

FY 2014 Budget

**Supporting
Charleston Achieving
Excellence: Vision 2016**

1st Reading Presented By:

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June 10, 2013

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

I. OVERVIEW

- ✚ **Assumptions (Page 11)** – Many assumptions go into the budget development process and are the basis for formulating projected revenues and expenditures. These assumptions are continually reviewed and updated throughout the budget development cycle. For example, the legislature changes funding projections for EIA and other State funds, property values are received from the county and student enrollment projections change. With each change the budget is changed to reflect the most up-to-date and accurate information.
- ✚ **Budget Calendar (Page 13)** – Calendar format with key milestones and deliverable dates identified. The budget development process, which is actually developed over an eight month process, starts in November. The process begins with linking key financial resources to strategic key initiatives of the Board and the Superintendent.
- ✚ **Budget Summary General Operating and Debt Service (Page 15)** – An analysis of current year (FY 2013) to projected (FY 2014) for General Operating and Debt Service fund outlines the revenue operations forecasted and the required millage to support the school district proposed budget.

II. ALL FUNDS

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

Consolidated views will show the reader:

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

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

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

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

- ✚ **Consolidated Budget Statement Revenue and Appropriations Overview (Page 19)** – A consolidated budget report showing Estimated beginning fund balance (July 1, 2013), projected revenues and expenditures and estimated ending fund balance (June 30, 2014). Columns across the top are reflective of the different type(s) of funds the school district manages: General Operating Fund, Special Revenue Funds, EIA Funds, Food Service Fund, Debt Service Fund, and Capital Projects Funds. Detailed explanations of these funds will be outlined in their respective section of the budget document.
- ✚ **Consolidated Budget Statement Expenditure Budget (Page 20)** – A consolidated report showing district-wide resources in comparative totals showing both current year, FY2013, as well as projected, FY2014. Expenditures are combined and reflected by object (salaries, benefits, supplies & materials, etc.) Expenditure totals reflected here are operating expenditures for one year and exclude both Debt Service and Capital Project expenditures, as these are more typically multi-year, long-term expenditures.
- ✚ **Consolidated Budget Statement Expenditures By Function (Page 21)** – A consolidated budget statement showing all District fund types with expenditures *by functional category*. Functions include direct face-to-face classroom teaching, Support Services such as Guidance or Media, as well as School Office and Student Transportation. Functions are descriptive of *where* the school district is expending funds on such as Guidance, Nursing, Media, School Office or Security. *Functional* expenditures are compiled across all funds, all cost centers, and all objects categories. This report includes a pie chart that graphically depicts the percentage of District total expenditures by fund type.
- ✚ **Consolidated Budget Statement Expenditures By Object (Page 24)** – A consolidated budget statement showing all District fund types with expenditures by *object category*. Objects include salaries, benefits, supplies, materials, etc., and are descriptive of *what* the district is expending funds on. *Object* expenditures are compiled across all funds, all cost centers, and all functional categories.
- ✚ **Consolidated Budget Statement Expenditures By Location (Page 27)** – A consolidated budget statement showing all District fund types with expenditures *by Location*. Locations, or departments/cost centers, are descriptive of *who* within the school district (i.e. what department) is expending school district resources. Examples include all schools, central offices and ancillary departments. *Location* expenditures are compiled across all funds, all functions, and all object categories.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

- ✚ **Board Approval For Procuring Goods and/or Services Exceeding \$50,000 (non-salary items) (page 33)** – A consolidated listing from Central Staff on anticipated purchases requiring official Board approval. This is in compliance with the District’s internal procurement policy, which specifies a \$50,000 ceiling requiring Board of Trustee approval before procuring outsourced, contracted services or various types of bulk purchases. Submission of this document will replace the Board of Trustees having to act on each item individually and throughout the year on regular Board agendas. The report is comprised across various funding sources, also disclosed, and represents a combined total of **\$35 million** dollars in prospective goods and services provided to the District.

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

- ✚ **Balancing the General Operating Fund Budget (Page 47)** – An analysis of how the funding gap between anticipated revenue (sources) and projected expenditures (uses) of the general operating fund was accomplished. This page outlines the major areas that were identified and does not include each and every adjustment used in balancing the budget.
- ✚ **General Operating Revenue Line Item Descriptions (Page 49)** – A detailed report of general operating sources of revenues and how the amounts are formulated. Report includes an analysis of local, state and federal GOF revenue sources.
- ✚ **General Operating Revenue Budget Comparison (Page 51)** – An analysis of general operating revenues by line item - with a comparison of current year to projected next year.
- ✚ **General Operating Expenditure Graph (Page 52)** – A summary analysis of original expenditure budget (FY2013) to projected year (FY2014) by object category. Report depicts a graph comparing current year to projected year.
- ✚ **General Operating Expenditure Budget Comparison (Page 53)** – A detailed analysis of general operating fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2013) expenditures to projected (FY2014).

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

IV. SPECIAL REVENUE FUNDS – Specific state, local and federally-funded programs. Includes various federal programs like Title I and IDEA/Special Education, state programs such as K-5 Lottery Enhancement and new state-mandated EEDA (Economic and Education Development Act) programs, and locally-funded programs such as Medicaid reimbursement, donations from District partners and other District grants not accounted for under state or federal sources. These funds are accounted for separately from the General Operating Fund because they have specific guidelines, criteria or mandates that make it necessary to be able to report on the fund individually.

✚ **Special Revenue Funds Detail Information on Funds (Page 59)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2014. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the respective oversight agency. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.

✚ **Special Revenue Funds Revenue Budget (Page 69)** – An analysis of current year (FY2013) original allocations and projected year (FY2014) with a variance column showing change from current year to projected year. Funds that are ending at the end of the current fiscal year are classified as Sunsetting funds and are indicated in red. Newly established funding streams are identified in blue.

✚ **Special Revenue Funds Expenditure Graph (Page 71)** – A summary analysis of original expenditure budget (FY2013) to projected year (FY2014) by object category. Report depicts a graph comparing current year to projected year.

✚ **Special Revenue Funds Expenditure Budget Comparison (Page 72)** – A detailed analysis of special revenue fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2013) expenditures to projected (FY2014).

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

✚ **Education Improvement Act Detail Information on Funds (Page 77)** – A detailed description of the purpose of each individual fund with the projected allocation for FY2014. This report explains to the reader where and how the resources come to the District and a brief overview of the intent and permitted use of funds by the South Carolina Department of Education. Most of the descriptions have been excerpted from the *South Carolina State Funding Manual Guide*, with permission.

**CHARLESTON COUNTY SCHOOL DISTRICT
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- ✚ **Education Improvement Act Funds Revenue Budget (Page 79)** – An analysis of current year (FY2013) original allocations and projected year (FY2014) with a variance column showing change from current year to projected year. Funds that are ending at the end of the current fiscal year are classified as Sunsetting funds and are indicated in red. Newly established funding is indicated in blue.
 - ✚ **Education Improvement Act Funds Expenditure Graph (Page 80)** – A summary analysis of original expenditure budget (FY2013) to projected year (FY2014) by object category. This report depicts a graph comparing current year to projected year.
 - ✚ **Education Improvement Act Funds Expenditure Budget Comparison (Page 81)** – A detailed analysis of EIA fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. This report shows readers a comparison of current year (FY2013) expenditures to projected (FY2014).
- VI. CONSOLIDATED FOOD SERVICE FUND** – This fund is used exclusively to account for school food service activity which provides nutritional meals to students daily.
- ✚ **Food Service Fund Revenue Budget Comparison (Page 85)** – A detailed analysis of the state, local and federal sources of revenues required to support the nutritional program and school cafeterias of the School District.
 - ✚ **Food Service Fund Expenditure Graph (Page 86)** – A summary analysis of original expenditure budget (FY2013) to projected year (FY2014) by object category. Report depicts a graph comparing current year to projected year.
 - ✚ **Food Service Fund Expenditure Budget Comparison (Page 87)** – A detailed analysis of Food Service fund expenditures by object. The objects are broken down into categories for salaries, fringe benefits, purchased services, materials and supplies, capital outlay, other objects, transfers and reserves. The report shows readers a comparison of current year (FY2013) expenditures to projected (FY2014).
- VII. DEBT SERVICE FUND** – The fund used exclusively to account for District debt, both current and long-term repayment.
- ✚ **Debt Service Fund Budget Summary (Page 91)** – A detailed analysis that outlines the beginning fund balance, anticipated sources of revenues, projected expenditures for 2014, and an ending fund or “sinking” balance.
 - ✚ **Debt Service Revenue Budget (Page 92)** – A detailed analysis of sources of revenue for the debt service fund.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 BUDGET COMPILATION
HOW TO USE AND INTERPRET THIS DOCUMENT**

- ✚ **Debt Service Expenditure Budget (Page 93)** – A detailed analysis of debt payments required based on the repayment schedule of existing debt. This report also includes debt payments required for the fixed cost of ownership projects.
- ✚ **Existing Debt Principal and Interest (Page 94)** – A detailed analysis of Principal and Interest payments on existing structured debt carried out for the next 23 years.

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

- ✚ **Capital Building Fund Budget (Page 97)** – Summary list of the projected expenditures on new construction projects, renovations, annual maintenance items and school modernization projects for the next fiscal year only. This report does not indicate the total cost of the project, simply the expected expenditures for FY2014.

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET ASSUMPTIONS**

Tax Assumptions

1. No tax increases have been built into the budgets for this presentation.
2. CCSD's Imputed Index of Tax Paying Ability for FY2014 is .13934, up slightly from the current .13233. Charleston is still ranked the wealthiest in the State of the 85 school districts based on the assessed property values.
3. Property value growth was calculated as follows:
 - 2% growth in real property values
 - Additional tax revenue attributable to the Boeing plant, resulting in an additional \$2 million has been added to Ad Valorem tax revenue
 - Additional tax revenue of \$4 million attributable to the King Street Tax Increment Financing (TIF) has been added to Ad Valorem tax revenue
4. Delinquent tax revenue remains at \$8 million

State Revenue Assumptions

1. Education Finance Act (EFA) revenue from State is based on projected 135-day students and a Base Student Cost of \$2,101.
2. State Employee Fringe and Retiree Fringe revenue has been increased by 2%
3. Tier III (Sales Tax Revenue for Operations) revenue reflects the projection by the SC Department of Revenue
4. EIA (Teacher Salary & Fringe increase) revenue has been increased by 1.5%

General Operating Assumptions

1. All employees will receive a step increase of an average 2% for FY2014.
2. Cost of Living Adjustments are not built into this budget for any employee category.
3. Furloughs are not built into this budget for any employee category.
4. The District will continue to have eight charter schools in FY2014. Charter school payments have been increased 3%.
5. The use of Fund Balance is currently projected at \$10 million in this budget.

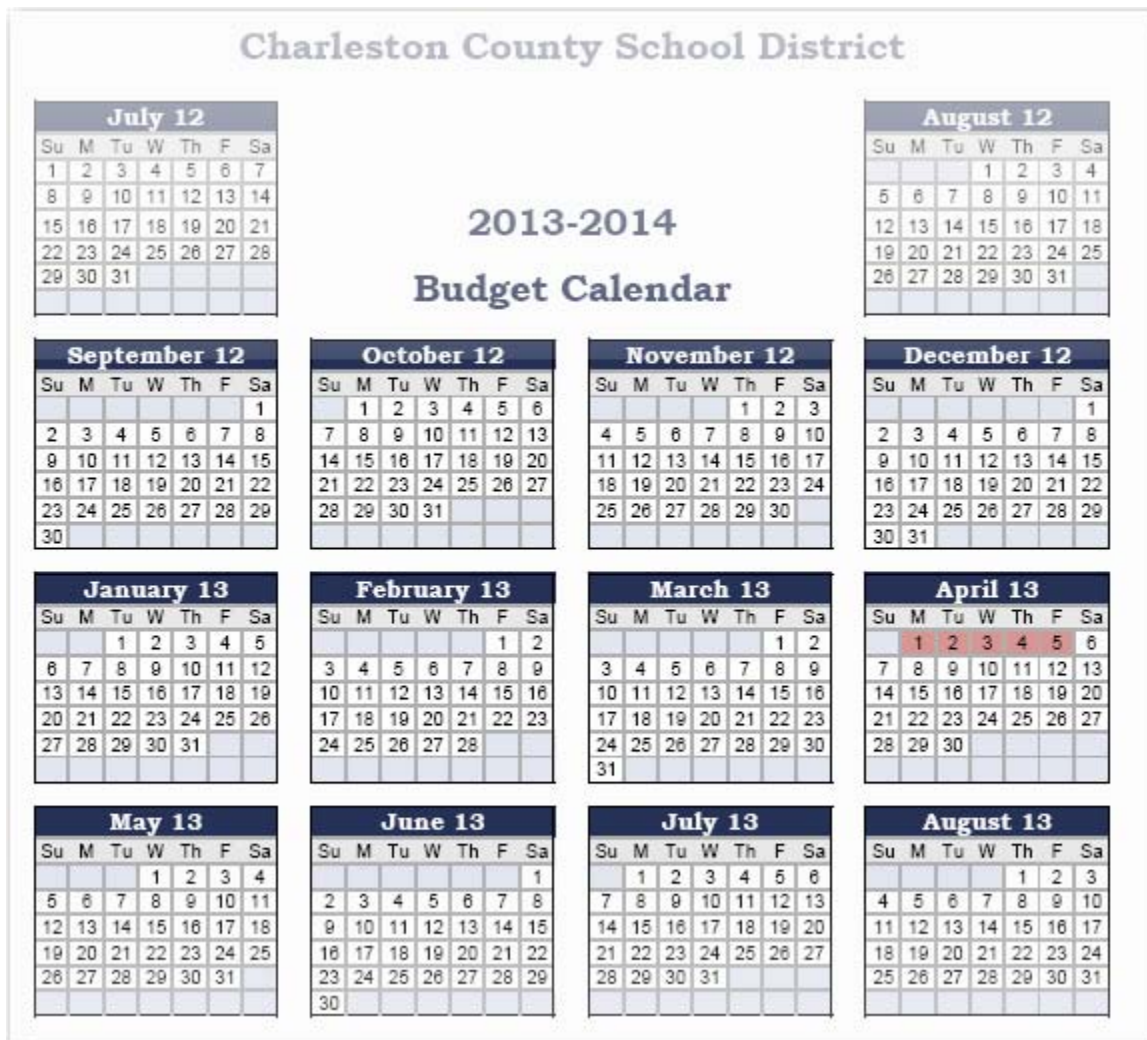
6. Expenditures impacted by the CPI or contracts are indicated as follows:
 - Health Insurance from the State
 - Electric bills
 - Custodial & Grounds Services
 - Property & Liability Insurance premiums
 - Student Transportation
 - Gasoline

7. Additional expenditures that have been included based on Board action:
 - Teach for America - \$180,000
 - 210-day contracts for 4 schools - \$1,019,020
 - Montessori choice - \$525,918
 - Permanent substitutes (n=30) - \$1,606,759
 - Additional professional development days – \$.34 million
 - Lowcountry Tech Academy - \$1 million
 - District 20 schools return - \$350,000
 - Performance Management - \$80,000
 - Charleston Promise Neighborhood - \$50,000

8. Additional or replacement schools that will open:
 - North Charleston Creative Arts Elementary – Adding 3rd grade in FY2014
 - Memminger Elementary School (new facility) opens FY2014
 - Buist Elementary School (new facility) opens FY2014
 - Charleston Progressive Elementary School (new facility) opens FY2014
 - James Simons Elementary School (new facility) opens FY2014

9. Additional Key Strategic Initiatives have been added for consideration. They are outlined in the presentation.

10. Increased student enrollment has been built in to the budget at 500 students.



October 2012

Refine budget development process for FY2014

- Review enrollment projection process
- Revise allocation formulas as needed
- Refine program improvement and development process (GIFT)

November 2012

Magnet Application Period Nov. 1 through Dec. 2
 Decisions begin with respect to district-wide initiatives

- Key Strategic Initiatives
- Current overlays (FY2013)

December 2012

- 7 Magnet applications due to schools from parents
- 14 Begin enrollment Projection Process
- 15 District wide initiative preliminary programs identified
- 20 Magnet acceptance letters sent to parents

January 2013

- 7 Enrollment process distributed to schools
- 7 Schools begin school-wide renewal and Title I planning teams, Sch Imp Councils
- 23 Parents notify school of magnet choice
- 23 Enrollment projections begin to be entered by schools in Data Central
- 28 Magnet school verification of enrollment done and submitted
- 29 Staff allocations due to HR by program managers
 - Gifted & talented
 - Fine Arts – orchestra/strings
 - ESOL
 - Nurses
 - Literacy Academies
 - Headstart
 - CD classes
 - EEDA counselors
- 30 Begin allocation process (Schools' FTEs)
- 31 Enrollment projection template posted to data central for school review and update

- TBD Board work session – preliminary budget facts and process
- 31 Magnet school verification of enrollment complete
- Board action on grade configuration changes
- NCLB transfer application process begins

February 2013

- 4 Review and revision of enrollment projections with Associates, Pupil Accounting & Finance
- 11 Enrollment projection review by Pupil Accounting and Finance
- 13 Board work session – preliminary facts and process
- 13 Enrollment projection review by Pupil Accounting and Finance

March 2013

- 1 Allocations are complete for Standard, Magnet & Centrally managed programs (U drive)
- 1 Send Special Revenue & EIA allocations & matrix to schools (U drive)
- 15 All budgets due to include staff and non-staff for all locations, all funding sources
- 15 CRFs complete and received in Budget Office for all locations; note → School-based Special Revenue & EIA positions will be sent to HR Allocations from Budgeting for inclusion on staff allocation sheets
- 15 CRFs and point changes will be locked out during this time. Verification and review of budget components will be conducted based on submission of data from schools and offices.

NO CHANGES WILL BE ALLOWED BY SCHOOLS OR OFFICES.

- 18 Teacher contract information compiled and contracts issued for eligible continuing teachers
- 18 GBE Teacher Evaluation paperwork due to Teacher Evaluation
- 18 Review of school and department budgets by Superintendent and Chiefs
- 21 Board workshop
- TBD Final Teacher Evaluation due to Teacher Evaluation office

April 2013

1- 5 Spring Break

Prepare surplus lists of certified staff

- 8 Teachers notified of non-renewal contracts and continuing contract teachers on formal evaluation
- 8 Continuing, Annual and Induction teacher contracts issued as appropriate for funded & authorized positions
- 10 Board Workshop
- 15 Notification to certified staff of non-renewal
- 19 Staff allocation sheets complete to include all positions based on original budgets submitted. Send to schools and offices. (U drive)
- 25 Teacher contracts due back

May 2013

- 6-10 Schools meet with HR for pooled positions to determine personnel to fill FTEs
- 9 Board Workshop
- 12-15 CRF opened for principals to make changes.
- 13 HR will contact principals regarding notification to classified staff of possible reassignments
- 28 Teacher contracts sent to Board

June 2013

- 3 Public Hearing on Budget
- 10 1st Reading of Budget
- 19 Board Workshop
- 24 2nd Reading of Budget
- Begin Rezoning process for FY2015

<u>DUE TO</u>	<u>SEND TO</u>
Personnel	Blanche Knake Bill Briggman
Budget Office	Lisa Cizler Allen Milburn
Pupil Accounting	Celeste Laribo
Teacher Evaluation	Lori Bates Anita Huggins

CHARLESTON COUNTY SCHOOL DISTRICT
 Budget Summary-General Operating & Debt Service
FY2013 to FY2014

	FY2013	FY2014	Variance
	<u>Budget</u>	<u>Budget</u>	
General Operating	\$357,046,794	\$357,046,794	\$0
Debt Service	<u>76,985,381</u>	<u>75,666,404</u>	(1,318,977)
Total	<u>\$434,032,175</u>	<u>\$432,713,198</u>	(\$1,318,977)

AD VALOREM TAXES REQUIRED

	FY2013		FY2014		Variance	
	Tax Amount	Mills	Tax Amount	Mills	Tax Amount	Mills
General Operating	\$186,724,973	100.5	\$198,492,415	100.5	\$11,767,442	- ¹
Debt Service	<u>66,974,331</u>	<u>26.0</u>	<u>77,987,565</u>	<u>26.0</u>	<u>11,013,234</u>	-
Total	<u>\$253,699,304</u>	<u>126.5</u>	<u>\$276,479,980</u>	<u>126.5</u>	<u>\$22,780,676</u>	-

¹ Exempt for owner-occupied homeowners

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FY2014

CONSOLIDATED BUDGET OVERVIEW

ALL FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT
FY 2014**

The fiscal year 2014 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.

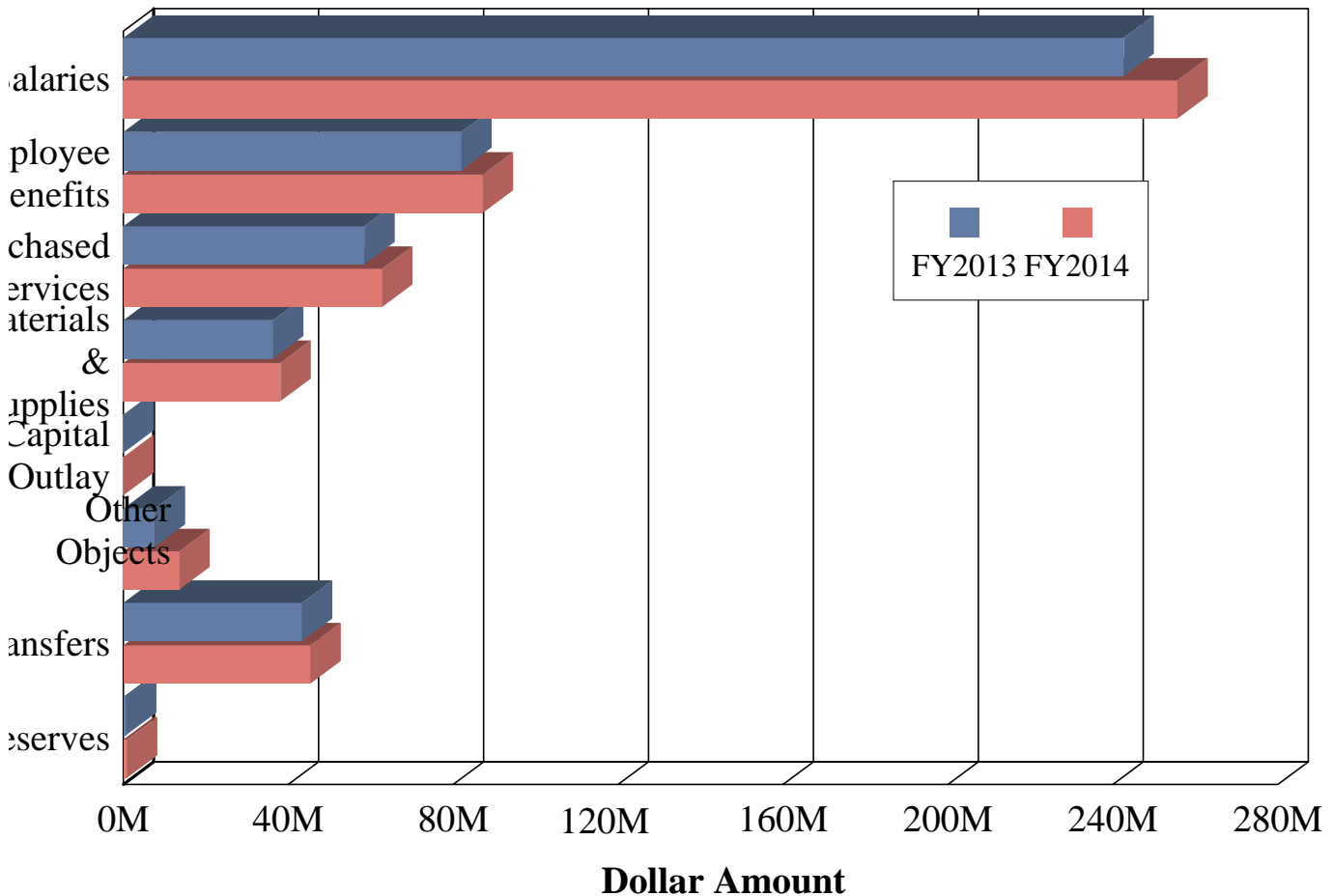
	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Food Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Estimated Fund Balance 07/01/2013	\$ 42,569,376	\$ 0	\$ 0	\$ 7,305,445	\$ 9,500,000	\$ 144,252,545	\$ 203,627,366
Local	\$ 212,727,415	\$ 12,864,181	\$ 0	\$ 6,186,941	\$ 79,394,205	\$ 0	\$ 311,172,742
State	146,881,035	3,288,626	27,072,947	22,000	0	75,622,183	252,886,790
Federal	181,861	54,056,357	0	16,999,675	0	0	71,237,893
Transfers In*	12,524,348	253,000	0	600,000	0	18,002,712	31,380,060
Total Revenue	\$ 372,314,659	\$ 70,462,163	\$ 27,072,947	\$ 23,808,616	\$ 79,394,205	\$ 93,624,895	\$ 666,677,485
Total Funds Available	\$ 414,884,035	\$ 70,462,163	\$ 27,072,947	\$ 31,114,061	\$ 88,894,205	\$ 237,877,440	\$ 870,304,851
APPROPRIATIONS:							
Instructional Services	\$ 205,283,385	\$ 25,605,199	\$ 13,795,066	\$ 0	\$ 0	\$ 0	\$ 244,683,650
Support Services	148,222,646	30,834,680	2,624,250	21,530,999	0	210,818,907	414,031,481
Community Services	118,315	9,493,918	78,328	0	0	0	9,690,561
Other Transfers Out	1,640,055	3,515,140	8,643,201	2,277,617	0	0	16,076,013
Payments to Charter Schools	26,050,259	1,013,226	1,932,102	0	0	0	28,995,586
Contingency Reserves	900,000	0	0	0	0	0	900,000
Debt Service	100,000	0	0	0	75,666,404	0	75,766,404
Capital Projects	0	0	0	0	0	0	0
Total Appropriations	\$ 382,314,659	\$ 70,462,163	\$ 27,072,947	\$ 23,808,616	\$ 75,666,404	\$ 210,818,907	\$ 790,143,696
Estimated Fund Balance 6/30/2014	\$ 32,569,376	\$ 0	\$ 0	\$ 7,305,445	\$ 13,227,801	\$ 27,058,533	\$ 80,161,155

* EIA Transfers of \$8,652,272 are reflected here for Teacher Salaries & Fringe. (To General Operating Fund)

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 EXPENDITURE BUDGET
 ALL FUNDS**

CATEGORY	FY2013 Original Budget	FY2014 Projected Budget
Salaries	\$ 242,586,877	\$ 255,650,434
Employee Benefits	81,968,558	87,190,696
Purchased Services	58,443,159	62,785,067
Materials & Supplies	36,308,438	38,115,462
Capital Outlay	46,153	40,152
Other Objects	7,621,566	13,606,911
Transfers	43,305,304	45,369,663
Reserves	650,000	900,000
GRAND TOTAL	\$ 470,930,054	\$ 503,658,385

FY2013 & FY2014 All Funds Expenditure Comparison



Excludes Debt Service and Capital fund expenditures

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY FUNCTION
FY 2014**

EXPENDITURES:

		General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
<u>Instructional Services</u>								
Classroom	100	205,283,385	25,605,199	13,795,066	0	0	0	244,683,650
Instructional Services Totals		\$ 205,283,385	\$ 25,605,199	\$13,795,066	\$ 0	\$ 0	\$ 0	\$ 244,683,650
<u>Support Services</u>								
Pupil Accounting	211	1,003,808	792,447	0	0	0	0	1,796,255
Guidance Services	212	8,370,741	2,244,760	234,940	0	0	0	10,850,440
Health Services	213	4,581,179	3,454,635	48,715	0	0	0	8,084,529
Psychological Services	214	40,804	1,916,171	0	0	0	0	1,956,975
Speech Services	215	0	128,406	0	0	0	0	128,406
Improvement of Instruction	221	6,702,080	5,680,687	1,138,626	0	0	0	13,521,392
Library & Media Services	222	5,283,879	0	23,678	0	0	0	5,307,557
Supervision of Special Programs	223	1,200,401	7,615,301	594,292	0	0	0	9,409,993
Improvement of Instruction - Inservice	224	191,889	5,252,031	532,369	0	0	0	5,976,288
Board of Trustees & Self Insured Activities	231	3,477,871	0	0	0	0	0	3,477,871
Superintendent	232	2,722,766	0	0	0	0	0	2,722,766
School Office	233	27,284,241	876,847	34,131	0	0	0	28,195,220
Student Transportation	251	0	1,701,666	0	0	0	0	1,701,666
Business Offices	252	4,834,706	97,280	0	0	0	0	4,931,987
Facility Operations	253	0	0	0	0	0	210,818,907	210,818,907
Maintenance/Custodial/Grounds	254	51,021,228	98,640	0	0	0	0	51,119,868
Student Transportation	255	13,671,720	10,000	17,500	0	0	0	13,699,220
Food Services	256	0	0	0	21,530,999	0	0	21,530,999
Procurement/Warehouse	257	1,931,420	0	0	0	0	0	1,931,420
Security	258	2,459,571	12,610	0	0	0	0	2,472,181
Internal Auditing	259	396,767	0	0	0	0	0	396,767
Planning, Evaluation & Research	262	1,151,687	112,775	0	0	0	0	1,264,462
Information Services	263	997,299	62,504	0	0	0	0	1,059,803
Human Resources	264	4,135,923	162,989	0	0	0	0	4,298,912
Technology	266	5,147,577	614,932	0	0	0	0	5,762,509
Pupil Activity	27X	1,615,090	0	0	0	0	0	1,615,090
Support Services Totals		\$ 148,222,646	\$ 30,834,680	\$ 2,624,250	\$ 21,530,999	\$ 0	\$ 210,818,907	\$ 414,031,481
<u>Community Services</u>								
Civic Services	330	48,315	0	0	0	0	0	48,315
Custody & Care of Children	350	0	7,539,469	78,328	0	0	0	7,617,797
Other Community	39X	70,000	1,954,449	0	0	0	0	2,024,449

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY FUNCTION
 FY 2014**

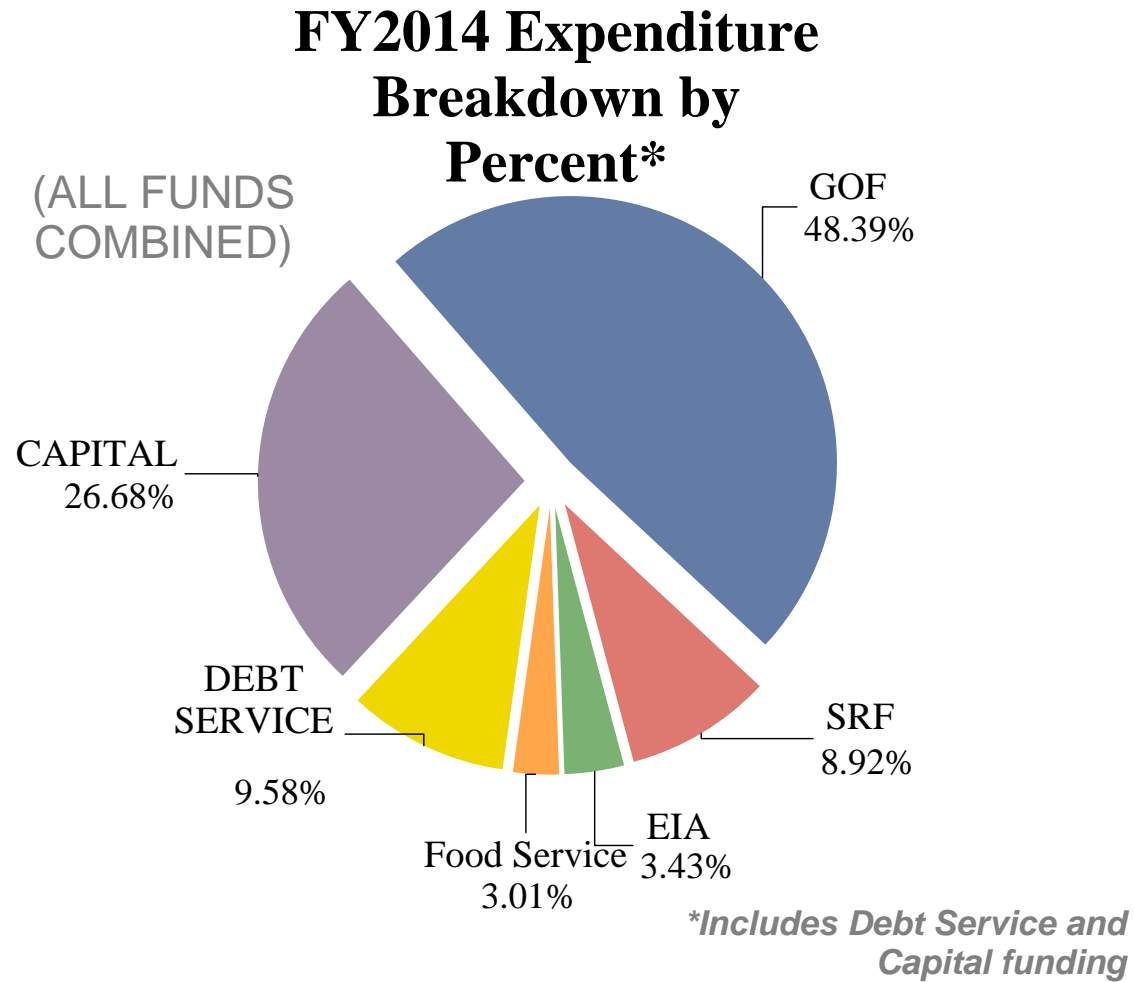
EXPENDITURES:

	General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
Community Services Totals	\$ 118,315	\$ 9,493,918	\$ 78,328	\$ 0	\$ 0	\$ 0	\$ 9,690,561
<u>Transfers</u>							
Payments to State	411 0	441,464	0	0	0	0	441,464
Payments to Other Agencies	412 138,200	0	0	0	0	0	138,200
Payments to Charter Schools	416 26,050,259	1,628,885	2,023,543	0	0	0	29,702,686
Transfers to GOF	420 0	1,000,000	8,551,760	0	0	0	9,551,760
Transfers to Special Revenue	421 766,855	0	0	0	0	0	766,855
Transfers to Food Services	425 735,000	0	0	0	0	0	735,000
Transfer to GOF - Indirect Costs	431 0	1,458,018	0	2,277,617	0	0	3,735,635
Transfers Totals	\$ 27,690,313	\$ 4,528,366	\$10,575,303	\$ 2,277,617	\$ 0	\$ 0	\$ 45,071,599
<u>Debt Service</u>							
Debt Service	500 100,000	0	0	0	75,666,404	0	75,766,404
Debt Service Totals	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 75,666,404	\$ 0	\$ 75,766,404
<u>Reserves</u>							
Reserves	900 900,000	0	0	0	0	0	900,000
	\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,000
GRAND TOTAL	\$ 382,314,659	\$ 70,462,163	\$27,072,947	\$ 23,808,616	\$ 75,666,404	\$ 210,818,907	\$790,143,696

CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY FUNCTION
 FY 2014

EXPENDITURES:

General	Special Revenue	EIA	FOOD SERVICE	DEBT SERVICE	CAPITAL	TOTAL
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**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED EXPENDITURE BY OBJECT
FY 2014**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

<u>EXPENDITURES</u>		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
110	ADMINISTRATIVE SALARY	\$ 11,242,146	\$ 4,132,135	\$ 809,893	\$ 408,101	\$ 0	\$ 0	\$ 16,592,275
111	PRINCIPAL/AST PRINCIPAL SAL	\$ 12,018,402	\$ 1,249,642	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,268,045
112	TEACHER/PROFESSIONAL ED SALARY	\$ 143,709,610	\$ 16,418,007	\$ 7,468,003	\$ 0	\$ 0	\$ 0	\$ 167,595,620
113	PROFESSIONAL OTHER SALARY	\$ 5,477,024	\$ 5,253,779	\$ 83,680	\$ 0	\$ 0	\$ 0	\$ 10,814,484
114	TECHNICAL SALARY	\$ 1,919,065	\$ 733,303	\$ 99,145	\$ 0	\$ 0	\$ 0	\$ 2,751,512
115	TEACHER AST/CLERICAL SALARY	\$ 24,416,170	\$ 6,225,551	\$ 1,100,136	\$ 199,630	\$ 0	\$ 0	\$ 31,941,487
116	CRAFTS AND TRADES SALARY	\$ 4,303,739	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,303,739
117	BUS DRIVER/APPRENTICE SALARY	\$ 184,353	\$ 21,880	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206,233
119	SERVICE WORK SALARY	\$ 612,950	\$ 0	\$ 0	\$ 5,457,995	\$ 0	\$ 0	\$ 6,070,945
122	TEMPO SAL - SUBSTITUTE TEACHER	\$ 3,128,739	\$ 104,073	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,232,812
125	TEMPO SAL TEACHER AST/CLERICAL	\$ 163,368	\$ 9,910	\$ 0	\$ 42,244	\$ 0	\$ 0	\$ 215,522
129	TEMPO SALARY - SERVICE WORK	\$ 0	\$ 0	\$ 0	\$ 1,526,714	\$ 0	\$ 0	\$ 1,526,714
135	OVERTIME SALARY - T AST/CLER	\$ 29,732	\$ 301,359	\$ 0	\$ 0	\$ 0	\$ 0	\$ 331,091
136	OVERTIME SALARY - WORKER	\$ 71,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71,550
139	OVERTIME SALARY - SERVICE WORK	\$ 21,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,600
140	TERMINAL LEAVE	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
142	SUPPLEMENTAL SALARY	\$ 2,176,600	\$ 854,962	\$ 75,245	\$ 0	\$ 0	\$ 0	\$ 3,106,807
199	EST SALARY ADJUSTMENTS	(\$ 6,500,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,500,000)
210	GROUP HEALTH AND LIFE INS	\$ 19,967,128	\$ 3,383,477	\$ 725,135	\$ 891,286	\$ 0	\$ 0	\$ 24,967,026
220	EMPLOYEE RETIREMENT	\$ 30,583,495	\$ 5,173,221	\$ 1,456,316	\$ 977,276	\$ 0	\$ 0	\$ 38,190,308
230	SOCIAL SECURITY	\$ 15,763,553	\$ 2,633,667	\$ 735,725	\$ 902,758	\$ 0	\$ 0	\$ 20,035,702
260	UNEMPLOYMENT COMPENSATION TAX	\$ 454,078	\$ 34,880	\$ 10,261	\$ 6,119	\$ 0	\$ 0	\$ 505,338
270	WKRS' COMP - REIMB OTHR FUNDS	\$ 108,236	\$ 272,957	\$ 76,526	\$ 48,862	\$ 0	\$ 0	\$ 506,581
271	WKRS' COMP - ASSESSMENTS	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
272	WRKRS' COMP - PREMIUMS	\$ 255,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,300
273	WRKRS' COMP - MEDICAL PAYMENTS	\$ 975,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 975,000
274	WRKRS' COMP-SETTLEMENTS/LEGAL	\$ 725,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 725,000
275	WRKRS' COMP-TTD PAYMENTS	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600,000
290	OTHER BENEFITS	\$ 30,441	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,441
310	PROFESSIONAL/TECHNICAL SRVS	\$ 2,223,837	\$ 43,610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,267,447
311	INSTRUCTIONAL SERVICES	\$ 872,982	\$ 2,443,604	\$ 38,935	\$ 0	\$ 0	\$ 0	\$ 3,355,521
312	INSTRUCTIONAL PROGRAMS	\$ 62,900	\$ 1,912,513	\$ 101,244	\$ 0	\$ 0	\$ 0	\$ 2,076,657
313	STUDENT SERVICES	\$ 0	\$ 73,099	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,099
314	STAFF SERVICES	\$ 1,517	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,517
315	MANAGEMENT SERVICES	\$ 912,456	\$ 124,183	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,036,639
317	STATISTICAL SERVICES	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED EXPENDITURE BY OBJECT
FY 2014**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

<u>EXPENDITURES</u>		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
318	AUDIT FEES	\$ 340,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 340,000
319	LEGAL SERVICES	\$ 289,820	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 299,820
320	PROPERTY SERVICES	\$ 11,635,885	\$ 37,860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,673,745
321	PUBLIC UTIL SVS WATER/SEWAGE	\$ 1,347,613	\$ 5,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,353,163
322	OUTSOURCED SUBSTITUTES	\$ 955,707	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 955,707
323	REPAIRS AND MAINTENANCE SRVS	\$ 2,168,733	\$ 10,000	\$ 0	\$ 22,800	\$ 0	\$ 0	\$ 2,201,533
324	PROPERTY INSURANCE	\$ 6,656,115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,656,115
325	RENTALS/LEASE	\$ 537,548	\$ 8,340	\$ 2,500	\$ 0	\$ 0	\$ 0	\$ 548,388
326	ADDITIONAL DAY PORTERS	\$ 2,970,006	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,977,006
328	COMPUTER LEASE	\$ 0	\$ 0	\$ 0	\$ 19,500	\$ 0	\$ 0	\$ 19,500
329	OTHER PROPERTY SERVICES	\$ 357,012	\$ 7,390	\$ 0	\$ 0	\$ 0	\$ 0	\$ 364,402
331	STUDENT TRANSPORTATION	\$ 12,876,332	\$ 1,712,666	\$ 17,500	\$ 0	\$ 0	\$ 0	\$ 14,606,498
332	IN STATE TRAVEL	\$ 697,332	\$ 273,717	\$ 23,455	\$ 47,582	\$ 0	\$ 0	\$ 1,042,086
333	CURRICULUM FIELD TRIP TRANSPRT	\$ 41,500	\$ 35,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77,000
334	EXTRA-CURRICULAR FIELD TRIP TR	\$ 16,173	\$ 121,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 137,923
336	CAR ALLOWANCE/ LIEU OF MILEAGE	\$ 51,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,600
338	OUT OF STATE TRAVEL	\$ 88,753	\$ 225,179	\$ 3,900	\$ 17,700	\$ 0	\$ 0	\$ 335,531
339	OTHER TRANSPORTATION SERVICES	\$ 7,976	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,976
340	COMMUNICATION (TELEPHONE)	\$ 1,183,314	\$ 5,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,188,714
342	PAGER/CELL PHONE RENT/MESG SYS	\$ 414,838	\$ 42,960	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 472,798
345	TECHNOLOGY PURCHASED SERVICES	\$ 2,223,582	\$ 684,265	\$ 3,600	\$ 0	\$ 0	\$ 0	\$ 2,911,447
350	ADVERTISING	\$ 65,391	\$ 6,600	\$ 5,000	\$ 500	\$ 0	\$ 0	\$ 77,491
360	PRINTING AND BINDING	\$ 1,694,029	\$ 107,946	\$ 22,051	\$ 14,000	\$ 0	\$ 0	\$ 1,838,026
395	OTHER PROFESS/TECHNICAL SERV.	\$ 38,780	\$ 0	\$ 0	\$ 107,100	\$ 0	\$ 0	\$ 145,880
399	OTHER PURCHASED SERVICES	\$ 2,999,128	\$ 512,243	\$ 11,967	\$ 151,500	\$ 0	\$ 0	\$ 3,674,839
410	SUPPLIES	\$ 6,133,190	\$ 4,432,461	\$ 1,718,251	\$ 744,673	\$ 0	\$ 0	\$ 13,028,574
412	POSTAGE	\$ 116,209	\$ 6,253	\$ 0	\$ 5,750	\$ 0	\$ 0	\$ 128,212
417	FOOD AND CATERING	\$ 107,392	\$ 66,869	\$ 5,789	\$ 0	\$ 0	\$ 0	\$ 180,050
420	TEXTBOOKS	\$ 12,850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,850
430	LIBRARY BOOKS	\$ 101,295	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103,295
440	PERIODICALS	\$ 25,322	\$ 1,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,822
445	TECHNOLOGY SUPPLIES	\$ 284,242	\$ 174,449	\$ 3,160	\$ 15,000	\$ 0	\$ 0	\$ 476,852
446	TECHNOLOGY SOFTWARE	\$ 628,837	\$ 103,246	\$ 0	\$ 42,000	\$ 0	\$ 0	\$ 774,083
447	TECHNOLOGY COMPUTERS	\$ 62,215	\$ 100,182	\$ 1,282	\$ 22,000	\$ 0	\$ 0	\$ 185,679
448	TECHNOLOGY PERIPHERALS	\$ 139,595	\$ 841,280	\$ 0	\$ 2,800	\$ 0	\$ 0	\$ 983,675
460	FOOD	\$ 0	\$ 0	\$ 0	\$ 8,468,959	\$ 0	\$ 0	\$ 8,468,959
461	USDA COMMODITIES	\$ 0	\$ 0	\$ 0	\$ 942,204	\$ 0	\$ 0	\$ 942,204
462	COMMODITY DISTRIBUTION CHARGE	\$ 0	\$ 0	\$ 0	\$ 91,736	\$ 0	\$ 0	\$ 91,736
463	COMMODITY PROCESSING	\$ 0	\$ 0	\$ 0	\$ 280,000	\$ 0	\$ 0	\$ 280,000
470	ENERGY	\$ 12,713,675	\$ 46,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,760,375

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED EXPENDITURE BY OBJECT
FY 2014**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

<u>EXPENDITURES</u>	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
471 FUEL OIL	\$ 19,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,250
472 GASOLINE	\$ 416,776	\$ 45,800	\$ 0	\$ 15,250	\$ 0	\$ 0	\$ 477,826
490 OTHER SUPPLIES AND MATERIALS	\$ 62,955	\$ 7,948	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,903
499 EIA FUNDS TO BE REDIRECTED	(\$ 895,883)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (895,883)
540 EQUIPMENT	\$ 16,152	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,152
545 TECHNOLOGY EQUIP	\$ 7,500	\$ 0	\$ 0	\$ 16,500	\$ 0	\$ 0	\$ 24,000
590 OTHER CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 210,818,907	\$ 210,818,907
610 REDEMPTION OF PRINCIPAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,066,404	\$ 0	\$ 57,066,404
620 INTEREST	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
640 ORGANIZATION MEMSHP DUES/FEES	\$ 149,770	\$ 1,290	\$ 0	\$ 5,500	\$ 0	\$ 0	\$ 156,560
650 LIABILITY/TORT INSURANCE	\$ 787,612	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 787,612
651 LITIGATION AND SETTLEMENTS	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000
690 OTHER OBJECTS	\$ 5,315,629	\$ 4,574,579	\$ 1,898,944	\$ 21,960	\$ 18,600,000	\$ 0	\$ 30,411,112
692 SOLID WASTE FEE	\$ 551,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 551,627
710 TRANSFERS TO OTHER FUNDS	\$ 1,640,055	\$ 1,000,000	\$ 8,551,760	\$ 0	\$ 0	\$ 0	\$ 11,191,814
720 TRANSITS/CHARTERS	\$ 26,050,259	\$ 2,070,349	\$ 2,023,543	\$ 0	\$ 0	\$ 0	\$ 30,144,150
791 INDIRECT COST	\$ 0	\$ 1,756,081	\$ 0	\$ 2,277,617	\$ 0	\$ 0	\$ 4,033,698
920 CONTINGENCY - STAFFING	\$ 750,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 750,000
930 CONTINGENCY - NON-STAFFING	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000
GRAND TOTAL	\$ 382,314,659	\$ 70,462,163	\$ 27,072,947	\$ 23,808,616	\$ 75,666,404	\$ 210,818,907	\$ 790,143,696

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY
 LOCATION
 FY 2014**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>EXPENDITURES</u>							
0100 BOARD OF TRUSTEES	\$ 164,654	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 164,654
0101 SUPERINTENDENT'S OFFICE	\$ 540,502	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 540,502
0102 ACCESS & OPPORTUNITY	\$ 1,084,114	\$ 247,095	\$ 342,258	\$ 0	\$ 0	\$ 0	\$ 1,673,466
0103 OPS, PLANNING & SYSTEMS IMPROV	\$ 248,462	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,462
0104 STUDENT SUPPORT SERVICES	\$ 726,758	\$ 2,980,909	\$ 373,676	\$ 0	\$ 0	\$ 0	\$ 4,081,343
0105 PAYROLL OFFICE	\$ 651,242	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 651,242
0106 ACCOUNTING OFFICE	\$ 702,054	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 702,054
0107 COMMUNITY SCHOOLS OFFICE	\$ 648,855	\$ 305,260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 954,115
0108 EMPLOYEE RELATIONS	\$ 456,346	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 456,346
0109 BUS LOTS	\$ 92,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92,026
0111 MAINTENANCE DEPARTMENT	\$ 1,144,970	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,144,970
0112 SCHOOL FOOD SERVICES	\$ 0	\$ 0	\$ 0	\$ 2,972,293	\$ 0	\$ 0	\$ 2,972,293
0115 COMMUNICATIONS	\$ 738,123	\$ 62,504	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800,627
0117 OFFICE OF GENERAL COUNSEL	\$ 455,552	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 455,552
0118 GIFTED & TALENTED OFFICE	\$ 153,326	\$ 64,588	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 220,915
0119 PLANT OPERATIONS	\$ 362,253	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 362,253
0120 CATEGORICAL SERVICES	\$ 0	\$ 5,154,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,154,258
0121 FINE ARTS OFFICE	\$ 81,119	\$ 333,833	\$ 104,521	\$ 0	\$ 0	\$ 0	\$ 519,473
0122 ENGLISH AS A SECOND LANGUAGE	\$ 123,900	\$ 0	\$ 174,048	\$ 0	\$ 0	\$ 0	\$ 297,948
0123 ADULT EDUCATION	\$ 188,000	\$ 501,859	\$ 624,510	\$ 0	\$ 0	\$ 0	\$ 1,314,369
0124 ACHIEVEMENT & ACCOUNTABILITY	\$ 1,256,523	\$ 0	\$ 19,789	\$ 0	\$ 0	\$ 0	\$ 1,276,312
0125 LITERACY DIVISION	\$ 563,481	\$ 86,505	\$ 266,109	\$ 0	\$ 0	\$ 0	\$ 916,095
0127 VARIOUS SCHOOLS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 210,818,907	\$ 210,818,907
0128 CURRICULUM & INSTRUCTION	\$ 99,492	\$ 2,137,216	\$ 206,477	\$ 0	\$ 0	\$ 0	\$ 2,443,185
0130 HUMAN CAPITAL DEV OFFICE	\$ 1,076,154	\$ 368,068	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,444,222
0132 COMMUNITY OUTREACH	\$ 357,051	\$ 289,772	\$ 0	\$ 0	\$ 0	\$ 0	\$ 646,822
0134 NURSE SERVICES OFFICE	\$ 196,907	\$ 284,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ 480,986
0135 CAREER & TECHNOLOGY EDUCATION	\$ 124,351	\$ 379,025	\$ 0	\$ 0	\$ 0	\$ 0	\$ 503,377
0136 PUPIL ACCOUNTING OFFICE	\$ 394,775	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 394,775
0137 BUSINESS INTELLIGENCE	\$ 960,249	\$ 58,219	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,018,468
0139 ARCHIVES & RECORDS OFFICE	\$ 124,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 124,044
0140 PUBLIC SAFETY OFFICE	\$ 739,882	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 739,882
0141 INTERNAL AUDIT	\$ 396,767	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 396,767
0143 SCIENCE OFFICE	\$ 112,593	\$ 42,064	\$ 0	\$ 0	\$ 0	\$ 0	\$ 154,657
0144 PROCUREMENT SERVICES	\$ 428,322	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 428,322
0148 FOREIGN LANGUAGE	\$ 77,474	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77,474
0151 HEADSTART/EHS/PRESCHOOL	\$ 220,230	\$ 2,132,496	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,352,725

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY
 LOCATION
 FY 2014**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>EXPENDITURES</u>							
0152 TECHNOLOGY & INFORMATION SYST	\$ 177,964	\$ 289,544	\$ 0	\$ 0	\$ 0	\$ 0	\$ 467,507
0154 STUDENT TRANSPORTATION	\$ 275,006	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,006
0155 EDUCATIONAL TECHNOLOGY	\$ 255,390	\$ 565,669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 821,058
0156 TECHNOLOGY INFRASTRUCTURE	\$ 3,613,335	\$ 224,413	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,837,747
0157 HUMAN RESOURCES	\$ 2,999,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,999,126
0158 BUDGETING OFFICE	\$ 1,227,187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,227,187
0159 BRIDGE VIEW DRIVE	\$ 535,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 535,226
0160 HVAC SHOP	\$ 2,257,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,257,041
0161 UTILITIES MANAGEMENT	\$ 172,457	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 172,457
0162 PLUMBING SHOP	\$ 1,646,103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,646,103
0164 CARPENTRY SHOP	\$ 2,200,381	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,200,381
0166 RISK MANAGEMENT	\$ 533,492	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,492
0167 GUIDANCE	\$ 164,249	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 164,249
0169 SPECIAL EDUCATION DEPARTMENT	\$ 831,781	\$ 2,153,788	\$ 27,528	\$ 0	\$ 0	\$ 0	\$ 3,013,096
0170 ASSESSMENT & EVALUATION	\$ 1,016,629	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,031,629
0171 CONTRACTS/PROCUREMENT SRVS	\$ 408,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 408,238
0172 ELECTRICAL SHOP	\$ 1,318,931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,318,931
0173 INFORMATION TECHNOLOGY	\$ 158,648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 158,648
0180 CHIEF FINANCE & OPERATIONS	\$ 387,892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 387,892
0181 TITLE I DISTRICT WIDE	\$ 0	\$ 532,826	\$ 9,278	\$ 0	\$ 0	\$ 0	\$ 542,104
0182 VIDEO SERVICES	\$ 187,229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,229
0193 GENERAL SERVICES	\$ 824,606	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 824,606
0195 FINANCIAL SERVICES	\$ 464,188	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 464,188
0196 ADMIN BLDG (75 CALHOUN ST.)	\$ 392,970	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 392,970
0200 ELEMENTARY LEARNING COMM	\$ 887,696	\$ 59,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 947,378
0202 MT PLEASANT ACADEMY	\$ 3,388,269	\$ 294,893	\$ 129,749	\$ 96,766	\$ 0	\$ 0	\$ 3,909,677
0203 MAMIE P WHITESIDES ELEMENTARY	\$ 4,350,355	\$ 415,295	\$ 252,842	\$ 197,818	\$ 0	\$ 0	\$ 5,216,310
0204 SULLIVAN'S ISLAND ELEMENTARY	\$ 2,780,798	\$ 422,818	\$ 147,986	\$ 100,856	\$ 0	\$ 0	\$ 3,452,458
0205 BELLE HALL ELEMENTARY	\$ 4,476,015	\$ 312,675	\$ 348,748	\$ 144,205	\$ 0	\$ 0	\$ 5,281,642
0206 LAUREL HILL PRIMARY	\$ 0	\$ 34,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,082
0207 JENNIE MOORE ELEMENTARY	\$ 4,769,016	\$ 294,501	\$ 158,544	\$ 173,632	\$ 0	\$ 0	\$ 5,395,693
0208 CHARLES PINCKNEY ELEMENTARY	\$ 5,605,132	\$ 391,511	\$ 282,805	\$ 416,046	\$ 0	\$ 0	\$ 6,695,494
0209 LAUREL HILL PRIMARY	\$ 7,122,572	\$ 395,209	\$ 257,786	\$ 188,087	\$ 0	\$ 0	\$ 7,963,654
0210 GOV JAMES B EDWARDS ELEMENTARY	\$ 4,164,873	\$ 304,353	\$ 265,336	\$ 138,138	\$ 0	\$ 0	\$ 4,872,700
0239 MONTESSORI MT PLEA CHARTER ES	\$ 1,805,300	\$ 89,474	\$ 152,000	\$ 0	\$ 0	\$ 0	\$ 2,046,775
0242 LAING MIDDLE	\$ 4,019,150	\$ 11,335	\$ 130,650	\$ 217,656	\$ 0	\$ 0	\$ 4,378,791
0245 MOULTRIE MIDDLE	\$ 4,537,242	\$ 97,946	\$ 508,346	\$ 236,519	\$ 0	\$ 0	\$ 5,380,054

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY
LOCATION
FY 2014**

	<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							
0247 CARIO MIDDLE	\$ 6,884,472	\$ 128,765	\$ 459,312	\$ 152,699	\$ 0	\$ 0	\$ 7,625,248
0252 OLD WANDO HIGH SCHOOL SITE	\$ 182,869	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 182,869
0257 WANDO HIGH SCHOOL	\$ 21,850,848	\$ 962,359	\$ 379,433	\$ 896,525	\$ 0	\$ 0	\$ 24,089,165
0258 WANDO COMMUNITY SCHOOL	\$ 0	\$ 646,273	\$ 0	\$ 0	\$ 0	\$ 0	\$ 646,273
0268 WINDWOOD FARMS PROGRAM	\$ 11,885	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,885
0290 WOODLAND HALL	\$ 0	\$ 12,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,000
0300 OLD DISTRICT 3 LEARN COMM	\$ 18,387	\$ 53,249	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71,635
0303 RIVERLAND TERRACE SHOP	\$ 9,636	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,636
0304 HARBORVIEW ELEMENTARY	\$ 3,516,131	\$ 278,267	\$ 113,782	\$ 235,650	\$ 0	\$ 0	\$ 4,143,831
0305 STILES POINT ELEMENTARY	\$ 4,335,387	\$ 377,048	\$ 235,528	\$ 187,045	\$ 0	\$ 0	\$ 5,135,008
0309 MURRAY-LASAINÉ ELEMENTARY	\$ 2,579,613	\$ 630,504	\$ 78,256	\$ 188,072	\$ 0	\$ 0	\$ 3,476,446
0310 JAMES ISLAND ELEMENTARY	\$ 3,463,032	\$ 499,050	\$ 110,591	\$ 205,900	\$ 0	\$ 0	\$ 4,278,573
0342 JAMES ISLAND MIDDLE	\$ 2,317,418	\$ 116,013	\$ 38,346	\$ 174,353	\$ 0	\$ 0	\$ 2,646,130
0343 FORT JOHNSON MIDDLE	\$ 3,122,240	\$ 114,574	\$ 191,572	\$ 200,117	\$ 0	\$ 0	\$ 3,628,503
0350 JAMES ISLAND CHARTER HIGH	\$ 11,920,678	\$ 363,071	\$ 737,891	\$ 561,734	\$ 0	\$ 0	\$ 13,583,373
0351 JAMES IS HI COMMUNITY SCHOOL	\$ 0	\$ 249,605	\$ 0	\$ 0	\$ 0	\$ 0	\$ 249,605
0359 SEPTIMA P CLARK ACADEMY	\$ 1,820,792	\$ 46,870	\$ 32,833	\$ 75,243	\$ 0	\$ 0	\$ 1,975,738
0361 APPLE CHARTER SCHOOL	\$ 897,009	\$ 126,345	\$ 88,340	\$ 0	\$ 0	\$ 0	\$ 1,111,694
0384 ASSESSMENT & SUPPORT	\$ 1,177,236	\$ 2,333,603	\$ 51,175	\$ 0	\$ 0	\$ 0	\$ 3,562,014
0400 OLD DISTRICT 400 LEARN COMM	\$ 39,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,628
0401 PLANT OPERATIONS	\$ 324	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 324
0410 6TH GRADE ACADEMY	\$ 72,452	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,452
0411 CHILD & FAMILY DEVELOPMENT CTR	\$ 448,050	\$ 466,918	\$ 127,674	\$ 0	\$ 0	\$ 0	\$ 1,042,642
0412 CHICORA ELEMENTARY	\$ 2,804,392	\$ 493,213	\$ 30,832	\$ 293,286	\$ 0	\$ 0	\$ 3,621,723
0413 E A BURNS ELEMENTARY	\$ 3,977,782	\$ 724,043	\$ 135,810	\$ 292,310	\$ 0	\$ 0	\$ 5,129,945
0414 LAMBS ELEMENTARY	\$ 2,845,901	\$ 407,622	\$ 75,706	\$ 218,582	\$ 0	\$ 0	\$ 3,547,811
0415 LADSON ELEMENTARY	\$ 4,276,621	\$ 749,900	\$ 295,276	\$ 366,377	\$ 0	\$ 0	\$ 5,688,174
0416 PINEHURST ELEMENTARY	\$ 3,251,812	\$ 439,386	\$ 62,622	\$ 261,486	\$ 0	\$ 0	\$ 4,015,306
0418 NORTH CHARLESTON ELEMENTARY	\$ 4,177,850	\$ 509,943	\$ 79,824	\$ 284,137	\$ 0	\$ 0	\$ 5,051,755
0419 NORTH CHAS CREATIVE ARTS ELEM	\$ 2,205,612	\$ 124,245	\$ 11,120	\$ 95,091	\$ 0	\$ 0	\$ 2,436,067
0420 MALCOLM C HURSEY ELEMENTARY	\$ 2,982,759	\$ 437,748	\$ 161,264	\$ 249,929	\$ 0	\$ 0	\$ 3,831,699
0421 W B GOODWIN ELEMENTARY	\$ 3,735,667	\$ 930,944	\$ 87,074	\$ 309,219	\$ 0	\$ 0	\$ 5,062,905
0422 MATILDA F DUNSTON ELEMENTARY	\$ 2,277,676	\$ 508,605	\$ 112,544	\$ 245,430	\$ 0	\$ 0	\$ 3,144,255
0424 HUNLEY PARK ELEMENTARY	\$ 3,161,072	\$ 445,492	\$ 217,749	\$ 244,196	\$ 0	\$ 0	\$ 4,068,509
0425 A C CORCORAN ELEMENTARY	\$ 4,280,848	\$ 579,815	\$ 257,599	\$ 351,353	\$ 0	\$ 0	\$ 5,469,615
0426 MIDLAND PARK PRIMARY SCHOOL	\$ 3,471,370	\$ 955,502	\$ 261,616	\$ 262,723	\$ 0	\$ 0	\$ 4,951,211
0435 MARY FORD ELEMENTARY	\$ 2,675,854	\$ 364,340	\$ 182,580	\$ 205,908	\$ 0	\$ 0	\$ 3,428,683

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY
 LOCATION
 FY 2014**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>EXPENDITURES</u>							
0436 PEPPERHILL ELEMENTARY	\$ 3,655,761	\$ 443,609	\$ 161,176	\$ 253,009	\$ 0	\$ 0	\$ 4,513,554
0441 NORTHWOODS MIDDLE SCHOOL	\$ 5,328,593	\$ 563,985	\$ 82,341	\$ 306,832	\$ 0	\$ 0	\$ 6,281,751
0442 BRENTWOOD MIDDLE	\$ 81,589	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81,589
0443 MORNINGSIDE BOYS ACADEMY	\$ 8,086	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,086
0444 MORNINGSIDE MIDDLE	\$ 4,684,893	\$ 613,458	\$ 70,188	\$ 345,290	\$ 0	\$ 0	\$ 5,713,829
0445 MILITARY MAGNET ACADEMY	\$ 4,282,356	\$ 368,450	\$ 83,429	\$ 390,061	\$ 0	\$ 0	\$ 5,124,296
0446 ZUCKER MIDDLE SCHOOL	\$ 3,450,398	\$ 412,540	\$ 108,355	\$ 264,880	\$ 0	\$ 0	\$ 4,236,173
0450 CHAS COUNTY SCHOOL OF THE ARTS	\$ 8,130,755	\$ 30,399	\$ 258,388	\$ 487,733	\$ 0	\$ 0	\$ 8,907,275
0451 GARRETT ACADEMY OF TECHNOLOGY	\$ 5,613,081	\$ 461,793	\$ 136,826	\$ 378,025	\$ 0	\$ 0	\$ 6,589,725
0452 NORTH CHARLESTON HIGH	\$ 5,533,523	\$ 570,182	\$ 34,433	\$ 293,180	\$ 0	\$ 0	\$ 6,431,318
0453 GARRETT COMMUNITY ED	\$ 0	\$ 127,551	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,551
0454 R B STALL HIGH	\$ 7,508,950	\$ 2,530,202	\$ 121,119	\$ 398,663	\$ 0	\$ 0	\$ 10,558,935
0455 STALL COMMUNITY ED	\$ 0	\$ 425,549	\$ 0	\$ 0	\$ 0	\$ 0	\$ 425,549
0458 ACADEMIC MAGNET HIGH SCHOOL	\$ 4,656,173	\$ 42,944	\$ 168,159	\$ 0	\$ 0	\$ 0	\$ 4,867,276
0460 CHARLESTOWNE ACADEMY	\$ 54,951	\$ 7,968	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,919
0461 GREGG MATHIS CHARTER	\$ 638,924	\$ 71,136	\$ 71,877	\$ 0	\$ 0	\$ 0	\$ 781,936
0463 DANIEL JENKINS ACADEMY	\$ 2,517,150	\$ 154,391	\$ 4,750	\$ 150,493	\$ 0	\$ 0	\$ 2,826,784
0464 JUVENILE DETENTION CTR TWIN RI	\$ 151,985	\$ 142,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 294,788
0465 SUMMIT PROGRAM	\$ 322	\$ 0	\$ 325,269	\$ 0	\$ 0	\$ 0	\$ 325,591
0467 DEPARTMENT OF JUVENILE JUSTICE	\$ 12,951	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,951
0468 LIBERTY HILL ACADEMY	\$ 3,381,348	\$ 802,758	\$ 8,000	\$ 0	\$ 0	\$ 0	\$ 4,192,106
0469 NEW ENDEAVORS	\$ 1,373	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,373
0484 PSYCHOLOGICAL SVS & AUTISM	\$ 0	\$ 0	\$ 18,555	\$ 0	\$ 0	\$ 0	\$ 18,555
0499 NAVAL BASE FACILITY	\$ 12,283	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,283
0504 ST JAMES-SANTEE ELEMENTARY	\$ 1,829,062	\$ 578,104	\$ 142,511	\$ 216,161	\$ 0	\$ 0	\$ 2,765,838
0541 MCCLELLANVILLE MIDDLE	\$ 70,992	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,992
0554 LINCOLN HIGH	\$ 2,901,615	\$ 131,537	\$ 13,562	\$ 141,113	\$ 0	\$ 0	\$ 3,187,828
0555 LINCOLN COMMUNITY ED	\$ 0	\$ 93,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 93,683
0600 OLD MSLC	\$ 57,892	\$ 52,723	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,615
0603 ST ANDREWS ELEMENTARY	\$ 4,513,204	\$ 262,190	\$ 172,005	\$ 211,041	\$ 0	\$ 0	\$ 5,158,440
0605 STONO PARK ELEMENTARY	\$ 2,086,537	\$ 343,692	\$ 358,667	\$ 226,680	\$ 0	\$ 0	\$ 3,015,576
0606 OAKLAND ELEMENTARY	\$ 3,804,007	\$ 574,776	\$ 231,273	\$ 205,425	\$ 0	\$ 0	\$ 4,815,481
0607 ORANGE GROVE CHARTER ELMNTRY	\$ 5,945,015	\$ 213,670	\$ 572,882	\$ 214,426	\$ 0	\$ 0	\$ 6,945,992
0608 ASHLEY RIVER ELEMENTARY	\$ 4,223,876	\$ 910,030	\$ 164,134	\$ 158,544	\$ 0	\$ 0	\$ 5,456,584
0611 SPRINGFIELD ELEMENTARY	\$ 3,957,028	\$ 364,093	\$ 346,624	\$ 263,902	\$ 0	\$ 0	\$ 4,931,648
0612 MONTESSORI COMMUNITY SCHL CHAS	\$ 1,733,246	\$ 28,965	\$ 35,616	\$ 0	\$ 0	\$ 0	\$ 1,797,827
0616 DRAYTON HALL ELEMENTARY	\$ 4,720,408	\$ 536,812	\$ 94,906	\$ 217,728	\$ 0	\$ 0	\$ 5,569,853

**CHARLESTON COUNTY SCHOOL DISTRICT
CONSOLIDATED BUDGET STATEMENT BY
LOCATION
FY 2014**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>EXPENDITURES</u>							
0642 C E WILLIAMS ACADEMIC MAGNET	\$ 3,782,662	\$ 85,451	\$ 107,086	\$ 279,131	\$ 0	\$ 0	\$ 4,254,330
0646 WEST ASHLEY MIDDLE	\$ 2,425,985	\$ 208,849	\$ 47,678	\$ 235,989	\$ 0	\$ 0	\$ 2,918,501
0648 ST ANDREWS MIDDLE	\$ 3,179,544	\$ 182,376	\$ 143,596	\$ 289,902	\$ 0	\$ 0	\$ 3,795,418
0653 WEST ASHLEY HIGH SCHOOL	\$ 12,374,059	\$ 329,293	\$ 222,011	\$ 638,272	\$ 0	\$ 0	\$ 13,563,634
0654 WEST ASHLEY COMM SCHL	\$ 0	\$ 320,047	\$ 0	\$ 0	\$ 0	\$ 0	\$ 320,047
0655 WA HEAD START	\$ 88,607	\$ 676,127	\$ 0	\$ 79,672	\$ 0	\$ 0	\$ 844,406
0661 PATTISON'S ACADEMY CHARTER	\$ 404,262	\$ 95,615	\$ 53,325	\$ 0	\$ 0	\$ 0	\$ 553,202
0681 MATERIALS RESOURCE CENTER	\$ 1,495	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,495
0700 HS/MS LEARNING COMMUNITY	\$ 1,033,278	\$ 494,340	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,527,618
0701 PLANT OPERATIONS	\$ 740,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 740,356
0705 CHARLESTON PROGRESSIVE SCHOOL	\$ 2,656,660	\$ 330,623	\$ 108,362	\$ 252,266	\$ 0	\$ 0	\$ 3,347,910
0706 MEMMINGER ELEMENTARY	\$ 3,207,245	\$ 328,338	\$ 221,142	\$ 121,032	\$ 0	\$ 0	\$ 3,877,757
0707 JAMES SIMONS ELEMENTARY	\$ 2,882,992	\$ 223,887	\$ 279,344	\$ 206,658	\$ 0	\$ 0	\$ 3,592,880
0708 ARCHER BUILDING	\$ 41,836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,836
0709 BUIST ACADEMY ELEMENTARY	\$ 3,418,720	\$ 0	\$ 93,874	\$ 133,872	\$ 0	\$ 0	\$ 3,646,465
0710 W J FRASER ELEMENTARY	\$ 100,502	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,502
0712 JULIAN MITCHELL ELEMENTARY	\$ 2,512,666	\$ 485,330	\$ 155,790	\$ 229,096	\$ 0	\$ 0	\$ 3,382,881
0714 SANDERS-CLYDE ELEMENTARY	\$ 4,192,723	\$ 535,284	\$ 132,606	\$ 261,034	\$ 0	\$ 0	\$ 5,121,648
0739 CHARLESTON DEVELOPMENT ACADEMY	\$ 1,308,448	\$ 161,103	\$ 113,502	\$ 0	\$ 0	\$ 0	\$ 1,583,052
0743 LOW COUNTRY TECH	\$ 1,481,857	\$ 0	\$ 0	\$ 206,192	\$ 0	\$ 0	\$ 1,688,049
0752 THOMAS MYERS II	\$ 265,845	\$ 572,614	\$ 0	\$ 92,336	\$ 0	\$ 0	\$ 930,795
0755 BURKE HIGH	\$ 5,611,709	\$ 2,188,969	\$ 71,479	\$ 535,910	\$ 0	\$ 0	\$ 8,408,067
0756 BURKE COMMUNITY ED	\$ 0	\$ 255,648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,648
0761 CHAS MATH & SCIENCE CHARTER	\$ 3,389,840	\$ 35,513	\$ 233,727	\$ 0	\$ 0	\$ 0	\$ 3,659,080
0777 CHS COUNTY HUMAN SERVICES	\$ 42,312	\$ 271,153	\$ 0	\$ 0	\$ 0	\$ 0	\$ 313,464
0784 CHILD FIND	\$ 0	\$ 155,780	\$ 0	\$ 0	\$ 0	\$ 0	\$ 155,780
0800 INNOVATION ZONE	\$ 1,585,958	\$ 129,543	\$ 65,547	\$ 0	\$ 0	\$ 0	\$ 1,781,048
0808 C C BLANEY ELEMENTARY	\$ 1,622,736	\$ 665,566	\$ 67,769	\$ 177,354	\$ 0	\$ 0	\$ 2,533,425
0809 JANE EDWARDS ELEMENTARY	\$ 1,279,251	\$ 114,709	\$ 84,659	\$ 120,257	\$ 0	\$ 0	\$ 1,598,876
0810 E B ELLINGTON ELEMENTARY	\$ 2,176,305	\$ 323,979	\$ 188,880	\$ 203,414	\$ 0	\$ 0	\$ 2,892,578
0811 MINNIE HUGHES ELEMENTARY	\$ 1,717,832	\$ 285,816	\$ 102,794	\$ 140,466	\$ 0	\$ 0	\$ 2,246,909
0843 R D SCHRODER MIDDLE	\$ 257,363	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 257,363
0851 BAPTIST HILL HIGH	\$ 4,332,940	\$ 548,447	\$ 36,216	\$ 246,773	\$ 0	\$ 0	\$ 5,164,375
0852 BAPTIST HILL COMM ED	\$ 0	\$ 225,343	\$ 0	\$ 0	\$ 0	\$ 0	\$ 225,343
0902 ANGEL OAK ELEMENTARY	\$ 2,788,726	\$ 409,863	\$ 206,390	\$ 187,371	\$ 0	\$ 0	\$ 3,592,351
0906 MT ZION ELEMENTARY	\$ 1,963,243	\$ 352,852	\$ 122,579	\$ 155,065	\$ 0	\$ 0	\$ 2,593,740
0907 EDITH FRIERSON ELEMENTARY	\$ 1,364,092	\$ 245,042	\$ 44,853	\$ 137,722	\$ 0	\$ 0	\$ 1,791,709

**CHARLESTON COUNTY SCHOOL DISTRICT
 CONSOLIDATED BUDGET STATEMENT BY
 LOCATION
 FY 2014**

		<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<u>EXPENDITURES</u>								
0944	HAUT GAP MIDDLE	\$ 3,774,923	\$ 292,365	\$ 54,860	\$ 223,878	\$ 0	\$ 0	\$ 4,346,026
0951	ST JOHN'S HIGH	\$ 3,205,671	\$ 1,539,264	\$ 86,719	\$ 130,172	\$ 0	\$ 0	\$ 4,961,826
0952	ST JOHNS COMM ED	\$ 0	\$ 125,081	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125,081
0999	SCHOOL-WIDE ACCOUNTS	\$ 9,115,351	\$ 7,999,891	\$ 10,840,781	\$ 1,962,215	\$ 75,666,404	\$ 0	\$ 105,584,642
GRAND TOTAL		\$ 382,314,659	\$ 70,462,163	\$ 27,072,947	\$ 23,808,616	\$ 75,666,404	\$ 210,818,907	\$ 790,143,696

FY2014

**BOARD APPROVED ITEMS
OVER \$50,000**

ALL FUNDS

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BOARD APPROVAL PROCESS

During the budget process CCSD staff prepares a consolidated list of anticipated purchases for goods or services to be obtained during the budget year that have a value or potential value above \$50,000 and require official Board approval. This list will be specific by line item and sufficiently detailed in description, quantity and estimated amount. This process is in compliance with the District's internal procurement regulation which specifies a \$50,000 ceiling requiring Board of Trustees approval before procuring outsourced, contracted services or various types of bulk purchases. Submission of this budget list will replace the Board of Trustees having to act on each item individually and throughout the year on regular Board agendas. The report is across various funding sources.

- When the time comes to request the purchase of a good or service that was included in the detailed consolidated list of anticipated purchases that was approved by the Board of Trustees in the budget, the requestor submits a requisition and the requisition is routed for approval via the MUNIS system. Procurement will verify that the item requested was included in the detailed consolidated list that was approved by the Board of Trustees and will solicit the good or service per the requirements of the CCSD Procurement Code. Items approved as a line item in the budget do not require further board approval unless the potential cost exceeds the budgeted amount. For example, if a specific good or service is included in the detailed consolidated list at a budgeted amount of \$100,000 but the solicitation generates an offer of \$125,000, then that purchase would need to go to the Board for approval, because it was over the budgeted amount. If the items or service are being procured as a multi term agreement and the potential value is over the budgeted amount, Board approval is required. The item must be identified specifically in the line item as the item(s) or services(s) being requested. A specific description must be used, not generic. Items that are not specific must be approved by the Board.
- Once a solicitation is closed and a contract awarded, Procurement will provide the Board with information regarding the solicitation as an update.
- All contracts or purchases above \$50,000 not previously approved by the Board must be sent for Board approval, prior to solicitation – ie. Construction contracts, insurance contracts or purchases, service contracts, consultants. Selection of A/E and Construction Management firms to be negotiated with should be approved by the Superintendent prior to negotiations. After negotiations the Board shall approve the contract. Items exempted by the Board in the Procurement Code that are above \$50,000 require board approval either during the budget adoption process or when the need arises. Once a construction project construction budget and 12 part budgets are presented to the board for approval, staff will provide information regarding purchases on a monthly/quarterly basis, unless a budget amount is exceeded, which requires additional Board approval.



Thursday, May 26, 2011

Mr. Fred Feil
Director, Contracts and Procurement
Charleston County School District
3999 Bridge View Drive
North Charleston, SC 29405

Mr. Feil,

We have read and discussed with you the *Board Approval Process* in regards to planned procurement requisitions for the next fiscal year. Based on our work it appears the *Board Approval Process* is in compliance with Charleston County School District's procurement code and will meet the requirements and regulations thereof, as well as the agreed-upon-procedures performed by Greene, Finney & Horton, LLP.

Sincerely,

Greene, Finney & Horton, LLP
Mauldin, South Carolina

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0169	Except. Children	385	2517	139	Overtime salaries for bus monitors	132,000.00
0169	Except. Children	385	2517	220	Retirement	19,998.00
0169	Except. Children	385	2517	230	FICA	10,098.00
0169	Except. Children	385	2517	260	Workers Comp	1,056.00
0169	Except. Children	385	2517	270	Unemp	132.00
0166	RSEM	100	2319	270	Self Insured Tax	75,000.00
0166	RSEM	100	2319	271	Second Injury Fund assessment for WC	400,000.00
0166	RSEM	100	2319	272	Admin Fee for WC - CORVEL	135,300.00
0166	RSEM	100	2319	272	Excess WC Insurance Renewal	100,000.00
0166	RSEM	100	2319	273	WC Medical Payments	975,000.00
0166	RSEM	100	2319	274	WC Legal Settlements	725,000.00
0166	RSEM	100	2319	275	WC TTD Payments	600,000.00
0999	Human Capital Development	100	2119	310	Charleston Promise Neighborhood Year 1 of 3	150,000.00
Various Schools	Maintenance	100	2585	310	Security and Fire Alarm Monitoring Services	454,527.00
0999	RSEM	100	2548	310	Dodson Pest Control	65,000.00
0999	RSEM	100	2548	310	HM Northcutt Water Monitoring	72,624.00
Various Schools	Security Dept	100	2580	310	TSC - Annual Maintenance Surveillance All Schools	357,075.00
Various Schools	Security Dept	100	2580	310	TSC - Annual Maintenance - Access Control All Schools	111,044.00
Various Schools	Security Dept	100	2580	310	Charleston County Sheriff's Dept. School Resource Officers (SRO)	103,500.00
Various Schools	Security Dept	100	2580	310	Mt. Pleasant Police Dept - School Resource Officers (SRO)	103,500.00
Various Schools	Security Dept	100	2580	310	N. Charleston Police Dept - School Resource Officers (SRO)	267,000.00
Various Schools	Security Dept	100	2580	310	Charleston City Police Dept - School Resource Officers (SRO)	207,000.00
0169	Except. Children	385	2134	311	working with the medically fragile students, ATC	25,000.00
0169	Except. Children	930	2134	311	Contracted services for nurses working with the medically fragile students, ATC	25,000.00
0120	Federal Programs	201	1750	311	ESEA SES (State Approved providers)	1,262,694.00
0120	Federal Programs	201	1750	311	University Instructors	100,000.00
0195	Financial Services	100	1130	311	Student education by inter-governmental agency (Dept. of Juvenile Justice payments for CCSD students)	80,400.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0195	Financial Services	100	1130	311	VIF fees	360,000.00
0195	Financial Services	100	1450	311	Non-payroll services for homebound students	375,000.00
0128	C&I (ELA)	267	2240	312	Literacy In Focus	210,000.00
0128	C&I (ELA)	267	2240	312	MELE (Masters in Education in Literacy Education)	132,000.00
0128	C&I (ELA)	267	2240	312	Literacy For Learning	105,000.00
0128	C&I (Math)	267	2240	312	Beyond The Classroom Math PD	76,500.00
0128	C&I (Math)	267	2240	312	Empower Educational Consulting (Math)	69,000.00
0128	C&I (Math)	267	2240	312	S2TEM Centers SC	78,000.00
0128	Curriculum & Inst.	960	2211	312	Book Buddies	175,000.00
0128	Curriculum & Inst.	960	2211	312	WINGS	240,000.00
0169	Except. Children	385	1280	313	Out of District residential placements and mental health counselors for CCSD students as required, e.g. Chas. Mental Health, Palmetto Behavior Florence	80,000.00
0169	Except. Children	385	2238	313	Contracted services for OT/PT and speech services when vacancies or absences require contracting.	25,000.00
0169	Except. Children	930	2238	313	Contracted services for OT/PT and speech services when vacancies or absences require contracting.	25,000.00
0130	Human Capital Development	100	2212	315	Studer	112,500.00
0130/0999	Human Capital Development	100	2210	315	Teach for America	240,000.00
0195	Financial Services	100	2319	318	External auditing services for financial and procurement	175,000.00
0195	Financial Services	100	2319	319	Legal services	100,000.00
0166	RSEM	100	2319	319	Legal Services	100,000.00
0999	Plant Operations	100	2547	320	unforeseen emergengies with all vendors	366,478.00
All	Plant Operations	100	2543	320	(2543) - Grounds upkeep of all CCSD locations to include athletic fields (Accusweep)	1,957,556.24
All	Plant Operations	100	2547	320	(2547) - Custodial upkeep for locations through Budd Group	565,294.00
All	Plant Operations	100	2547	320	(2547) - Custodial upkeep for locations through SSC Service Solutions	4,193,158.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
All	Plant Operations	100	2547	320	(2547) - Custodial upkeep for locations through GCA Services Group	4,415,306.00
0111	Maintenance	FCO	2510	321	SC Energy Office Loan Repayment	108,000.00
0121/0999	Fine Arts	100	2544	323	Band Allocations, Instrument purchase and repair for 28 band programs.	148,000.00
0111	Maintenance	100	2542	323	Fire Alarm Repairs	75,000.00
Various Schools	Maintenance	100	2542	323	Elevators Inspection and Repairs - Thyssenkrupp	54,110.63
Various Schools	Maintenance	100	2542	323	Boilers Inspections and Repairs-Zuuk	118,707.00
Various Schools	Maintenance	100	2542	323	Bleacher Inspection and Repairs - Mastercraft	55,238.56
Various Schools	Maintenance	100	2542	323	Hood Supression & Fire Extinguisher Inspection and Repairs - VSC	60,419.21
Various Schools	Maintenance	100	2542	323	Sprinkler Inspections and Repairs-VSC	101,400.00
All	Plant Operations	100	2543	323	(2543) - Playground Mulch for all properties (Low Country Mulch)	174,792.00
0999	Student Transportation	100	2552	323	Maintenance and repairs for the Charleston County bus fleet (Activity and Head Start buses). Increase: \$27, 200.00 Mini/Head Start buses; Management fee increase (this fee charged for shcheduling the buses for quarterly inspection, PM and annual T-3 inspections).	176,411.70
Various Schools	RSEM	100	2542	324	Flood Insurance Premium	400,000.00
Various Schools	RSEM	100	2542	324	Property Insurance Coverage	6,937,700.00
0195	Financial Services	100	1140	325	Rental for all high school graduations	145,000.00
All	Plant Operations	100	2547	326	(2547) - Contracted Day Porters for locations through Budd Group	153,456.00
All	Plant Operations	100	2547	326	(2547) - Contracted Day Porters for locations through SSC Service	1,581,084.00
All	Plant Operations	100	2547	326	(2547) - Contracted Day Porters for locations through GCA Services Group	1,197,445.00
All	Plant Operations	100	2547	329	(2547) - Estimated waste pickup at all locations thorough Fennell	315,237.00
0169	Except. Children	385	2517	331	Contracted services for transportation for medically fragile students, e.g. Personal Care	25,000.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0169	Except. Children	930	2517	331	Contracted services for transportation for medically fragile students, e.g. Personal Care	25,000.00
0120	Federal Programs	201	2517	331	ESES Choice (Durham Bus Services)	1,262,694.00
0999	Student Transportation	100	2552	331	Transportation, CCSD Contract P7024/Modification No. 1 Budget for individual schools with 2% increase as per CCSD Contract P7024, Modification No. 1	241,682.61
0999	Student Transportation	100	2552	331	Transportation (programs) CLE, 10 Spare buses as pre the contract P7024; Special Needs	102,489.34
0111	Maintenance	100	2542	342	Pager/Cell - Verizon	62,412.00
0137	Business Intelligence & Info Mgmt	100	2661	345	Fortis Maintenance	38,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - Technology Backfill: SMARTBoard and projector, Teacher Laptops, Document Cameras, Sound Enhancement, Data Cabling, and Building Modifications	100,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - Wireless Network Upgrades	2,000,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - WH Platts -SMARTBoard Support and Maintenance.	85,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - WH Platts SMARTBoard Projector Bulb Replacement.	100,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - iPad Support and Maintenance.	310,028.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - District-wide Video Distribution System Replacement.	61,450.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - District-wide Classroom Sound Enhancement.	336,000.00
0173/0999	Information Technology	100	2667	345	Classroom Modernization - Project Management and Implementation Services.	377,149.00
0156/0999	Infrastructure and Support	FCO	2667	345	IT FCO - Contracted services to provide financial and expert technical assistance/management of projects.	100,000.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0156/0999	Infrastructure and Support	FCO	2667	345	IT FCO - Cabling, switches, and associated parts for mobile moves, school cabling requests, and strategic instructional cabling needs.	144,400.00
0152/0999	IT Logistics & Operations	100	2661	345	WAN Upgrade	183,500.00
0156	Technology Infrastructure	100	2667	345	Contracted database administration to handle routine database maintenance for various instructional applications as well as maintaining the District's SIF infrastructure. SIF (School Interoperability Framework) provides real time integration among various systems and is used extensively by the State Department of Education to provide such things as unique student numbers and textbook ordering/accounting.	131,320.00
0156	Technology Infrastructure	100	2667	345	Contracted engineering services for network configuration and diagnostics to support the District's switching and routing cabling and wireless infrastructure	127,400.00
0156	Technology Infrastructure	100	2667	345	Contracted engineering services for server maintenance to augment in-house staff. Industry research suggest that 1 server support person is needed for every 9.5 servers. Current staffing level is 37.7 servers per engineer.	262,640.00
0156	Technology Infrastructure	100	2667	345	Contracted services to provide technology maintenance and setup prior to teachers returning to school.	90,720.00
0156	Technology Infrastructure	100	2667	345	Contracted services to augment technology staff to allow timely response during the busiest times of the year. These services are used to assist with telephone and PA service changes, classroom sound	280,000.00
Various Schools	Technology Infrastructure (Districtwide Accounts)	100	2544	345	Cisco software upgrades and technical support for key data network components	216,057.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
Various Schools	Technology Infrastructure (Districtwide Accounts)	100	2544	345	Phone system maintenance contract provides expert assistance in maintaining our phone systems	300,021.00
0107	Community Education	100	3901	360	Printing and Binding CE Directory	70,000.00
0144	Procurement	100	1130	360	IKON cost per copy program at all schools and offices	2,673,985.14
0111	Maintenance	FCO	2533	395	Facility Assessment Study	400,000.00
0111	Maintenance	FCO	2533	395	Comprehensive Maintenance Study (Facility Assessment)	400,000.00
0111	Maintenance	FCO	2533	395	Comprehensive Roof Study	200,000.00
0108	Employee Relations	100	2649	399	Employee Assistance Plan	60,000.00
0195	Financial Services	100	1130	399	Annual investment in Education Foundation for Pathways Project	51,700.00
0121	Fine Arts	848	2212	399	Contract with Young Audiences for the PDAE Grant	60,608.00
0121	Fine Arts	848	2212	399	Contract with WestEd for the PDAE Grant	76,557.00
Various Schools	Maintenance	100	2542	399	Filter Change Program	191,358.87
Various Schools	Maintenance	100	2542	399	Coil Cleaning Program	112,341.65
0111	Maintenance	FCO	2539	399	Roof Maintenance Program	100,000.00
0196	Maintenance	FCO	2539	399	Phase II Cooling Tower Replacement - Calhoun Street	225,000.00
0452	Maintenance	FCO	2539	399	Reinsulation of Chill Water Pipes - North Charleston High	450,000.00
0701	Plant Operations	100	2543	399	(2543 and 2541) - Trojan Labor Estimated Temp help for Grounds Shop and Plant Ops office	50,000.00
0128	C&I (Social Studies)	267	2240	410	Art In History (SS)	96,000.00
0125	Instructional Support	960	2211	410	Heinemann 45 LLI Orange Kits (1/ES)	86,505.00
Various Schools	Maintenance	100	2542	410	Filter Purchases	139,545.00
0107	Community Education	855	3901	446	Technology Software - Financial and Registration	53,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - School Dude - Operations work order system	49,317.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - HealthOffice Web - Nursing software	68,500.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - Library Resources - Gale Resources/Destiny Library Manager/Mackin - Power Know	218,000.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0152/0999	Technology Projects	FCO	2667	446	Software FCO - MUNIS - Fund accounting and employee related systems	310,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - Infrastructure Software - Novell, NAC, SIF, AV, VMWare, CommVault, ARCMail/Nexic, MDM, PacketShaper, SolarWinds, HEAT, AirWave, Botnet, cache licensing	435,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - E2020 - Credit recovery	498,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - SharpSchool - Web-hosting, student e-mail, Learning Mgt System (LMS)	125,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - ParentLink - School-to-Home Communication System	108,270.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - PALMS (TrueNorth Logic) - Human Capital Management System	150,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - LevelData - Data Integration Solution	173,250.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - InfoSnap - Student Enrollment	80,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - Voyager Learning - Literacy Software	200,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - Google Vault - e-mail Archiving Solution	75,000.00
0152/0999	Technology Projects	FCO	2667	446	Software FCO - Data Analytics - Financial audit tool	70,000.00
0173/0999	Information Technology	100	2667	447	Classroom Modernization - District-wide PC Replacement (Computer Purchases).	1,250,000.00
0173/0999	Information Technology	100	2667	448	Classroom Modernization - 1:1 Learning Pilot Expansion / Capacity Building - iPads (includes RTT-D contribution).	1,939,887.00
0999	Maintenance	100	2545	472	Gasoline	333,597.00
0156/0999	Infrastructure and Support	FCO	2667	545	IT FCO - C-4 School switches and routers for which support/replacement parts are no longer available	887,000.00
0156/0999	Infrastructure and Support	FCO	2667	545	IT FCO - C-4 School servers that are out of warranty and replacement parts are unavailable.	50,000.00

CHARLESTON COUNTY SCHOOL DISTRICT
Board Approval for Budget Detail worksheet - >\$50,000 Worksheet

FY2014						
Requesting Department #	Requesting Department Name	Fund	Function	Object	Specific Line Item Detail	Amount
0156/0999	Infrastructure and Support	FCO	2667	545	IT FCO - C-4 Phone Systems that are out of warranty and replacement parts are unavailable.	212,000.00
0156/0999	Infrastructure and Support	FCO	2667	545	IT FCO - C-4 Data center servers that are out of warranty and replacement parts are unavailable.	50,000.00
0156/0999	Infrastructure and Support	FCO	2667	545	IT FCO - C-4 Data center network electronics replacements of core equipment for which support is no longer available or existing equipment is inadequate	50,000.00
0195	Financial Services	100	2525	640	Organization membership dues District	72,468.00
0166	RSEM	100	2319	650	Liability/Tort Ins - Student Accident Ins.	94,619.00
0166	RSEM	100	2319	650	Liability/Tort Ins - Athletic Ins.	192,993.00
0166	RSEM	100	2319	650	Liability/Tort Ins - General Liability Coverage	500,000.00
0166	RSEM	100	2319	651	Litigation and Settlements	200,000.00
0121/0999	Fine Arts	100	2710	690	Band Uniform Replacement	60,000.00
0999	Plant Operations	100	2549	692	(2549) - Estimated solid waste fee for all properties through Charleston County User Fee	531,627.00
0169/0999	Except. Children	100	4120	710	Proviso to pay other districts for providing FAPE to CCSD students enrolled in other districts	138,200.00
0384	Office Assessment Support	803	4111	720	Payment to State Dept of Education-Transits	217,832.00
0128	C&I (Science)				Britannica Science Curriculum 5-12	86,319.00
						54,422,183.95

New items
FCO
Repeat items

FY2014

CONSOLIDATED BUDGET OVERVIEW

GENERAL OPERATING FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING FUND PRELIMINARY BUDGET
Balancing the budget - FY2014**

	FY2013 Budget	FY2014 Projected	Projected Variance:
1 TOTAL ESTIMATED REVENUES	\$357,046,794	\$382,314,659	\$ 25,267,865
2 TOTAL ESTIMATED EXPENDITURES	\$357,046,794	\$382,314,659	\$ (25,267,865)
3 Variance for Revenues & Expenditures	\$0	\$0	

REVENUE

Changes to Revenue Budgets:

Eliminate one-time revenue sources from FY2013

1 Use of Fund Balance	(\$5,500,000)
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Changes in Revenue for FY2014

2 Increased Ad Valorem taxes	\$11,767,442
4 Tier 3 Sales tax revenue for school operations	1,252,675
5 Increased EFA revenues	695,125
6 Increased Fringe Benefit revenues	569,633
7 Use of Fund Balance	10,000,000
8 Additional property tax - Boeing	2,000,000
9 Additional property tax - TIF areas	4,000,000
10 Increase in indirect costs	554,543
11 Reductions & changes in several revenue lines (Local & State)	<u>(71,553)</u>

FY2014 Projected Revenue Budget	\$382,314,659
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EXPENDITURES

Changes to Expenditure Budgets from FY2013

12 Staff step increase	\$3,500,000
13 North Charleston Creative Arts Elementary-add Grade 3	600,000
14 Lowcountry Tech opening - January 2013	1,000,000
15 Increased enrollment - additional staff and supply allocations	5,000,608
16 District 20 schools return to the peninsula	350,000
17 Renaissance Schools (210 day contracts)	1,019,000
18 Additional strategic priorities	255,000
19 Restore staffing contingency	250,000
20 4 day professional development addition (194 day contracts)	3,400,000
21 Increased health insurance premiums - employer portion @ 4.5%	840,250
22 Permanent subs n=30	1,606,759
23 Partnership with Teach for America	120,000
24 Increased property services & day porters	797,690
25 Increased property insurance	556,825
26 Increased student transportation	176,819
27 Increased energy & fuel costs	844,154
28 Increase in charter school disbursements	358,193
29 Choice - Montessori expansion	525,918
30 Salary study results implementation for Principals/Aps & OT/PT	500,000
31 Early learning expansion	579,801
32 Supplement schools losing SIG funds (NCHS and Morningside)	800,000
33 Large school allocation modifications	715,000
34 Kelly Services	917,305
35 Positions supported by increase in indirect costs	554,543
TOTAL CHANGES	<u>\$25,267,865</u>

FY2014 Projected Expenditure Budget	\$382,314,659
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Revenue/Expenditure GAP \$0

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**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE LINE ITEM DETAIL
FY 2014**

			Purpose Statement	Projected Budgetary Allocations
<u>LOCAL SOURCES</u>				
Ad Valorem taxes	1110	Revenues generated through property taxes based on a Board-approved millage assessment for eligible property	\$ 204,492,415	
Delinquent taxes	1140	Delinquent taxes paid during the year by residents to include fines and penalties	8,000,000	
Interest on Investments	1510	Interest earned on investments and deposits of District funds	100,000	
Refund of Prior Year's Expenditures	1950	Refund of prior year's expenditures received after the year is closed	25,000	
Miscellaneous (tuition, other, etc.)	1905	Miscellaneous revenue received by the District throughout the year	100,000	
Payments from Other Governments	2200	Payments from other Governmental agencies and school districts for services provided to students	10,000	
TOTAL LOCAL SOURCES			\$ 212,727,415	

STATE SOURCES

Handicapped Transportation	3131	State revenue for transporting handicapped students to and from school who cannot be transported by regular school buses	\$ 6,000	
School Bus Driver's Salary	3160	State revenue for reimbursement of bus driver salaries, limited to the bus driver salary schedule of the State	1,421,772	
Employer Contributions (Fringe)	3180	State revenue for fringe benefit costs to school districts for its employees to include state retirement, life insurance, social security and health insurance	15,375,226	
Retiree Insurance	3181	State revenue for retired employees' fringe benefit costs	7,154,873	
Education Finance Act	3327	State revenue for each student based on the category of each student and calculated based on Average Daily Membership as of the 135th day of school	33,470,306	
Local Property Tax Relief	3810	State revenue sent as reimbursement for property tax exemptions granted for taxpayers on the first \$100,000 assessed value of their owner-occupied, 4% eligible property	16,955,782	
Homestead Exemption	3820	State revenue sent as reimbursement for property tax exemptions granted for taxpayers over 65 years old or legally blind or permanently and totally disabled	3,541,168	
Tier III - Sales Tax	3825	State revenue for Local Property Tax Relief based on Act 388 granted for eligible property in the form of the one cent sales tax	66,847,571	
Merchant's Inventory Tax	3830	State revenue sent as reimbursement for property tax exemptions granted for business inventories	1,948,337	
Other State Revenue	3162	State revenue for bus driver workers' compensation costs	160,000	
TOTAL STATE SOURCES			\$ 146,881,035	

FEDERAL SOURCES

**CHARLESTON COUNTY SCHOOL DISTRICT
 GENERAL OPERATING REVENUE LINE ITEM DETAIL
 FY 2014**

Purpose Statement			Projected Budgetary Allocations
Maintenance & Operations	4110	Federal revenue received directly from federal government as reimbursement for funds lost in property taxes by 1) Military occupation of county property that generates no ad valorem taxes or 2) military dependents attending district schools but not paying local property taxes	\$ 106,861
US Forest Commission Revenues	4992	Federal revenue received directly from federal government for their share of the receipts from National Forests within the State	75,000
TOTAL FEDERAL SOURCES			\$ 181,861

OTHER FINANCING SOURCES

ERATE Funds	5220	Transfer from E-Rate special revenue funding	1,000,000
Transfer from EIA Fund	5230	Interfund transfers from EIA funding sources to General Operating Fund for EIA funds 350 - Teacher Salary Increase and Fund 355 - related fringe benefits	8,652,272
Sale of Fixed Assets	5300	Revenue received from the sale of District assets such as land, obsolete or unusable equipment	25,000
Indirect Costs	5280	Interfund transfers from Special Revenue Funds and Food Service Funds for reimbursement to the General Operating Fund for overhead costs. The percent charged to each fund is formulated by the State Department for each school district. This percent is charged to each allowable fund for all expenditures excluding capital outlay	2,847,076
TOTAL OTHER FINANCING SOURCES			\$ 12,524,348

FUND BALANCE

Use of Fund Balance	9999	Revenue from the use of District undesignated fund balance	\$ 10,000,000
TOTAL FUND BALANCE			\$ 10,000,000

**TOTAL GENERAL FUND REVENUES
 AND OTHER FINANCING SOURCES**

\$ 382,314,659

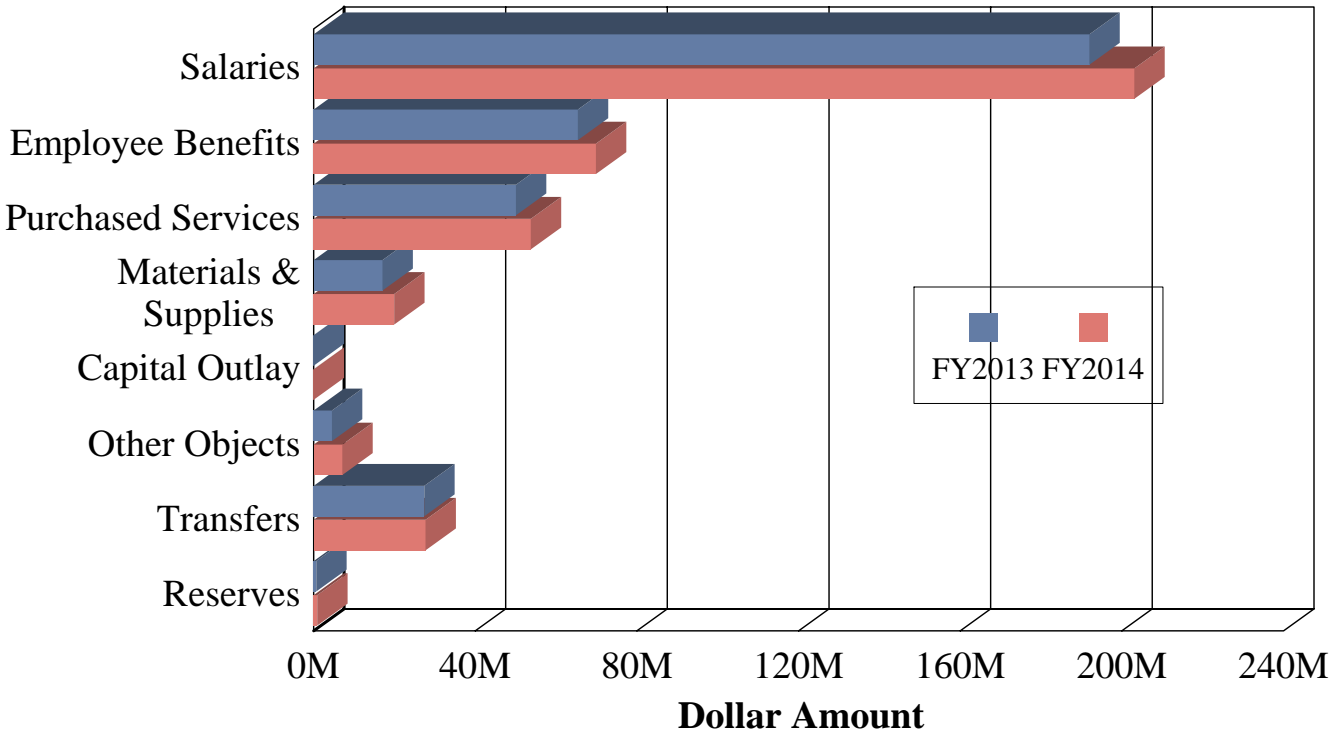
**CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL OPERATING REVENUE BUDGET COMPARISON
FY2013 TO FY2014**

	Original FY2013 Budget	% of Total	Projected FY 2014 Budget	% of Total	FY13 To FY14 Variance % Variance	
<u>LOCAL SOURCES</u>						
Ad Valorem Taxes	186,724,972	52.29%	\$ 204,492,415	53.49%	\$ 17,767,443	9.52 %
Delinquent Taxes	8,000,000	2.24%	8,000,000	2.09%	0	0.00 %
Interest on Investments	100,000	0.03%	100,000	0.03%	0	0.00 %
Refund of Prior Year's Expenditures	25,000	0.01%	25,000	0.01%	0	0.00 %
Miscellaneous (tuition, other, etc.)	100,000	0.03%	100,000	0.00%	0	0.00 %
Payments from Other Governments	10,000	0.00%	10,000	0.00%	0	0.00 %
TOTAL LOCAL SOURCES	\$ 194,959,972	54.60%	\$ 212,727,415	55.64%	\$ 17,767,443	9.11 %
<u>STATE SOURCES</u>						
Handicapped Transportation	6,000	0.00%	\$ 6,000	0.00%	\$ 0	0.00 %
School Bus Driver's Salary	1,393,894	0.39%	1,421,772	0.37%	27,878	2.00 %
Bus Driver Workers' Compensation	160,000	0.04%	160,000	0.04%	0	0.00 %
Employer Contributions (FRINGE)	15,073,751	4.22%	15,375,226	4.02%	301,475	2.00 %
Retiree Insurance	7,014,581	1.96%	7,154,873	1.87%	140,292	2.00 %
Education Finance Act	32,775,181	9.18%	33,470,306	1.15%	695,126	2.12 %
Local Property Tax Relief	16,955,782	4.75%	16,955,782	4.44%	0	0.00 %
Homestead Exemption	3,541,168	0.99%	3,541,168	0.93%	0	0.00 %
Sales Tax - Tier III	65,594,896	18.37%	66,847,571	17.48%	1,252,675	1.91 %
Merchant's Inventory Tax	1,948,337	0.55%	1,948,337	0.51%	0	0.00 %
TOTAL STATE SOURCES	\$ 144,463,589	40.46%	\$ 146,881,035	38.42%	\$ 2,417,446	1.67 %
<u>FEDERAL SOURCES</u>						
Maintenance & Operations	106,861	0.03%	\$ 106,861	0.03%	\$ 0	0.00 %
US Forest Commission Revenues	174,431	0.05%	75,000	0.02%	(99,431)	(57.00%)
TOTAL FEDERAL SOURCES	\$ 281,292	0.08%	\$ 181,861	0.05%	\$ (99,431)	(35.35%)
<u>OTHER FINANCING SOURCES</u>						
Transfer from EIA Fund	8,524,406	2.39%	\$ 8,652,272	2.26%	\$ 127,866	1.50 %
Sale of Fixed Assets	25,000	0.01%	25,000	0.01%	0	0.00 %
Transfer from Special Revenue Funds	1,000,000	0.28%	1,000,000	0.26%	0	0.00 %
Indirect Costs	2,292,534	0.64%	2,847,076	0.00%	554,542	24.19 %
TOTAL OTHER FINANCING SOURCES	\$ 11,841,940	3.32%	\$ 12,524,348	3.28%	\$ 682,408	5.76 %
<u>CARRY OVER FUNDS</u>						
Use of Fund Balance	5,500,000	1.54%	\$ 10,000,000	2.62%	\$ 4,500,000	81.82 %
TOTAL CARRY OVER FUNDS	\$ 5,500,000	1.54%	\$ 10,000,000	2.62%	\$ 4,500,000	81.82 %
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	\$ 357,046,794	100.00%	\$ 382,314,659	100.00%	\$ 25,267,865	7.08 %

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 EXPENDITURE BUDGET
 GENERAL OPERATING FUND**

<u>CATEGORY</u>	<u>FY2013 Original Budget</u>	<u>FY2014 Projected Budget</u>
Salaries	\$ 191,934,903	\$ 203,075,048
Employee Benefits	65,407,208	69,862,230
Purchased Services	50,076,811	53,730,858
Materials & Supplies	17,052,587	19,927,920
Capital Outlay	29,653	23,652
Other Objects	4,522,396	7,104,638
Transfers	27,373,237	27,690,313
Reserves	650,000	900,000
GRAND TOTAL	\$ 357,046,794	\$ 382,314,659

General Operating Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 10,550,087	\$ 11,242,146	\$ 692,059
111	PRINCIPAL/AST PRINCIPAL SAL	10,908,207	12,018,402	1,110,196
112	TEACHER/PROFESSIONAL ED SALARY	132,576,593	143,709,610	11,133,016
113	PROFESSIONAL OTHER SALARY	4,891,361	5,477,024	585,664
114	TECHNICAL SALARY	1,620,027	1,919,065	299,038
115	TEACHER AST/CLERICAL SALARY	22,460,235	24,416,170	1,955,935
116	CRAFTS AND TRADES SALARY	4,165,299	4,303,739	138,440
117	BUS DRIVER/APPRENTICE SALARY	212,554	184,353	(28,201)
119	SERVICE WORK SALARY	720,055	612,950	(107,105)
	TOTAL REGULAR SALARIES	\$ 188,104,417	\$ 203,883,459	\$ 15,779,042
122	TEMPO SAL - SUBSTITUTE TEACHER	1,449,828	3,128,739	1,678,911
125	TEMPO SAL TEACHER AST/CLERICAL	141,696	163,368	21,672
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 1,591,524	\$ 3,292,106	\$ 1,700,583
135	OVERTIME SALARY - T AST/CLER	36,632	29,732	(6,900)
136	OVERTIME SALARY - WORKER	71,050	71,550	500
139	OVERTIME SALARY - SERVICE WORK	21,600	21,600	0
	TOTAL OVERTIME SALARIES	\$ 129,282	\$ 122,882	\$ (6,400)
140	TERMINAL LEAVE	\$ 243,680	\$ 100,000	\$ (143,680)
142	SUPPLEMENTAL SALARY	\$ 1,805,080	\$ 2,176,600	\$ 371,520
150	TERI LEAVE - 2ND ANN LV PAYOUT	\$ 60,920	\$ 0	\$ (60,920)
199	EST SALARY ADJUSTMENTS	\$ 0	\$ (6,500,000)	\$ (6,500,000)
	TOTAL SUPPLEMENTAL SALARIES	\$ 2,109,680	\$ (4,223,400)	\$ (6,333,080)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 18,672,233	\$ 19,967,128	\$ 1,294,895
220	EMPLOYEE RETIREMENT	28,537,256	30,583,495	2,046,239
230	SOCIAL SECURITY	14,844,951	15,763,553	918,602
260	UNEMPLOYMENT COMPENSATION TAX	256,207	454,078	197,871
270	WKRS' COMP - REIMB OTHR FUNDS	113,180	108,236	(4,944)
271	WKRS' COMP - ASSESSMENTS	400,000	400,000	0
272	WRKRS' COMP - PREMIUMS	255,300	255,300	0
273	WRKRS' COMP - MEDICAL PAYMENTS	975,000	975,000	0
274	WRKRS' COMP-SETTLEMENTS/LEGAL	725,000	725,000	0
275	WRKRS' COMP-TTD PAYMENTS	600,000	600,000	0
290	OTHER BENEFITS	28,081	30,441	2,360
	TOTAL FRINGE BENEFITS	\$ 65,407,208	\$ 69,862,230	\$ 4,455,022
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 2,044,353	\$ 2,223,837	\$ 179,484
311	INSTRUCTIONAL SERVICES	739,582	872,982	133,400
312	INSTRUCTIONAL PROGRAMS	52,893	62,900	10,007
314	STAFF SERVICES	1,517	1,517	0
315	MANAGEMENT SERVICES	489,806	912,456	422,650
317	STATISTICAL SERVICES	1,900	0	(1,900)
318	AUDIT FEES	285,000	340,000	55,000
319	LEGAL SERVICES	284,820	289,820	5,000
320	PROPERTY SERVICES	11,101,180	11,635,885	534,705
321	PUBLIC UTIL SVS WATER/SEWAGE	1,103,939	1,347,613	243,674
322	OUTSOURCED SUBSTITUTES	38,672	955,707	917,035
323	REPAIRS AND MAINTENANCE SRVS	1,956,652	2,168,733	212,081

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET - GENERAL OPERATING FUND
EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
324	PROPERTY INSURANCE	\$ 6,149,290	\$ 6,656,115	\$ 506,825
325	RENTALS/LEASE	461,124	537,548	76,424
326	ADDITIONAL DAY PORTERS	2,849,186	2,970,006	120,820
329	OTHER PROPERTY SERVICES	339,405	357,012	17,606
331	STUDENT TRANSPORTATION	12,699,513	12,876,332	176,819
332	IN STATE TRAVEL	730,161	697,332	(32,829)
333	CURRICULUM FIELD TRIP TRANSPRT	119,859	41,500	(78,359)
334	EXTRA-CURRICULAR FIELD TRIP TR	0	16,173	16,173
336	CAR ALLOWANCE/ LIEU OF MILEAGE	57,600	51,600	(6,000)
338	OUT OF STATE TRAVEL	50,039	88,753	38,714
339	OTHER TRANSPORTATION SERVICES	4,500	7,976	3,476
340	COMMUNICATION (TELEPHONE)	1,127,763	1,183,314	55,551
342	PAGER/CELL PHONE RENT/MESG SYS	388,485	414,838	26,353
345	TECHNOLOGY PURCHASED SERVICES	2,700,304	2,223,582	(476,722)
350	ADVERTISING	14,746	65,391	50,645
360	PRINTING AND BINDING	1,585,892	1,694,029	108,137
395	OTHER PROFESS/TECHNICAL SERV.	38,330	38,780	450
399	OTHER PURCHASED SERVICES	2,660,300	2,999,128	338,828
	TOTAL PURCHASE SERVICES	\$ 50,076,811	\$ 53,730,858	\$ 3,654,047
 <u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 4,352,480	\$ 6,133,190	\$ 1,780,710
412	POSTAGE	86,087	116,209	30,122
417	FOOD AND CATERING	76,823	107,392	30,569
420	TEXTBOOKS	6,700	12,850	6,150
430	LIBRARY BOOKS	92,872	101,295	8,424
440	PERIODICALS	30,870	25,322	(5,548)
445	TECHNOLOGY SUPPLIES	320,379	284,242	(36,137)
446	TECHNOLOGY SOFTWARE	38,688	628,837	590,148
447	TECHNOLOGY COMPUTERS	54,024	62,215	8,190
448	TECHNOLOGY PERIPHERALS	63,968	139,595	75,627
470	ENERGY	12,108,145	12,713,675	605,530
471	FUEL OIL	21,350	19,250	(2,100)
472	GASOLINE	633,129	416,776	(216,353)
490	OTHER SUPPLIES AND MATERIALS	62,955	62,955	0
499	EIA FUNDS TO BE REDIRECTED	\$ (895,883)	\$ (895,883)	\$ 0
	TOTAL MATERIALS & SUPPLIES	\$ 17,052,587	\$ 19,927,920	\$ 2,875,333
 <u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	\$ 22,153	\$ 16,152	\$ (6,001)
545	TECHNOLOGY EQUIP	7,500	7,500	0
	TOTAL CAPITAL OUTLAY	\$ 29,653	\$ 23,652	\$ (6,001)
 <u>OTHER OBJECTS</u>				
620	INTEREST	\$ 100,000	\$ 100,000	\$ 0
640	ORGANIZATION MEMSHP DUES/FEES	109,524	149,770	40,246
650	LIABILITY/TORT INSURANCE	1,056,800	787,612	(269,188)
651	LITIGATION AND SETTLEMENTS	200,000	200,000	0
690	OTHER OBJECTS	2,451,852	5,315,629	2,863,777
692	SOLID WASTE FEE	604,220	551,627	(52,593)
	TOTAL OTHER OBJECTS	\$ 4,522,396	\$ 7,104,638	\$ 2,582,242

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 BUDGET - GENERAL OPERATING FUND
 EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
 1st Reading
 June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
<u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 1,640,055	\$ 1,640,055	\$ 0
720	TRANSITS/CHARTERS	<u>25,733,182</u>	<u>26,050,259</u>	<u>317,077</u>
	TOTAL TRANSFERS	<u>\$ 27,373,237</u>	<u>\$ 27,690,313</u>	<u>\$ 317,077</u>
<u>RESERVES</u>				
920	CONTINGENCY - STAFFING	500,000	750,000	250,000
930	CONTINGENCY - NON-STAFFING	<u>150,000</u>	<u>150,000</u>	<u>0</u>
	TOTAL RESERVES	<u>\$ 650,000</u>	<u>\$ 900,000</u>	<u>\$ 250,000</u>
GRAND TOTAL ALL OBJECTS		<u><u>\$ 357,046,794</u></u>	<u><u>\$ 382,314,659</u></u>	<u><u>\$ 25,267,865</u></u>

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FY2014

CONSOLIDATED BUDGET OVERVIEW

SPECIAL REVENUE FUNDS

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**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
201	TITLE I (84.010)	The purpose of this federal fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability. Carryover is limited to no more than 15 percent of the funds allocated to each school district for the current fiscal year.	\$13,927,980.61
203	IDEA	Funds may be used only for the excess costs of providing special education and related services for children with disabilities. The excess cost requirement means that a local education agency (LEA) must spend a certain minimum amount for the education of its children with disabilities before IDEA funds are used. This ensures that children with disabilities have at least the same amount spent on them as do children in the LEA taken as a whole. The average minimum amount is determined by utilizing the Excess Cost Worksheets as stated in the IDEA of 2004 federal regulations. These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.	\$13,319,790.42
205	PRESCHOOL - FEDERAL (84.173)	Funds under this grant shall be used to pay only the excess costs of special education and related services attributable to the education of children with disabilities ages three, four, and five. These funds shall be used to supplement and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five and in no case to supplant state and local funds.	\$178,754.12
207	VOCATIONAL EDUCATION (84.048)	Federal Career and Technology Education (CATE) funds are distributed to the appropriate state education agency in each state based on a statutory formula. Funds are then distributed to local educational agencies (LEAs) or other eligible recipients that have currently approved local plans/applications based on a formula basis.	\$334,581.43
220	BEFORE & AFTER SCHOOL DAY CARE	Before and After School Day Care funds are generated through tutions and fees charged to participants. Expenditures are for Site coordinators and hourly-paid instructors	\$6,132,169.16

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
221	TITLE 1 NEGLECT AND DELINQUENT	The purpose of this federal fund is to work with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.	\$142,803.14
224	21st CENTURY COMMUNITY LEARN	The South Carolina Department of Education (SCDE) will award grants, subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers. These grants will be used to: 1) provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools, and 2) enable students to meet state and local standards in core academic subjects, and 3) offer students a broad array of enrichment activities that can complement their regular academic programs, and 4) offer literacy and other educational services to the families of participating children.	\$522,685.00
226	SCHOOL IMPV STIMULUS	The South Carolina Department of Education (SCDE) has awarded a three year grant for federal section 1003 School Improvement Grant of the Elementary and Secondary Education Act of 1965 (aka ESEA, reauthorized by the No Child Left Behind Act (NCLB) in 2002). This grant is on behalf of North Charleston High School and Morningside Middle School. The goal is to support high quality, sustainable activities according to the rigorous intervention model while making the lowest-achieving schools its highest priority in school improvement. This three year grant totals \$4,601,535 and started August 18, 2010.	\$3,715,877.16
234	SCHOOL IMPROVEMENT GRANT	School Improvement Grant (SIG) is a federally funded grant designed to help schools provide adequate resources to raise substantially the achievement of their students so as to enable the schools to make yearly progress and exit improvement status.	\$1,254,054.00

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
243	ADULT EDUCATION FEDERAL 84.002	Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services. Adult education and literacy services include, but are not limited to, the following: basic-education instruction, preparation for the tests of General Educational Development (GED), the development of academic skills and in contextual workplace basic skills, or the completion of requirements for a high school diploma. In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.	\$268,772.05
256	HOMELESS CHILDREN GRANT 84.196	McKinney Ventno Homeless Grant; a federal grant to provide educational services and opportunities for homeless children	\$60,000.00
264	TITLE III - ESOL	Title III - English as a Second or Other Language (ESOL) Funds may be used for: A) to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state content and student academic achievement standards as all children are expected to meet; and B) to assist all limited English proficient children, including immigrant children and youth, to achieve at high levels in the core academic subjects so that those children can meet the same challenging state academic content and student academic achievement standards as all children are expected to meet.	\$219,034.91
267	TITLE II IMPROV TCHR QUALITY	The Title II, Part A programs focus on preparing, training, and recruiting high-quality teachers and principals, and require districts to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified. Funds may be used to supplement but not supplant, non-Federal funds that otherwise would be used for authorized activities.	\$1,227,452.29

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
299	ROTC	The J.R.O.T.C. fund - or Junior Reserve Officers' Training Corp, is a federally-subsidized program that pays for 1/2 of Commissioned and Non-commissioned officers' 12 month contracts; with a requirement that the district match the other 1/2 of annual 12 month salary plus 100% of benefits. The District currently has a combination of Army, Navy, and Air Force at select high schools throughout the county	\$970,078.00
801	TEACHING AMERICAN HISTORY	The Charleston County School District will partner with local organizations to deliver The Palmetto Project: Perspectives in American History. The project will provide intensive, ongoing professional development to 50 teachers each year for 5 years from grades 4, 5, 8, and 11. Approximately 3,600 elementary, middle, and high school students taught by the core cohort participants will be impacted each year for a potential impact of 18,000 students district-wide over the projected 5-year life of the grant. The goal of The Palmetto Project is to raise student achievement by improving teachers' knowledge, understanding, and appreciation of traditional American history.	\$201,409.48
802	SCHOOL COUNSELING GRANT	This fund was created to target 3-6 grades. The overall goal of the fund is to reduce discipline referrals and absences, thereby increasing academic performance. Each school will be served by a Communities In Schools Social Worker.	\$394,250.00
803	MEDICAID	To furnish rehabilitative and related health care services to Medicaid eligible school children such as Speech-Language Pathology, Audiology, Physical Therapy, Occupational Therapy, Psychological Services, Orientation and Mobility and Nursing Services of children under 21 of age.	\$1,148,585.79
811	G&T ST JOHNS UNIVERSITY	Three year study to find out the effects of a new challenging enrichment program called Mentoring Mathematical Minds on 3rd - 5th grade LEP students' mathematical achievement. Funds from grant are to cover professional development training, test administration, and M3 implementation.	\$4,000.00

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
817	DISTRICT LEASED PROPERTIES	Rental Income from District leased Properties.	\$19,968.00
822	CCSD GEAR UP	BRIGHT (Building Readiness for Improvements in Graduation and Higher Ed for Tomorrow). Charleston County School District (CCSD) and our program partners will implement BRIGHT to significantly increase the number of CCSD students prepared to enter and succeed in postsecondary education by serving two cohorts of students including 1001 sixth graders and 1145 seventh graders in nine targeted schools.	\$774,032.00
825	SC GEARUP	This program is a six year grant awarded by the U.S. Department of Education to work with high school that targeted 7th graders in 2005 to create a multi-pronged approach for educating and supporting students aiming for higher education.	\$155,604.00
832	RACE TO THE TOP	Race to the Top grant funds will help CCSD increase personalized learning environments in 19 schools. The goal is to create learning environments designed to improve learning and teaching through the use of personalization of strategies, tools and supports for students and educators.	\$3,143,284.00
839	GIFTED/TALENTED TUITION	Student generated funds to pay fees for students to attend various gifted/talented programs.	\$254,800.00

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
841	HEAD START COLLABORATION	Head Start is a national program designed to fund child development classes for children 3 to 5 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	\$6,218,812.00
842	EARLY HEAD START	Early Head Start is a national program designed to fund child development classes for children 0 to 3 years old to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.	\$1,528,588.00
844	MISC DONATIONS	Miscellaneous donations to the District to fund various activities	\$126,558.36
848	P. D. FOR ARTS GRANT	Charleston Arts-Enhanced Instruction to Optimize Understanding (AEIOU) and Charleston County School District (CCSD) proposes to strengthen the district's commitment to improving achievement at high poverty schools by expanding arts-integrated instruction to four Title 1 elementary schools.	\$333,833.00
855	COMMUNITY EDUCATION	Purpose is to effectively deliver a variety of educational, recreational, cultural enrichment-type programs through a system which utilizes school facilities as the hub of activity and funded by tuition costs & local funds.	\$1,942,480.95

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
858	REHABILITATIVE HEALTH SERVICE	This program is supported by other State dollars through DHHS to furnish rehabilitative and related health care services to Medicaid eligible school children.	\$8,490.29
861	ADULT EDUCATION LOCAL	This is money transferred from District General Operating Fund (GOF) as support of Adult Education programs throughout the District	\$188,000.00
865	PTSA FUNDS	This funding is sent into the District for deposit to enable PTSA purchases through District state contract channels	\$23,761.47
869	ERATE FUNDS	The Schools and Libraries Program of the Universal Service Fund, commonly known as E-Rate is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC), and provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services. The Schools and Libraries Program supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the Internet. Funding is requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the costs of eligible services. Eligible schools, school districts and libraries may apply individually or as part of a consortium. Funds generated by this funding source can be used at the discretion of the District.	\$1,850,479.80

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
874	ASSET RECOVERY FOR TECHNOLOGY	These funds are received from Dell USA for recycled technology such as computers, monitors, and miscellaneous electronics. Dell recycles these electronics in accordance with all applicable Federal, State, and Local laws and regulations and reimburses CCSD for the recycled electronics.	\$46,634.00
880	TIF PROJECT	The TIF Grant is to create, disseminate, and adopt a performance-based compensation system for teachers and principals. This is Year 2 of 5.	\$5,229,681.00
881	CORNERSTONE MEDICAID NURSES	Funds generated through Medicaid reimbursement claiming. Provides additional nurses and nursing services throughout the District and District school locations	\$1,306,253.28
926	EEDA STUDENTS AT RISK	This program is designed to decrease the number of overage student, to decrease the drop out rate and to increase the graduation rate.	\$50,759.02
928	EEDA CAREER SPECIALISTS	These funds may only be used for salary and benefits for career specialist to meet the 300-1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA). Career specialists were funded for middle schools and high schools in 2007-08. Districts have the flexibility to move the allocated FTEs between eligible schools within the district to achieve the 300-1 ratio.	\$166,212.98

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
936	ELEM SCHOOL NURSES	Grants provided through this grant must be used only to improve South Carolina's school health services infrastructure by placing full-time licensed nurses in elementary public schools. These funds move schools closer to meeting the national standards of having a full-time licensed nurse for every school, with a minimum of one registered nurse for every 750 students in the general school population, one registered nurse for every 225 students in the mainstreamed population, one registered nurse for every 125 students in severely chronically ill or developmentally disabled populations, and additional registered nurses based on individual student needs in medically fragile populations.	\$1,074,835.54
937	STUDENT HEALTH & FITNESS	Beginning in the 2006–07 school year, students in kindergarten through fifth grade must be provided a minimum of one hundred fifty minutes a week of physical education and physical activity. Beginning with the 2008–09 school year, the student to certified physical education teacher ratio in the elementary schools of the State must be 500 to 1. The student to teacher ratio in physical education may not exceed the average ratio of 28 to 1. The certified physical education teacher to student ratio is designed to provide students in kindergarten through fifth grade with scheduled physical education either every day or on alternate days throughout the school year and must be based on the South Carolina Physical Education Academic Standards. During each year of implementation of the reduced student to teacher ratio, each district shall report to the South Carolina Department of Education by June 15 the number of minutes of physical education instruction and physical activity minutes. The report must be listed by elementary school and by individual class and grade level. Each district shall make every effort to ensure that elementary schools in its district have age appropriate equipment and facilities to implement the physical education standards.	\$360,055.92
960	K-5 ENHANCEMENT PROGRAM	Each district will receive a base amount and an additional per pupil allocation based on the K–5 135-day ADM. An additional allocation will be generated by those schools that received an absolute rating of unsatisfactory in 2006 and/or has an instructional coach working in partnership with the Office of Academic Standards. Section 59-1-525 of the South Carolina Code of Laws requires the SCDE to implement a schoolwide program to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of K–5 students in the core academic areas of reading, mathematics, social studies, and science. These funds must be used to supplement and not supplant existing K–5 academic programs. The program shall include an evaluation component to measure the success of the effort to increase student performance and the teaching of the standards.	\$1,535,337.59

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY 2014 DETAIL INFORMATION ON
 SPECIAL REVENUE FUNDS**

FUND NUM.	FUND NAME	Fund Description and Purpose Brief	FY 2014 PROJECTED ALLOCATION
967	6-8 ENHANCEMENT	Each district will receive a base amount and an additional per pupil allocation based on the 6–8 135-day ADM. These funds must be used to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of 6–8 students in the core academic areas of reading, mathematics, social studies, and science. Funds are to supplement and not supplant existing 6–8 academic programs. Recipients of these funds shall implement an evaluation component to measure the success of the efforts to increase student performance and the teaching of the standards.	\$101,424.68
			\$70,462,163.44

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 REVENUE BUDGET
SPECIAL REVENUE FUNDS**

FUND NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
201	TITLE I (84.010)	\$ 17,000,000	\$ 13,927,981	\$ (3,072,019)
203	IDEA	12,001,325	13,319,790	1,318,465
205	PRESCHOOL - FEDERAL (84.173)	382,379	178,754	(203,625)
207	VOCATIONAL EDUCATION (84.048)	666,419	334,581	(331,837)
220	BEFORE & AFTER SCHOOL DAY CARE	4,609,095	6,132,169	1,523,074
221	TITLE 1 NEGLECT AND DELINQUENT	-	142,803	142,803
224	21st CENTURY COMMUNITY LEARN	126,216	522,685	396,469
226	SCHOOL IMPV STIMULUS	2,537,932	3,715,877	1,177,945
234	SCHOOL IMPROVEMENT GRANT	4,461,485	1,254,054	(3,207,431)
240	HS CLIMATE GRANTS	38,184	-	(38,184)
243	ADULT EDUCATION FEDERAL 84.002	288,835	268,772	(20,063)
256	HOMELESS CHILDREN GRANT 84.196	60,000	60,000	-
264	TITLE III - ESOL	262,397	219,035	(43,362)
267	TITLE II IMPROV TCHR QUALITY	1,351,050	1,227,452	(123,598)
294	PROFOUNDLY MENTALLY HANDICAP	1,498	-	(1,498)
299	ROTC	887,779	970,078	82,299
801	TEACHING AMERICAN HISTORY	320,149	201,409	(118,740)
802	SCHOOL COUNSELING GRANT	352,152	394,250	42,098
803	MEDICAID	1,079,243	1,148,586	69,343
811	G&T ST JOHNS UNIVERSITY	4,000	4,000	-
817	DISTRICT LEASED PROPERTIES	18,768	19,968	1,200
820	WELLNESS GRANT MUSC	55,000	-	(55,000)
822	CCSD GEAR UP	771,798	774,032	2,234
825	SC GEARUP	155,604	155,604	-
827	ADVANCED PLACEMENT INCENTIVE	649,368	-	(649,368)
832	RACE TO THE TOP	-	3,143,284	3,143,284
836	FARM TO SCHOOL	40,000	-	(40,000)
837	CHARLESTON'S PROMISE NEIGHBORH	50,000	-	(50,000)
839	GIFTED/TALENTED TUITION	254,800	254,800	-
841	HEAD START COLLABORATION	6,445,709	6,218,812	(226,897)
842	EARLY HEAD START	1,726,168	1,528,588	(197,580)
844	MISC DONATIONS	119,333	126,558	7,226
848	P. D. FOR ARTS GRANT	334,507	333,833	(674)
855	COMMUNITY EDUCATION	1,666,464	1,942,481	276,017
858	REHABILITATIVE HEALTH SERVICE	-	8,490	8,490
861	ADULT EDUCATION LOCAL	235,000	188,000	(47,000)
865	PTSA FUNDS	127,849	23,761	(104,088)
869	ERATE FUNDS	1,000,000	1,850,480	850,480
874	ASSET RECOVERY FOR TECHNOLOGY	20,000	46,634	26,634
875	PHYSICAL ED PROGRAM GRANT	145,273	-	(145,273)

Sunsetting Funds

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 REVENUE BUDGET
 SPECIAL REVENUE FUNDS**

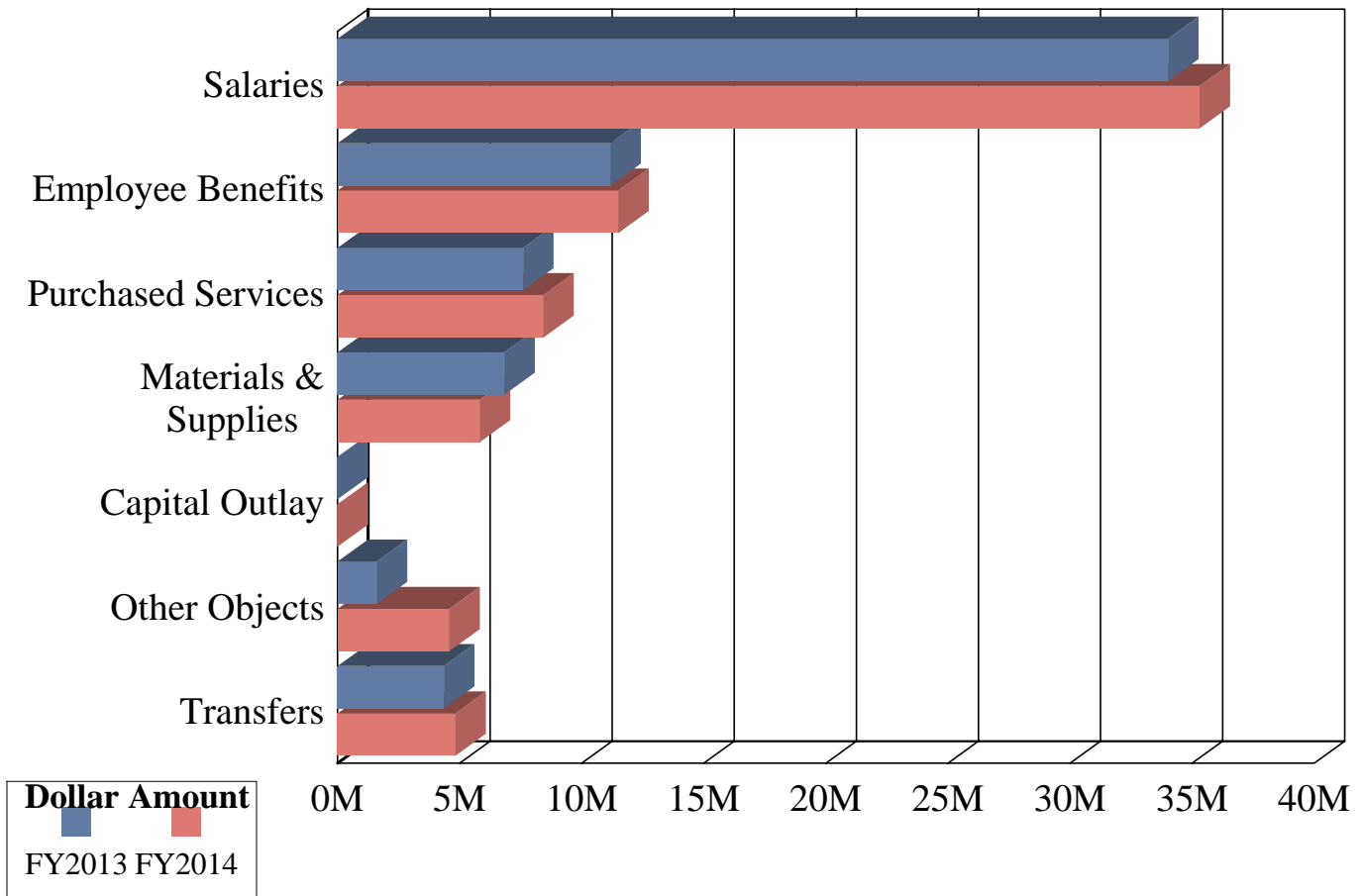
FUND NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
880	TIF PROJECT	\$ -	\$ 5,229,681	\$ 5,229,681
881	CORNERSTONE MEDICAID NURSES	1,038,649	1,306,253	267,604
905	CAREER & TECHNOLOGY EQUIP	280,058	-	(280,058)
926	EEDA STUDENTS AT RISK	-	50,759	50,759
928	EEDA CAREER SPECIALISTS	1,344,684	166,213	(1,178,471)
936	ELEM SCHOOL NURSES	1,201,723	1,074,836	(126,888)
937	STUDENT HEALTH & FITNESS	(355,928)	360,056	715,984
960	K-5 ENHANCEMENT PROGRAM	1,326,574	1,535,338	208,763
967	6-8 ENHANCEMENT	98,167	101,425	3,258
984	FIRST STEPS - COORDINATORS	401,658	-	(401,658)
		\$ 65,581,363	\$ 70,462,163	\$ 4,880,801

Sunsetting Funds

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 EXPENDITURE BUDGET
 SPECIAL REVENUE FUNDS**

<u>CATEGORY</u>	<u>FY2013 Original Budget</u>	<u>FY2014 Projected Budget</u>
Salaries	\$ 34,013,161	\$ 35,304,601
Employee Benefits	11,174,215	11,498,202
Purchased Services	7,599,222	8,428,374
Materials & Supplies	6,829,413	5,828,688
Capital Outlay	0	0
Other Objects	1,609,214	4,575,869
Transfers	4,356,138	4,826,430
GRAND TOTAL	\$ 65,581,363	\$ 70,462,163

Special Revenue Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 3,178,160	\$ 4,132,135	\$ 953,975
111	PRINCIPAL/AST PRINCIPAL SAL	1,233,804	1,249,642	15,839
112	TEACHER/PROFESSIONAL ED SALARY	16,967,123	16,418,007	(549,116)
113	PROFESSIONAL OTHER SALARY	4,559,125	5,253,779	694,654
114	TECHNICAL SALARY	704,935	733,303	28,367
115	TEACHER AST/CLERICAL SALARY	5,520,688	6,225,551	704,863
116	CRAFTS AND TRADES SALARY	75,576	0	(75,576)
117	BUS DRIVER/APPRENTICE SALARY	1,050	21,880	20,830
	TOTAL REGULAR SALARIES	\$ 32,240,461	\$ 34,034,297	\$ 1,793,836
122	TEMPO SAL - SUBSTITUTE TEACHER	96,473	104,073	7,600
125	TEMPO SAL TEACHER AST/CLERICAL	11,720	9,910	(1,810)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 108,193	\$ 113,983	\$ 5,790
130	OVERTIME SALARY - ADMIN	\$ 55,800	\$ 0	\$ (55,800)
135	OVERTIME SALARY - T AST/CLER	228,713	301,359	72,646
139	OVERTIME SALARY - SERVICE WORK	32,000	0	(32,000)
	TOTAL OVERTIME SALARIES	\$ 316,513	\$ 301,359	\$ (15,154)
142	SUPPLEMENTAL SALARY	\$ 1,347,995	\$ 854,962	\$ (493,033)
	TOTAL SUPPLEMENTAL SALARIES	\$ 1,347,995	\$ 854,962	\$ (493,033)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 3,478,800	\$ 3,383,477	\$ (95,323)
220	EMPLOYEE RETIREMENT	4,857,890	5,173,221	315,331
230	SOCIAL SECURITY	2,528,935	2,633,667	104,732
260	UNEMPLOYMENT COMPENSATION TAX	35,237	34,880	(356)
270	WKRS' COMP - REIMB OTHR FUNDS	273,353	272,957	(396)
	TOTAL FRINGE BENEFITS	\$ 11,174,215	\$ 11,498,202	\$ 323,987
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 46,734	\$ 43,610	\$ (3,124)
311	INSTRUCTIONAL SERVICES	2,438,500	2,443,604	5,103
312	INSTRUCTIONAL PROGRAMS	1,147,787	1,912,513	764,726
313	STUDENT SERVICES	161,000	73,099	(87,901)
315	MANAGEMENT SERVICES	110,653	124,183	13,530
317	STATISTICAL SERVICES	0	15,000	15,000
319	LEGAL SERVICES	10,000	10,000	0
320	PROPERTY SERVICES	39,150	37,860	(1,290)
321	PUBLIC UTIL SVS WATER/SEWAGE	8,500	5,550	(2,950)
323	REPAIRS AND MAINTENANCE SRVS	44,500	10,000	(34,500)
325	RENTALS/LEASE	11,473	8,340	(3,133)
326	ADDITIONAL DAY PORTERS	0	7,000	7,000
329	OTHER PROPERTY SERVICES	7,350	7,390	40
331	STUDENT TRANSPORTATION	1,800,450	1,712,666	(87,785)
332	IN STATE TRAVEL	397,611	273,717	(123,894)
333	CURRICULUM FIELD TRIP TRANSPRT	142,300	35,500	(106,800)
334	EXTRA-CURRICULAR FIELD TRIP TR	49,489	121,750	72,261

**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET - SPECIAL REVENUE FUNDS
EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
338	OUT OF STATE TRAVEL	\$ 236,029	\$ 225,179	\$ (10,850)
339	OTHER TRANSPORTATION SERVICES	13,400	2,000	(11,400)
340	COMMUNICATION (TELEPHONE)	13,310	5,400	(7,910)
342	PAGER/CELL PHONE RENT/MESG SYS	58,749	42,960	(15,789)
345	TECHNOLOGY PURCHASED SERVICES	217,208	684,265	467,057
350	ADVERTISING	18,390	6,600	(11,790)
360	PRINTING AND BINDING	159,202	107,946	(51,257)
399	OTHER PURCHASED SERVICES	467,436	512,243	44,807
	TOTAL PURCHASE SERVICES	\$ 7,599,222	\$ 8,428,374	\$ 829,152
 <u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 5,813,866	\$ 4,432,461	\$ (1,381,405)
412	POSTAGE	10,191	6,253	(3,938)
417	FOOD AND CATERING	90,189	66,869	(23,320)
430	LIBRARY BOOKS	16,000	2,000	(14,000)
440	PERIODICALS	3,600	1,500	(2,100)
445	TECHNOLOGY SUPPLIES	71,766	174,449	102,683
446	TECHNOLOGY SOFTWARE	72,665	103,246	30,581
447	TECHNOLOGY COMPUTERS	59,012	100,182	41,170
448	TECHNOLOGY PERIPHERALS	610,547	841,280	230,734
470	ENERGY	40,480	46,700	6,220
472	GASOLINE	33,150	45,800	12,650
490	OTHER SUPPLIES AND MATERIALS	7,948	7,948	0
	TOTAL MATERIALS & SUPPLIES	\$ 6,829,413	\$ 5,828,688	\$ (1,000,725)
 <u>CAPITAL OUTLAY</u>				
	TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0
 <u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 360	\$ 1,290	\$ 930
690	OTHER OBJECTS	\$ 1,554,152	\$ 4,574,579	\$ 3,020,427
699	SEQUESTERED FUNDS	54,702	0	(54,702)
	TOTAL OTHER OBJECTS	\$ 1,609,214	\$ 4,575,869	\$ 2,966,655
 <u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 4,200	\$ 1,000,000	\$ 995,800
720	TRANSITS/CHARTERS	\$ 2,799,379	\$ 2,070,349	\$ (729,030)
791	INDIRECT COST	1,552,559	1,756,081	203,522
	TOTAL TRANSFERS	\$ 4,356,138	\$ 4,826,430	\$ 470,292
	 GRAND TOTAL ALL OBJECTS	 \$ 65,581,363	 \$ 70,462,163	 \$ 4,880,801

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FY2014

CONSOLIDATED BUDGET OVERVIEW

**EDUCATION IMPROVEMENT ACT
FUNDS**

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**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	Purpose Statement	FY 2014 PROJECTED ALLOCATION
302	ADEPT 2012	This fund supports the district's induction and mentoring program, professional growth and development initiatives. The allocation is intended to be spent on salary supplements and stipends for persons participating in training and/or professional development activities that directly relate to ADEPT.	\$70,800.00
311	PROFESSIONAL DEVELOPMENT	The legislature has collapsed funding from EIA fund 334 - Professional Development on Standards and Fund 327 - Critical Teaching Needs, into this funding stream. Allocation is designed to be spent on district-wide professional development activities.	\$243,462.06
318	EIA - FORMATIVE ASSESSMENT	N/A	\$192,142.64
326	SCIENCE KIT REFURBISHMENT	N/A	\$248,359.34
332	NATIONAL BOARD CERT AVG PAY	Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards are paid a \$7,500 salary supplement in the year of their achieving certification.	\$3,252,845.31
333	TEACHER OF THE YEAR AWARDS	Teacher of the Year EIA award. . . each year, the District Teacher of the Year receives a one time, \$1,000 lump sump distribution from the SC Department of Education.	\$1,076.50
338	EIA AT RISK STUDENT LEARNING	The legislature has collapsed several EIA funding streams into one At-Risk funding source. Allocations are used for school positions, CD program and central office academic personnel.	\$7,284,897.51
340	EIA 4-YR OLD EARLY CHILDHOOD	The regulations require all school districts to provide at least half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies. The school districts may contract with appropriate groups and agencies to provide part or all of the programs. Districts shall integrate the planning and direction of the half-day program with the Early Childhood Initiative of Act 135. Three-year-old children may be served if the district can demonstrate to the SC Dept of Ed that this strategy is most useful in meeting the readiness needs of the local school district.	\$1,096,984.95

**CHARLESTON COUNTY SCHOOL DISTRICT
FY 2014 DETAIL INFORMATION ON
EDUCATION IMPROVEMENT ACT FUNDS**

FUND NUM.	CATEGORY	Purpose Statement	FY 2014 PROJECTED ALLOCATION
344	ACADEMIC/ARTISTICALLY ADVANCED	The legislature has collapsed funding from 320 - Gifted and Talented Academic, fund 322 - Gifted and Talented Artistic, fund 315 - Advanced Placement and fund 323 - Junior Scholars into one EIA fund called EIA Academically and Artistically Advanced. Expenditures are, for the majority, spent on Gifted and Talented Education certified instructors throughout the District.	\$2,057,771.19
350	EIA TEACHER SALARY INCREASE	An alternate method of accounting for these funds permits the receipting of the revenue in Subfund 350, Teacher Salary Increase, with a subsequent transfer of the revenue to the General Fund. Expenditures should be reflected in the General Fund under the applicable function and object classification. If this method is used for Subfund 350, the same method must be used for Subfund 355, School Employer Contributions.	\$8,154,851.42
355	SCHOOL EMPLOYER CONTRIBUTIONS	The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers' salary increase.	\$1,053,986.21
356	ADULT EDUCATION	These funds are allocated to adult education programs to provide academic services to adults for adult education & literacy services, family literacy services, & English literacy services.	\$624,509.87
358	READING	The legislature has collapsed funding from EIA fund 349 - Reading Recovery and will be used to provide district-wide reading instructional services.	\$194,172.63
372	PALMETTO PRIORITY MIDDLE/HIGH	N/A	\$27,587.12
377	EIA TEACHER SUPPLIES	All certified public school or special school classroom teachers, media specialists, and guidance counselors who are employed by a school district as of November 30 of the current fiscal year, receive reimbursement of \$250 each to offset expenses incurred by them for teaching supplies and materials.	\$869,250.00
385	AID TO DISTRICTS SPEC ED	This EIA fund is to provide special education & related services for students with disabilities under the IDEA.	\$1,271,604.83
397	AID TO DISTRICTS	This EIA fund is used to support programs implemented in SC school districts similar to those of the Education Finance Act.	\$428,645.00
Grand Total All EIA funding sources:			\$27,072,946.58

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 REVENUE BUDGET
 EDUCATION IMPROVEMENT ACT FUNDS**

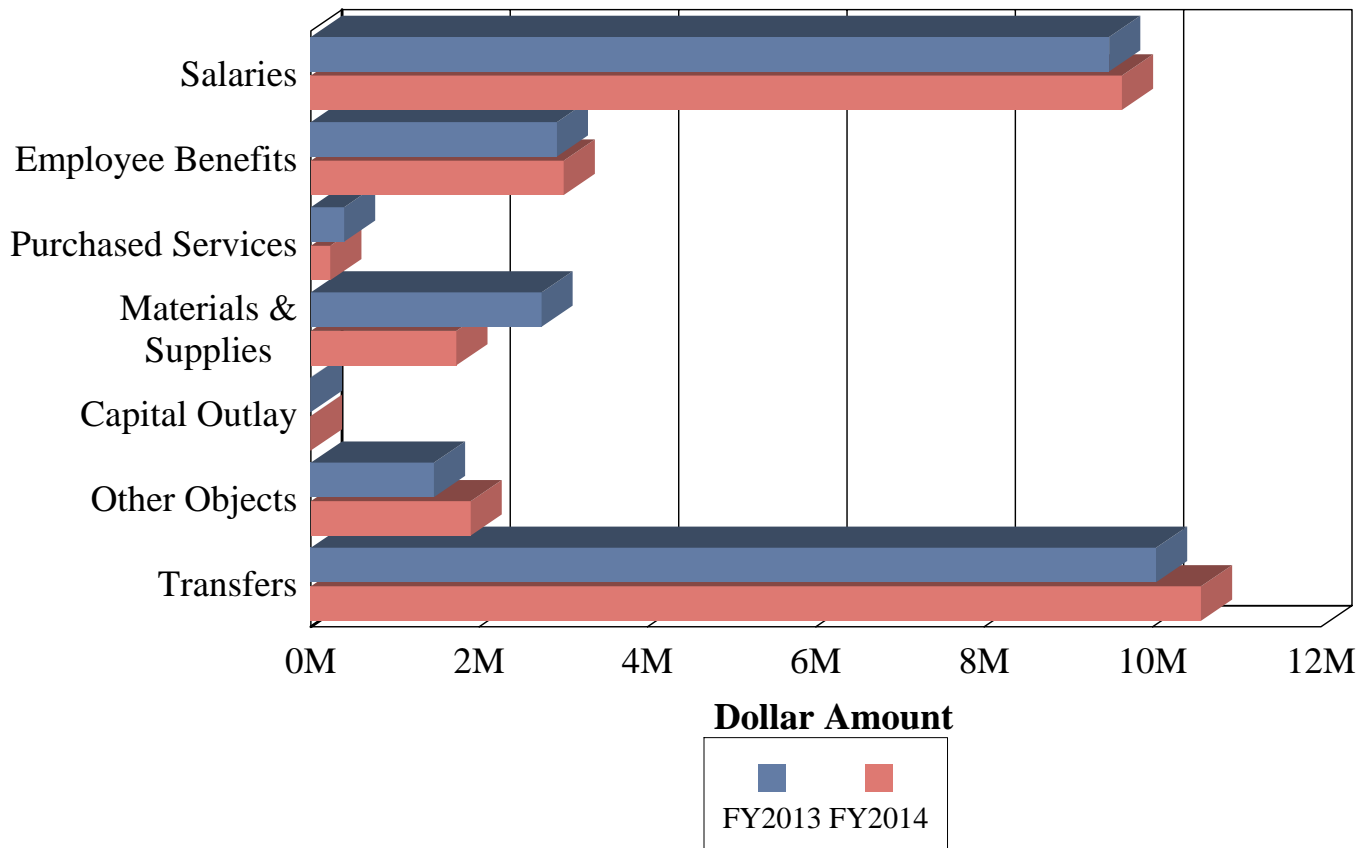
FUND NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	FY2013 TO FY2014 VARIANCE
302	ADEPT 2012	130,538	70,800	(59,738)
311	PROFESSIONAL DEVELOPMENT	242,135	243,462	1,327
318	EIA - FORMATIVE ASSESSMENT	-	192,143	192,143
326	SCIENCE KIT REFURBISHMENT	-	248,359	248,359
332	NATIONAL BOARD CERT AVG PAY	3,401,469	3,252,845	(148,623)
333	TEACHER OF THE YEAR AWARDS	1,077	1,077	-
338	EIA AT RISK STUDENT LEARNING	7,375,843	7,284,898	(90,946)
340	EIA 4-YR OLD EARLY CHILDHOOD	1,176,637	1,096,985	(79,652)
344	ACADEMIC/ARTISTICALLY ADVANCED	2,168,129	2,057,771	(110,358)
350	EIA TEACHER SALARY INCREASE	4,905,684	8,154,851	3,249,167
351	TEACHER SALARY SUPPORT STATE	3,249,167	-	(3,249,167)
355	SCHOOL EMPLOYER CONTRIBUTIONS	1,053,986	1,053,986	-
356	ADULT EDUCATION	549,992	624,510	74,518
358	READING	193,185	194,173	988
372	PALMETTO PRIORITY MIDDLE/HIGH	-	27,587	27,587
377	EIA TEACHER SUPPLIES	872,000	869,250	(2,750)
385	AID TO DISTRICTS SPEC ED	1,302,425	1,271,605	(30,820)
397	AID TO DISTRICTS	426,315	428,645	2,330
		\$ 27,048,582	\$ 27,072,947	\$ 24,364

Sunsetting Funds

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 EXPENDITURE BUDGET
 EDUCATION IMPROVEMENT ACT**

<u>CATEGORY</u>	<u>FY2013 Original Budget</u>	<u>FY2014 Projected Budget</u>
Salaries	\$ 9,485,014	\$ 9,636,102
Employee Benefits	2,923,439	3,003,963
Purchased Services	395,445	230,153
Materials & Supplies	2,740,969	1,728,483
Capital Outlay	0	0
Other Objects	1,462,496	1,898,944
Transfers	10,041,219	10,575,303
GRAND TOTAL	\$ 27,048,582	\$27,072,947

EIA Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 BUDGET - EDUCATION IMPROVEMENT ACT
 EXPENDITURE BUDGET COMPARISON**

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	\$ 883,668	\$ 809,893	\$ (73,776)
111	PRINCIPAL/AST PRINCIPAL SAL	10,409	0	(10,409)
112	TEACHER/PROFESSIONAL ED SALARY	7,342,160	7,468,003	125,843
113	PROFESSIONAL OTHER SALARY	48,345	83,680	35,335
114	TECHNICAL SALARY	84,439	99,145	14,706
115	TEACHER AST/CLERICAL SALARY	947,997	1,100,136	152,139
	TOTAL REGULAR SALARIES	\$ 9,317,019	\$ 9,560,857	\$ 243,838
122	TEMPO SAL - SUBSTITUTE TEACHER	1,800	0	(1,800)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 1,800	\$ 0	\$ (1,800)
142	SUPPLEMENTAL SALARY	\$ 166,195	\$ 75,245	\$ (90,950)
	TOTAL SUPPLEMENTAL SALARIES	\$ 166,195	\$ 75,245	\$ (90,950)
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	\$ 730,653	\$ 725,135	\$ (5,518)
220	EMPLOYEE RETIREMENT	1,384,185	1,456,316	72,132
230	SOCIAL SECURITY	723,427	735,725	12,298
260	UNEMPLOYMENT COMPENSATION TAX	9,540	10,261	721
270	WKRS' COMP - REIMB OTHR FUNDS	75,634	76,526	892
	TOTAL FRINGE BENEFITS	\$ 2,923,439	\$ 3,003,963	\$ 80,524
<u>PURCHASED SERVICES</u>				
310	PROFESSIONAL/TECHNICAL SRVS	\$ 38,860	\$ 0	\$ (38,860)
311	INSTRUCTIONAL SERVICES	30,191	38,935	8,744
312	INSTRUCTIONAL PROGRAMS	146,267	101,244	(45,023)
317	STATISTICAL SERVICES	15,000	0	(15,000)
325	RENTALS/LEASE	6,963	2,500	(4,463)
331	STUDENT TRANSPORTATION	37,458	17,500	(19,958)
332	IN STATE TRAVEL	33,935	23,455	(10,479)
333	CURRICULUM FIELD TRIP TRANSPRT	8,317	0	(8,317)
338	OUT OF STATE TRAVEL	9,900	3,900	(6,000)
345	TECHNOLOGY PURCHASED SERVICES	2,500	3,600	1,100
350	ADVERTISING	5,000	5,000	0
360	PRINTING AND BINDING	43,054	22,051	(21,003)
399	OTHER PURCHASED SERVICES	18,000	11,967	(6,033)
	TOTAL PURCHASE SERVICES	\$ 395,445	\$ 230,153	\$ (165,292)
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	\$ 2,677,892	\$ 1,718,251	\$ (959,642)
412	POSTAGE	5,472	0	(5,472)
417	FOOD AND CATERING	16,889	5,789	(11,100)
440	PERIODICALS	100	0	(100)
445	TECHNOLOGY SUPPLIES	18,295	3,160	(15,135)

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 BUDGET - EDUCATION IMPROVEMENT ACT
 EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
 1st Reading
 June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	VARIANCE
446	TECHNOLOGY SOFTWARE	\$ 6,000	\$ 0	\$ (6,000)
447	TECHNOLOGY COMPUTERS	7,704	1,282	(6,421)
448	TECHNOLOGY PERIPHERALS	8,617	0	(8,617)
	TOTAL MATERIALS & SUPPLIES	\$ 2,740,969	\$ 1,728,483	\$ (1,012,487)
 <u>CAPITAL OUTLAY</u>				
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	\$ 200	\$ 0	\$ (200)
690	OTHER OBJECTS	\$ 1,462,296	\$ 1,898,944	\$ 436,648
	TOTAL OTHER OBJECTS	\$ 1,462,496	\$ 1,898,944	\$ 436,448
 <u>TRANSFERS</u>				
710	TRANSFERS TO OTHER FUNDS	\$ 8,220,305	\$ 8,551,760	\$ 331,454
720	TRANSITS/CHARTERS	1,820,914	2,023,543	202,629
	TOTAL TRANSFERS	\$ 10,041,219	\$ 10,575,303	\$ 534,083
 GRAND TOTAL ALL OBJECTS		 \$ 27,048,582	 \$ 27,072,947	 \$ 24,364

FY2014

CONSOLIDATED BUDGET OVERVIEW

FOOD SERVICE FUND

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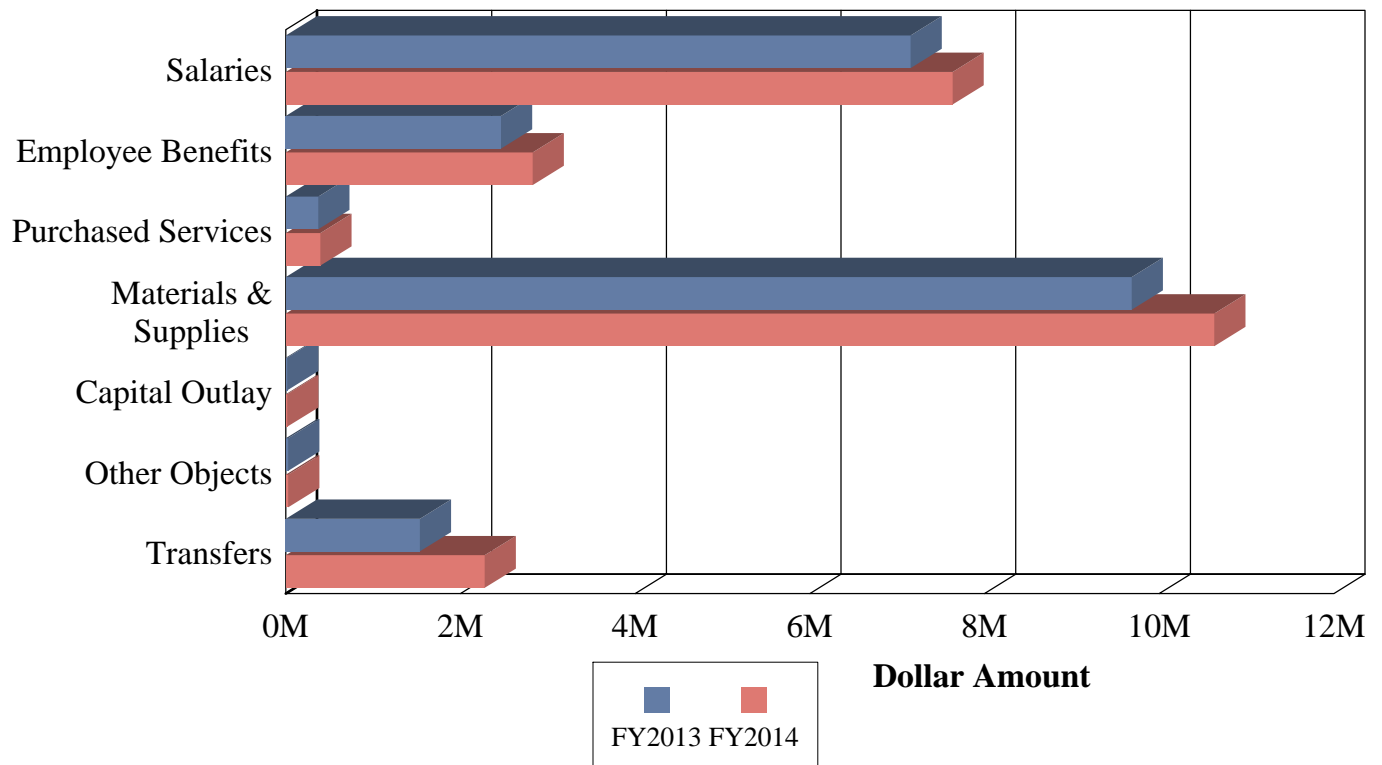
**CHARLESTON COUNTY SCHOOL DISTRICT
 FOOD SERVICE REVENUE BUDGET COMPARISON
 FY2014**

	<u>Original FY 2013 Budget</u>	<u>% of Total</u>	<u>Projected FY 2014 Budget</u>	<u>% of Total</u>	<u>Variance</u>	<u>% of Variance</u>
<u>LOCAL SOURCES</u>						
Earnings on Investment	\$ 0	0.04%	\$ 0	0.00%	\$ 0	0.00%
Lunch Sales to Pupils	1,691,612	0.43%	1,639,524	0.42%	(52,088)	-3.08%
Breakfast Sales to Pupils	77,678	0.03%	70,755	0.27%	(6,923)	-8.91%
Special Sales to Pupils	3,345,104	14.06%	3,394,447	14.26%	49,343	1.48%
Lunch Sales to Adults	191,307	0.58%	140,945	0.59%	(50,362)	-26.33%
Breakfast Sales to Adults	3,338	0.02%	8,791	0.04%	5,453	163.36%
Special Sales to Adults	0	0.52%	76	0.00%	76	0.00%
Miscellaneous	283,235	2.33%	932,400	0.00%	649,165	229.20%
TOTAL LOCAL SOURCES	\$ 5,592,274	26.09%	\$ 6,186,938	25.99%	\$ 594,664	0.11%
<u>STATE SOURCES</u>						
Supervisor's Salary	\$ 22,000	0.00%	\$ 22,000	0.00%	\$ 0	0.00%
TOTAL STATE SOURCES	\$ 22,000	0.00%	\$ 22,000	0.09%	\$ 0	0.00%
<u>FEDERAL SOURCES</u>						
	0	0.00%	400,000	0.00%	400,000	0.00%
School Lunch Program	\$ 9,557,434	2.71%	\$ 10,339,302	2.66%	\$ 781,868	8.18%
School Breakfast Program	4,550,991	21.11%	5,318,171	20.70%	767,180	16.86%
USDA Commodities	930,607	2.89%	942,202	3.96%	11,595	1.25%
TOTAL FEDERAL SOURCES	\$15,039,032	71.44%	\$ 16,999,675	71.40%	\$ 1,960,643	0.13%
<u>OTHER FINANCING SOURCES</u>						
Transfer from GOF	\$ 600,000	2.48%	\$ 600,000	2.52%	\$ 0	0.00%
TOTAL OTHER FINANCING SOURCES	\$ 600,000	2.48%	\$ 600,000	2.52%	\$ 0	0.00%
TOTAL FOOD SERVICE REVENUES AND OTHER FINANCING SOURCES	\$ 21,253,306	100.00%	\$ 23,808,613	100.00%	\$ 2,555,307	12.02%

**CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 EXPENDITURE BUDGET
 FOOD SERVICE**

<u>CATEGORY</u>	<u>FY2013 Original Budget</u>	<u>FY2014 Projected Budget</u>
Salaries	\$ 7,153,799	\$ 7,634,684
Employee Benefits	2,463,696	2,826,301
Purchased Services	371,682	395,682
Materials & Supplies	9,685,468	10,630,372
Capital Outlay	16,500	16,500
Other Objects	27,460	27,460
Transfers	1,534,710	2,277,617
GRAND TOTAL	\$ 21,253,315	\$ 23,808,616

School Food Service Expenditure Comparison



**CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 BUDGET - FOOD SERVICE
EXPENDITURE BUDGET COMPARISON**

FY 2014 Proposed Budget
1st Reading
June 10, 2013

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	FY2013 to FY2014 VARIANCE
<u>SALARIES</u>				
110	ADMINISTRATIVE SALARY	390,384	408,101	17,717
115	TEACHER AST/CLERICAL SALARY	201,977	199,630	(2,347)
119	SERVICE WORK SALARY	4,910,109	5,457,995	547,886
	TOTAL REGULAR SALARIES	\$ 5,502,470	\$ 6,065,726	\$ 563,256
125	TEMPO SAL TEACHER AST/CLERICAL	54,283	42,244	(12,039)
129	TEMPO SALARY - SERVICE WORK	1,597,046	1,526,714	(70,332)
	TOTAL SUBSTITUTE & TEMPO SALARIES	\$ 1,651,329	\$ 1,568,958	\$ (82,371)
	TOTAL OVERTIME SALARIES	\$ 0	\$ 0	\$ 0
	TOTAL SUPPLEMENTAL SALARIES	\$ 0	\$ 0	\$ 0
<u>FRINGE BENEFITS</u>				
210	GROUP HEALTH AND LIFE INS	858,643	891,286	32,643
220	EMPLOYEE RETIREMENT	827,958	977,276	149,318
230	SOCIAL SECURITY	727,078	902,758	175,680
260	UNEMPLOYMENT COMPENSATION TAX	5,564	6,119	555
270	WKRS' COMP - REIMB OTHR FUNDS	44,453	48,862	4,409
	TOTAL FRINGE BENEFITS	\$ 2,463,696	\$ 2,826,301	\$ 362,605
<u>PURCHASED SERVICES</u>				
312	INSTRUCTIONAL PROGRAMS	0	0	0
323	REPAIRS AND MAINTENANCE SRVS	21,600	22,800	1,200
328	COMPUTER LEASE	19,500	19,500	0
332	IN STATE TRAVEL	49,282	47,582	(1,700)
338	OUT OF STATE TRAVEL	0	17,700	17,700
342	PAGER/CELL PHONE RENT/MESG SYS	17,700	15,000	(2,700)
345	TECHNOLOGY PURCHASED SERVICES	15,000	0	(15,000)
350	ADVERTISING	500	500	0
360	PRINTING AND BINDING	14,000	14,000	0
395	OTHER PROFESS/TECHNICAL SERV.	105,800	107,100	1,300
399	OTHER PURCHASED SERVICES	128,300	151,500	23,200
	TOTAL PURCHASE SERVICES	\$ 371,682	\$ 395,682	\$ 24,000
<u>MATERIALS & SUPPLIES</u>				
410	SUPPLIES	702,386	744,673	42,287
412	POSTAGE	5,750	5,750	0
417	FOOD AND CATERING	0	0	0
445	TECHNOLOGY SUPPLIES	15,000	15,000	0
446	TECHNOLOGY SOFTWARE	42,000	42,000	0
447	TECHNOLOGY COMPUTERS	22,000	22,000	0
448	TECHNOLOGY PERIPHERALS	2,800	2,800	0
460	FOOD	7,406,989	8,468,959	1,061,970
461	USDA COMMODITIES	930,607	942,204	11,597
462	COMMODITY DISTRIBUTION CHARGE	91,686	91,736	50
463	COMMODITY PROCESSING	451,000	280,000	(171,000)
472	GASOLINE	15,250	15,250	0
	TOTAL MATERIALS & SUPPLIES	\$ 9,685,468	\$ 10,630,372	\$ 944,904
<u>CAPITAL OUTLAY</u>				
540	EQUIPMENT	0	0	0

CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 BUDGET - FOOD SERVICE
 EXPENDITURE BUDGET COMPARISON

OBJ. NUM.	CATEGORY	FY2013 ORIGINAL BUDGET	FY2014 PROJECTED BUDGET	FY2013 to FY2014 VARIANCE
545	TECHNOLOGY EQUIP	16,500	16,500	0
	TOTAL CAPITAL OUTLAY	\$ 16,500	\$ 16,500	\$ 0
<u>OTHER OBJECTS</u>				
640	ORGANIZATION MEMSHP DUES/FEES	5,500	5,500	0
690	OTHER OBJECTS	21,960	21,960	0
	TOTAL OTHER OBJECTS	\$ 27,460	\$ 27,460	\$ 0
<u>TRANSFERS</u>				
791	INDIRECT COST	1,534,710	2,277,617	742,907
	TOTAL TRANSFERS	\$ 1,534,710	\$ 2,277,617	\$ 742,907
GRAND TOTAL ALL OBJECTS		\$ 21,253,315	\$ 23,808,616	\$ 2,555,301

FY2014

CONSOLIDATED BUDGET OVERVIEW

DEBT SERVICE FUND

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**CHARLESTON COUNTY SCHOOL DISTRICT
 DEBT SERVICE FUND BUDGET SUMMARY
 FY 2013 to FY 2014**

	FY 2013 BUDGET	% of Total	PROPOSED FY 2014 BUDGET	% of Total
REVENUE:				
Sinking Fund Balance - July 1	7,463,343	9%	\$ 9,500,000	11%
Ad Valorem Taxes	69,948,398	87%	77,987,565	88%
Delinquent Taxes	1,331,640	2%	1,331,640	1%
Interest Earnings - 2004 through 2006	<u>1,200,500</u>	<u>2%</u>	<u>75,000</u>	<u>0%</u>
Total Revenue All Sources	\$ 79,943,881	100%	\$ 88,894,205	100%
 EXPENDITURES:				
Alternative Financing	43,167,032	53%	36,802,286	49%
Referendum bonds	5,834,677	7%	7,133,167	9%
Qualified Zone Academy Bonds	118,920	0%	118,920	0%
Qualified School Construction Bonds	865,368	1%	865,368	1%
GO Refunds	11,373,452	3%	12,146,663	16%
Fixed Cost of Operations	18,600,000	23%	18,600,000	25%
Push out debt restructure	2,226,134	3%	0	0%
Total Expenditures	\$82,185,583	100%	\$75,666,404	100%
 Sinking Fund Balance - June 30	 \$ (2,241,702)		 \$ 13,227,801	

CHARLESTON COUNTY SCHOOL DISTRICT
Debt Service Revenue Budget
FY 2014

PROPOSED
FY 2014
BUDGET

REVENUE:

Sinking Fund Balance - July 1, 2013	\$ 9,500,000
Ad Valorem Taxes @ 26.0 Mills	77,987,565
Delinquent Taxes	1,331,640
Interest Earnings - Series 2004	-
Interest Earnings - Series 2005	-
Interest Earnings - Series 2006	<u>75,000</u>
Total Revenue All Sources	\$ 88,894,205

CHARLESTON COUNTY SCHOOL DISTRICT
Debt Service Expenditure Budget
FY 2014

Referendum bonds		\$ 7,133,167
Series 2004A	\$ 5,170	
Series 2004B	\$ 5,550,457	
Series 2013A	\$ 1,577,540	
Alternative Financing		\$ 36,802,286
Series 2004	\$ 12,491,875	
Series 2006	\$ 6,620,575	
Series 2013B	\$ 17,689,836	
Qualified Zone Academy Bonds		\$ 118,920
QZAB	\$ 118,920	
Qualified School Construction Bonds		\$ 865,368
QSCB 2009B	141,908	
QSCB 2010B	723,460	
GO Refunds		\$ 12,146,663
Series 2010A	6,606,813	
Series 2011	3,201,250	
Series 2012A	1,798,600	
Series 2012B	540,000	
Fixed Cost of Operations		\$ 18,600,000
Sell bonds for Fixed Cost of Ownership	18,600,000	
TOTAL PROJECTED FOR DEBT SERVICE FUND		<u><u>\$ 75,666,404</u></u>

CHARLESTON COUNTY SCHOOL DISTRICT
EXISTING DEBT
PRINCIPAL AND INTEREST
as of June 30, 2013

FY	Series 2004A Principal and Interest	Series 2004B GO Principal and Interest	Series 2004 Installment Principal and Interest	Series 2006 Installment Principal and Interest	QZAB Bonds Principal and Interest	QSCB 2009B Bonds Principal and Interest	GO Refund 2010 Bonds Principal and Interest	QSCB 2010B Bonds Principal and Interest	Series 2011 GO Bonds Principal and Interest	Series 2012A GO Bonds Principal and Interest	Series 2012B GO Bonds Principal and Interest	Series 2013A BAN Principal and Interest	Series 2013A Installment Principal and Interest	Series 2013B Installment Principal and Interest	Total Existing Debt Principal and Interest
2014	5,170	5,550,457	12,491,875	6,620,575	118,920	141,908	6,606,813	723,460	3,201,250	1,798,600	540,000	16,714,370	1,577,540	17,689,836	73,780,773
2015				6,620,575		141,908	6,598,413	723,460	3,201,250	6,883,600	3,440,000		15,040,830	16,671,050	59,321,085
2016				6,620,575		1,261,001	6,588,413	728,410	3,201,250	6,880,200	8,295,000		11,147,280	16,671,050	61,393,179
2017				6,620,575		1,249,189	6,584,813	723,360	3,201,250	6,878,800			19,774,440	16,671,050	61,703,477
2018				6,620,575		1,237,376	6,588,813	723,360	3,201,250	6,959,000			20,644,180	16,671,050	62,645,604
2019				6,620,575		1,225,564	6,589,813	723,360	13,171,250	6,957,200			10,912,930	18,651,050	64,851,742
2020				13,889,200		1,213,751	6,592,613	723,360	14,302,750	691,200				27,702,175	65,115,049
2021				13,886,950		1,201,939	6,601,613	723,360	14,292,750	691,200				27,495,175	64,892,987
2022				13,890,075		1,190,125	4,607,463	723,360	16,289,250	691,200				27,274,550	64,666,023
2023				13,887,575		1,178,314	4,612,950	723,360	16,285,500	691,200				27,059,550	64,438,449
2024				13,888,450		1,166,501	4,618,150	723,360		17,971,200				25,869,050	64,236,711
2025				13,886,575		1,154,689	4,628,000	723,360						43,159,425	63,552,049
2026				13,885,825		1,142,876		723,360						47,427,925	63,179,886
2027				13,889,925		1,145,985		723,360						47,148,925	62,908,095
2028				13,887,325				15,431,680						47,995,550	77,314,555
2029				13,882,163										49,526,400	63,408,563
2030				13,888,500										49,014,000	62,902,500
2031				13,889,750										48,718,250	62,608,000
2032				13,888,750											13,888,750
TOTAL	\$ 5,170	\$ 5,550,457	\$ 12,491,875	\$ 220,264,413	\$ 118,920	\$ 14,651,125	\$ 71,217,863	\$ 25,563,970	\$ 90,347,750	\$ 57,093,400	\$ 12,275,000	\$ 16,714,370	\$ 79,097,200	\$ 571,416,061	\$ 1,176,807,573

FY2014

CONSOLIDATED BUDGET OVERVIEW

CAPITAL BUILDING FUND

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CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2014

REVENUE

Estimated Fund Balance as of 7/1/13	\$ 144,252,545
Fixed Cost of Ownership	5,650,000
Modernization Program	11,152,000
Contingency - Resource Allocation Request	200,000
Program Contingency	300,000
Design & Consulting	200,000
Arts	130,000
Athletics	184,000
CTE	184,000
Alternative Financing revenue (2005 - 2009 Building Program)	2,712
One Cent Sales Tax revenue (2010 - 2016 Building Program)	75,622,183
TOTAL REVENUE	\$ 237,877,440

EXPENDITURES

2005-2009 Building Program:

Stall HS	\$ 109,210
School of the Arts	34,018
Jerry Zucker MS	69,843
Rivers MS - Phase IV	2,177,600
Academic Magnet HS	20,143
Sanders Clyde ES	16,846
Moultrie MS	148,030
Haut Gap MS	162,202
Stiles Point ES	54,675
Wando South (New E Cooper HS) (design)	1,358,858
Stono Park S (design)	273,438
Whitesides ES	109,860
Harbor View (A/D)	46,978
Sullivans Island ES	22,001,515

Qualified School Construction Bonds (QSCB) FY10 & FY11:

Pinehurst - FY10	626
Baptist Hill HS - FY10	74,923
Montessori Community School - FY11	10,271,460
Lincoln Restrooms - FY11	222,200
Laing Roof/Building Envelope - FY11	1,621,835
Wando Sports Medicine - FY11	300,000

CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2014

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

Wave 1:

Buist Academy	7,753,648
James Simons ES	9,309,935
Charleston Progressive Academy	7,608,008
Memminger ES	4,813,049

Wave 2:

Montessori/Springfeild Support Fac	8,127,604
Harbor View ES	15,917,532
Wando Middle College	29,675,920

Wave 3:

St. Andrews Math & Sciences ES	16,261,066
Jennie Moore ES	13,927,982
Chicora ES	10,379,821

Wave 4:

Laing MS	12,177,668
Lowcountry Tech @ Burke	458,137
James Island HS	6,510,235
CCSD Emergency OPS Center	59,819

Wave 5:

North Chas Creative Arts	3,619,793
Murray LaSaine ES	1,309,577
Springfield ES	3,082,531
Angle Oak ES	1,241,014

District Projects:

Fixed Cost of Ownership:

Facility Services	2,475,000
Risk Management & Security	875,000
Information Technology	1,500,000
Furniture, Fixtures & Equipment	800,000

School Modernizations:

Classroom Modernizations and Computer	10,052,000
Media Center Modernizations	1,100,000
Contingency - Resource Allocation Request	200,000
Program Contingency	300,000
Design & Consulting	200,000

CHARLESTON COUNTY SCHOOL DISTRICT
Capital Program Budget
FY 2014

Arts	130,000
Athletics	184,000
CTE	184,000
Project Management Office (PMO):	
Capital Program	624,734
Finance	185,542
Construction Procurement	292,250
Procurement	58,783
Technology Construction Eng and Mgmt	350,000
TOTAL EXPENDITURES	\$ 210,818,907
<u>ENDING FUND BALANCE</u>	<u>\$ 27,058,533</u>

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FY2014

SUPPLEMENTAL INFORMATION

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CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Teacher Salary Schedule
NO Cost of Living Adjustment (COLA)

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	3,580	3,874	3,745	1,574	4,476	2,028	5,110	1,852
0	38,319	35,470	32,621	27,635	29,772	25,499	28,490	25,214
0	<u>1,388</u>	<u>1,285</u>	<u>1,181</u>	<u>1,001</u>	<u>1,078</u>	<u>923</u>	<u>1,032</u>	<u>913</u>
0	43,287	40,629	37,547	30,210	35,326	28,450	34,632	27,979
1	2,961	3,411	3,253	1,292	4,019	1,707	4,776	1,611
1	39,459	36,325	33,476	28,205	30,541	26,068	29,117	25,698
1	<u>1,429</u>	<u>1,316</u>	<u>1,212</u>	<u>1,021</u>	<u>1,106</u>	<u>944</u>	<u>1,055</u>	<u>931</u>
1	43,849	41,052	37,941	30,518	35,666	28,719	34,948	28,240
2	2,344	2,951	2,764	1,010	3,531	1,385	4,289	1,337
2	40,598	37,179	34,330	28,775	31,339	26,638	29,915	26,211
2	<u>1,470</u>	<u>1,346</u>	<u>1,243</u>	<u>1,042</u>	<u>1,135</u>	<u>965</u>	<u>1,083</u>	<u>949</u>
2	44,412	41,476	38,337	30,827	36,005	28,988	35,287	28,497
3	2,287	2,907	2,666	1,036	3,410	1,328	4,155	1,325
3	41,738	38,034	35,185	29,345	32,108	27,208	30,684	26,695
3	<u>1,512</u>	<u>1,377</u>	<u>1,274</u>	<u>1,063</u>	<u>1,163</u>	<u>985</u>	<u>1,111</u>	<u>995</u>
3	45,537	42,318	39,125	31,444	36,681	29,521	35,950	29,015
4	2,260	2,881	2,580	1,073	3,265	1,278	4,005	1,344
4	42,877	38,889	36,040	29,915	32,906	27,778	31,481	27,208
4	<u>1,553</u>	<u>1,408</u>	<u>1,305</u>	<u>1,083</u>	<u>1,192</u>	<u>1,006</u>	<u>1,140</u>	<u>1,014</u>
4	46,690	43,178	39,925	32,071	37,363	30,062	36,626	29,566
5	2,399	2,868	2,508	1,122	3,165	1,235	3,893	1,378
5	44,017	39,744	36,895	30,484	33,675	28,348	32,251	27,692
5	<u>1,594</u>	<u>1,439</u>	<u>1,336</u>	<u>1,104</u>	<u>1,220</u>	<u>1,027</u>	<u>1,168</u>	<u>1,032</u>
5	48,010	44,051	40,739	32,710	38,060	30,610	37,312	30,102
6	2,433	2,871	2,453	1,182	3,044	1,206	3,761	1,386
6	45,157	40,598	37,749	31,054	34,473	28,917	33,048	28,205
6	<u>1,635</u>	<u>1,470</u>	<u>1,367</u>	<u>1,125</u>	<u>1,248</u>	<u>1,047</u>	<u>1,197</u>	<u>1,051</u>
6	49,225	44,939	41,569	33,361	38,765	31,170	38,006	30,642
7	2,487	2,890	2,413	1,255	2,966	1,182	3,671	1,438
7	46,296	41,453	38,604	31,624	35,242	29,487	33,818	28,689
7	<u>1,677</u>	<u>1,501</u>	<u>1,398</u>	<u>1,145</u>	<u>1,276</u>	<u>1,068</u>	<u>1,225</u>	<u>1,069</u>
7	50,460	45,844	42,415	34,024	39,484	31,737	38,714	31,196
8	2,559	2,925	2,384	1,338	2,867	1,168	3,562	1,465
8	47,436	42,308	39,459	32,194	36,040	30,057	34,615	29,202
8	<u>1,718</u>	<u>1,532</u>	<u>1,429</u>	<u>1,166</u>	<u>1,305</u>	<u>1,089</u>	<u>1,254</u>	<u>1,088</u>
8	51,713	46,765	43,272	34,698	40,212	32,314	39,431	31,755

CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Teacher Salary Schedule
NO Cost of Living Adjustment (COLA)

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)
9	2,652	2,978	2,375	1,433	2,810	1,163	3,495	1,532
9	48,575	43,162	40,313	32,764	36,809	30,627	35,385	29,687
9	<u>1,759</u>	<u>1,563</u>	<u>1,460</u>	<u>1,187</u>	<u>1,333</u>	<u>1,109</u>	<u>1,281</u>	<u>1,106</u>
9	52,986	47,703	44,148	35,384	40,952	32,899	40,161	32,325
10	2,643	3,047	2,523	1,544	2,735	1,165	3,407	1,578
10	49,715	44,017	41,168	33,333	37,607	31,197	36,182	30,199
10	<u>1,800</u>	<u>1,594</u>	<u>1,491</u>	<u>1,207</u>	<u>1,362</u>	<u>1,130</u>	<u>1,310</u>	<u>1,125</u>
10	54,158	48,658	45,182	36,084	41,704	33,492	40,899	32,902
11	2,804	3,132	2,553	1,664	2,703	1,182	3,362	1,663
11	50,855	44,872	42,023	33,903	38,376	31,766	36,952	30,684
11	<u>1,842</u>	<u>1,625</u>	<u>1,522</u>	<u>1,228</u>	<u>1,390</u>	<u>1,150</u>	<u>1,338</u>	<u>1,143</u>
11	55,501	49,629	46,098	36,795	42,469	34,098	41,652	33,490
12	3,000	3,237	2,594	1,797	2,650	1,207	3,299	1,728
12	51,994	45,726	42,877	34,473	39,174	32,336	37,749	31,197
12	<u>1,883</u>	<u>1,656</u>	<u>1,553</u>	<u>1,248</u>	<u>1,419</u>	<u>1,171</u>	<u>1,367</u>	<u>1,162</u>
12	56,877	50,619	47,024	37,518	43,243	34,714	42,415	34,087
13	3,225	3,356	2,646	1,943	2,643	1,240	3,282	1,834
13	53,134	46,581	43,732	35,043	39,943	32,906	38,518	31,681
13	<u>1,924</u>	<u>1,687</u>	<u>1,584</u>	<u>1,269</u>	<u>1,447</u>	<u>1,192</u>	<u>1,395</u>	<u>1,180</u>
13	58,283	51,624	47,962	38,255	44,033	35,338	43,195	34,695
14	3,481	3,495	2,707	2,104	2,616	1,283	3,241	1,916
14	54,273	47,436	44,587	35,613	40,741	33,476	39,316	32,194
14	<u>1,966</u>	<u>1,718</u>	<u>1,615</u>	<u>1,290</u>	<u>1,475</u>	<u>1,212</u>	<u>1,424</u>	<u>1,200</u>
14	59,720	52,649	48,909	39,007	44,832	35,971	43,981	35,310
15	3,772	3,654	2,782	2,281	2,635	1,336	3,247	2,045
15	55,413	48,291	45,442	36,182	41,510	34,046	40,085	32,678
15	<u>2,007</u>	<u>1,749</u>	<u>1,646</u>	<u>1,310</u>	<u>1,503</u>	<u>1,233</u>	<u>1,452</u>	<u>1,218</u>
15	61,192	53,694	49,870	39,773	45,648	36,615	44,784	35,941
16	4,093	3,831	2,746	2,468	2,633	1,402	3,232	2,147
16	56,553	49,145	46,296	36,752	42,308	34,615	40,883	33,191
16	<u>2,048</u>	<u>1,780</u>	<u>1,677</u>	<u>1,331</u>	<u>1,532</u>	<u>1,254</u>	<u>1,481</u>	<u>1,237</u>
16	62,694	54,756	50,719	40,551	46,473	37,271	45,596	36,575
17	3,877	4,019	2,858	2,666	2,670	1,473	3,256	2,292
17	57,692	50,000	47,151	37,322	43,077	35,185	41,652	33,675
17	<u>2,089</u>	<u>1,811</u>	<u>1,708</u>	<u>1,352</u>	<u>1,560</u>	<u>1,274</u>	<u>1,509</u>	<u>1,255</u>
17	63,658	55,830	51,717	41,340	47,307	37,932	46,417	37,222

CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Teacher Salary Schedule
NO Cost of Living Adjustment (COLA)

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)
18	4,255	4,597	3,391	3,084	3,067	1,779	3,657	2,596
18	58,269	50,500	47,622	37,695	43,508	35,537	42,069	34,012
18	<u>2,110</u>	<u>1,829</u>	<u>1,725</u>	<u>1,365</u>	<u>1,576</u>	<u>1,287</u>	<u>1,524</u>	<u>1,267</u>
18	64,634	56,926	52,738	42,144	48,151	38,603	47,250	37,875
19	4,586	5,155	3,898	3,494	3,623	2,074	4,034	2,895
19	58,852	51,005	48,099	38,072	43,943	35,892	42,489	34,352
19	<u>2,131</u>	<u>1,847</u>	<u>1,742</u>	<u>1,379</u>	<u>1,591</u>	<u>1,300</u>	<u>1,539</u>	<u>1,280</u>
19	65,569	58,007	53,739	42,945	49,157	39,266	48,062	38,527
20	5,198	5,727	4,557	3,914	4,068	2,378	4,421	3,200
20	59,441	51,515	48,580	38,453	44,382	36,251	42,914	34,696
20	<u>2,153</u>	<u>1,866</u>	<u>1,759</u>	<u>1,393</u>	<u>1,607</u>	<u>1,313</u>	<u>1,554</u>	<u>1,293</u>
20	66,792	59,108	54,896	43,760	50,057	39,942	48,889	39,189
21	5,315	6,320	4,956	4,349	4,229	2,688	4,815	3,513
21	60,035	52,030	49,065	38,837	44,826	36,614	43,344	35,043
21	<u>2,174</u>	<u>1,884</u>	<u>1,777</u>	<u>1,407</u>	<u>1,623</u>	<u>1,326</u>	<u>1,570</u>	<u>1,306</u>
21	67,524	60,234	55,798	44,593	50,678	40,628	49,729	39,862
22	5,316	6,372	4,995	4,383	4,489	2,890	5,082	3,721
22	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
22	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,319</u>
22	68,147	60,825	56,346	45,030	51,403	41,209	50,444	40,433
23	5,985	6,968	5,549	4,826	5,227	3,479	5,803	4,331
23	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
23	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
23	68,816	61,421	56,900	45,473	52,141	41,798	51,165	41,011
24	6,791	7,523	6,061	5,236	5,932	4,043	6,496	4,854
24	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
24	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
24	69,622	61,976	57,412	45,883	52,846	42,362	51,858	41,534
25	7,230	8,083	6,579	5,651	6,648	4,616	7,199	5,417
25	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
25	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
25	70,061	62,536	57,930	46,298	53,562	42,935	52,561	42,097
26	7,696	8,366	6,841	5,860	7,374	5,197	7,913	5,988
26	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
26	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
26	70,527	62,819	58,192	46,507	54,288	43,516	53,275	42,668

CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Teacher Salary Schedule
NO Cost of Living Adjustment (COLA)

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)
27	7,696	8,366	6,841	5,860	7,374	5,197	7,913	5,988
27	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
27	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
27	70,527	62,819	58,192	46,507	54,288	43,516	53,275	42,668
28	7,696	8,366	6,841	5,860	7,374	5,197	7,913	5,988
28	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
28	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
28	70,527	62,819	58,192	46,507	54,288	43,516	53,275	42,668
29	7,696	8,366	6,841	5,860	7,374	5,197	7,913	5,988
29	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
29	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
29	70,527	62,819	58,192	46,507	54,288	43,516	53,275	42,668
30	7,696	8,366	6,841	5,860	7,374	5,197	7,913	5,988
30	60,635	52,550	49,556	39,226	45,274	36,980	43,777	35,393
30	<u>2,196</u>	<u>1,903</u>	<u>1,795</u>	<u>1,421</u>	<u>1,640</u>	<u>1,339</u>	<u>1,585</u>	<u>1,287</u>
30	70,527	62,819	58,192	46,507	54,288	43,516	53,275	42,668

1st figure - local supplement

3rd figure - Education Improvement Act (0%)

2nd figure - Education Finance Act (0%)

4th figure - Total salary (NO COLA)

NOTE: Teachers will be moved to the next step on this salary schedule.

CHARLESTON COUNTY SCHOOL DISTRICT
Non-Teaching ANNUAL SALARY SCHEDULE - 245 DAY YEAR
FY 2014

FY 2014 Proposed Budget
 1st Reading
 June 10, 2013

	Grade									
Step	1	2	3	4	5	6	7	8	9	10
Base	22,282.16	24,046.49	26,279.50	28,719.87	30,712.35	33,564.36	36,681.21	40,087.51	42,885.69	46,868.14
1	22,587.09	24,375.56	26,639.13	29,112.89	31,180.05	34,075.49	37,239.81	40,697.98	43,605.17	47,654.44
2	22,892.01	24,704.63	26,998.76	29,505.92	31,647.75	34,586.62	37,798.41	41,308.45	44,324.66	48,440.74
3	23,196.94	25,033.70	27,358.38	29,898.94	32,115.45	35,097.76	38,357.01	41,918.92	45,044.14	49,227.03
4	23,501.87	25,362.77	27,718.01	30,291.96	32,583.15	35,608.89	38,915.60	42,529.39	45,763.63	50,013.33
5	23,806.79	25,691.84	28,077.64	30,684.99	33,050.85	36,120.02	39,474.20	43,139.86	46,483.11	50,799.63
6	24,111.72	26,020.91	28,437.27	31,078.01	33,518.55	36,631.15	40,032.80	43,750.33	47,202.60	51,585.93
7	24,416.64	26,349.98	28,796.90	31,471.04	33,986.25	37,142.29	40,591.39	44,360.80	47,922.08	52,372.23
8	24,721.57	26,679.05	29,156.53	31,864.06	34,453.95	37,653.42	41,149.99	44,971.27	48,641.57	53,158.53
9	25,026.49	27,008.12	29,516.15	32,257.08	34,921.65	38,164.55	41,708.59	45,581.73	49,361.05	53,944.82
10	25,331.42	27,337.19	29,875.78	32,650.11	35,389.35	38,675.68	42,267.19	46,192.20	50,080.54	54,731.12
11	25,636.35	27,666.26	30,235.41	33,043.13	35,857.06	39,186.82	42,825.78	46,802.67	50,800.03	55,517.42
12	25,941.27	27,995.33	30,595.04	33,436.16	36,324.76	39,697.95	43,384.38	47,413.14	51,519.51	56,303.72
13	26,246.20	28,324.40	30,954.67	33,829.18	36,792.46	40,209.08	43,942.98	48,023.61	52,239.00	57,090.02
14	26,551.12	28,653.47	31,314.29	34,222.20	37,260.16	40,720.21	44,501.58	48,634.08	52,958.48	57,876.32
15	26,856.05	28,982.54	31,673.92	34,615.23	37,727.86	41,231.34	45,060.17	49,244.55	53,677.97	58,662.61
16	27,160.97	29,311.61	32,033.55	35,008.25	38,195.56	41,742.48	45,618.77	49,855.02	54,397.45	59,448.91
17	27,465.90	29,640.68	32,393.18	35,401.28	38,663.26	42,253.61	46,177.37	50,465.49	55,116.94	60,235.21
18	27,770.83	29,969.75	32,752.81	35,794.30	39,130.96	42,764.74	46,735.96	51,075.96	55,836.42	61,021.51
19	28,075.75	30,298.82	33,112.44	36,187.32	39,598.66	43,275.87	47,294.56	51,686.43	56,555.91	61,807.81
20	28,380.68	30,627.89	33,472.06	36,580.35	40,066.36	43,787.01	47,853.16	52,296.90	57,275.39	62,594.10
21	28,685.60	30,956.96	33,831.69	36,973.37	40,534.06	44,298.14	48,411.76	52,907.37	57,994.88	63,380.40
22	28,990.53	31,286.03	34,191.32	37,366.40	41,001.76	44,809.27	48,970.35	53,517.84	58,714.36	64,166.70
23	29,295.45	31,615.10	34,550.95	37,759.42	41,469.46	45,320.40	49,528.95	54,128.31	59,433.85	64,953.00
24	29,600.38	31,944.18	34,910.58	38,152.45	41,937.16	45,831.54	50,087.55	54,738.78	60,153.34	65,739.30
25	29,905.31	32,273.25	35,270.21	38,545.47	42,404.87	46,342.67	50,646.14	55,349.25	60,872.82	66,525.60
26	30,210.23	32,602.32	35,629.83	38,938.49	42,872.57	46,853.80	51,204.74	55,959.72	61,592.31	67,311.89
27	30,210.23	32,602.32	35,629.83	38,938.49	42,872.57	46,853.80	51,204.74	55,959.72	61,592.31	67,311.89
28	30,210.23	32,602.32	35,629.83	38,938.49	42,872.57	46,853.80	51,204.74	55,959.72	61,592.31	67,311.89
29	30,210.23	32,602.32	35,629.83	38,938.49	42,872.57	46,853.80	51,204.74	55,959.72	61,592.31	67,311.89
30	30,210.23	32,602.32	35,629.83	38,938.49	42,872.57	46,853.80	51,204.74	55,959.72	61,592.31	67,311.89

CHARLESTON COUNTY SCHOOL DISTRICT
Non-Teaching ANNUAL SALARY SCHEDULE - 245 DAY YEAR
FY 2014

FY 2014 Proposed Budget
 1st Reading
 June 10, 2013

	Grade								
Step	11	12	13	14	15	16	17	18	19
Base	51,220.41	55,976.85	59,907.02	65,470.11	71,549.80	78,194.49	85,455.62	93,390.88	102,063.35
1	52,079.73	56,915.96	61,005.11	66,670.17	72,861.30	79,627.75	87,021.99	95,102.73	103,934.17
2	52,939.04	57,855.07	62,103.21	67,870.24	74,172.81	81,061.02	88,588.37	96,814.58	105,804.98
3	53,798.36	58,794.19	63,201.30	69,070.30	75,484.31	82,494.29	90,154.75	98,526.43	107,675.80
4	54,657.67	59,733.30	64,299.39	70,270.36	76,795.81	83,927.55	91,721.12	100,238.28	109,546.61
5	55,516.99	60,672.41	65,397.48	71,470.43	78,107.32	85,360.82	93,287.50	101,950.13	111,417.43
6	56,376.31	61,611.53	66,495.57	72,670.49	79,418.82	86,794.09	94,853.87	103,661.98	113,288.24
7	57,235.62	62,550.64	67,593.67	73,870.55	80,730.32	88,227.35	96,420.25	105,373.83	115,159.06
8	58,094.94	63,489.75	68,691.76	75,070.62	82,041.83	89,660.62	97,986.63	107,085.68	117,029.87
9	58,954.25	64,428.87	69,789.85	76,270.68	83,353.33	91,093.88	99,553.00	108,797.52	118,900.69
10	59,813.57	65,367.98	70,887.94	77,470.74	84,664.84	92,527.15	101,119.38	110,509.37	120,771.50
11	60,672.88	66,307.09	71,986.03	78,670.81	85,976.34	93,960.42	102,685.76	112,221.22	122,642.32
12	61,532.20	67,246.21	73,084.13	79,870.87	87,287.84	95,393.68	104,252.13	113,933.07	124,513.13
13	62,391.51	68,185.32	74,182.22	81,070.93	88,599.35	96,826.95	105,818.51	115,644.92	126,383.95
14	63,250.83	69,124.43	75,280.31	82,270.99	89,910.85	98,260.22	107,384.88	117,356.77	128,254.76
15	64,110.14	70,063.55	76,378.40	83,471.06	91,222.35	99,693.48	108,951.26	119,068.62	130,125.58
16	64,969.46	71,002.66	77,476.49	84,671.12	92,533.86	101,126.75	110,517.64	120,780.47	131,996.39
17	65,828.78	71,941.77	78,574.59	85,871.18	93,845.36	102,560.02	112,084.01	122,492.32	133,867.21
18	66,688.09	72,880.89	79,672.68	87,071.25	95,156.86	103,993.28	113,650.39	124,204.17	135,738.02
19	67,547.41	73,820.00	80,770.77	88,271.31	96,468.37	105,426.55	115,216.76	125,916.02	137,608.84
20	68,406.72	74,759.11	81,868.86	89,471.37	97,779.87	106,859.82	116,783.14	127,627.86	139,479.65
21	69,266.04	75,698.23	82,966.95	90,671.44	99,091.37	108,293.08	118,349.52	129,339.71	141,350.47
22	70,125.35	76,637.34	84,065.05	91,871.50	100,402.88	109,726.35	119,915.89	131,051.56	143,221.28
23	70,984.67	77,576.45	85,163.14	93,071.56	101,714.38	111,159.62	121,482.27	132,763.41	145,092.10
24	71,843.98	78,515.57	86,261.23	94,271.63	103,025.88	112,592.88	123,048.64	134,475.26	146,962.91
25	72,703.30	79,454.68	87,359.32	95,471.69	104,337.39	114,026.15	124,615.02	136,187.11	148,833.73
26	73,562.62	80,393.79	88,457.41	96,671.75	105,648.89	115,459.42	126,181.40	137,898.96	150,704.54
27	73,562.62	80,393.79	88,457.41	96,671.75	105,648.89	115,459.42	126,181.40	137,898.96	150,704.54
28	73,562.62	80,393.79	88,457.41	96,671.75	105,648.89	115,459.42	126,181.40	137,898.96	150,704.54
29	73,562.62	80,393.79	88,457.41	96,671.75	105,648.89	115,459.42	126,181.40	137,898.96	150,704.54
30	73,562.62	80,393.79	88,457.41	96,671.75	105,648.89	115,459.42	126,181.40	137,898.96	150,704.54

English, Math, Science, Social Studies, CTE, and Special Education.

Clark Academy

This high school will have a department chair in the following four areas:
 English, Math, Science, and Social Studies.

HIGH SCHOOL	
Members in Department including Chairperson	Stipend for performance of department chair
2 – 5 members	\$1,500
6 – 10 members	\$2,000
11 – 15 members	\$2,500
16 – 20 members	\$3,000
21 – 25 members	\$3,500
26 or more members	\$4,000

ROTC Department Chair

- | | |
|-----------------------|------------------|
| Baptist Hill High | Burke High |
| Garrett Academy | Military Magnet |
| North Charleston High | St. Johns High |
| Stall High | West Ashley High |
| Wando High | |

ROTC chair will be compensated at the rate of \$500 to serve as department chair for the ROTC program.

Science, English and Math Department Chair additional compensation:

- | | |
|-----------------------|------------------|
| Baptist Hill High | Burke High |
| North Charleston High | St. Johns High |
| Stall High | West Ashley High |

These chairpersons will have additional compensation and will teach a fully assigned roster. Each of these department chairperson will be offered \$7,500 to use their planning period as additional departmental supervision time. Where possible, the scheduling process will attempt to schedule as many staff to teach during the department chairperson’s planning period. The \$7,500 in exchange for the planning period is not required as part of the job to apply for the position.

Stipend Disbursement: Schools will be responsible for submitting an Employee Services Form indicating that this is an “Add-a-Job” for each employee that is a Department Chairperson.

The stipends will be disbursed at the end of the year and a verification form will need to be completed and forwarded to Human Resources for processing.

RURAL TRAVEL STIPEND

Designated at our Rural Schools: Baptist Hill High, Blaney Elementary, Ellington Elementary, Frierson Elementary, Jane Edwards, Lincoln High, McClellanville Middle, St. James Santee Elementary and Minnie Hughes Elementary. This travel stipend is designed to assist certified teachers/staff and administrators whose daily round trip drive is 30 or more miles.

The stipend will be awarded upon certification of mileage driven, in two increments each year. One half at the end of the first semester and the second at the end of the school year.

Roundtrip Miles Direct from Home to School and return to Home	Total Annual Stipend	Amount Distributed in Two Equal Payments
30 - 39 miles	\$520.00	\$260.00
40 – 49 miles	\$780.00	\$390.00
50 or more miles	\$1300.00	\$650.00

Eligible employees will be required to complete the Rural School Travel Stipend Request Form twice each year. Certified teachers/staff who work less than 1.0 FTE at the rural schools will be awarded the stipend based on the actual number of days each week worked at the school. Eligible employees who are hired after the start of school year will receive a prorated stipend.

Athletic Supplements

Athletic Director:

AAAA or AAA = .35 index x teacher's salary*
 AA or A = .20 index x teacher's salary*

*Teacher's salary figure to be used is that of the employee's actual salary, taken from CCSD teacher salary schedule. This salary figure may go up to, but not exceed a Masters with 15 years experience.

Head Football Coach:

CCSD Years' Experience	AAAA or AAA	AA or A
0	8,000	6,500
1	8,100	6,600
2	8,200	6,700
3	8,300	6,800
4	8,400	6,900
5	8,500	7,000
6	8,600	7,100
7	8,700	7,200
8	8,800	7,300
9	8,900	7,400
10	9,000	7,500

CCSD Years' Experience	AAAA or AAA	AA or A
11	9,100	7,600
12	9,200	7,700
13	9,300	7,800
14	9,400	7,900
15	9,500	8,000
16	9,600	8,100
17	9,700	8,200
18	9,800	8,300
19	9,900	8,400
Step Increase	\$100	\$100

The head football supplement continues the progression with a \$100 increase for each year of experience.

New hires with prior Head Coaching experience will be placed on the scale at years experience equivalent to one year for every two years prior head coaching experience PLUS one year for every two years experience as an assistant.

New hires with no head coaching experience but with six or more years as an assistant will be placed on the scale at years experience equivalent to one year for every two years of experience. Five years or less as an assistant must start at the beginning of the scale.

The Athletic Directors will work 210 days (190 days for teaching contract and 20 days summer employment). The summer schedule is to be set by the school principal.

Activities Supplements

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Teacher cadet	High	\$600	Base, no graduation
Junior Class sponsor	High	\$600	Base, no graduation
Senior Class sponsor	High	\$600	Base, no graduation
Student Council sponsor	High	\$1,600 - \$3,500	Use years of experience (same as head basketball coaches schedule)

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Yearbook	High	\$1,000 - \$1,950	\$1,000 for production of an annual
			\$1,300 for production of an annual AND the annual places 3 rd place in state, regional, and/or national competition.
			\$1,950 for production of an annual AND the annual places 1 st place in state, regional, and/or national competition.
Yearbook	Middle	\$750 - \$1700	\$750 for production of an annual; or \$1100 for production an an annual and for #rd place in state, regional, and /or national competition; or \$1400 for production of an annual and for 2 nd place in state, regional and/ or national competition; or \$1700 for production of an annual and 1 st place in state, regional, and/ or national competition; and if publication places in 1 st or 2 nd highest division
Yearbook	Elementary	\$200 - \$400	\$400 for production of an annual \$200 additional for placement in state, regional and / or national competition

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Academic Team	High	\$1,500 - \$2,450	1 practice session per week from November 1 st to end of the season, march 1 st (including tournaments)
			Additional \$300 to develop a competing JV team
			Additional payment: \$200 for 1 to 3 years experience OR \$400 for 4 to 6 years experience OR \$650 for 7 or more years experience.

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Forensic Team Coach	High	\$1,500 - \$2,400	\$1,500 for season includes weekly practice sessions; Low Country Tournaments require a minimum of three; one state-wide tournament, includes Saturdays and expenses.
			\$2,400 includes all of the above PLUS additional practice sessions, one additional state-wide tournament and one NFC qualifying tournament.

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Newspaper	Elementary	\$400 - \$600	\$200 per issue (minimum of two issues produced per year)
			\$600 if two issues are produced and membership in state, regional and/or national competition, and submission of publication for critique by one of these organizations.

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Newspaper	Middle	\$750 - \$1,700	\$250 per issue (minimum of three issues produced per year)
			\$1,300 if five or more issues are produced per year
			\$1,100 if four issues are produced and membership in state, regional and/or national competition, and submission of publication for critique by one of these organizations.
			\$1,400 if four issues are produced and membership in state, regional and/or national competition, and if publication is submitted for critique by one or more of these organizations.

Activity	Type of School	Supplement Pay Range	Supplement pay standards
Newspaper	High	\$1,000 - \$1,950	Category I (1, 2, 3 issues) – \$350 per issue; and \$500 additional for membership and placement (1 st or 2 nd place) in state, regional and/or national competition.
			Category II (4 issues) – \$1,000 if four issues are produced per year.
			Category II (4 issues) – \$1,300 if four issues are produced per year and membership in state, regional and/or national competition, and submission of publication for critique by one of these organizations.
			Category II (4 issues) – \$1,600 if four issues are produced per year and membership in state, regional and/or national competition, AND the publication places in 1 st or 2 nd highest division.
			Category III (5 or more issues) – \$1,600 if five or more issues are produced per year.
			Category III (5 or more issues) – \$1,700 if five or more issues are produced per year and membership in state, regional and/or national competition, and submission of publication for critique by one of these organizations.
			Category III (5 or more issues) – \$1,950 if five or more issues are produced per year and membership in state, regional and/or national competition, AND the publication places in 1 st or 2 nd highest division.

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
2009		98.7	23.9	122.6
2010		98.7	27.9	126.6
2011		98.7	27.9	126.6
2012		98.6	27.9	126.5
2013		100.5	26.0	126.5
2014	**	100.5	26.0	126.5

** Indicate Millage Rollback due to Reassessment*

*** Projected*

CHARLESTON COUNTY SCHOOL DISTRICT
Local Government Services Index Year: 2013
Indexing of Taxpaying Ability Report Tax Year: 2011

NO	DISTRICT NAME	INDEX	NO	DISTRICT NAME	INDEX
0160	ABBEVILLE 60	0.00233	2502	HAMPTON 02	0.00074
0201	AIKEN 01	0.02659	2601	HORRY 01	0.10789
0301	ALLENDALE 01	0.00139	2701	JASPER 01	0.00652
0401	ANDERSON 01	0.00696	2801	KERSHAW 01	0.00890
0402	ANDERSON 02	0.00220	2901	LANCASTER 01	0.01148
0403	ANDERSON 03	0.00193	3055	LAURENS 55	0.00435
0404	ANDERSON 04	0.00482	3056	LAURENS 56	0.00244
0405	ANDERSON 05	0.01255	3101	LEE 01	0.00174
0501	BAMBERG 01	0.00080	3201	LEXINGTON 01	0.01669
0502	BAMBERG 02	0.00057	3202	LEXINGTON 02	0.01255
0619	BARNWELL 19	0.00050	3203	LEXINGTON 03	0.00191
0629	BARNWELL 29	0.00078	3204	LEXINGTON 04	0.00136
0645	BARNWELL 45	0.00131	3205	LEXINGTON 05	0.01590
0701	BEAUFORT 01	0.08636	3301	MCCORMICK 01	0.00183
0801	BERKELEY 01	0.03372	3401	MARION 01	0.00181
0901	CALHOUN 01	0.00470	3402	MARION 02	0.00107
1001	CHARLESTON 01	0.14244	3407	MARION 07	0.00048
1101	CHEROKEE 01	0.00928	3501	MARLBORO 01	0.00333
1201	CHESTER 01	0.00497	3601	NEWBERRY 01	0.05830
1301	CHESTERFIELD 01	0.00595	3701	OCONEE 01	0.02621
1401	CLARENDON 01	0.00166	3803	ORANGEBURG 03	0.00306
1402	CLARENDON 02	0.00243	3804	ORANGEBURG 04	0.00353
1403	CLARENDON 03	0.00037	3805	ORANGEBURG 05	0.00768
1501	COLLETON 01	0.01006	3901	PICKENS 01	0.01865
1601	DARLINGTON 01	0.01111	4001	RICHLAND 01	0.03889
1701	DILLON 01	-	4002	RICHLAND 02	0.01876
1702	DILLON 02	-	4101	SALUDA 01	0.00195
1703	DILLON 03	0.00079	4201	SPARTANBURG 01	0.00308
1704	DILLON 04	0.00265	4202	SPARTANBURG 02	0.00634
1802	DORCHESTER 02	0.01598	4203	SPARTANBURG 03	0.00299
1804	DORCHESTER 04	0.00305	4204	SPARTANBURG 04	0.00196
1901	EDGEFIELD 01	0.00318	4205	SPARTANBURG 05	0.01046
2001	FAIRFIELD 01	0.00697	4206	SPARTANBURG 06	0.01188
2101	FLORENCE 01	0.01772	4207	SPARTANBURG 07	0.00943
2102	FLORENCE 02	0.00060	4317	SUMTER 17	0.00707
2103	FLORENCE 03	0.00257	4302	SUMTER 02	0.00602
2104	FLORENCE 04	0.00113	4401	UNION 01	0.00337
2105	FLORENCE 05	0.00058	4501	WILLIAMSBURG 01	0.00472
2201	GEORGETOWN 01	0.02741	4601	YORK 01	0.00372
2301	GREENVILLE 01	0.08642	4602	YORK 02	0.01547
2450	GREENWOOD 50	0.00993	4603	YORK 03	0.01781
2451	GREENWOOD 51	0.00610	4604	YORK 04	0.01010
2452	GREENWOOD 52	0.00307			

CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Enrollment Projections

Dept	School	(CD) PK	Kind	1	2	3	4	5	6	7	8	9	10	11	12	ECD/ PIC	EHS	HS	SC	Mont Prim	Mont Lower	Mont Upper	Mont Mid	Grand Total
202	Mt Pleasant Academy	20	81	89	83	86	90	89								0			15					553
203	Whitesides Elementary	60	113	118	112	89	103	92								0			10					697
204	Sullivan's Island Elem	9	72	83	82	65	65	70								4			0					450
205	Belle Hall Elementary	60	110	119	101	109	109	113								12			7					740
207	Jennie Moore Elementary	40	120	119	130	125	112	123								0			0					769
208	Charles Pinckney Elem					394	435	384								0			0					1,213
209	Laurel Hill Primary	16	332	356	384											20			9					1,117
210	J B Edwards Elem	60	104	104	92	81	102	98								16			0					657
242	Laing Middle								229	196	225					0			7					657
245	Moultrie Middle								217	267	286					0			24					794
247	Cario Middle								446	442	453					0			16					1,357
257	Wando High											930	944	972	839	0			67					3,752
304	Harborview Elementary	30	82	90	83	94	91	61								4			5					540
305	Stiles Point Elementary	34	105	113	109	110	118	128								0			4					721
309	Murray LaSaine Elem	20	40	30	34	24	24	30								0		73	5	72	36			388
310	James Island Elementary	40	85	84	74	60	77	70								12			2					504
342	James Island Middle								99	95	120					0			4					318
343	Ft. Johnson Middle								143	188	185					0			15					531
412	Chicora Elementary	8	65	65	64	66	61	48								0		32	6					415
413	Burns Elementary	9	95	88	65	70	65	65								0		51	11					519
414	Lambs Elementary	60	55	38	54	48	44	50								12			18					379
415	Ladson Elementary	80	124	142	132	133	111	102								0		50	6					880
416	Pinehurst Elementary				158	139	112	102								0			12					523
418	North Charleston Elem	40	70	70	65	65	131	138								10			16					605
419	North Charleston Creative Arts		63	64	69	52										0			5					253
420	Hursey Elementary	20	38	29	32	18	28	0								0	8		12	107	70	35	10	407
421	Goodwin Elementary	25	112	111	104	81	112	85								0		65	0					695
422	Dunston Elementary	33	84	80	75	67										4		40	0					383
424	Hunley Park Elementary	40	82	85	89	69	76	70								0			10					521
425	A C Corcoran Elementary	50	150	154	116	103	92	98								16		37	8					824
426	Midland Park Primary	59	182	179												14	16	71	0					521
435	Mary Ford Elementary	34	52	52	50	50	47	41								12	8	26	14					386
436	Pepperhill Elementary	60	90	103	91	88	77	85								0			9					603
441	Northwoods Middle								320	300	304					0			35					959
444	Morningside Middle EXCEL								143	112	100					0			8					363
443	Morningside Middle ARMS								129	112	105					0			19					365
445	Military Magnet Academy								77	89	85	58	71	52	35	0			0					467

CHARLESTON COUNTY SCHOOL DISTRICT
FY2014 Enrollment Projections

Dept	School	(CD) PK	Kind	1	2	3	4	5	6	7	8	9	10	11	12	ECD/ PIC	EHS	HS	SC	Mont Prim	Mont Lower	Mont Upper	Mont Mid	Grand Total
446	Zucker Middle School								138	181	175					0			35					529
450	School of the Arts								160	162	167	185	161	151	137	0			10					1,133
451	Garrett Academy of Tech	20										160	179	159	154	0			13					685
452	North Charleston High											179	125	81	63	0			45					493
454	Stall High											339	343	197	161	0	16		73					1,129
458	Academic Magnet High											170	164	161	144	0			0					639
504	St. James-Santee Elem	8	30	37	29	24	30	24	23	0						0		22	0					227
554	Lincoln High									27	31	9	27	27	16	0			2					139
603	St Andrews Elementary		125	126	140	120	115	108								12			0					746
605	Stono Park Elementary	50	52	54	43	41	40	48								4			9					341
606	Oakland Elementary	40	100	106	78	96	66	67								9			11					573
608	Ashley River Elementary		88	88	91	92	92	92								0			36					579
611	Springfield Elementary	50	125	122	126	102	91	84								20			14					734
612	Montessori Community																			61	75	59	26	221
616	Drayton Hall Elementary	20	144	146	146	150	129	138								0			9					882
642	C E Williams Middle								208	203	221					0			18					650
646	West Ashley Middle								124	117	97					0			7					345
648	St. Andrew's Middle								115	105	109					0			24					353
653	West Ashley High											455	491	398	361	0			72					1,777
705	Charleston Progressive	40	52	61	54	42	39	31	25							0			0					344
706	Memminger Elementary	47	48	55	55	39	31	31	31							12			3					352
707	James Simons Elementary	0	0	0	23	17	24	27	17							4			0	126	105	24	0	367
709	Buist Academy		50	50	50	50	50	56	57	56	53					0			0					472
712	Mitchell Elementary	3	37	41	43	39	50	49	57							0		17	7					343
714	Sanders-Clyde Elementary	20	100	75	73	53	70	42	44	40	40					0	8		17					582
743	Lowcountry Tech											20	20	20	20									80
755	Burke High									90	54	104	69	71	82	0			26					496
808	Blaney Elementary	20	29	31	27	23	25	19	15							0		91	0					280
809	Jane Edwards Elementary	18	17	15	13	17	17	16	8							0			0					121
810	Ellington Elementary	20	40	56	41	44	43	45	36							0			6					331
811	Minnie Hughes Elementary	20	30	33	31	29	28	18	21							0		17	0					227
851	Baptist Hill High									80	75	56	87	52	64	0			12					426
902	Angel Oak Elementary	40	58	61	59	51	62	55								12			3					401
906	Mt Zion Elementary	40	38	35	42	36	37	32								0		34	6					300
907	Frierson Elementary	20	20	21	23	19	22	20								0		17	0					162
944	Haut Gap Middle							47	163	179	158					0			4					551
951	St. John's High											87	57	45	37	0			17					243

CHARLESTON COUNTY SCHOOL DISTRICT
 FY2014 Enrollment Projections

Dept	School	(CD) PK	Kind	1	2	3	4	5	6	7	8	9	10	11	12	ECD/ PIC	EHS	HS	SC	Mont Prim	Mont Lower	Mont Upper	Mont Mid	Grand Total
A359	Clarke Corporate Academy											20	20	20	20	0			0					80
A463	Daniel Jenkins Academy								20	20	20					0			0					60
A468	Liberty Hill Academy															0			92					92
A411	CFDC	15															24							39
	GRAND TOTAL	1,398	3,689	3,778	3,635	3,370	3,343	3,191	3,065	3,061	3,063	2,772	2,758	2,406	2,133	209	80	643	950	366	286	118	36	44,350

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2013 to FY2014
Impact to Taxpayer

	FY2013 General Operating	FY2013 Debt Service	FY2013 Total Debt/GOF	FY2014 NO mill increase- GOF	FY2014 NO mill increase- Debt Service	FY2014
Automobile						
Assessed Value	\$20,000	\$20,000	\$20,000			
Assessment Rate - 6%	1,200	1,200	1,200			
Assessment/1,000	1.20	1.20	1.20			
Millage levy	100.5	26.0	126.5	100.5	26.0	126.5
Property Tax	\$ 120.60	\$ 31.20	\$ 151.80	\$ 120.60	\$ 31.20	\$ 151.80
Property Tax Relief Credit	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Net Property Taxes	\$ 120.60	\$ 31.20	\$ 151.80	\$ 120.60	\$ 31.20	\$ 151.80
Change in \$ amount to taxpayer				\$ -	\$ -	\$ -
	Operating Debt Service TOTAL					
FY2013 tax	\$ 120.60	\$ 31.20	\$ 151.80			
FY2014 tax	<u>120.60</u>	<u>31.20</u>	<u>151.80</u>			
Change in taxes paid	\$ -	\$ -	\$ -			

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2013 to FY2014
Impact to Taxpayer

	FY2013 General Operating	FY2013 Debt Service	FY2013 Total Debt/GOF	FY2014 NO mill increase- GOF	FY2014 NO mill increase- Debt Service	FY2014
Owner Occupied						
Assessed Home Value	\$100,000	\$100,000	\$100,000			
Assessment Rate - 4%	0	4,000	4,000			
Assessment/1,000	0.00	4.00	4.00			
Millage levy	100.5	26.0	126.5	100.5	26.0	126.5
Property Tax	\$ -	\$ 104.00	\$ 104.00	\$ -	\$ 104.00	\$ 104.00
Property Tax Relief Credit	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Net Property Taxes	\$ -	\$ 104.00	\$ 104.00	\$ -	\$ 104.00	\$ 104.00
Change in \$ amount to taxpayer				\$ -	\$ -	\$ -
	Operating	Debt Service	TOTAL			
FY2013 tax	\$ -	\$ 104.00	\$ 104.00			
FY2014 tax	<u>-</u>	<u>104.00</u>	<u>104.00</u>			
Change in taxes paid	\$ -	\$ -	\$ -			

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2013 to FY2014
Impact to Taxpayer

	FY2013 General Operating	FY2013 Debt Service	FY2013 Total Debt/GOF	FY2014 NO mill increase- GOF	FY2014 NO mill increase- Debt Service	FY2014
NON-Owner Occupied						
Assessed Home Value	\$100,000	\$100,000	\$100,000			
Assessment Rate - 6%	6,000	6,000	6,000			
Assessment/1,000	6.00	6.00	6.00			
Millage levy	100.5	26.0	126.5	100.5	26.0	126.5
Property Tax	\$ 603.00	\$ 156.00	\$ 759.00	\$ 603.00	\$ 156.00	\$ 759.00
Property Tax Relief Credit	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Net Property Taxes	\$ 603.00	\$ 156.00	\$ 759.00	\$ 603.00	\$ 156.00	\$ 759.00
Change in \$ amount to taxpayer				\$ -	\$ -	\$ -
	Operating Debt Service TOTAL					
FY2013 tax	\$ 603.00	\$ 156.00	\$ 759.00			
FY2014 tax	<u>603.00</u>	<u>156.00</u>	<u>759.00</u>			
Change in taxes paid	\$ -	\$ -	\$ -			

CHARLESTON COUNTY SCHOOL DISTRICT
Millage changes - FY2013 to FY2014
Impact to Taxpayer

	FY2013 General Operating	FY2013 Debt Service	FY2013 Total Debt/GOF	FY2014 NO mill increase- GOF	FY2014 NO mill decrease- Debt Service	FY2014
Personal Property						
Assessed Home Value	\$10,000	\$10,000	\$10,000			
Assessment Rate - 10.5%	1,050	1,050	1,050			
Assessment/1,000	1.05	1.05	1.05			
Millage levy	100.5	26.0	126.5	100.5	26.0	126.5
Property Tax	\$ 105.53	\$ 27.30	\$ 132.83	\$ 105.53	\$ 27.30	\$ 132.83
Property Tax Relief Credit	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Net Property Taxes	\$ 105.53	\$ 27.30	\$ 132.83	\$ 105.53	\$ 27.30	\$ 132.83
Change in \$ amount to taxpayer				\$ -	\$ -	\$ -
	Operating	Debt Service	TOTAL			
FY2013 tax	\$ 105.53	\$ 27.30	\$ 132.83			
FY2014 tax	<u>105.53</u>	<u>27.30</u>	<u>132.83</u>			
Change in taxes paid	\$ -	\$ -	\$ -			

**Charleston County School District
Charter School Formula
All charter schools**

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day Students	Weighted Students
ECD	0.00	0.00	0.00
CD	0.00	0.00	0.00
Kindergarten	1.30	166.87	216.93
Primary	1.24	567.80	704.07
Elementary	1.00	727.53	727.53
High School	1.25	931.40	1,164.25
EMH	1.74	12.00	20.88
LD/DD/OHI	1.74	113.86	198.12
TMH	2.04	11.00	22.44
EH	2.04	8.81	17.97
OH	2.04	1.00	2.04
PMD	2.04	26.80	54.67
VH	2.57	3.00	7.71
Autistic	2.57	15.00	38.55
HH	2.57	2.00	5.14
Sp H	1.90	44.93	85.37
HB	2.10	1.00	2.10
TBI	2.04	0.00	0.00
Vocational	1.29	652.33	841.51
TOTAL STUDENTS		3,285.33	4,109.28
Projected Payment to Charter School			26,050,258.60
FY2012 Original Budget		3,318.00	25,692,065.34
Variance from original budget		(32.67)	358,193.26

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

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2014 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day Students	Weighted Students
ECD	0.00		-
CD	0.00		-
Kindergarten	1.30		-
Primary	1.24	117.13	145.24
Elementary	1.00	139.00	139.00
High School	1.25		-
EM	1.74		-
LD/DD/OHI	1.74		-
TM	2.04		-
EH	2.04		-
OH	2.04		-
PMD	2.04		-
VH	2.57		-
Autistic	2.57		-
HH	2.57		-
Sp H	1.90		-
HB	2.10		-
TBI	2.04		-
Vocational	1.29		-
TOTAL STUDENTS		256.13	284.24
Projected Payment to Charter School			1,801,912.52
FY2013 Projected Budget		246.00	1,820,437.20
Variance from original projection		10.13	(18,524.68)

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

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day Students	Weighted Students
ECD	0.00		-
CD	0.00		-
Kindergarten	1.30	21.00	27.30
Primary	1.24	59.00	73.16
Elementary	1.00	89.00	89.00
High School	1.25		-
EMH	1.74		-
LD/DD/OHI	1.74	1.00	1.74
TMH	2.04		-
EH	2.04		-
OH	2.04		-
PMD	2.04		-
VH	2.57		-
Autistic	2.57		-
HH	2.57		-
Sp H	1.90	8.00	15.20
HB	2.10		-
TBI	2.04		-
Vocational	1.29		-
TOTAL STUDENTS		178.00	206.40
Projected Payment to Charter School			1,308,447.70
FY2012 Projected Budget		214.00	1,395,399.42
Variance from original projection		(36.00)	(86,951.72)

**Charleston County School District
Charter School Formula
Apple Charter**

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	9.00	11.70
Primary	1.24	37.20	46.13
Elementary	1.00	81.93	81.93
High School	1.25		0.00
EMH	1.74		0.00
LD/DD/OHI	1.74	1.00	1.74
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		129.13	141.50
Projected Payment to Charter School			897,009.36
FY2013 Projected Budget		160.00	1,169,378.21
Variance from original projection		(30.87)	(272,368.85)

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

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day 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	674.33	842.91
EM	1.74	10.00	17.40
LD/DD/OHI	1.74	78.93	137.34
TM	2.04	7.00	14.28
EH	2.04	7.81	15.93
OH	2.04	1.00	2.04
PMD	2.04	0.80	1.63
VH	2.57	1.00	2.57
Autistic	2.57	7.00	17.99
HH	2.57	1.00	2.57
Sp H	1.90	3.93	7.47
HB	2.10	1.00	2.10
TBI	2.04		0.00
Vocational	1.29	611.06	788.27
TOTAL STUDENTS		1,404.86	1,852.50
Projected Payment to Charter School			11,743,695.28
FY2013 Projected Budget		1,366.00	11,264,766.25
Variance from original projection		38.86	478,929.03

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

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2013 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2014 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day Students	Weighted Students
ECD	0.00		0.00
CD	0.00		0.00
Kindergarten	1.30	136.87	177.93
Primary	1.24	354.47	439.54
Elementary	1.00	210.27	210.27
High School	1.25		0.00
EM	1.74		0.00
LD/DD/OHI	1.74	13.00	22.62
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57	1.00	2.57
Autistic	2.57	6.00	15.42
HH	2.57		0.00
Sp H	1.90	30.00	57.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29		0.00
TOTAL STUDENTS		751.61	925.35
Projected Payment to Charter School			5,866,167.87
FY2012 Projected Budget		775.00	5,695,941.16
Variance from original projection		(23.39)	170,226.71

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

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day 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	33.60	42.00
EMH	1.74	1.00	1.74
LD/DD/OHI	1.74	2.93	5.10
TMH	2.04		0.00
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57		0.00
HH	2.57		0.00
Sp H	1.90		0.00
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29	40.27	51.95
TOTAL STUDENTS		77.80	100.79
Projected Payment to Charter School			638,923.76
FY2012 Projected Budget		75.00	597,040.38
Variance from original projection		2.80	41,883.38

**Charleston County School District
Charter School Formula
Charleston Math & Science Charter**

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day 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	207.33	207.33
High School	1.25	223.47	279.34
EMH	1.74	1.00	1.74
LD/DD/OHI	1.74	17.00	29.58
TMH	2.04		0.00
EH	2.04	1.00	2.04
OH	2.04		0.00
PMD	2.04		0.00
VH	2.57		0.00
Autistic	2.57	2.00	5.14
HH	2.57	1.00	2.57
Sp H	1.90	3.00	5.70
HB	2.10		0.00
TBI	2.04		0.00
Vocational	1.29	1.00	1.29
TOTAL STUDENTS		456.80	534.73
Projected Payment to Charter School			3,389,839.95
FY2012 Projected Budget		450.00	3,295,129.89
Variance from original projection		6.80	94,710.06

**Charleston County School District
 Charter School Formula
 PACE - Pattison's Academy**

Created 5/30/13

FY2014

Projected FY2013 revenue		328,375,299
Intergovernmental Transfers		<u>0.00</u>
Projected FY2013 revenue		328,375,299
FY2012 Weighted Pupils		51,799.29
FY2013 Per Pupil Amount		6,339.38
2013-2014 Inflation Factor	0.00%	0.00
FY2014 Estimated Per Pupil		6,339.38

FY2013 Estimated Per Weighted Pupil 6,339.38

Charter School Student Classification	Weight	10-day 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		0.00
EMH	1.74		0.00
LD/DD	1.74		0.00
TMH	2.04	4.00	8.16
EH	2.04		0.00
OH	2.04		0.00
PMD	2.04	26.00	53.04
VH	2.57	1.00	2.57
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		31.00	63.77
Projected Payment to Charter School			404,262.16
FY2012 Projected Budget		32.00	453,972.83
Variance from original projection		(1.00)	(49,710.67)