

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

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

	FY - 23	Budgeting Notes
	Budget Draft	
Teacher Supply	30,000.00	
Total Restricted State Funding	\$ 124,307.00	
Unrestricted State Funding		
Cornerstone Medicaid Nurses	0.00	
Total Unrestricted State Funding	0.00	
Education Finance Act (EFA)	\$ 21,700,477.20	See EFA Tab (1600 ADM - \$9,368.87 per WPU) - State Aid to Classroom
Education Improvement Act		
EIA Revenue - International Baccalaureate 21-22 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	\$ 0.00	Removed in New Funding Formula
EIA Revenue - Teacher Salary Increase	\$ 0.00	Removed in New Funding Formula
EIA Revenue - Teacher Salary Fringe	\$ 0.00	Removed in New Funding Formula
EIA Revenue - Aid to Districts	\$ 0.00	Removed in New Funding Formula
Total Education Improvement Act	\$ 140,000.00	
Total Revenue from State Sources	\$ 21,964,784.20	
Revenue from Federal Sources		
Occupational Education		
Perkins Aid, Title I	20,000.00	
Total Occupational Education	20,000.00	
Programs for Children with Disabilities		
IDEA Revenue	\$ 220,000.00	
Total Programs for Children with Disabilities	\$ 220,000.00	
Other Federal Sources		
ESSER II	\$ 0.00	Removed Budgeted ESSER
JROTC	\$ 60,000.00	
Total Other Federal Sources	\$ 60,000.00	

	FY - 23	Budgeting Notes
	Budget Draft	
Total Revenue from Federal Sources	\$ 300,000.00	
TOTAL REVENUE	\$ 22,998,784.20	
EXPENSE		
High School Programs		
Regular Salary	\$ 5,048,977.99	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	591,477.05	See Staffing Schedule
Employee Retirement	1,383,132.39	See Staffing Schedule
Social Security	444,391.55	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	Per Management
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	0.00	Removed Budgeted ESSER
Technology Equipment	477,000.00	Removed Budgeted ESSER - 477k Per Management - Tech Lead
Total High School Programs	\$ 9,288,396.58	
Vocational Programs		
Regular Salary	\$ 886,372.25	See Staffing Schedule
Group Health & Life Insurance	\$ 120,354.85	See Staffing Schedule
Employee Retirement	\$ 211,045.23	See Staffing Schedule
Social Security	\$ 67,807.48	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	
Total Vocational Programs	\$ 1,472,779.81	
Physical Education		
Regular Salary	\$ 624,202.51	See Staffing Schedule
Group Health & Life Insurance	60,621.77	See Staffing Schedule
Employee Retirement	148,622.62	See Staffing Schedule
Social Security	47,751.49	See Staffing Schedule
Unemployment Compensation Tax	900.00	See Staffing Schedule
Supplies	2,500.00	
Total PE	\$ 884,598.39	
Educable Mentally Handicapped		
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
Total Educable Mentally Handicapped	\$ 371,803.40	
Trainable Mentally Handicapped		
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
Total Trainable Mentally Handicapped	\$ 116,552.45	

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

\$ 1,018,945.62 See Staffing Schedule

Group Health & Life Insurance

129,880.71 See Staffing Schedule

Employee Retirement

242,610.95 See Staffing Schedule

Social Security

76,278.56 See Staffing Schedule

Unemployment Compensation Tax

1,250.00 See Staffing Schedule

Other Purchased Services

30,000.00 Removed Budgeted ESSER

Total Learning Disabilities**\$ 1,498,965.84****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 & 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

\$ 24,400.00 Removed Budgeted ESSER

	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	
Total HS Summer School	\$ 52,163.60	
Guidance Services		
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	0.00	Removed Budgeted ESSER
Total Guidance Services	\$ 1,190,124.19	
Health Services		
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	
Total Health Services	\$ 182,766.80	
Library and Media Services		
Regular Salary	\$ 162,385.17	See Staffing Schedule
Group Health & Life Insurance	9,815.66	See Staffing Schedule
Employee Retirement	38,663.91	See Staffing Schedule
Social Security	12,422.47	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	
Total Library and Media Services	\$ 260,661.21	
Staff Training		
Instructional Programs Improvement Services	\$ 135,000.00	
Total Staff Training	\$ 135,000.00	
Board		
Audit Services	\$ 28,224.00	
Legal Services	20,000.00	
Membership Dues & Fees	16,537.50	
Total Board	\$ 64,761.50	
Bonus		
Regular Salary	\$ 130,000.00	
Social Security	9,945.00	
Total Bonus	\$ 139,945.00	
School Administration		
Regular Salary	\$ 145,423.41	See Staffing Schedule
Principal and Asst Principals	622,979.22	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	265,971.48	See Staffing Schedule
Social Security	85,454.93	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	65,000.00	Removed Budgeted ESSER
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	
Total School Administration	\$ 1,943,689.00	
Fiscal Services		
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	
Total Fiscal Services	\$ 275,581.39	
Operation and Maintenance of Plant		
Regular Salary	\$ 371,020.04	See Staffing Schedule
Overtime Salary	15,000.00	See Staffing Schedule
Group Health & Life Insurance	39,191.71	See Staffing Schedule
Employee Retirement	88,339.87	See Staffing Schedule
Social Security	28,383.03	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	560,625.00	Removed Budgeted ESSER - 15% increase for added spaces
Repairs & Maintenance Serv	300,000.00	
Other Purchased Services	5,000.00	
Supplies	88,718.00	
Energy (Electric, Gas, and Other Heating Fuels)	480,000.00	Added 60k more Sq Footage. 15% increase to Sq footage. 20% increase
Other Capital Outlay	46,000.00	
Total Operation and Maintenance of Plant	\$ 2,287,127.66	

FY - 23

Budgeting Notes

Budget Draft

Student Transportation (State Mandated)

Repairs & Maintenance Service	\$ 70,000.00
Student Transportation	550,000.00

Total Student Transportation (State Mandated)**\$ 620,000.00****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	

Total Security**\$ 115,506.85****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	Increased - Offset by Revenues
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****\$ 22,408,673.87****Total Operating Net Income****\$ 590,110.33**