

FY24 45 Day**James Island Charter High School
STATE AID FUNDING**

Actual FY-22/23 Per Pupil

\$9,179.37

Student Classification	Weight	FY24 45-Day	WPU
High School	1.00	869.33	869.33
EM	2.60	4.93	12.82
LD/DD/OHI	2.60	82.62	214.81
TM/PMD	2.60	2.00	5.20
EH	2.60	1.64	4.26
OH	2.60	0.00	0.00
VH	2.60	1.00	2.60
Autistic	2.60	25.00	65.00
HH	2.60	1.00	2.60
SpH	2.60	6.00	15.60
HO (homebound)	1.00	0.00	0.00
TBI	2.60	0.00	0.00
Vocational	1.20	608.33	730.00
Gifted/Talented (GT)/High Achiev	0.15	675.42	101.31
Academic Assistance (AA)	0.15	310.20	46.53
Dual Credit Enrollment (DE)	0.00	113.51	0.00
Limited English Proficiency (LEP)	0.15	26.22	3.93
Pupils in Poverty (PIP)	0.50	584.24	292.12
TOTAL STUDENTS		1,601.85	2,366.12
Projected FY-23/24 Funding		1,601.85	\$21,719,454.23

FY25 Initial Projection**James Island Charter High School
STATE AID FUNDING**

2% increase

9,362.96

Student Classification	Weight	FY25 Projeciton	WPU
High School	1.00	869.33	869.33
EM	2.60	4.93	12.82
LD/DD/OHI	2.60	82.62	214.81
TM/PMD	2.60	2.00	5.20
EH	2.60	1.64	4.26
OH	2.60	0.00	0.00
VH	2.60	1.00	2.60
Autistic	2.60	25.00	65.00
HH	2.60	1.00	2.60
SpH	2.60	6.00	15.60
HO (homebound)	1.00	0.00	0.00
TBI	2.60	0.00	0.00
Vocational	1.20	608.33	730.00
Gifted/Talented (G	0.15	675.42	101.31
Academic Assistanc	0.15	310.20	46.53
Dual Credit Enrolln	0.00	113.51	0.00
Limited English Pro	0.15	26.22	3.93
Pupils in Poverty (P	0.50	584.24	292.12
TOTAL STUDENTS		1,601.85	2,366.12
Projected FY-23/24 Funding		1,601.85	\$22,153,843.31

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
1530 - Gain/Loss on Investment (Unrealized)	68,901.21	100,000.00	100,000.00
Total Earnings on Investments	\$ 77,108.34	\$ 130,000.00	\$ 130,000.00
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	\$ 164,808.90	\$ 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
State Aid to Classroom			
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
Total State Aid to Classroom	9,122,545.35	22,532,454.23	22,966,843.31
Education Improvement Act			
3519 - EIA Revenue - International Baccalaureate 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	19,780.00	0.00	\$ 0.00
Total Education Improvement Act	\$ 77,818.25	\$ 88,507.25	\$ 88,507.25
Total Revenue from State Sources	\$ 9,340,963.60	\$ 21,648,961.48	\$ 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	12,580.11	26,000.00	26,000.00
Total Occupational Education	14,844.25	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	\$ 220,724.00	\$ 0.00
Total Other Federal Sources	\$ 787,787.92	\$ 2,504,980.00	\$ 60,000.00
Total Revenue from Federal Sources	\$ 802,645.17	\$ 2,790,980.00	\$ 346,000.00
TOTAL REVENUE	\$ 10,658,222.89	\$ 25,651,521.48	\$ 25,453,950.56
EXPENSE			
High School Programs			
6110 - Regular Salary	\$ 2,505,232.60	\$ 5,535,907.77	\$ 5,611,825.69
6115 - Assistants and Clerical	78,156.11	117,465.60	119,244.00
6120 - Substitute/Temporary Salary	82,498.07	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	615,225.18
6220 - Employee Retirement	638,193.92	1,402,601.93	1,421,878.38
6250 - Social Security	190,286.10	432,481.06	438,428.83
6260 - Unemployment Compensation Tax	914.53	11,306.75	11,462.14
6270 - Worker's Compensation Tax	143,757.00	143,757.00	143,757.00
6311 - Instructional Services	12,370.47	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
6385 - 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	\$ 4,187,762.50	\$ 9,228,701.62	\$ 9,340,405.70
Vocational Programs			
6110 - Regular Salary	\$ 471,757.95	\$ 1,062,461.00	\$ 1,004,513.00
6210 - Group Health & Life Insurance	56,535.18	133,714.56	\$ 153,046.46
6220 - Employee Retirement	117,514.98	263,596.57	\$ 298,839.68
6250 - Social Security	34,717.79	81,278.27	92,145.24
6260 - Unemployment Compensation Tax	122.91	2,154.92	2,400.00
6312 - Instructional Programs Improvement Services	2,400.00	2,400.00	2,400.00
6332 - Travel	340.96	5,000.00	\$ 5,000.00
6389 - 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	1,839.99	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
6560 - Membership Dues & Fees	125.00	5,000.00	\$ 5,000.00
Total Vocational Programs	\$ 718,422.05	\$ 1,897,075.32	\$ 1,904,853.41
Physical Education			
6110 - Regular Salary	\$ 231,284.84	\$ 618,146.84	\$ 685,326.76
6210 - Group Health & Life Insurance	19,315.20	52,118.64	59,617.22
6220 - Employee Retirement	57,613.10	153,610.33	170,029.57
6250 - Social Security	17,380.30	47,264.73	52,427.50
6260 - Unemployment Compensation Tax	0.00	1,238.29	1,370.65
6410 - Supplies	0.00	2,500.00	2,500.00
Total PE	\$ 325,993.44	\$ 878,978.84	\$ 977,271.70
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

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%

6230 - Social Security	8,211.48	15,517.77	15,667.78
6260 - Unemployment Compensation Tax	18.85	345.72	349.54
Total Educable Mentally Handicapped	\$ 159,346.50	\$ 263,013.67	\$ 266,557.23
Trainable Mentally Handicapped			
6110 - Regular Salary	\$ 112,232.81	\$ 302,570.00	\$ 294,203.40
6210 - Group Health & Life Insurance	7,481.86	41,622.72	42,871.40
6220 - Employee Retirement	24,883.33	75,067.62	72,991.86
6230 - Social Security	7,519.19	23,146.61	22,506.56
6260 - Unemployment Compensation Tax	24.34	605.14	588.41
Total Trainable Mentally Handicapped	\$ 152,141.53	\$ 443,012.08	\$ 433,161.63
Speech Handicapped			
6385 - 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	\$ 869,800.06
6210 - Group Health & Life Insurance	40,269.93	112,916.40	116,303.89
6220 - Employee Retirement	81,397.75	216,132.08	220,759.39
6230 - Social Security	24,184.16	64,564.83	65,911.38
6260 - Unemployment Compensation Tax	36.83	1,742.30	1,779.60
6389 - Other Purchased Services	15,000.00	30,000.00	30,000.00
6410 - Supplies	89.56	2,000.00	2,000.00
Total Learning Disabilities	\$ 482,550.56	\$ 1,298,504.67	\$ 1,306,554.33
Internat'l Basic and Advanced Placement			
6332 - Travel	\$ 3,322.19	\$ 15,000.00	\$ 15,000.00
6389 - 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	\$ 259,036.51	\$ 846,867.24	\$ 855,059.45
6210 - Group Health & Life Insurance	24,858.06	85,707.44	89,578.69
6220 - Employee Retirement	64,600.71	199,405.35	203,833.37
6230 - Social Security	19,129.44	61,485.33	62,850.67
6260 - Unemployment Compensation Tax	68.62	1,607.46	1,643.15
6410 - Supplies	449.37	2,000.00	2,000.00
Total Guidance Services	\$ 368,442.71	\$ 1,207,072.91	\$ 1,224,835.31
Health Services			
6110 - Regular Salary	\$ 55,938.09	\$ 137,908.00	\$ 138,956.80
6210 - Group Health & Life Insurance	7,210.70	17,545.68	16,072.05
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
6389 - Other Purchased Services	275.00	275.00	275.00
6410 - Supplies	492.38	1,000.00	1,000.00
Total Health Services	\$ 81,915.19	\$ 291,769.43	\$ 293,687.14
Library and Media Services			
6110 - Regular Salary	\$ 67,676.85	\$ 167,017.42	\$ 169,332.76
6210 - Group Health & Life Insurance	3,362.86	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
6450 - Library Books & Materials	16,827.40	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	\$ 174,398.40
6111 - Principal and Asst Principals	292,609.20	683,466.00	701,293.68
6115 - Assistants and Clerical	164,098.59	396,208.52	409,952.80
6210 - Group Health & Life Insurance	36,652.68	116,234.88	119,711.93
6220 - Employee Retirement	123,190.06	307,919.67	318,963.53
6230 - Social Security	36,835.76	94,945.00	98,350.30
6260 - Unemployment Compensation Tax	0.00	2,485.22	2,571.25
6332 - Travel	1,488.82	5,000.00	5,000.00
6340 - Communication	9,830.16	24,000.00	24,000.00
6389 - Other Purchased Services	7,865.07	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
6660 - Liability Insurance	59,760.00	70,000.00	70,000.00
Total School Administration	\$ 985,030.09	\$ 2,015,059.22	\$ 2,077,596.22
Fiscal Services			
6110 - Regular Salary	\$ 32,596.33	\$ 74,666.80	\$ 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	146.34	151.68
6315 - Management Services	76,306.83	180,000.00	180,000.00
6660 - Other Fees and Charges	14,396.56	28,000.00	28,000.00
Total Fiscal Services	\$ 136,094.88	\$ 312,817.79	\$ 314,544.37
Facilities Acquisition and Construction			
Construction (ESSER III)	\$ 0.00	\$ 0.00	\$ 0.00
Total Facilities Acquisition and Construction	\$ 0.00	\$ 0.00	\$ 0.00

Operation and Maintenance of Plant			
6110 - Regular Salary	\$ 178,038.78	\$ 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	109,558.20
6230 - Social Security	12,882.96	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	253,801.70	609,364.08	609,364.08
6323 - Repairs & Maintenance Servic	188,062.99	350,000.00	350,000.00
6389 - Other Purchased Services	0.00	0.00	0.00
6410 - Supplies	36,496.64	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 Fuel)	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	\$ 40,385.26	\$ 89,891.20	\$ 91,024.40
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	170.38	182.11
6410 - Supplies	0.00	1,000.00	1,000.00
6545 - Technology Equipment	0.00	0.00	0.00
Total Security	\$ 59,613.04	\$ 134,898.99	\$ 205,513.23
Technology and Data Processing			
6445 - Technology Equipment and Software	\$ 104,418.66	\$ 278,500.00	0.00
6446 - Instructional Software & Supp	14,215.78	15,000.00	20,500.00
6545 - Technology Equipment	55,117.86	688,509.00	441,500.00
Total Technology and Data Processing	\$ 173,752.30	\$ 993,009.00	\$ 462,000.00
Pupil Service Activities (Athletics)			
6311 - Instructional Services	102,481.64	272,000.00	223,500.00
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
6389 - Other Purchased Services	69,048.43	158,000.00	158,000.00
6410 - Supplies	360,564.41	550,000.00	550,000.00
6489 - Other Pupil Services	9,958.90	18,000.00	18,000.00
6600 - Other Objects	0.00	8,538.37	8,538.37
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	1,038.80	4,000.00	4,000.00
Total Pupil Service Activities (Athletics)	\$ 658,650.63	\$ 1,269,389.37	\$ 1,219,889.37
TOTAL EXPENSE	\$ 10,494,891.13	\$ 24,274,328.26	\$ 23,942,490.16
Total Operating Net Income	\$ 164,371.72	\$ 1,277,193.23	\$ 511,460.40
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%