442	9		451	451	
0342 James Island Middle						0			0	142	166	168	476					0	476	15		491	491	
0343 Fort Johnson Middle						0			0	126	158	172	456					0	456	22		478	478	
0359 Clark Academy						0			0				0	13	36	28	8	85	85			85	85	
District 3 Totals	60	271	318	299	258	557	264	269	533	268	324	340	932	13	36	28	8	85	2,756	72	17	2,785	2,845	

2006-2007
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School	CD	K	1	2	3	4	5	Elem 4 - 5	6	7	8	Middle 6 - 8	9	10	11	12	High 9 - 12	Total Regular	Spec Ed	ECD	Subtotal w/o CD	Total	
District 9																							
0902 Angel Oak	40	68	68	60	58	58	67	125				0	0	419	7	5	0	419			391	431	
0906 Mount Zion	20	26	30	23	32	24	24	48				0	0	179			0	179			159	179	
0907 Frierson	20	19	20	14	15	17	18	35	12			12					0	135	8		128	148	
0944 Haut Gap Middle					0			0	95	100	92	287					0	287	19		306	306	
0951 St. John's High					0			0				0	109	82	56	41	288	288	47		335	335	
District 9 Totals	80	113	118	97	105	99	109	208	107	100	92	299	109	82	56	41	288	1,308	81	10	1,319	1,399	
District 4																							
0411 CFDC	20							0				0					0	20			0	20	
0412 Chicora	40	44	40	45	47	40	31	71				0					0	287			247	287	
0413 Burns	80	75	82	97	77	62	64	126				0	126				0	537	22		479	559	
0414 Lambs	40	60	50	44	43	33	36	69				0	0				0	306	6	14	286	326	
0415 Ladson	40	66	75	72	81	70	67	137				0	0				0	471	4		435	475	
0416 Midland Park	60	90	95	87	90	65	60	125				0	0				0	547	11	7	505	565	
0418 North Charleston Elementary	40	57	64	65	65	95	100	195				0	0				0	486	16	5	467	507	
0420 Hursey	40	36	40	32	40	31	35	66				0	0				0	254	20		234	274	
0421 Goodwin	40	95	97	97	77	74	85	170				0	0				0	576		6	542	582	
0422 Dunston	60	47	45	45	35	80		0				0	0				0	232		3	175	235	
0424 Hunley Park	40	75	84	94	75	169	84	171				0	0				0	539	7		506	546	
0425 Corcoran	20	94	111	98	85	183	70	129				0	0				0	537	13	8	538	558	
0435 Mary Ford	40	50	52	54	40	94	45	93				0	0				0	329	19	27	335	375	
0436 Pepperhill	40	76	81	78	70	148	60	120				0	0				0	465	11		436	476	
0441 Birney Middle								0	242	242	209	693					0	693	41		734	734	
0442 Brentwood Middle								0	229	146	154	529					0	529	42		571	571	
0444 Morningside Middle								0	223	174	172	569					0	569	55		624	624	
0445 Military Magnet Academy								0	38	161	135	334	133	73	42	24	272	606			606	606	
0450 School of the Arts								0	150	145	146	441	142	148	129	109	528	969			969	969	
0451 Garrett Academy	20							0				0	260	194	138	99	691	711	13		704	724	
0452 North Charleston High								0				0	384	269	192	94	939	939	143		1,082	1,082	
0454 Stall High								0				0	441	240	164	133	978	978	131		1,109	1,109	
0458 Academic Magnet High								0				0	169	141	141	103	554	554			554	554	
0460 Charlestowne Academy			19	21	30	27	26	53	41	50	66	157	58	30	26	16	130	410	21		431	431	
0468 Special Day School Programs								1	1	1	2	3		2	1		3	7	108		115	115	
District 4 Totals	620	865	935	929	855	1,784	770	1,526	923	919	884	2,726	1,587	1,097	833	578	4,095	12,551	683	70	12,684	13,304	

2006-2007
CCSD Projected Enrollment Report
Revised February 21, 2006

School	CD	K	1	2	3	Prim 2 - 3	4	5	Elem 4 - 5	6	7	8	Middle 6 - 8	9	10	11	12	High 9 - 12	Total Regular	Spec Ed	ECD	Subtotal w/o CD	Total	
District 10																								
0603 St. Andrew's Elementary	20	95	113	120	127	247	122	98	220				0					0	695			12	687	707
0605 Stono Park	40	49	49	46	53	99	49	44	93				0					0	330			4	294	334
0606 Oakland	40	58	78	76	55	131	60	57	117				0					0	424	11		8	403	443
0608 Ashley River		66	90	90	87	177	89	88	177				0					0	510	24			534	534
0611 Springfield	20	75	81	70	67	137	47	62	109				0					0	422			23	425	445
0612 Montessori Community		10	18	20	20	40	14	10	24	6			6					0	98				98	98
0616 Drayton Hall	20	90	94	100	76	176	99	91	190				0					0	570	8			558	578
0642 C. E. Williams Middle						0			0	241	221	204	666					0	666	21			687	687
0646 West Ashley Middle						0			0	136	126	233	495					0	495	18			513	513
0648 West Ashley Intermediate						0			0	170	154	113	437					0	437	30			467	467
0653 West Ashley High						0			0				0	521	538	432	335	1,826	1,826	146			1,972	1,972
0668 TOPS						0			0				0					0	0	30			30	30
District 10 Totals	140	443	523	522	485	1,007	480	450	930	553	501	550	1,604	521	538	432	335	1,826	6,473	288	47	6,668	6,808	
District 20																								
0705 Charleston Progressive		22	34	36	38	74	32	33	65	27	44	41	112					0	307	11			318	318
0706 Memminger	40	48	48	40	40	80	37	31	68	32			32					0	316	9			285	325
0707 James Simons	40	48	50	60	45	105	50	50	100	43			43					0	386			9	355	395
0709 Buist Academy		40	40	40	40	80	50	50	100	48	49	49	146					0	406				406	406
0710 Fraser	40	37	47	49	31	80	28	26	54	23			23					0	281	6			257	297
0712 Mitchell	20	35	35	32	29	61	31	31	62	31			31					0	244				224	244
0714 Sanders-Clyde	20	26	36	22	30	52	18	16	34	16	23		39					0	207			3	190	210
0755 Burke Middle-High School						0			0		203	173	376					0	376	9			385	385
0755 Burke Middle-High School						0			0				0	138	233	170	126	667	667	42			709	709
District 20 Totals	160	256	290	279	253	532	246	237	483	220	319	263	802	138	233	170	126	667	3,190	77	22	3,129	3,289	
District 23																								
0808 Blaney	20	25	21	30	25	55	27	30	57				0					0	178			3	161	181
0809 Jane Edwards	20	18	19	14	13	27	18	14	32	12	13	16	41					0	157				137	157
0810 Ellington	20	30	36	29	33	62	31	27	58				0					0	206	4			190	210
0811 Minnie Hughes	20	26	22	19	31	50	21	21	42				0					0	160				140	160
0843 Schroder Middle						0			0	96	102	100	298					0	298	22			320	320
0851 Baptist Hill High						0			0				0	157	108	97	63	425	425	40			465	465
District 23 Totals	80	99	98	92	102	194	97	92	189	108	115	116	339	157	108	97	63	425	1,424	66	3	1,413	1,493	

2006-2007
CCSD Projected Enrollment Report
Revised February 21, 2006

School	CD	K	1	2	3	4	5	Elem 4 - 5	6	7	8	Middle 6 - 8	9	10	11	12	High 9 - 12	Total Regular	Spec Ed	ECD	Subtotal w/o CD	Total
Charter Schools.																						
Susan G. Boykin Academy		30	30	30	30	30	30	60	20			20					0	200			200	200
Charleston Development Academy		21	29	24	18	42	13	28	15			15					0	135			135	135
East Cooper Montessori			23	23	20	43	13	9	10	5		15					0	103			103	103
James Island High						0		0				0	355	468	332	294	1,449	1,449	65		1,514	1,514
Orange Grove	20	75	131	115	156	119	110	229				0	0	30	20	13	12	75	30		75	75
YouthBuild						0		0				0	0	30	20	13	12	75	75		75	75
Charter School Totals	20	126	213	192	224	416	175	339	45	5	0	50	385	488	345	306	1,524	2,688	95	0	2,763	2,783
Alternative Program																						
Murray Hill Academy						0		0		20	38	58	28	58	16	4	106	164			164	164
Alternative Program Totals	0	0	0	0	0	0	0	0	0	20	38	58	28	58	16	4	106	164	0	0	164	164
COUNTY TOTALS	1,332	2,985	3,355	3,283	3,129	2,908	2,916	5,824	3,005	3,170	3,066	9,241	3,846	3,481	2,768	2,167	12,262	41,411	1,603	210	41,892	43,224

**Charleston County School District
Charter School Formula**

**FY2007
FY2005 Audited Information**

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Projected 10-day

Charter School Student Classification	Weight	# of Students	Weighted Students
ECD	0.00	0.00	0.00
CD	0.00	20.00	0.00
Kindergarten	1.30	126.00	163.80
Primary	1.24	629.00	779.96
Elementary	1.00	436.00	436.00
High School	1.25	1,086.69	1,358.36
EMH	1.74	0.00	0.00
LD	1.74	95.00	165.30
TMH	2.04	0.00	0.00
EH	2.04	0.00	0.00
OH	2.04	0.00	0.00
PMD	2.04	0.00	0.00
VH	2.57	0.00	0.00
Autistic	2.57	0.00	0.00
HH	2.57	0.00	0.00
Sp H	1.90	0.00	0.00
HB	2.10	0.00	0.00
TBI	2.04	0.00	0.00
Vocational	1.29	437.31	564.13
TOTAL STUDENTS		2,830.00	3,467.55
Projected Payment to Charter School			18,037,827.68
Budgeted for FY2006			14,715,558.80
Increased Payment to Charter School over FY2006			3,322,268.88

**Charleston County School District
Charter School Formula
James Island High Charter
1000 Ft Johnson Rd
Charleston, S.C. 29412
FY2007
FY2005 Audited Information**

2nd Reading FY2007 Budget
June 12, 2006

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Charter School Student Classification	Weight	Projected 10-day # of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30		0.00
Primary	1.24		0.00
Elementary	1.00		0.00
High School	1.25	1,011.69	1,264.61
EMH	1.74		0.00
LD	1.74	65.00	113.10
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29	437.31	564.13
TOTAL STUDENTS		1,514.00	1,941.84
Projected Payment to Charter School			10,101,251.42
Budgeted for FY2006			9,257,309.38
Increased Payment to Charter School over FY2006			843,942.04

**Charleston County School District
Charter School Formula
Charleston Development Academy
233 Line Street
Charleston, S.C. 29403
FY2007
FY2005 Audited Information**

2nd Reading FY2007 Budget
June 12, 2006

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Projected 10-day

Charter School Student Classification	Weight	# of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	21.00	27.30
Primary	1.24	71.00	88.04
Elementary	1.00	43.00	43.00
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74		0.00
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		135.00	158.34
Projected Payment to Charter School			823,667.33
Budgeted for FY2006			586,422.14
Increased Payment to Charter School over FY2006			237,245.19

**Charleston County School District
Charter School Formula
YouthBuild Charleston
7555 North Spartan Blvd.
N. Charleston, S.C. 29420
FY2007
FY2005 Audited Information**

2nd Reading FY2007 Budget
June 12, 2006

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Projected 10-day

Charter School Student Classification	Weight	# of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30		0.00
Primary	1.24		0.00
Elementary	1.00		0.00
High School	1.25	75.00	93.75
EMH	1.74		0.00
LD	1.74		0.00
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		75.00	93.75
Projected Payment to Charter School			487,677.23
Budgeted for FY2006			479,362.84
Increased Payment to Charter School over FY2006			8,314.39

**Charleston County School District
Charter School Formula
East Cooper Montessori Charter School
P.O. Box 2248
Mt Pleasant, S.C. 29465-2248
FY2007
FY2005 Audited Information**

2nd Reading FY2007 Budget
June 12, 2006

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Projected 10-day

Charter School Student Classification	Weight	# of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30		0.00
Primary	1.24	66.00	81.84
Elementary*	1.00	84.00	84.00
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74		0.00
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		150.00	165.84
Projected Payment to Charter School			862,681.51
Budgeted for FY2006			332,864.18
Increased Payment to Charter School over FY2006			529,817.33

* - increased by 84 for expansion to 150 students. Also adding 7th and 8th grade.

**Charleston County School District
Charter School Formula
Boykin Academy
4951 Rivers Avenue
North Charleston, SC 29404
Mailing address: PO Box 62641, North Chas., SC 29419
FY2007
FY2005 Audited Information**

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Projected 10-day

Charter School Student Classification	Weight	# of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	30.00	39.00
Primary	1.24	90.00	111.60
Elementary	1.00	80.00	80.00
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74		0.00
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		200.00	230.60

Projected Payment to Charter School	1,199,555.94
Budgeted for FY2006	1,011,561.26
Increased Payment to Charter School over FY2006	187,994.68

**Charleston County School District
Charter School Formula
Orange Grove Elementary
1225 Orange Branch Road
Charleston, S.C. 29407
FY2007
FY2005 Audited Information**

FY2005 Audited Revenues		254,925,627.00
Intergovernmental Transfers		0.00
Payments to component units		<u>0.00</u>
FY2005 Net General Fund Revenues		254,925,627.00
FY2006 Weighted Pupils		51,919.28
FY2006 Per Pupil Amount		4,910.04
2005-2006 Inflation Factor	2.50%	122.75
2006-2007 Inflation Factor	3.36%	169.10
FY2007 Estimated Per Pupil		5,201.89

Charter School Student Classification	Weight	Projected 10-day	
		# of Students	Weighted Students
ECD	0.00		0.00
CD	0.00	20.00	0.00
Kindergarten	1.30	75.00	97.50
Primary	1.24	402.00	498.48
Elementary	1.00	229.00	229.00
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74	30.00	52.20
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		756.00	877.18
Projected Payment to Charter School			4,562,994.26
Budgeted for FY2006			3,171,275.16
Increased Payment to Charter School over FY2006			1,391,719.10

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CHARLESTON COUNTY SCHOOL DISTRICT
Program Support Distribution Formula
FY2007

	Primary ADM (1-3)	Primary WPU 1.24	Elem ADM (4-8)	Elem WPU 1.00	High ADM (9-12)	High WPU 1.25	Alt Learn ADM	Alt Learn WPU 1.74	Kinder ADM	Kinder WPU 1.30	Voc Adm	Voc WPU 1.29	Total ADM	Total WPU	Adjusted WPU 3.25	Allocation
PLUS SCHOOLS																
ELEMENTARY:																
Belle Hall	347.46	430.85	239.63	239.63	0.00	0.00	0.00	0.00	115.29	149.88	0.00	0.00	702.38	820.36	2,666.16	\$59,556.66
Harborview	268.11	332.46	186.74	186.74	0.00	0.00	0.00	0.00	89.47	116.31	0.00	0.00	544.32	635.51	2,065.40	\$46,136.84
James B. Edwards	330.00	409.20	250.25	250.25	0.00	0.00	0.00	0.00	99.78	129.71	0.00	0.00	680.03	789.16	2,564.78	\$57,292.07
James Island	224.43	278.29	143.60	143.60	0.00	0.00	0.00	0.00	84.76	110.19	0.00	0.00	452.79	532.08	1,729.26	\$38,628.26
Laurel Hill	513.16	636.32	0.00	0.00	0.00	0.00	0.00	0.00	259.31	337.10	0.00	0.00	772.47	973.42	3,163.62	\$70,668.86
Mt. Pleasant Academy	229.04	284.01	112.96	112.96	0.00	0.00	0.00	0.00	64.89	84.36	0.00	0.00	406.89	481.33	1,564.31	\$34,943.55
Oakland	207.02	256.70	60.76	60.76	0.00	0.00	0.00	0.00	80.33	104.43	0.00	0.00	348.11	421.89	1,371.15	\$30,628.83
Pnckney	222.76	276.22	483.53	483.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706.29	759.75	2,469.20	\$55,156.83
Stiles Point	277.26	343.80	199.00	199.00	0.00	0.00	0.00	0.00	104.87	136.33	0.00	0.00	581.13	679.13	2,207.18	\$49,304.02
Sullivans Island	175.76	217.94	115.55	115.55	0.00	0.00	0.00	0.00	43.07	55.99	0.00	0.00	334.38	389.48	1,265.82	\$28,275.88
Whitesides	318.93	395.47	207.00	207.00	0.00	0.00	0.00	0.00	122.49	159.24	0.00	0.00	648.42	761.71	2,475.56	\$55,298.96
ELEMENTARY TOTALS	3,113.93	3,861.27	1,999.02	1,999.02	0.00	0.00	0.00	0.00	1,064.26	1,383.54	0.00	0.00	6,177.21	7,243.83	23,542.45	\$525,890.76
MIDDLE:																
Moultrie	0.00	0.00	786.16	786.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	786.16	786.16	2,555.02	\$57,073.98
Carro	0.00	0.00	1,067.87	1,067.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067.87	1,067.87	3,470.58	\$77,525.68
MIDDLE TOTALS	0.00	0.00	1,854.03	1,854.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,854.03	1,854.03	6,025.60	\$134,599.66
HIGH:																
Wando	0.00	0.00	0.00	0.00	1,997.85	2,497.31	0.00	0.00	0.00	0.00	887.28	1,144.59	2,885.13	3,641.90	11,836.19	\$264,396.48
HIGH TOTALS	0.00	0.00	0.00	0.00	1,997.85	2,497.31	0.00	0.00	0.00	0.00	887.28	1,144.59	2,885.13	3,641.90	11,836.19	\$ 264,396.48
PLUS SCHOOL TOTALS	3,113.93	3,861.27	3,853.05	3,853.05	1,997.85	2,497.31	0.00	0.00	1,064.26	1,383.54	887.28	1,144.59	10,916.37	12,739.76	41,404.24	\$ 924,886.90

CHARLESTON COUNTY SCHOOL DISTRICT
Program Support Distribution Formula
FY2007

Weighting	Primary ADM (1-3)	Primary WPU 1.24	Elem ADM (4-8)	Elem WPU 1.00	High ADM (9-12)	High WPU 1.25	Alt Learn ADM	Alt Learn WPU 1.74	Kinder ADM	Kinder WPU 1.30	Voc Adm	Voc WPU 1.29	Total ADM	Total WPU	Adjusted WPU 2.00	Allocation
IMPROVEMENT SCHOOLS:																
ELEMENTARY:																
Angel Oak	190.45	236.16	130.75	130.75	0.00	0.00	0.00	0.00	73.78	95.91	0.00	0.00	394.98	462.82	925.64	\$20,677.02
Blaney	87.06	107.95	53.07	53.07	0.00	0.00	0.00	0.00	25.16	32.71	0.00	0.00	165.29	193.73	387.46	\$8,655.18
Chicora	138.96	172.31	67.47	67.47	0.00	0.00	0.00	0.00	39.44	51.27	0.00	0.00	245.87	291.05	582.10	\$13,003.04
Ellington	102.76	127.42	73.43	73.43	0.00	0.00	0.00	0.00	33.11	43.04	0.00	0.00	209.30	243.90	487.79	\$10,896.26
Minnie Hughes	75.87	94.08	44.71	44.71	0.00	0.00	0.00	0.00	29.51	38.36	0.00	0.00	150.09	177.15	354.30	\$7,914.43
Sanders Clyde	67.87	84.16	55.67	55.67	0.00	0.00	0.00	0.00	32.78	42.61	0.00	0.00	156.32	182.44	364.89	\$8,150.81
Springfield	253.37	314.18	92.24	92.24	0.00	0.00	0.00	0.00	101.16	131.51	0.00	0.00	446.77	537.93	1,075.85	\$24,032.39
Stono Park	166.44	206.39	48.56	48.56	0.00	0.00	0.00	0.00	53.16	69.11	0.00	0.00	268.16	324.05	648.11	\$14,477.40
ELEMENTARY TOTALS	1,082.78	1,342.65	565.90	565.90	0.00	0.00	0.00	0.00	388.10	504.53	0.00	0.00	2,036.78	2,413.08	4,826.15	\$107,806.53
MIDDLE:																
Fort Johnson	0.00	0.00	511.00	511.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511.00	511.00	1,022.00	\$22,829.41
Laing	0.00	0.00	449.56	449.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449.56	449.56	899.12	\$20,084.52
MIDDLE TOTALS	0.00	0.00	960.56	960.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	960.56	960.56	1,921.12	\$ 42,913.94
HIGH:																
Lincoln	0.00	0.00	0.00	0.00	87.69	109.61	0.00	0.00	0.00	0.00	62.31	80.38	150.00	189.99	379.98	\$8,488.09
West Ashley	0.00	0.00	0.00	0.00	849.09	1,061.36	0.00	0.00	0.00	0.00	1,189.62	1,534.61	2,038.71	2,595.97	5,191.94	\$115,977.54
HIGH TOTALS	0.00	0.00	0.00	0.00	936.78	1,170.98	0.00	0.00	0.00	0.00	1,251.93	1,614.99	2,188.71	2,785.96	5,571.93	\$124,465.63
IMPROVEMENT SCHOOLS TOTAL																
GRAND TOTAL	4,196.71	5,203.92	5,379.51	5,379.51	2,934.63	3,668.29	0.00	0.00	1,452.36	1,888.07	2,139.21	2,759.58	16,102.42	18,899.37	53,723.44	\$1,200,073.00

KEY STATISTICS

SDE FY 2007 BUDGET PROPOSAL As of April 11, 2006

FY 2007 PROJECTED EFA BASE STUDENT COST: \$2,367

FY 2007 PROJECTED EFA WEIGHTED PUPIL UNIT COUNT: 855,844

FY 2007 PROJECTED EFA INFLATION FACTOR: 3.36%

FY 2007 PROJECTED SE AVERAGE TEACHER SALARY: \$43,691

FY 2007 PROJECTED SC AVERAGE TEACHER SALARY: \$43,991

FY 2007 PROJECTED MINIMUM SALARY SCHEDULE INCREASE: 2.61%

FY 2006 APPROPRIATED EFA BASE STUDENT COST: \$2,290

FY 2006 APPROPRIATED EFA WEIGHTED PUPIL UNIT COUNT: 847,426

**FY 2006 APPROPRIATED EFA INFLATION FACTOR: 2.5% / 10.47% / 23.65%
\$2,234 / \$2,073 / \$1,852**

FY 2006 PROJECTED SC AVERAGE TEACHER SALARY: \$42,959

FY 2005 FUNDED BASE STUDENT COST: \$1,852

FY 2005 ACTUAL EFA WEIGHTED PUPIL UNIT COUNT: 839,967

FY 2005 ACTUAL SC AVERAGE TEACHER SALARY: \$42,189

NO	DISTRICT NAME	INDEX	NO	DISTRICT NAME	INDEX
1001	CHARLESTON 01	0.12934	4601	YORK 01	0.00441
2301	GREENVILLE 01	0.10005	4401	UNION 01	0.00383
0701	BEAUFORT 01	0.08774	3804	ORANGEBURG 04	0.00375
2601	HORRY 01	0.07534	3501	MARLBORO 01	0.00367
4001	RICHLAND 01	0.04121	2452	GREENWOOD 52	0.00358
0801	BERKELEY 01	0.02925	4203	SPARTANBURG 03	0.00350
0201	AIKEN 01	0.02732	1901	EDGEFIELD 01	0.00346
2201	GEORGETOWN 01	0.02410	3803	ORANGEBURG 03	0.00345
3701	OCONEE 01	0.02376	0160	ABBEVILLE 60	0.00343
4002	RICHLAND 02	0.02179	0901	CALHOUN 01	0.00335
3205	LEXINGTON 05	0.02052	0402	ANDERSON 02	0.00317
3901	PICKENS 01	0.02030	2103	FLORENCE 03	0.00314
4603	YORK 03	0.01957	1804	DORCHESTER 04	0.00288
2101	FLORENCE 01	0.01915	1402	CLARENDON 02	0.00267
3201	LEXINGTON 01	0.01914	3056	LAURENS 56	0.00263
1802	DORCHESTER 02	0.01735	1702	DILLON 02	0.00245
0405	ANDERSON 05	0.01510	4204	SPARTANBURG 04	0.00240
4602	YORK 02	0.01328	0403	ANDERSON 03	0.00237
4206	SPARTANBURG 06	0.01311	3203	LEXINGTON 03	0.00214
3202	LEXINGTON 02	0.01259	3401	MARION 01	0.00214
1601	DARLINGTON 01	0.01215	4101	SALUDA 01	0.00208
2901	LANCASTER 01	0.01123	3301	MCCORMICK 01	0.00200
4205	SPARTANBURG 05	0.01093	3101	LEE 01	0.00191
2801	KERSHAW 01	0.01065	0645	BARNWELL 45	0.00173
4207	SPARTANBURG 07	0.01064	2501	HAMPTON 01	0.00171
2450	GREENWOOD 50	0.01062	3204	LEXINGTON 04	0.00171
1101	CHEROKEE 01	0.00975	1401	CLARENDON 01	0.00162
4604	YORK 04	0.00935	3402	MARION 02	0.00148
0401	ANDERSON 01	0.00852	0301	ALLENDALE 01	0.00139
3805	ORANGEBURG 05	0.00841	2104	FLORENCE 04	0.00110
4202	SPARTANBURG 02	0.00785	0501	BAMBERG 01	0.00101
4317	SUMTER 17	0.00765	2105	FLORENCE 05	0.00090
1501	COLLETON 01	0.00743	2451	GREENWOOD 51	0.00085
2001	FAIRFIELD 01	0.00726	1703	DILLON 03	0.00084
4302	SUMTER 02	0.00675	2102	FLORENCE 02	0.00081
1301	CHESTERFIELD 01	0.00666	0629	BARNWELL 29	0.00079
3601	NEWBERRY 01	0.00605	0502	BAMBERG 02	0.00075
1201	CHESTER 01	0.00589	2502	HAMPTON 02	0.00072
0404	ANDERSON 04	0.00534	3407	MARION 07	0.00059
3055	LAURENS 55	0.00515	0619	BARNWELL 19	0.00052
4501	WILLIAMSBURG 01	0.00467	1701	DILLON 01	0.00048
2701	JASPER 01	0.00465	1403	CLARENDON 03	0.00047
4201	SPARTANBURG 01	0.00451			

CHARLESTON COUNTY SCHOOL DISTRICT
TY 2006 (FY 2006-2007) Projected Revenue
General Operating Fund

	2005	2006
	(July-December)	(Jan-June)
Motor Vehicle Estimated Assessments	\$ 78,699,326	\$ 71,744,658
Collection Rate	<u>0.9564</u>	<u>0.9564</u>
Total Collection Base	75,268,035	68,616,591
Millage Rate	<u>0.0911</u>	
Motor Vehicle Taxes Collected	6,856,918	
		(Current Year)
Total Estimated Real and Personal Property		\$ 2,351,763,082
Collection Rate		<u>0.9863</u>
Est. Collectable Real and Personal Property		2,319,543,928
Est. Collectable Motor Vehicles (Jan-June)		<u>68,616,591</u>
Total Collectable Est. Property Base		2,388,160,519
Millage Rate from Tax Authority		<u>0.0928</u>
Estimated Total Property Taxes		221,621,296
Motor Vehicle Taxes Collected (July-Dec)		6,856,918
Total Property Taxes		<u>221,621,296</u>
Projected Revenues		228,478,214
Less: Tax Increment Financing Districts		(5,000,000)
Less: Local Property Tax Relief		(16,955,781)
Less: Homestead Exemption		<u>(3,227,104)</u>
Projected Revenues FY 2007 @ 92.8 Mills		\$ 203,295,329
Value of a mill		\$ 2,388,161
Value of a mill For use in calculating increases (after deductions above)		\$ 2,190,682
<u>Estimate</u>		
Note:		
TY 2006 Real Property Assessment (Includes Mobile Homes)		\$ 2,152,711,851
TY 2006 Personal Property Assessment		<u>199,051,231</u>
TY 2006 Real & Personal Property Assessment		\$ 2,351,763,082
Add Growth Estimated - included here		0.00%
Total Estimated Real & Personal Property Assessment for TY 2006		\$ 2,351,763,082

CHARLESTON COUNTY SCHOOL DISTRICT
TY 2006 (FY 2006-2007) Projected Revenue
Debt Service

	2005	2006
	(July-December)	(Jan-June)
Motor Vehicle Estimated Assessments	\$ 86,865,850	\$ 77,316,320
Collection Rate	<u>0.9564</u>	<u>0.9564</u>
Total Collection Base	83,078,499	73,945,328
Millage Rate	<u>0.0158</u>	
Motor Vehicle Taxes Collected	1,312,640	
		(Current Year)
Total Estimated Real and Personal Property		\$ 2,351,763,082
Collection Rate		<u>0.9863</u>
Est. Collectable Real and Personal Property		2,319,543,928
Est. Collectable Motor Vehicles (Jan-June)		<u>73,945,328</u>
Total Collectable Est. Property Base		2,393,489,256
Millage Rate from Tax Authority		<u>0.0136</u>
Estimated Total Property Taxes		32,551,454
Motor Vehicle Taxes Collected (July-Dec)		1,312,640
Total Property Taxes		<u>32,551,454</u>
Projected Revenues		33,864,094
Less: Tax Increment Financing Districts		(500,000)
Less: Homestead Exemption		(458,998)
Less: Merchant's Inventory		(445,953)
Less: Manufacturers' Depreciation		<u>(96,863)</u>
Projected Revenues FY 2007	@	13.6 Mills
		\$ 32,362,280
Value of a mill		\$ 2,393,489
Value of a mill	For use in calculating increases (after deductions above)	\$ 2,379,579
<u><i>Estimate</i></u>		
Note:		
TY 2005 Real Property Assessment (Includes Mobile Homes)		\$ 2,152,711,851
TY 2005 Personal Property Assessment		<u>199,051,231</u>
TY 2005 Real & Personal Property Assessment		\$ 2,351,763,082
Add Growth Estimated (already included in new figures)		0.00%
Total Estimated Real & Personal Property Assessment for TY 2006		\$ 2,351,763,082

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes over FY2006
Impact to Taxpayer

Owner Occupied	FY2006 General Operating	FY2006 Debt Service	FY2006Total Debt/GOF	FY2007 1.70 mill increase- GOF	FY2007 2.20 mill decrease- Debt Service	FY2007 0.5 Total Proposed decrease
Average Home	\$264,400	\$264,400	\$264,400			
Assessment Rate - 4%	10,576	10,576	10,576			
Assessment/1,000	10.58	10.58	10.58			
Millage levy	91.1	15.8	106.9	92.8	13.6	106.4
Property Tax	\$ 963.47	\$ 167.10	\$ 1,130.57	\$ 981.45	\$ 143.83	\$ 1,125.29
Property Tax Relief Credit	<u>(307.60)</u>		<u>(307.60)</u>	<u>(307.60)</u>		<u>(307.60)</u>
Net Property Taxes	\$ 655.87	\$ 167.10	\$ 822.97	\$ 673.85	\$ 143.83	\$ 817.69
Change in \$ amount to taxpayer				\$ 17.98	\$ (23.27)	\$ (5.29)

Owner Occupied	FY2006 General Operating	FY2006 Debt Service	FY2006Total Debt/GOF	FY2007 1.70 mill increase- GOF	FY2007 2.20 mill decrease- Debt Service	FY2007 0.5 Total Proposed decrease
Home Value	\$100,000	\$100,000	\$100,000			
Assessment Rate - 4%	4,000	4,000	4,000			
Assessment/1,000	4.00	4.00	4.00			
Millage levy	91.1	15.8	106.9	92.8	13.6	106.4
Property Tax	\$ 364.40	\$ 63.20	\$ 427.60	\$ 371.20	\$ 54.40	\$ 425.60
Property Tax Relief Credit	<u>(307.60)</u>		<u>(307.60)</u>	<u>(307.60)</u>		<u>(307.60)</u>
Net Property Taxes	\$ 56.80	\$ 63.20	\$ 120.00	\$ 63.60	\$ 54.40	\$ 118.00
Change in \$ amount to taxpayer				\$ 6.80	\$ (8.80)	\$ (2.00)