

James Island Charter High School
Statement of Revenues and Expenses
 FY 20 Budget Draft (2nd Reading)

	Year To Date 4/30/2019	FY - 19	FY - 20	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 26,286.11	\$ 28,600.00	\$ 14,400.00	Based on 2018-2019 Trends
Gain/Loss on Investment (Unrealized)	58,725.33	68,500.00	60,000.00	Based on 2018-2019 Trends
Total Earnings on Investments	\$ 85,011.44	\$ 97,100.00	\$ 74,400.00	
Vending				
Coastal Cantina	\$ 2,334.04	\$ 3,000.00	\$ 3,000.00	Based on 2018-2019 Trends
Coca-Cola Vending	3,841.72	3,841.72	0.00	Based on 2018-2019 Trends
Pepsi Vending	7,059.65	8,158.28	12,000.00	Based on 2018-2019 Trends
Total Vending	\$ 13,235.41	\$ 15,000.00	\$ 15,000.00	
Pupil Activities				
Student Fees	\$ 192,595.00	\$ 190,000.00	\$ 200,000.00	Based on 2018-2019 Trends
Other Pupil Income	303,574.97	350,000.00	350,000.00	Based on 2018-2019 Trends
Total Pupil Activities	\$ 496,169.97	\$ 540,000.00	\$ 550,000.00	
Other Revenue from Local Sources				
Rentals	\$ 29,644.00	\$ 28,000.00	\$ 28,000.00	Based on 2018-2019 Trends
Contributions and Donations	12,774.02	15,000.00	15,000.00	Based on 2018-2019 Trends
Fundraising	21,318.10	45,000.00	45,000.00	Based on 2018-2019 Trends
Miscellaneous Local Revenue	8,467.39	30,000.00	15,000.00	Based on 2018-2019 Trends
Total Other Revenue from Local Sources	\$ 72,203.51	\$ 118,000.00	\$ 103,000.00	
Total Revenue from Local Sources	\$ 666,620.33	\$ 770,100.00	\$ 742,400.00	
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 94,306.00	\$ 94,306.00	\$ 94,306.00	Based on 2018-2019 Trends
Reading Coach	4,680.00	0.00	0.00	Based on 2018-2019 Trends
Teacher Supply	33,000.00	31,325.00	31,325.00	Based on 2018-2019 Trends
Total Restricted State Funding	\$ 131,986.00	\$ 125,631.00	\$ 125,631.00	
Unrestricted State Funding				
Cornerstone Medicaid Nurses	4,137.75	4,137.75	0.00	Based on 2018-2019 Trends
Total Unrestricted State Funding	4,137.75	4,137.75	0.00	
Education Finance Act (EFA)	\$ 13,671,990.46	\$ 16,292,693.56	\$ 16,618,547.43	Based on 1553 ADM with 2% increase to "per pupil amount"

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Education Improvement Act				
EIA Revenue - International Baccalaurete 17-18 Exams	\$ 36,660.00	\$ 36,660.00	\$ 36,660.00	Based on 2018-2019 Trends
EIA Revenue - Career and Technology Education	87,345.87	87,345.87	87,345.87	Based on 2018-2019 Trends
EIA Revenue - National Board Salary Supplement	121,847.00	121,847.00	121,847.00	Based on 2018-2019 Trends
EIA Revenue - Students at Risk of School Failure	0.00	101,910.71	101,910.71	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Increase	197,427.00	387,360.00	387,360.00	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Fringe	55,793.00	109,468.00	109,468.00	Based on 2018-2019 Trends
High Schools That Work	136.94	136.94	136.94	Based on 2018-2019 Trends
EIA Revenue - Aid to Districts	0.00	54,277.06	54,277.06	Based on 2018-2019 Trends
Total Education Improvement Act	\$ 499,209.81	\$ 899,005.58	\$ 899,005.58	
Total Revenue from State Sources	\$ 14,307,324.02	\$ 17,321,467.89	\$ 17,643,184.01	
Revenue from Federal Sources				
Occupational Education				
Perkins Aid, Title I	26,626.27	26,626.27	26,626.27	Based on 2018-2019 Trends
Total Occupational Education	26,626.27	26,626.27	26,626.27	
Programs for Children with Disabilities				
IDEA Revenue	\$ 208,876.55	\$ 208,876.55	\$ 208,876.55	Based on 2018-2019 Trends
Total Programs for Children with Disabilities	\$ 208,876.55	\$ 208,876.55	\$ 208,876.55	
Other Federal Sources				
JROTC	\$ 54,230.82	\$ 62,014.00	\$ 62,014.00	Based on 2018-2019 Trends
Total Other Federal Sources	\$ 54,230.82	\$ 62,014.00	\$ 62,014.00	
Total Revenue from Federal Sources	\$ 289,733.64	\$ 297,516.82	\$ 297,516.82	
TOTAL REVENUE	\$ 15,263,677.99	\$ 18,389,084.71	\$ 18,683,100.83	
EXPENSE				
High School Programs				
Regular Salary	\$ 3,386,603.15	\$ 4,095,119.22	\$ 4,509,170.73	See Staffing Schedule
Assistants and Clerical	74,066.78	110,095.20	84,482.06	See Staffing Schedule
Substitute/Temporary Salary	147,811.78	177,000.00	160,000.00	Based on 2018-2019 Trends
Overtime Salary	159.86	225.76	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	349,686.37	431,194.60	445,225.15	See Staffing Schedule
Employee Retirement	745,274.15	903,174.39	1,024,022.87	See Staffing Schedule
Social Security	259,076.16	319,644.24	351,414.44	See Staffing Schedule
Unemployment Compensation Tax	3,420.12	4,176.78	4,588.68	See Staffing Schedule
Worker's Compensation Tax	62,435.49	101,034.25	105,000.00	See Staffing Schedule
Instructional Services	4,011.04	14,157.42	14,000.00	Based on 2018-2019 Trends
Travel	1,948.44	8,849.02	8,500.00	Based on 2018-2019 Trends
Printing & Binding	20,258.55	21,225.52	21,225.52	Based on 2018-2019 Trends

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Early College Students	130,578.48	175,000.00	175,000.00	Based on 2018-2019 Trends
Other Purchased Services	31,195.70	55,600.76	55,600.76	Based on 2018-2019 Trends
Supplies	156,747.80	202,147.82	203,000.00	Based on 2018-2019 Trends
Graduation Expenses and Supplies	25,766.61	41,794.06	42,000.00	Based on 2018-2019 Trends
Textbooks	21,149.00	21,149.00	22,200.00	Based on 2018-2019 Trends
Instructional Software & Supp	27,597.65	50,000.00	50,000.00	Based on 2018-2019 Trends
Technology Equipment	443,119.73	468,669.00	507,200.00	Based on Technology Budget Initiatives
Total High School Programs	\$ 5,890,906.86	\$ 7,200,257.04	\$ 7,783,630.20	
Vocational Programs				
Regular Salary	\$ 749,048.16	\$ 977,712.00	\$ 885,661.00	See Staffing Schedule
Group Health & Life Insurance	100,904.45	114,963.88	\$ 98,902.78	See Staffing Schedule
Employee Retirement	155,487.06	201,506.44	\$ 195,389.19	See Staffing Schedule
Social Security	54,981.18	74,794.97	\$ 67,753.07	See Staffing Schedule
Unemployment Compensation Tax	632.89	888.35	\$ 769.60	See Staffing Schedule
Travel	10,788.93	18,496.53	18,500.00	Based on 2018-2019 Trends
Other Purchased Services	95.00	758.05	0.00	Based on 2018-2019 Trends
Supplies	80,291.56	120,000.00	120,000.00	Based on 2018-2019 Trends
Textbooks	1,535.06	5,000.00	5,000.00	Based on 2018-2019 Trends
Instructional Equipment	70,022.38	0.00	0.00	?
Technology Equipment	8,643.77	10,107.39	10,107.39	Based on 2018-2019 Trends
Membership Dues & Fees	5,643.30	6,000.00	7,000.00	Based on 2018-2019 Trends
Total Vocational Programs	\$ 1,238,073.74	\$ 1,530,227.61	\$ 1,409,083.02	
Physical Education				
Regular Salary	\$ 333,907.18	\$ 395,337.00	\$ 376,627.89	See Staffing Schedule
Group Health & Life Insurance	36,791.56	49,593.32	44,822.54	See Staffing Schedule
Employee Retirement	77,408.07	94,478.96	94,355.29	See Staffing Schedule
Social Security	25,130.75	30,243.28	28,812.03	See Staffing Schedule
Unemployment Compensation Tax	293.12	374.40	332.17	See Staffing Schedule
Supplies	1,714.15	2,500.00	0.00	Based on 2018-2019 Trends
Total PE	\$ 475,244.83	\$ 572,526.96	\$ 544,949.92	
Educable Mentally Handicapped				
Regular Salary	\$ 68,542.09	\$ 79,882.00	\$ 82,749.00	See Staffing Schedule
Assistants and Clerical	120,631.44	133,623.20	163,803.10	See Staffing Schedule
Overtime Salary	497.92	580.16	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	22,360.41	35,561.74	40,332.52	See Staffing Schedule
Employee Retirement	38,555.18	44,003.42	55,332.86	See Staffing Schedule
Social Security	13,849.00	16,333.15	18,861.24	See Staffing Schedule
Unemployment Compensation Tax	151.48	198.01	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	\$ 264,587.52	\$ 310,181.68	\$ 362,276.73	

	Year To Date 4/30/2019	FY - 19	FY - 20	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Trainable Mentally Handicapped				
Regular Salary	\$ 60,031.94	\$ 73,829.64	\$ 75,249.00	See Staffing Schedule
Group Health & Life Insurance	3,930.69	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	14,832.80	15,216.29	16,261.31	See Staffing Schedule
Social Security	4,727.14	5,647.97	5,756.55	See Staffing Schedule
Unemployment Compensation Tax	52.25	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	\$ 83,574.82	\$ 99,534.11	\$ 102,107.07	
Speech Handicapped				
Other Professional/Tech Services	\$ 31,383.75	\$ 31,818.54	\$ 50,000.00	Based on 2018-2019 Trends
Supplies	0.00	1,500.00	0.00	Based on 2018-2019 Trends
Total Speech Handicapped	\$ 31,383.75	\$ 33,318.54	\$ 50,000.00	
Learning Disabilities				
Regular Salary	\$ 419,738.04	\$ 485,536.83	\$ 650,161.43	See Staffing Schedule
Group Health & Life Insurance	58,232.89	63,330.68	88,933.35	See Staffing Schedule
Employee Retirement	86,007.33	100,069.14	140,499.89	See Staffing Schedule
Social Security	30,187.39	37,143.57	49,737.35	See Staffing Schedule
Unemployment Compensation Tax	368.44	459.93	583.43	See Staffing Schedule
Other Purchased Services	12,140.00	12,619.20	12,500.00	Based on 2018-2019 Trends
Total Learning Disabilities	\$ 606,674.09	\$ 699,159.35	\$ 942,415.44	
Internat'l Bacc and Advanced Placement				
Travel	\$ 31,764.15	\$ 12,000.00	\$ 30,000.00	Based on 2018-2019 Trends
Other Purchased Services	32,399.00	60,175.00	40,000.00	Based on 2018-2019 Trends
Supplies	9,609.56	15,000.00	9,675.00	Based on 2018-2019 Trends
Textbooks	13,146.50	10,000.00	17,500.00	Based on 2018-2019 Trends
Total I.B. and A.P.	\$ 86,919.21	\$ 97,175.00	\$ 97,175.00	
Homebound and ESOL				
Instructional Services	\$ 11,617.13	\$ 11,517.93	\$ 15,000.00	Based on 2018-2019 Trends
Total Homebound and ESOL	\$ 11,617.13	\$ 11,517.93	\$ 15,000.00	
Limited English Proficiency				
Regular Salary	\$ 11,484.81	\$ 14,293.94	\$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	443.81	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	2,401.41	3,129.32	3,472.26	See Staffing Schedule
Social Security	892.80	1,193.39	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	17.75	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	\$ 15,240.58	\$ 20,055.44	\$ 22,208.05	

	Year To Date 4/30/2019	FY - 19	FY - 20	Budgeting Notes
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High School Summer School				
Regular Salary	\$ 5,272.50	\$ 24,400.00	\$ 24,400.00	Based on 2018-2019 Trends
Employee Retirement	1,086.65	4,880.00	4,880.00	Based on 2018-2019 Trends
Social Security	403.37	1,866.60	1,866.60	Based on 2018-2019 Trends
Unemployment Compensation Tax	5.28	17.00	17.00	Based on 2018-2019 Trends
Student Transportation	0.00	6,000.00	6,000.00	Based on 2018-2019 Trends
Supplies	5,188.51	14,908.40	14,908.40	Based on 2018-2019 Trends
Total HS Summer School	\$ 11,956.31	\$ 52,072.00	\$ 52,072.00	
Guidance Services				
Regular Salary	\$ 562,245.39	\$ 652,140.06	\$ 641,796.98	See Staffing Schedule
Overtime Salary	2,947.34	3,863.53	4,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	43,982.82	56,648.48	57,500.07	See Staffing Schedule
Employee Retirement	119,864.32	138,406.07	140,853.33	See Staffing Schedule
Social Security	42,195.45	49,888.71	49,097.47	See Staffing Schedule
Unemployment Compensation Tax	502.78	607.61	590.21	See Staffing Schedule
Supplies	1,438.46	6,171.59	6,200.00	Based on 2018-2019 Trends
Total Guidance Services	\$ 773,176.56	\$ 907,726.05	\$ 900,038.06	
Health Services				
Regular Salary	\$ 85,399.30	\$ 115,337.60	\$ 116,490.98	See Staffing Schedule
Group Health & Life Insurance	3,097.97	4,661.28	9,541.56	See Staffing Schedule
Employee Retirement	17,481.91	23,771.08	25,173.70	See Staffing Schedule
Social Security	6,871.14	8,823.33	8,911.56	See Staffing Schedule
Unemployment Compensation Tax	76.47	113.09	113.09	See Staffing Schedule
Supplies	5,523.72	1,589.96	2,500.00	Based on 2018-2019 Trends
Total Health Services	\$ 118,450.51	\$ 154,296.34	\$ 162,730.88	
Library and Media Services				
Regular Salary	\$ 99,263.42	\$ 126,118.79	\$ 133,597.00	See Staffing Schedule
Group Health & Life Insurance	3,926.05	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	20,328.14	25,993.08	28,870.31	See Staffing Schedule
Social Security	7,587.97	9,648.09	10,220.17	See Staffing Schedule
Unemployment Compensation Tax	84.77	112.40	112.40	See Staffing Schedule
Instructional Services	3,000.00	5,200.00	5,200.00	Based on 2018-2019 Trends
Supplies	11,900.99	8,000.00	8,000.00	Based on 2018-2019 Trends
Library Books & Materials	16,874.63	18,850.00	18,850.00	Based on 2018-2019 Trends
Technology Equipment	0.00	5,000.00	5,000.00	Based on 2018-2019 Trends
Total Library and Media Services	\$ 162,965.97	\$ 203,693.14	\$ 214,620.66	
Staff Training				
Instructional Programs Improvement Services	\$ 76,877.67	\$ 105,000.00	\$ 105,000.00	Based on 2018-2019 Trends

	Year To Date 4/30/2019	FY - 19	FY - 20	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Total Staff Training	\$ 76,877.67	\$ 105,000.00	\$ 105,000.00	
Board				
Audit Services	\$ 12,775.00	\$ 23,600.00	\$ 24,600.00	Based on 2018-2019 Trends
Legal Services	4,680.00	15,000.00	15,000.00	Based on 2018-2019 Trends
Membership Dues & Fees	12,079.10	15,579.10	13,000.00	Based on 2018-2019 Trends
Total Board	\$ 29,534.10	\$ 54,179.10	\$ 52,600.00	
Bonus				
Audit Services	\$ 0.00	\$ 111,600.00	\$ 0.00	?
Legal Services	0.00	23,000.76	0.00	?
Membership Dues & Fees	0.00	8,537.40	0.00	?
Total Bonus	\$ 0.00	\$ 143,138.16	\$ 0.00	
School Administration				
Regular Salary	\$ 102,347.40	\$ 128,436.00	\$ 130,772.38	See Staffing Schedule
Principal and Asst Principals	392,446.74	476,428.42	470,839.49	See Staffing Schedule
Assistants and Clerical	256,741.15	325,744.86	331,817.53	See Staffing Schedule
Overtime Salary	3,538.86	4,994.77	6,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	91,062.63	124,766.52	119,995.74	See Staffing Schedule
Employee Retirement	155,320.27	191,798.57	201,714.09	See Staffing Schedule
Social Security	55,293.16	71,191.61	71,407.35	See Staffing Schedule
Unemployment Compensation Tax	686.17	992.17	908.36	See Staffing Schedule
Instructional Services	0.00	500.00	500.00	Based on 2018-2019 Trends
Travel	9,708.54	17,500.00	17,500.00	Based on 2018-2019 Trends
Communication	13,902.28	20,814.22	21,000.00	Based on 2018-2019 Trends
Other Purchased Services	55,456.10	54,803.39	60,000.00	Based on 2018-2019 Trends
Supplies	73,419.22	72,696.48	80,000.00	Based on 2018-2019 Trends
Instructional Equipment	16,403.31	4,514.59	20,000.00	Based on 2018-2019 Trends
Technology Equipment	5,307.48	7,000.00	7,000.00	Based on 2018-2019 Trends
Membership Dues & Fees	1,718.00	5,899.09	5,000.00	Based on 2018-2019 Trends
Liability Insurance	15,297.00	95,000.00	118,750.00	Assumes 25% increase
Total School Administration	\$ 1,248,648.31	\$ 1,603,080.69	\$ 1,663,204.93	
Fiscal Services				
Regular Salary	\$ 46,440.70	\$ 55,468.80	\$ 57,070.66	See Staffing Schedule
Overtime Salary	1,173.70	1,844.38	2,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	4,012.15	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	9,771.54	11,432.12	12,332.97	See Staffing Schedule
Social Security	3,541.90	4,243.36	4,365.91	See Staffing Schedule
Unemployment Compensation Tax	45.06	53.34	53.34	See Staffing Schedule
Management Services	136,906.15	185,000.00	185,000.00	Based on 2018-2019 Trends

	Year To Date 4/30/2019	FY - 19	FY - 20	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Other Fees and Charges	14,215.44	16,500.00	13,000.00	Based on 2018-2019 Trends
Total Fiscal Services	\$ 216,106.64	\$ 279,312.78	\$ 278,593.65	
Operation and Maintenance of Plant				
Regular Salary	\$ 259,246.35	\$ 303,649.92	\$ 308,917.99	See Staffing Schedule
Overtime Salary	9,848.40	12,592.53	15,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	31,427.67	33,279.43	38,050.21	See Staffing Schedule
Employee Retirement	54,844.92	65,177.57	66,757.18	See Staffing Schedule
Social Security	19,753.31	24,192.55	23,632.23	See Staffing Schedule
Unemployment Compensation Tax	407.56	405.22	294.99	See Staffing Schedule
Property Services	151,199.95	160,000.00	160,000.00	Based on 2018-2019 Trends
Public Utility Services (Excl energy)	104,151.88	115,000.00	125,000.00	Based on 2018-2019 Trends
Cleaning Services	309,413.36	400,000.00	400,000.00	Based on 2018-2019 Trends
Repairs & Maintenance Serv	228,462.42	258,824.90	205,000.00	Based on 2018-2019 Trends (No \$80,000 Gate Expense in FY20)
Other Purchased Services	5,049.31	5,197.55	5,000.00	Based on 2018-2019 Trends
Supplies	26,486.10	26,991.33	35,000.00	Based on 2018-2019 Trends
Energy (Electric, Gas, and Other Heating Fuels)	251,212.62	460,000.00	400,000.00	Based on 2018-2019 Trends
Total Operation and Maintenance of Plant	\$ 1,451,503.85	\$ 1,865,311.00	\$ 1,782,652.60	
Student Transportation (State Mandated)				
Student Transportation	\$ 553,263.44	\$ 630,000.00	\$ 600,000.00	Based on 2018-2019 Trends (Budgeted for extra month in FY19 because of late bill)
Total Student Transportation (State Mandated)	\$ 553,263.44	\$ 630,000.00	\$ 600,000.00	
Security				
Regular Salary	\$ 53,152.92	\$ 76,729.66	\$ 61,821.70	See Staffing Schedule
Group Health & Life Insurance	5,180.43	6,407.97	4,770.78	See Staffing Schedule
Employee Retirement	10,875.68	15,813.98	13,359.67	See Staffing Schedule
Social Security	3,981.72	5,869.82	4,729.36	See Staffing Schedule
Unemployment Compensation Tax	78.65	76.73	61.82	See Staffing Schedule
Total Security	\$ 73,269.40	\$ 104,898.16	\$ 84,743.33	
Pupil Service Activities (Athletics)				
Social Security	\$ 26,157.91	\$ 33,912.45	\$ 33,912.45	Based on 2018-2019 Trends
Instructional Services	442,503.22	443,300.00	443,300.00	Based on 2018-2019 Trends
Student Transportation	48,270.03	100,500.00	100,500.00	Based on 2018-2019 Trends
Travel	20,799.17	60,000.00	60,000.00	Based on 2018-2019 Trends
Other Purchased Services	90,530.06	115,000.00	115,000.00	Based on 2018-2019 Trends
Supplies	286,588.59	300,000.00	300,000.00	Based on 2018-2019 Trends
Other Pupil Services	17,397.50	17,500.00	17,500.00	Based on 2018-2019 Trends
Membership Dues & Fees	23,909.70	35,000.00	35,000.00	Based on 2018-2019 Trends
Liability Insurance	28,507.00	28,507.00	29,932.35	Assumes 5% Increase
Total Pupil Service Activities (Athletics)	\$ 984,663.18	\$ 1,133,719.45	\$ 1,135,144.80	

	Year To Date			Budgeting Notes
	4/30/2019	FY - 19	FY - 20	
	Actual YTD	Revised Budget	Budget Draft	
TOTAL EXPENSE	\$ 14,404,638.47	\$ 17,810,380.53	\$ 18,360,246.34	
Total Net Income	\$ 859,039.52	\$ 578,704.18	\$ 322,854.49	