

James Island Charter High School  
**Statement of Revenues and Expenses**  
 FY 23 Budget Draft

|   | FY - 23              | Budgeting Notes |
|---|----------------------|-----------------|
|   | Budget Draft         |                 |
| <b>REVENUE</b>                                |                      |                 |
| <b>Revenue from Local Sources</b>             |                      |                 |
| <b>Earnings on Investments</b>                |                      |                 |
| Interest Income                               | \$ 24,000.00         |                 |
| Gain/Loss on Investment (Unrealized)          | 10,000.00            |                 |
| <b>Total Earnings on Investments</b>          | <b>\$ 34,000.00</b>  |                 |
| <br><b>Vending</b>                            |                      |                 |
| Coastal Cantina                               | \$ 3,000.00          |                 |
| Pepsi Vending                                 | 10,000.00            |                 |
| <b>Total Vending</b>                          | <b>\$ 13,000.00</b>  |                 |
| <br><b>Pupil Activities</b>                   |                      |                 |
| Student Fees                                  | \$ 220,000.00        |                 |
| Other Pupil Income                            | 330,000.00           |                 |
| <b>Total Pupil Activities</b>                 | <b>\$ 550,000.00</b> |                 |
| <br><b>Other Revenue from Local Sources</b>   |                      |                 |
| Rentals                                       | \$ 12,000.00         |                 |
| Contributions and Donations                   | 30,000.00            |                 |
| Fundraising                                   | 85,000.00            |                 |
| Miscellaneous Local Revenue                   | 10,000.00            |                 |
| <b>Total Other Revenue from Local Sources</b> | <b>\$ 137,000.00</b> |                 |
| <b>Total Revenue from Local Sources</b>       | <b>\$ 734,000.00</b> |                 |
| <br><b>Revenue from State Sources</b>         |                      |                 |
| <b>Restricted State Funding</b>               |                      |                 |
| EEDA Career Specialists                       | \$ 94,307.00         |                 |

|  | FY - 23                 | Budgeting Notes                             |
|--|-------------------------|---|
|  | Budget Draft            |   |
| Teacher Supply                                       | 30,000.00               |   |
| <b>Total Restricted State Funding</b>                | <b>\$ 124,307.00</b>    |   |
| <b>Unrestricted State Funding</b>                    |                         |   |
| Cornerstone Medicaid Nurses                          | 0.00                    |   |
| <b>Total Unrestricted State Funding</b>              | <b>0.00</b>             |   |
| <b>Education Finance Act (EFA)</b>                   | <b>\$ 20,247,220.13</b> | See EFA Tab (1600 ADM - \$9,414.43 per WPU) |
| <b>Education Improvement Act</b>                     |                         |   |
| EIA Revenue - International Baccalaurete 19-20 Exams | \$ 20,000.00            |   |
| EIA Revenue - Career and Technology Education        | \$ 0.00                 |   |
| EIA Revenue - National Board Salary Supplement       | \$ 120,000.00           |   |
| EIA Revenue - Students at Risk of School Failure     | \$ 115,000.00           |   |
| EIA Revenue - Teacher Salary Increase                | \$ 736,000.00           |   |
| EIA Revenue - Teacher Salary Fringe                  | \$ 224,214.00           |   |
| EIA Revenue - Aid to Districts                       | \$ 60,000.00            |   |
| <b>Total Education Improvement Act</b>               | <b>\$ 1,275,214.00</b>  |   |
| <b>Total Revenue from State Sources</b>              | <b>\$ 21,646,741.13</b> |   |
| <b>Revenue from Federal Sources</b>                  |                         |   |
| <b>Occupational Education</b>                        |                         |   |
| Perkins Aid, Title I                                 | 20,000.00               |   |
| <b>Total Occupational Education</b>                  | <b>20,000.00</b>        |   |
| <b>Programs for Children with Disabilities</b>       |                         |   |
| IDEA Revenue   | \$ 220,000.00           |   |
| <b>Total Programs for Children with Disabilities</b> | <b>\$ 220,000.00</b>    |   |
| <b>Other Federal Sources</b>                         |                         |   |
| ESSER II   | \$ 2,275,801.16         |   |
| JROTC  | \$ 60,000.00            |   |
| <b>Total Other Federal Sources</b>                   | <b>\$ 2,335,801.16</b>  |   |

|   | FY - 23                 | Budgeting Notes       |
|---|-------------------------|-----------------------|
|   | Budget Draft            |                       |
| <b>Total Revenue from Federal Sources</b> | <b>\$ 2,575,801.16</b>  |                       |
| <b>TOTAL REVENUE</b>                      | <b>\$ 24,956,542.29</b> |                       |
| <b>EXPENSE</b>                            |                         |                       |
| <b>High School Programs</b>               |                         |                       |
| Regular Salary                            | \$ 5,105,811.08         | See Staffing Schedule |
| Assistants and Clerical                   | 99,955.10               | See Staffing Schedule |
| Substitute/Temporary Salary               | 300,000.00              | Per Management        |
| Overtime Salary                           | 1,000.00                | See Staffing Schedule |
| Early College and Special Programs        | 380,000.00              |                       |
| Group Health & Life Insurance             | 601,014.61              | See Staffing Schedule |
| Employee Retirement                       | 1,396,664.35            | See Staffing Schedule |
| Social Security                           | 448,739.28              | See Staffing Schedule |
| Unemployment Compensation Tax             | 12,000.00               | See Staffing Schedule |
| Worker's Compensation Tax                 | 115,762.50              |                       |
| Instructional Services                    | 15,000.00               |                       |
| Travel                                    | 2,500.00                |                       |
| Printing & Binding                        | 36,000.00               |                       |
| Other Purchased Services                  | 15,000.00               |                       |
| Supplies                                  | 250,000.00              |                       |
| Graduation Expenses and Supplies          | 42,000.00               |                       |
| Textbooks                                 | 22,200.00               |                       |
| Technology Equipment and software         | 2,000.00                |                       |
| Instructional Software & Supp             | 50,000.00               |                       |
| Instructional Equipment                   | 168,402.94              |                       |
| Technology Equipment                      | 1,231,118.37            |                       |
| <b>Total High School Programs</b>         | <b>\$ 10,295,168.23</b> |                       |
| <b>Vocational Programs</b>                |                         |                       |
| Regular Salary                            | \$ 945,535.16           | See Staffing Schedule |
| Group Health & Life Insurance             | \$ 120,353.82           | See Staffing Schedule |
| Employee Retirement                       | \$ 225,131.92           | See Staffing Schedule |
| Social Security                           | \$ 72,333.44            | See Staffing Schedule |
| Unemployment Compensation Tax             | 2,200.00                | See Staffing Schedule |

|   | FY - 23                | Budgeting Notes       |
|---|------------------------|-----------------------|
|   | Budget Draft           |                       |
| Instructional Programs Improvement Services | \$ 0.00                |                       |
| Travel                                      | \$ 20,000.00           |                       |
| Supplies                                    | \$ 140,000.00          |                       |
| Textbooks                                   | \$ 10,000.00           |                       |
| Technology Equipment                        | \$ 10,000.00           |                       |
| Membership Dues & Fees                      | \$ 5,000.00            |                       |
| <b>Total Vocational Programs</b>            | <b>\$ 1,550,554.34</b> |                       |
| <b>Physical Education</b>                   |                        |                       |
| Regular Salary                              | \$ 556,702.21          | See Staffing Schedule |
| Group Health & Life Insurance               | 50,790.87              | See Staffing Schedule |
| Employee Retirement                         | 132,550.80             | See Staffing Schedule |
| Social Security                             | 42,587.72              | See Staffing Schedule |
| Unemployment Compensation Tax               | 900.00                 | See Staffing Schedule |
| Supplies                                    | 2,500.00               |                       |
| <b>Total PE</b>                             | <b>\$ 786,031.60</b>   |                       |
| <b>Educable Mentally Handicapped</b>        |                        |                       |
| Regular Salary                              | \$ 92,199.63           | See Staffing Schedule |
| Assistants and Clerical                     | 165,047.28             | See Staffing Schedule |
| Overtime Salary                             | 1,000.00               | See Staffing Schedule |
| Group Health & Life Insurance               | 32,004.93              | See Staffing Schedule |
| Employee Retirement                         | 61,250.49              | See Staffing Schedule |
| Social Security                             | 19,951.08              | See Staffing Schedule |
| Unemployment Compensation Tax               | 350.00                 | See Staffing Schedule |
| <b>Total Educable Mentally Handicapped</b>  | <b>\$ 371,803.40</b>   |                       |
| <b>Trainable Mentally Handicapped</b>       |                        |                       |
| Regular Salary                              | \$ 84,617.79           | See Staffing Schedule |
| Group Health & Life Insurance               | 4,913.90               | See Staffing Schedule |
| Employee Retirement                         | 20,147.50              | See Staffing Schedule |
| Social Security                             | 6,473.26               | See Staffing Schedule |
| Unemployment Compensation Tax               | 400.00                 | See Staffing Schedule |
| <b>Total Trainable Mentally Handicapped</b> | <b>\$ 116,552.45</b>   |                       |

FY - 23

Budgeting Notes

Budget Draft

**Speech Handicapped**

Other Professional/Tech Services

\$ 40,000.00

**Total Speech Handicapped****\$ 40,000.00****Learning Disabilities**

Regular Salary

\$ 1,111,145.25 See Staffing Schedule

Group Health &amp; Life Insurance

139,418.27 See Staffing Schedule

Employee Retirement

264,563.68 See Staffing Schedule

Social Security

83,331.83 See Staffing Schedule

Unemployment Compensation Tax

1,250.00 See Staffing Schedule

Other Purchased Services

55,000.00

**Total Learning Disabilities****\$ 1,654,709.03****Internat'l Bacc and Advanced Placement**

Travel

\$ 60,001.00

Other Purchased Services

50,000.00

Supplies

42,007.00

**Total I.B. and A.P.****\$ 152,008.00****Homebound**

Instructional Services

\$ 15,000.00

**Total Homebound****\$ 15,000.00****Limited English Proficiency**

Regular Salary

\$ 19,290.58 See Staffing Schedule

Group Health &amp; Life Insurance

1,467.24 See Staffing Schedule

Employee Retirement

4,593.09 See Staffing Schedule

Social Security

1,475.73 See Staffing Schedule

Unemployment Compensation Tax

19.29 See Staffing Schedule

**Total Limited English Proficiency****\$ 26,845.92****High School Summer School**

Regular Salary

\$ 59,400.00 See Staffing Schedule

|                                   | FY - 23                | Budgeting Notes       |
|-----------------------------------|------------------------|-----------------------|
|                                   | Budget Draft           |                       |
| Employee Retirement               | 4,880.00               | See Staffing Schedule |
| Social Security                   | 1,866.60               | See Staffing Schedule |
| Unemployment Compensation Tax     | 17.00                  | See Staffing Schedule |
| Student Transportation            | 6,000.00               |                       |
| Supplies                          | 15,000.00              |                       |
| <b>Total HS Summer School</b>     | <b>\$ 87,163.60</b>    |                       |
| <b>Guidance Services</b>          |                        |                       |
| Regular Salary                    | \$ 845,914.87          | See Staffing Schedule |
| Overtime Salary                   | 4,000.00               | See Staffing Schedule |
| Group Health & Life Insurance     | 79,383.69              | See Staffing Schedule |
| Employee Retirement               | 191,801.16             | See Staffing Schedule |
| Social Security                   | 61,624.48              | See Staffing Schedule |
| Unemployment Compensation Tax     | 1,200.00               | See Staffing Schedule |
| Supplies                          | 6,200.00               |                       |
| Instructional Equipment           | 50,000.00              |                       |
| <b>Total Guidance Services</b>    | <b>\$ 1,240,124.19</b> |                       |
| <b>Health Services</b>            |                        |                       |
| Regular Salary                    | \$ 121,799.39          | See Staffing Schedule |
| Group Health & Life Insurance     | 12,349.32              | See Staffing Schedule |
| Employee Retirement               | 29,000.44              | See Staffing Schedule |
| Social Security                   | 9,317.65               | See Staffing Schedule |
| Unemployment Compensation Tax     | 300.00                 | See Staffing Schedule |
| Other Purchased Services          | 0.00                   |                       |
| Supplies                          | 10,000.00              |                       |
| <b>Total Health Services</b>      | <b>\$ 182,766.80</b>   |                       |
| <b>Library and Media Services</b> |                        |                       |
| Regular Salary                    | \$ 156,930.20          | See Staffing Schedule |
| Group Health & Life Insurance     | 9,815.66               | See Staffing Schedule |
| Employee Retirement               | 37,365.08              | See Staffing Schedule |
| Social Security                   | 12,005.16              | See Staffing Schedule |
| Unemployment Compensation Tax     | 324.00                 | See Staffing Schedule |

|   | FY - 23              | Budgeting Notes       |
|---|----------------------|-----------------------|
|   | Budget Draft         |                       |
| Instructional Services                      | 5,200.00             |                       |
| Supplies                                    | 8,000.00             |                       |
| Library Books & Materials                   | 23,850.00            |                       |
| <b>Total Library and Media Services</b>     | <b>\$ 253,490.10</b> |                       |
| <b>Staff Training</b>                       |                      |                       |
| Instructional Programs Improvement Services | \$ 135,000.00        |                       |
| <b>Total Staff Training</b>                 | <b>\$ 135,000.00</b> |                       |
| <b>Board</b>                                |                      |                       |
| Audit Services                              | \$ 28,224.00         |                       |
| Legal Services                              | 20,000.00            |                       |
| Membership Dues & Fees                      | 16,537.50            |                       |
| <b>Total Board</b>                          | <b>\$ 64,761.50</b>  |                       |
| <b>Bonus</b>                                |                      |                       |
| Regular Salary                              | \$ 130,000.00        |                       |
| Social Security                             | 9,945.00             |                       |
| <b>Total Bonus</b>                          | <b>\$ 139,945.00</b> |                       |
| <b>School Administration</b>                |                      |                       |
| Regular Salary                              | \$ 145,423.41        | See Staffing Schedule |
| Principal and Asst Principals               | 599,588.60           | See Staffing Schedule |
| Assistants and Clerical                     | 348,655.24           | See Staffing Schedule |
| Overtime Salary                             | 6,000.00             | See Staffing Schedule |
| Group Health & Life Insurance               | 121,492.22           | See Staffing Schedule |
| Employee Retirement                         | 260,402.17           | See Staffing Schedule |
| Social Security                             | 83,665.54            | See Staffing Schedule |
| Unemployment Compensation Tax               | 2,000.00             | See Staffing Schedule |
| Instructional Services                      | 0.00                 |                       |
| Instructional Programs Improvement Services | 0.00                 |                       |
| Travel                                      | 5,000.00             |                       |
| Communication                               | 86,600.00            |                       |
| Other Purchased Services                    | 60,000.00            |                       |

|   | FY - 23                | Budgeting Notes       |
|---|------------------------|-----------------------|
|   | Budget Draft           |                       |
| Supplies  | 90,000.00              |                       |
| Instructional Equipment                         | 20,000.00              |                       |
| Technology Equipment                            | 7,000.00               |                       |
| Membership Dues & Fees                          | 5,000.00               |                       |
| Liability Insurance                             | 93,712.50              |                       |
| <b>Total School Administration</b>              | <b>\$ 1,934,539.69</b> |                       |
| <b>Fiscal Services</b>                          |                        |                       |
| Regular Salary                                  | \$ 65,659.49           | See Staffing Schedule |
| Overtime Salary                                 | 2,000.00               | See Staffing Schedule |
| Group Health & Life Insurance                   | 7,435.42               | See Staffing Schedule |
| Employee Retirement                             | 15,633.53              | See Staffing Schedule |
| Social Security                                 | 5,022.95               | See Staffing Schedule |
| Unemployment Compensation Tax                   | 130.00                 | See Staffing Schedule |
| Management Services                             | 159,700.00             |                       |
| Other Fees and Charges                          | 20,000.00              |                       |
| <b>Total Fiscal Services</b>                    | <b>\$ 275,581.39</b>   |                       |
| <b>Operation and Maintenance of Plant</b>       |                        |                       |
| Regular Salary                                  | \$ 330,256.42          | See Staffing Schedule |
| Overtime Salary                                 | 15,000.00              | See Staffing Schedule |
| Group Health & Life Insurance                   | 34,277.81              | See Staffing Schedule |
| Employee Retirement                             | 65,664.43              | See Staffing Schedule |
| Social Security                                 | 21,097.56              | See Staffing Schedule |
| Unemployment Compensation Tax                   | 850.00                 | See Staffing Schedule |
| Property Services                               | 120,000.00             |                       |
| Public Utility Services (Excl energy)           | 144,000.00             |                       |
| Cleaning Services                               | 521,900.00             |                       |
| Repairs & Maintenance Serv                      | 300,000.00             |                       |
| Other Purchased Services                        | 5,000.00               |                       |
| Supplies  | 88,718.00              |                       |
| Energy (Electric, Gas, and Other Heating Fuels) | 400,000.00             |                       |
| Other Capital Outlay                            | 46,000.00              |                       |
| <b>Total Operation and Maintenance of Plant</b> | <b>\$ 2,092,764.22</b> |                       |



FY - 23

Budgeting Notes

Budget Draft

**Student Transportation (State Mandated)**

|  |                      |
|--|----------------------|
| Repairs & Maintenance Service                        | \$ 70,000.00         |
| Student Transportation                               | 550,000.00           |
| <b>Total Student Transportation (State Mandated)</b> | <b>\$ 620,000.00</b> |

**Security**

|                               |                      |                       |
|-------------------------------|----------------------|-----------------------|
| Regular Salary                | \$ 72,264.96         | See Staffing Schedule |
| Group Health & Life Insurance | 7,435.42             | See Staffing Schedule |
| Employee Retirement           | 15,633.53            | See Staffing Schedule |
| Social Security               | 5,022.95             | See Staffing Schedule |
| Unemployment Compensation Tax | 150.00               | See Staffing Schedule |
| Safety and Security Supplies  | 15,000.00            |                       |
| <b>Total Security</b>         | <b>\$ 115,506.85</b> |                       |

**Pupil Service Activities (Athletics)**

|                          |              |
|--------------------------|--------------|
| Employee Retirement      | \$ 71,960.92 |
| Social Security          | \$ 25,240.76 |
| Coaching Stipends        | 449,944.60   |
| Student Transportation   | 85,000.00    |
| Travel                   | 40,000.00    |
| Other Purchased Services | 115,000.00   |
| Supplies                 | 390,000.00   |
| Other Pupil Services     | 22,250.00    |
| Membership Dues & Fees   | 35,000.00    |
| Liability Insurance      | 40,000.00    |

**Total Pupil Service Activities (Athletics)****\$ 1,274,396.28****TOTAL EXPENSE****\$ 23,424,712.60****Total Operating Net Income****\$ 1,531,829.69****Capital Projects****Facilities Aquisition and Construction**

|                         |                 |
|-------------------------|-----------------|
| Construction (ESSER II) | \$ 1,002,884.05 |
|-------------------------|-----------------|

|   | FY - 23                | Budgeting Notes |
|---|------------------------|-----------------|
|   | Budget Draft           |                 |
| <b>Total Facilities Aquisition and Construction</b> | <b>\$ 1,002,884.05</b> |                 |
| <b>Total Capital Projects</b>                       | <b>\$ 1,002,884.05</b> |                 |
| <b>Total Operating Net Income</b>                   | <b>\$ 528,945.64</b>   |                 |