



**Charleston County
School District
FY 2008 Budget
Supporting the Charleston
Plan for Excellence**

Presented by:

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Chief Financial Officer
June 18, 2007

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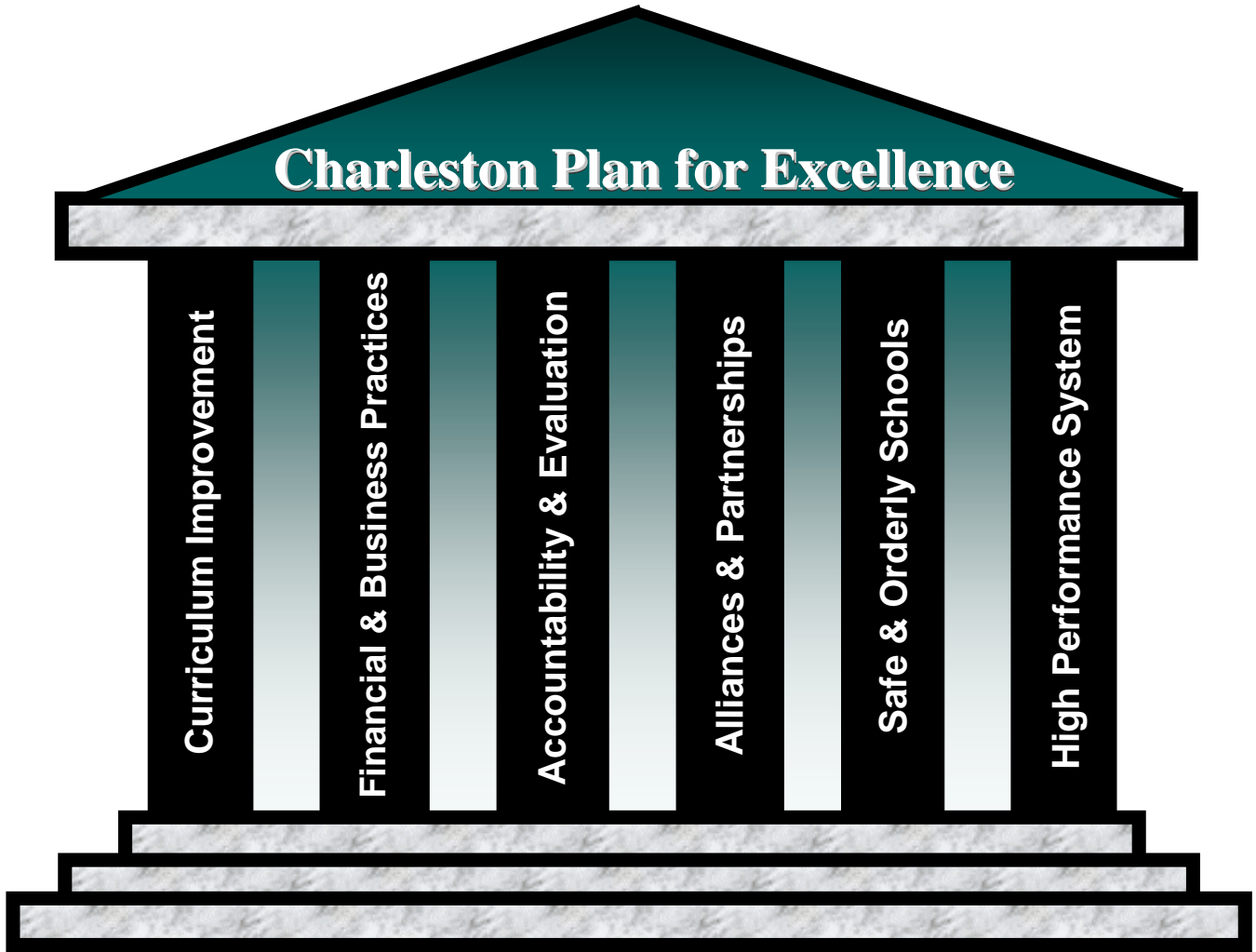
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**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 OPERATING BUDGET
PRELIMINARY ASSUMPTIONS**

- 1. Growth in assessed value will increase 2.6%.**
- 2. An estimated operating millage levy of 95.8 mills is needed to support the FY2008 budget.
This represents an estimated increase of 3.0 mills over the current 92.8 mills.**
- 3. An estimated debt service millage levy of 18.4 mills is needed to support the FY2008 budget.
This represents an estimated increase of 4.8 mills over the current 13.6 mills.**
- 4. The total millage for the FY2008 General Operating and Debt Service budgets reflects a 7.8 mill increase.**
- 5. The value of a mill in the General Operating Fund will be \$2,429,675.**
- 6. 10-day enrollment for FY2008 is estimated to decrease by 31 students under the FY2007 actual 10-day enrollment.**
- 7. State EFA inflation factor will be 4.6%.**
- 8. Base student cost used in calculating the Education Finance Act is \$2,476 up from the current \$2,367.**
- 9. State weighted units (students) will be 864,550 up from the current 855,844.**
- 10. CCSD's Index of Tax Paying Ability will be .14882 up from the current .12934. 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 \$31.4 million, a decrease of \$12.6 million from the current \$44.1 million.**
- 12. The State Legislature will fund a \$10.4 Million EFA Hold Harmless for CCSD.**
- 13. The District will have seven charter schools in FY2008. Six continuing from FY2007 and one, Sea Island Youthbuild, is a new charter school for FY2008. The increased allocations to charter schools and the addition of the converted school results in increased expenditures of \$4,406,685.**
- 14. Teacher salaries will increase an average of 3.31% as a Cost of Living Adjustment (COLA). Eligible teachers will also receive a 2.0% step increase for an estimated average increase of 5.31%.**
- 15. Non-teaching employees will receive a Cost of Living Adjustment (COLA) salary increase of 3.31 %.**
- 16. The Palmer & Cay salary study will be implemented for the third and final phase of the implementation in August 2007 for teachers.**
- 17. The Palmer & Cay salary study will be implemented for the second year implementation for administrators once accountability standards are approved.**

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Charleston County School District FY2008 Budget Calendar

Revised 2nd Reading FY2008 Budget
June 18, 2007

December 2006						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2007						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2007						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March 2007						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2007						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May 2007						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 2007						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July 2007						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November/December 2006

Develop budget process

January 2007

- 11 Leadership team budget workshop
- 19 Leadership team budget workshop
- 20 Leadership team budget workshop
- 23 Leadership team budget workshop
- 25 95th day of school-counts taken for enrollment projection meeting
- 26 Magnet school information due
- 29 Board workshop
- 31 Central Office staff allocations due to HR Recruitment & Staffing

February 2007

- 1 Leadership team budget workshop
- 5 Board workshop
- 6 10-day projection meetings
- 16 Leadership team budget workshop
- 20 Leadership team budget workshop
- 22 Title I addendum due to Title I Office for School Renewal Plans (School Improvement schools)
- 27 Leadership team budget workshop

March 2007

- 1 Title I addendum due to SDE for School Renewal Plans (School Improvement schools)
- 2 School Renewal Plans due to Associates for approval
- 2 Teachers notified of non-renewal contracts
- 5 Final Teacher Evaluation due to Teacher Evaluation office
- 8 Distribute budget input worksheets to schools to include Contract Recommendation forms (Includes all staff)
- 8 Distribute Special Revenue & EIA allocations to schools
- 8 Electronic distribution of staff allocation

- 10 sheets – **GOF ONLY**
- 10 Teacher Recruitment Fair – Burke High School (9 am to noon)
- 16 Princ, Asst Princ & Guid Director contract recommendations due back to HR Operations
- 16 School Renewal Plans due to Leadership Office
- 20 School budgets due to Associate Superintendents for all funding sources – this should include the Contract Recommendation Forms
- 22 School budgets due to Budget Office for all funding sources – this should include the Contract Recommendation Forms – **5 PM**
- 23 Central Office budgets due to Budgeting Office – including staff listing – **5 PM**
- 27 Associates prepare RIF lists of certified staff

April 2007

- 2-6 SPRING BREAK
- 12 Princ, Asst Princ & Guid Director contracts issued
- 12 Contracts issued to teachers
- 15 ALL certified contracts must be delivered**
- 23 School Renewal Plans sent to Board
- 24 School Renewal Plans sent to SDE
- 25 Princ, Asst Princ & Guid Director contracts due back to Associates
- 25 Teacher contracts due back to principals
- 27 Teacher contracts due back to Associates

May 2007

- 1 Teacher contracts due back to HR Operations
- 14 Preliminary presentation of budget
- 15 Budget Forum- St. Andrews Middle
- 16 Budget Forum – North Charleston High
- 17 Budget Forum – Wando Cafeteria
- 21 Public Hearing on Budget
- 22 Budget Forum – Ft Johnson Middle
- 24 Retirees' Banquet

Charleston County School District FY2008 Budget Calendar

- 29 1st Reading of Budget
- 29 Teacher contracts sent to Board
- 30 Budget Forum – Baptist Hill Cafeteria

June 2007

- 4 Budget Forum – Burke Cafeteria
- 18 2nd Reading of Budget
- 25 Begin processing FY2008 purchase orders

CHARLESTON COUNTY SCHOOL DISTRICT
Budget Summary-General Operating & Debt Service
FY2007 to FY2008

EXPENDITURES

	FY2007	FY2008	Variance
	<u>Budget</u>	<u>Budget</u>	
General Operating	\$308,402,630	\$321,154,958	\$12,752,328
Debt Service	<u>52,690,493</u>	<u>58,127,472</u>	<u>5,436,979</u>
Total	\$361,093,123	\$379,282,430	\$18,189,307

AD VALOREM TAXES REQUIRED

	FY2007		FY2008		Variance	
	Tax Amount	Mills	Tax Amount	Mills	Tax Amount	Mills
General Operating	\$203,295,329	92.8	\$214,101,674	95.8	\$10,806,345	3.0
Debt Service	<u>32,362,280</u>	<u>13.6</u>	<u>45,597,459</u>	<u>18.4</u>	<u>13,235,179</u>	<u>4.8</u>
Total	\$235,657,609	106.4	\$259,699,133	114.2	\$24,041,524	7.8

CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2007-08

The fiscal year 2008 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 07/01/07	\$ 14,643,451	\$ 32,117	\$ 0	\$ 71,123,087	\$ 521,718,552	\$ 2,944,272	\$ 610,461,479
Local	\$ 219,451,642	\$ 5,550,171	\$ 0	\$ 50,642,912	\$ 0	\$ 6,644,069	\$ 282,288,794
State	88,157,175	5,000,465	37,435,712	0	0	31,302	130,624,654
Federal	281,292	36,056,136	0	0	0	12,114,399	48,451,826
Transfers In*	8,799,828	3,873,966	0	3,920,385	2,372,000	1,472,142	20,438,321
Total Revenue	\$ 316,689,938	\$ 50,480,737	\$ 37,435,712	\$ 54,563,297	\$ 2,372,000	\$ 20,261,912	\$ 481,803,596
Total Funds Available	\$ 331,333,389	\$ 50,512,854	\$ 37,435,712	\$ 125,686,384	\$ 524,090,552	\$ 23,206,184	\$ 1,092,265,075
APPROPRIATIONS:							
Instructional Services	\$ 172,449,427	\$ 21,659,051	\$ 24,987,468	\$ 0	\$ 0	\$ 0	\$ 219,095,946
Support Services	121,264,046	21,615,585	6,201,175	0	0	19,029,020	168,109,826
Community Services	128,089	5,845,840	0	0	0	0	5,973,930
Transfers Out	25,279,369	1,360,261	6,247,070	0	0	1,232,891	34,119,591
Reserves	2,034,026	0	0	0	0	0	2,034,026
Debt Service	0	0	0	58,127,472	0	0	58,127,472
Capital Projects	0	0	0	0	119,017,605	0	119,017,605
Total Appropriations	\$ 321,154,958	\$ 50,480,737	\$ 37,435,712	\$ 58,127,472	\$ 119,017,605	\$ 20,261,912	\$ 606,478,396
Estimated Fund Balance 6/30/08	\$ 10,178,431	\$ 32,117	\$ 0	\$ 67,558,912	\$ 405,072,947	\$ 2,944,272	\$ 485,786,679

* EIA Transfers of \$6,215,070 are reflected here for Teacher Salaries & Fringe.

** The GOF Estimated Fund Balance will increase to \$11,562,457 with the addition of FY08 reserve for Fund Balance.

Charleston County School District
PRELIMINARY REVENUE BUDGET COMPARISON
FY200-07 TO FY2007-08
General Operating Fund

	<u>FY 2007</u>	<u>% of</u>	<u>Proposed</u>	<u>% of</u>	<u>Increase /</u>	<u>% of</u>	
	<u>Budget</u>	<u>Total</u>	<u>FY 2008</u>	<u>Total</u>	<u>(Decrease)</u>	<u>Increase/</u>	
			<u>Budget</u>	<u>Total</u>		<u>Decrease</u>	
LOCAL SOURCES:							
Levies for Current Operations	\$ 203,295,329	65.9%	\$ 214,101,674	66.7%	\$ 10,806,345	5.3%	95.8 mills
Delinquent Taxes/Fee in Leiu	3,000,000	1.0%	3,000,000	0.9%	\$ -	0.0%	
Regular Day School From Patrons	-	0.0%	-	0.0%	\$ -	0.0%	
Interest on Investments	950,000	0.3%	950,000	0.3%	\$ -	0.0%	
Rentals / Lease	376,399	0.1%	150,000	0.0%	\$ (226,399)	-60.1%	
Contributions and Private Donations	10,000	0.0%	194,968	0.1%	\$ 184,968	1849.7%	
Receipt of Insurance Proceeds	52,728	0.0%	50,000	0.0%	\$ (2,728)	-5.2%	
Refund of Prior Year's Expenditures	15,000	0.0%	900,000	0.3%	\$ 885,000	5900.0%	
Miscellaneous (tuition, other, etc.)	100,000	0.0%	100,000	0.0%	\$ -	0.0%	
Payments from Other Governments	3,000	0.0%	5,000	0.0%	\$ 2,000	66.7%	
TOTAL LOCAL SOURCES	\$ 207,802,456	67.4%	\$ 219,451,642	68.3%	\$ 11,649,186	5.6%	
STATE SOURCES:							
Handicapped Transportation	\$ 25,000	0.0%	\$ 25,000	0.0%	\$ -	0.0%	
Home Instruction	3,000	0.0%	3,000	0.0%	\$ -	0.0%	
School Bus Driver's Salary	2,079,554	0.7%	2,143,550	0.7%	\$ 63,996	3.1%	
Employer Contribution-(Fringe)	13,547,385	4.4%	13,354,289	4.2%	\$ (193,096)	-1.4%	
Retiree Insurance	4,202,415	1.4%	4,938,809	1.5%	\$ 736,394	17.5%	
Other restricted Grants	-	0.0%	-	0.0%	\$ -	0.0%	
Reimbursement for District services	-	0.0%	-	0.0%	\$ -	0.0%	
Other Unrestricted Grants	-	0.0%	-	0.0%	\$ -	0.0%	
Education Finance Act	44,117,242	14.3%	31,474,685	9.8%	\$ (12,642,557)	-28.7%	
Hold Harmless for EFA *	-	0.0%	10,438,487	3.3%	\$ 10,438,487	0.0%	
Local Property Tax Relief	16,955,781	5.5%	20,289,850	6.3%	\$ 3,334,069	19.7%	
Homestead Exemption	3,227,104	1.0%	3,541,168	1.1%	\$ 314,064	9.7%	
Merchant's Inventory Tax	1,948,337	0.6%	1,948,337	0.6%	\$ -	0.0%	
EIA Teacher Salary (350)	5,683,234	1.8%	5,170,177	1.6%	\$ (513,057)	-9.0%	
EIA Fringe (355)	1,085,498	0.4%	1,044,893	0.3%	\$ (40,605)	-3.7%	
Hold Harmless for EIA Tchr Salary/Fringe	-	0.0%	-	0.0%	\$ -	0.0%	
Local School Innovation Fund	-	0.0%	-	0.0%	\$ -	0.0%	
Other State Revenue	-	0.0%	-	0.0%	\$ -	0.0%	
TOTAL STATE SOURCES	\$ 92,874,550	30.1%	\$ 94,372,245	29.4%	\$ 1,497,695	1.6%	
FEDERAL SOURCES:							
Maintenance & Operations (PL 874)	\$ 535,123	0.2%	\$ 106,861	0.0%	\$ (428,262)	-80.0%	
US Forest Commission Revenues	174,431	0.1%	174,431	0.1%	\$ -	0.0%	
Other Federal Revenue	-	0.0%	-	0.0%	\$ -	0.0%	
TOTAL FEDERAL SOURCES	\$ 709,554	0.2%	\$ 281,292	0.1%	\$ (428,262)	-60.4%	
TOTAL REVENUE ALL SOURCES	\$ 301,386,560	97.7%	\$ 314,105,179	97.8%	\$ 12,718,619	4.2%	
TRANSFERS:							
Sale of Fixed Assets	25,000	0.0%	25,000	0.0%	\$ -	0.0%	
Transfer from Pupil Activity Fund	-	0.0%	-	0.0%	\$ -	0.0%	
Transfer from Barnwell Fund	500,000	0.2%	552,509	0.2%	\$ 52,509	10.5%	
Transfer from Fund 516 Surplus Property Sale	-	0.0%	-	0.0%	\$ -	0.0%	
Indirect Cost (Food Service)	800,000	0.3%	1,036,000	0.3%	\$ 236,000	29.5%	
Indirect Cost (Special Revenue)	750,000	0.2%	971,250	0.3%	\$ 221,250	29.5%	
Other Transfers	-	0.0%	-	0.0%	\$ -	0.0%	
TOTAL TRANSFERS IN	\$ 2,075,000	0.7%	\$ 2,584,759	0.8%	\$ 509,759	24.6%	
Carry over funds	4,941,070	1.6%	4,465,020	1.4%	\$ (476,050)	-9.6%	
TOTAL CARRY OVER FUNDS	\$ 4,941,070	1.6%	\$ 4,465,020	1.4%	\$ (476,050)	-9.6%	
GRAND TOTAL	\$ 308,402,630	100.0%	\$ 321,154,958	100.0%	\$ 12,752,328	4.1%	

* Projected using Senate version and assuming SDE Hold Harmless

CHARLESTON COUNTY SCHOOL DISTRICT

Required Maintenance of Local Effort

(Based on estimates submitted to SC Department of Education by local school districts, April 2007)

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 2007-08

	Current Year Estimated Revenues*	Next Year Inflation Factor	Current Year 135-day ADM	Next Year Estimated Per Pupil	Estimated 135-day ADM	Estimated Year Local Effort Required	Next Year Proposed Amount**	Variance
FY2008	\$229,567,573	1.04600	40,912	\$5,869.37	40,892	\$240,010,294	\$242,881,029	\$ 2,870,735.37

FY2007

* Comprised of the following revenue line items

\$201,979,465	Taxes for current operations (Ad valorem)
\$5,091,540	Delinquent taxes
\$0	Revenue in Lieu of Taxes
\$16,955,781	Local Property Tax Relief
\$3,592,450	Homestead Exemption
\$1,948,337	Merchant's Inventory Tax
\$229,567,573	Current year estimated Revenues

FY2008

** Comprised of the following revenue line items

\$214,101,674	Taxes for current operations (Ad valorem)
\$3,000,000	Delinquent taxes
\$0	Revenue in Lieu of Taxes
\$20,289,850	Local Property Tax Relief
\$3,541,168	Homestead Exemption
\$1,948,337	Merchant's Inventory Tax
\$242,881,029	Next Year Proposed Amount

**GENERAL OPERATING FUND BUDGET
ESTIMATED EXPENDITURE CHANGES**

FY2007 Expenditure Budget **\$ 308,402,630**

State Mandated

Teacher COLA @ 3.31%	\$3,885,172	
Teacher Step approx 2%	2,413,150	
Retirement @ 1% increase	1,002,741	
Charter Schools	<u>4,406,685</u>	
Total State mandated		11,707,748

CCSD Commitments

Capitol School support	709,138	
Early Childhood program	1,000,000	
Change in teacher vacancy salaries	1,169,890	
Property Services contract	400,571	
Water & Sewer	158,700	
Property Insurance	639,370	
Student Transportation contract	799,696	
Electric & gas	262,000	
Non-teacher COLA @ 3.31%	<u>1,599,353</u>	
Total CCSD Commitments		6,738,718

Total expenditure increases projected **18,446,465**

FY2008 Preliminary Expenditure Budget **\$ 326,849,095**

**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING FUND BUDGET
Preliminary Reductions & Eliminations**

FY2008 Preliminary Expenditure Budget **\$326,849,095**

Estimated changes to Expenditure Budget

Computer leases deferred	(\$1,290,967)
Telephones	(144,590)
CEP contract reduction	(400,000)
Reduction to Fund Balance set aside	(1,700,000)
Reductions to central office budgets	(323,774)
Reduction of driver and warehouse salaries	(210,345)
Reduction of assistants (decrease in need)	(262,916)
Reduction of service worker salary	(57,227)
Reduction in staffing contingency	(459,990)
Other reductions	<u>(3,513,628)</u>

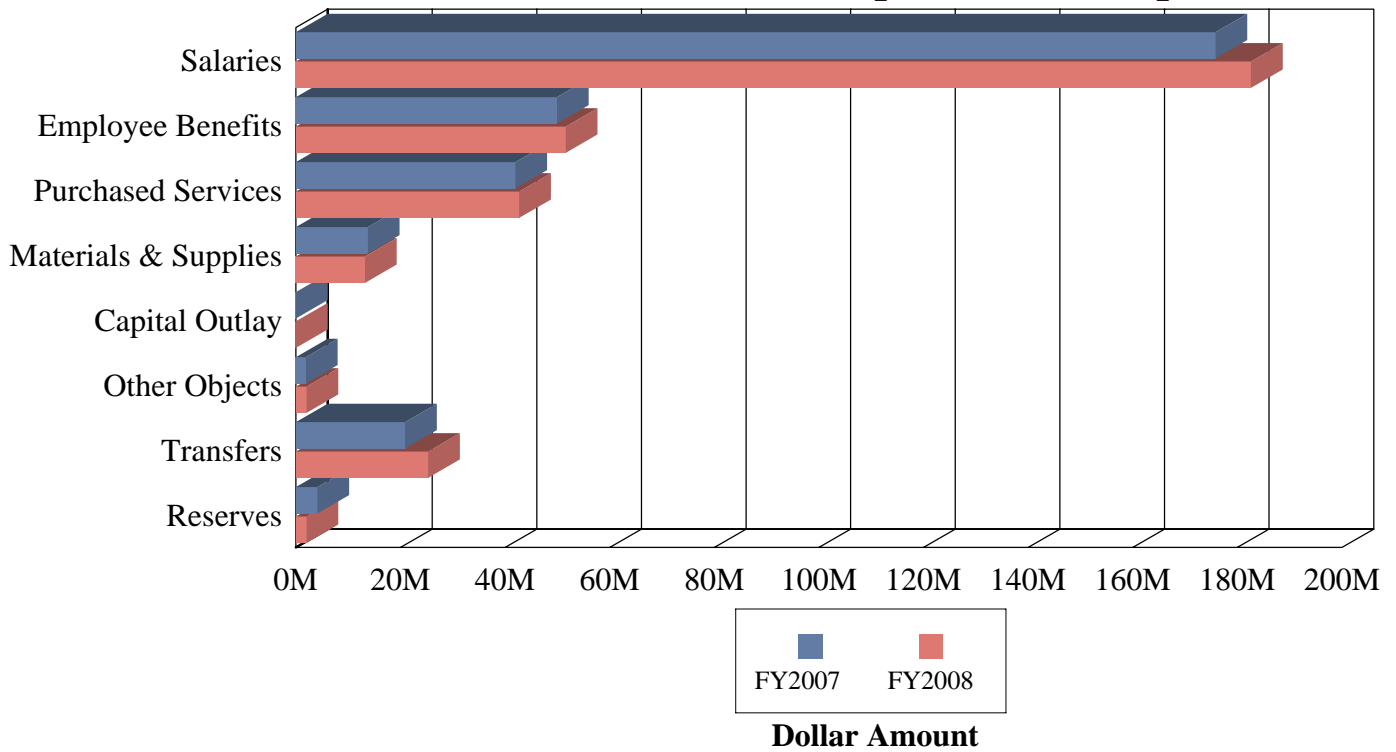
Total preliminary expenditure reductions **(8,363,438)**

FY2008 Preliminary Expenditure Budget **\$318,485,658**

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 EXPENDITURE BUDGET
GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2007 Original Budget</u>	<u>FY2008 Projected Budget</u>
Salaries	\$ 175,815,230	\$ 185,131,789
Employee Benefits	49,914,226	51,600,491
Purchased Services	41,962,498	42,707,249
Materials & Supplies	13,762,669	13,199,974
Capital Outlay	21,600	(943,137)
Other Objects	1,930,703	2,145,197
Transfers	20,875,568	25,279,369
Reserves	4,120,135	2,034,026
GRAND TOTAL	\$ 308,402,630	\$ 321,154,958

FY2007 & FY2008 GOF Expenditure Comparison



CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON

Revised 2nd Reading FY2008 Budget
 June 18, 2007

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 6,157,820	\$ 6,305,840	\$ 148,020
111	PRINCIPAL/AST PRINCIPAL SAL	9,148,043	10,107,680	833,937
112	TEACHER/PROFESSIONAL ED SALARY	120,746,196	129,208,898	6,282,072
113	PROFESSIONAL OTHER SALARY	4,669,939	4,619,114	(50,825)
114	TECHNICAL SALARY	1,714,008	2,191,305	477,297
115	TEACHER AST/CLERICAL SALARY	19,933,654	19,786,064	(147,590)
116	CRAFTS AND TRADES SALARY	4,739,359	4,864,650	125,291
117	BUS DRIVER/APPRENTICE SALARY	564,821	358,600	(206,221)
119	SERVICE WORK SALARY	2,671,724	2,615,619	(56,105)
	TOTAL REGULAR SALARIES	\$ 170,345,564	\$ 180,057,771	\$ 7,405,878
120	TEMPO SALARY - ADMIN	\$ 0	\$ 48,490	\$ 48,490
122	TEMPO SAL - SUBSTITUTE TEACHER	1,986,609	1,986,609	0
124	TEMPO SALARY - TECHNICAL	0	1,200	1,200
125	TEMPO SAL TEACHER AST/CLERICAL	377,979	427,927	49,947
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 2,364,589	\$ 2,464,226	\$ 99,637
134	OVERTIME SALARY - TECHNICAL	\$ 2,517	\$ 3,674	\$ 1,157
135	OVERTIME SALARY - T AST/CLER	91,242	75,337	(15,904)
136	OVERTIME SALARY - WORKER	111,450	142,950	31,500
137	OVERTIME SALARY - BUS DR/APN	0	4,050	4,050
139	OVERTIME SALARY - SERVICE WORK	60,000	60,000	0
	TOTAL OVERTIME SALARIES	\$ 265,209	\$ 286,012	\$ 20,803
142	SUPPLEMENTAL SALARY	\$ 2,839,869	\$ 2,323,780	\$ (745,408)
	TOTAL SUPPLEMENTAL SALARIES	\$ 2,839,869	\$ 2,323,780	\$ (745,408)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 15,712,772	\$ 15,654,175	\$ (58,596)
220	EMPLOYEE RETIREMENT	18,875,755	19,789,829	914,074
230	SOCIAL SECURITY	12,752,521	13,180,573	428,052
260	UNEMPLOYMENT COMPENSATION TAX	300,000	300,005	5
270	WKRS COMP - REIMB FR OTHR FUND	58,802	75,828	17,026
271	WKRS' COMP - ASSESSMENTS	844,072	850,000	5,928
272	WRKRS' COMP - PREMIUMS	208,252	210,000	1,748
273	WRKRS' COMP - MEDICAL PAYMENTS	773,414	775,000	1,586
274	WRKRS' COMP-SETTLEMENTS/LEGAL	150,000	500,000	350,000
275	WRKRS' COMP-TTD PAYMENTS	215,460	240,000	24,540
290	OTHER BENEFITS	23,179	25,080	1,902
	TOTAL FRINGE BENEFITS	\$ 49,914,226	\$ 51,600,491	\$ 1,686,264
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 581,493	\$ 854,966	\$ 273,473
311	INSTRUCTIONAL SERVICES	3,799,532	3,414,296	(385,236)
312	INSTRUCTIONAL PROGRAMS	47,080	88,996	41,916
313	STUDENT SERVICES	24,254	0	(24,254)
315	MANAGEMENT SERVICES	382,974	336,178	(46,796)
316	DATA PROCESSING SERVICES	264	264	0
317	STATISTICAL SERVICES	2,225	1,395	(830)
318	AUDIT FEES	84,160	108,050	23,890
319	LEGAL SERVICES	581,557	578,557	(3,000)
320	PROPERTY SERVICES	8,783,253	9,183,824	400,571

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
321	PUBLIC UTIL SVS WATER/SEWAGE	\$ 919,200	\$ 1,077,900	\$ 158,700
322	SUBSTITUTE DAY PORTERS	128,592	123,123	(5,469)
323	REPAIRS AND MAINTENANCE SRVS	3,088,650	2,807,865	(280,786)
324	PROPERTY INSURANCE	4,262,468	4,901,838	639,370
325	RENTALS/LEASE	426,257	482,124	55,867
326	ADDITIONAL DAY PORTERS	735,428	730,047	(5,382)
328	COMPUTER LEASE	2,970,024	1,679,057	(1,290,966)
329	OTHER PROPERTY SERVICES	286,582	306,092	19,510
331	STUDENT TRANSPORTATION	8,238,464	9,038,160	799,696
332	IN STATE TRAVEL	548,508	546,225	(2,284)
333	CURRICULUM FIELD TRIP TRANSPRT	16,606	7,400	(9,206)
334	EXTRA-CURRICULAR FIELD TRIP TR	0	0	0
336	CAR ALLOWANCE IN LIEU OF MILEG	46,800	48,000	1,200
338	OUT OF STATE TRAVEL	141,614	156,614	15,000
339	OTHER TRANSPORTATION SERVICES	10,314	8,420	(1,894)
340	COMMUNICATION (TELEPHONE)	1,337,221	1,192,631	(144,590)
342	PAGER/CELL PHONE RENT/MESG SYS	136,300	175,649	39,348
345	TECHNOLOGY PURCHASED SERVICES	2,431,534	2,642,830	211,296
350	ADVERTISING	54,908	48,284	(6,624)
360	PRINTING AND BINDING	1,438,707	1,630,360	191,653
395	OTHER PROFESS/TECHNICAL SERV.	32,110	30,610	(1,500)
399	OTHER PURCHASED SERVICES	425,418	507,495	82,077
	TOTAL PURCHASE SERVICES	\$ 41,962,498	\$ 42,707,249	\$ 744,750

MATERIALS & SUPPLIES

410	SUPPLIES	\$ 5,579,881	\$ 4,870,700	\$ (709,181)
412	POSTAGE	48,264	77,288	29,024
420	TEXTBOOKS	8,000	5,000	(3,000)
430	LIBRARY BOOKS	404,404	362,326	(42,078)
440	PERIODICALS	58,496	32,887	(25,609)
445	TECHNOLOGY SUPPLIES	227,254	328,451	101,197
446	TECHNOLOGY SOFTWARE	1,033,132	1,006,351	(26,781)
447	TECHNOLOGY COMPUTERS	142,196	140,950	(1,246)
448	TECHNOLOGY PERIPHERALS	53,528	69,764	16,236
470	ENERGY	8,449,500	8,711,500	262,000
471	FUEL OIL	25,650	23,550	(2,100)
472	GASOLINE	727,164	565,008	(162,157)
490	OTHER SUPPLIES AND MATERIALS	5,200	6,200	1,000
499	EIA FUNDS TO BE REDIRECTED	\$ (3,000,000)	\$ (3,000,000)	\$ 0
	TOTAL MATERIALS & SUPPLIES	\$ 13,762,669	\$ 13,199,974	\$ (562,695)

CAPITAL OUTLAY

530	IMPROVEMENTS OTHER THAN BLDGS	\$ 0	\$ (1,200,000)	\$ (1,200,000)
540	EQUIPMENT	\$ 14,100	\$ 83,137	\$ 69,037
545	TECHNOLOGY EQUIP	7,500	157,000	149,500
550	VEHICLES	0	16,726	16,726
580	MOBILE CLASSROOMS	0	0	0
	TOTAL CAPITAL OUTLAY	\$ 21,600	\$ (943,137)	\$ (964,737)

OTHER OBJECTS

640	ORGANIZATION MEMSHP DUES/FEES	71,028	85,510	14,482
650	LIABILITY/TORT INSURANCE	640,820	977,292	234,822
651	LITIGATION AND SETTLEMENTS	500,000	300,000	(200,000)
690	OTHER OBJECTS	45,310	108,675	63,365
692	SOLID WASTE FEE	673,520	673,520	0

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
699	OTHER OBJECTS - SUPT.	\$ 25	\$ 200	\$ 175
	TOTAL OTHER OBJECTS	\$ 1,930,703	\$ 2,145,197	\$ 112,844
<u>TRANSFERS</u>				
710	FUND MODIFICATIONS	\$ 2,837,740	\$ 2,834,857	\$ (2,884)
720	TRANSITS	18,037,828	22,444,513	4,406,685
	TOTAL TRANSFERS	\$ 20,875,568	\$ 25,279,369	\$ 4,403,801
<u>RESERVES</u>				
910	RESERVE FOR FUND BALANCE	\$ 3,010,145	\$ 1,384,026	\$ (1,626,119)
920	RESERVED - STAFFING	959,990	500,000	(459,990)
930	RESERVES - UNANTICIPATED EXP	150,000	150,000	0
940	PY CANCELED PO RECOVERY	0	0	0
	TOTAL RESERVES	\$ 4,120,135	\$ 2,034,026	\$ (2,086,109)
	GRAND TOTAL ALL OBJECTS	\$ 308,402,630	\$ 321,154,958	\$ 10,115,028

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

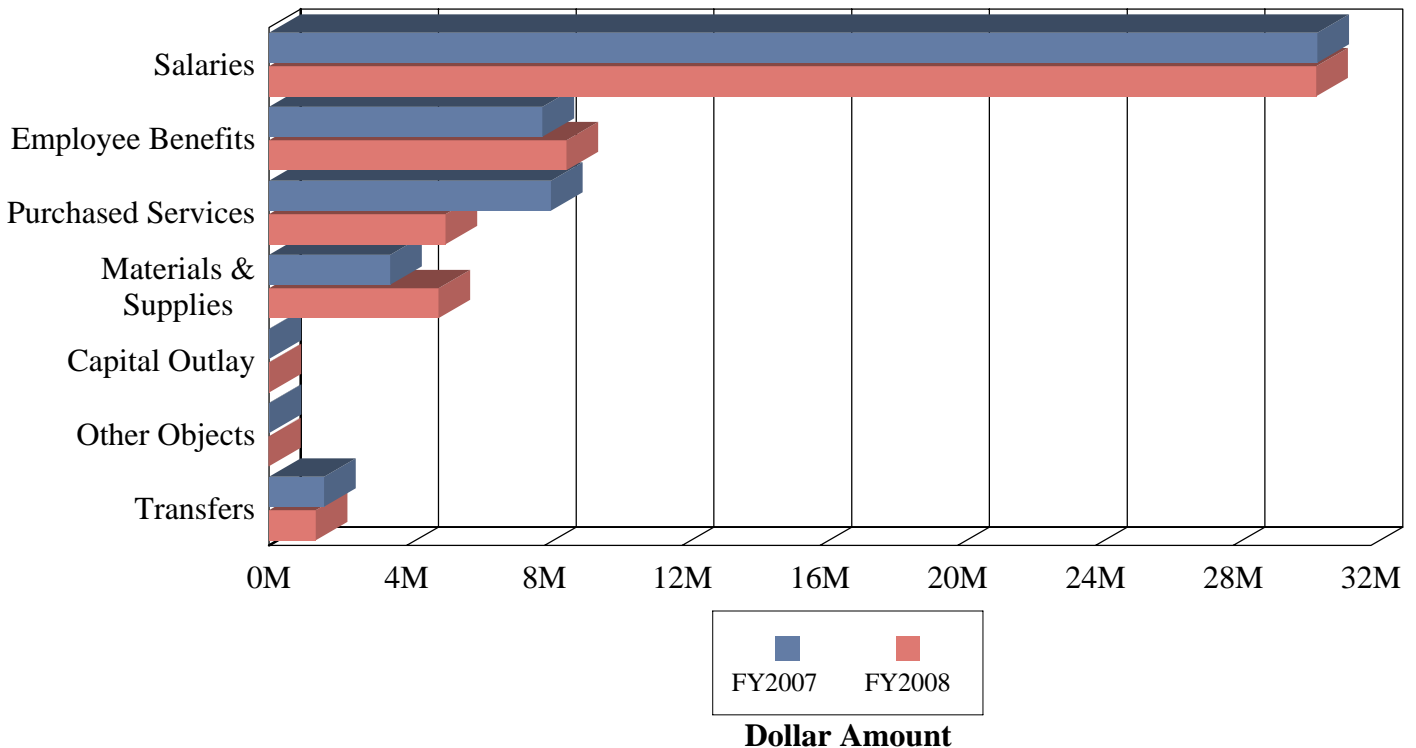
FUND NUM.	CATEGORY	FY2006-07 ORIGINAL BUDGET	FY2007-08 PROJECTED BUDGET	FY2007 TO FY2008 VARIANCE
201	TITLE I (84.010)	\$ 15,719,400	\$ 15,679,020	\$ (40,380)
203	IDEA	13,247,087	12,066,018	(1,181,069)
205	PRESCHOOL - FEDERAL (84.173)	405,820	374,527	(31,293)
207	VOCATIONAL EDUCATION (84.048)	986,886	882,700	(104,186)
209	DRUG & VIOLENCE PREV (84.186)	438,695	278,301	(160,394)
218	READING FIRST	1,524,633	627,924	(896,710)
220	BEFORE & AFTER SCHOOL DAY CARE	4,734,078	3,873,966	(860,112)
224	21st CENTURY COMMUNITY LEARN	359,661	566,997	207,336
241	TITLE VI,V,Cal for Dist(84.298	601,908	94,496	(507,412)
243	ADULT EDUCATION FEDERAL 84.002	293,838	293,838	-
249	LEARN & SERVE AMERICA 94.004	30,000	4,500	(25,500)
256	HOMELESS CHILDREN GRANT 84.196	98,168	60,000	(38,168)
263	COMPREHENSIVE SCH REFORM84.332	40,517	0	(40,517)
264	TITLE III - ESOL	136,696	143,791	7,095
267	TITLE II IMPROV TCHR QUALITY	2,865,729	3,075,015	209,285
271	EARLY HEAD START	34,382	68,682	34,300
294	PROFOUNDLY MENTALLY HANDICAP	8,590	8,590	-
299	ROTC	974,279	748,149	(226,130)
803	MEDICAID	1,249,349	1,344,821	95,473
811	MATERIAL RESOURCE CENTER	5,000	7,855	2,855
813	SCHOOL NURSE TRAINING	-	381	381
816	PROJECT INQUIRY	35,719	0	(35,719)
825	SC GEARUP	-	485,568	485,568
833	TUITION KINDERGARTEN	-	52,944	52,944
839	SPACE PROGRAM	-	137,303	137,303
840	NEW MORNING FOUND @ BURKE	18,697	0	(18,697)
841	HEAD START COLLABORATION	696,790	777,738	80,948
842	HEAD START CHILD & FAMILY DEV	-	54,010	54,010
855	COMMUNITY EDUCATION	1,866,707	1,866,707	-
856	ALCOHOL ABUSE	207,818	446,334	238,516
857	TEACHER QUALITY ENHANCEMENT	11,910	0	(11,910)
858	STATE IMPROVEMENT GRANT	211,463	0	(211,463)
861	ADULT EDUCATION LOCAL	235,000	235,000	-
865	PTSA FUNDS	-	34,880	34,880
875	SAFE SCHOOLS & HEALTHY KIDS	842,046	0	(842,046)
878	SMALLER LEARNING COMM	63,064	0	(63,064)
881	CORNERSTONE MEDICAID NURSES	172,076	728,012	555,936
905	CAREER & TECHNOLOGY EQUIP	367,579	374,106	6,527
908	REFURBISHING SCIENCE KITS	143,846	143,846	-
914	ADULT EDUCATION LITERACY	47,631	47,631	-
916	ADEPT	140,593	160,994	20,400
918	ADULT EDUCATION BASIC	9,000	9,409	409
921	GED ONLINE MINI GRANT	-	13,071	13,071
928	EEDA CAREER SPECIALISTS	557,407	1,344,675	787,268
932	EAA COMPREHENSIVE REMEDIATION	7,326	0	(7,326)
937	STUDENT HEALTH & FITNESS	-	430,680	430,680

FUND NUM.	CATEGORY	FY2006-07 ORIGINAL BUDGET	FY2007-08 PROJECTED BUDGET	FY2007 TO FY2008 VARIANCE
960	K-5 ENHANCEMENT PROGRAM	\$ 1,674,836	\$ 2,196,500	\$ 521,664
967	6-8 ENHANCEMENT	111,700	249,374	137,674
980	Early Childhood (First Steps)	111,462	0	(111,462)
982	ESL FOR PARENTS (FIRST STEPS)	33,330	16,711	(16,619)
983	FAMILY LIT (FIRST STEPS)	105,597	99,747	(5,850)
984	FIRST STEPS - COORDINATORS	307,373	325,998	18,625
		\$ 51,733,687	\$ 50,480,737	\$ (1,252,949)

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 EXPENDITURE BUDGET
SPECIAL REVENUE FUND**

<u>CATEGORY</u>	<u>FY2007 Original Budget</u>	<u>FY2008 Projected Budget</u>
Salaries	\$ 30,444,001	\$ 30,408,104
Employee Benefits	7,939,912	8,640,535
Purchased Services	8,189,665	5,128,191
Materials & Supplies	3,519,374	4,924,272
Capital Outlay	16,000	16,000
Other Objects	22,500	3,374
Transfers	1,602,235	1,360,261
GRAND TOTAL	\$ 51,733,687	\$ 50,480,737

FY2007 & FY2008 GOF Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

Revised 2nd Reading FY2008 Budget
June 18, 2007

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 1,390,894	\$ 1,407,420	\$ 16,526
111	PRINCIPAL/AST PRINCIPAL SAL	626,107	829,443	203,336
112	TEACHER/PROFESSIONAL ED SALARY	18,200,589	20,464,317	2,263,729
113	PROFESSIONAL OTHER SALARY	3,285,800	4,052,858	767,058
114	TECHNICAL SALARY	865,691	366,715	(498,976)
115	TEACHER AST/CLERICAL SALARY	2,776,901	2,734,115	(42,786)
117	BUS DRIVER/APPRENTICE SALARY	25,688	-	(25,688)
	TOTAL REGULAR SALARIES	\$ 27,171,670	\$ 29,854,869	\$ 2,683,199
120	TEMPO SALARY - ADMIN	\$ 60,000	\$ -	\$ (60,000)
125	TEMPO SAL TEACHER AST/CLERICAL	138,381	46,000	(92,381)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 198,381	\$ 46,000	\$ (152,381)
133	OT - NOT A VALID ACCOUNT	\$ 8,090	\$ -	\$ (8,090)
135	OVERTIME SALARY - T AST/CLER	377,394	28,500	(348,894)
139	OVERTIME SALARY - SERVICE WORK	73,429	-	(73,429)
	TOTAL OVERTIME SALARIES	\$ 458,913	\$ 28,500	\$ (430,413)
142	SUPPLEMENTAL SALARY	\$ 2,615,037	\$ 478,735	\$ (2,136,302)
	TOTAL SUPPLEMENTAL SALARIES	\$ 2,615,037	\$ 478,735	\$ (2,136,302)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 2,280,332	\$ 2,451,043	\$ 170,711
220	EMPLOYEE RETIREMENT	3,213,393	3,751,258	537,865
230	SOCIAL SECURITY	2,280,793	2,189,497	(91,296)
260	UNEMPLOYMENT COMPENSATION TAX	25,811	36,517	10,706
270	WKRS COMP - REIMB FR OTHR FUND	139,583	212,220	72,637
	TOTAL FRINGE BENEFITS	\$ 7,939,912	\$ 8,640,535	\$ 700,623
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 40,000	\$ 43,198	\$ 3,198
311	INSTRUCTIONAL SERVICES	3,302,924	1,765,771	(1,537,152)
312	INSTRUCTIONAL PROGRAMS	816,345	532,687	(283,657)
313	STUDENT SERVICES	229,758	479,442	249,684
315	MANAGEMENT SERVICES	0	118,066	118,066
323	REPAIRS AND MAINTENANCE SRVS	38,795	17,500	(21,295)
325	RENTALS/LEASE	44,603	56,700	12,097
328	COMPUTER LEASE	99,285	27,446	(71,839)
331	STUDENT TRANSPORTATION	1,665,166	225,509	(1,439,657)
332	IN STATE TRAVEL	487,593	300,329	(187,264)
333	CURRICULUM FIELD TRIP TRANSPRT	57,851	78,365	20,514
334	EXTRA-CURRICULAR FIELD TRIP TR	71,540	942	(70,598)
338	OUT OF STATE TRAVEL	305,220	278,411	(26,809)
339	OTHER TRANSPORTATION SERVICES	13,600	23,546	9,946
342	PAGER/CELL PHONE RENT/MESG SYS	24,650	4,400	(20,250)
345	TECHNOLOGY PURCHASED SERVICES	502,325	755,761	253,436
350	ADVERTISING	27,575	39,675	12,100
360	PRINTING AND BINDING	294,413	208,309	(86,104)
399	OTHER PURCHASED SERVICES	168,021	172,133	4,112
	TOTAL PURCHASE SERVICES	\$ 8,189,665	\$ 5,128,191	\$ (3,061,473)

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,917,655	\$ 4,198,698	\$ 1,281,043
412	POSTAGE	116,169	68,310	(47,859)
420	TEXTBOOKS	52,725	53,225	500
430	LIBRARY BOOKS	7,911	18,568	10,657
440	PERIODICALS	5,950	15,218	9,268
445	TECHNOLOGY SUPPLIES	212,806	221,001	8,194
446	TECHNOLOGY SOFTWARE	72,276	69,682	(2,594)
447	TECHNOLOGY COMPUTERS	89,264	131,110	41,846
448	TECHNOLOGY PERIPHERALS	19,916	123,209	103,293
472	GASOLINE	24,700	-	(24,700)
490	OTHER SUPPLIES AND MATERIALS	0	25,252	25,252
	TOTAL MATERIALS & SUPPLIES	\$ 3,519,374	\$ 4,924,272	\$ 1,404,898
<u>CAPITAL OUTLAY</u>				
545	TECHNOLOGY EQUIP	16,000	16,000	0
	TOTAL CAPITAL OUTLAY	\$ 16,000	\$ 16,000	\$ 0
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 22,500	\$ 2,000	\$ (20,500)
650	LIABILITY/TORT INSURANCE	0	1,374	1,374
	TOTAL OTHER OBJECTS	\$ 22,500	\$ 3,374	\$ (19,126)
<u>TRANSFERS</u>				
710	FUND MODIFICATIONS	\$ 0	\$ 120,000	\$ 120,000
720	TRANSITS	\$ 670,658	\$ 850,000	\$ 179,342
791	INDIRECT COST	931,577	390,261	(541,316)
	TOTAL TRANSFERS	\$ 1,602,235	\$ 1,360,261	\$ (241,974)
	GRAND TOTAL ALL OBJECTS	\$ 51,733,687	\$ 50,480,737	\$ (1,252,949)

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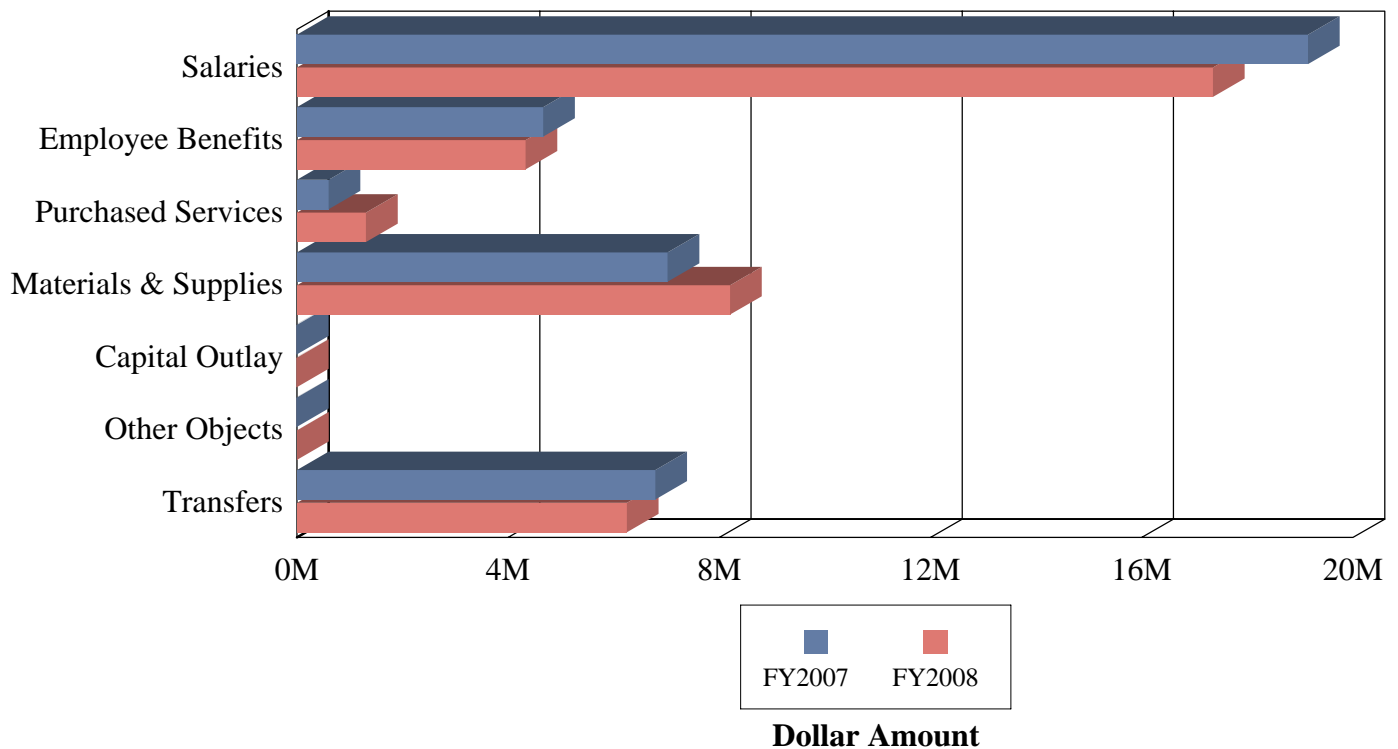
**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 REVENUE BUDGET
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	FY2006-07 ORIGINAL BUDGET	FY2007-08 PROJECTED BUDGET	FY2007 TO FY2008 VARIANCE
301	INCREASE HIGH SCHL DIP (24 CR)	\$ 1,479,393	\$ 1,451,085	\$ (28,308)
305	TECHNOLOGY INITIATIVE	-	107,187	107,187
313	EIA PARENTING/FAMILY LIT 98-99	190,772	189,836	(935)
315	EIA ADVANCED PLACEMENT	57,250	75,100	17,850
320	EIA GIFTED & TALENTED/ACAD	2,323,868	1,965,858	(358,010)
322	EIA GIFTED & TALENTED/ARTISTIC	211,033	253,349	42,316
326	TEACHER/CURR SPEC	2,693,682	-	(2,693,682)
327	EIA CRITICAL TEACHING NEEDS	12,738	-	(12,738)
328	PRIN SPECIALIST/LEADER	511,967	-	(511,967)
330	EIA PMH SERVICES	197,716	265,513	67,797
332	NATIONAL BOARD CERT AVG PAY	2,635,873	2,907,288	271,415
334	PROFESSIONAL DEVELOPMENT STAND	158,100	279,054	120,954
336	CURRICULUM SPEC/DIF	376,664	-	(376,664)
340	EIA 4-YR OLD EARLY CHILDHOOD	1,306,737	1,967,901	661,164
342	PRESCHLCHILD W/DIS	106,454	90,802	(15,652)
346	ACT 135 K-3	3,245,989	4,041,739	795,750
348	ACT 135 4-12	3,511,498	2,901,322	(610,176)
349	EIA AA READING RECOVERY	244,205	265,344	21,139
350	EIA TEACHER SALARY INCREASE	5,683,234	5,170,177	(513,057)
353	EIA ADULT ED-REMEDIAL	19,300	19,300	-
355	SCHOOL EMPLOYER CONTRIBUTIONS	1,085,498	1,044,893	(40,605)
362	ADULT EDUC BASIC	396,342	374,756	(21,586)
364	YOUNG ADULT POPULATION	103,685	213,745	110,060
365	EIA PROFESSIONAL DEVELOP REG	-	50,190	50,190
368	EAA TECHNICAL ASSISTANCE	6,732,424	8,523,799	1,791,376
382	EIA PRIN SALARYFRINGE INC	192,577	190,069	(2,508)
383	SUMMER SCHOOL	1,869,527	1,786,654	(82,873)
384	COMP REMEDIATION YLCRP	500,000	500,000	-
391	EXCELLENCE IN MIDDLE SCHLS	337,840	352,319	14,479
392	EIA SCHOOL-TO-WORK	120,687	108,460	(12,227)
393	REDUCE CLASS SIZE STATE	1,874,143	1,927,521	53,378
395	HOMEWORK CENTER GRANT	13,489	-	(13,489)
396	ALTERNATIVE SCHOOLS	26,153	412,450	386,297
		\$ 38,218,838	\$ 37,435,712	\$ (783,126)

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 EXPENDITURE BUDGET
EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2007 Original Budget</u>	<u>FY2008 Projected Budget</u>
Salaries	\$ 19,146,901	\$ 17,346,263
Employee Benefits	4,663,653	4,328,678
Purchased Services	600,342	1,307,948
Materials & Supplies	7,019,557	8,203,753
Capital Outlay	0	0
Other Objects	0	2,000
Transfers	6,788,385	6,247,070
GRAND TOTAL	\$ 38,218,838	\$ 37,435,712

FY2007 & FY2008 GOF Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 BUDGET - EDUCATION IMPROVEMENT ACT
EXPENDITURE BUDGET COMPARISON**

2nd Reading FY2008 Budget
June 18, 2007

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 848,573	\$ 1,289,486	\$ 440,913
111	PRINCIPAL/AST PRINCIPAL SAL	557,340	382,835	(174,505)
112	TEACHER/PROFESSIONAL ED SALARY	16,020,974	13,689,264	(2,331,710)
113	PROFESSIONAL OTHER SALARY	134,567	101,967	(32,600)
114	TECHNICAL SALARY	0	257,474	257,474
115	TEACHER AST/CLERICAL SALARY	1,247,059	1,198,819	(48,240)
	TOTAL REGULAR SALARIES	\$ 18,808,513	\$ 16,919,845	\$ (1,888,668)
135	OVERTIME SALARY - T AST/CLER	\$ 12,255	\$ 4,000	\$ (8,255)
	TOTAL OVERTIME SALARIES	\$ 12,255	\$ 4,000	\$ (8,255)
142	SUPPLEMENTAL SALARY	\$ 326,133	\$ 422,418	\$ 96,286
	TOTAL SUPPLEMENTAL SALARIES	\$ 326,133	\$ 422,418	\$ 96,286
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 1,036,075	\$ 1,186,481	\$ 150,405
220	EMPLOYEE RETIREMENT	2,111,973	1,883,204	(228,769)
230	SOCIAL SECURITY	1,421,726	1,133,890	(287,836)
260	UNEMPLOYMENT COMPENSATION TAX	10,655	20,327	9,673
270	WKRS COMP - REIMB FR OTHR FUND	83,224	104,776	21,552
	TOTAL FRINGE BENEFITS	\$ 4,663,653	\$ 4,328,678	\$ (334,976)
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 5,000	\$ 5,000	\$ 0
311	INSTRUCTIONAL SERVICES	21,945	120,750	98,806
312	INSTRUCTIONAL PROGRAMS	181,024	246,044	65,020
313	STUDENT SERVICES	0	4,835	4,835
323	REPAIRS AND MAINTENANCE SRVS	2,301	100	(2,201)
325	RENTALS/LEASE	3,250	7,825	4,575
328	COMPUTER LEASE	11,891	61,400	49,508
331	STUDENT TRANSPORTATION	21,774	92,519	70,745
332	IN STATE TRAVEL	120,304	173,033	52,729
333	CURRICULUM FIELD TRIP TRANSPRT	32,202	55,499	23,297
338	OUT OF STATE TRAVEL	49,440	144,749	95,309
342	PAGER/CELL PHONE RENT/MESG SYS	5,500	5,700	200
345	TECHNOLOGY PURCHASED SERVICES	71,370	270,204	198,834
350	ADVERTISING	500	0	(500)
360	PRINTING AND BINDING	43,055	42,791	(264)
399	OTHER PURCHASED SERVICES	30,786	77,499	46,713
	TOTAL PURCHASE SERVICES	\$ 600,342	\$ 1,307,948	\$ 707,606
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 6,661,917	\$ 7,782,644	\$ 1,120,726
412	POSTAGE	10,320	13,180	2,860
420	TEXTBOOKS	0	5,476	5,476
430	LIBRARY BOOKS	2,347	28,896	26,549
440	PERIODICALS	50	0	(50)
445	TECHNOLOGY SUPPLIES	290,666	133,040	(157,626)
446	TECHNOLOGY SOFTWARE	18,540	38,923	20,382
447	TECHNOLOGY COMPUTERS	30,000	86,718	56,718
448	TECHNOLOGY PERIPHERALS	5,716	114,877	109,161
	TOTAL MATERIALS & SUPPLIES	\$ 7,019,557	\$ 8,203,753	\$ 1,184,196

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 0	\$ 2,000	\$ 2,000
	TOTAL OTHER OBJECTS	\$ 0	\$ 2,000	\$ 2,000
<u>TRANSFERS</u>				
710	FUND MODIFICATIONS	\$ 6,768,732	\$ 6,231,070	\$ (537,662)
720	TRANSITS	19,653	16,000	(3,653)
	TOTAL TRANSFERS	\$ 6,788,385	\$ 6,247,070	\$ (541,315)
GRAND TOTAL ALL OBJECTS		<u>\$ 38,218,838</u>	<u>\$ 37,435,712</u>	<u>\$ (783,126)</u>

**CHARLESTON COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
FY2008**

	<u>BUDGET</u>
REVENUE:	
Sinking Fund Balance - July 1, 2007	\$ 3,826,888
Ad Valorem Taxes 18.4 Mills	45,597,459
Delinquent Taxes	500,000
Transfer In from Capital Projects Fund Balance	3,920,385
Transfer In - Interest on 2006 Alternative Financing	2,114,409
Transfer In - Interest on 2005 Alternative Financing	1,891,998
Transfer In - Interest on 2004 Alternative Financing	539,046
	<hr/>
Total Revenue All Sources	\$ 58,390,185
EXPENDITURES:	
Principal	\$ 10,412,840
Interest on Bonds	45,342,632
Fixed Cost of Ownership	2,372,000
	<hr/>
Total Expenditures	\$ 58,127,472
Sinking Fund Balance - June 30, 2008	\$ 262,713

**CHARLESTON COUNTY SCHOOL DISTRICT
Debt Service Budget
FY2008**

Proposed FY2008 Debt Service Fund budget @ 18.4 mills **\$ 58,127,472**

Existing debt payments

August 1, 2007 interest payment on GO and Referendum Bonds	\$ 5,164,761	
November 1, 2007 principal payment on QZAB	118,920	
February 1, 2008 principal payment on GO and Referendum Bonds	7,345,000	
February 1, 2008 interest payment on GO and Referendum Bonds	5,164,761	
May 1, 2008 principal payment on QZAB	118,920	
December 1, 2008 interest payment on Alternative Financing Bonds	17,506,555	
December 1, 2008 principal payment on Alternative Financing Bonds	2,830,000	
June 1, 2008 interest payment on Alternative Financing Bonds	<u>17,506,555</u>	
Total payment for principal and interest on existing debt*		\$ 55,755,472

Additions

Sell bonds for Fixed Cost of Ownership - Capital Maintenance	\$ 2,372,000	
Total for additions to existing debt**		\$ 2,372,000

TOTAL PROJECTED FOR DEBT SERVICE FUND **\$ 58,127,472**

*Breakdown on existing debt		
Total Principal on 8%		4,465,000
Total Interest on 8%		2,282,633
Total Principal on Referendum		2,880,000
Total Interest on Referendum		8,046,889
Total on QZAB Bonds		237,840
Total Principal on Alternative Financing subject to 8%		2,830,000
Total Interest on Alternative Financing subject to 8%		<u>35,013,110</u>
TOTAL PAYMENTS ON EXISTING DEBT	\$	55,755,472

**Breakdown on additional debt		
Fixed Costs of Ownership	\$	2,372,000
TOTAL PAYMENTS ON ADDITIONAL DEBT	\$	2,372,000

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

FY	Series 2001B		Series 2001		Series 2004A		Series 2004		Series 2005		Series 2006		Series 1993		QZAB		Series 2004B		Total Existing		
	Principal	and Interest	Principal	and Interest	Principal	and Interest	Principal	and Interest	Principal	and Interest	Principal	and Interest	Principal	and Interest	Principal	and Interest	GO	Principal	and Interest	Debt	Principal and Interest
2007	2,073,675		4,582,250		4,186,114		8,732,425		21,349,556		6,142,422.36		968,413		237,840		6,728,633		55,001,328		
2008	2,062,425		4,678,450		4,186,014		9,225,325		21,349,556		6,620,575.00		965,738		237,840		6,747,633		56,073,556		
2009	2,054,175		4,782,000		4,185,914		10,421,975		21,349,556		6,620,575.00				237,840		6,744,845		56,396,880		
2010	2,048,675		4,877,250		4,185,795		10,932,275		21,349,556		6,620,575.00				237,840		6,747,295		56,999,261		
2011	2,040,675		4,977,750		4,185,665		13,847,700		21,349,556		6,620,575.00				237,840		6,830,545		60,090,306		
2012	2,030,175		4,972,750		4,185,525		14,511,800		21,349,556		6,620,575.00				237,840		6,832,045		60,740,266		
2013	2,022,175		4,967,000		4,185,370		15,196,900		21,349,556		6,620,575.00				237,840		6,832,670		61,412,086		
2014	2,016,425		4,960,250		4,185,208		15,897,900		21,349,556		6,620,575.00				2,935,567		6,743,570		64,709,051		
2015	2,012,675		4,952,250		4,185,038		16,639,400		21,349,556		6,620,575.00				6,748,113		6,748,113		62,507,606		
2016	2,005,675		4,952,750		4,184,863		20,339,125		21,349,556		6,620,575.00				6,744,800		6,744,800		66,197,344		
2017	2,000,425		4,951,000		4,184,681		21,136,475		21,349,556		6,620,575.00				6,744,400		6,744,400		66,987,113		
2018	2,001,675		4,956,750		4,184,494		21,964,350		21,349,556		6,620,575.00				6,824,800		6,824,800		67,902,200		
2019	1,998,925		4,959,250		15,514,300		12,363,987		21,349,556		6,620,575.00				6,822,400		6,822,400		69,628,993		
2020	1,997,175		4,963,250		16,650,900				34,149,500		13,889,200.00				71,650,025				71,650,025		
2021	2,000,725		4,968,250		16,639,650				34,150,750		13,886,950.00				71,646,325				71,646,325		
2022			4,973,750		18,636,650				34,149,091		13,890,075.00				71,649,566				71,649,566		
2023			4,979,250		18,629,900				34,147,269		13,887,575.00				71,643,994				71,643,994		
2024			4,989,250		18,620,500				34,147,769		13,888,450.00				71,645,969				71,645,969		
2025			4,998,000						52,747,138		13,886,575.00				71,631,713				71,631,713		
2026									57,751,206		13,885,825.00				71,637,031				71,637,031		
2027									57,748,000		13,889,825.00				71,637,825				71,637,825		
2028									57,748,000		13,887,325.00				71,636,225				71,636,225		
2029									57,747,238		13,882,162.50				71,629,400				71,629,400		
2030									57,750,794		13,888,500.00				71,639,294				71,639,294		
2031									57,747,088		13,889,750.00				71,636,838				71,636,838		
2032											13,888,750.00				13,888,750				13,888,750		
TOTAL	\$ 30,365,675	\$ 93,441,450	\$ 154,916,579	\$ 191,209,637	\$ 847,528,972	\$ 266,130,285	\$ 1,934,151	\$ 4,600,447	\$ 88,091,748	\$ 1,678,218,943											

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**Charleston County School District
FY2008 Capital Building Fund Budget**

Heery Construction Contracts

Rivers Middle	\$ 3,858,600
District 4 High School	5,160,866
District 4 Middle School	2,355,553
Center of Arts and Academics	8,980,266
Military Magnet Academy	6,941,065
North Charleston High School	664,198
Sanders Clyde K-8	1,336,132
Chicora Elementary	618,413
Academic Magnet	693,564
Program Management fees	2,230,539
Total Heery Contracts	\$ 32,839,196

Southern Management Group Contracts

Cario Middle School addition	\$ 4,014,277
Mt. Pleasant Academy	6,155,748
Ashley River Creative Arts	5,294,269
Moultrie Middle	11,033,178
Haut Gap Middle	4,427,895
Stiles Point Elementary	6,541,738
Special Day School	412,271
Orange Grove Elementary	10,025,105
Whitesides Elementary	5,205,599
Ellington Elementary	6,213,203
Oakland Elementary	4,339,806
East Cooper High School design	1,742,564
Stono Park Elementary design	628,426
St. Andrews Elementary design	464,542
East Cooper Elementary land purchase	250,000
James Island Charter land purchase	200,000
Sullivans Island Elementary	1,196,165
Jennie Moore Elementary design	640,471
Harbor View Elementary design	596,567
Laing Middle design and land purchase	5,869,725
District 2 land purchase	229,231
District 9 land purchase	2,400,000
Program Management fees	3,100,000
Total Southern Management Contracts	\$ 80,980,778

District projects

Fixed Cost of Ownership	\$ 2,372,000
Security projects	1,500,000
Other projects to include builders insurance, etc.	550,000
District administration to include Facility Improvements, Project Cost Accountant, Construction Procurement Office	775,631
Total District Projects	\$ 5,197,631

TOTAL CAPITAL PROJECTS EXPENDITURES \$ 119,017,605

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	1200	2	C3	\$2,306,019	\$339,645,298	SMG
19	New East Cooper HS (Advance Design)	N/A	2000	2	C4	\$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	\$2,500,000	\$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
TOTAL PROGRAM BUDGET						\$484,375,814	\$484,375,814	
	District 1	\$0.00	\$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					



Execution Strategy

Charleston County School District		2005-2009 BUILDING PROGRAM							5/31/2006	
NO	SCHOOL	ENROLLMENT	CAPACITY	DISTRICT	OVERALL	TOTAL BUDGET	TOTAL BUDGET	TOTAL BUDGET	CM	
						SUMMARY	SUMMARY	SUMMARY		
1	Discipline School	90	432	DW	C4	\$8,646,998	\$8,646,998	\$8,646,998	H	
2	E B Ellington ES	222	450	23	C4	\$12,326,547	\$12,326,547	\$12,326,547	SING	
3	New District 4 HS	1051	1500	4	N/A	\$50,948,929	\$50,948,929	\$71,922,474	H	
4	Center of Arts & Academics (SOA)	900	1000	DW	C4	\$53,300,000	\$125,222,474	\$125,222,474	H	
5	New District 4 MS	N/A	650	4	N/A	\$24,469,075	\$149,691,549	\$149,691,549	H	
6	Special Day School	170	TBD	DW	C4	\$5,653,979	\$155,345,528	\$155,345,528	SING	
7	Moultrie MS	775	900/1200	2	C3	\$36,661,405	\$192,006,933	\$192,006,933	SING	
8	Orange Grove ES (Advance Design)	693 K-4	725-K-5	10	C4	\$1,500,000	\$193,506,933	\$193,506,933	SING	
9	Rivers Phase IV	N/A	500	20	C4	\$4,924,656	\$198,431,589	\$198,431,589	H	
10	Military Magnet Academy (Toole/MS)	519 MS/HS	1000 MS/HS	DW	C4	\$15,148,000	\$213,579,589	\$213,579,589	H	
11	Oakland ES	363 K-4	600 K-5	10	C4	\$17,612,774	\$231,192,363	\$231,192,363	SING	
12	Sanders Clyde ES (Demo)	N/A	NA	20	C4	\$1,294,000	\$232,486,363	\$232,486,363	H	
13	Haut Gap MS	315	400/600	9	C3	\$16,568,669	\$249,055,032	\$249,055,032	SING	
14	Ashley River ES	536 K-5	600 K-5	10	C4	\$17,751,021	\$266,806,053	\$266,806,053	SING	
15	Mt. Pleasant Academy *	434	500	2	C4	\$16,256,186	\$283,062,239	\$283,062,239	SING	
16	NCHS Expand (w/o Athletics & Fields)	1086	1300	4	C4	\$26,090,778	\$309,153,017	\$309,153,017	H	
17	Stiles Point ES	541	600	3	C4	\$22,110,103	\$331,263,120	\$331,263,120	SING	
18	Carlo MS	1035	1200	2	C3	\$6,076,159	\$337,339,279	\$337,339,279	SING	
19	New East Cooper HS (Advance Design)	N/A	2000	2	C4	\$2,306,019	\$339,645,298	\$339,645,298	SING	
20	New District 2 ES (Land)	NA	NA	2	N/A	\$2,970,000	\$342,615,298	\$342,615,298	SING	
23	Stono Park ES (Advance Design)	293 K-4	500 K-5	10	C4	\$1,300,000	\$343,915,298	\$343,915,298	SING	
24	St. Andrews ES (Advance Design)	652 K-5	750 K-5	10	C4	\$1,000,000	\$344,915,298	\$344,915,298	SING	
25	Whiteside ES	690	800	2	C4	\$21,560,516	\$366,475,814	\$366,475,814	SING	
26	James Island Charter HS (Land)	N/A	NA	3	N/A	\$2,700,000	\$369,175,814	\$369,175,814	SING	
27	West Ashley (Land)	N/A	N/A	10	N/A	\$7,200,000	\$376,375,814	\$376,375,814	SING	
28	District 2 Middle School (Land)	N/A	N/A	2	N/A	\$4,000,000	\$380,375,814	\$380,375,814	SING	
29	District 9 Elementary School (Land)	N/A	N/A	9	N/A	\$2,500,000	\$382,875,814	\$382,875,814	SING	
30	Center of Arts and Academic (AMHS)	500	500	DW	C4	\$32,000,000	\$414,875,814	\$414,875,814	H	
31	Orange Grove ES	713	725	10	C4	\$23,500,000	\$438,375,814	\$438,375,814	SING	
32	Sanders-Clyde (CD-8)	182	450	20	C4	\$23,000,000	\$461,375,814	\$461,375,814	H	
33	Harbor View -ES (Advance Design)	573	600 (K-5)	9	C4	\$1,500,000	\$462,875,814	\$462,875,814	SING	
34	Sullivans Island ES	340	340 (K-5)	2	C4	\$10,000,000	\$472,875,814	\$472,875,814	SING	
35	Jennie Moore-ES (Advance Design)	603	800 (K-5)	2	C3	\$1,500,000	\$474,375,814	\$474,375,814	SING	
36	Lalng-MS (Advance Design)	458	900/1200	2	C4	\$7,000,000	\$481,375,814	\$481,375,814	SING	
37	Chicoora- ES (Advance Design)	292	450 (K-5)	4	C4	\$1,500,000	\$482,875,814	\$482,875,814	H	
38	Rivers	N/A	N/A	20	N/A	\$1,500,000	\$484,375,814	\$484,375,814	H	
						\$484,375,814	\$484,375,814	\$484,375,814		

2005 Bond Sale 2005 Bond Sale 2005 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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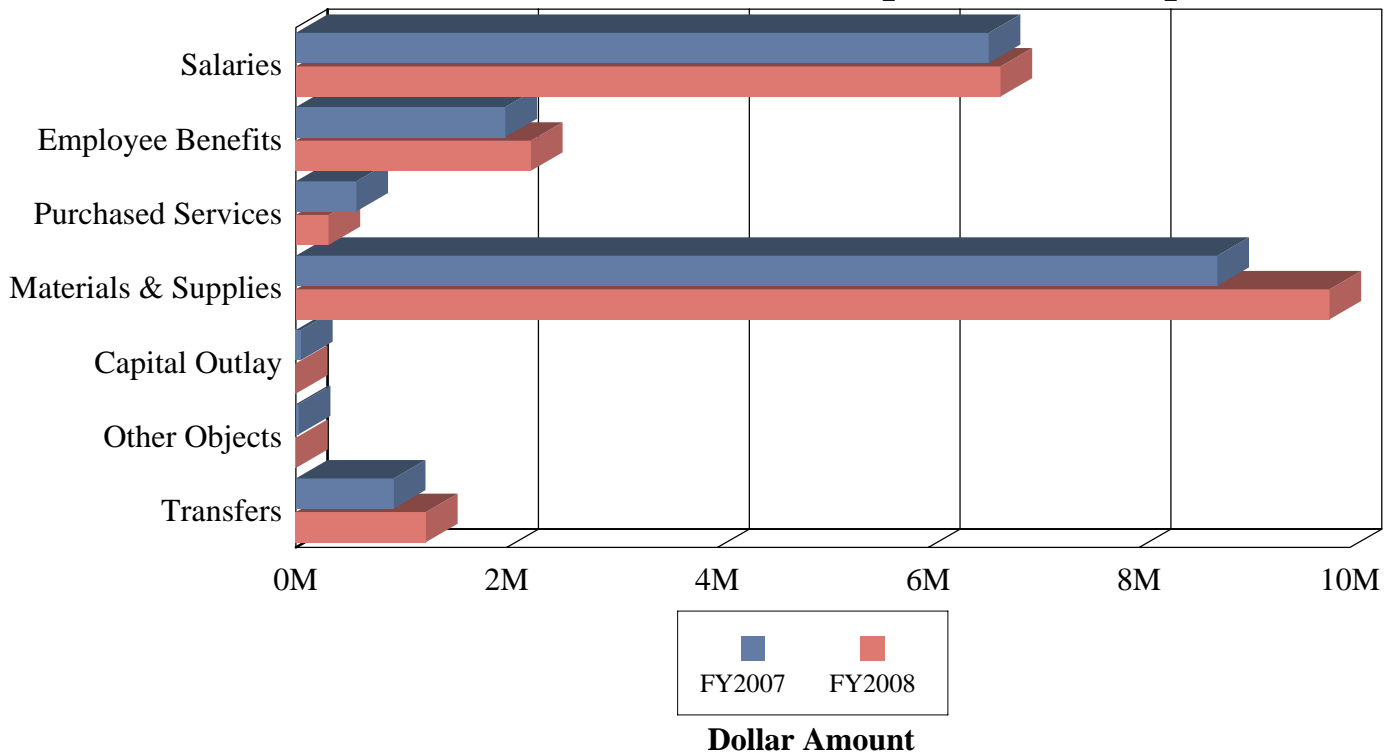
**CHARLESTON COUNTY SCHOOL DISTRICT
FOOD SERVICE REVENUE BUDGET COMPARISON
FY2006-07 TO FY2007-08**

	Original FY 2007 Budget	% of Total	Projected FY 2008 Budget	% of Total	2006-2007 To 2007-2008 Variance	% of Variance
<u>LOCAL SOURCES</u>						
Earnings on Investment	\$ 57,300	0.56%	\$ 78,424	0.39%	\$ 21,124	36.87%
Lunch Sales to Pupils	2,302,414	0.66%	2,179,366	0.69	(123,048)	-5.34%
Breakfast Sales to Pupils	60,597	0.39%	80,892	0.36	20,295	33.49%
Special Sales to Pupils	2,381,727	16.43%	3,561,944	17.58	1,180,217	49.55%
Lunch Sales to Adults	271,975	1.40%	258,683	1.28	(13,292)	-4.89%
Breakfast Sales to Adults	15,017	0.06%	14,891	0.07	(126)	-0.84%
Special Sales to Adults	292,108	1.58%	273,405	1.35	(18,703)	-6.40%
Miscellaneous	391,436	0.18%	196,464	0.12	(194,972)	-49.81%
TOTAL LOCAL SOURCES	\$ 5,772,575	32.29%	\$ 6,644,069	32.79%	\$ 871,494	15.10%
<u>STATE SOURCES</u>						
Supervisor's Salary	\$ 30,937	0.00%	\$ 31,302	0.00%	\$ 366	1.18%
TOTAL STATE SOURCES	\$ 30,937	0.18%	\$ 31,302	0.15%	\$ 366	1.18%
<u>FEDERAL SOURCES</u>						
	0	0.00%	1,607	0.00	1,607	0.00%
School Lunch Program	\$ 7,634,777	3.66%	\$ 7,736,484	3.49%	\$ 101,707	1.33%
School Breakfast Program	3,189,777	16.23%	3,611,100	15.88	421,322	13.21%
USDA Commodities	552,000	2.12%	765,208	3.78	213,208	38.62%
TOTAL FEDERAL SOURCES	\$11,376,554	60.31%	\$12,114,399	59.79%	\$ 737,845	6.49%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 1,686,535	7.21%	\$ 1,472,142	7.27%	\$ (214,393)	-12.71%
Sale of Fixed Assets	10,081	0.00%	0	0.00	(10,081)	-100.00%
TOTAL OTHER FINANCING SOURCES	\$ 1,696,615	7.21%	\$ 1,472,142	7.27%	\$ (224,473)	-13.23%
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	\$ 18,876,681	100.00%	\$ 20,261,912	100.00%	\$ 1,385,231	7.34%

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 EXPENDITURE BUDGET
FOOD SERVICE FUND**

<u>CATEGORY</u>	<u>FY2007 Original Budget</u>	<u>FY2008 Projected Budget</u>
Salaries	\$ 6,571,614	\$ 6,684,928
Employee Benefits	1,987,021	2,229,053
Purchased Services	573,139	308,822
Materials & Supplies	8,741,816	9,805,694
Capital Outlay	47,905	0
Other Objects	26,600	524
Transfers	928,607	1,232,891
GRAND TOTAL	\$ 18,876,703	\$ 20,261,912

FY2007 & FY2008 GOF Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 BUDGET - FOOD SERVICE
EXPENDITURE BUDGET COMPARISON**

2nd Reading FY2008 Budget
June 18, 2007

OBJ. NUM.	CATEGORY	FY2007 ORIGINAL BUDGET	FY2008 PROJECTED BUDGET	FY2007 to FY2008 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 348,378	\$ 347,808	\$ (570)
115	TEACHER AST/CLERICAL SALARY	127,756	139,556	11,799
119	SERVICE WORK SALARY	5,795,480	5,983,564	188,084
	TOTAL REGULAR SALARIES	\$ 6,271,614	\$ 6,470,928	\$ 199,314
129	TEMPO SALARY - SERVICE WORK	300,000	214,000	(86,000)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 300,000	\$ 214,000	\$ (86,000)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 834,579	\$ 819,790	\$ (14,788)
220	EMPLOYEE RETIREMENT	696,055	839,627	143,572
230	SOCIAL SECURITY	456,387	511,397	55,010
260	UNEMPLOYMENT COMPENSATION TAX	0	6,471	6,471
270	WKRS COMP - REIMB FR OTHR FUND	0	51,767	51,767
	TOTAL FRINGE BENEFITS	\$ 1,987,021	\$ 2,229,053	\$ 242,031
<u>PURCHASED SERVICES</u>				
323	REPAIRS AND MAINTENANCE SRVS	\$ 0	\$ 24,443	\$ 24,443
325	RENTALS/LEASE	25,000	25,000	0
328	COMPUTER LEASE	163,812	47,000	(116,812)
329	OTHER PROPERTY SERVICES	7,548	0	(7,548)
332	IN STATE TRAVEL	51,533	39,417	(12,116)
338	OUT OF STATE TRAVEL	4,500	2,700	(1,800)
342	PAGER/CELL PHONE RENT/MESG SYS	10,800	8,544	(2,256)
345	TECHNOLOGY PURCHASED SERVICES	55,725	1,595	(54,130)
350	ADVERTISING	500	3,600	3,100
360	PRINTING AND BINDING	10,330	11,211	881
395	OTHER PROFESS/TECHNICAL SERV.	205,140	90,576	(114,564)
399	OTHER PURCHASED SERVICES	38,251	54,737	16,486
	TOTAL PURCHASE SERVICES	\$ 573,139	\$ 308,822	\$ (264,317)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 973,891	\$ 828,065	\$ (145,827)
412	POSTAGE	9,800	2,669	(7,131)
445	TECHNOLOGY SUPPLIES	19,451	20,000	549
446	TECHNOLOGY SOFTWARE	0	76,719	76,719
450	WAREHOUSE INVENTORY ADJUSTMENT	56,295	0	(56,295)
460	FOOD	6,323,039	7,687,417	1,364,378
461	USDA COMMODITIES	982,097	771,540	(210,557)
462	COMMODITY DISTRIBUTION CHARGE	88,468	56,752	(31,716)
463	COMMODITY PROCESSING	280,000	355,533	75,533
472	GASOLINE	8,775	7,000	(1,775)
	TOTAL MATERIALS & SUPPLIES	\$ 8,741,816	\$ 9,805,694	\$ 1,063,878
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 47,905	\$ 0	\$ (47,905)
	TOTAL CAPITAL OUTLAY	\$ 47,905	\$ 0	\$ (47,905)
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 600	\$ 102	\$ (498)
690	OTHER OBJECTS	26,000	422	(25,578)
	TOTAL OTHER OBJECTS	\$ 26,600	\$ 524	\$ (26,076)
<u>TRANSFERS</u>				
791	INDIRECT COST	\$ 928,607	\$ 1,232,891	\$ 304,284
	TOTAL TRANSFERS	\$ 928,607	\$ 1,232,891	\$ 304,284
	GRAND TOTAL ALL OBJECTS	\$ 18,876,703	\$ 20,261,912	\$ 1,385,209

FY2008

SUPPLEMENTAL

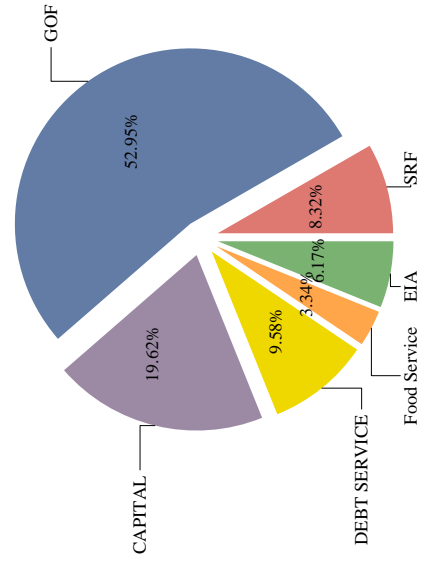
INFORMATION

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2007-08**

	<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:							
<u>Instructional Services</u>							
Classroom	\$ 172,449,427	\$ 21,659,051	\$ 24,987,468	\$ 0	\$ 0	\$ 0	\$ 219,095,946
Instructional Services Totals	\$ 172,449,427	\$ 21,659,051	\$ 24,987,468	\$ 0	\$ 0	\$ 0	\$ 219,095,946
<u>Support Services</u>							
Pupil Accounting	\$ 679,033	\$ 299,801	\$ 0	\$ 0	\$ 0	\$ 0	\$ 978,834
Guidance Services	8,294,089	3,047,678	994,231	0	0	0	12,335,998
Health Services	3,064,100	2,222,836	102,375	0	0	0	5,389,311
Psychological Services	603,924	929,484	0	0	0	0	1,533,408
Speech Services	0	207,764	0	0	0	0	207,764
Health Services	0	36,158	0	0	0	0	36,158
Improvement of Instruction	2,756,692	8,218,293	1,764,105	0	0	0	12,739,090
Library & Media Services	5,976,297	10,000	101,559	0	0	0	6,087,857
Supervision of Special Programs	232,047	3,697,800	2,167,954	0	0	0	6,097,801
Improvement of Instruction - Inservice	566,748	1,241,843	371,319	0	0	0	2,179,911
Board of Trustees & Self Insured Activities	9,733,964	0	0	0	0	0	9,733,964
Superintendent	2,580,180	316,173	0	0	0	0	2,896,353
School Office	22,781,677	267,808	615,126	0	0	0	23,664,612
Student Transportation	0	52,238	0	0	0	0	52,238
Business Offices	2,582,989	0	0	0	0	0	2,582,989
Facility Operations	84,740	0	0	0	0	119,017,605	119,102,345
Maintenance/Custodial/Grounds	39,044,638	0	2,625	0	0	0	39,047,263
Student Transportation	10,771,096	191,454	48,219	0	0	0	11,010,769
Food Services	0	0	0	19,029,020	0	0	19,029,020
Procurement/Warehouse	1,720,797	0	0	0	0	0	1,720,797
Security	1,248,346	0	0	0	0	0	1,248,346
Internal Auditing	139,110	0	0	0	0	0	139,110
Planning, Evaluation & Research	889,235	44,148	33,660	0	0	0	967,043
Information Services	610,448	0	0	0	0	0	610,448
Human Resources	2,676,655	768,384	0	0	0	0	3,445,039
Technology	2,955,573	0	0	0	0	0	2,955,573
Pupil Activity	1,271,666	63,724	0	0	0	0	1,335,390
Support Services Totals	\$ 121,264,046	\$ 21,615,585	\$ 6,201,175	\$ 19,029,020	\$ 0	\$ 119,017,605	\$ 287,127,431
<u>Community Services</u>							

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES:							
Education Finance Act	\$ 128,089	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,089
Custody & Care of Children	0	3,979,133	0	0	0	0	3,979,133
Other Community	0	1,866,707	0	0	0	0	1,866,707
Community Services Totals	\$ 128,089	\$ 5,845,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,973,930
<u>Transfers</u>							
Payments to State	\$ 0	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000
Payments to Charter Schools	22,444,513	670,000	32,000	0	0	0	23,146,513
Transfers to GOF	0	0	6,215,070	0	0	0	6,215,070
Transfers to Special Revenue	394,301	0	0	0	0	0	394,301
Transfers to Trust Fund	968,414	0	0	0	0	0	968,414
Transfers to Food Services	1,472,142	0	0	0	0	0	1,472,142
Transfer to GOF - Indirect Costs	0	390,261	0	1,232,891	0	0	1,623,152
Transfers Totals	\$ 25,279,369	\$ 1,360,261	\$ 6,247,070	\$ 1,232,891	\$ 0	\$ 0	\$ 34,119,591
<u>Debt Service</u>							
Debt Service	0	0	0	0	58,127,472	0	58,127,472
Debt Service Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,127,472	\$ 0	\$ 58,127,472
<u>Reserves</u>							
Reserves	\$ 2,034,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,034,026
Reserves Totals	\$ 2,034,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,034,026
GRAND TOTAL	\$ 321,154,958	\$ 50,480,737	\$ 37,435,712	\$ 20,261,912	\$ 58,127,472	\$ 119,017,605	\$ 606,478,396

FY2008 Percentage of Expenditures



**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY LOCATION
FY 2007-08**

	<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	\$58,127,472	0	\$ 58,127,472
0100 Board of Trustees	163,130	0	0	0	0	0	163,130
0101 Superintendent	1,015,935	0	0	0	0	0	1,015,935
0102 Prevention/Intervention Services	0	315,400	184,475	0	0	0	499,874
0103 Facility Services	406,605	0	0	0	0	0	406,605
0104 Leadership/Professional Development	280,806	328,298	0	0	0	0	609,103
0105 Payroll	358,486	0	0	0	0	0	358,486
0106 Accounting & Finance	691,827	0	0	0	0	0	691,827
0107 Community Schools	159,301	394,800	0	0	0	0	554,101
0108 Human Resources - Employee Relations	3,106	0	0	0	0	0	3,106
0109 Transportation	39,216	0	0	0	0	0	39,216
0110 Chief Academic Office	376,392	0	0	0	0	0	376,392
0111 Maintenance	2,624,530	0	0	0	0	0	2,624,530
0112 Food Service	0	0	0	1,338,732	0	0	1,338,732
0114 Human Resources - Recruitment & Staffing	769,279	744,563	0	0	0	0	1,513,842
0115 Communications	422,763	0	0	0	0	0	422,763
0119 Plant Operations	904,016	0	0	0	0	0	904,016
0120 Title I Administration	0	2,497,778	109,132	0	0	0	2,606,910
0121 Fine Arts	6,020	137,303	225,141	0	0	0	368,463
0122 English as a Second Language	0	143,791	0	0	0	0	143,791
0123 Adult Education	235,000	526,999	606,656	0	0	0	1,368,654
0124 Teacher Evaluation	252,586	212,895	0	0	0	0	465,480
0127 Various Schools	0	0	0	0	0	119,017,605	119,017,605
0128 Academic Development & Enhancement	553,177	1,752,906	1,175,357	0	0	0	3,481,440
0130 High School Sports	1,200	0	0	0	0	0	1,200
0133 Office of Safe Schools	0	278,301	0	0	0	0	278,301
0134 Helath Services	136,739	135,724	10,328	0	0	0	282,791
0135 Career & Technology	155,328	766,506	0	0	0	0	921,834
0136 Pupil Accounting	248,850	0	0	0	0	0	248,850
0137 MIS/Data Processing	504,669	0	0	0	0	0	504,669
0139 Archives & Records	191,974	0	0	0	0	0	191,974
0140 Security	459,999	0	0	0	0	0	459,999
0141 Internal Audit	139,110	0	0	0	0	0	139,110
0143 Science	93,229	184,250	8,899	0	0	0	286,379
0144 Procurement & Supply Management	458,089	0	0	0	0	0	458,089
0145 Chief of Staff	290,618	0	0	0	0	0	290,618

	<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							
0148 Foreign Language	\$ 650	\$ 0	0	\$ 0	\$ 0	0	650
0149 Student Hearings	124,284	151,454	0	0	0	0	275,738
0151 Early Childhood	0	455,895	231,684	0	0	0	687,579
0152 Technology	904,374	0	0	0	0	0	904,374
0154 Contracts & Transportation	154,013	0	0	0	0	0	154,013
0155 Instructional Technology	259,845	0	0	0	0	0	259,845
0156 Technology Infrastructure	4,411,391	0	0	0	0	0	4,411,391
0157 Human Resources - Operations	1,368,532	0	0	0	0	0	1,368,532
0158 Budgeting	423,002	0	6,215,070	0	0	0	6,638,072
0159 Bridge View Building	299,047	0	0	0	0	0	299,047
0160 HVAC Shop	1,657,742	0	0	0	0	0	1,657,742
0161 Utilities Management	274,540	0	0	0	0	0	274,540
0162 Plumbing Shop	955,130	0	0	0	0	0	955,130
0164 Carpentry Shop	1,393,449	0	0	0	0	0	1,393,449
0166 Risk Management	231,179	0	0	0	0	0	231,179
0167 Guidance	142,711	0	202,153	0	0	0	344,864
0168 Professional Development	850	0	0	0	0	0	850
0169 Student Support Services	793,063	6,268,880	304,722	0	0	0	7,366,666
0170 Student Assessment & Data Management	880,235	164,508	160,136	0	0	0	1,204,878
0171 Contracts/Procurement Services	381,341	0	0	0	0	0	381,341
0172 Electrical Shop	1,077,678	0	0	0	0	0	1,077,678
0173 Information Technology	252,831	0	0	0	0	0	252,831
0180 Chief Financial Office	375,395	0	0	0	0	0	375,395
0181 Tital I Instruction	0	3,236,962	22,311	0	0	0	3,259,273
0182 Distance Education Learning Center	270,177	0	0	0	0	0	270,177
0188 OMBUDSMAN	1,000	0	0	0	0	0	1,000
0189 School-to-Career	1,486	4,500	108,460	0	0	0	114,446
0193 General Services	807,150	0	0	0	0	0	807,150
0194 Carolina Youth	0	34,151	0	0	0	0	34,151
0195 Business Services	247,904	0	0	0	0	0	247,904
0196 75 Calhoun Street Building	1,288,134	0	0	0	0	0	1,288,134
0200 District 1 & 2 Constituent Office	334,006	0	0	0	0	0	334,006
0201 District 1 & 2 Maintenance Office	749,399	0	0	0	0	0	749,399
0202 Mt Pleasant Academy	2,613,626	115,540	63,539	163,874	0	0	2,956,578
0203 Mamie Whitesides Elementary	3,239,123	235,860	186,339	213,163	0	0	3,874,486
0204 Sullivans Island Elementary	2,171,308	232,912	32,236	131,115	0	0	2,567,571
0205 Belle Hall Elementary	3,691,910	235,459	200,796	209,354	0	0	4,337,518
0207 Jennie Moore Elementary	3,357,462	238,106	243,547	188,077	0	0	4,027,192
0208 Charles Pinckney Elementary	3,379,107	253,584	245,497	467,793	0	0	4,345,980
0209 Laurel Hill Elementary	4,540,579	191,657	65,639	192,941	0	0	4,990,816

	<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	\$ 3,583,771	\$ 411,137	\$ 179,023	\$ 254,026	\$ 0	\$ 0	\$ 4,427,956
0239 Montessori Mt Pleasant Charter	843,046	0	0	0	0	0	843,046
0242 Laing Middle	2,529,597	210,085	268,210	196,365	0	0	3,204,257
0245 Moultrie Middle	3,768,753	277,491	194,887	227,301	0	0	4,468,433
0247 Thomas C. Carto Middle	5,145,578	276,306	243,285	79,421	0	0	5,744,590
0252 Old Wando site	500	0	0	0	0	0	500
0257 Wando High School	16,111,224	1,117,108	551,813	714,907	0	0	18,495,053
0268 Winwood Farms Program	0	24,032	0	0	0	0	24,032
0284 District 2 Special Education Office	261	95,494	0	0	0	0	95,755
0300 District 3 & 9 Constituent Office	301,032	0	0	0	0	0	301,032
0301 District 3 & 9 Maintenance Office	719,603	0	0	0	0	0	719,603
0303 Riverland Terrace Maintenance	7,955	0	0	0	0	0	7,955
0304 Harbor View Elementary	2,950,266	226,714	154,997	191,035	0	0	3,523,013
0305 Stiles Point Elementary	3,095,141	205,495	228,350	174,734	0	0	3,703,721
0309 Murray Lasaine Elementary	1,513,519	273,555	223,569	169,335	0	0	2,179,978
0310 James Island Elementary	2,507,712	329,505	89,562	204,922	0	0	3,131,702
0342 James Island Middle	2,914,466	263,704	108,186	213,711	0	0	3,500,067
0343 Ft Johnson Middle	2,704,302	187,087	99,917	228,913	0	0	3,220,218
0350 James Island Charter High School	12,297,785	384,479	0	437,450	0	0	13,119,714
0359 Septima P Clark Academy	1,342,372	58,184	20,464	58,483	0	0	1,479,503
0384 Special Ed Districts 3 & 9	170	92,879	0	0	0	0	93,049
0400 District 4 Constituent Office	351,586	0	0	0	0	0	351,586
0401 District 4 Maintenance Office	806,003	0	0	0	0	0	806,003
0410 Ronald E McNair Elementary	12,000	0	3,250	0	0	0	15,250
0411 Child & Family Development Center	137,034	254,369	20,111	0	0	0	411,514
0412 Chicora Elementary	1,742,542	474,854	280,185	212,951	0	0	2,710,533
0413 Edmund A Burns Elementary	2,415,644	412,763	525,321	290,163	0	0	3,643,890
0414 Lambs Elementary	2,456,336	76,114	163,198	186,892	0	0	2,882,540
0415 Ladson Elementary	2,326,403	311,305	411,923	289,830	0	0	3,339,460
0416 Midland Park Elementary	2,961,461	593,205	361,743	306,884	0	0	4,223,293
0418 North Charleston Elementary	2,922,775	477,840	497,995	308,141	0	0	4,206,751
0420 Malcolm C. Hursey Elementary	1,715,361	460,858	411,599	296,060	0	0	2,883,878
0421 W B Goodwin Elementary	2,664,219	404,914	410,491	316,074	0	0	3,795,699
0422 Matilda F Dunston Elementary	1,707,228	471,350	138,219	368,209	0	0	2,685,005
0424 Hunley Park Elementary	2,726,870	211,865	177,115	280,133	0	0	3,395,982
0425 A C Corcoran Elementary	2,369,091	205,092	336,365	334,618	0	0	3,245,166
0435 Mary Ford Elementary	2,447,352	496,020	336,489	257,039	0	0	3,536,900
0436 Pepperhill Elementary	2,485,082	341,310	396,721	308,674	0	0	3,531,787
0438 Boykin Academy Charter School	1,665,820	0	0	0	0	0	1,665,820
0441 Alice Birney Middle	3,338,356	370,961	563,242	293,259	0	0	4,565,819

	<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							
0442 Brentwood Middle	\$ 3,123,037	\$ 467,295	\$ 719,819	\$ 316,499	\$ 0	\$ 0	\$ 4,626,651
0444 Morningside Middle	2,630,712	396,154	711,698	304,659	0	0	4,043,223
0445 Military Magnet Academy	3,372,499	621,791	386,539	313,133	0	0	4,693,962
0450 Charleston County School of the Arts	5,551,283	31,283	186,641	287,680	0	0	6,056,887
0451 Garrett Academy	5,270,027	878,205	147,060	255,215	0	0	6,550,507
0452 North Charleston High School	5,687,734	969,974	851,883	332,306	0	0	7,841,896
0454 Stall High School	5,465,555	1,114,377	814,274	430,341	0	0	7,824,546
0458 Academic Magnet High School	3,258,628	41,998	126,740	122,767	0	0	3,550,132
0460 Charlestowne Academy	2,854,817	117,654	153,886	0	0	0	3,126,357
0461 Youth Build Charleston	575,344	0	0	0	0	0	575,344
0463 Discipline School	3,440,510	0	0	129,974	0	0	3,570,484
0464 Juvenile Detention Center	0	55,611	0	0	0	0	55,611
0466 Charleston Place	0	19,177	0	0	0	0	19,177
0468 Special Day Program	1,288,128	550,762	26,363	0	0	0	1,865,253
0469 New Endeavors	30,000	0	0	0	0	0	30,000
0484 Special Ed Dist 4	603,924	1,350,510	0	0	0	0	1,954,434
0504 St James-Santee Elementary	1,546,123	266,354	157,212	219,851	0	0	2,189,540
0541 McClellanville Middle	1,745,569	119,785	98,391	139,129	0	0	2,102,874
0554 Lincoln High School	2,068,036	323,022	109,054	107,568	0	0	2,607,680
0600 District 10 Constituent Office	528,623	55,638	0	0	0	0	584,261
0601 District 10 Maintenance Office	744,359	0	0	0	0	0	744,359
0603 St Andrews Elementary	3,561,727	281,890	219,982	238,745	0	0	4,302,343
0605 Stono Park Elementary	1,948,201	206,210	242,098	197,466	0	0	2,593,975
0606 Oakland Elementary	2,503,172	385,939	229,274	211,713	0	0	3,330,097
0607 Orange Grove Elementary	5,735,226	171,934	4,438	219,090	0	0	6,130,688
0608 Ashley River Elementary	3,098,855	606,576	113,617	172,419	0	0	3,991,467
0611 Springfield Elementary	2,336,667	234,226	75,344	189,407	0	0	2,835,644
0612 Montessori Community School Charleston	821,194	56,133	19,844	0	0	0	897,170
0616 Drayton Hall Elementary	3,070,051	128,449	135,973	173,806	0	0	3,508,279
0642 C E Williams Middle	3,666,065	236,982	162,798	274,760	0	0	4,340,606
0646 West Ashley Middle	2,317,389	265,536	305,334	305,504	0	0	3,193,763
0648 West Ashley Intermediate	2,826,855	82,839	154,045	293,745	0	0	3,357,484
0653 West Ashley High School	11,024,774	872,163	650,348	728,968	0	0	13,276,253
0668 TOPS	196,501	0	0	0	0	0	196,501
0681 Materials Resource Center	7,000	0	0	0	0	0	7,000
0684 Special Ed Dist 10	0	125,680	0	0	0	0	125,680
0700 District 20 Constituent Office	190,976	0	0	0	0	0	190,976
0705 Charleston Progressive School	2,255,367	387,501	302,166	166,749	0	0	3,111,783
0706 Memminger Elementary	2,325,299	281,986	259,063	182,622	0	0	3,048,969
0707 James Simons Elementary	1,763,956	401,378	296,168	269,006	0	0	2,730,508

	<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							
0709 Buist Academy	\$ 2,250,562	\$ 0	\$ 158,847	\$ 177,845	\$ 0	\$ 0	\$ 2,587,253
0710 Wilmot J Fraser Elementary	1,661,983	656,985	455,107	207,925	0	0	2,982,000
0712 Julian Mitchell Elementary	1,489,118	604,786	230,157	188,562	0	0	2,512,624
0714 Sanders-Clyde Elementary	1,741,540	319,036	135,896	162,767	0	0	2,359,239
0739 Charleston Development Charter	772,320	0	0	0	0	0	772,320
0743 Rivers Middle	91,250	0	0	0	0	0	91,250
0755 Burke High School	6,788,707	1,205,126	884,132	661,026	0	0	9,538,990
0763 New Israel Christian School	0	16,525	0	0	0	0	16,525
0764 Crisis Ministries	0	28,591	0	0	0	0	28,591
0784 Special Ed Dist 20/23	0	53,124	0	0	0	0	53,124
0800 District 23 Constituent Office	235,666	30,164	0	0	0	0	265,831
0808 C C Blaney Elementary	1,400,902	104,650	104,248	145,366	0	0	1,755,166
0809 Jane Edwards Elementary	1,178,787	91,164	149,469	119,487	0	0	1,538,907
0810 E B Ellington Elementary	1,492,770	293,278	77,014	163,713	0	0	2,026,774
0811 Minnie Hughes Elementary	1,419,904	249,618	135,539	140,353	0	0	1,945,414
0843 R D Schroder Middle	1,836,867	205,881	428,467	201,959	0	0	2,673,173
0851 Baptist Hill High School	2,992,727	734,557	667,971	232,782	0	0	4,628,038
0902 Angel Oak Elementary	2,155,614	322,417	252,270	251,134	0	0	2,981,435
0906 Mt Zion Elementary	1,263,560	332,435	155,728	141,041	0	0	1,892,765
0907 Edith Frierson Elementary	1,235,778	87,001	206,351	128,570	0	0	1,657,700
0944 Haut Gap Middle	1,777,716	210,532	289,239	227,286	0	0	2,504,774
0951 St. John's High School	3,064,568	670,671	393,632	167,149	0	0	4,296,020
0961 Sea Island Youth Build	575,344	0	0	0	0	0	575,344
0999 School-wide	31,711,247	1,924,126	7,053,248	257,249	0	0	40,945,870
GRAND TOTAL	\$ 321,154,958	\$ 50,480,737	\$ 37,435,712	\$ 20,261,912	\$ 58,127,472	\$ 119,017,605	\$ 606,478,396

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY OBJECT
FY 2007-08 (NY Level 3)**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
EXPENDITURES							
110 ADMINISTRATIVE SALARY	\$ 6,305,840	\$ 1,407,420	\$ 1,289,486	\$ 347,808	\$ 0	\$ 0	\$ 9,350,554
111 PRINCIPAL/AST PRINCIPAL SAL	10,107,680	829,443	382,835	0	0	0	11,319,958
112 TEACHER/PROFESSIONAL ED SALARY	129,208,898	20,464,317	13,689,264	0	0	0	163,362,479
113 PROFESSIONAL OTHER SALARY	4,619,114	4,052,858	101,967	0	0	0	8,773,940
114 TECHNICAL SALARY	2,191,305	366,715	257,474	0	0	0	2,815,495
115 TEACHER AST/CLERICAL SALARY	19,786,064	2,734,115	1,198,819	139,556	0	0	23,858,554
116 CRAFTS AND TRADES SALARY	4,864,650	0	0	0	0	0	4,864,650
117 BUS DRIVER/APPRENTICE SALARY	358,600	0	0	0	0	0	358,600
119 SERVICE WORK SALARY	2,615,619	0	0	5,983,564	0	0	8,599,183
120 TEMPO SALARY - ADMIN	48,490	0	0	0	0	0	48,490
122 TEMPO SAL - SUBSTITUTE TEACHER	1,986,609	0	0	0	0	0	1,986,609
124 TEMPO SALARY - TECHNICAL	1,200	0	0	0	0	0	1,200
125 TEMPO SAL TEACHER AST/CLERICAL	427,927	46,000	0	0	0	0	473,927
129 TEMPO SALARY - SERVICE WORK	0	0	0	214,000	0	0	214,000
134 OVERTIME SALARY - TECHNICAL	3,674	0	0	0	0	0	3,674
135 OVERTIME SALARY - T AST/CLER	75,337	28,500	4,000	0	0	0	107,837
136 OVERTIME SALARY - WORKER	142,950	0	0	0	0	0	142,950
137 OVERTIME SALARY - BUS DR/APN	4,050	0	0	0	0	0	4,050
139 OVERTIME SALARY - SERVICE WORK	60,000	0	0	0	0	0	60,000
142 SUPPLEMENTAL SALARY	2,323,780	478,735	422,418	0	0	0	3,224,934
210 GROUP HEALTH AND LIFE INS	15,654,175	2,451,043	1,186,481	819,790	0	0	20,111,489
220 EMPLOYEE RETIREMENT	19,789,829	3,751,258	1,883,204	839,627	0	0	26,263,918
230 SOCIAL SECURITY	13,180,573	2,189,497	1,133,890	511,397	0	0	17,015,357
260 UNEMPLOYMENT COMPENSATION TA	300,005	36,517	20,327	6,471	0	0	363,320
270 WKRS COMP - REIMB FR OTHR FUND	75,828	212,220	104,776	51,767	0	0	444,592
271 WKRS' COMP - ASSESSMENTS	850,000	0	0	0	0	0	850,000
272 WKRS' COMP - PREMIUMS	210,000	0	0	0	0	0	210,000
273 WKRS' COMP - MEDICAL PAYMENTS	775,000	0	0	0	0	0	775,000
274 WKRS' COMP-SETTLEMENTS/LEGAL	500,000	0	0	0	0	0	500,000
275 WKRS' COMP-TTD PAYMENTS	240,000	0	0	0	0	0	240,000
290 OTHER BENEFITS	25,080	0	0	0	0	0	25,080
310 PROFESSIONAL/TECHNICAL SRVS	854,966	43,198	5,000	0	0	0	903,164
311 INSTRUCTIONAL SERVICES	3,414,296	1,765,771	120,750	0	0	0	5,300,818
312 INSTRUCTIONAL PROGRAMS	88,996	532,687	246,044	0	0	0	867,727
313 STUDENT SERVICES	0	479,442	4,835	0	0	0	484,277
315 MANAGEMENT SERVICES	336,178	118,066	0	0	0	0	454,244

	<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							
316 DATA PROCESSING SERVICES	\$ 264	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 264
317 STATISTICAL SERVICES	1,395	0	0	0	0	0	1,395
318 AUDIT FEES	108,050	0	0	0	0	0	108,050
319 LEGAL SERVICES	578,557	0	0	0	0	0	578,557
320 PROPERTY SERVICES	9,183,824	0	0	0	0	0	9,183,824
321 PUBLIC UTIL SVS WATER/SEWAGE	1,077,900	0	0	0	0	0	1,077,900
322 SUBSTITUTE DAY PORTERS	123,123	0	0	0	0	0	123,123
323 REPAIRS AND MAINTENANCE SRVS	2,807,865	17,500	100	24,443	0	0	2,849,907
324 PROPERTY INSURANCE	4,901,838	0	0	0	0	0	4,901,838
325 RENTALS/LEASE	482,124	56,700	7,825	25,000	0	0	571,649
326 ADDITIONAL DAY PORTERS	730,047	0	0	0	0	0	730,047
328 COMPUTER LEASE	1,679,057	27,446	61,400	47,000	0	0	1,814,903
329 OTHER PROPERTY SERVICES	306,092	0	0	0	0	0	306,092
331 STUDENT TRANSPORTATION	9,038,160	225,509	92,519	0	0	0	9,356,189
332 IN STATE TRAVEL	546,225	300,329	173,033	39,417	0	0	1,059,003
333 CURRICULUM FIELD TRIP TRANSPRT	7,400	78,365	55,499	0	0	0	141,264
334 EXTRA-CURRICULAR FIELD TRIP TR	0	942	0	0	0	0	942
336 CAR ALLOWANCE IN LIEU OF MILEG	48,000	0	0	0	0	0	48,000
338 OUT OF STATE TRAVEL	156,614	278,411	144,749	2,700	0	0	582,474
339 OTHER TRANSPORTATION SERVICES	8,420	23,546	0	0	0	0	31,966
340 COMMUNICATION (TELEPHONE)	1,192,631	0	0	0	0	0	1,192,631
342 PAGER/CELL PHONE RENT/MESG SYS	175,649	4,400	5,700	8,544	0	0	194,292
345 TECHNOLOGY PURCHASED SERVICES	2,642,830	755,761	270,204	1,595	0	0	3,670,390
350 ADVERTISING	48,284	39,675	0	3,600	0	0	91,559
360 PRINTING AND BINDING	1,630,360	208,309	42,791	11,211	0	0	1,892,671
395 OTHER PROFESS/TECHNICAL SERV.	30,610	0	0	90,576	0	0	121,186
399 OTHER PURCHASED SERVICES	507,495	172,133	77,499	54,737	0	0	811,864
410 SUPPLIES	4,870,700	4,198,698	7,782,644	828,065	0	0	17,680,106
412 POSTAGE	77,288	68,310	13,180	2,669	0	0	161,447
420 TEXTBOOKS	5,000	53,225	5,476	0	0	0	63,701
430 LIBRARY BOOKS	362,326	18,568	28,896	0	0	0	409,790
440 PERIODICALS	32,887	15,218	0	0	0	0	48,105
445 TECHNOLOGY SUPPLIES	328,451	221,001	133,040	20,000	0	0	702,491
446 TECHNOLOGY SOFTWARE	1,006,351	69,682	38,923	76,719	0	0	1,191,674
447 TECHNOLOGY COMPUTERS	140,950	131,110	86,718	0	0	0	358,778
448 TECHNOLOGY PERIPHERALS	69,764	123,209	114,877	0	0	0	307,850
460 FOOD	0	0	0	7,687,417	0	0	7,687,417
461 USDA COMMODITIES	0	0	0	771,540	0	0	771,540
462 COMMODITY DISTRIBUTION CHARGE	0	0	0	56,752	0	0	56,752
463 COMMODITY PROCESSING	0	0	0	355,533	0	0	355,533

	<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							
470 ENERGY	\$ 8,711,500	\$ 0	0	\$ 0	\$ 0	0	\$ 8,711,500
471 FUEL OIL	23,550	0	0	0	0	0	23,550
472 GASOLINE	565,008	0	0	7,000	0	0	572,008
490 OTHER SUPPLIES AND MATERIALS	6,200	25,252	0	0	0	0	31,452
499 EIA FUNDS TO BE REDIRECTED	(3,000,000)	0	0	0	0	0	(3,000,000)
530 IMPROVEMENTS OTHER THAN BLDGS	(1,200,000)	0	0	0	0	0	(1,200,000)
540 EQUIPMENT	83,137	0	0	0	0	0	83,137
545 TECHNOLOGY EQUIP	157,000	16,000	0	0	0	0	173,000
550 VEHICLES	16,726	0	0	0	0	0	16,726
590 OTHER CAPITAL OUTLAY	0	0	0	0	0	116,645,605	116,645,605
610 REDEMPTION OF PRINCIPAL	0	0	0	0	10,412,840	0	10,412,840
620 INTEREST	0	0	0	0	45,342,632	0	45,342,632
640 ORGANIZATION MEMSH DUES/FEEES	85,510	2,000	2,000	102	0	0	89,612
650 LIABILITY/TORT INSURANCE	977,292	1,374	0	0	0	0	978,666
651 LITIGATION AND SETTLEMENTS	300,000	0	0	0	0	0	300,000
690 OTHER OBJECTS	108,675	0	0	422	2,372,000	2,372,000	4,853,097
692 SOLID WASTE FEE	673,520	0	0	0	0	0	673,520
699 OTHER OBJECTS - SUPT.	200	0	0	0	0	0	200
710 FUND MODIFICATIONS	2,834,857	120,000	6,231,070	0	0	0	9,185,926
720 TRANSITS	22,444,513	850,000	16,000	0	0	0	23,310,513
791 INDIRECT COST	0	390,261	0	1,232,891	0	0	1,623,152
910 RESERVE FOR FUND BALANCE	1,384,026	0	0	0	0	0	1,384,026
920 RESERVED - STAFFING	500,000	0	0	0	0	0	500,000
930 RESERVES - UNANTICIPATED EXP	150,000	0	0	0	0	0	150,000
GRAND TOTAL	\$ 321,154,958	\$ 50,480,737	\$ 37,435,712	\$ 20,261,912	\$ 58,127,472	\$ 119,017,605	\$ 606,478,396

CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 Teacher Salary Schedule
State increases and Final 1/3 Palmer & Cay salary implementation

Yrs Exp	Drs. Degr. Class 8	Masters +30 Class 7	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
			Class 1 (A)	Class 1 (B)	Class 2 (A)	Class 2 (B)	Class 3 (A)	Class 3 (B)
0	3,557	3,857	3,727	1,562	4,461	2,017	5,097	1,843
0	36,055	33,375	30,694	26,003	28,013	23,992	26,807	23,724
0	<u>1,428</u>	<u>1,322</u>	<u>1,215</u>	<u>1,030</u>	<u>1,109</u>	<u>950</u>	<u>1,062</u>	<u>939</u>
0	41,040	38,554	35,636	28,595	33,583	26,959	32,966	26,506
1	3,478	3,800	3,615	1,577	4,326	1,952	5,084	1,848
1	37,128	34,179	31,498	26,539	28,737	24,528	27,397	24,180
1	<u>1,470</u>	<u>1,353</u>	<u>1,247</u>	<u>1,051</u>	<u>1,138</u>	<u>971</u>	<u>1,085</u>	<u>957</u>
1	42,076	39,332	36,360	29,167	34,201	27,451	33,566	26,985
2	3,423	3,758	3,516	1,603	4,175	1,894	4,922	1,836
2	38,200	34,983	32,302	27,075	29,488	25,065	28,147	24,662
2	<u>1,513</u>	<u>1,385</u>	<u>1,279</u>	<u>1,072</u>	<u>1,168</u>	<u>993</u>	<u>1,115</u>	<u>977</u>
2	43,136	40,126	37,097	29,750	34,831	27,952	34,184	27,475
3	3,393	3,732	3,431	1,641	4,060	1,845	4,799	1,856
3	39,272	35,787	33,107	27,611	30,211	25,601	28,871	25,118
3	<u>1,555</u>	<u>1,417</u>	<u>1,311</u>	<u>1,093</u>	<u>1,196</u>	<u>1,014</u>	<u>1,143</u>	<u>995</u>
3	44,220	40,936	37,849	30,345	35,467	28,460	34,813	27,969
4	3,391	3,719	3,360	1,689	3,931	1,804	4,659	1,860
4	40,345	36,592	33,911	28,147	30,962	26,137	29,622	25,601
4	<u>1,598</u>	<u>1,449</u>	<u>1,343</u>	<u>1,115</u>	<u>1,226</u>	<u>1,035</u>	<u>1,173</u>	<u>1,014</u>
4	45,334	41,760	38,614	30,951	36,119	28,976	35,454	28,475
5	3,413	3,722	3,304	1,749	3,838	1,773	4,555	1,898
5	41,417	37,396	34,715	28,683	31,686	26,673	30,346	26,056
5	<u>1,640</u>	<u>1,481</u>	<u>1,375</u>	<u>1,136</u>	<u>1,255</u>	<u>1,056</u>	<u>1,202</u>	<u>1,032</u>
5	46,470	42,599	39,394	31,568	36,779	29,502	36,103	28,986
6	3,461	3,741	3,264	1,821	3,731	1,749	4,437	1,920
6	42,489	38,200	35,519	29,220	32,436	27,209	31,096	26,539
6	<u>1,682</u>	<u>1,513</u>	<u>1,406</u>	<u>1,157</u>	<u>1,284</u>	<u>1,077</u>	<u>1,231</u>	<u>1,051</u>
6	47,632	43,454	40,189	32,198	37,451	30,035	36,764	29,510
7	3,538	3,776	3,236	1,906	3,661	1,735	4,356	1,976
7	43,561	39,004	36,323	29,756	33,160	27,745	31,820	26,995
7	<u>1,725</u>	<u>1,545</u>	<u>1,438</u>	<u>1,178</u>	<u>1,313</u>	<u>1,099</u>	<u>1,260</u>	<u>1,069</u>
7	48,824	44,325	40,997	32,840	38,134	30,579	37,436	30,040
8	3,643	3,828	3,225	2,002	3,576	1,730	4,260	2,015
8	44,634	39,808	37,128	30,292	33,911	28,281	32,571	27,477
8	<u>1,767</u>	<u>1,576</u>	<u>1,470</u>	<u>1,200</u>	<u>1,343</u>	<u>1,120</u>	<u>1,290</u>	<u>1,088</u>
8	50,044	45,212	41,823	33,494	38,830	31,131	38,121	30,580
9	3,777	3,898	3,228	2,110	3,530	1,735	4,202	2,089
9	45,706	40,613	37,932	30,828	34,635	28,818	33,294	27,933
9	<u>1,810</u>	<u>1,608</u>	<u>1,502</u>	<u>1,221</u>	<u>1,371</u>	<u>1,141</u>	<u>1,318</u>	<u>1,106</u>
9	51,293	46,119	42,662	34,159	39,536	31,694	38,814	31,128
10	3,940	3,984	3,248	2,231	3,468	1,749	4,129	2,146
10	46,778	41,417	38,736	31,364	35,385	29,354	34,045	28,415
10	<u>1,852</u>	<u>1,640</u>	<u>1,534</u>	<u>1,242</u>	<u>1,401</u>	<u>1,162</u>	<u>1,348</u>	<u>1,125</u>
10	52,570	47,041	43,518	34,837	40,254	32,265	39,522	31,686

CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 Teacher Salary Schedule
State increases and Final 1/3 Palmer & Cay salary implementation

Yrs Exp	Drs. Degr. Class 8	Masters +30 Class 7	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
			Class 1 (A)	Class 1 (B)	Class 2 (A)	Class 2 (B)	Class 3 (A)	Class 3 (B)
11	4,134	4,087	3,284	2,364	3,445	1,773	4,094	2,240
11	47,850	42,221	39,540	31,900	36,109	29,890	34,769	28,871
11	<u>1,895</u>	<u>1,672</u>	<u>1,566</u>	<u>1,263</u>	<u>1,430</u>	<u>1,184</u>	<u>1,377</u>	<u>1,143</u>
11	53,879	47,980	44,390	35,527	40,984	32,847	40,240	32,254
12	4,359	4,207	3,338	2,511	3,409	1,807	4,046	2,316
12	48,923	43,025	40,345	32,436	36,860	30,426	35,519	29,354
12	<u>1,937</u>	<u>1,704</u>	<u>1,598</u>	<u>1,284</u>	<u>1,460</u>	<u>1,205</u>	<u>1,406</u>	<u>1,162</u>
12	55,219	48,936	45,281	36,231	41,729	33,438	40,971	32,832
13	4,616	4,346	3,407	2,672	3,410	1,850	4,035	2,430
13	49,995	43,829	41,149	32,973	37,583	30,962	36,243	29,809
13	<u>1,980</u>	<u>1,736</u>	<u>1,629</u>	<u>1,306</u>	<u>1,488</u>	<u>1,226</u>	<u>1,435</u>	<u>1,180</u>
13	56,591	49,911	46,185	36,951	42,481	34,038	41,713	33,419
14	4,906	4,505	3,493	2,847	3,400	1,905	4,012	2,527
14	51,067	44,634	41,953	33,509	38,334	31,498	36,994	30,292
14	<u>2,022</u>	<u>1,767</u>	<u>1,661</u>	<u>1,327</u>	<u>1,518</u>	<u>1,247</u>	<u>1,465</u>	<u>1,200</u>
14	57,995	50,906	47,107	37,683	43,252	34,650	42,471	34,019
15	5,228	4,682	3,597	3,035	3,428	1,969	4,027	2,659
15	52,140	45,438	42,757	34,045	39,058	32,034	37,717	30,748
15	<u>2,065</u>	<u>1,799</u>	<u>1,693</u>	<u>1,348</u>	<u>1,547</u>	<u>1,268</u>	<u>1,494</u>	<u>1,218</u>
15	59,433	51,919	48,047	38,428	44,033	35,271	43,238	34,625
16	5,023	4,878	3,718	3,238	3,442	2,044	4,029	2,777
16	53,212	46,242	43,561	34,581	39,808	32,571	38,468	31,230
16	<u>2,107</u>	<u>1,831</u>	<u>1,725</u>	<u>1,369</u>	<u>1,576</u>	<u>1,290</u>	<u>1,523</u>	<u>1,237</u>
16	60,342	52,951	49,004	39,188	44,826	35,905	44,020	35,244
17	4,829	5,094	3,859	3,456	3,497	2,130	4,072	2,931
17	54,284	47,046	44,366	35,117	40,532	33,107	39,192	31,686
17	<u>2,150</u>	<u>1,863</u>	<u>1,757</u>	<u>1,391</u>	<u>1,605</u>	<u>1,311</u>	<u>1,552</u>	<u>1,255</u>
17	61,263	54,003	49,982	39,964	45,634	36,548	44,816	35,872
18	5,167	5,657	4,371	3,868	3,879	2,429	4,452	3,233
18	54,827	47,517	44,809	35,468	40,938	33,438	39,584	32,003
18	<u>2,171</u>	<u>1,882</u>	<u>1,774</u>	<u>1,404</u>	<u>1,621</u>	<u>1,324</u>	<u>1,567</u>	<u>1,267</u>
18	62,165	55,056	50,954	40,740	46,438	37,191	45,603	36,503
19	5,514	6,236	4,898	4,294	4,269	2,735	4,843	3,542
19	55,375	47,992	45,257	35,823	41,347	33,772	39,979	32,323
19	<u>2,193</u>	<u>1,900</u>	<u>1,792</u>	<u>1,419</u>	<u>1,637</u>	<u>1,337</u>	<u>1,583</u>	<u>1,280</u>
19	63,082	56,128	51,947	41,536	47,253	37,844	46,405	37,145
20	5,867	6,832	5,440	4,731	4,671	3,048	5,244	3,859
20	55,929	48,472	45,710	36,181	41,760	34,110	40,379	32,646
20	<u>2,215</u>	<u>1,919</u>	<u>1,810</u>	<u>1,433</u>	<u>1,654</u>	<u>1,351</u>	<u>1,599</u>	<u>1,293</u>
20	64,011	57,223	52,960	42,345	48,085	38,509	47,222	37,798
21	5,926	6,900	5,494	4,778	4,945	3,262	5,520	4,076
21	56,489	48,957	46,167	36,543	42,178	34,451	40,783	32,973
21	<u>2,237</u>	<u>1,939</u>	<u>1,828</u>	<u>1,447</u>	<u>1,670</u>	<u>1,364</u>	<u>1,615</u>	<u>1,306</u>
21	64,652	57,796	53,489	42,768	48,793	39,077	47,918	38,355

CHARLESTON COUNTY SCHOOL DISTRICT
FY2008 Teacher Salary Schedule
State increases and Final 1/3 Palmer & Cay salary implementation

Yrs Exp	Drs. Degr. Class 8	Masters +30 Class 7	Masters Degree		Bachelor's Degree +18		Bachelor's Degree	
			Class 1 (A)	Class 1 (B)	Class 2 (A)	Class 2 (B)	Class 3 (A)	Class 3 (B)
22	5,985	6,968	5,549	4,826	5,227	3,479	5,803	4,299
22	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
22	<u>2,259</u>	<u>1,958</u>	<u>1,846</u>	<u>1,462</u>	<u>1,687</u>	<u>1,378</u>	<u>1,631</u>	<u>1,319</u>
22	65,297	58,372	54,024	43,196	49,514	39,652	48,625	38,920
23	6,605	7,523	6,061	5,236	5,932	4,043	6,496	4,854
23	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
23	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
23	65,917	58,880	54,492	43,571	50,179	40,183	49,279	39,443
24	7,230	8,083	6,579	5,651	6,648	4,616	7,199	5,417
24	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
24	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
24	66,542	59,440	55,010	43,986	50,895	40,756	49,982	40,006
25	7,546	8,366	6,841	5,860	7,374	5,197	7,913	5,988
25	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
25	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
25	66,858	59,723	55,272	44,195	51,621	41,337	50,696	40,577
26	7,546	8,366	6,841	5,860	7,374	5,197	7,913	5,988
26	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
26	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
26	66,858	59,723	55,272	44,195	51,621	41,337	50,696	40,577
27	7,546	8,366	6,841	5,860	7,374	5,197	7,913	5,988
27	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
27	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
27	66,858	59,723	55,272	44,195	51,621	41,337	50,696	40,577
28	7,546	8,366	6,841	5,860	7,374	5,197	7,913	5,988
28	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
28	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
28	66,858	59,723	55,272	44,195	51,621	41,337	50,696	40,577
29	7,546	8,366	6,841	5,860	7,374	5,197	7,913	5,988
29	57,053	49,446	46,629	36,908	42,600	34,795	41,191	33,302
29	<u>2,259</u>	<u>1,911</u>	<u>1,802</u>	<u>1,427</u>	<u>1,647</u>	<u>1,345</u>	<u>1,592</u>	<u>1,287</u>
29	66,858	59,723	55,272	44,195	51,621	41,337	50,696	40,577

1st figure - local supplement

3rd figure - Education Improvement Act (4.043%)

2nd figure - Education Finance Act (4.60%)

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 HOURLY RATES
FY2008 (3.31% increase over FY2007)**

Step	Grade							
	1	2	3	4	5	6	7	8
0	\$10.4082	\$11.2323	\$12.2754	\$13.4157	\$14.3677	\$15.7020	\$17.1602	\$18.7538
1	\$10.5488	\$11.3838	\$12.4410	\$13.5969	\$14.5832	\$15.9376	\$17.4177	\$19.0351
2	\$10.6892	\$11.5356	\$12.6068	\$13.7781	\$14.7988	\$16.1732	\$17.6751	\$19.3163
3	\$10.8297	\$11.6872	\$12.7724	\$13.9592	\$15.0144	\$16.4085	\$17.9323	\$19.5976
4	\$10.9703	\$11.8389	\$12.9382	\$14.1402	\$15.2299	\$16.6441	\$18.1898	\$19.8789
5	\$11.1107	\$11.9906	\$13.1039	\$14.3213	\$15.4454	\$16.8797	\$18.4472	\$20.1602
6	\$11.2512	\$12.1420	\$13.2698	\$14.5026	\$15.6610	\$17.1153	\$18.7046	\$20.4415
7	\$11.3918	\$12.2938	\$13.4354	\$14.6839	\$15.8765	\$17.3507	\$18.9620	\$20.7227
8	\$11.5323	\$12.4454	\$13.6011	\$14.8648	\$16.0920	\$17.5863	\$19.2194	\$21.0042
9	\$11.6727	\$12.5969	\$13.7668	\$15.0459	\$16.3074	\$17.8219	\$19.4767	\$21.2854
10	\$11.8133	\$12.7487	\$13.9325	\$15.2271	\$16.5229	\$18.0575	\$19.7342	\$21.5667
11	\$11.9538	\$12.9003	\$14.0983	\$15.4082	\$16.7386	\$18.2928	\$19.9915	\$21.8481
12	\$12.0942	\$13.0518	\$14.2639	\$15.5892	\$16.9540	\$18.5283	\$20.2490	\$22.1294
13	\$12.2349	\$13.2036	\$14.4297	\$15.7703	\$17.1695	\$18.7640	\$20.5063	\$22.4106
14	\$12.3753	\$13.3552	\$14.5954	\$15.9514	\$17.3850	\$18.9995	\$20.7637	\$22.6920
15	\$12.5158	\$13.5069	\$14.7610	\$16.1327	\$17.6006	\$19.2349	\$21.0212	\$22.9733
16	\$12.6564	\$13.6585	\$14.9268	\$16.3137	\$17.8161	\$19.4704	\$21.2787	\$23.2546
17	\$12.7968	\$13.8101	\$15.0925	\$16.4947	\$18.0316	\$19.7061	\$21.5360	\$23.5359
18	\$12.9373	\$13.9617	\$15.2583	\$16.6759	\$18.2470	\$19.9415	\$21.7935	\$23.8172
19	\$13.0779	\$14.1134	\$15.4240	\$16.8563	\$18.4626	\$20.1771	\$22.0509	\$24.0985
20	\$13.2184	\$14.2648	\$15.5898	\$17.0381	\$18.6781	\$20.4126	\$22.3081	\$24.3797
21	\$13.3588	\$14.4166	\$15.7554	\$17.2186	\$18.8935	\$20.6483	\$22.5656	\$24.6610
22	\$13.4994	\$14.5683	\$15.9212	\$17.3996	\$19.1090	\$20.8836	\$22.8230	\$24.9424
23	\$13.6399	\$14.7198	\$16.0868	\$17.5808	\$19.3245	\$21.1191	\$23.0804	\$25.2238
24	\$13.7803	\$14.8716	\$16.2525	\$17.7618	\$19.5402	\$21.3547	\$23.3378	\$25.5050
25	\$13.9210	\$15.0231	\$16.4183	\$17.9431	\$19.7557	\$21.5903	\$23.5953	\$25.7864

**CLASSIFIED ANNUAL SALARY
 FY2008 (3.31% increase over FY2007, Based on a 261 Day Work Year)**

Step	Grade							
	1	2	3	4	5	6	7	8
0	\$21,732.26	\$23,452.99	\$25,631.03	\$28,012.05	\$29,999.83	\$32,785.74	\$35,830.51	\$39,157.85
1	\$22,025.85	\$23,769.44	\$25,976.82	\$28,390.41	\$30,449.80	\$33,277.78	\$36,368.06	\$39,745.23
2	\$22,319.00	\$24,086.32	\$26,323.03	\$28,768.77	\$30,899.99	\$33,769.60	\$36,905.61	\$40,332.40
3	\$22,612.37	\$24,402.77	\$26,668.82	\$29,146.91	\$31,349.97	\$34,260.99	\$37,442.73	\$40,919.78
4	\$22,905.95	\$24,719.65	\$27,015.03	\$29,524.83	\$31,799.94	\$34,752.81	\$37,980.29	\$41,507.16
5	\$23,199.10	\$25,036.31	\$27,361.03	\$29,902.98	\$32,249.91	\$35,244.85	\$38,517.84	\$42,094.55
6	\$23,492.47	\$25,352.55	\$27,707.25	\$30,281.33	\$32,700.10	\$35,736.67	\$39,055.17	\$42,681.93
7	\$23,786.05	\$25,669.43	\$28,053.04	\$30,659.91	\$33,150.08	\$36,228.28	\$39,592.73	\$43,269.09
8	\$24,079.42	\$25,986.09	\$28,399.04	\$31,037.62	\$33,600.05	\$36,720.10	\$40,130.06	\$43,856.69
9	\$24,372.57	\$26,302.32	\$28,745.04	\$31,415.76	\$34,049.81	\$37,212.14	\$40,667.40	\$44,443.86
10	\$24,666.15	\$26,619.20	\$29,091.04	\$31,794.12	\$34,499.78	\$37,703.96	\$41,204.95	\$45,031.24
11	\$24,959.52	\$26,935.87	\$29,437.26	\$32,172.26	\$34,950.19	\$38,195.35	\$41,742.29	\$45,618.84
12	\$25,252.67	\$27,252.10	\$29,783.04	\$32,550.19	\$35,399.95	\$38,687.17	\$42,279.84	\$46,206.22
13	\$25,546.47	\$27,569.20	\$30,129.26	\$32,928.33	\$35,849.92	\$39,179.21	\$42,817.18	\$46,793.39
14	\$25,839.62	\$27,885.64	\$30,475.26	\$33,306.47	\$36,299.89	\$39,671.03	\$43,354.52	\$47,380.98
15	\$26,132.99	\$28,202.31	\$30,821.04	\$33,685.04	\$36,750.08	\$40,162.42	\$43,892.28	\$47,968.15
16	\$26,426.57	\$28,518.97	\$31,167.26	\$34,062.97	\$37,200.06	\$40,654.24	\$44,429.84	\$48,555.53
17	\$26,719.72	\$28,835.42	\$31,513.05	\$34,440.89	\$37,650.03	\$41,146.28	\$44,967.17	\$49,142.91
18	\$27,013.09	\$29,152.09	\$31,859.26	\$34,819.25	\$38,099.79	\$41,637.89	\$45,504.73	\$49,730.29
19	\$27,306.68	\$29,468.75	\$32,205.26	\$35,195.88	\$38,549.98	\$42,129.71	\$46,042.28	\$50,317.68
20	\$27,600.04	\$29,784.98	\$32,551.48	\$35,575.54	\$38,999.95	\$42,621.53	\$46,579.40	\$50,904.84
21	\$27,893.19	\$30,101.86	\$32,897.26	\$35,952.38	\$39,449.71	\$43,113.57	\$47,116.95	\$51,492.22
22	\$28,186.78	\$30,418.53	\$33,243.48	\$36,330.31	\$39,899.68	\$43,604.96	\$47,654.50	\$52,079.82
23	\$28,480.14	\$30,734.97	\$33,589.27	\$36,708.67	\$40,349.66	\$44,096.78	\$48,191.84	\$52,667.20
24	\$28,773.30	\$31,051.85	\$33,935.27	\$37,086.59	\$40,799.85	\$44,588.60	\$48,729.39	\$53,254.37
25	\$29,067.09	\$31,368.30	\$34,281.48	\$37,465.17	\$41,249.82	\$45,080.64	\$49,266.95	\$53,841.97

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
2008	**	95.8	18.4	114.2

** Indicate Millage Rollback due to Reassessment*

*** Projected*

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CHARLESTON COUNTY SCHOOL DISTRICT
2007-2008
Projected Student Enrollment
Revised 6/6/07

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	SC Spec Ed	ECD	Subtotal w/o CD	Total	
District 1																								
0504 St. James-Santee	40	47	25	42	19	61	24	21	45				0						0	218			178	218
0541 McCiellanville Middle						0			0	33	31	30	94						0	94	5		99	99
0554 Lincoln High						0			0				0	34	54	28	27	143	143	9			152	152
District 1 Totals	40	47	25	42	19	61	24	21	45	33	31	30	94	34	54	28	27	143	455	14	0	429	469	
District 2																								
0202 Mount Pleasant Academy	0	54	64	63	83	146	59	67	126				0						0	390	6		396	396
0203 Whitesides	40	88	90	119	97	216	97	100	197				0						0	631	9		600	640
0204 Sullivan's Island	0	62	69	38	52	90	60	44	104				0						0	325	4		329	329
0205 Belle Hall	40	97	98	115	114	229	94	111	205				0						0	669	32		665	705
0207 Jennie Moore	40	95	98	114	102	216	95	79	174				0						0	623	3		586	626
0208 Charles Pinckney	0				276	276	289	235	524				0						0	800			800	800
0209 Laurel Hill	0	283	278	279	0	279			0				0						0	840	4	11	855	855
0210 James B. Edwards	20	88	97	107	100	207	114	107	221				0						0	633	14	5	632	652
0242 Laing Middle						0			0	167	166	147	480						0	480	10		490	490
0245 Moultrie Middle						0			0	216	247	265	728						0	728	22		750	750
0247 Cario Middle						0			0	398	407	436	1241						0	1241	30		1271	1271
0257 Wando High						0			0				0	924	826	701	688	3139	3139	100		3239	3239	
District 2 Totals	140	767	794	835	824	1659	808	743	1551	781	820	848	2449	924	826	701	688	3139	10499	230	24	10613	10753	
District 3																								
0304 Harbor View	20	88	90	88	87	175	79	89	168				0						0	541	2	7	530	550
0305 Stiles Point	20	90	92	102	104	206	76	86	162				0						0	570	7	0	557	577
0309 Murray-LaSaine	20	29	33	40	41	81	27	27	54				0						0	217	7	5	209	229
0310 James Island Elementary	20	73	75	82	80	162	76	64	140				0						0	470	5		455	475
0342 James Island Middle						0			0	150	132	213	495						0	495	14		509	509
0343 Fort Johnson Middle						0			0	156	166	190	512						0	512	26		538	538
0359 Clark Academy						0			0				0	28	31	22	81	81	81				81	81
District 3 Totals	80	280	290	312	312	624	258	266	524	306	298	403	1007	0	28	31	22	81	2886	61	12	2879	2959	

CHARLESTON COUNTY SCHOOL DISTRICT
2007-2008
Projected Student Enrollment
Revised 6/6/07

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	SC Spec Ed	ECD	Subtotal w/o CD	Total	
District 9																								
0902 Angel Oak	20	66	74	62	59	121	57	58	115				0						0	396	6	3	385	405
0906 Mount Zion	40	30	30	34	28	62	26	31	57				0						0	219	1		180	220
0907 Frierson	20	19	21	17	14	31	14	14	28	17			17						0	136	7	0	123	143
0944 Haut Gap Middle						0			0	64	50	59	173						0	173	10		183	183
0951 St. John's High						0			0				0	96	95	60	42	293	293	51			344	344
District 9 Totals	80	115	125	113	101	214	97	103	200	81	50	59	190	96	95	60	42	293	1217	75	3	1215	1295	
District 4																								
0411 CFDC	20					0			0				0						0	20			0	20
0412 Chicora	40	49	63	46	47	93	49	43	92				0					0	337			297	337	
0413 Burns	60	67	66	59	70	129	69	44	113				0					0	435	11		386	446	
0414 Lambs	40	69	75	77	63	140	54	55	109				0					0	433	10	8	411	451	
0415 Ladson	40	86	92	91	74	165	76	70	146				0					0	529	1		490	530	
0416 Midland Park	80	96	99	98	86	184	89	62	151				0					0	610	11	5	546	626	
0418 North Charleston Elementary	40	63	62	70	69	139	108	88	196				0					0	500	12	2	474	514	
0420 Hursey	40	45	53	36	39	75	38	32	70				0					0	283	12		255	295	
0421 Goodwin	60	89	92	113	79	192	78	75	153				0					0	586			526	586	
0422 Dunston	60	69	68	42	35	77			0				0					0	274		3	217	277	
0424 Hunley Park	40	77	88	89	83	172	72	76	148				0					0	525	15		500	540	
0425 Corcoran	20	74	82	96	86	182	75	63	138				0					0	496	4	5	485	505	
0435 Mary Ford	40	74	88	51	61	112	42	46	88				0					0	402	17	6	385	425	
0436 Pepperhill	40	75	76	89	77	166	81	68	149				0					0	506	8		474	514	
0441 Birney Middle						0			0	201	203	210	614					0	614	31		645	645	
0442 Brentwood Middle						0			0	170	91	101	362					0	362	26		388	388	
0444 Morningside Middle						0			0	174	98	126	398					0	398	38		436	436	
0445 Military Magnet Academy						0			0	50	106	110	266	143	64	59	33	299	565			565	565	
0450 School of the Arts						0			0	150	147	150	447	142	150	146	128	566	1013			1013	1013	
0451 Garrett Academy	20					0			0				0	278	239	151	129	797	817	10		807	827	
0452 North Charleston High						0			0				0	253	215	174	84	726	726	120		846	846	
0454 Stall High						0			0				0	237	227	181	93	738	738	104		842	842	
0458 Academic Magnet High						0			0				0	170	162	143	130	605	605			605	605	
0460 Charlestowne Academy	0	10	22	27	25	52	37	26	63	42	50	52	144	50	49	27	25	151	442	15		457	457	
0468 Special Day School Program						0			0		3	4	7	9	4		1	14	21	107		128	128	
District 4 Totals	640	943	1026	984	894	1878	868	748	1616	787	698	753	2238	1282	1110	881	623	3896	12237	552	29	12178	12818	

CHARLESTON COUNTY SCHOOL DISTRICT
2007-2008
Projected Student Enrollment
Revised 6/6/07

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	SC Spec Ed	ECD	Subtotal w/o CD	Total	
District 10																								
0603 St. Andrew's School of M&S	20	117	129	124	123	247	127	120	247				0	0					760			5	745	765
0605 Stono Park	40	56	58	59	59	118	51	46	97				0	0					369			6	335	375
0606 Oakland	40	76	70	82	81	163	64	58	122				0	0					471	15	0		446	486
0608 Ashley River	0	66	90	89	88	177	89	89	178				0	0					511	29			540	540
0611 Springfield	20	57	58	70	84	154	68	51	119				0	0					408		12	400	420	
0612 Montessor Community	0	10	8	14	17	31	19	14	33	5			5						87			87	87	
0616 Drayton Hall	20	111	110	111	112	223	74	98	172				0	0					636	5		621	641	
0642 C. E. Williams Middle						0			0	255	239	245	739						739	5		744	744	
0646 West Ashley Middle						0			0	91	118	107	316						316	11		327	327	
0648 St. Andrew's Middle						0			0	190	141	121	452						452	43		495	495	
0653 West Ashley High						0			0				0	586	604	419	305	1914	1914	144		2058	2058	
0668 TOPS						0			0				0						0	21		21	21	
District 10 Totals	140	493	523	549	564	1113	492	476	968	541	498	473	1512	586	604	419	305	1914	6663	273	23	6819	6959	
District 20																								
0705 Charleston Progressive	0	29	29	37	33	70	42	33	75	39	58	40	137						340	11		351	351	
0706 Memminger	40	48	47	46	37	83	41	39	80	30			30						328	4		292	332	
0707 James Simons	40	43	49	48	63	111	43	42	85	39			39						367			327	367	
0709 Buist Academy	0	40	40	40	40	80	50	50	100	50	50	50	150						410			410	410	
0710 Fraser	40	29	35	36	36	72	20	23	43	16			16						235	14	4	213	253	
0712 Mitchell	20	30	33	40	40	80	27	29	56	27			27						246	6		232	252	
0714 Sanders-Clyde	20	27	35	48	33	81	29	24	53	20	25	28	73						289	3		272	292	
0755 Burke Middle-High School						0			0	109	97		206						206	10		216	216	
0755 Burke Middle-High School						0			0				0	183	175	122	113	593	593	28		621	621	
District 20 Totals	160	246	268	295	282	577	252	240	492	221	242	215	678	183	175	122	113	593	3014	73	7	2934	3094	
District 23																								
0808 Blaney	20	32	30	23	32	55	30	29	59				0						196			180	200	
0809 Jane Edwards	20	20	15	16	15	31	12	13	25	22	13	15	50						161			141	161	
0810 Ellington	20	32	40	40	24	64	33	33	66				0						222	3		205	225	
0811 Minnie Hughes	20	20	21	28	22	50	30	22	52				0						163			143	163	
0843 Schroder Middle						0			0	73	76	92	241						241	13		254	254	
0851 Baptist Hill High						0			0				0	115	142	81	62	400	400	36		436	436	
District 23 Totals	80	104	106	107	93	200	105	97	202	95	89	107	291	115	142	81	62	400	1383	52	4	1359	1439	
DISTRICT TOTAL	1360	2995	3157	3237	3089	6326	2904	2694	5598	2845	2726	2888	8459	3220	3034	2323	1882	10459	38354	1330	102	38426	39786	

CHARLESTON COUNTY SCHOOL DISTRICT
2007-2008
Projected Student Enrollment
Revised 6/6/07

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	SC Spec Ed	ECD	Subtotal w/o CD	Total	
Charter Schools																								
Susan G. Boykin Academy	0	25	25	25	25	50	25	13	38	12			12					0	150			150	150	
Charleston Development Academy	0	24	25	20	21	41	10	8	18	4			4					0	112			112	112	
East Cooper Montessori			25	33	30	63	25	21	46	9	11	3	23					0	157			157	157	
James Island High						0			0				0	417	450	327	303	1497	1497	65		1562	1562	
Orange Grove	40	108	98	114	103	217	132	115	247				0	40	35	35		0	710	15	5	690	730	
YouthBuild						0			0				0	40	35	35		110	110			110	110	
Charter School Totals	40	157	173	192	179	371	192	157	349	25	11	3	39	457	485	362	303	1607	2736	80	5	2781	2821	
Alternative Program																								
Murray Hill Academy						0			0	0	20	35	55	47	13	3		63	118			118	118	
Alternative Program Totals	0	0	0	0	0	0	0	0	0	0	20	35	55	47	13	3	0	63	118	0	0	118	118	
COUNTY TOTALS	1400	3152	3330	3429	3268	6697	3096	2851	5947	2870	2757	2926	8553	3724	3532	2688	2185	12129	41208	1410	107	41325	42725	

**Charleston County School District
Charter School Formula
All Charter Schools**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2006 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # of Students	Weighted Students
ECD	0.00	0.00	0.00
CD	0.00	20.00	0.00
Kindergarten	1.30	160.07	208.09
Primary	1.24	530.16	657.40
Elementary	1.00	351.75	351.75
High School	1.25	1,050.47	1,313.09
EMH	1.74	34.18	59.47
LD	1.74	154.35	268.57
TMH	2.04	2.93	5.98
EH	2.04	19.40	39.58
OH	2.04	2.00	4.08
PMD	2.04	0.00	0.00
VH	2.57	2.00	5.14
Autistic	2.57	8.00	20.56
HH	2.57	1.00	2.57
Sp H	1.90	59.36	112.78
HB	2.10	9.91	20.81
TBI	2.04	0.00	0.00
Vocational	1.29	455.33	587.38
TOTAL STUDENTS		2,860.91	3,657.24

Projected Payment to Charter School		22,444,512.72
FY2007 Budget	2,830.00	18,037,827.69
Variance from FY2007 budget	30.91	4,406,685.03

**Charleston County School District
Charter School Formula
Susan G. Boykin Academy**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	33.27	43.25
Primary	1.24	84.13	104.32
Elementary	1.00	89.22	89.22
High School	1.25		0.00
EMH	1.74	2.00	3.48
LD	1.74	14.71	25.60
TMH	2.04		0.00
EH	2.04	2.00	4.08
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	0.71	1.49
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		226.04	271.44
Projected Payment to Charter School			1,665,819.61
FY2007 Budget		200.00	1,199,555.94
Variance from FY2007 budget		26.04	466,263.67

**Charleston County School District
Charter School Formula
Charleston Development Academy**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	26.00	33.80
Primary	1.24	43.40	53.82
Elementary	1.00	23.80	23.80
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74	1.96	3.41
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	5.80	11.02
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		100.96	125.85
Projected Payment to Charter School			772,319.78
FY2007 Budget		135.00	823,667.33
Variance from FY2007 budget		(34.04)	(51,347.55)

**Charleston County School District
Charter School Formula
James Island High**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # 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	900.47	1,125.59
EMH	1.74	29.18	50.77
LD	1.74	100.80	175.39
TMH	2.04	2.93	5.98
EH	2.04	15.40	31.42
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57	2.00	5.14
Autistic	2.57	2.00	5.14
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10	8.13	17.07
TBI	2.04		0.00
Vocational	1.29	455.33	587.38
TOTAL STUDENTS		1,516.24	2,003.87
Projected Payment to Charter School			12,297,785.23
FY2007 Budget		1,514.00	10,101,251.42
Variance from FY2007 budget		2.24	2,196,533.81

**Charleston County School District
Charter School Formula
Greg Mathis Charter School**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # 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			575,344.07
FY2007 Budget		75.00	487,677.23
Variance from FY2007 budget		0.00	87,666.84

**Charleston County School District
Charter School Formula
Montessori of Mt. Pleasant**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # of Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30		0.00
Primary	1.24	63.36	78.57
Elementary	1.00	37.64	37.64
High School	1.25		0.00
EMH	1.74		0.00
LD	1.74	1.64	2.85
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	1.00	2.57
HH	2.57		0.00
Sp H	1.90	8.27	15.71
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		111.91	137.34
Projected Payment to Charter School			842,874.46
FY2007 Budget		150.00	862,681.51
Variance from FY2007 budget		(38.09)	(19,807.05)

**Charleston County School District
Charter School Formula
Orange Grove Elementary**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # of Students	Weighted Students
ECD	0.00		0.00
CD	0.00	20.00	0.00
Kindergarten	1.30	100.80	131.04
Primary	1.24	339.27	420.69
Elementary	1.00	201.09	201.09
High School	1.25		0.00
EMH	1.74	3.00	5.22
LD	1.74	35.24	61.32
TMH	2.04		0.00
EH	2.04	2.00	4.08
OH	2.04	2.00	4.08
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57	5.00	12.85
HH	2.57	1.00	2.57
Sp H	1.90	45.29	86.05
HB	2.10	1.07	2.25
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		755.76	931.24
Projected Payment to Charter School			5,715,025.50
FY2007 Budget		756.00	4,562,994.26
Variance from FY2007 budget		(0.24)	1,152,031.24

**Charleston County School District
Charter School Formula
Sea Island Youth Build**

FY2008

FY2006 Audited Revenues		293,739,754.00
Intergovernmental Transfers		<u>0.00</u>
FY2006 Net General Fund Revenues		293,739,754.00
FY2007 Weighted Pupils		51,747.64
FY2006 Per Pupil Amount		5,676.39
2005-2006 Inflation Factor	0.00%	0.00
2006-2007 Inflation Factor	3.36%	190.73
2007-2008 Inflation Factor	4.60%	269.89
FY2008 Estimated Per Pupil		6,137.00

Charter School Student Classification	Weight	Estimate # 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			575,344.07
FY2007 Budget		0.00	0.00
Variance from FY2007 budget		75.00	575,344.07

CHARLESTON COUNTY SCHOOL DISTRICT
Program Support Distribution Formula
FY2008

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 3.25	Allocation
PLUS SCHOOLS																
ELEMENTARY:																
Drayton hall	294.96	365.75	215.05	215.05	0.00	0.00	0.00	0.00	115.67	150.37	0.00	0.00	625.68	731.17	2,376.31	\$75,093.69
Harborview	251.36	311.69	179.60	179.60	0.00	0.00	0.00	0.00	88.27	114.75	0.00	0.00	519.23	606.04	1,969.62	\$62,242.02
Mt. Pleasant Academy	207.71	257.56	122.84	122.84	0.00	0.00	0.00	0.00	62.42	81.15	0.00	0.00	392.97	461.55	1,500.03	\$47,402.32
Pinckney	277.87	344.56	480.82	480.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	758.69	825.38	2,682.48	\$84,769.10
Sanders Clyde	103.64	128.51	88.25	88.25	0.00	0.00	0.00	0.00	35.38	45.99	0.00	0.00	227.27	262.76	853.96	\$26,986.06
Stiles Point	289.55	359.04	191.69	191.69	0.00	0.00	0.00	0.00	89.33	116.13	0.00	0.00	570.57	666.86	2,167.30	\$68,488.80
Sullivans Island	156.71	194.32	107.93	107.93	0.00	0.00	0.00	0.00	68.13	88.57	0.00	0.00	332.77	390.82	1,270.16	\$40,138.43
Whitesides	319.08	395.66	195.80	195.80	0.00	0.00	0.00	0.00	87.40	113.62	0.00	0.00	602.28	705.08	2,291.51	\$72,413.94
ELEMENTARY TOTALS	1,900.88	2,357.09	1,581.98	1,581.98	0.00	0.00	0.00	0.00	546.60	710.58	0.00	0.00	4,029.46	4,649.65	15,111.37	\$477,534.38
MIDDLE:																
		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MIDDLE TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
HIGH:																
		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
HIGH TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
PLUS SCHOOL TOTALS	1,900.88	2,357.09	1,581.98	1,581.98	0.00	0.00	0.00	0.00	546.60	710.58	0.00	0.00	4,029.46	4,649.65	15,111.37	\$ 477,534.38

CHARLESTON COUNTY SCHOOL DISTRICT
Program Support Distribution Formula

FY2008

Weighting	Primary		Elem		Elem		High		High		Alt Learn		Kind		Voc		Total		Adjusted			
	ADM (1-3)	WPU 1.24	ADM (4-8)	WPU 1.00	ADM (9-12)	WPU 1.25	ADM	WPU	ADM	WPU	ADM	WPU	ADM	WPU	ADM	WPU	ADM	WPU	ADM	WPU		
IMPROVEMENT SCHOOLS:																						
ELEMENTARY:²																						
Belle Hall	344.26	426.88	222.38	222.38		0.00					0.00	97.36	126.57		0.00	664.00	775.83		1,551.66		\$49,034.04	
James B. Edwards	332.18	411.90	232.42	232.42		0.00					0.00	87.87	114.23		0.00	652.47	758.55		1,517.11		\$47,942.15	
Ellington	105.35	130.63	60.04	60.04		0.00					0.00	40.87	53.13		0.00	206.26	243.81		487.61		\$15,408.97	
Minnie Hughes	82.89	102.78	43.75	43.75		0.00					0.00	20.13	26.17		0.00	146.77	172.70		345.41		\$10,915.15	
Hunley Park	247.17	306.49	150.42	150.42		0.00					0.00	77.22	100.39		0.00	474.81	557.30		1,114.59		\$35,222.28	
Oakland	231.91	287.57	130.91	130.91		0.00					0.00	77.40	100.62		0.00	440.22	519.10		1,038.20		\$32,808.06	
Springfield	209.58	259.88	115.22	115.22		0.00					0.00	64.18	83.43		0.00	388.98	458.53		917.07		\$28,980.22	
ELEMENTARY TOTALS	1,553.34	1,926.14	955.14	955.14	0.00	0.00	465.03	604.54	0.00	0.00	0.00	465.03	604.54	0.00	0.00	2,973.51	3,485.82	6,971.64	2220,310.87			
MIDDLE:																						
Cario		0.00	1,204.28	1,204.28		0.00					0.00		0.00			1,204.28	1,204.28		2,408.56		\$76,112.92	
Ft. Johnson		0.00	579.45	579.45		0.00					0.00		0.00			579.45	579.45		1,158.90		\$36,622.41	
Laing		0.00	456.54	456.54		0.00					0.00		0.00			456.54	456.54		913.08		\$28,854.25	
Moultrie		0.00	783.64	783.64		0.00					0.00		0.00			783.64	783.64		1,567.28		\$49,527.62	
MIDDLE TOTALS	0.00	0.00	3,023.91	3,023.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,023.91	3,023.91	6,047.82	\$ 191,117.19			
HIGH:																						
Wando		0.00		0.00	3,022.31	3,777.89					0.00		0.00			3,909.59	4,922.48		9,844.96		\$311,110.56	
HIGH TOTALS	0.00	0.00	0.00	0.00	3,022.31	3,777.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,909.59	4,922.48	9,844.96	\$311,110.56			
IMPROVEMENT SCHOOLS TOTAL	1,553.34	1,926.14	3,979.05	3,979.05	3,022.31	3,777.89	465.03	604.54	0.00	0.00	0.00	465.03	604.54	887.28	887.28	9,907.01	11,432.21	22,864.42	\$ 722,538.62			
GRAND TOTAL	3,454.22	4,283.23	5,561.03	5,561.03	3,022.31	3,777.89	1,011.63	1,315.12	887.28	887.28	13,936.47	16,081.86	37,975.79	\$ 1,200,073.00								

¹ ADM is based on 45-day figures reported to SDE

KEY STATISTICS

Draft

SDE FY 2008 BUDGET PROPOSAL As of February 3, 2007

FY 2008 PROJECTED EFA BASE STUDENT COST: \$2,476

FY 2008 PROJECTED EFA WEIGHTED PUPIL UNIT COUNT: 864,550

FY 2008 PROJECTED EFA INFLATION FACTOR: 4.60%

FY 2008 PROJECTED SE AVERAGE TEACHER SALARY: \$45,179

FY 2008 PROJECTED SC AVERAGE TEACHER SALARY: \$45,479

FY 2008 PROJECTED MINIMUM SALARY SCHEDULE INCREASE: 3.31%

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

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

FY 2007 APPROPRIATED EFA INFLATION FACTOR: 3.36%

FY 2007 PROJECTED SC AVERAGE TEACHER SALARY: \$44,085

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

FY 2006 ACTUAL EFA WEIGHTED PUPIL UNIT COUNT: 849,625

FY 2006 ACTUAL SC AVERAGE TEACHER SALARY: \$43,011

**2007 INDEX OF TAXPAYING ABILITY
FOR FY 2007-2008
EFA FORMULA**

FINAL
FROM THE
DEPARTMENT OF REVENUE

NO	DISTRICT NAME	INDEX	NO	DISTRICT NAME	INDEX
0160	ABBEVILLE 60	0.00312	2502	HAMPTON 02	0.00067
0201	AIKEN 01	0.02620	2601	HORRY 01	0.08625
0301	ALLENDALE 01	0.00125	2701	JASPER 01	0.00667
0401	ANDERSON 01	0.00794	2801	KERSHAW 01	0.01009
0402	ANDERSON 02	0.00298	2901	LANCASTER 01	0.01078
0403	ANDERSON 03	0.00214	3055	LAURENS 55	0.00461
0404	ANDERSON 04	0.00502	3056	LAURENS 56	0.00242
0405	ANDERSON 05	0.01435	3101	LEE 01	0.00174
0501	BAMBERG 01	0.00091	3201	LEXINGTON 01	0.01938
0502	BAMBERG 02	0.00065	3202	LEXINGTON 02	0.01220
0619	BARNWELL 19	0.00045	3203	LEXINGTON 03	0.00210
0629	BARNWELL 29	0.00072	3204	LEXINGTON 04	0.00158
0645	BARNWELL 45	0.00147	3205	LEXINGTON 05	0.02291
0701	BEAUFORT 01	0.08583	3301	MCCORMICK 01	0.00161
0801	BERKELEY 01	0.03361	3401	MARION 01	0.00195
0901	CALHOUN 01	0.00335	3402	MARION 02	0.00118
1001	CHARLESTON 01	0.14882	3407	MARION 07	0.00054
1101	CHEROKEE 01	0.00883	3501	MARLBORO 01	0.00328
1201	CHESTER 01	0.00511	3601	NEWBERRY 01	0.00535
1301	CHESTERFIELD 01	0.00573	3701	OCONEE 01	0.02516
1401	CLARENDON 01	0.00155	3803	ORANGEBURG 03	0.00327
1402	CLARENDON 02	0.00246	3804	ORANGEBURG 04	0.00331
1403	CLARENDON 03	0.00043	3805	ORANGEBURG 05	0.00777
1501	COLLETON 01	0.00880	3901	PICKENS 01	0.01990
1601	DARLINGTON 01	0.01107	4001	RICHLAND 01	0.04268
1701	DILLON 01	0.00043	4002	RICHLAND 02	0.02274
1702	DILLON 02	0.00221	4101	SALUDA 01	0.00201
1703	DILLON 03	0.00079	4201	SPARTANBURG 01	0.00426
1802	DORCHESTER 02	0.02061	4202	SPARTANBURG 02	0.00748
1804	DORCHESTER 04	0.00296	4203	SPARTANBURG 03	0.00310
1901	EDGEFIELD 01	0.00325	4204	SPARTANBURG 04	0.00230
2001	FAIRFIELD 01	0.00642	4205	SPARTANBURG 05	0.00987
2101	FLORENCE 01	0.01876	4206	SPARTANBURG 06	0.01202
2102	FLORENCE 02	0.00074	4207	SPARTANBURG 07	0.00994
2103	FLORENCE 03	0.00283	4302	SUMTER 02	0.00662
2104	FLORENCE 04	0.00102	4317	SUMTER 17	0.00722
2105	FLORENCE 05	0.00080	4401	UNION 01	0.00340
2201	GEORGETOWN 01	0.02107	4501	WILLIAMSBURG 01	0.00432
2301	GREENVILLE 01	0.08612	4601	YORK 01	0.00391
2450	GREENWOOD 50	0.00958	4602	YORK 02	0.01195
2451	GREENWOOD 51	0.00078	4603	YORK 03	0.01713
2452	GREENWOOD 52	0.00295	4604	YORK 04	0.00864
2501	HAMPTON 01	0.00158			
2007 INDEX FOR FY2007-2008 EFA			TOTAL		1.00000

**CHARLESTON COUNTY SCHOOL DISTRICT
TY 2007 (FY 2007-2008) Projected Revenue
General Operating Fund**

	2006 (July-December)	2007 (Jan-June)
Motor Vehicle Estimated Assessments	\$ -	\$ -
Collection Rate	<u>96.16%</u>	<u>96.16%</u>
Total Collection Base	-	-
Millage Rate	<u>0.0928</u>	
Motor Vehicle Taxes Collected	-	
		(Current Year)
Total Estimated Real and Personal Property		\$ 816,047,500
Collection Rate		<u>1.0000</u>
Est. Collectable Real and Personal Property		816,047,500
Est. Collectable Motor Vehicles (Jan-June)		-
Total Collectable Est. Property Base		816,047,500
Millage Rate from Tax Authority		<u>0.0958</u>
Estimated Total Property Taxes		78,177,351
Motor Vehicle Taxes Collected (July-Dec)		-
Total Property Taxes		78,177,351
Projected Revenues		78,177,351
Less: Tax Increment Financing Districts		0
Less: Local Property Tax Relief		(16,955,781)
Less: Homestead Exemption		(3,227,104)
Projected Revenues FY 2008	@ 95.8 Mills	\$ 57,994,466
Value of a mill		\$ 816,048
Value of a mill For use in calculating increases (after deductions above)		\$ 605,370
<u>Estimate</u>		
Note:		
TY 2007 Real Property Assessment (Includes Mobile Homes)		\$ 816,047,500
TY 2007 Personal Property Assessment		-
TY 2007 Real & Personal Property Assessment		\$ 816,047,500
Add Growth Estimated - included here		0.00%
Total Estimated Real & Personal Property Assessment for TY 2007		\$ 816,047,500

**CHARLESTON COUNTY SCHOOL DISTRICT
TY 2007 (FY 2007-2008) Projected Revenue
General Operating Fund**

	2006 (July-December)	2007 (Jan-June)
Motor Vehicle Estimated Assessments	\$ 79,927,607	\$ 77,496,269
Collection Rate	96.16%	96.16%
Total Collection Base	76,858,387	74,520,412
Millage Rate	0.0928	
Motor Vehicle Taxes Collected	7,132,458	
		(Current Year)
Total Estimated Real and Personal Property		\$ 1,614,352,255
Collection Rate		0.9690
Est. Collectable Real and Personal Property		1,564,371,909
Est. Collectable Motor Vehicles (Jan-June)		74,520,412
Total Collectable Est. Property Base		1,638,892,321
Millage Rate from Tax Authority		0.0958
Estimated Total Property Taxes		157,005,884
Motor Vehicle Taxes Collected (July-Dec)		7,132,458
Total Property Taxes		157,005,884
Projected Revenues		164,138,343
Less: Tax Increment Financing Districts		(8,000,000)
Less: Local Property Tax Relief		-
Less: Homestead Exemption		-
Projected Revenues FY 2008	@ 95.8 Mills	\$ 156,138,343
Value of a mill		\$ 1,638,892
Value of a mill For use in calculating increases (after deductions above)		\$ 1,629,837
<u>Estimate</u>		
Note:		
TY 2007 Real Property Assessment (Includes Mobile Homes)		\$ 1,390,215,708
TY 2007 Personal Property Assessment		224,136,547
TY 2007 Real & Personal Property Assessment		\$ 1,614,352,255
Add Growth Estimated - included here		0.00%
Total Estimated Real & Personal Property Assessment for TY 2007		\$ 1,614,352,255

**CHARLESTON COUNTY SCHOOL DISTRICT
TY 2007 (FY 2007-2008) Projected Revenue
Debt Service**

	2006 (July-December)	2007 (Jan-June)
Motor Vehicle Estimated Assessments	\$ 79,927,607	\$ 77,496,269
Collection Rate	96.16%	96.16%
Total Collection Base	76,858,387	74,520,412
Millage Rate	0.0136	
Motor Vehicle Taxes Collected	1,045,274	
		(Current Year)
Total Estimated Real and Personal Property		\$ 2,430,399,755
Collection Rate		0.9690
Est. Collectable Real and Personal Property		2,355,154,579
Est. Collectable Motor Vehicles (Jan-June)		74,520,412
Total Collectable Est. Property Base		2,429,674,991
Millage Rate from Tax Authority		0.0184
Estimated Total Property Taxes		44,706,020
Motor Vehicle Taxes Collected (July-Dec)		1,045,274
Total Property Taxes		44,706,020
Projected Revenues		45,751,294
Less: Tax Increment Financing Districts		-
Less: Local Property Tax Relief		-
Less: Homestead Exemption		-
Projected Revenues FY 2008 @ 18.4 Mills		\$ 45,751,294
Value of a mill		\$ 2,429,675
Value of a mill For use in calculating increases (after deductions above)		\$ 2,486,483
<u>Estimate</u>		
Note:		
TY 2007 Real Property Assessment (Includes Mobile Homes)		\$ 2,206,263,208
TY 2007 Personal Property Assessment		224,136,547
TY 2007 Real & Personal Property Assessment		\$ 2,430,399,755
Add Growth Estimated - included here		0.00%
Total Estimated Real & Personal Property Assessment for TY 2007		\$ 2,430,399,755

Assessed values from County Auditor

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes over FY2007
Impact to Taxpayer

	FY2007 General Operating	FY2007 Debt Service	FY2007Total Debt/GOF	FY2008 1.90 mill increase- GOF	FY2008 4.8 mill increase- Debt Service	FY2008 8.5 Total Proposed increase
Owner Occupied						
Average Home	\$264,900	\$264,900	\$264,900			
Assessment Rate - 4%	10,596	10,596	10,596			
Assessment/1,000	10.60	10.60	10.60			
Millage levy	92.8	13.6	106.4	95.8	18.4	114.2
Property Tax	\$ 983.31	\$ 144.11	\$ 1,127.41	\$ 1,015.10	\$ 194.97	\$ 1,210.06
Property Tax Relief Credit	<u>(307.60)</u>		<u>(307.60)</u>	<u>(1,015.10)</u>		<u>(1,015.10)</u>
Net Property Taxes	\$ 675.71	\$ 144.11	\$ 819.81	\$ -	\$ 194.97	\$ 194.97
Change in \$ amount to taxpayer				\$ (675.71)	\$ 50.86	\$ (624.85)
	Operating	Debt Service	TOTAL			
FY2007 tax	\$ 675.71	\$ 144.11	\$ 819.81			
FY2008 tax	<u>0.00</u>	<u>194.97</u>	<u>194.97</u>			
Change in taxes paid	\$ (675.71)	\$ 50.86	\$ (624.85)			

	FY2007 General Operating	FY2007 Debt Service	FY2007Total Debt/GOF	FY2008 1.90 mill increase- GOF	FY2008 4.8 mill increase- Debt Service	FY2008 8.5 Total Proposed increase
Owner Occupied						
Average Home	\$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	92.8	13.6	106.4	95.8	18.4	114.2
Property Tax	\$ 371.20	\$ 54.40	\$ 425.60	\$ 383.20	\$ 73.60	\$ 456.80
Property Tax Relief Credit	<u>(307.60)</u>		<u>(307.60)</u>	<u>(383.20)</u>		<u>(383.20)</u>
Net Property Taxes	\$ 63.60	\$ 54.40	\$ 118.00	\$ -	\$ 73.60	\$ 73.60
Change in \$ amount to taxpayer				\$ (63.60)	\$ 19.20	\$ (44.40)
	Operating	Debt Service	TOTAL			
FY2007 tax	\$ 63.60	\$ 54.40	\$ 118.00			
FY2008 tax	<u>0.00</u>	<u>73.60</u>	<u>73.60</u>			
Change in taxes paid	\$ (63.60)	\$ 19.20	\$ (44.40)			

Required EIA Local Effort



**Office of Finance
District Auditing and Field Services Section
A. Len Richardson, Director**

**SOUTH CAROLINA DEPARTMENT OF EDUCATION
COLUMBIA, SOUTH CAROLINA**

**Dr. Jim Rex
State Superintendent of Education**

2007

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FINANCIAL IMPLICATIONS OF EIA REQUIRED LOCAL EFFORT

Introduction and Background

South Carolina's Education Improvement Act of 1984 (EIA) was implemented in the 1984–85 school year. The EIA expanded and built on education reform legislation that had begun in 1977 when the Education Finance Act (EFA) was passed. The EFA guarantees to each student the availability of minimum educational programs and services to meet individual needs. EFA legislation established the funding of a basic educational foundation program for all children in South Carolina public schools.

The EIA is a comprehensive educational reform package funded by an increase of one cent in the state sales and use tax. The funds generated by the additional sales tax were designated exclusively for EIA reform initiatives to upgrade the State's education system beyond the basic educational foundation program.

Accountability

In addition to advancing the implementation of educational reform in our state, EIA legislation established accountability by requiring that disbursements from the EIA Fund be audited and monitored. The State Department of Education (SDE) was charged with this responsibility. Section 59-21-1020 of the Code of Laws of South Carolina, 1976, requires that "Any line item appropriation not fully expended for any program under the South Carolina Education Improvement Act of 1984 reverts to the fund."

To comply with the requirements of the law, the SDE developed a system that monitors disbursements of EIA allocations, by subfund, and ensures that reimbursement is made for any unexpended EIA funds.

The EIA also imposed responsibility on school districts to maintain a level of per-pupil financial effort to match the level of financial effort provided by the State. Beginning in 1985–86, the local financial effort for *noncapital* programs in a school district had to be adjusted for an annual inflation factor provided by the Division of Research and Statistical Services. Thereafter, the districts had to maintain at least the level of per-pupil financial effort for *noncapital* programs as in the prior year, **plus** the annual inflation factor.

A copy of the complete EIA law is included in exhibit 1 for your information and review. Section 59-21-1030 of the South Carolina Code of Laws, stipulates that "The county auditor shall establish a millage rate so that the level of financial effort per pupil for noncapital programs adjusted for an inflation factor estimated by the Division of Research and Statistical Services is maintained as a minimum effort. No school district which has not complied with this section may receive funds from the South Carolina Education Improvement Act of 1984 Fund."

Formula for Required Local Effort

To determine the EIA requirement for maintenance of local effort for a given school year, each school district should apply the formula below. The formula incorporates (a) applicable General Fund local revenue accounts as reported in the district's annual financial audit of the prior fiscal year, (b) the current year EIA inflation factor, and (c) the 135-day average daily membership (ADM) of the current year.

$$\begin{array}{rcccccc} \text{REQUIRED} & & \text{PRIOR YEAR} & & \text{PRIOR YEAR} & & \text{CURRENT YEAR} & & \text{CURRENT YEAR} \\ \text{EFFORT} & = & \text{revenues} & \div & \text{135-day ADM} & \times & \text{(1.0+ inflation factor)} & \times & \text{135-day ADM} \end{array}$$

WAIVER PROVISIONS

Once the total required local effort has been determined, the district must monitor the current year's General Fund revenue accounts for compliance with the EIA. If year-end revenue totals indicate that the district *will not be in compliance* with the maintenance of effort requirement, the school board of trustees should consider requesting a waiver from the State Board of Education. A review of the four waiver criteria listed below will assist in determining the district's eligibility for a waiver application.

Waiver Criteria

- A. The district has experienced a loss in revenue because of a reduction in assessed valuation of property, or the district has had a significant increase in the 135-day average daily membership.
- B. The district has experienced insignificant growth in revenue collections from the previous year.
- C. The district has demonstrated for one year that it has achieved operating efficiencies and that all education requirements have been met.
- D. A midyear revenue shortfall results in a reduction of funds appropriated in accordance with Chapter 20 of Title 59 (the Education Finance Act). This does not apply to funds needed to meet the minimum salary schedule for South Carolina teachers.

A school district is eligible to renew the waiver annually, provided that **all** of the following three conditions are met:

- the district meets one of the above waiver criteria,
- the district meets the minimum EIA effort requirement of the previous year, and
- the district meets at least the minimum required effort of the EFA.

However, a decline in the measured academic achievement of students shall immediately cause the State Board of Education to void all waivers provided under the EIA law and make the district ineligible to apply for a waiver for two consecutive years. If the decline in student achievement occurs, the district shall revert to the minimum effort requirement adjusted for the prior year's inflation factor.

DETERMINATION OF EIA MAINTENANCE OF LOCAL EFFORT

A. **Local Revenues:** The local revenue amount is the base figure currently used in the computation of the required EIA maintenance of local effort for school districts. The revenue amount is the sum of specific General Fund accounts as reported in the district’s annual audit report. These revenue accounts are as follows:

General Fund Accounts

- 1110 Ad Valorem Taxes—Includes Delinquent Taxes (Independent LEA)
- 1140 Penalties and Interest on Taxes (Independent LEA)
- 1190 Other Taxes (Independent LEA)
- 1210 Ad Valorem Taxes—Includes Delinquent Taxes (Dependent LEA)
- 1240 Penalties and Interest (Dependent LEA)
- 1280 Revenue in Lieu of Taxes (Independent and Dependent LEAs)
- 1290 Other Taxes (Dependent LEA)
- 3810 Reimbursement for Local Property Tax Relief
- 3820 Homestead Exemption
- 3830 Merchant’s Inventory Tax
- 3840 Manufacturer’s Depreciation Reimbursement
- 3890 Other State Reimbursements for Local Tax Relief

B. **Inflation Factor:** The EIA requires that each school district maintain at least the level of financial effort per pupil for *noncapital* programs as in the prior year, *plus* an adjustment for the inflation factor estimated by the Division of Research and Statistical Services. The 2005–06 inflation factor was 2.50 percent, and the 2006–07 inflation factor is 3.36 percent. Historical annual inflation factors used in the local effort formula are presented in exhibit 2.

C. **Pupil Count:** The third component of the EIA maintenance of local effort requirement is the pupil population of the school district. The full pupil count from the SDE official 135-day ADM report is used to determine the per-pupil required effort.

The formula for the EIA local required effort for any given year as follows:

$$\text{REQUIRED EFFORT} = \frac{\text{PRIOR YEAR revenues}}{\text{PRIOR YEAR 135-day ADM}} \times \frac{\text{CURRENT YEAR (1.0+ inflation factor)}}{\text{CURRENT YEAR 135-day ADM}}$$

HOW TO REQUEST A WAIVER

During the annual budget process, school districts should review the applicable General Fund local revenue accounts as listed on the previous page to ensure that the EIA maintenance of local effort requirement will be met.

Section 59-1-449 of the Code of Laws of South Carolina requires the State Department of Education (SDE) to report, by **May 1** of each year, state and local funding requirements to all local entities that have authority to levy taxes. Since annual audit reports are not complete by the May 1 due date, financial data are not available to compute the EIA maintenance of local effort calculations. Therefore, prior to the end of the school year, the SDE will collect estimates of anticipated local revenues and ADM figures to use in generating a computer printout for the EIA maintenance of required local effort estimates for each school district.

See exhibits 3 and 4 for samples of the earned local revenue estimates survey form and the corresponding printout for the required local effort estimates.

If the revenue estimates indicate any districts having revenue amounts below the prior year's EIA requirement or any districts not meeting the current year's estimated requirement, the SDE will notify the school districts of possible noncompliance. When the final audited data are available, the **actual** revenue accounts will be used to update the local effort calculations on the computer printouts and to determine the final district amounts for the EIA maintenance of effort requirement. All districts *not meeting* the local effort requirement will be contacted by the SDE and will be sent a waiver application form to complete. (Exhibit 5 is a sample waiver application form.)

In order to be processed, all waiver applications must include the signatures of the local school board chairman and the district superintendent (or the superintendent's representative). Depending on the waiver criteria selected, signatures of the county treasurer or the county auditor also may be needed to verify the information provided. School district board of trustees should submit completed waiver applications to the SDE within twenty days.

All waiver applications received from school district boards of trustees are submitted to the State Board of Education for final approval. Once approval is obtained, the SDE sends written confirmation of the waiver approvals to the school district.

To assist in the calculation of the EIA required local effort for a school district, a sample worksheet is presented on the following page.

WORKSHEET FOR CALCULATION OF EIA REQUIRED LOCAL EFFORT

The 2005–06 Annual Audit Report for ABC School District includes the following amounts in the GENERAL FUND for the specified local revenue accounts:

Revenue	ABC School District	YOUR School District
1110 Ad Valorem Taxes (Independent)	\$400,000	_____
1140 Penalties+Interest (Independent)	45,000	_____
1190 Other Taxes (Independent)	0	_____
1210 Ad Valorem Taxes (Dependent)	0	_____
1240 Penalties+Interest (Dependent)	0	_____
1280 Revenue in Lieu of Taxes (Indep. and Depend.)	5,000	_____
1290 Other Taxes (Dependent)	0	_____
3810 Reimbursement for Local Property Tax Relief	5,200,000	_____
3820 Homestead Exemption	300,000	_____
3830 Merchant's Inventory Tax	50,000	_____
3840 Manufacturer's Depreciation Tax	00	_____
3890 Other State Reimbursement for Local Tax	_____ 00	_____
TOTAL REVENUE	\$ 6,000,000	_____
135-DAY ADM FOR 2005–06	10,000	_____
135-DAY ADM FOR 2006–07	10,200	_____

COMPUTATION OF 2006–07 TOTAL REQUIRED LOCAL EFFORT

ABC SCHOOL DISTRICT PRIOR YEAR (2005–06)	YOUR SCHOOL DISTRICT PRIOR YEAR (2005–06)
Total revenue: \$6,000,000	Total revenue: _____
ADM: 10,000	ADM: _____
Per-pupil effort: \$600	Per-pupil effort: _____
[\$6,000,000 ÷ 10,000 = \$600]	[_____ ÷ _____ = _____]

CURRENT YEAR:	ABC DISTRICT 2006–07	YOUR DISTRICT 2006–07
MINIMUM PER-PUPIL EFFORT OF PRIOR YEAR	\$600	_____
INFLATION FACTOR	3.36%	_____
135-DAY ADM	10,200	_____
TOTAL REQUIRED EFFORT: [\$600 x 1.0336 x 10,200] = \$6,325,632		_____

PER-PUPIL REQUIRED EFFORT CALCULATION:

ABC DISTRICT:	\$ 600	x	1+.0336 (Inflation Factor)	=	\$ 620
YOUR DISTRICT:	\$ _____	x	1.0336	=	\$ _____

EIA: THE LAW

Section 59-21-1030 of the South Carolina Code of Laws, 1976, was amended to read:

Section 59-21-1030. Level of financial effort per pupil required of each school district; application for waiver.

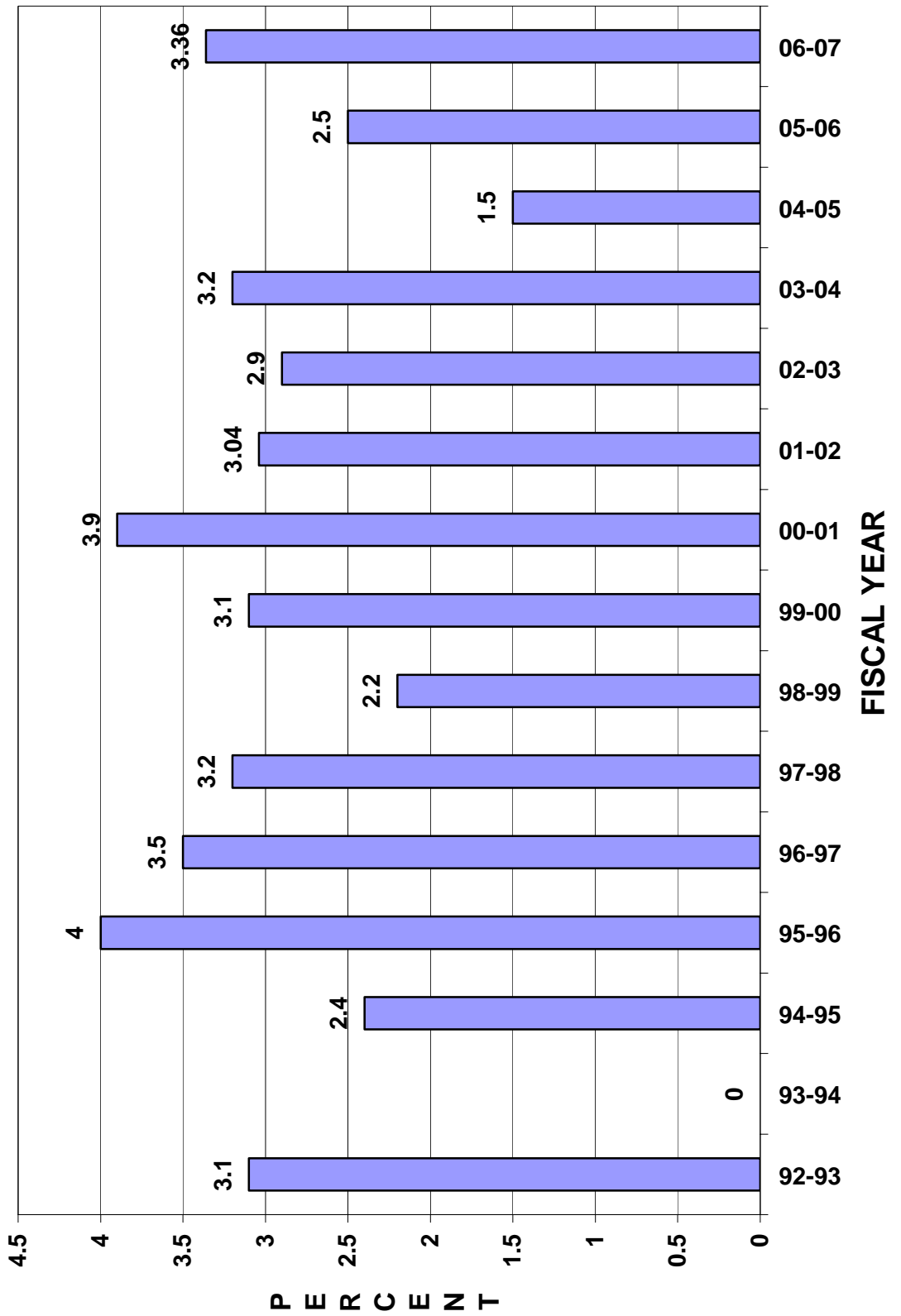
Except as provided in this section, school district boards of trustees or any other appropriate governing body of a school district shall maintain at least the level of per pupil financial effort established as provided in fiscal year 1983-84. Beginning in 1985-86, local financial effort for noncapital programs must be adjusted for an inflation factor estimated by the Division of Research and Statistical Services.

Thereafter, school district boards of trustees or other governing bodies of school districts shall maintain at least the level of financial effort per pupil for noncapital programs as in the prior year adjusted for an inflation factor estimated by the Division of Research and Statistical Services. The county auditor shall establish a millage rate so that the level of financial effort per pupil for noncapital programs adjusted for an inflation factor estimated by the Division of Research and Statistical Services is maintained as a minimum effort. No school district which has not complied with this section may receive funds from the South Carolina Education Improvement Act of 1984 Fund. School district boards of trustees may apply for a waiver to the State Board of Education from the requirements of this section if:

- (1) the district has experienced a loss in revenue because of reduction in assessed valuation of property or has had a significant increase in one hundred thirty-five average daily membership;
- (2) the district has experienced insignificant growth in revenue collections from the previous year;
- (3) the district has demonstrated for one year that it has achieved operating efficiencies and all education requirements are being met;
- (4) a midyear revenue shortfall results in a reduction of funds appropriated in accordance with Chapter 20 of Title 59 (The Education Finance Act). A decline in the measured academic achievement of the students must immediately cause the State Board of Education to void all waivers provided under this section and make the district ineligible to apply for any waivers under this section for two consecutive years. If the decline in student achievement occurs, the district shall revert to the minimum effort requirement, adjusted for the prior years inflation factor. Waiver (4) does not apply to funds needed to meet the Minimum Salary Schedule for teachers in South Carolina. A school district is eligible for an annual renewal of the waiver provided the district meets one of the above criteria and meets the minimum effort requirement of the previous year and at least the minimum required effort of the Education Finance Act.

EXHIBIT 2

**EIA Inflation Factors
1992-93 to 2006-07**



**2005-06 EARNED LOCAL REVENUE ESTIMATES
FOR SOUTH CAROLINA SCHOOL DISTRICTS**

County/District ID Code

DISTRICT NAME _____

□ □ □ □

2005-06 GENERAL FUND ESTIMATES:

AMOUNT

Exclude direct appropriations to County Boards and Area Vocational Centers

(Round to nearest dollar)

1110 Ad Valorem Taxes - Includes Delinquent Taxes (Fiscally Independent) \$ _____

1140 Penalties & Interest on Taxes (Fiscally Independent) _____

1190 Other Taxes (Fiscally Independent) _____

1210 Ad Valorem Taxes - Includes Delinquent Taxes (Fiscally Dependent) _____

1240 Penalties & Interest on Taxes (Fiscally Dependent) _____

1280 Revenue in Lieu of Taxes (Fiscally Independent & Dependent) _____

1290 Other Taxes (Fiscally Dependent) _____

3810 Reimbursement for Local Property Tax Relief _____

3820 Homestead Exemption _____

3830 Merchant's Inventory Tax _____

3840 Manufacturer's Depreciation Reimbursement _____

3890 Other State Reimbursements for Local Tax _____

TOTAL ESTIMATED TAXES: \$ _____

2005-06

2006-07

ESTIMATES FOR 135-DAY K-12 ADM (Round to whole number):

AUTHORITY FOR SCHOOL TAXES:

FISCALLY INDEPENDENT FISCALLY DEPENDENT (must provide entity information below)

IF DEPENDENT, PROVIDE THE FOLLOWING FOR LOCAL ENTITY WITH AUTHORITY TO LEVY SCHOOL TAXES

Local Entity Name _____

Chairman/Representative Name _____

Address _____

Respondent Signature _____ Title _____

Address _____ Phone _____

E-mail Address _____

Return to: Ms. Melissa A. Austin, Audit Supervisor Office of Finance, District Auditing and Field Services Section 1429 Senate Street, Room 403 Columbia, SC. 29201 Phone: 803-734-8453	<u>DUE DATE</u> APRIL 10, 2006
YOU MAY FAX FORM TO: 803-734-8089 ORIGINAL SIGNED FORM ALSO MUST BE SUBMITTED.	

EXHIBIT 4

2006-07
EIA MAINTENANCE OF REQUIRED LOCAL EFFORT ESTIMATES
Based on Estimates Submitted to South Carolina Department of Education
by Local School Districts, April 2007

(Actual required local effort will be determined by AUDITED LOCAL REVENUES and official 135-day ADM.)

DISTRICT	ESTIMATED 2005-06 REVENUES	2006-07 INFLATION FACTOR	ESTIMATED 2005-06 ADM	2006-07 PER PUPIL ADM	ESTIMATED 2006-07 TOTAL EIA EFFORT	
XYZ SCHOOL DISTRICT	\$8,740,600	1.0336	3,854	\$2,344.13	3,910	\$9,165,555.55

S A M P L E F O R M

**WAIVER REQUEST APPLICATION FOR EIA MAINTENANCE OF LOCAL EFFORT
2005-06 SCHOOL YEAR**

CNTY/DIST ID

RETURN APPLICATION AND WRITTEN JUSTIFICATION

TO:

Melissa Austin
Office of Finance, District Auditing and Field Services Section
1429 Senate Street, Room 403, Rutledge Bldg.
Columbia, South Carolina 29201

DUE DATE: MAY 31, 2007

SCHOOL DISTRICT NAME

PLEASE CHECK **ALL** APPLICABLE ITEMS BELOW, PROVIDE THE REQUESTED DATA, AND SECURE VERIFICATION SIGNATURES FOR ITEMS REQUIRED.

A waiver from the EIA maintenance of local effort is requested for the following reason(s):

1. Loss in revenue due to reduction in assessed valuation

	2004-05	2005-06	Verified by	
Assessed Valuation	\$ _____	\$ _____	_____	_____
			COUNTY AUDITOR	DATE

2. Significant increase in 135-day ADM*

	2004-05	2005-06		
	_____	_____	_____	_____

3. Insignificant growth in revenue collections from previous year

	2004-05	2005-06	Verified by	
Gen. Fund Local Revenues	\$ _____	\$ _____	_____	_____
			COUNTY TREASURER	DATE

4. Demonstration of operating efficiencies for one year and have met ALL education requirements (attached "Efficiency Documentation" form must be submitted with this application if this item is checked).

5. Midyear revenue shortfall resulted in a reduction in EFA appropriations (excluding funds needed to meet the minimum salary schedule for teachers).

NOTE: A decline in the measured academic achievement of the students shall immediately cause the State Board of Education to VOID ALL WAIVERS and make the district ineligible to apply for any EIA waiver for TWO consecutive years.

SUBMITTED BY: _____ (Board Chairman Signature)

Contact Len Richardson at 803-734-8122 (E-mail: lrichard@sde.state.sc.us) or Melissa Austin at 803-734-8453 (E-mail: maustin@sde.state.sc.us) for questions related to the completion of this form.

THIS FORM DOES NOT NEED TO BE RETURNED TO THE SDE WITH THE WAIVER APPLICATION IF ITEM NO. 4 IS NOT SELECTED AS A WAIVER CRITERIA ON THE FIRST PAGE OF THIS APPLICATION.

**DISTRICT EFFICIENCY DOCUMENTATION
2005-06 SCHOOL YEAR**

□ □ □ □

CNTY/DIST ID

RETURN APPLICATION AND WRITTEN JUSTIFICATION

TO: Melissa Austin

Office of Finance, District Auditing and Field Services Section
1429 Senate Street, Room 403, Rutledge Bldg.
Columbia, South Carolina 29201

DUE DATE: MAY 31, 2007

SCHOOL DISTRICT NAME

If **operating efficiencies** are demonstrated, this form must be completed and submitted with the “Waiver Request Application for EIA Maintenance of Local Effort” by the above due date.

- 1) DESCRIBE BELOW THE SPECIFIC TYPE OF PROGRAM(S) IMPLEMENTED BY THE DISTRICT TO ACHIEVE OPERATING EFFICIENCIES.
- 2) VERIFY THAT THE PROGRAM(S) HAS/HAVE BEEN OPERATING FOR ONE YEAR.
- 3) PROVIDE SUFFICIENT FINANCIAL DOCUMENTATION TO JUSTIFY THE SELECTION OF THE EIA WAIVER PROVISION RELATED TO OPERATING EFFICIENCIES.

SPECIFIC PROGRAM(S): _____

DATE OF PROGRAM IMPLEMENTATION: _____

IS THE PROGRAM CURRENTLY IN OPERATION? YES NO

FINANCIAL DOCUMENTATION: _____

RESPONDENT PROVIDING ABOVE INFORMATION: _____
Name and Title

I HAVE REVIEWED THE ABOVE INFORMATION AND CERTIFY THAT IT IS CORRECT:

Superintendent or District Official

Date

School Board Chairman

Date

Contact Len Richardson at 803-734-8122 (E-mail: lrichard@sde.state.sc.us) or Melissa Austin at 803-734-8453 (E-mail: maustin@sde.state.sc.us) for questions related to the completion of this form.

CHARLESTON COUNTY SCHOOL DISTRICT
 Installment Sale Planning Model
 Preliminary 2006 Financing

Revenue, Debt Service & Installment Sale Payment Summary									
Fiscal Year	Millage Levy	Proceeds from Millage	Actual GO & COP D/S Payments	Net Available for Installment Payments	Installment Payments	Total GO/COP/QZAB Debt Service & Installment Payments	Interest Earnings	Net Residual Revenues	
2005	15.23	36,309,607	37,630,196	19,590,384	826,896	38,457,092	1,414,902	(732,583)	
2006	15.23	37,398,895	17,808,511	33,927,566	22,081,981	39,890,493	3,006,158	514,561	
2008	20.50	51,839,927	17,912,361	33,927,566	36,795,481	54,707,843	3,006,158	138,243	
2009	20.50	53,395,125	18,004,774	35,390,351	39,192,131	57,196,905	3,006,158	(795,621)	
2010	20.50	54,996,979	18,096,855	36,900,124	39,702,431	57,799,286	3,006,158	203,851	
2011	20.50	60,496,677	18,272,475	42,224,202	42,617,856	60,890,331	3,006,158	2,612,504	
2012	20.50	62,311,577	18,258,335	44,053,242	43,281,956	61,540,291	3,006,158	3,777,444	
2013	20.50	64,180,924	18,245,055	45,935,869	43,967,056	62,212,111	3,006,158	4,974,972	
2014	20.50	66,106,352	20,841,020	45,265,333	44,668,056	65,509,076	3,006,158	3,603,435	
2015	20.50	68,089,543	17,898,075	50,191,468	45,409,356	63,307,631	3,006,158	7,788,070	
2016	20.50	74,898,497	17,888,088	57,010,409	49,109,281	66,997,369	3,006,158	10,907,287	
2017	20.50	77,145,452	17,880,506	59,264,946	49,906,631	67,787,138	3,006,158	12,364,473	
2018	20.50	79,459,815	17,967,719	61,492,097	50,734,506	68,702,225	3,006,158	13,763,749	
2019	20.50	81,843,610	29,294,875	52,548,735	41,134,144	70,429,019	16,568,158	27,982,750	
2020	20.50	84,298,918	23,611,325	60,687,593	41,570,100	65,181,425	2,463,678	21,581,172	
2021	20.50	92,728,810	23,608,625	69,120,185	41,702,575	65,311,600	2,463,678	29,880,888	
2022	20.50	95,510,674	23,610,400	71,900,274	45,926,066	69,536,466	2,463,678	28,437,887	
2023	20.50	98,375,994	23,609,150	74,766,844	46,670,619	70,279,769	2,463,678	30,559,904	
2024	20.50	101,327,274	23,609,750	77,717,524	47,426,244	71,033,994	2,463,678	32,754,959	
2025	20.50	104,367,093	4,998,000	99,369,093	66,786,488	71,784,488	2,463,678	35,046,284	
2026	20.50	114,803,802		114,803,802	72,573,681	72,573,681	2,463,678	44,693,799	
2027	20.50	118,247,916		118,247,916	77,220,131	77,220,131	2,463,678	43,491,463	
2028	20.50	121,795,353		121,795,353	78,044,963	78,044,963	2,463,678	46,214,069	
2029	20.50	125,449,214		125,449,214	78,875,475	78,875,475	2,463,678	49,037,417	
2030	20.50	129,212,690		129,212,690	79,719,331	79,719,331	2,463,678	51,957,038	
2031	20.50	142,133,959		142,133,959	80,558,800	80,558,800	42,185,179	103,760,339	
2032	20.50	146,397,978		146,397,978	23,034,181	23,034,181	14,577,840	137,941,637	
2033	20.50	150,789,918		150,789,918				150,789,918	
2034	20.50	155,313,615		155,313,615				155,313,615	
2035	20.50	159,973,024		159,973,024				159,973,024	
2036	20.50	164,772,214		164,772,214				164,772,214	
2037	20.50	169,715,381		169,715,381				169,715,381	
2038	20.50	174,806,842		174,806,842				174,806,842	
2039	20.50	180,051,047		180,051,047				180,051,047	
2040	20.50	185,452,579		185,452,579				185,452,579	
			409,046,095	3,274,951,181	1,329,537,018	1,738,583,112		2,083,334,608	