

James Island Charter High School
Statement of Revenues and Expenses
 FY 25 Budget Draft

	Actual YTD as of 12/31/23	FY-24 45 Day Count	FY-25 Initial Draft	
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	\$ 8,207.13	\$ 30,000.00	\$ 30,000.00	Year
1530 - Gain/Loss on Investment (Unrealized)	68,901.21	100,000.00	100,000.00	Salary
Total Earnings on Investments	\$ 77,108.34	\$ 130,000.00	\$ 130,000.00	Benefits
				Revenues
				Percent
Vending				
1610 - Coastal Cantina	\$ 2,478.88	\$ 3,000.00	\$ 3,000.00	
1612 - Pepsi Vending	715.24	2,000.00	2,000.00	
Total Vending	\$ 3,194.12	\$ 5,000.00	\$ 5,000.00	
Pupil Activities				
1740 - Student Fees	\$ 164,809.90	\$ 290,000.00	\$ 290,000.00	
1790 - Other Pupil Income	270,007.86	450,000.00	450,000.00	
Total Pupil Activities	\$ 434,817.76	\$ 740,000.00	\$ 740,000.00	
Other Revenue from Local Sources				
1910 - Rentals	\$ 12,521.00	\$ 21,000.00	\$ 21,000.00	
1920 - Contributions and Donations	49,913.70	50,000.00	50,000.00	
1922 - Fundraising	24,818.00	35,000.00	35,000.00	
1990 - Miscellaneous Local Revenue	13,241.16	31,000.00	31,000.00	
Total Other Revenue from Local Sources	\$ 100,493.86	\$ 137,000.00	\$ 137,000.00	
Total Revenue from Local Sources	\$ 615,614.08	\$ 1,012,000.00	\$ 1,012,000.00	
Revenue from State Sources				
Restricted State Funding				

3187 - Teacher Supply	\$ 40,600.00	\$ 40,600.00	40,600.00
Total Restricted State Funding	\$ 40,600.00	\$ 40,600.00	\$ 40,600.00
3103 - State Aid to Classroom	9,122,545.35	21,719,454.23	\$22,153,843.31
3503 - State Aid to Classroom	0.00	813,000.00	\$ 813,000.00
State Aid to Classroom	9,122,545.35	22,532,454.23	22,966,843.31
Education Improvement Act			
3519 - EIA Revenue - International Baccalaurete 19-20 Exams	\$ 3,058.25	\$ 3,058.25	\$ 3,058.25
3532 - EIA Revenue - National Board Salary Supplement	55,000.00	85,449.00	\$ 85,449.00
3597 - EIA Revenue - Aid to District	19,760.00	0.00	\$ 0.00
Total Education Improvement Act	\$ 77,818.25	\$ 88,507.25	\$ 88,507.25
Total Revenue from State Sources	\$ 9,240,963.60	\$ 21,848,561.48	\$ 23,095,950.56
Revenue from Federal Sources			
Occupational Education			
4310 - Title I, Basic State Grant Programs Revenue	\$ 2,264.14	\$ 0.00	\$ 0.00
4210 - Perkins Aid, Title I	12,593.11	26,000.00	26,000.00
Total Occupational Education	14,857.25	26,000.00	26,000.00
Programs for Children with Disabilities			
4510 - IDEA Revenue	\$ 0.00	\$ 260,000.00	\$ 260,000.00
Total Programs for Children with Disabilities	\$ 0.00	\$ 260,000.00	\$ 260,000.00
Other Federal Sources			
4974 - ESSER III	\$ 780,872.86	\$ 2,224,256.00	\$ 0.00
4995 - JROTC	6,915.06	60,000.00	\$ 60,000.00
4999 - Other Federal	\$ 0.00	\$ 220,704.00	\$ 0.00
Total Other Federal Sources	\$ 787,787.92	\$ 2,504,960.00	\$ 60,000.00
Total Revenue from Federal Sources	\$ 802,645.17	\$ 2,790,960.00	\$ 346,000.00
TOTAL REVENUE	\$ 10,659,222.85	\$ 25,651,521.48	\$ 24,453,950.56

EXPENSE**High School Programs**

6110 - Regular Salary	\$ 2,505,232.60	\$ 5,535,907.77	\$ 5,358,111.69
6115 - Assistants and Clerical	78,156.11	117,465.60	77,322.40
6120 - Substitute/Temporary Salary	83,499.07	300,000.00	300,000.00
6149 - Early College and Special Programs	0.00	225,000.00	225,000.00
6210 - Group Health & Life Insurance	283,610.26	606,593.04	593,969.69
6220 - Employee Retirement	639,193.92	1,402,601.93	1,348,531.20
6230 - Social Security	190,298.10	432,483.06	415,810.71
6260 - Unemployment Compensation Tax	914.53	11,306.75	10,870.87
6270 - Worker's Compensation Tax	143,757.00	143,757.00	143,757.00
6311 - Instructional Services	12,570.47	15,000.00	15,000.00
6332 - Travel	3,480.23	5,000.00	5,000.00
6360 - Printing & Binding	10,451.55	24,000.00	24,000.00
6395 - Other Professional/Tech Services	0.00	5,000.00	5,000.00
6410 - Supplies	173,636.25	340,000.00	340,000.00
6412 - Graduation Expenses and Supplies	13.60	15,000.00	15,000.00
6420 - Textbooks	5,562.34	22,200.00	22,200.00
6445 - Technology Equipment and Software	22,850.47	22,850.47	22,850.47
6446 - Instructional Software & Supp	4,536.00	4,536.00	4,536.00
Total High School Programs	\$ 4,157,762.50	\$ 9,228,701.62	\$ 8,926,960.02

Vocational Programs

6110 - Regular Salary	\$ 471,757.95	\$ 1,062,461.00	\$ 1,063,007.00
6210 - Group Health & Life Insurance	56,535.18	133,714.56	\$ 137,726.00
6220 - Employee Retirement	117,514.98	263,596.57	\$ 263,732.04
6230 - Social Security	34,717.79	81,278.27	81,320.04
6260 - Unemployment Compensation Tax	122.91	2,124.92	2,126.01
6312 - Instructional Programs Improvement Services	2,400.00	2,400.00	2,400.00
6332 - Travel	340.96	5,000.00	\$ 5,000.00
6399 - Other Purchased Services	1,560.00	1,500.00	\$ 1,500.00
6410 - Supplies	29,905.29	120,000.00	\$ 120,000.00
6420 - Textbooks	0.00	10,000.00	\$ 10,000.00
6445 - Technology Equipment and Software	1,830.99	2,000.00	\$ 2,000.00
6446 - Instructional Software & Supp	0.00	5,000.00	5,000.00

6540 - Instructional Equipment	1,611.00	3,000.00	\$ 3,000.00
6640 - Membership Dues & Fees	125.00	5,000.00	\$ 5,000.00
Total Vocational Programs	\$ 718,422.05	\$ 1,697,075.32	\$ 1,701,811.08

Physical Education

6110 - Regular Salary	\$ 231,284.84	\$ 619,146.84	\$ 540,129.26
6210 - Group Health & Life Insurance	19,315.20	52,118.64	53,682.20
6220 - Employee Retirement	57,613.10	153,610.33	134,006.07
6230 - Social Security	17,380.30	47,364.73	41,319.89
6260 - Unemployment Compensation Tax	0.00	1,238.29	1,080.26
6410 - Supplies	0.00	2,500.00	2,500.00
Total PE	\$ 325,593.44	\$ 875,978.84	\$ 772,717.68

Educable Mentally Handicapped

6110 - Regular Salary	\$ 107,263.74	\$ 172,860.20	\$ 174,821.20
6210 - Group Health & Life Insurance	15,871.83	31,403.37	32,345.47
6220 - Employee Retirement	27,974.60	42,886.62	43,373.14
6230 - Social Security	8,211.48	15,517.77	15,667.78
6260 - Unemployment Compensation Tax	18.85	345.72	349.64
Total Educable Mentally Handicapped	\$ 159,340.50	\$ 263,013.67	\$ 266,557.23

Trainable Mentally Handicapped

6110 - Regular Salary	\$ 112,232.81	\$ 302,570.00	\$ 273,098.40
6210 - Group Health & Life Insurance	7,481.86	41,622.72	42,871.40
6220 - Employee Retirement	24,883.33	75,067.62	67,755.71
6230 - Social Security	7,519.19	23,146.61	20,892.03
6260 - Unemployment Compensation Tax	24.34	605.14	546.20
Total Trainable Mentally Handicapped	\$ 152,141.53	\$ 443,012.08	\$ 405,163.74

Speech Handicapped

6395 - Other Professional/Tech Services	\$ 20,560.00	\$ 40,000.00	\$ 40,000.00
Total Speech Handicapped	\$ 20,560.00	\$ 40,000.00	\$ 40,000.00

Learning Disabilities

6110 - Regular Salary	\$ 321,966.33	\$ 871,149.06	\$ 862,402.00
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6210 - Group Health & Life Insurance	40,269.93	112,916.40	116,303.89
6220 - Employee Retirement	81,397.75	216,132.08	213,961.94
6230 - Social Security	24,184.16	64,564.83	63,815.43
6260 - Unemployment Compensation Tax	38.83	1,742.30	1,724.80
6399 - Other Purchased Services	15,000.00	30,000.00	30,000.00
6410 - Supplies	93.90	2,000.00	2,000.00
Total Learning Disabilities	\$ 482,950.90	\$ 1,298,504.67	\$ 1,290,208.06

Internat'l Bacc and Advanced Placement

6332 - Travel	\$ 3,322.19	\$ 15,000.00	\$ 15,000.00
6399 - Other Purchased Services	24,954.25	32,000.00	32,000.00
6410 - Supplies	31,530.25	49,000.00	49,000.00
Total I.B. and A.P.	\$ 59,806.69	\$ 96,000.00	\$ 96,000.00

Homebound

6311 - Instructional Services	\$ 0.00	\$ 15,000.00	\$ 15,000.00
Total Homebound	\$ 0.00	\$ 15,000.00	\$ 15,000.00

High School Summer School

6331 - Student Transportation	\$ 0.00	\$ 6,000.00	6,000.00
6410 - Supplies	0.00	15,000.00	15,000.00
Total HS Summer School	\$ 0.00	\$ 21,000.00	\$ 21,000.00

Guidance Services

6110 - Regular Salary	\$ 259,336.51	\$ 846,867.34	\$ 850,468.45
6210 - Group Health & Life Insurance	24,858.06	95,707.44	92,643.64
6220 - Employee Retirement	64,600.71	199,405.35	202,220.72
6230 - Social Security	19,129.44	61,485.33	62,353.42
6260 - Unemployment Compensation Tax	68.62	1,607.46	1,630.15
6410 - Supplies	449.37	2,000.00	2,000.00
Total Guidance Services	\$ 368,442.71	\$ 1,207,072.91	\$ 1,211,316.38

Health Services

6110 - Regular Salary	\$ 55,938.09	\$ 137,908.00	\$ 138,956.80
6210 - Group Health & Life Insurance	7,310.70	17,545.68	18,072.05

6220 - Employee Retirement	13,934.17	34,214.97	34,475.18
6230 - Social Security	4,054.85	10,549.96	10,630.20
6260 - Unemployment Compensation Tax	0.00	275.82	277.91
6399 - Other Purchased Services	275.00	275.00	275.00
6410 - Supplies	402.38	1,000.00	1,000.00
Total Health Services	\$ 81,915.19	\$ 201,769.43	\$ 203,687.14

Library and Media Services

6110 - Regular Salary	\$ 67,676.85	\$ 167,017.42	\$ 169,332.76
6210 - Group Health & Life Insurance	3,382.86	5,762.16	5,935.02
6220 - Employee Retirement	17,631.40	41,437.02	42,011.46
6230 - Social Security	5,344.50	12,776.83	12,953.96
6260 - Unemployment Compensation Tax	0.00	334.03	338.67
6311 - Instructional Services	0.00	5,200.00	5,200.00
6410 - Supplies	1,540.91	3,000.00	3,000.00
6430 - Library Books & Materials	16,837.40	23,850.00	23,850.00
Total Library and Media Services	\$ 112,413.92	\$ 259,377.47	\$ 262,621.86

Staff Training

6312 -	\$ 12,910.09	\$ 50,000.00	\$ 50,000.00
6332 - Travel	32,682.19	65,000.00	\$ 65,000.00
6410 - Supplies	130.00	0.00	\$ 0.00
Total Staff Training	\$ 45,722.28	\$ 115,000.00	\$ 115,000.00

Board

6318 - Audit Services	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00
6319 - Legal Services	31,325.30	40,000.00	40,000.00
6410 - Supplies	0.00	0.00	0.00
6640 - Membership Dues & Fees	10,284.00	10,284.00	10,284.00
Total Board	\$ 59,609.30	\$ 70,284.00	\$ 70,284.00

Bonus

6110 - Regular Salary	585,000.00	585,000.00	\$ 0.00
6230 - Social Security	44,752.50	44,752.50	0.00
6260 - Unemployment Compensation Tax	15.35	15.35	0.00

Total Bonus	\$ 629,767.85	\$ 629,767.85	\$ 0.00
School Administration			
6110 - Regular Salary	\$ 40,344.09	\$ 160,705.60	\$ 139,596.00
6111 - Principal and Asst Principals	292,609.20	683,466.00	693,493.68
6115 - Assistants and Clerical	164,690.59	396,939.52	403,732.80
6210 - Group Health & Life Insurance	38,592.68	116,234.88	119,721.93
6220 - Employee Retirement	123,190.06	307,919.67	306,855.66
6230 - Social Security	36,835.76	94,945.00	94,616.92
6260 - Unemployment Compensation Tax	0.00	2,482.22	2,473.64
6332 - Travel	1,488.82	5,000.00	5,000.00
6340 - Communication	9,830.16	24,000.00	24,000.00
6399 - Other Purchased Services	7,885.07	16,000.00	16,000.00
6410 - Supplies	75,522.33	92,000.00	92,000.00
6540 - Instructional Equipment	9,695.09	6,366.33	6,366.33
6545 - Technology Equipment	21,121.49	34,000.00	34,000.00
6640 - Membership Dues & Fees	3,464.75	5,000.00	5,000.00
6650 - Liability Insurance	59,760.00	70,000.00	70,000.00
Total School Administration	\$ 885,030.09	\$ 2,015,059.22	\$ 2,012,856.96
Fiscal Services			
6110 - Regular Salary	\$ 32,506.33	\$ 74,668.80	\$ 75,840.00
6210 - Group Health & Life Insurance	2,400.90	5,762.16	5,935.02
6220 - Employee Retirement	8,097.33	18,525.33	18,815.90
6230 - Social Security	2,436.93	5,712.16	5,801.76
6260 - Unemployment Compensation Tax	0.00	149.34	151.68
6315 - Management Services	76,306.83	180,000.00	180,000.00
6690 - Other Fees and Charges	14,306.56	28,000.00	28,000.00
Total Fiscal Services	\$ 136,054.88	\$ 312,817.79	\$ 314,544.37
Facilities Aquisition and Construction			
Construction (ESSER III)	\$ 0.00	\$ 0.00	\$ 0.00
Total Facilities Aquisition and Construction	\$ 0.00	\$ 0.00	\$ 0.00
Operation and Maintenance of Plant			

6110 - Regular Salary	\$ 176,035.78	\$ 436,792.92	\$ 441,592.92
6210 - Group Health & Life Insurance	26,043.80	62,505.12	64,213.66
6220 - Employee Retirement	43,850.53	108,368.32	109,559.20
6230 - Social Security	12,892.96	33,414.66	33,781.86
6260 - Unemployment Compensation Tax	0.00	873.59	883.19
6320 - Property Services	70,821.55	167,800.00	167,800.00
6321 - Public Utility Services (Excl energy)	67,580.90	150,000.00	150,000.00
6322 - Cleaning Services	253,901.70	609,364.08	609,364.08
6323 - Repairs & Maintenance Servic	189,062.99	350,000.00	350,000.00
6399 - Other Purchased Services	0.00	0.00	0.00
6410 - Supplies	36,495.64	75,000.00	75,000.00
6445 - Technology Equipment and Software	5,902.14	14,000.00	14,000.00
6470 - Energy (Electric, Gas, and Other Heating Fuels)	262,778.50	540,000.00	540,000.00
6540 - Instructional Equipment	20,517.74	20,517.74	20,517.74
Total Operation and Maintenance of Plant	\$ 1,165,884.23	\$ 2,568,636.43	\$ 2,576,712.65

Student Transportation (State Mandated)

6323 - Repairs & Maintenance Servic	\$ 15,793.05	\$ 70,000.00	\$ 70,000.00
6331 - Student Transportation	25,624.05	550,000.00	725,000.00
Total Student Transportation (State Mandated)	\$ 41,417.10	\$ 620,000.00	\$ 795,000.00

Security

6110 - Regular Salary	\$ 40,395.26	\$ 89,691.20	\$ 91,054.40
6210 - Group Health & Life Insurance	6,197.60	14,874.24	15,320.47
6220 - Employee Retirement	10,062.47	22,252.39	22,590.60
6230 - Social Security	2,957.71	6,861.38	6,965.66
6260 - Unemployment Compensation Tax	0.00	179.38	182.11
6410 - Supplies	0.00	1,000.00	1,000.00
Total Security	\$ 59,613.04	\$ 134,858.59	\$ 137,113.23

Technology and Data Processing

6445 - Technology Equipment and Software	\$ 104,418.66	\$ 279,500.00	279,500.00
6446 - Instructional Software & Supp	14,215.78	15,000.00	15,000.00
6545 - Technology Equipment	55,117.86	698,509.00	270,400.00
Total Technology and Data Processing	\$ 173,752.30	\$ 993,009.00	\$ 564,900.00

Pupil Service Activities (Athletics)

6311 - Instructional Services	102,461.64	272,000.00	272,000.00
6325 - Rentals	2,850.00	2,850.00	2,850.00
6331 - Student Transportation	30,944.31	80,000.00	80,000.00
6332 - Travel	30,000.31	60,000.00	60,000.00
6399 - Other Purchased Services	69,048.43	158,000.00	158,000.00
6410 - Supplies	360,564.41	550,000.00	550,000.00
6499 - Other Pupil Services	9,958.90	18,000.00	18,000.00
6600 - Other Objects	0.00	8,539.37	8,539.37
6640 - Membership Dues & Fees	51,785.83	95,000.00	95,000.00
6650 - Liability Insurance	0.00	20,000.00	20,000.00
6660 - Pupil Activity	1,036.80	4,000.00	4,000.00
Total Pupil Service Activities (Athletics)	\$ 658,650.63	\$ 1,268,389.37	\$ 1,268,389.37
TOTAL EXPENSE	\$ 10,494,851.13	\$ 24,374,328.26	\$ 23,067,843.78
Total Operating Net Income	\$ 164,371.72	\$ 1,277,193.22	\$ 1,386,106.78

Salary Changes

Year	FY23	FY24	FY25 (draft)
Salary	\$11,160,984.87	\$11,975,617.27	\$11,652,959.76
Benefits	\$ 4,911,545.28	\$ 5,095,798.44	\$4,994,844.39
Revenues	\$ 26,701,593.66	\$ 25,651,521.48	\$24,453,950.56
Percent	60%	67%	68%