

Approved General Fund Budget FISCAL YEAR 2023-24



BEAUFORT COUNTY SCHOOL DISTRICT
Beaufort, South Carolina
Frank Rodriguez, Ph.D., Superintendent
Tonya Crosby, CPA, Chief Financial Officer

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Beaufort County School District
Beaufort, South Carolina
Approved Budget

For The Fiscal Year Ending
June 30, 2024

Prepared By:

The Finance Department
Dr. Frank Rodriguez, Superintendent

Beaufort County School District

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Introductory



Reader's Guide to the Budget

The organization of this budget document fulfills several needs. First, it provides transparent information on the resources needed to fulfill the organization's goals and beliefs. It is organized in a manner intended to enhance the reader's understanding of the Beaufort County School District's budget development, policies, management and processes and to foster community involvement in the budget process. It functions as a policy document, an operations guide, a financial plan and a communications device. The document contains the four major sections listed and defined below.

- The **Introductory Section** provides a high-level view of the approved budget, information regarding the budget development process, a 5-year budget forecast, and general budgetary information for reader clarity. All information provided aligns with *The Strategic Plan* which guides the priorities set by the Board of Education and the strategy to achieve success.
- The **Organizational Section** includes information about Beaufort County School District. Who we are, what are our mission and vision, and what policies and methods are utilized for budget development and general operations.
- The **Financial Section** includes financial information in detail including fund description and structure along with budget data in both summary and program levels for the General Fund and a *Comprehensive Budget Report* of all District funds. This section provides information on the General Fund, the Special Revenue Funds, Aid to Classrooms Funds (formerly Education Finance Act), Debt Service Fund, Capital Projects Fund, Food Service Fund, Internal Service Fund and the Pupil Activity Funds. Detailed school data and budgets along with organizational units are included in the financial section. This section also includes current and historical narratives related to revenue and expenditure trend and fund balance.

The **Capital Section and Debt Service Section** include information about the District's ongoing capital projects, funded through bond referenda and under the 8% constitutional debt limit.

- The **Informational Section** includes the following information of interest to District stakeholders:
 - Student Performance Measures
 - Teacher Salary Schedule
 - Demographic Statistics
 - Principal Property Taxpayers
 - School Building Information
 - County Government
 - Property Assessment Information
 - List of Acronyms
 - Glossary

Beaufort County School District

2023 Board Members



Richard Geier Vice Chair
Christina Gwozdz Chair
Angela Middleton Secretary



Earl Campbell Chloe Gordon William Smith Victor Ney Rachel Wisnefski Carlton Dallas Elizabeth Hey Ingrid Boatright

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Term Ending 2026

BEAUFORT COUNTY SCHOOL DISTRICT

Administrative Office

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Beaufort, South Carolina 29902

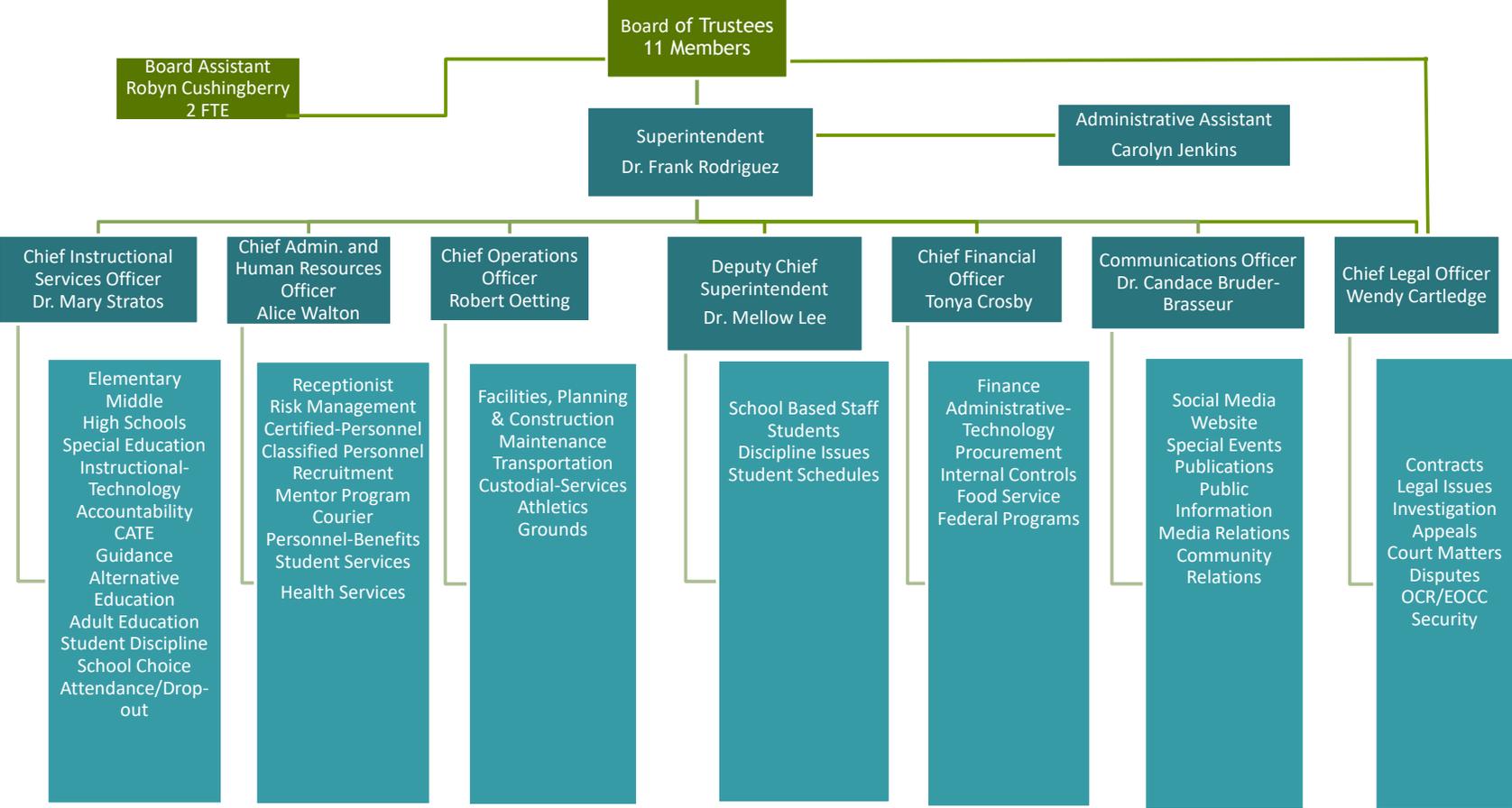
Senior Management

Dr. Frank Rodriguez	Superintendent
Ms. Wendy Cartledge	Chief Legal Services Officer
Dr. Mary Stratos	Chief Instructional Services Officer
Ms. Tonya Crosby, CPA, CGFO	Chief Financial Officer
Mr. Robert Oetting	Chief Operations Officer
Ms. Alice Walton	Chief Administrative and Human Resource Services Officer

Officials Issuing Report

Ms. Jennifer Hamblin, Director of Budget and Procurement
Mr. Louis Ackerman, Coordinator of Capital Projects

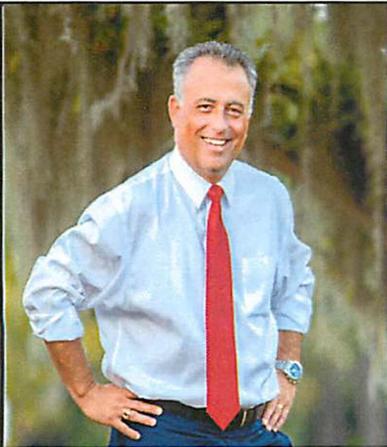
Organizational Structure Effective
May 2023





Beaufort County School District

Approved Budget 2023-2024



Dear Community Members:

Because of YOU, Beaufort County School District (BCSD) has made great strides. **Our district now boasts the highest starting teacher salary in South Carolina.**

Education is a labor intensive endeavor. Amidst the many educational challenges facing the nation, BCSD has experienced dramatic increases in operating costs: fuel, materials, and the cost of labor. Food and housing costs in Beaufort County have also risen at extreme rates.

The operating budget was developed with a top priority in mind:

To lead South Carolina education as an exemplary district by attracting and maintaining high quality educators and staff to continuously focus on and grow students

This chief aim (or essential priority) enables us to focus on recruiting and keeping superior educators and support staff, solidifying our District's commitment to continuous improvement.

Notable expenditure increases include:

- \$3,000 increase for all teachers paid on the BCSD teacher salary schedule (\$1,000 of this increase will move from the locality supplement) plus a step increase to improve the District's ability to recruit and retain staff;
- For the third consecutive year, we are supporting our most experienced teachers by adding a step on the teacher salary schedule, moving the max step from 26 to 27;
- Funding to continue payment of the salary recommendations from the Classified, Professional and Administrative Salary Study that was implemented in January 2023 to maintain our competitive pay rates;
- Increases for all other employees to receive a 2% cost of living increase plus a step; and
- Funding to meet state-mandated healthcare and retirement costs.

The increases in this budget are strategic and position the District to keep building the capacity of our teachers to help students reach their highest potential. By investing in our educators and staff, we are investing in the community's most valued priority for the future, our students.

Sincerely,

Frank Rodriguez, Ph.D.

Proud Superintendent of Beaufort County School District

Budget at a Glance

Operating Budget	
2023	\$298,133,593
2024	\$320,412,978
Approved Increase	\$22,279,385
% Increase	7.5%

Investments

Teacher Pay Increases.....	\$7.2M
Other Pay Increases.....	\$4.3M
Benefit Cost Increases.....	\$6.1M
New Positions.....	\$1.1M
Operational Increases.....	\$3.6M

Funding

Current Operations Millage	125.6
Reassessed Millage*	117.4
Approved New Millage:	4.4
Approved Operations Millage	121.8

Existing local and state dollars will be utilized to fund \$15.7M of the cost increases in this budget.

*Millage rollback due to reassessment

A tax increase of four (4.4) mills will be needed to fully fund this budget.

Executive Summary



The Beaufort County School District (BCSD) is pleased to present the FY 2024 Adopted Budget. This budget has been prepared in accordance with state regulations and local policies covering the twelve-month period from July 1, 2023 through June 30, 2024.

This document is the district’s financial plan that will guide the Board, staff, and stakeholders in working toward the district’s commitment to “ensure excellence in education for every learner that prepares each with the knowledge, skills and personal responsibility to succeed in a rapidly changing global society.”

The district is proud to publish and disseminate budget information to the Board and our community. This budget permits the district to continue its progress toward its strategic goals for improving student success in Beaufort County and to focus on its priorities of maintaining classroom momentum, maximizing resources, and minimizing tax increases.

The development, review, and consideration of the 2023-2024 Budget was completed with District goal and priorities as the focus of budgetary decisions. Each school and district department developed their budget based on goals and objectives for their location. These goals were used to develop the budgetary allocations of available resources to meet these goals and objectives. Expenditure budgets become each location plan of action for the coming year. At year end, the actual expenditures associated with each location are measured against their budgetary allocation to measure the accomplishment of their goals and objectives. These performance-based metrics will provide guidance for future budgetary decisions.

This budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary sources used to present the financial plan and the results of programs and services of the district. The objective of this document is to provide transparency to the public about the district’s financial plans and how those plans relate to the strategic goals. It represents the balance between the resources provided by the local, state, and federal sources and the educational needs of students.

BCSD STRATEGIC PLAN 2021-2024

The Beaufort County Board of Education strategic plan is based on the district's vision and mission statements, as well as a set of core beliefs. It was composed through the collaboration of educators, parents, and community stakeholders. The current plan focuses on student achievement, gifted and talented education, school climate, and teacher/administrator quality.

Since the entire community contributed to this process, the Beaufort County School District's strategic plan reflects our values and aspirations. It also has clearly stated long-range goals and measurable mileposts so that we can focus our work and monitor progress.

MISSION

Through a personalized approach, prepare Beaufort County School District graduates to compete and succeed in an ever-changing global society and career marketplace.

GOALS

I. STUDENT ACHIEVEMENT

- a. Achieve NWEA MAP reading levels of 50% and above for 60% of students by 2nd grade.
- b. 82% of students in grades 3-8 will score "Meets or Exceeds" in ELA and Math.
- c. Close the achievement gap to a minimum of 8% on SC READY (ELA, math and end course exams) and meet College or Career-Readiness benchmarks.
- d. Achieve a grade of C or higher on end-of-course assessments.
- e. Reach an on-time graduation rate of 91 %.
- f. Increase the annual rate of post-secondary and/or career/military-ready graduating students by 5%.

II. TEACHER/ADMIN QUALITY

- a. All licensed teachers and administrators undergo a minimum of 25 hours/year of professional development towards relicensing.
- b. District leadership will earn a satisfactory school climate rating of 85% per the Teacher/Climate Turnover Survey.
- c. Obtain a teacher retention rate of 88%.

III. SCHOOL CLIMATE

- a. Increase student engagement levels per the SC School Report Card to a minimum of 68%.

IV. GIFTED & TALENTED

- a. Exceed SC Ready students scoring to a minimum of 80%.
- b. Increase the number of gifted and talented African American, ELL students, poverty by a minimum of 2% each year.
- c. Use a strengths-based approach to determine instruction that promotes academic and artistic talent development.
- d. Provide students opportunities for leadership, collaboration and career exploration.
- e. Offer challenging academic sessions for students at SISA2 every summer.
- f. Offer G&T endorsement for all K-8 classroom and fine arts teachers.

Budget Development Process

General Guidelines

Board Policy (OE-5) defines the Board's expectations for presentation of the budget. A multi-year, balanced budget must be presented annually that reflects anticipated changes in compensation, inflationary adjustments, and other operational increases.

Current revenues will provide sufficient funding to support current expenditures. The budget must be balanced.

The budget process and format will be by site level, including all schools, district office and multi-school functions and focused on budget priorities and assumptions.

Maintain a budget monitoring system to ensure compliance with the approved budget.

Maintain a fund balance goal of no less than 10% of next year's budgeted expenditures to ensure available balances reducing the requirement for a tax anticipation note.

Budget Process

Planning

Budget planning is a year-round activity and begins shortly after the approval of the previous budget. Planning activities begin with reviewing goals and objectives, evaluating outcomes from the prior year, analyzing current year revenues, and seeking feedback from the community through a budget survey. This segment requires participation from the District Office, Instructional Services, Operations, Human Resources and School Administration.

Preparation

The budget development process extends for a duration of approximately 10 months beginning with enrollment analysis starting in September of the year prior to approval. School staffing templates are developed based on the approved enrollment projection. The approved enrollment projection provides data to support school funding allocations. District department budget request templates are distributed, completed, and returned to the budget office.

Analysis and Review

All budget requests from district departments are analyzed for accuracy, completeness, and compliance with established budget assumptions. School funding allocations are consolidated with departmental request and state mandated increases to develop a preliminary expenditure budget. The budget department does initial reviews to confirm there are no duplications or omissions of expenditures. A forecast of proposed revenues at the local, state, and federal level are prepared to confirm that sufficient revenue will be available to support the proposed expenditures. If revenues do not support the expenditures, the first round of expenditure reductions are proposed. Budget requests are prioritized to determine what expenditures can be reduced to develop a balance budget. All decisions regarding budget reductions are reviewed and approved by Senior Leadership.

Adoption and Approval

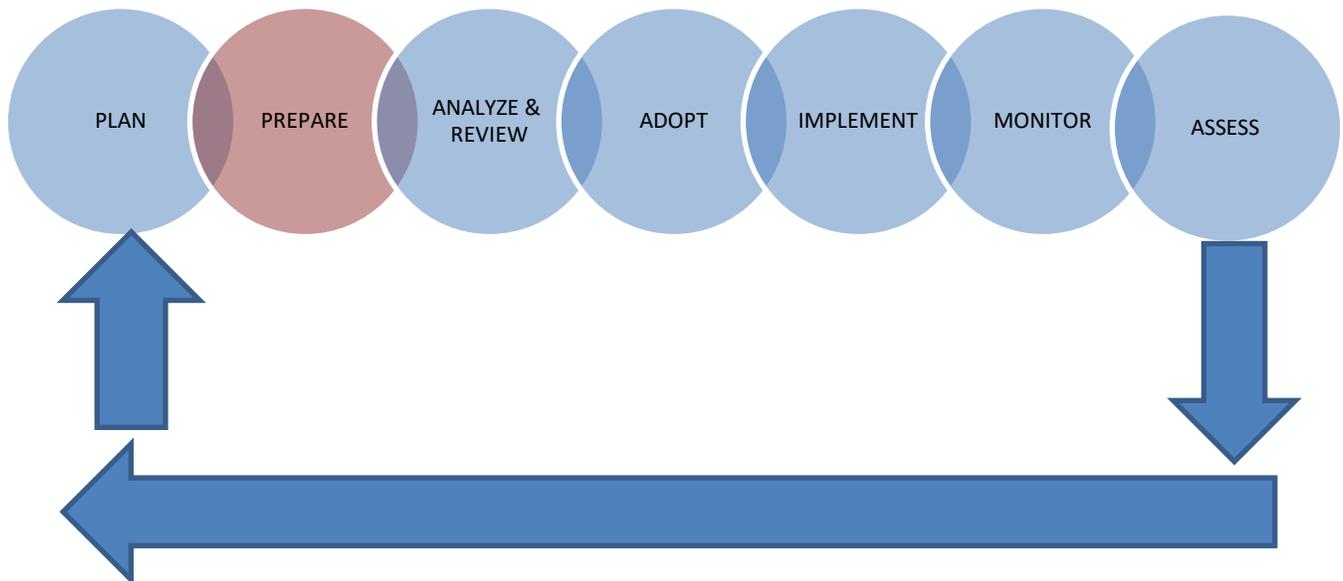
After review and approval from the Superintendent, the budget office prepares the Preliminary Superintendent’s Budget to be presented to the Board of Education. The Board makes recommendations, requests additional information, and provides guidance regarding any adjustments to the Preliminary Superintendent’s Budget. Preliminary budgets are updated and presented to the Board for multiple reviews before Board certification is received. Beaufort County School District is currently not fiscally autonomous and is required to bring the current year’s budget before the Beaufort County Council Finance Committee for review and then three readings with the full Council. At third reading, a county ordinance is signed to levy the requested millage to support the school districts approved budget. Upon the signing of the ordinance, the budget is ready to be executed on July 1st.

Implementation

The Beaufort County School District’s fiscal year is July 1 through June 30. Collaborative work with Human Resources and the budget department is critical to ensure monitoring of positions and position budgets. This includes all salary and benefits accounts. Monthly reviews by schools and district departments of non-salary accounts budgets are completed to ensure that all projected spending is on target.

Monitor and Assessment

Monitoring and assessing the progress of the budget is a year-round responsibility that provides data for management decision making. Monitoring of expenditures enables district staff and administration to track the success of programs being implemented and the progress at which funds are being expended. The budget is a valuable management tool that provides financial information to all stakeholders including taxpayers, the Board of Education, the administration, principals, teachers, and students. The success of the budget process requires the involvement of employees throughout the school system fulfilling their duties and responsibilities.



Budget Amendment

Any amendment to the General Fund operating budget requires an approval from the Board of Education.

Budget Transfers

To provide efficient and fiscally responsible operations of the daily needs of the District, the Board of Education under Administrative Regulation OS-5 allows for budget transfers within these major categories.

<u>Approving Official</u>	<u>Level of Authorization</u>	<u>Dollar Limit</u>
Principal/Department Heads	Non-Salary Transfers <\$5,000	\$1-\$5,000
Chief Financial Officer	Transfers between all accounts	\$5,001-\$50,000
Board of Education	Transfers between all accounts	>\$50,001

*Only the Superintendent or the CFO is authorized to approve transfers of salary line items in the general fund.

*All transfers of Special Revenue/Grants must be submitted to the Office of Special Revenue to maintain compliance within the grants.

Budget Reporting

Budget reports are available to schools and departments at any time. The Budget office monitors monthly to identify any variances in over/under spending and follows up with the school or department for details. The Chief Financial Officer provides the Board of Education quarterly reports that reflect the status of the budget and expenditures to date.

Annual Audit

Per Board of Education Accounting Regulation OE-6, an annual external audit of all District and school funds and accounts is to be completed by an approved independent auditing firm and presented annually to the Board.

Other Processes Impacting Budget

The procurement process, which includes the sourcing of goods and services, the encumbrance of funds, the staffing and employment process, the acquisition of fixed assets, and capital programs, all affect the administration of the budget. These processes are monitored by the designated departments and budget staff as part of the management process. The district has established policies and procedures that are used to guide the processes.

Financial Records

Financial Records are secured and maintained in compliance with the mandated record retention policies. Budget development information along with the Annual Budget Book can be located on the district's website under About-us/Departments/Finance/Budget.



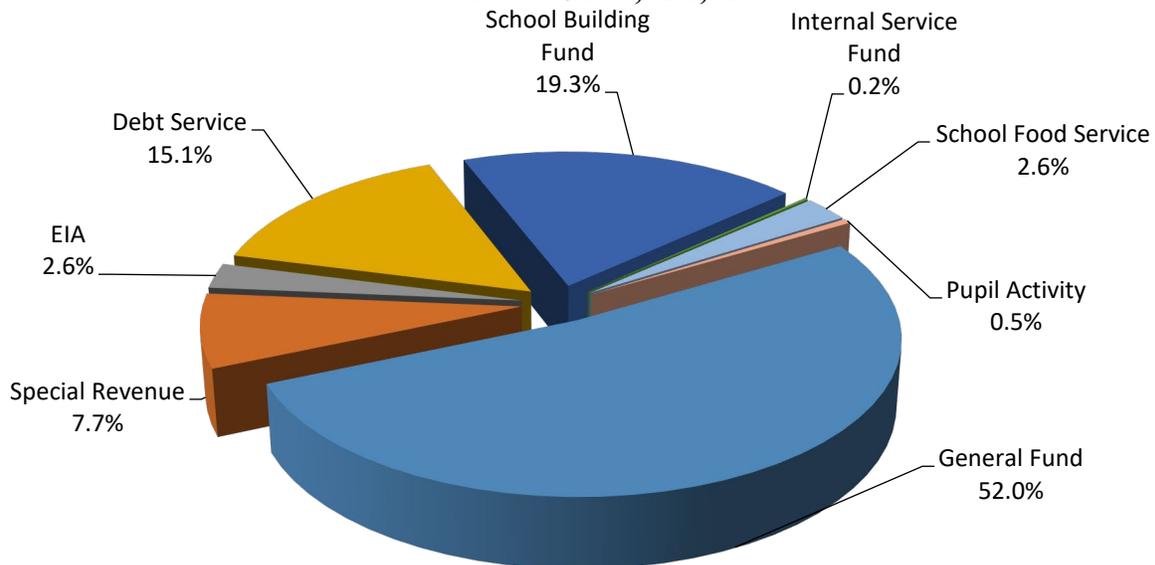
Beaufort County School District Comprehensive Budget FY 2024

The 2023-2024 Comprehensive Budget includes multiple funds, totaling \$628.3 million. The following chart provides all expenditure budgets by fund.

	2022-2023 Approved Budget	2023-2024 Approved Budget	Change
Comprehensive Budget (Total)	\$660,511,765	\$628,256,030	(\$32,255,735)
General Fund	298,133,593	320,412,978	22,279,385 ¹
Special Revenue Funds	83,445,885	47,750,417	(35,695,468) ²
Education Improvement Act Funds	17,327,804	16,100,875	(1,226,929)
Debt Service Fund	83,802,822	104,695,344	20,892,522 ³
School Building Fund	161,210,000	118,900,000	(42,310,000) ⁴
Internal Service Fund	900,000	1,300,000	400,000
School Food Service Fund	13,079,661	15,996,416	2,916,755 ⁵
Pupil Activity Fund	2,612,000	3,100,000	488,000 ⁶
Millage required for General Fund	125.6	121.8	(3.8) ⁷
Millage required for Debt Service	36.3	36.3	-
Total Millage Required	161.9	158.1	(3.8)

- 1 - Primarily salary & benefit increases
- 2 - ESSER & CARES funds depleted in prior year (Budgets for 3 years were listed in FY 2023)
- 3 - Principal payment for referendum bonds
- 4 - Completion of major projects in the 2019 Referendum
- 5 - Increase in funding for Food service equipment
- 6 - Estimated based on current year's spending
- 7 - Rolled back 8.3 mills due to reassessment

Overview of Expenditures FY 2024 Total = \$628,256,030



Beaufort County School District
2023-2024 Proposed General Fund Budget Information

Proposed State Increases and Budget Priorities to Align with District Strategic Goals

The information following provides further explanation of the major increases and decreases proposed in this budget. Each budget item has been tied with a strategic goal in the Beaufort County School District Strategic Plan. The Strategic Goals may be found below:

Strategic Goals

I Student Achievement

II Teacher & Administrator Quality

III School Climate

IV Gifted & Talented

PROPOSED STATE INCREASES

Increase to State Minimum Salary Schedule (SG II) **\$5,614,967**

The House version of the state budget includes a \$2,500 increase to the teacher State Minimum Salary Schedule. The FY 24 budget includes a \$3,000 increase to provide a new BCSD teacher Minimum Salary of \$48,566.

Teacher Salary Step (SG II) **\$2,870,271**

This budget includes the FY 24 step increase mandated by the state. The value of the step increase is an average of 2% of the teacher's base salary.

State Health Insurance Increase (SG II) **\$1,678,848**

A 3.7% increase to the employer's share of the State Health Insurance premiums will be effective January 1, 2024. Costs are adjusted to account for the affected six-month period.

State Retirement Increase (SG II) **\$1,617,670**

The employer's share of state retirement employer contribution will increase by 1.0% in FY 24. The rate will adjust from 23.81% to 24.81%, effective July 1, 2023.

Bus Driver State Mandated Increase (SG II) **\$522,222**

The legislature has proposed a 25% increase to all cells of the State Bus Driver's Salary Schedule. The increase will equate to an average 13% increase to the BCSD Bus Driver's Salary Schedule.

OTHER COMPENSATION INCREASES

Compensation Study- ADM/CLAS employees (SG II) **\$3,582,135**
To provide funding for the full implementation of recommendations in the support staff compensation study;

2% COLA for ADM/CLAS/PROF (SG II) **\$1,233,103**
To provide a cost-of-living increase for classified, professional and administrative staff;

FY 24 Salary Step Increase – ADM/CLAS/PROF (SG II) **\$1,202,878**
To provide a step increase for classified, professional and administrative staff;

Addition of Step 27 to Teacher Salary Schedule (SG II) **\$246,393**
To ensure that our most experienced teachers will be moved an additional step, step 27 has been added to the certified salary schedule. This provides a step increase for all teachers.

Additional Employee Compensation/Payouts (SG II) **\$1,911,031**
To provide funding that supports employee incentives such as Paid Parental Leave, Sick-Leave Payouts, and stipends;

STAFFING ALLOCATIONS

Certified/SPED Teaching Positions (SG I) **\$1,102,180**
To fund additional teachers in schools to support Career Technology and Multi-Language Learners and the growing population of students identified with disabilities;

Instructional Support Positions (SG II) **\$103,740**
To address a need for instructional support in mathematics at the elementary level;

OPERATIONAL EXPENDITURE INCREASES

Service Providers/Supply Contracts (SG III) **\$566,118**
To provide funding for the increase in service and supply contracts including Grounds, Custodial, Maintenance and other purchased services. All significant multi-year contracts have an inflationary clause that caps any increase at 3%;

Substitute Contracted Services (SG II) **\$660,937**
To provide for an increased need for substitute support, outsourced services have been utilized. This service contract provides substitutes and is now filling paraprofessional vacancies.

Security Contracted Services (SG II) **\$407,989**
To provide for an increased cost of security support, outsourced services have been utilized. This service contract provides armed security guards at 17 Elementary schools and the District Office. A cost-of-living increase is also provided for contracted SRO's.

<u>Professional Development (SG III)</u>	\$45,684
To provide for professional development requirements for teachers, support staff and administrators, inclusive of the costs of registration, travel and dues to professional organizations;	
<u>Pupil Activities (SG III)</u>	\$155,945
To provide increased resources to support student activities;	
<u>Property Insurance (SG III)</u>	\$381,524
To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District;	
<u>Utilities (SG II)</u>	\$193,159
To provide funding for anticipated cost increases due to the impact of inflation;	
<u>Supplies and Materials (SG III)</u>	\$171,604
To provide additional supply allocations to schools due to increased enrollment;	

OTHER INCREASES/DECREASES

Charter School Allocation Decrease (SG I) **(\$405,009)**
 The General Fund allocation is determined per the state formula as specified in S.C Code Ann. Section 59-40-140. The decrease resulted from a higher total number of weighted students district-wide, which decreases the Charter School's per pupil allocation.



BEAUFORT COUNTY SCHOOL DISTRICT
General Fund Long-Term Budget Projection

	Approved FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
EXPENDITURES					
Salaries	\$177.7	\$183.0	\$190.4	\$197.7	\$205.4
Benefits	77.4	79.7	82.9	85.8	88.8
Purchased Services	40.5	41.7	43.4	44.9	46.5
Utilities	7.8	8.0	8.4	8.6	9.0
Books	0.7	0.7	0.7	0.8	0.8
Supplies & Materials	4.0	4.1	4.3	4.4	4.6
Technology Supplies	0.4	0.4	0.4	0.4	0.4
Insurance	0.4	0.4	0.5	0.5	0.5
Equipment	0.1	0.1	0.1	0.1	0.1
Debt Service	0.0	0.0	0.0	0.0	0.0
Other Expenditures	1.8	1.8	1.9	2.0	2.0
Transfers	9.6	9.8	10.2	10.6	11.0
Total Expenditures	\$320.4	\$330.0	\$343.2	\$355.9	\$369.1
Variance		9.6	13.2	12.7	13.3
% Change		3.0%	4.0%	3.7%	3.7%

REVENUES

Local Taxes	\$191.80	\$201.80	\$211.80	\$222.20	\$233.10
Additional Revenues Needed*	5.1	5.2	6.3	6.4	6.5
Other Local Sources	0.6	0.6	0.6	0.6	0.6
State Funding	119.1	121.2	123.3	125.5	127.7
Federal Funding	0.7	0.7	0.7	0.7	0.7
Total Revenues	\$317.30	\$329.50	\$342.70	\$355.40	\$368.60

OTHER FINANCING SOURCES

Transfers from Other Funds	\$0.60	\$0.50	\$0.50	\$0.50	\$0.50
Transfers from CARES Act - Indirect Cost	2.5	0	0	0	0
Total Other Financing Sources (Uses)	\$3.10	\$0.50	\$0.50	\$0.50	\$0.50

Total Revenue and Other Financing Sources	\$320.4	\$330.0	\$343.2	\$355.9	\$369.1
Surplus/Deficit	0.0	0.0	0.0	0.0	0.0
Projected Fund Balance	60.2	60.2	60.2	60.2	60.2
Projected Fund Balance as % of Next Years Expenditures	18.2%	17.5%	16.9%	16.3%	15.7%

*revenue needed to maintain fund balance to comply with Board policy
Projections are based on a 4% salary increase

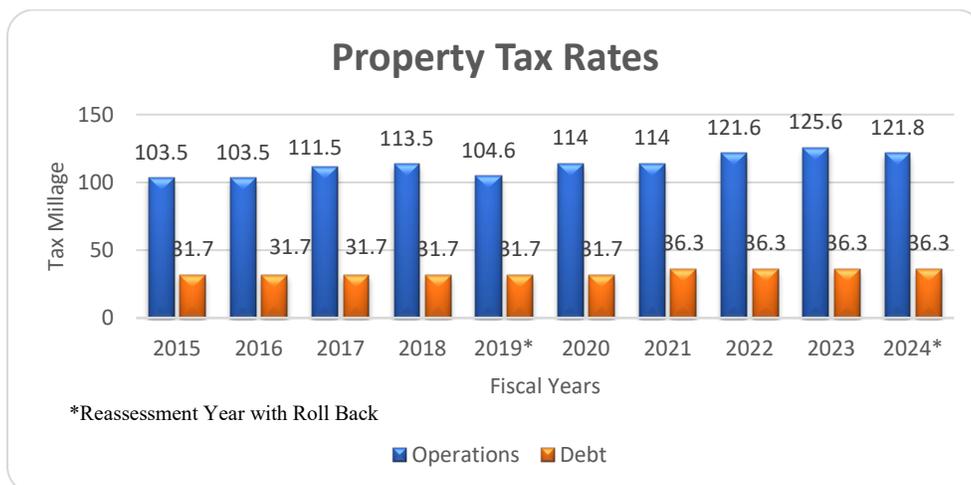
Impacting Factors for FY 2024 Budget Year

Taxpayer

During times of a stabilizing economy, the District strives to hold tax increases to a minimum. This has been difficult due to state-mandated cost increases on an annual basis. While the School District is anticipating enrollment increases, enrollment projections will be challenging as we continue to recover from the impacts faced due to the COVID-19 pandemic. Historically, the District has seen year-over-year growth which requires long-term planning for the addition of new schools to serve students. With new schools come unavoidable operating cost increases. We will continue to work toward balancing the impact on taxpayers with the growing operational needs of the District to maintain a stable financial position and to accomplish the District’s overall mission.

Millage Levy

State law mandates a property reassessment every 5 years. FY 2024 millage will be impacted by a reassessment. Reassessment should be a revenue-neutral calculation that resets the assessed values of properties and appropriately adjusts the millage to reflect the same revenue generated before reassessment. The last reassessment occurred in 2018 which resulted in operating millage rolled back of 8.5% moving millage to 104.6 mills which resulted in a \$9.2 million shortfall in tax collections for FY 2019. The shortfall of FY 2019 resulted in the need to utilize all available millage and look back in FY 2020. Stabilization of millage for school operating budgets is a vital component for taxpayer confidence and support of the District. Millage has been increased over the last several years primarily to support the unfunded state mandates and to support the District’s recruitment and retention efforts due to shortages of teachers. Under State law, the allowable millage for FY 2024 based on growth and CPI is 18.1 mills. The original approved millage used to support the FY 2024 budget was 130.0 mills, a 4.4 mill increase over the previous year, leaving a “banked millage” of 14.1 mills. Due to the 2023 reassessment, the millage was amended to reflect the reassessment values and was rolled back to 117.4 mills. This rollback along with the original approved 4.4 mill increase resulted in the final approved millage to support the FY 2024 General Fund budget of 121.8 mills. This millage reflects the increased assessed property values that were published due to the mandated property reassessment. Debt service mills remained constant at 36.3 mills for FY 2024. Following is a graph of property tax millage for Beaufort County School District over 10 years:



Legislative Issues

Governor's Education Initiative

Act 388

The effects of Act 388, signed into law in June of 2006, continue to impact Beaufort County School District. Non-owner-occupied homes have decreased because owners are changing residency status to avoid paying for school operations property taxes. The revenue previously generated cannot be regained under the current legislation.

In addition to eliminating property taxes from owner-occupied residences, effective in FY 2007-2008, this same legislation established annual millage increase limits for all local governments and school districts based on the most recent CPI increase plus the percent growth in county population over the previous year. Permission from the governing authority (County) must be granted to increase millage. Under state statute, districts that do not utilize the millage cap can bank the increases for three years. Districts may utilize this "lookback provision" and may add to the operating millage an amount not previously imposed for the three property tax years preceding the year to which the limit applies. Beaufort County School District utilized this provision in FY 2015, FY 2017, FY 2020, and FY 2022.

Index of Taxpaying Ability

In conjunction with the property tax relief constraints, the current Educational Finance Act (EFA) funding established in 1977 severely limits the funding Beaufort County receives due to a formula that is based on assessed value. Our County is perceived to be one of the wealthiest in the State based on our assessed value; therefore, Beaufort County continues to receive the lowest percentage of support for EFA funding in the state. After several years in which the School District received no EFA funds, in FY 2017 the School District began to minimally benefit from this revenue source due to a drop in assessed value during reassessment and an increase in enrollment.

State Funding Formula

State Aid to Classrooms is the funding formula implemented in FY 2023 that represents the State's contribution for direct instruction of students in Kindergarten through 12th grade which is 75% of the total cost of funding one teacher's salary for every 11.2 students. In FY 2024 additional funding from the state Education Improvement Act (EIA) funds are being rolled into the State Aid to Classrooms funding formula. These EIA funds will be subject to the application of the Index of Taxpaying Ability (ITA). Beaufort's high property tax assessments create a high ITA for the county, thus, when this formula is applied, funding diminishes. As a result, local property taxes will be needed to fund a greater share of District operating costs.

Under these legislative constraints, as well as other state and federal mandates, the District will continue to be challenged to maintain our current level of operation. The School District will continue to be strategic in financial decision-making to ensure that the funding that is received will support the needs of the district. In addition, continued monitoring of expenditures provides leadership with data to make financial decisions that will provide a balanced budget to support district operations.

Economic Conditions

The School District receives approximately 61.7% of its operating revenues from Beaufort County property taxes. 37.2% is received from the State and the remaining 1.1% from other sources. In FY 2021, the economy was directly impacted by the COVID-19 pandemic. Our School District, along with other businesses, had to learn to operate differently. These fluctuations in the economy have a direct impact on educational funding. New restricted, limited-term revenue sources have been provided to educational institutions to address specific concerns and revenues received are higher than projected. These additional resources have provided educational institutions with much needed funding for student achievement and safety. The revenue streams will continue to be monitored closely in FY 2024.

Approximately 60% of the District's tax base is composed of Hilton Head Island, a popular destination for repeat annual visitors who either own a second home or consistently vacation on the island over consecutive years. The area is also home of the RBC Heritage Golf Tournament, an official PGA Tour event. Held annually since 1969, the tournament is hosted at Harbour Town Golf Links in April of each year and generates more than \$102 million into the State of South Carolina's economy attracting nearly 135,000 visitors annually.

The District also continues to derive economic benefits from the presence and expansion of military facilities, including the U.S. Marine Corps Recruit Depot, the Marine Corps Air Station and the Beaufort Naval Hospital. Currently, the Marine Corps Air Station-Beaufort employs 6,877 Marines, Sailors, civilian and contract personnel in support of Marine Air Group 31 to ensure its component squadrons and tenant units are readily deployable.¹ At the U.S. Marine Corps Recruit Depot, there are over 6,675 military and non-military personnel in our local areas supporting over 19,000 recruits per year. In 2017, approximately 66,600 people visited Parris Island. According to a 2017 study performed by the University of South Carolina's Darla Moore School of Business entitled "The Economic Impact of South Carolina's Military Community: A Statewide and Regional Analysis", the total economic impact of these three military installations on Beaufort and neighboring Jasper counties was \$2.3 billion and supported 19,060 jobs, generating \$1.0 billion in labor income.

In 2009, Beaufort City Council signed a resolution supporting the Department of Defense's proposal to locate up to 11 joint strike fighter jets at the Air Station beginning in 2013. Because the U.S. Marine Corps is concentrating its training for pilots and crews of the F-35B Joint Strike Fighter at Beaufort, additional families with school-age children are moving into the area.

Tourism is a major industry in Beaufort County. According to the Economic and Fiscal Impact Analysis entitled "Estimated Total Impact of Tourism in Beaufort County, SC, 2018," tourists spent approximately \$1.48 billion in Beaufort County and created over 16,567 jobs, representing approximately 15.1 percent of all jobs in Beaufort County.²

The county's unemployment rate at 3.1% was below the State of South Carolina's rate of 3.4% as of March 2023, signaling better unemployment conditions than most counties in the state.³ The presence of military bases and the tourism industry have contributed to this low rate.

¹ <https://beaufortchamber.org/military/economic-impact/>

² <http://www.thinkhiltonheadisland.org/article-details?hhaid=739>

³ <https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf>

Major taxpayers in the County remain virtually unchanged, with the top ten taxpayers including four local utility companies and major resorts. The County has a HUD median family of four's income of \$70,501 as of 2021.⁴ This income level continually ranks the County as one of the highest in the state and is above national levels.

Tourism, military and supporting industries have contributed to job growth in the county – with total employment expanding by over 22.2% in the 10 years through April 2022. As the local economy continues to stabilize, the growth rate of the area will need to be continuously monitored to assess the impact of the growth on the area and how it affects our schools for future needs. Per U.S. Census data for the Town of Bluffton, estimated population growth from 2010 to 2020 is 156.91%⁵ reflecting significant growth over the past 10 years. Economic conditions and the outlook of the county and state play a substantial role in the financial condition of the District. In FY 2021, Beaufort County Council approved an ordinance to impose school impact fees in service areas on the southern end of the county. This ordinance was rescinded in May 2022, out of concern for affordable housing initiatives and participation of municipal partners.



FY 2024 General Fund Highlights

The FY 2024 budget represents a balance between keeping momentum in student achievement, supporting competitive recruitment and retention of teachers and support staff, and minimizing taxpayer impact. Local tax revenues for FY 2024 are based upon a reassessed millage rate of 121.8 mills, which includes an approved millage increase of 4.4 mills from the prior year. While expenditures related to operations continued to see inflationary increases, the District has reprioritized expenditures in FY 2024 to provide the needed funding to support the employee compensation increases in this budget. For FY 2024, the County Council approved a 4.4 mill increase, using only a portion of the 18.1 maximum millage increase allowed by State law. This decision will leave 14.1 mills banked for future use through “lookback” millage which is made available to the District under state law. The 4.4 mill increase will change the total reassessed operational millage for the District to 121.8 mills which is projected to yield \$197.6 million in revenue.

⁴ <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>

⁵ <https://www.census.gov/quickfacts/blufftontownsouthcarolina>

Historical Effects on the Budget

Student enrollment showed significant increases from 2015-2020 with a 4.9% increase over those five years. In March 2020, the school district, along with the entire county, experienced the COVID-19 pandemic. Schools, businesses, and the state government were shut down. This had a significant impact on student enrollment for BCSD. When the District returned to normal school operations, many students did not return impacting enrollment. Since 2020, student enrollment has shown slow but steady increases. From 2021-2023, student enrollment has grown about 1% annually. With student enrollment still increasing, compensation and costs related to school district operations have grown exponentially. Local revenues provide the primary source of funding for the school district’s operations. Expenditures for the last ten years have increased on average by 5.36% which closely aligns with historical enrollment and revenues during those periods supported the needed increases. In FY 2019, the district experienced a shortfall in tax revenue due to a significant millage adjustment based on that year’s reassessment, resulting in the Board facing some difficult decisions to balance the FY 2020 budget. Budget cuts of \$2.7 million for positions, travel, professional development, and instructional software were made to offset other necessary increases in the budget. In March 2020, the country faced the Covid-19 pandemic. As a result of the state government shutdown, the FY 2021 budgetary appropriations were not finalized, and a continuing resolution was passed to hold budgets at the FY 2020 appropriations. In FY 2022, the budget was balanced and required that the maximum millage, including lookback, be used to provide the revenues needed to support necessary expenditures. These increases resulted from schools returning to in-person learning and the funds needed to cover previously planned increases for FY 2021 which were not fulfilled due to the budget continuing resolution. In FY 2023, the District’s budget was built to meet the increasingly competitive market for qualified educators as well as operational increases due to the increasing inflationary climate. BCSD reallocated resources to fund unprecedented teacher increases to move the District’s starting teacher pay from 53rd to 1st in the state. This budget initiative set a precedent for future budgets and aligned our employment priorities with our strategic goals. The FY 2024 budget continues this initiative with compensation increases necessary to remain competitive in recruiting and retaining teachers and support staff. Major increases and decreases in the FY 2024 budget are summarized as follows:

	Amount (in millions)	% of Total Inc/Dec
2022-2023 Budget	298.1	
Employee Compensation Increases	\$17.6	79%
School Staffing Allocations	\$1.1	4.9%
Operational Increases	\$4.0	17.9%
Charter School	(\$.4)	(1.8%)
2023-2024 Proposed Budget	\$320.4	

Challenges Ahead

- **Reducing Learning Loss** – Reducing learning loss for the students of BCSD is the highest priority for FY 2024 and beyond. Beaufort County School District, along with many other school districts across the country, has measured a widening of learning loss due to the unprecedented teaching methods, lack of attendance and mental health challenges resulting from the pandemic. The District will be utilizing both financial and human talent to provide the students of BCSD with the resources to reduce learning loss.
- **Student Growth and Diversity** – Projecting enrollment will continue to prove challenging as the District moves forward to increase student achievement. The District saw a small increase in enrollment in FY 2023, and enrollment for FY 2024 is projected to increase by 1%. Serving all students is the top priority of Beaufort County School District. The District recognizes the number of students in poverty and with limited English proficiency are among the many diverse populations served. It will be a continued goal to ensure these students, along with other diverse populations, are served by the District.
- **Unfunded Mandates** – There are many unfunded mandates that school districts are required by law to implement, each requiring a variety of additional resources. The School District will continue to comply with mandates, while seeking additional funding to support them.
- **Teacher Recruitment and Retention** – In FY 2023, Beaufort County School District implemented unprecedented pay raises for teachers to move this District from 53rd to 1st in the State for starting teacher salaries. These increases provided the competitive edge to combat recruitment and retention challenges. The FY 2024 budget includes teacher compensation increases to base wages to continue the initiative of keeping Beaufort County Schools competitive with other peer School Districts. Even with the increase in the FY 2023 and FY 2024 budget, BCSD must continue to look forward with plans to provide sustainable increases to keep the District's place in the competitive market. With a reducing candidate pool, the continuation of raising teacher salaries will be increasingly important in future years. A competitive compensation package will continue to be a priority during future budget preparation.
- **Labor Shortages and Supply Chain Constraints** – Labor shortages continue to be a challenge as fewer candidates are available for many job opportunities. Supply chain constraints also continue to test the markets from which materials for day-to-day operations of the District, as well as capital projects, acquire needed resources.
- **Fund Balance Reserves** - The Board recognizes the importance of maintaining the fund balance at a level that provides financial stability for the District in the event of a catastrophic occurrence. A healthy fund balance also helps to keep credit ratings high and interest costs low when borrowing for capital renewal and improvement needs.
- **Facilities Maintenance** - Appropriately funding ongoing facility capital projects to prevent the accumulation of deferred maintenance costs.

For the Future

As Beaufort County looks to the future, there is great emphasis on *personalized* learning for all students. To achieve this, BCSD has embedded an **educational approach** that aims to customize learning for each student's strengths, needs, skills, and interests within its general, accelerated, and Career Education programs. BCSE recognizes the core need to provide a base from which our students' curiosity and creativity can develop into confidence-yielding yielding internally motivated learners.

With personalized learning environment:

- Students can access interventions that build instructional support and accelerate learning;
- Students can participate in quality learning experiences by teachers and leaders who continually seek to extend their professional growth;
- Students can participate in establishing their own individualized, challenging and attainable goals;
- Students can receive descriptive feedback on the mastery of those goals.

In achieving this, students are recognized and empowered as individual learners, and instructional development is based on how students learn.



Conclusion/Budget Contacts

We appreciate the support provided by the Board, community and staff needed to develop the FY 2024 budget. Despite the many challenges facing the School District, this budget utilizes the resources allocated in a manner that produces the biggest gains in achievement for the students of Beaufort County. Our District has seen improvements in student achievement in the past few years, and we intend to maintain that momentum.

This budget allows our School District to maintain our reserves at an acceptable level, one which is essential to our bond rating and ultimately saves money for taxpayers. More importantly, this budget is prepared with sound decision making, supporting our primary focus...the betterment of the students at Beaufort County School District.

Individuals who have questions regarding this budget document may contact:

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ORDINANCE 2023/31

FY 2023-2024 AMENDED BEAUFORT COUNTY SCHOOL DISTRICT BUDGET

AN AMENDMENT TO ORDINANCE 2023/24 TO PROVIDE FOR A REVISED MILLAGE RATE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in Sections 3 and 4 of this Ordinance and establishes the millage rates as detailed in Section 2 of this Ordinance.

SECTION 2. MILLAGE

In Fiscal Year 2023-2024 and in accordance with the laws of South Carolina, the County Auditor is hereby authorized and directed to levy a tax on the following mills on the dollar of assessed value of property within the County.

School Operations	130.0 <u>121.8</u>
School Bond Debt Service (Principal and Interest)	36.3

The values listed above, in accordance with Section 6-1-320(A)(2) of the *Code of Laws of South Carolina, 1976*, as amended.

	Prior Year Millage	% Average CPI	% Population Growth	Allowable Annual % Increase of Millage Rate	Allowable Increase Of Millage Rate	Millage Rate Used	Millage Bank Balance
2021	114.0	1.23%	1.57%	2.80%	3.2	7.6	0.0
2022	121.6	4.70%	2.49%	7.19%	8.7	4.0	4.7
2023	125.6	8.00%	2.61%	10.61%	13.3	4.4	13.6

These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations as may be hereafter passed by the County Council of Beaufort County.

The County Council hereby establishes the millage rate necessary to meet all budget requirements, to support the appropriations herein made, with the exception of those appropriations and portions supported by revenues other than property taxes and shall advise the Auditor and Treasurer of Beaufort County who shall levy and collect said millage, respectively, as hereby directed by the County Council. However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be adopted by resolution.

SECTION 3. SCHOOL OPERATIONS APPROPRIATION

An amount of \$320,412,978 is hereby appropriated to the Beaufort County Board of Education to fund school operations. This appropriation is to be spent in accordance with the school budget approved by the County Council of Beaufort County, and will be funded from the following revenue sources:

- A. \$195,119,038 to be derived from tax collections;
- B. \$119,077,940 to be derived from State revenues;
- C. \$ 650,000 to be derived from Federal revenues;
- D. \$ 2,466,000 to be derived from other local sources; and
- E. \$ 3,100,000 to be derived from inter-fund transfers.

The Beaufort County Board of Education is responsible for ensuring that the school expenditures do not exceed those amounts herein appropriated without first receiving the approval of a supplemental appropriation from County Council.

SECTION 4. BUDGETARY ACCOUNT BREAKOUT

The line-item budgets submitted by the Beaufort County Board of Education under separate cover for FY 2023-2024 are incorporated herein by reference and shall be part and parcel of this Ordinance.

SECTION 5. OUTSTANDING BALANCE APPROPRIATION

The balance remaining in each fund at the close of the prior fiscal year, where a reserve is not required by State or Federal law, is hereby transferred to the appropriate category of Fund Balance of that fund.

SECTION 6. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2024 are hereby approved.

SECTION 7. EFFECTIVE DATE

Adopted this 28th day of August, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: 

Joseph Passiment, Chairman

ATTEST:



Sarah Brock, Clerk to Council

First Reading: August 14, 2023 / Vote 11:0
Second Reading: August 21, 2023 / Vote 10:0
Public Hearings: August 28, 2023
Third and Final Reading: August 28, 2023 / Vote 10:0



Organizational



Facts About Beaufort County School District

The Beaufort County School District is the 10th largest school district in South Carolina. It serves 21,640¹ students in Beaufort County, which includes the City of Beaufort, Town of Hilton Head Island, Town of Bluffton, and Town of Port Royal among many others. Nestled between Charleston, South Carolina and Savannah, Georgia, Beaufort County is composed of hundreds of barrier and sea islands and its warm climate, pristine beaches and vibrant culture attract many people to the area.

The School District operates 32 schools, one charter school and a vocational school. It provides a program of public education from pre-kindergarten through grade twelve. In addition to the regular educational programs, the District offers programs in areas such as vocational education, adult education, career and technology education, aeronautics and engineering, STEM, International Baccalaureate program, Advanced Placement, Montessori, Mandarin Chinese and early college high school.

The Beaufort County School District is governed by an 11-member elected board. Working within state laws and federal guidelines, the school board determines educational policy, employs the superintendent, authorizes the employment of all certified personnel on the recommendation of the superintendent and approves the annual operating, debt and capital budgets.

Board of Education members represent the electoral district in which they live and serve four-year terms on a staggered basis. Following each November election, the board meets in January to elect a chairman, vice chairman and a secretary, who serve in these positions for two years. Board members are paid for their service.

The District does not have fiscal autonomy from Beaufort County Council. The County Council reviews the proposed annual budget for reasonableness, approves the expenditure budget and levies the mills necessary to ensure enough tax revenue is generated to support the projected operating expenditures of the school district.

As one of the largest employers in Beaufort County, SC, the District employs approximately 3,000 people (including part-time employees). In addition, the District contracts several major services: food service, facilities maintenance, custodial maintenance, grounds maintenance and substitute teachers, providing additional employment for residents of Beaufort County.

The region's major economic drivers continue to be tourism and the military, which in turn support a range of industries such as hospitality, arts and culture, retail, real estate, construction, healthcare and recreation.

The District is led by Dr. Frank Rodriguez, an experienced administrator, who has served the education community in a variety of capacities: as a secondary Social Studies teacher; as a program coordinator for the Florida Department of Education; and in the Palm Beach County schools as an elementary and secondary principal, Area Director of Transformation Schools, Assistant Superintendent over six district departments, Area Superintendent and as a Regional Superintendent.

¹ 2023-2024 projected enrollment



Beaufort County School District

Mission/Vision Statement

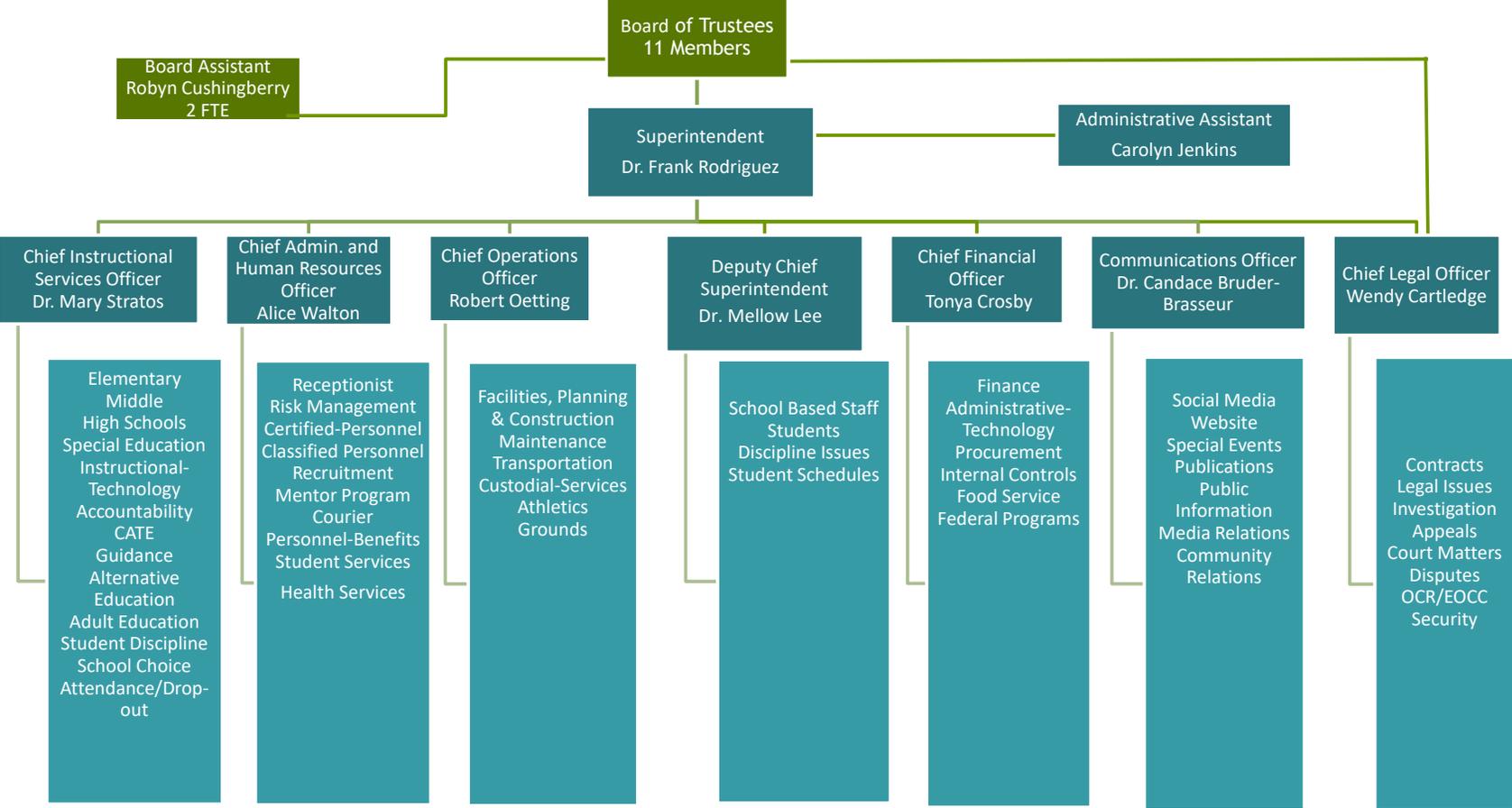
Mission

The Beaufort County School District, through a personalized learning approach, will prepare graduates who compete and succeed in an ever-changing global society and career marketplace.

Vision

We will work with families and our diverse community to ensure that students perform at an internationally competitive level in a learning environment that is safe, nurturing and engaging.

Organizational Structure Effective
May 2023



Educational Opportunities Provided

Beaufort County School District has eighteen Elementary/Early Childhood Centers schools, two K-8 schools, six Middle schools, six High schools, one Charter school and a variety of school choice programs.

The district offers a variety of educational pathways providing students with a diverse portfolio of educational opportunities. The district offers eleven school choice opportunities at the elementary level, three school choice opportunities at the PreK-8 level, seven school choice opportunities at the Middle school level, eight school choice opportunities at the High school level and 25 Career and Technical Education Pathways.

Elementary Education – Grades K-5 – Beaufort County elementary schools provide a wide variety of strategies and teaching tools to establish critical-thinking skills and encourage students to do their best. The elementary curriculum focuses on Language Arts and literacy, including reading, writing, speaking, listening, and thinking skills. Mathematic instruction provides students with opportunities and resources necessary to develop fluency, problem-solving, and critical thinking skills. Students are also engaged in social studies, science, physical education and health, and related arts course offerings.

Middle School Education – Grades 6-8 – Beaufort County middle schools provide all students with high-quality educational opportunities and an educational climate that fosters positive relationships and mutual respect among students, staff, and families. All learning experiences must be relevant to students and focus on higher-order thinking skills. Building upon these learning experiences, students will be able to generate original ideas, evaluate information, and communicate their thoughts effectively through Reading, Writing, Speaking and Reasoning.

K-8 School – Grades K-8 - The District currently has two PK-8 schools, Robert Smalls Leadership Academy and River Ridge Academy. K-8 Schools include both Elementary Education and Middle School educational curricula listed above.

High School Education – Grades 9-12 - Beaufort County high schools are organized into a system of curriculum clusters and cluster majors. All students are required to develop an Individual Graduation Plan (IGP) that integrates rigorous academic subjects with a concentration of career electives from a curriculum cluster. In South Carolina, this plan is called a Personal Pathway to Success. In keeping with the South Carolina Personal Pathways to Success Model, all students in Beaufort County Schools should be following a course of study in the South Carolina Career Clusters to prepare them for the next step beyond high school.

Virtual Learning - Beaufort County School District has collaborated with partner districts in South Carolina to offer high-quality, full-time, virtual programs for grades 4- 12. Students stay enrolled in their zoned school but take their courses online. There are eligibility requirements for virtual learning, including a minimum Grade Point Average of 2.5 and attendance in good standing.

Alternative Education Program - The Right Choices Program is intended to provide students the opportunity to develop necessary skills that are transferable to the traditional school environment and community. The program serves as an alternative to expulsion for students who have violated the BCSD Code of Student Conduct, who are placed by the IEP team, who are returning from alternative placement or incarceration or who are transferring into Beaufort County from another alternative education program. The length of placement varies based upon the severity of the offense(s). Transition

will be determined by the successful completion of the assigned number of days, successful behavioral performance, successful academic effort, and achievement.

School Programming

Early Childhood Education - Through collaborative partnerships with community and family support agencies, the district focuses on improving the lives of preschool-age children. By providing programs and initiatives that promote and encourage language, intellectual growth, and physical social-emotional skills, preschool children can enter school ready to succeed.

Special Education Services - Beaufort County School District provides educational services that address the unique learning needs of students with disabilities by implementing individualized, research and standards-based interventions and instructional practices to prepare students for post-secondary outcomes. BCSD provides a full continuum of special education programs, related services, and placement options for students ages three to twenty-one that meet eligibility requirements for special education services as outlined in the Individuals with Disabilities Improvement Education Act (IDEA). A student must meet eligibility requirements with a disability and must have specific needs which require specially designed instruction to access the general education curriculum and to meet the educational standards that apply to all children by adapting the content, methodology, or delivery of instruction ((34 C.F.R. § 300.39(b)(3)(i); (34 C.F.R. § 300.8)). A student may meet criteria in one of thirteen areas:

- Specific Learning Disability
- Speech-Language Impairment
- Developmental Delay
- Intellectual Disabilities
- Emotional Disabilities
- Visual Impairment
- Deaf and Hard of Hearing
- Orthopedic Impairment
- Other Health Impairment
- Traumatic Brain Injury
- Autism
- Multiple Disabilities
- Deaf-blindness

For students who meet eligibility requirements, Individualized Education Programs, or IEPs, are required by federal law. An IEP documents the educational and related services a student requires to reach specific short and long-term goals. The IEP is developed by a collaborative team that consists of the child's parents or legal guardians, general and special education teachers, related service providers, and community agencies.

Montessori Programs - BCSD has two schools offering Montessori programs: Beaufort Elementary School (primary K, lower grades 1-3 and upper grades 4-5) and River Ridge Academy (lower grades 1-3, upper grades 4-5, and middle school Montessori classes serving students in grades 6-8.) Montessori classes are multi-aged and provide opportunities for students to acquire leadership roles through interaction with peers of different ages. The program is scaffolded to teach children the intrinsic motivation from an early age on how to be goal oriented and become independent learners and critical thinkers. Each student has a work plan and receives lessons based on the goals they set. Student choice is given with pacing and the order of the lessons and develops valuable time management skills. The work plan allows students the opportunity to acquire additional support or extend their learning as they are ready. As a result, there are opportunities for individualized instruction and developing one-on-one relationships – both student-to-teacher and peer-to-peer.

Career and Technical Education (CTE) – Career and Technical Education (CTE) offers an authentic problem-based approach in multiple pathways designed to accelerate students for success in our ever-changing global society and career marketplace. CTE serves students in grades 6-12 through state-approved course offerings leading to career concentrations, work-based learning opportunities, and/or industry credentials. Whether planning to attend a four-year university, a technical college, or preparing to enter the workplace, CTE courses and pathways can help students graduate College and Career ready.

Beaufort-Jasper Academy for Career Excellence - Beaufort-Jasper Academy of Career Excellence (ACE) is a career-center open to 11th and 12th grade students from Beaufort and Jasper County high schools. ACE offers 13 Career and Technical Education (CTE) programs, which prepare our learners to attend technical college or enter the work force. The school provides a student-centered learning environment that focuses on the needs of each individual student.

ACE has a unique structure, with students taking three blocks of their CTE program and one block of ELA each day. Students who successfully complete their CTE program will have earned one or more industry recognized certifications or state licenses. In addition to the credentials, ACE offers dual-enrollment opportunities through the Technical College of the Lowcountry (TCL) in both Culinary Arts (9-credits) and English (3-credits) to those who qualify. Students are encouraged to pursue their passions and can select a CTE pathway that best fits their individual interests. ACE offers students off-site learning experiences, work-based learning opportunities with local business partners, and job placement.

Title 1 - Under the Elementary and Secondary Education Act (ESEA), Title 1 is a federal program to provide financial assistance to local educational agencies and schools with high percentages of students from low-income families. Title 1 programs fund instruction that is in addition to core reading and math classes for students to help ensure that all students meet the state standards. BCSD currently has 18 Title 1 schools.

Gifted Education - The mission of the BCSD Gifted Education Program is to maximize the potential of gifted and talented students by providing learning opportunities and experiences that match the unique characteristics and needs of these students. Programming for Beaufort County’s gifted and talented includes a variety of options, including acceleration, enrichment, in-depth work in selected areas of study, and opportunities for community-based and “beyond the classroom” learning through mentorships, and summer and weekend programs. Teachers who collaborate with these learners are carefully selected and trained in gifted education used in the curriculum and provide specific, constructive feedback about growth and areas for further development.

Curriculum for gifted and talented learners is designed to be rigorous due to its level of depth and complexity. Instructional services are delivered in an environment that honors diversity in thinking, fosters inquiry, and engenders positive attitudes toward learning. Assessment strategies for gifted and talented students match the instructional approaches.

In addition to differentiated programming, curriculum, and assessment, gifted and talented students have access to guidance and counseling services responsive to their unique needs. These services should address issues especially pertinent to gifted populations such as coping with being different, perfectionism, underachievement, and dealing with uneven abilities.

Media Services – The school library media services support the curriculum and supports state and national standards. BCSD media specialists encourage reading for learning, reading for pleasure, and reading for a lifetime. School Libraries provide a wealth of reading material, research sources, technology connections, and enrichment opportunities for students, teachers, staff, and parents. These library/media resources and services enhance instruction and impact academic achievement.



BCSD STRATEGIC PLAN 2021-2024

MISSION

Through a personalized approach, prepare Beaufort County School District graduates to compete and succeed in an ever-changing global society and career marketplace.

GOALS

I. STUDENT ACHIEVEMENT

- a. Achieve NWEA MAP reading levels of 50% and above for 60% of students by 2nd grade.
- b. 82% of students in grades 3-8 will score "Meets or Exceeds" in ELA and Math.
- c. Close the achievement gap to a minimum of 8% on SC READY (ELA, math and end course exams) and meet College or Career-Readiness benchmarks.
- d. Achieve a grade of C or higher on end-of-course assessments.
- e. Reach an on-time graduation rate of 91 %.
- f. Increase the annual rate of post-secondary and/or career/military-ready graduating students by 5%.

II. TEACHER/ADMIN QUALITY

- a. All licensed teachers and administrators undergo a minimum of 25 hours/year of professional development towards relicensing.
- b. District leadership will earn a satisfactory school climate rating of 85% per the Teacher/Climate Turnover Survey.
- c. Obtain a teacher retention rate of 88%.

III. SCHOOL CLIMATE

- a. Increase student engagement levels per the SC School Report Card to a minimum of 68%.

IV. GIFTED & TALENTED

- a. Exceed SC Ready students scoring to a minimum of 80%.
- b. Increase the number of gifted and talented African American, ELL students, poverty by a minimum of 2% each year.
- c. Use a strengths-based approach to determine instruction that promotes academic and artistic talent development.
- d. Provide students opportunities for leadership, collaboration and career exploration.
- e. Offer challenging academic sessions for students at SISA2 every summer.
- f. Offer G&T endorsement for all K-8 classroom and fine arts teachers.

STRATEGIC GOAL # 1

Student Achievement

- A. Achieve NWEA MAP* reading levels of 50% and above for 60% of students by second grade.

i-Ready Diagnostic	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
% of students	50.0%	55.1%	60.0%	65.0%

**Due to the COVID-19 impact on the school district, the decision was made through stakeholder engagement to revise this strategic plan goal for the utilization of the i-Ready Diagnostic assessment for determining if students are reading at grade level as a replacement for MWEA MAP testing.*

- B. Eighty-two percent of students in grades 3-8 will score “Meets or Exceeds” in ELA and Math.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
3 rd Grade – ELA	48.1%	49.5%	82%	82%
4 th Grade– ELA	51.3%	54.1%	82%	82%
5 th Grade– ELA	44.2%	49.4%	82%	82%
6 th Grade– ELA	42.2%	49.8%	82%	82%
7 th Grade– ELA	44.3%	46.3%	82%	82%
8 th Grade– ELA	41.8%	48.4%	82%	82%
3 rd Grade – Math	51.2%	52.9%	82%	82%
4 th Grade– Math	45.8%	46.3%	82%	82%
5 th Grade– Math	42.3%	48.7%	82%	82%
6 th Grade– Math	36.4%	40.5%	82%	82%
7 th Grade– Math	31.7%	33.1%	82%	82%
8 th Grade– Math	31.7%	31.1%	82%	82%

- C. Close the achievement gap to a minimum of 8% on SC READY (ELA, Math, and End of Course exams)

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
SC Ready – ELA	45.3%	48.7%	53.3%	53.3%
SC Ready - Math	39.8%	41.6%	47.8%	47.8%
SC Ready – EOC (English)	66.9%	60.2%	74.9%	74.9%

SC Ready – EOC (Math)	54.7%	53.5%	62.7%	62.7%
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D. Achieve a grade of “C” or higher on end of course assessments.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
English	66.9%	60.2%	74.9%	74.9%
Math	54.7%	53.5%	62.7%	62.7%

E. Reach an on-time graduation rate of 91%.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
Graduation Rate	88.5%	86.2%	91%	91%

F. Increase the annual rate of post-secondary and/or career/military-ready graduating students by 5%.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
Post-Secondary	37.8%	34.0%	42.8%	42.8%
Career/Military	69.6%	74.5%	74.6%	74.6%

STRATEGIC GOAL # 2

Teacher/Administration Quality

A. All licensed teachers and administrators undergo a minimum of 25 hours/year of professional development towards relicensing.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
# of licensed Teacher & Administrators		2016		
# of professional development hours	25 hours	29.5 hours	25 hours	25 hours

B. District leadership will earn a satisfactory school climate rating of 85% per the Teacher/Climate Turnover Survey.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
Leadership Climate Survey Score	85%	61.2%	85%	85%

C. Obtain a teacher retention rate of 88%.

	Baseline Actuals	FY 2022 Actuals	FY 2023 Target	FY 2024 Target
Teacher Retention %	88%	82.25%	88%	88%

STRATEGIC GOAL # 3

School Climate

A. Increase student engagement levels per the SC School Report Card to a minimum of 68%.

School Climate	Baseline Actuals	FY 22 Actuals	FY 23 Target	FY 24 Target
% Student Engagement	68%	91.5%	91.5%	91.5%

STRATEGIC GOAL # 4

Gifted and Talented

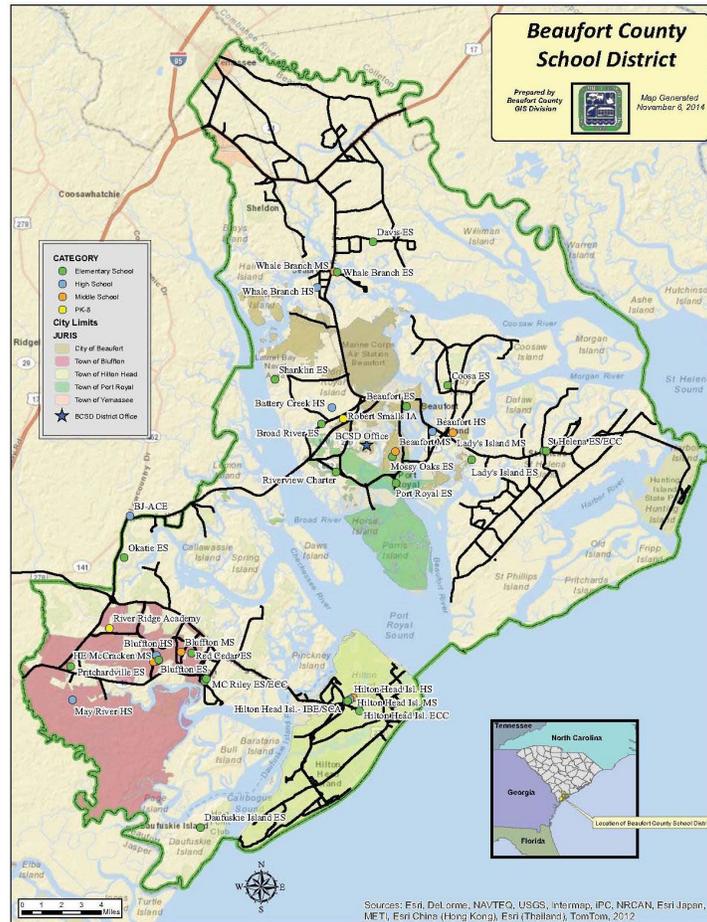
	Baseline Actuals	FY 22 Actuals	FY 23 Target	FY 24 Target
SC Ready	80%	54.3%	60.0%	65.0%

- B. Increase the number of gifted and talented African American, ELL students, poverty by a minimum of 2% each year.

Student Category	Baseline Actuals	FY 22 Actuals	FY 23 Target	FY 24 Target
African American	5%	7.2%	9%	11%
English Language Learner	2%	5.5%	8%	10%
Poverty	17%	20.3%	22%	24%

- C. Use a strengths-based approach to determine instruction that promotes academic and artistic talent development.
- D. Provide students opportunities for leadership, collaboration, and career exploration.
- E. Offer challenging academic sessions for students at SISA2 every summer.
- F. Offer G&T endorsement for all K-8 classroom and fine arts teachers.

School Locations by District



District 1: James Davis Early Childhood Center, Whale Branch ES, Robert Smalls Leadership Academy (K-8), Whale Branch MS, Whale Branch Early College HS, Battery Creek HS

District 2: Coosa ES, Lady’s Island MS

District 3: St. Helena Early Childhood Center, St. Helena ES, Lady’s Island ES, Beaufort ES, Beaufort HS

District 4: Mossy Oaks ES, Port Royal ES, Beaufort MS, Riverview Charter School

District 5: Broad River ES, Okatie ES, Shanklin ES

District 6: Pritchardville ES

District 7: Bluffton Early Childhood Center, Bluffton ES, River Ridge Academy (K-8), H.E. McCracken MS, Bluffton HS

District 9: Daufuskie Island ES, M.C. Riley Early Childhood Center, M.C. Riley ES, Red Cedar ES, Bluffton MS, May River HS

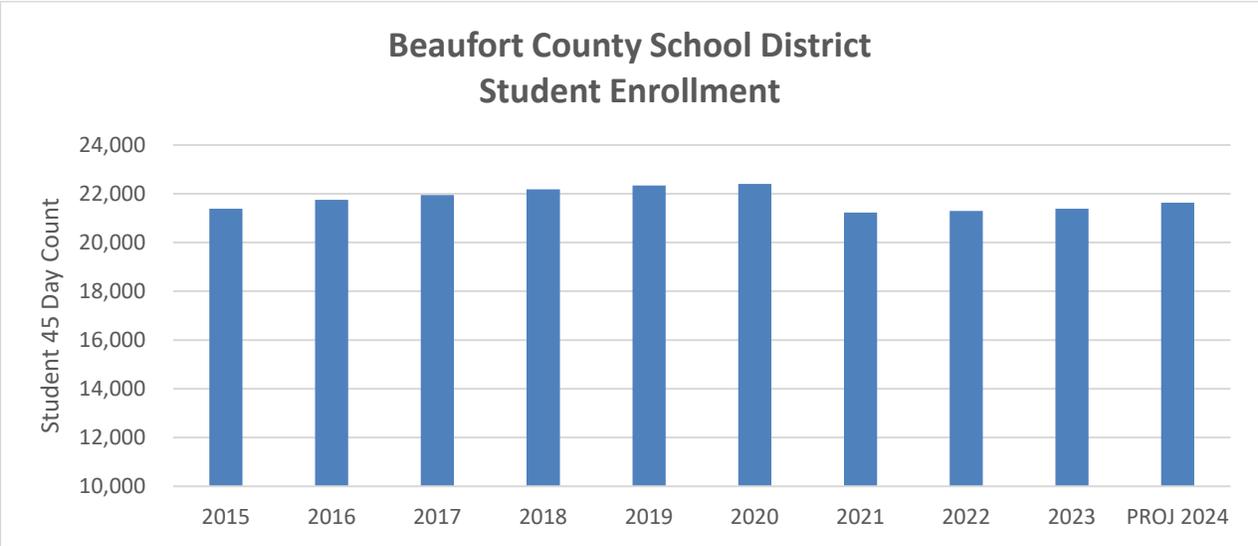
District 10: Hilton Head Island Early Childhood Center, Hilton Head Island ES-IB, Hilton Head Island School for Creative Arts, Hilton Head Island MS, Hilton Head Island HS

Population

According to the 2020 statewide population reported by the South Carolina Revenue and Fiscal Affairs Office, Beaufort County ranks as the 10th most populous county in the state. The Town of Bluffton continues to be the fastest-growing area of the county. The population is expected to grow and continue to derive economic benefits from the tourism industry and the presence of its military facilities.

Student Enrollment

Student enrollment for FY 2024 is projected to increase by approximately 1%, which has been the average increase in enrollment during the post-pandemic years. While the student recovery is not at pre-Covid totals, the District is seeing students returning to the classroom. In FY 2024, BCSD is expecting the continued gradual return of students providing evidence of consistent growth in the District. The graph below depicts the trends of student enrollment over 10 years. Student growth over the FY 2021 – FY 2024 period is projected to be 1.92%.

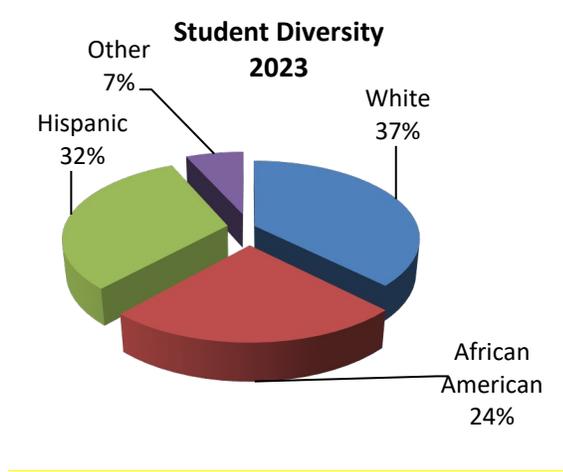
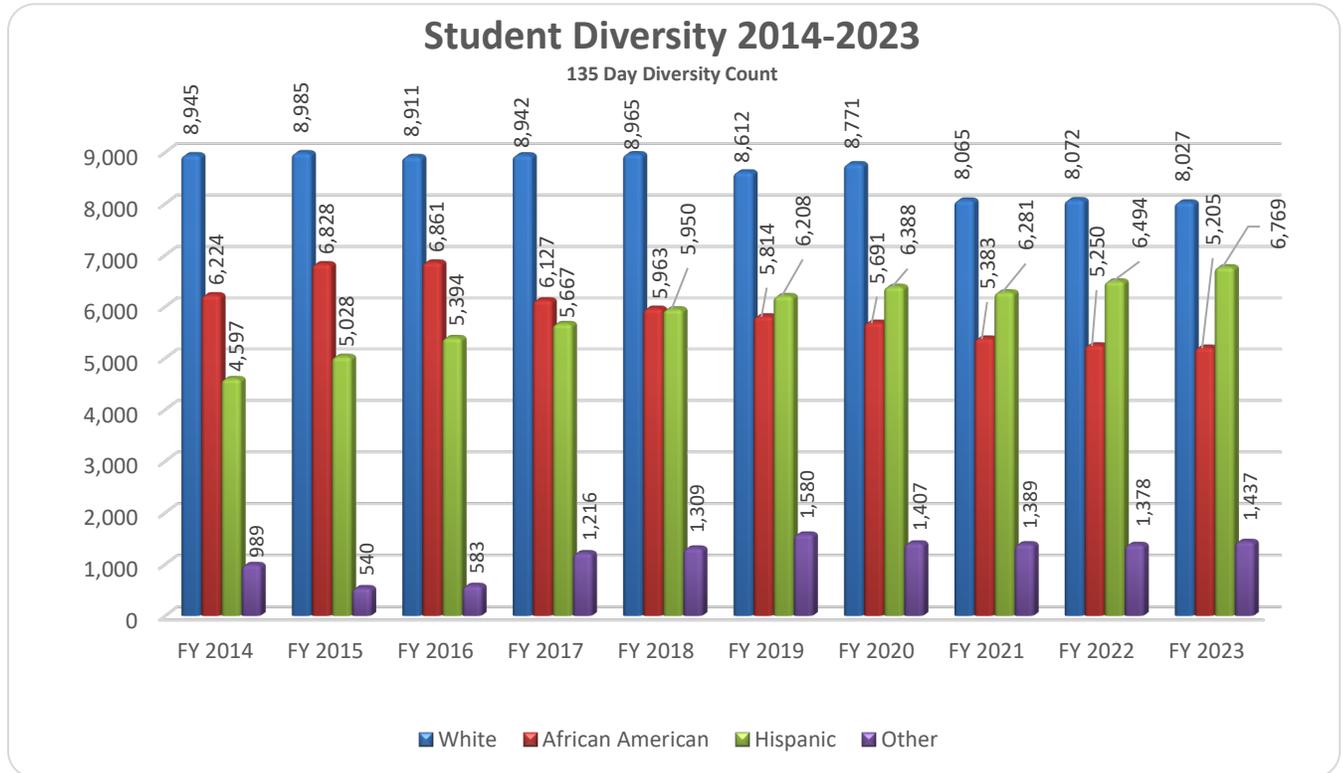


Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	PROJ 2024
Student Enrollment	21,381	21,749	21,952	22,187	22,345	22,405	21,229	21,294	21,465	21,640

The administration has budgeted staffing and supplies based on a projected student enrollment of 21,640. The District continues to address the need for reduced class sizes, intensive interventions to reduce and remediate learning loss, and teacher and staff retention.

Student Diversity

Beaufort County School District has a diverse population of students. Diversity allows our students to develop an understanding of the perspectives of people from different backgrounds and learn to function in multicultural, multiethnic environments. As schools become more diverse, demand increases to provide services that help students succeed academically. The graph below shows the progression of students by ethnicity over the last ten years. The other category refers to students claiming two or more races.



From 2014 to 2023, the number of Hispanic students in the District has increased from 19.0% to 31.6% of the total student population. This represents a growth of 45.0% over the past ten years. Many of these students are Multi-Language Learners who require specialized instruction and smaller class sizes. Based on historical data, the administration anticipates a continued increase in the Hispanic population in FY 2024. This budget addresses this anticipated growth with additional specialized staffing FTE's. Most of this growth is recorded in the Bluffton and Hilton Head Island communities.

ENROLLMENT BY SCHOOL

ELEMENTARY

School Name	FY24 Approved
Hilton Head Island Early Childhood Center	300
Beaufort Elementary	366
Coosa Elementary	470
Lady's Island Elementary	227
Mossy Oaks Elementary	352
Port Royal Elementary	169
St. Helena Elementary	349
Broad River Elementary	455
J. Shanklin Elementary	427
Whale Branch Elementary/ Davis ECC	374
Daufuskie School	
Hilton Head Island Elementary	710
Hilton Head School Island for Creative Arts	557
Bluffton Elementary	699
Okatie Elementary	624
Michael C. Riley Elementary	772
Red Cedar Elementary	601
Pritchardville Elementary	1,025
Total Enrollment	8,478

CHARTER

School Name	FY24 Approved
Riverview Charter	720
Total Enrollment	720

TOTAL ENROLLMENT

ELEMENTARY	8,478
K-8	1,831
CHARTER	720
MIDDLE	3,767
HIGH	6,843
Total Enrollment	21,640

K-8

School Name	FY24 Approved
River Ridge Academy	1,143
Robert Smalls Leadership Academy	688
Total Enrollment	1,831

MIDDLE

School Name	FY24 Approved
Beaufort Middle	376
Lady's Island Middle	425
Whale Branch Middle	331
Hilton Head Island Middle	873
H. E. McCracken Middle	890
Bluffton Middle	872
Total Enrollment	3,767

HIGH

School Name	FY24 Approved
Beaufort High	1,216
Battery Creek High	789
Whale Branch Early College High	485
Hilton Head Island High	1,350
May River High	1,626
Bluffton High	1,377
Total Enrollment	6,843



BEAUFORT COUNTY SCHOOL DISTRICT

Budgeted Positions - FY 2024

	2024 District Based FTE's	2024 School Based FTE's	2024 Adult Education FTE's	Total 2024 FTE's
<u>GENERAL FUND</u>				
Administrative (ADMIN)	80	97		177
Certified (CERT)	36	1,721		1,757
Classified (CLAS)	242	445		687
Professional (PROF)	15	56		71
School Board (SCBD)	11			11
TOTAL GENERAL FUND	384	2,319	-	2,703
<u>SPECIAL REVENUE</u>				
Administrative (ADMIN)	15	1		16
Certified (CERT)	13	119		132
Classified (CLAS)	20	62		82
Professional (PROF)	5	9		14
TOTAL SPECIAL REVENUE	53	191		244
<u>EDUCATION IMPROVEMENT ACT</u>				
Administrative (ADMIN)	2		1	3
Certified (CERT)	10	17		27
Classified (CLAS)	1	25		26
Professional (PROF)	5			5
TOTAL EIA	18	42	1	61
<u>SCHOOL BUILDING FUND</u>				
Administrative (ADMIN)	4			4
Classified (CLAS)	2			2
TOTAL SCHOOL BUILDING FUND	6	-	-	6
<u>FOOD SERVICE FUND</u>				
Administrative (ADMIN)	1			1
Classified (CLAS)	5			5
TOTAL FOOD SERVICE FUND	6	-	-	6
<u>OTHER FUNDS</u>				
Administrative (ADMIN)				-
Classified (CLAS)	1			1
TOTAL OTHER FUND	1	-	-	1
TOTAL ALL	468	2,552	1	3,021

*Budgeted includes Vacant and Contracted Positions

Budget Priorities

Administrative Support: In these challenging economic times with record inflation, school districts are not exempt from staffing hardships. The district has established a recruitment model that is essential to attracting and retaining high quality staff in current and upcoming years. Funding is provided to maintain competitive salaries in our region, as well as to meet the salary requirements of the SC Department of Education.

- Supporting the essential priority of teachers and students.
- Allocating financial resources to deliver a competitive compensation plan, strategic employee retention initiatives, and continued professional development for staff.

Student Achievement: Creating and maintaining a student-focused budget that provides personalizing instruction to address learning loss for students through:

- **Numeracy:** Renewing focus on K-12 articulation of mathematics to ensure all students are learning on grade level and are prepared for the next grade level. In addition to this focus, Ready Math is being implemented at the elementary grade levels to standardize the math curriculum.
- **Literacy:** Focusing on literacy in our instructional programs to increase student testing outcomes and reduce learning loss. Literacy teachers and literacy coaches are added to each school on a formula basis. In addition, standardized curriculum is being infused through the literacy coaches to ensure all students are learning at their highest potential.
- **Special Education:** Continuing to identify and serve students that qualify for Special Education, complying with the Individuals with Disabilities Education Act.
- **Multi-Lingual Learners (MLL):** Providing additional staffing to schools with the highest student-teacher ratios of MLLs, as this is a growing population in the district. To build on instructional delivery for MLL, the District is building on its instructional framework to support student learning with both language acquisition and content. This is being supported through increased instructional resources for all Pre-Kindergarten through 12th grades, as well as strategic professional development for teachers and school administrators in areas of language delivery models, collaborative teaching, and language development.
- **Pre-Kindergarten Programs:** Focusing on the expansion of services related to Pre-Kindergarten and early intervention. Statistics show that early intervention for Pre-Kindergarten students directly correlates with improved reading and math scores between kindergarten and 6th grade.
- **Kindergarten Programs:** Further developing programs to incorporate a purposeful play-based model. With current in-depth research focused on early grades child development, there is support for upholding existing Kindergarten initiatives such as teaching, learning and building:

student's inquiry, critical thinking skills, problem solving, and self-regulating; as well as increasing the soft skills of teamwork and collaboration.

- **Secondary Learning:** Developing students who have real-world experience is at the forefront of readiness for post-secondary learning and the workforce. Looking into the upcoming school year and future, BCSD has placed great emphasis on providing student learning experiences with specific technology use of simulators, artificial intelligence, computer coding, and workforces development as means of supporting student learning opportunities.
- **Class Size Reductions:** Implementing the Weighted Staffing Model for all schools with a poverty index greater than 55% used to provide additional staffing to qualifying schools. Studies show that students raised in poverty often have lower academic achievement due to chronic stressors and emotional and social challenges. Cognitive lag is sometimes a result.

Classroom Technology:

- Maintaining a computer replacement cycle throughout the district and providing a technology device for all students enrolled at Beaufort County School District.

Facilities:

- Providing clean, well maintained, and safe facilities for the staff and students of Beaufort County including review of the annual Facilities Use Plan that provides space utilization and identifies geographical areas in the district that may need additional schools to support future growth.

Instructional Support:

- Providing master and mentor teachers to serve as models to other teachers. A master teacher has demonstrated a high level of instructional skills. Some will serve as teacher evaluators to assess the effectiveness of teacher quality. They will also serve as teacher coaches to implement innovative teaching strategies.

Fiscal Responsibility:

- Creating and implementing a financial plan, which will support funding needs for all programs benefiting the students of BCSD.
- Maximizing all investment of resources by providing staffing, goods and services needed by schools and administration allowing the students of Beaufort County to receive the best educational opportunities.
- Additionally, continued monitoring of expenditures maintaining financial accountability.

The Budget Process

Board Policy (OE-5) defines the Board’s expectations for presentation of the budget. A multi-year, balanced budget must be presented annually that reflects anticipated changes in compensation, inflationary adjustments, and other operational increases.

The annual budget is the financial plan for the operation of the school system. All financial processes begin with the adoption of the fiscal year budget. The budget provides the framework for both expenditures and revenues for the year. It translates educational programs and priorities for the District into financial terms.

The District will express its financial plan through three types of budgets: the operating budget, the capital budget and the debt service budget.

Operating budget - a budget for the provision of annual resources to support general operations of the District.

Capital budget - a budget for the provision of necessary sites, buildings, major improvements, and equipment.

Debt Service budget - a budget for the provision of principal and interest payments on outstanding debt.

The General Fund is the only fund appropriated by the Beaufort County Council. The millage rate for the Debt Service Fund is set based on the total revenue needed for principal and interest payments as established by the School District.

The Operating Budget

The development of the **operating budget** begins late in the calendar year with the establishment of the budget calendar and ends with the adoption of the fiscal year budget by County Council in June of each year. Below is a summary of the stages of the operating budget process for Beaufort County School District:

- Establish the Budget Calendar
- Determination of Budget Priorities
- Enrollment Projection
- Non-salaried School Budgets
- Salaried Budgets and Staffing Allocations
- Department budgets - Modified Zero Base
- Presentations to the Board
- Public Hearings
- Presentations to County Council
- Adoption of the Operating Budget



Establishing the Budget Calendar

The budget process begins with the development of the **budget calendar**. The calendar establishes the time frames necessary to develop the budget and seek approval from the Board of Education and the Beaufort County Council by June 30th of each year.

BUDGET CALENDAR

FISCAL YEAR 2024 (2023-2024)

Budget Office	January 13, 2023	Completion of FY24 Staffing Templates
Superintendent/CFO	January 13, 2023	Final review of Enrollment/Staffing
Departments	January 20, 2023	Budget Resource Packets to Departments
Schools	January 20, 2023	Budget Resource Packets to Schools
Budget Staff	February 20-March 3, 2023	Budget data finalized and prepared to load into financial system (MUNIS)
Leadership Team/Principals	March 20-24, 2023	First Review of Budget (upon request)
Board of Education	March 24, 2023	Update of state mandated increases (Teacher step, Bus Drivers, Retirement, Employer health insurance), Local tax receipts, Projected state revenue
Board of Education	April 21, 2023	Budget Updates : Initial presentation of Superintendent's Preliminary Budget
Public Forums	April 26-27, 2023	Budget Presentations to Public
County Council Finance Committee	May 15, 2023	Presentation of School District Budget to County Council Finance Committee
Board of Education	May 16, 2023	Budget Certification
County Council	May 22, 2023	First Reading of FY2024 Budget to County Council
County Council	June 12, 2023	Second Reading of FY2024 Budget to County Council
County Council	June 26, 2023	Third Reading/Final of FY2024 Budget to County Council
Budget Office	July 1, 2023	Execution of Final FY2024 Budget

Determination of Budget Priorities

The budget process continues with the Leadership Team setting **budget priorities** for the new fiscal year. The staff then translates the priorities into monetary terms and begins the process of developing the budget.

Priorities will be based upon the needs identified during the budget planning process as determined by the following:

- Academic achievement goals as specified by the Board
- The needs of the District so that all segments of District programs are treated equitably within the available resources
- State and/or federal legal requirements for funding of programs
- Requirements and regulations of the regional accrediting agencies
- Availability of fiscal and other non-economic resources
- Need of the District to meet fund balance requirements

Each fiscal year, the Budget office in collaboration with Human Resources develops projected FTE counts for each school location. These counts are based on projected enrollment which are used to develop school-based budgets. It is important that school-based programs are funded based on a methodology that provides equitabilities for all students.

Per Pupil Allocation

Based on the projected enrollment, school allocations for non-salaried budgets are prepared by multiplying the determined per pupil allocation for elementary, middle, and high schools by the number of projected students to generate a school’s budget. A total allocation along with historical data is distributed to the principals to help them develop their budget for the upcoming year. Principals and other school leaders should understand the calculation behind the school’s allocation so they can effectively communicate the methodology to the public and stakeholders.

	Budget
High School PPA	\$165
Middle School PPA	\$141
Elementary School PPA	\$131

The 15-day membership report is used to determine any differential in the projected to actual enrollment. Schools exceeding the enrollment projection are given an additional allocation based on PPA multiplied by the number of students above the projected amount.

Academic Stipend Allocations

Level Allocations (60% of the allocation)
Elementary - \$2,122
Middle - \$15,591
High - \$29,933
Plus
Student Allocations (40% of the allocation)
\$8.11 per student Elementary and Middle
\$10.00 per student High

High Schools

High School athletic stipend, supply and transportation allocations are based on enrollment and location. The average allocation is \$391 per student, ranging from \$298,761 to \$325,068. Distance to region competitions is factored into the allocation.

Principal Accountability

The principal is responsible for the financial management of all funds included in the school allocations. Oversight includes management of funds, monitoring expenditures, transfers of funds, accuracy of reporting, and overall general management of the school's allocation.

Salaried Budgets & Staffing Formula

The enrollment projection is used, in conjunction with the Base Staffing Formula, for allocating funds for staff positions for the following school year. The teacher/student ratio is also taken into consideration. The staffing formula is used to define the staff resources that are believed to be necessary to achieve the Board's goals. The staffing model represents what a typical elementary, middle and high school should have for staffing based on the state's defined minimum program and accreditation standards.

District administrators meet with each principal annually to discuss the staffing needs of the school. These meetings provide the principal an opportunity to express staffing needs in the supplemental and intervention programs based on data analyses. These needs are reviewed by district administrators for equity, appropriateness and availability of funds.

In FY 2023, a Weighted Staffing Model was implemented to provide differentiated staffing and support additional school needs as identified with the implementation of this model. The Weighted Staffing Model utilized the Pupils in Poverty identifier and the student enrollment that is reported to the South Carolina Department of Education at the 45th day to calculate a poverty index ratio. Studies have shown that students raised in poverty often achieve lower academically due to chronic stressors and emotional and social challenges. This impacts the areas of the brain related to emotion and memory resulting in cognitive lags. This model is designed to provide additional staffing resources for schools that were identified as having a "high or very high poverty" index.

Certified staff are assigned based on the weighted staffing models for elementary, middle and high school (see charts below). For budget purposes, the Finance Office assigns a unit value for staff positions. A unit of certified staff is valued at the average teacher's salary plus benefits. Units are valued annually during budget development. The 10th day membership report will be used to determine the differential between the projected and actual enrollment. Staffing and supply allocations may be adjusted by the administration based on this information.

Athletic Stipend Allocations

Middle Schools

Stipends	\$54,478
Supplies	16,217
Transportation	<u>12,500</u>
Total	\$82,386

Projections of pay increases for certified staff are determined by the mandatory salary schedule established by the South Carolina Department of Education. The mandatory increase is placed into a formula, and a local supplement is added to the state’s base. Any pay increases for certified staff, in addition to those mandated by the South Carolina Department of Education, must be approved by the Board. The state sets the standard of pay increases by mandating cost of living adjustments (COLA) for teachers. The administration proposes increases for other staff based on industry data, the consumer price index (CPI) and historical data.

Elementary General Education Teacher Funding Ratios

Grade Level	Non-High Poverty Schools	High Poverty Schools >55%	Very High Poverty Schools >75%
Kindergarten	20:1	18:1	16:1
1st Grade	24:1	22:1	20:1
2nd Grade	22:1	20:1	18:1
3rd Grade	22:1	20:1	18:1
4th Grade	22:1	20:1	18:1
5th Grade	24:1	22:1	20:1

K-8 General Education Funding Ratios

Grade Level	Non-High Poverty Schools	High Poverty Schools >55%	Very High Poverty Schools >75%
Kindergarten	20:1	18:1	16:1
1st Grade	24:1	18:1	16:1
2nd Grade	22:1	20:1	18:1
3rd Grade	22:1	22:1	18:1
4th Grade	24:1	22:1	22:1
5th Grade	24:1	22:1	22:1
6-8 Grade	19:1		

Middle School General Education Funding Ratios

Grade Level	High Poverty Schools >55%	Very High Poverty Schools >75%
6-8 Grade	19:1	17:1

High School General Education Funding Ratios

Grade Level	High Poverty Schools >55%	Very High Poverty Schools >75%
9-12 Grades	18.5:1	16.5:1

Department budgets - Modified Zero Base (MZB)

The MZB format is used to determine the non-salaried budget for all programs that are not student driven. Each division administrator is responsible for the budget preparation of his or her division using the MZB format. Among others, the programs which use this format include:

- Early Childhood/Parenting
- Homebound
- Attendance and social work
- Health/Nursing
- Instructional Services
- Board of Education
- Office of Superintendent
- Facilities Planning and Construction
- Financial Services
- Operations and Maintenance
- Pupil Transportation
- Administrative and Human Resource Services
- Student Services
- Data Services
- Technology Services
- Public/Community Relations

Each year department heads are provided with a Budget Resource Package which includes a copy of the department's most recent budget, the amounts spent to date, a mission and objective form, and a budget request form. They are asked to prepare a budget for their department based on current and projected needs and provide the information (in detail) to be uploaded by the Budget office into the budget module of the district's accounting software. Each department is required to return a copy of the forms to the budget office that has been signed by the appropriate chief officer.

Presentations to the Board and Public

The Superintendent has the overall responsibility for budget planning. Principals must develop and submit budgets for their schools after seeking input from the school staff, the School Improvement Council, and a representative from the parent-teacher organization. The budgets submitted by the principals should reflect the principal's judgment as to the most effective way to use resources to achieve the educational objectives of the school.

The Superintendent recommends an annual operating budget to the Board through a series of budget presentations. The Board will consider the budget request as presented by the Superintendent and will review the allocations for fairness and consistency with the educational priorities of the school system. Prior to approval by the Board, several presentations are made throughout the county to seek public opinion. The Board must approve the budget by majority vote and must certify it before the second reading with County Council.

Adoption of the Operating Budget

On the date specified by the Beaufort County Council, the Superintendent and the Board of Education will present, in a manner mutually agreed upon by the County Council and the Board of Education, the general operating budget for the operation of schools in the county for the ensuing fiscal year. Three readings of the budget occur before the ordinance is signed by the County Council to levy taxes that support the certified operating budget.

The final millage rates are set in June through a collaborative effort of School District and County staff. Any changes to the millage rate after the approval require an amended ordinance.

If the budget does not receive approval by June 30, the Superintendent will recommend that the Board adopt a continuing resolution based on last year's operating budget until the budget can be approved.

The Capital Budget

Each year a facilities assessment is completed to determine the capital renewal and improvement needs of the District. From this assessment, the Facilities, Planning and Construction office prepares a project listing for consideration by the Superintendent. The list is then presented to the Board of Education for approval. Funding is provided through the sale of general obligation bonds.

The Debt Service Budget

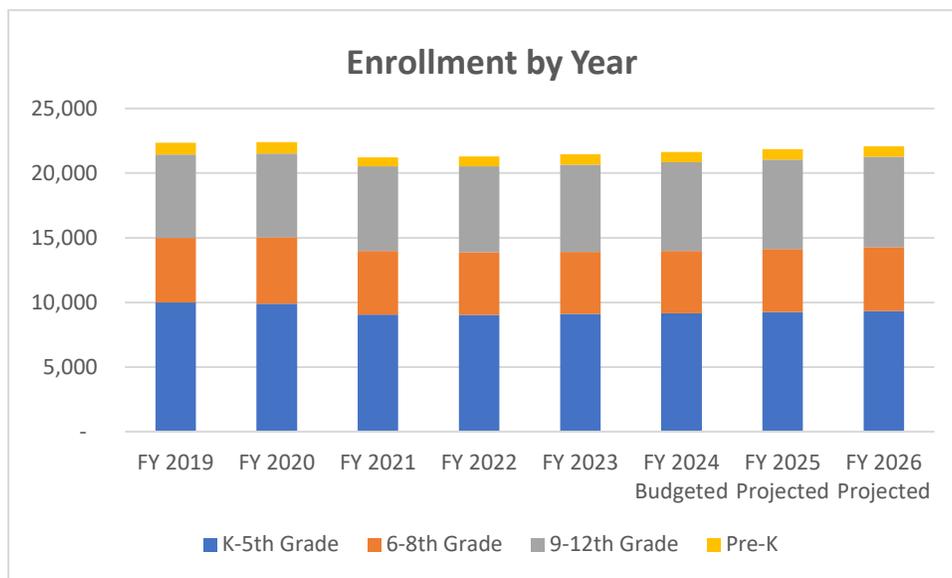
The budget for the debt service fund is determined by the financial needs to meet the principal and interest requirements on the outstanding debt. The amounts needed are then equated to a tax levy value, approved by the Board of Education, and the appropriate levy is established by the Beaufort County Auditor.



Enrollment and Staffing Projections Methodology

Projecting our enrollment for Kindergarten, the budget office reviews our current enrollment in our Pre-Kindergarten programs and the feeder patterns for those students. This information along with additional data provided by the Office of Early Childhood is the methodology used for determining projected student enrollment for the District kindergarten programs.

For all other grade levels, the pipeline methodology is used to project enrollment. This method is based on the idea of maximizing graduates and focuses on retention and promotion of all students through completion of their academic program. In addition to the pipeline method, historical trends, economic growth and development and current year enrollments are reviewed to support enrollment projections. Projected enrollments are calculated yearly as part of the early stages of the budget development process.



Total District Enrollment

Grade	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
K	1,593	1,577	1,425	1,459	1,441	1,453	1,468	1,482	1,497	1,512
1st	1,618	1,591	1,448	1,525	1,505	1,468	1,483	1,498	1,512	1,528
2nd	1,655	1,632	1,469	1,436	1,563	1,531	1,546	1,562	1,577	1,593
3rd	1,681	1,689	1,513	1,501	1,502	1,590	1,606	1,622	1,638	1,655
4th	1,669	1,700	1,590	1,522	1,543	1,531	1,546	1,562	1,577	1,593
5th	1,781	1,708	1,603	1,593	1,559	1,579	1,595	1,611	1,627	1,643
6th	1,690	1,743	1,608	1,553	1,579	1,601	1,617	1,633	1,650	1,666
7th	1,692	1,715	1,674	1,615	1,576	1,620	1,636	1,653	1,669	1,686
8th	1,606	1,695	1,656	1,668	1,637	1,619	1,635	1,652	1,668	1,685
9th	1,855	1,898	1,974	2,080	2,025	1,606	1,622	1,638	1,655	1,671
10th	1,674	1,630	1,677	1,741	1,762	1,981	2,001	2,021	2,041	2,061
11th	1,540	1,542	1,496	1,480	1,549	1,731	1,748	1,766	1,783	1,801
12th	1,381	1,387	1,393	1,349	1,422	1,527	1,542	1,558	1,573	1,589
PreK	910	898	703	772	802	803	811	819	827	836
Grand Total	22,345	22,405	21,229	21,294	21,465	21,640	21,856	22,075	22,296	22,519
Gain or Loss	910	60	(1,176)	65	171	175	216	219	221	223
% change from PY	4.2%	0.3%	-5.2%	0.3%	0.8%	0.8%	1.0%	1.0%	1.0%	1.0%

Notes

1. All actuals based on 45th day count
2. Projections assume a 1% enrollment increase over prior year



10- Year Enrollment Summary - Elementary Schools

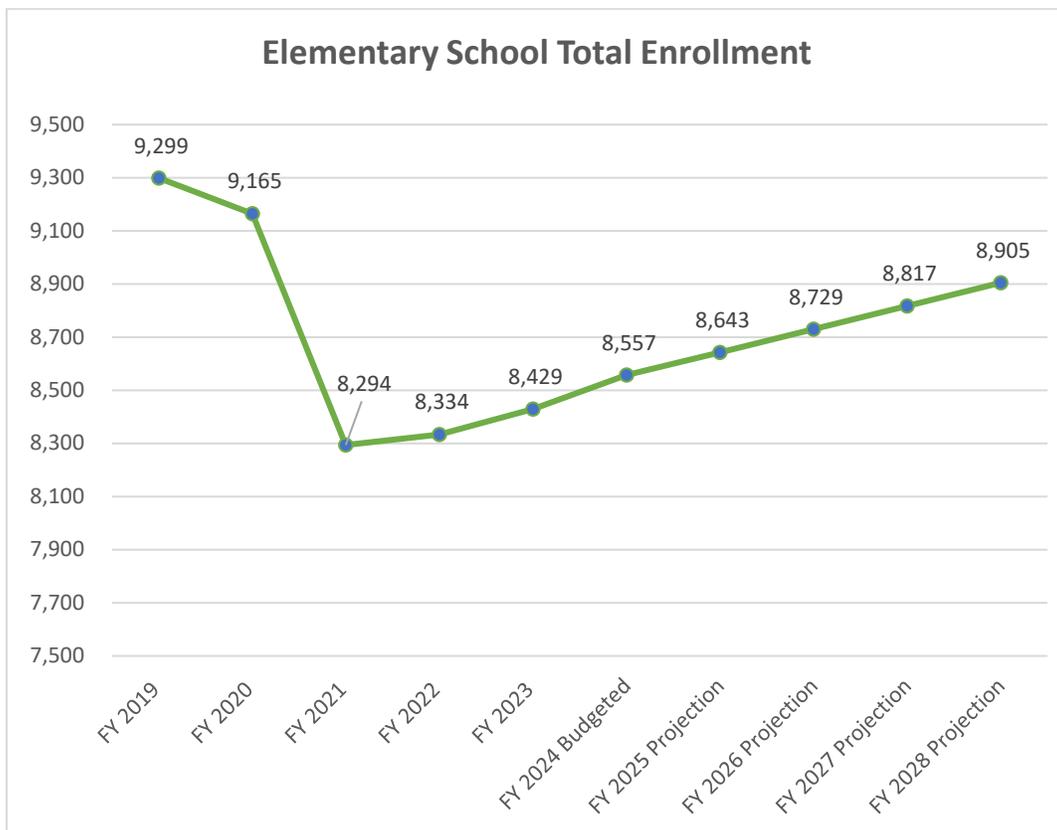
Location	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Budgeted	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Beaufort Elementary	481	468	375	327	359	366	370	373	377	381
Bluffton Elementary	701	761	753	699	699	699	706	713	720	727
Broad River Elementary	532	495	446	451	455	455	460	464	469	473
Coosa Elementary	495	501	453	442	461	470	475	479	484	489
Joseph Shanklin Elementary	383	386	385	430	427	427	431	436	440	444
Hilton Head Island Early Childhood Center	413	368	320	363	300	300	303	306	309	312
Hilton Head Island Elementary	896	854	769	729	710	710	717	724	732	739
Hilton Head Island School for Creative Arts	645	640	596	524	557	557	563	568	574	580
Lady's Island Elementary	305	262	225	208	227	227	229	232	234	236
Mossy Oaks Elementary	418	381	352	358	352	352	356	359	363	366
Okatie Elementary	613	621	563	569	612	624	630	637	643	649
Port Royal Elementary	229	225	168	168	169	169	171	173	175	176
Pritchardville Elementary	888	950	881	1,018	1,005	1,025	1,035	1,046	1,056	1,067
Red Cedar Elementary	652	701	572	611	601	601	607	613	619	625
Michael C. Riley Elementary	761	750	711	777	772	772	780	788	795	803
St. Helena Elementary	406	343	348	327	349	349	352	356	360	363
Whale Branch Elementary	481	459	377	333	374	454	459	463	468	472
Total Enrollment	9,299	9,165	8,294	8,334	8,429	8,557	8,643	8,729	8,817	8,905

Note:

Whale Branch Elementary includes 5th grade beginning FY 2024. Previously reported at Whale Branch Middle.

All projections are based on an expected growth rate of 1%.

All actual counts are based on the 45th day.



10- Year Enrollment Summary - K-8 Schools

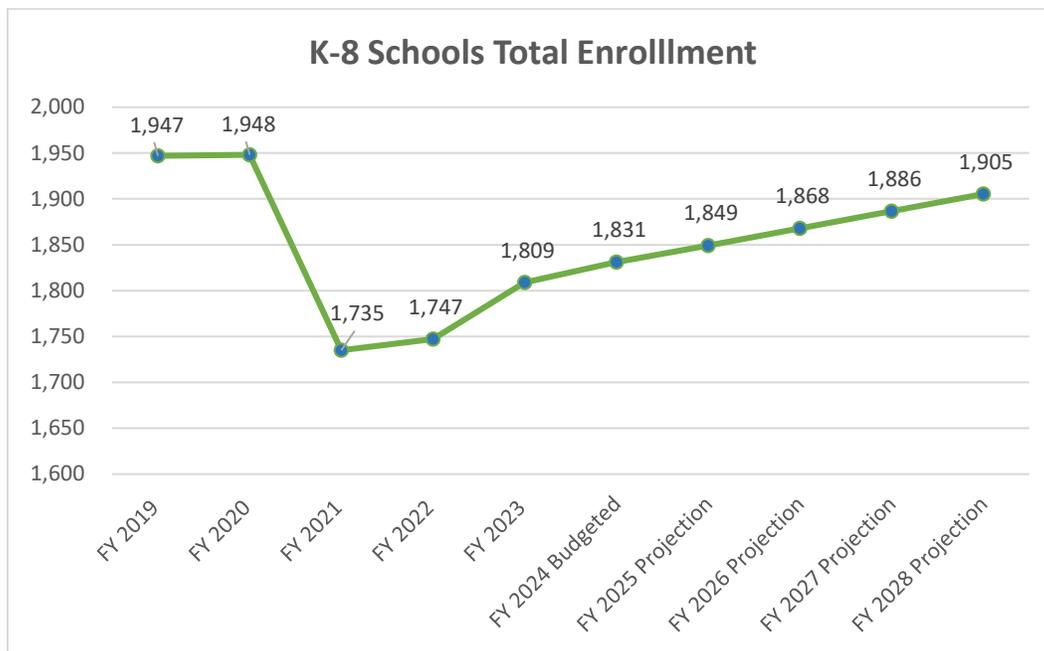
Location	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Budgeted	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
River Ridge Academy	1,229	1,198	1,090	1,103	1,121	1,143	1,154	1,166	1,178	1,189
Robert Smalls Leadership Academy	718	750	645	644	688	688	695	702	709	716
Total Enrollment	1,947	1,948	1,735	1,747	1,809	1,831	1,849	1,868	1,886	1,905

Note:

The name changed from Robert Smalls International Academy to Robert Smalls Leadership Academy beginning in FY 2024.

All projections are based on an expected growth rate of 1%.

All actual counts are based on the 45th day.



10- Year Enrollment Summary - Charter Schools

Location	FY 2019 45th Day	FY 2020 45th Day	FY 2021 45th Day	FY 2022 45th Day	FY 2023 45th Day	FY 2024 Budgeted	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Riverview Charter School	661	698	691	695	702	720	720	720	720	720
Total Enrollment	661	698	691	695	702	720	720	720	720	720

Note:

Riverview Charter school is projected at the maximum enrollment.

10- Year Enrollment Summary - Middle Schools

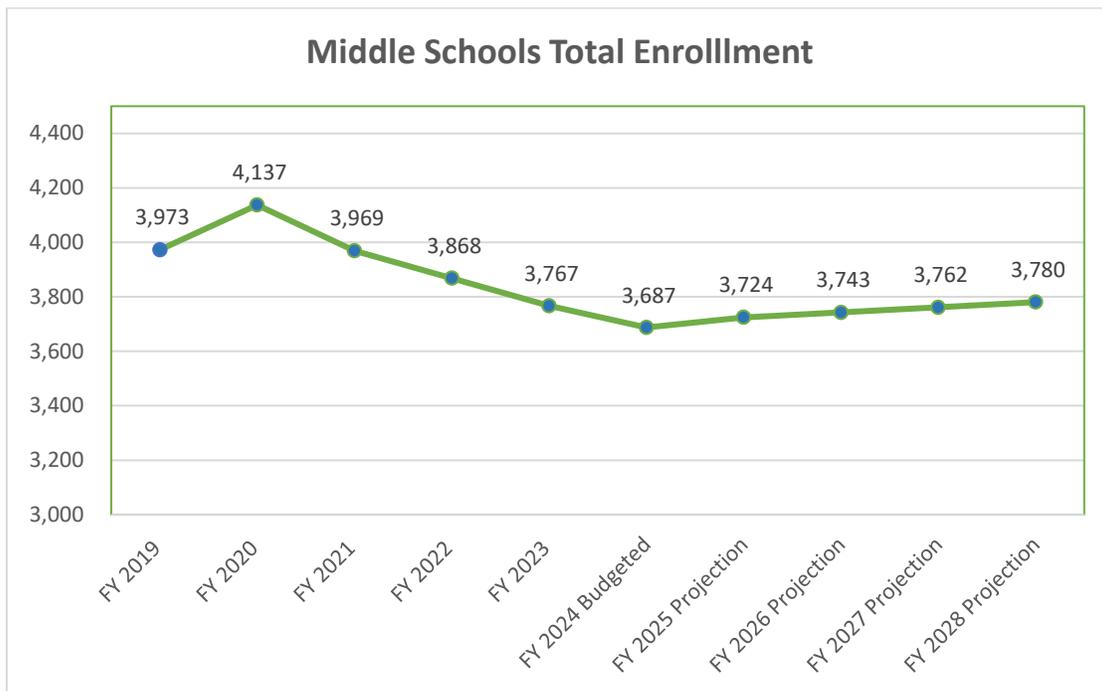
Location	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Budgeted	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Beaufort Middle	484	501	460	418	384	376	380	382	384	386
Bluffton Middle	785	853	824	868	872	872	881	885	890	894
Hilton Head Middle	1,021	955	883	828	856	873	882	886	891	895
H.E. McCracken Middle	796	923	935	953	890	890	899	903	908	912
Lady's Island Middle	533	544	509	477	434	425	430	432	434	436
Whale Branch Middle	354	361	358	324	331	251	253	254	256	257
Total Enrollment	3,973	4,137	3,969	3,868	3,767	3,687	3,724	3,743	3,762	3,780

Notes:

Whale Branch Middle included 5th grade until FY 2024 when 5th grade was moved to Whale Branch Elementary

All projections are based on an expected growth rate of 0.5%.

All actual counts are based on the 45th day.



10- Year Enrollment Summary - High Schools

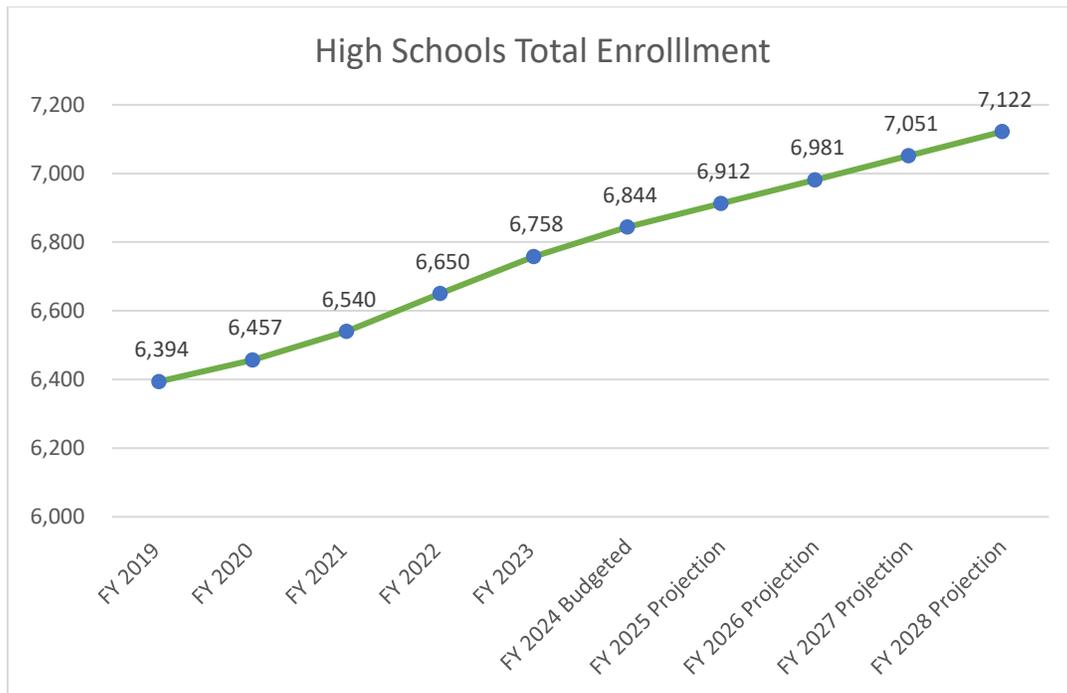
Location	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Budgeted	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Battery Creek High	749	748	767	786	789	789	797	805	813	821
Beaufort High	1,336	1,258	1,207	1,173	1,192	1,216	1,228	1,240	1,253	1,265
Bluffton High	1,218	1,200	1,290	1,318	1,350	1,377	1,391	1,405	1,419	1,433
Hilton Head Island High	1,298	1,366	1,359	1,343	1,350	1,350	1,364	1,377	1,391	1,405
May River High	1,355	1,430	1,479	1,595	1,601	1,626	1,642	1,659	1,675	1,692
Whale Branch High	438	455	438	435	476	485	490	495	500	505
Total Enrollment	6,394	6,457	6,540	6,650	6,758	6,844	6,912	6,981	7,051	7,122

Note:

High school enrollment was not as deeply impacted by the COVID-19 pandemic as other schools.

All projections are based on an expected growth rate of 0.5%.

All actual counts are based on the 45th day.



**Beaufort County School District
Basic Staffing Allocation Formula
2023-2024**

Grades PreK-5

Position	Enrollment	FTE		# of Workdays
Administrative Staff				
Principal	0+	1.0	@	260
Assistant Principal	0-750	1.0	@	210
	751+	2.0	@	210
Certified Staff				
Teachers	Pre-K	20 to 1	@	190
	Kindergarten	24 to 1	@	190
	Grade 1-3	22 to 1	@	190
	Grade 4	24 to 1	@	190
	Grade 5	24 to 1	@	190
Related Arts Teachers	Based on Formula			
School Counselor	0-750	1.0	@	190
	751+	2.0	@	190
School Librarian	0+	1.0	@	195
Literacy Coach	0+	1	@	195
Math or Science Coach	0+	0.5	@	195
ESOL Teacher	Based on Formula			
Literacy Teacher	Based on Formula			
Gifted & Talented Teacher	Based on Formula			
Classified Staff				
Pre-Kindergarten Assistant	1.0 per Pre-Kindergarten classroom		@	182
Kindergarten Assistant	1.0 per Kindergarten classroom		@	182
Social Worker	Case Driven			
Media Assistant	0+	1.0	@	182
Nurse (RN/LPN)	0+	1.0	@	190
Nurse Assistant	1000+	1.0	@	182
Data Specialist	0+	1.0	@	260
Campus Finance Specialist	0+	1.0	@	260
Support Staff <i>Office Mgr, Admin. Assoc.</i>	0-750	1.0	@	260
	or 751+	1.0	@	260
	and	1.0	@	190
Bilingual Liaison	Case Driven 1.0 @ 190			
Behavior Management Specialist	Case Driven 1.0 @ 190			

**Beaufort County School District
Basic Staffing Allocation Formula
2023-2024**

Grades Pre-K-8

Position	Enrollment	FTE		# of Workdays
Administrative Staff				
Principal	0+	1.0	@	260
Assistant Principal	0-500	1.0	@	210
	501-850	2.0	@	210
	851+	3.0	@	210
Certified Staff				
Teachers	Pre-K	20 to 1	@	190
	Kindergarten	24 to 1	@	190
	Grade 1-3	22 to 1	@	190
	Grade 4	24 to 1	@	190
	Grade 5	24 to 1	@	190
Related Arts Teachers	Based on Formula			
Middle School		21 to 1	@	190
School Counselor	0-750	1.0	@	205
	751+	2.0	@	205
Literacy Coach	0+	1.0	@	195
School Librarian	0+	1.0	@	195
Math or Science Coach	Based on Formula		@	195
ESOL Teacher	Based on Formula		@	190
Literacy Teacher	Based on Formula		@	190
Gifted & Talented Teacher	Case Driven		@	190
Classified Staff				
Pre-Kindergarten Assistant	1.0 per Pre-Kindergarten classroom		@	182
Kindergarten Assistant	1.0 per Kindergarten classroom		@	182
Social Worker	Case Driven			
Media Assistant	0+	1.0	@	182
Nurse (RN/LPN)	0+	1.0	@	190
Nurse Assistant	1000+	1.0	@	182
Data Specialist	0+	1.0	@	260
Campus Finance Specialist	0+	1.0	@	260
Support Staff <i>Office Mgr, Admin. Assoc., Admin. Asst.</i>	0-750	1.0	@	260
	or 751+	1.0	@	260
	and	1.0	@	190
Bilingual Liaison	Formula Calculation		1.0	@ 190
Behavior Management Specialist	Case Driven		1.0 @ 190	

**Beaufort County School District
Basic Staffing Allocation Formula
2023-2024**

Grades 6-8

Position	Enrollment	FTE		# of Workdays
Administrative Staff				
Principal	0+	1.0	@	260
Assistant Principal	0-500	1.0	@	210
	751+	2.0	@	210
Certified Staff				
Teachers	Middle School	21 to 1	@	190
<i>(low enrollment in related arts areas may result in itinerant staff)</i>				
School Counselor	0-500	1.0	@	190
	501-850	2.0	@	190
	851+	3	@	190
School Librarian	0+	1.0	@	195
Literacy Coach (State Reading)	0+	1.0	@	195
Math/Science Coach	0+	0.5	@	195
ESOL Teacher	Based on Formula		@	190
Classified Staff				
Social Worker	Case Driven			
Media Assistant	0+	1.0	@	182
Nurse (RN/LPN)	0+	1.0	@	190
Nurse Assistant	1000+	1.0	@	182
Data Specialist	0+	1.0	@	260
Campus Finance Specialist	0+	1.0	@	260
Support Staff	0-500	1.0	@	260
	and	1	@	190
or	501+	1.0	@	260
	and	2	@	190
or	750-1000	1	@	260
	and	3	@	190
Behavior Interventionist	0+	1	@	180
Behavior Management Specialist	Case Driven 1.0 @ 190			
Bilingual Liaison	Case Driven 1.0 @ 190			

**Beaufort County School District
Basic Staffing Allocation Formula
2023-2024**

Grades 9-12

Position	Enrollment	FTE		# of Workdays
Administrative Staff				
Principal	0+	1.0	@	260
Assistant Principal	0-750	1.0	@	220
	751-1000	2.0	@	220
	1001-1500	3.0	@	220
	1501+	4.0	@	220
Athletic Director	0+	1.0	@	220
Certified Staff				
Teachers		20.5 to 1	@	190
<small>(low enrollment in related arts areas may result in itinerant staff)</small>				
School Counselor	300 to 1		@	205
School Librarian	0+	1.0	@	195
Testing Lead Teacher	0+	1.0	@	190
ESOL	0+	1.0	@	190
Classified Staff				
Social Worker	501+	1.0	@	190
Media Assistant	0+	1.0	@	182
Nurse (RN/LPN)	0+	1.0	@	190
Data Specialist	0+	1.0	@	260
Campus Finance Specialist	0+	1.0	@	260
Support Staff	0-750	3.0	@	190
*some employees @ 190 and some employees @ 260	751-1000	4.0	@	190
	1001-1250	5.0	@	190
	1251+	6.0	@	260
Behavior Interventionist	0+	1.0	@	180
Behavior Mgmt. Specialist	Case driven 1.0 @ 190			

Beaufort County School District

FY 2024
Teacher/School Staffing Allocation Summary

	GENERAL FUND								OTHER FUNDS (STATE/FED)	ALL FUND SOURCES	
	Projected Enrollment (includes self-contained SPED)	Number of Core Teachers	Art	Music	PE/Health	Other	Total General Fund Staffing	General Fund Ratio	Number of Core Teachers	All Fund Sources Teachers	All Fund Sources Ratio
ELEMENTARY (K-5)	Core Staffing Allocation		Related Arts								
Hilton Head Island Early Childhood Center (K only)	194	11	1	1	1	1	15	12.93		15	12.93
Beaufort Elementary	323	24	1	1	1	1	28	11.54	1	29	11.14
Coosa Elementary	433	22	1	1	1	1	26	16.65		26	16.65
Lady's Island Elementary	197	12	1	1	1	1	16	12.31		16	12.31
Mossy Oaks Elementary	315	18	1	1	1	0	21	15.00		21	15.00
Port Royal Elementary	153	11	1	1	1	1	15	10.20	1	16	9.56
St. Helena Elementary	312	19	1	1	1	0	22	14.18		22	14.18
Broad River Elementary	401	22	1	1	1	1	26	15.42		26	15.42
J. Shanklin Elementary	371	23	1	1	1	1	27	13.74		27	13.74
Whale Branch Elementary/J.J. Davis ECC	329	22	1	1	1	1	26	12.65		26	12.65
Hilton Head Island Elementary	710	37	1	1	2	2	43	16.51	1	44	16.14
Hilton Head Island School For Creative Arts	557	28	1	1	1	2	33	16.88		33	16.88
Bluffton Elementary	624	34	1	1	1	3	40	15.60		40	15.60
Okatie Elementary	578	29	1	1	1	2	34	17.00		34	17.00
Michael C. Riley Elementary	706	36	1	1	1	3	42	16.81		42	16.81
Red Cedar Elementary	556	31	1	1	1	2	36	15.44		36	15.44
Pritchardville Elementary	985	42	1	1	1	5	50	19.70		50	19.70
River Ridge Academy	602	30	1	1	1	2	35	17.20		35	17.20
Robert Smalls Leadership Academy	190	13	1	1	1	1	17	11.18		17	11.18
Total	8,536	464	19	19	20	30	552	15.46	3	555	15.38

Beaufort County School District

FY 2024
Teacher/School Staffing Allocation Summary

	GENERAL FUND			OTHER FUNDS (STATE/FED)	ALL FUND SOURCES	
	Projected Enrollment (includes self-contained SPED)	Number of Core Teachers	General Fund Ratio	Number of Teachers	All Fund Sources Teachers	All Fund Sources Ratio
Middle Schools	Core Staffing Allocation					
River Ridge Academy	416	23	18.09		23	18.09
Robert Smalls Leadership Academy	468	28	16.71		28	16.71
Beaufort Middle	376	25	15.04	4	29	12.97
Lady's Island Middle	425	29	14.66	2	31	13.71
Whale Branch Middle	331	22	15.05	1	23	14.39
Hilton Head Island Middle	873	51	17.12		51	17.12
H. E. McCracken Middle	890	51	17.45		51	17.45
Bluffton Middle	872	50	17.44		50	17.44
Total	4,651	279	16.67	7	286	16.26
High Schools	Core Staffing Allocation					
Beaufort High	1216	65	18.71	1	66	18.42
Battery Creek High	789	50	15.78		50	15.78
Whale Branch Early College High	485	31	15.65	1	32	15.16
Hilton Head Island High	1350	72	18.75		72	18.75
May River High	1626	87	18.69		87	18.69
Bluffton High	1377	74	18.61		74	18.61
Total	6,843	379	18.06	2	381	17.96

Other Staffing (K-12)	
Special Education Teachers	132
ESOL/MLL	71
Gifted & Talented Teachers	20
Literacy Coach	26
Numeracy Coach	19
Instructional Coach	6
Literacy Teachers	54
Interventionists (Math or Reading)	25
Occupational/Physical Therapist	18
Nurses	54
Social Workers	24

Summary of Accounting Policies

Board Policies and Monitoring

The Beaufort County School District Board of Education (the “Board”) adopted a strategic governance process in May 2008, components of which have been periodically amended and updated. The Board established an updated strategic plan in Spring 2014, to establish goals for the District over the next five years. As currently written, the Board’s strategic governance process allows the Board to:

- Manage the District’s affairs on a cost-effective basis;
- Authorize the Superintendent to serve as the educational and administrative leader of the District;
- Empower District employees to perform their jobs effectively and grow their personal competence; and
- Support each learner in developing his/her potential by providing an excellent education in a safe and nurturing learning environment.

With implementation of the strategic governance process, the Board established its commitments and responsibilities and adopted operational expectations (OE’s) for the District and District staff. The original Board commitments and responsibilities are not part of the Board Policies, revised and implemented in 2016. The OE’s are aligned to the District’s strategic plan and the Board policies. The OE’s are reviewed annually by the Board and Senior Management to directly correlate with the District’s vision, mission and the District’s five quality standards:

- Purpose and Direction
- Governance and Leadership
- Teaching and Assessing for Learning
- Resources and Support Systems
- Documenting and Using Results for Continuous Improvement

Reporting Entity

Board members are elected by the public, possess decision making authority in accordance with South Carolina law, and can significantly influence District operations. The Board is responsible for approving the annual operating budget, debt and capital budget.

The District is not fiscally independent; therefore, the Beaufort County Government acts in a fiduciary capacity by levying and collecting school taxes. Therefore, the annual operating budget must be approved by two governing bodies - the Board of Education and the Beaufort County Council.

Two of the District’s funds are appropriated, the General Fund and the Debt Service Fund. The Beaufort County Council has the authority to create the budget ordinance. The ordinance, as presented in the Introductory Section of this document, specifies revenue sources that will generate the funds needed to support the appropriation amount. Millage levies for both funds are stated in this document.

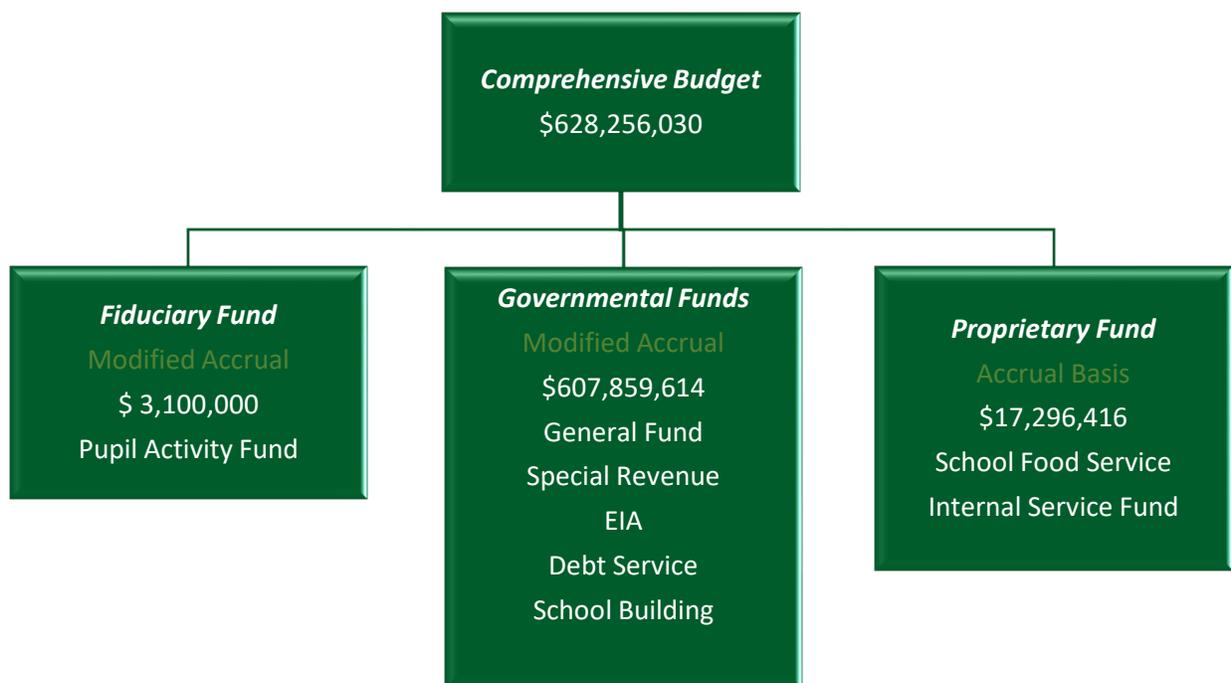
Basis of Accounting

Basis of accounting refers to the timing of recognition of revenues and expenditures or expenses in the accounts and in the financial statements when transactions are recorded. The basis of accounting used depends on the type of financial statements being prepared.

Beaufort County School District uses the budgetary basis of accounting in the preparation of its budget. It is important to readers of both the budget document and the School District's Annual Comprehensive Financial Report (ACFR) to understand the differences between the two documents for them to make more informed decisions for the benefit of the students. Budgetary basis refers to the basis of accounting used to estimate financial sources and uses in the budget.

For the purposes of financial reporting, the District follows generally accepted accounting principles (GAAP). Governmental agencies are required to use modified accrual accounting for governmental funds in the District's financial statements. The accrual basis of accounting is used for proprietary funds. **For purposes of this budget document, the budgetary basis of accounting and the GAAP basis of accounting are the same.**

Below is a depiction of the fund structure by basis of accounting:



The Governmental Accounting Standards Board (GASB) requires that Annual Comprehensive Financial Reports (ACFR) contain fund financial statements, as well as government-wide financial statements, each requiring a different basis of accounting.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable fiduciary funds are accounted for using a current financial resources measurement focus; that is, only current assets and current liabilities generally are included on the balance sheets. Operating statements of these funds' present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current position.

Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Proprietary type fund operating statements present increases (revenues) and decreases (expenses) in fund equity (net position).

Modified Accrual Basis of Accounting

The modified accrual basis of accounting is followed for all governmental type funds and fiduciary funds of the School District. Revenues are recognized in the accounting period in which they become susceptible to accrual that is both measurable (the amount of the transaction can be determined) and available (the amount is collectible within the current period or soon thereafter). Expenditures, other than long-term debt and the long-term portion of accumulated vacation pay, are recorded when the fund liability is incurred. For the School District, available means they are expected to be received within sixty days of fiscal year end.



Accrual Basis of Accounting

The accrual basis of accounting is utilized by proprietary type funds, such as school food service, and government-wide financial statements. On the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when goods and services are received (whether cash disbursements are made at that time or not).

Other Financial Policies

Financial policies provide the Board of Education with a foundation for decision-making. These policies act as the guidelines and parameters by which the Board of Education must conform, and the goals toward which they must strive. Following is a discussion of various financial policies established by the Beaufort County School District.

Investments

The Board utilizes financial advisors to assist in managing the Board's debt portfolio, evaluating and executing transactions, monitoring and verifying fair pricing, making investment decisions and generally representing and acting in the Board's best interests.

The Board has an ongoing fiduciary responsibility to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state statutes governing the investment of public funds. Section 6.5.10 of the S.C. Code of Laws requires the School District's investments to be fully guaranteed by United States securities. Beaufort County School District's investments are fully collateralized.

Debt Policy

The School District, in conjunction with its Financial Advisor, manages its debt in accordance with the requirements of the SC Code of Laws and Article X, Section 15(7)(a) of the South Carolina Constitution. The objectives of the District's debt management policy include:

- Maintaining cost-effective access to the capital markets through prudent policies
- Maintaining moderate debt and debt service payments with effective planning and coordination
- Meeting significant capital demands through debt financing and alternate financing mechanisms
- Achieving the highest credit ratings
- Preventing large fluctuations in millage rates throughout the life span of the debt

Capital Expenditures

Board Policy requires the Superintendent to establish a cycle of renovation and new construction that provides classroom capacity consistent with instructional programs, as well as community and neighborhood needs. The District must develop and provide annual updates of a plan that establishes priorities for construction, renovation and maintenance projects.

Capital expenditures for referendum projects are kept within the specific projects approved in the referendum. Funds must be used for the specific projects within a referendum and additional projects may not be added using these funds.

Capital expenditures for capital renewal projects are approved each year by the Board of Education and funded through the borrowing means commonly known as 8% funds. Issuance of these types of funds are allowable under the state constitution. Groups of projects are managed as a whole, and projects cannot be added or changed. Budgets of individual projects within the year may be increased or decreased depending on the availability of funds. Any funds remaining in an 8% project may be consolidated and transferred to next year's project or to the debt service fund for a reduction of principal amounts outstanding.

Procurement

The Beaufort County School District abides by the Board-adopted Procurement Code for decisions relating to the purchasing of goods and services. As a division of the South Carolina Department of Education, the School District's has adopted the South Carolina School District Model Code that aligns with SC Procurement Code.

The Procurement Department, a department of the Financial Services Office, administers all solicitations for bid on District contracts, processes purchase orders and administers the Purchasing Card Program while adhering to the requirements of the Procurement Code.

Based on the Procurement policy, the Procurement Department also provides semi-annual reports to the Board regarding School District contracts with Minority and Women-Owned Business Enterprises.

Budgeting Controls

The Beaufort County School District maintains budgetary controls. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Council of Beaufort County. Activities of the General Fund and Debt Service Fund are included in the annual appropriated budget. The legal level of control is at the fund level. To ensure compliance, budgetary controls are established by function and activity within each individual fund. The budgets of the District may be amended during the year with the appropriate approval levels.

Balanced Budget

A **balanced budget** is a budget for which expenditures are equal to revenues. It occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods and services. The 2023-2024 approved budget of the Beaufort County School District is a balanced budget and is compliant with policy.



Budget Transfers

The Superintendent grants principals/department heads the discretion to make non-salary budget transfers at the individual school level. Requests for changes to a school/departmental budget may be made by an electronic budget transfer. Budget transfers may only occur within a fund. Budget transfers with line items exceeding \$5,000 must be approved by the Chief Financial Officer (CFO). Only the Superintendent or the CFO is authorized to approve transfers of salary line items in the General Fund.

Periodically, the CFO will examine budget categories and estimate the year-end status of each. Based on these estimates, the Superintendent authorizes his/her designee to make budget transfers within the major categories. Transfers outside of program functions (e.g. instructional, support, etc.) exceeding \$50,000 must be approved by the Board of Education.



Each school/department is given a copy of approved budget transfers and a copy is maintained in the Budget Office. The distribution of the school/department copy serves as notification that the transfer was posted to the general ledger.

Budget transfer requests within the capital project funds are requested in writing by the project managers. Transfers to/from the District's construction contingency accounts must be authorized by the Chief Operations Officer.

Carryover Funds

The administrative staff must operate the school system within the budget established for the department or school. Carryover funds in General Fund accounts are not permitted.

Fund Balance

In accordance with GASB Statement 54, the Beaufort County School District's board recognizes five categories of fund balances for financial reporting purposes.

1. **Non-spendable fund balance** - amounts that are not in spendable form or are required to be maintained intact. (examples: inventory or an endowment fund)
2. **Restricted fund balance** – amounts constrained for a specific purpose by their provider (grantors, bondholders, etc), through constitutional provisions or by enabling legislation.

3. **Committed fund balance** – amounts constrained to specific purposes by formal vote of the Board. The Board serving as the highest level of decision-making authority may vote to authorize use of this fund balance for expenditures for the fiscal year.
4. **Assigned fund balance** – amounts the Board intends to use for a specific purpose. The use of this fund balance can be expressly delegated by the Board to the Superintendent.
5. **Unassigned fund balance** – amounts that are available for any purpose.

The fund balance of governmental funds is the difference between its assets and liabilities, which represents available, expendable resources. This method of accounting focuses on working capital. The Board of Education is committed to providing sound, fiscal management for the District. In 2021, the Board modified its fund balance policy to maintain an unassigned fund balance no less than 10% of the next year's budgeted expenditures with a desired target between 15-17% of annual operating expenditures for the next fiscal year.



Financial Section



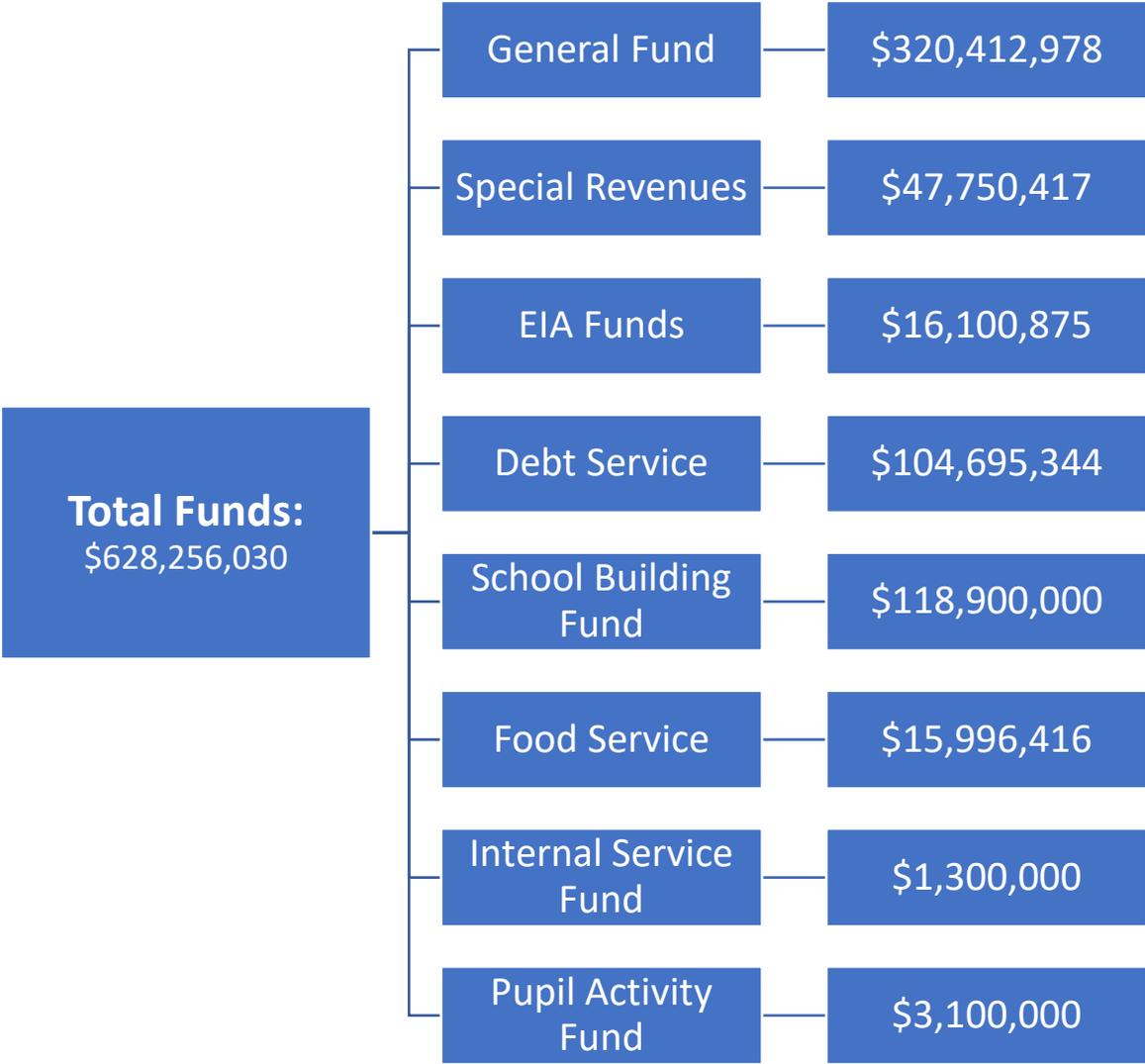
BEAUFORT COUNTY SCHOOL DISTRICT

Matrix of Budgeted Program Funding Sources
Fiscal Year 2024 (2023-2024)

Funding by Program	General Fund	Debt Service Fund	Special Revenue Fund	School Building Fund	Internal Services Fund	School Food Service	Pupil Activity Fund	COVID Related Funds
INSTRUCTIONAL PROGRAMS								
Kindergarten	✓		✓					✓
Primary	✓		✓		✓			✓
Elementary	✓		✓		✓			✓
High School	✓		✓		✓			✓
Vocational	✓		✓					✓
Drivers Education	✓							
Montessori	✓							
Special Education	✓		✓		✓			✓
Preschool Special Education	✓		✓					✓
Early Childhood	✓		✓					✓
Gifted & Talented - Academic	✓							
International Baccalaureate	✓							
Homebound	✓							
Gifted & Talented - Artistic	✓							
Other Special Programs	✓		✓					✓
Limited English Proficiency	✓		✓					✓
Primary Summer School			✓					✓
High Summer School								✓
Instructional Programs Beyond Reg School Day			✓					✓
Adult Education			✓					✓
Parenting Instruction	✓		✓					✓
Instructional Pupil Activity	✓						✓	
SUPPORT SERVICES								
Attendance & Social Work	✓		✓					✓
Guidance	✓		✓					✓
Health Service	✓		✓					✓
Psychological	✓							✓
Improvement of Instruction	✓		✓					✓
Media Services	✓							
Staff Development	✓		✓					✓
Board of Education	✓							
Office of the Superintendent	✓							
School Administration	✓							
Fiscal Services	✓							
Facilities & Construction	✓			✓				
Maintenance & Operations	✓				✓			
Transportation	✓				✓			
Food Service						✓		
School Safety	✓							✓
Data Services	✓							
Information Services	✓							
Staff Services	✓							
Technology	✓							✓
Supporting Pupil Activity	✓						✓	
COMMUNITY SERVICES								
			✓					✓
DEBT SERVICES								
		✓						
INTERGOVERNMENTAL								
	✓		✓			✓		

Summary of Funds

Fiscal Year 2024



*Per GASB guidance, the BCSD Pupil Activity Fund is treated as a Special Revenue.

Overview of Funds

Governmental Fund Types

General Fund - \$320,412,978

The General Fund is the largest operating fund and reports accounting activities related to general operations of the district. There are three primary sources of revenue for the General Fund: local taxes, state revenues, and federal reimbursements. All general tax revenues and other receipts that are not allocated by law to other funds are accounted for in the General Fund. This fund is used to support the operations of the district including classroom instruction and administrative support expenditures. The General Fund is a budgeted fund, and the unassigned fund balance is considered a resource available for use. The FY 2024 budget expenditures amount to \$320,412,978 and reflects a 7.5% increase over the FY 2023 budgeted expenditures which will be used to support salary and benefits increases and other operational increases.



Special Revenue Funds - \$47,750,417

Special Revenue Funds are budgeted funds used to account for financial resources provided by federal, state, and local projects and grants. Revenue from specific sources is legally restricted to expenditures for specified purposes. Each special revenue fund has defined objectives and allowable expenditures defined within the provided funding source. These funds include but are not limited to Title I, Special Education (IDEA), Adult Education and Medicaid. The special revenue budgets are amended on a frequent basis because of timing of the receipt of funds. A reduction of \$35,695,468 is expected in FY 2024 due to the completion of the second grant related to the federal Cares Act, and reductions in Title I funds. Special Revenue Budgets are multi-year and reflect 5 years of funding. Special Revenues either fully or partially fund programs such as Special Education, Summer Reading Camp, Summer School, Literacy, and many others.

Education Improvement Act - \$16,100,875

The Education Improvement Act (EIA) provides funding from the state through sales tax revenues. It includes but is not limited to Aid to Districts funds, National Board-Certified Teacher funding and preschool programs. Since this source of funding is derived from sales tax, it is particularly volatile and is historically the target of budget reductions. The State introduced a new simplified funding formula for the 2022-2023 school year which has continued to “roll-up” funds into the State Aid to Classrooms formula to allow greater spending flexibility.



Pupil Activity Fund - \$3,100,000

The School District’s Pupil Activity Fund is considered a Special Revenue Fund. It is an unbudgeted fund that records and reconciles receipts and disbursements of funds related to student activity organizations.

Debt Service Fund - \$104,695,344

The Debt Service Fund is a budgeted fund that is used exclusively for the payment of short and long-term debt, principal, interest, and related costs associated with the issuance of general obligation bonds for capital projects. The primary financing source for this fund is county property taxes. The \$20.8 million increase in debt service is primarily due to principal payments of major projects associated with the 2019 Referendum.

Capital Improvement Fund - \$118,900,000

The Capital Projects Fund is used for long-term capital programs and construction projects. Resources are used for land acquisitions, school construction, maintenance, and renovation of approved District capital improvement projects. The funding comes from the sale of general obligation bonds, either through bond

referendum or 8% funds. There is currently no state funding for capital projects in Beaufort County. Estimates of capital expenditures are based on the board-approved 8% project and Referendum projects for FY 2024. A reduction of \$42,310,000 for FY 2024 is a result of completed 2019 referendum projects.

Proprietary Fund Types

The District’s proprietary funds include the Internal Service Fund and the School Food Service Fund.

Internal Service Fund - \$1,300,000

The Internal Service Fund was established in FY 2006 to manage the insurance and risk management needs of the District. Transfers from the General Fund are made at fiscal year-end based on savings in General Fund insurance budgets and have accumulated to a level that is sufficient to support the School District’s outstanding insurance claims.

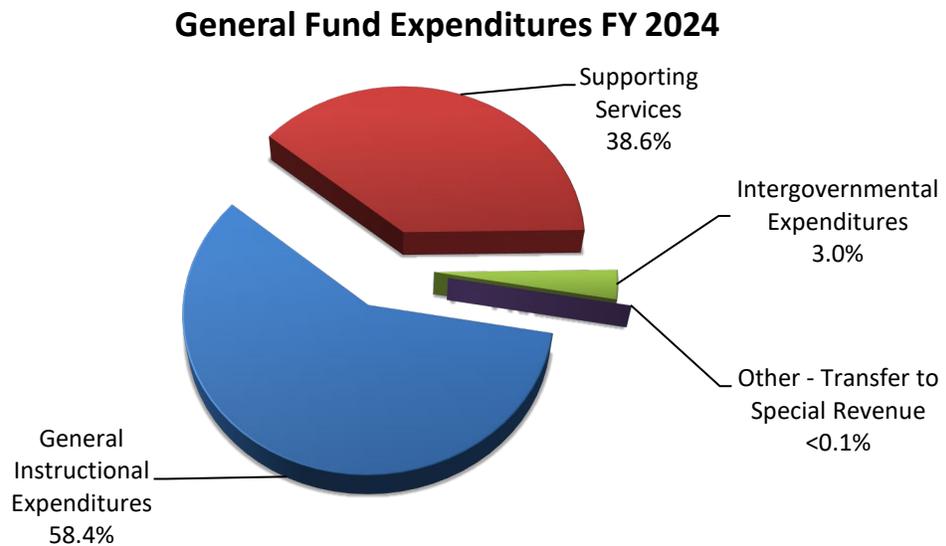
School Food Service Fund - \$15,996,416

The School Food Service Fund is used to account for the financial resources provided by state and federal agencies in addition to payments from students and adults for breakfast and lunch programs. In this fund, payments for food, the contracted services of the School District’s vendor and other costs relating to the provision of meals are included. The increase in the school food service fund is due to an increase in funding for new food service equipment.



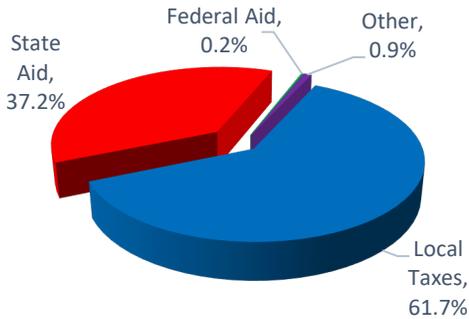
The FY 2024 Approved General Fund Budget is \$320.4 million. The chart below is an overview of funding sources and expenditure uses.

GENERAL FUND	2022-2023	2023-2024
REVENUE		
Local Revenue	\$ 179,868,406	\$ 197,585,037
State Revenue	105,481,328	119,077,941
Federal Revenue	650,000	650,000
Other-Transfers from Special Revenue	12,133,859	3,100,000
Total Revenues	\$ 298,133,593	\$ 320,412,978
EXPENDITURES		
Instructional Expenditures	\$ 174,578,312	\$ 187,243,498
Supporting Services	113,511,043	123,490,251
Intergovernmental Expenditures	10,024,238	9,659,229
Debt Service	20,000	20,000
Total Expenditures	\$ 298,133,593	\$ 320,412,978
Use of Fund Balance	-	-
Grand Total	\$ 298,133,593	\$ 320,412,978



Where it comes from...

FY 2024 Revenue Sources



Local Taxes: Includes ad valorem tax and interest income

State Aid: Primarily includes sales tax revenue, Education Finance Act and other state revenue

Federal Aid: Includes Impact Aid and E-Rate

Other: Includes transfers from Special Revenue

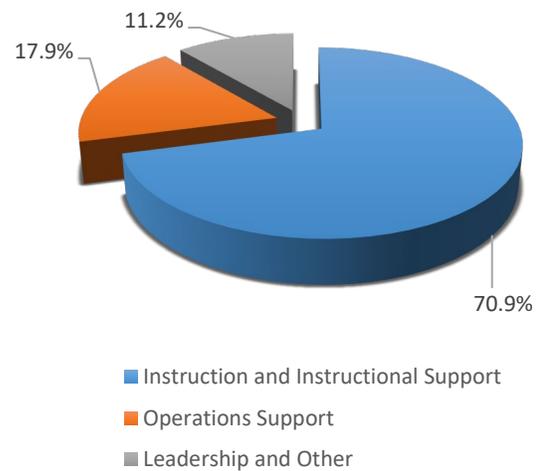
Instruction and Instructional Support: Includes costs associated with providing instructional programs. The costs of supporting those programs include: Attendance and Social Work, Guidance, Health, Psychological Services, Curriculum Development, Literacy, Media, Improvement of Instruction, Planning and Pupil Services Activities.

Operations Support: Includes costs associated with Fiscal Services, Maintenance, Student Transportation, Food Service, Security, Staff Services and Technology Services.

Leadership and Other: Includes the Office of the Superintendent, Board of Education, School Administration, Supervision of Special Programs, Facilities & Construction, Information Services, Payment to Other Governmental Units and Debt Service

Where is goes to ...

FY 2024 Expenditures



**Beaufort County School District
Multi-Year Comparison 2022, 2023 and 2024**

**Comparative Budgeted
Revenues and Expenditures
General Fund**

	FY 21-22 Audited	FY 22-23 Original Budget	FY 22-23 Projected Actual	FY 23-24 Approved Budget	Variance with FY23 Orig Budget	% Change with FY23 Orig Budget
Revenue:						
Local Revenue:						
Property Taxes	\$ 168,337,422	\$ 178,132,206	\$ 186,935,194	\$ 195,919,037	\$ 17,786,831	10%
Other Local	1,974,373	1,736,200	2,622,718	1,666,000	(70,200)	-4%
Total Local Revenue	170,311,795	179,868,406	189,557,912	197,585,037	17,716,631	10%
State Revenue:						
Education Finance Act	\$ 16,413,336			\$ -	\$ -	0%
Fringe Benefits / Retiree Insurance	13,866,909	6,678,358	6,957,194	7,956,359	1,278,001	19%
Sales Tax - Owner Occupied	48,441,909	49,163,783	49,649,912	49,163,783	-	0%
Reimbursement for Local Property Tax Relief	7,036,261	7,036,262	7,036,261	7,036,262	-	0%
State Aid to Classrooms*	7,437,249	37,482,172	40,541,937	46,586,950	9,104,778	24%
Other State Revenue	5,405,456	5,120,753	5,590,294	8,334,587	3,213,834	63%
Transfer from Special Revenue Fund EIA	7,226,763	7,133,859	-	-	(7,133,859)	-100%
Transfer from Other Funds	3,403,288	5,000,000	4,638,409	3,100,000	(1,900,000)	-38%
Total State Revenue	109,231,171	117,615,187	114,414,007	122,177,941	4,562,754	4%
Federal Revenue:						
PL 874 (Impact Aid)	\$ 77,155	\$ 75,000	\$ 41,345	\$ 75,000	\$ -	0%
Other Federal Revenue (E-Rate)	581,218	575,000	616,028	575,000	0	0%
Total Federal Revenue	658,373	650,000	657,373	650,000	0	0%
Total General Fund Budgeted Revenues	\$ 280,201,339	\$ 298,133,593	\$ 304,629,292	\$ 320,412,978	\$ 22,279,385	7%
Expenditures:						
Salary and Benefits	\$ 215,344,780	\$ 236,407,847	\$ 234,771,966	\$ 255,152,645	18,744,798	8%
Non-salary	58,274,653	61,725,746	63,050,188	65,260,333	3,534,587	6%
Total expenditures	\$ 273,619,433	\$ 298,133,593	\$ 297,822,154	\$ 320,412,978	\$ 22,279,385	7%
Add to/(Use of) Fund Balance	6,581,906	-	6,807,138	-	-	
Beginning Fund Balance	\$ 50,550,294	\$ 57,132,200	\$ 57,132,200	\$ 63,939,338		
Ending Fund Balance	57,132,200	57,132,200	63,939,338	63,939,338		
Fund Balance as % of Next Year's Expenditures	19.2%	19.2%	20.0%	19.4%		
Number of Days of Operations	69.9	70.0	72.8	70.2		
Operations Millage	121.6	125.6	125.6	121.8 **		

*State's New Funding Formula dictates that EFA is replaced by State Aid to Classrooms.

** Rolled back 8.3 mills due to reassessment

**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comparative Budget Summary
General Fund**

Revenues by Source	2021-22	2022-23	2022-2023	2023-24	2022-23 to 2023-24	
	Audited Actual	Original Budget	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
Local						
Ad Valorem (Current and Delinquent)	\$ 168,337,422	\$ 178,132,206	\$ 186,935,194	\$ 195,919,037	\$ 17,786,831	9.99%
Other Local	1,974,373	1,736,200	2,622,718	1,666,000	(70,200)	-4.04%
Total Local Revenue	\$ 170,311,795	\$ 179,868,406	\$ 189,557,912	\$ 197,585,037	\$ 17,716,631	
State						
Education Finance Act	\$ 16,413,336	\$ -	\$ -	\$ -	\$ -	0.00%
Fringe Benefits/Retiree Insurance	13,866,909	6,678,358	6,957,194	7,956,359	1,278,001	19.14%
Sales Tax - Owner Occupied	48,441,909	49,163,783	49,649,912	49,163,783		
Reimbursement for Local Property Tax Relief	7,036,261	7,036,262	7,036,261	7,036,262	-	0.00%
State Aid to Classrooms	7,437,249	37,482,172	40,541,937	46,586,950		
Other State Revenue	5,405,456	5,120,753	5,590,294	8,334,587	3,213,834	100.00%
Total State Revenue	\$ 98,601,120	\$ 105,481,328	\$ 109,775,598	\$ 119,077,941	\$ 4,491,835	12.89%
Federal						
Other Federal Sources	\$ 658,373	\$ 650,000	\$ 657,373	\$ 650,000	\$ -	0.00%
Total Federal Revenue	\$ 658,373	\$ 650,000	\$ 657,373	\$ 650,000	\$ -	0.00%
Total Revenue	\$ 269,571,288	\$ 285,999,734	\$ 299,990,883	\$ 317,312,978	\$ 22,208,466	10.95%
Expenditures:						
Instruction						
Salaries	\$ 106,786,909	\$ 113,367,863	\$ 114,400,778	\$ 121,104,515	\$ 7,736,652	6.82%
Employee Benefits	43,583,153	49,244,422	48,091,562	52,937,326	3,692,904	7.50%
Purchased Services	9,015,590	9,290,642	11,672,973	10,598,829	1,308,187	14.08%
Materials & Supplies	2,573,970	2,367,246	2,089,286	2,346,372	(20,874)	-0.88%
Capital Outlay	-	-	-	-	-	0.00%
Other	157,598	308,139	231,068	256,456	(51,683)	-16.77%
Total Instruction	\$ 162,117,220	\$ 174,578,312	\$ 176,485,667	\$ 187,243,498	\$ 12,665,186	7.25%
Supporting Services						
Salaries	\$ 46,004,084	\$ 52,203,159	\$ 50,859,255	\$ 56,609,181	\$ 4,406,022	8.44%
Employee Benefits	18,970,634	21,592,403	21,420,372	24,501,623	2,909,220	13.47%
Purchased Services	24,267,160	27,061,541	26,398,844	29,843,891	2,782,350	10.28%
Materials & Supplies	10,686,250	10,715,280	10,349,720	10,474,440	(240,840)	-2.25%
Capital Outlay	1,440,050	131,773	181,452	130,000	(1,773)	-1.35%
Other	1,610,730	1,806,887	1,642,573	1,931,116	124,229	6.88%
Total Support	\$ 102,978,908	\$ 113,511,043	\$ 110,852,216	\$ 123,490,251	\$ 9,979,208	8.79%
Total Expenditures	\$ 265,096,128	\$ 288,089,355	\$ 287,337,883	\$ 310,733,749	\$ 22,644,394	7.86%
Intergovernmental Expenditures and Other Financing Sources (Uses)						
Debt Service	\$ (313,694.00)	\$ (20,000.00)	\$ (126,093.00)	\$ (20,000.00)	\$ -	0.00%
Payment to Other Governmental Units	(150,851)	(75,000)	(132,569)	(115,000)	(40,000)	53.33%
Payment to Charter School	(7,948,760)	(9,839,238)	(10,115,609)	(9,434,229)	405,009	-4.12%
Transfer to Food Service	(110,000)	(110,000)	(110,000)	(110,000)	-	0.00%
Transfers from Special Revenue	7,226,763	7,133,859			(7,133,859)	-100.00%
Transfers from Other Funds	3,403,288	5,000,000	4,638,409	3,100,000	(1,900,000)	-38.00%
Total Intergovernmental Expenditures and Other Financing Sources (Uses)	\$ 2,106,746	\$ 2,089,621	\$ (5,845,862)	\$ (6,579,229)	\$ (8,668,850)	-414.85%
Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)						
	\$ 6,581,906	\$ -	\$ 6,807,138	\$ -	\$ -	
Beginning Fund Balance	50,550,294	\$ 57,132,200	\$ 57,132,200	\$ 63,939,338		
Ending Fund Balance	\$ 57,132,200	\$ 57,132,200	\$ 63,939,338	\$ 63,939,338		
Fund Balance as a Percent of Next Years Expenditures	19.2%	19.2%	20.0%	19.4%		

**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comparative Budgeted Expenditures and Other
Financing Uses -
General Fund**

Expenditures by Program	2021-22	2022-23	2023-24	2021-22 to 2022-23	
	Audited Actual	Approved Budget	Approved Budget	Increase/ (Decrease)	Percent Change
Kindergarten Programs	\$ 9,774,847	\$ 11,159,761	\$ 12,021,051	\$ 861,290	7.7%
Primary Programs	29,252,565	30,330,631	32,654,994	2,324,363	7.7%
Elementary Programs	46,503,205	48,505,734	50,207,712	1,701,978	3.5%
High School Programs	34,449,849	37,009,643	38,643,675	1,634,032	4.4%
Vocational Programs	6,301,641	6,781,447	7,860,154	1,078,707	15.9%
Driver Education Programs	227,888	242,539	245,846	3,307	1.4%
Montessori Programs	1,130,990	1,226,015	1,292,140	66,125	5.4%
Special Education Programs	19,995,477	22,575,413	26,456,126	3,880,713	17.2%
Preschool Special Ed. Programs	1,010,258	1,230,179	1,331,804	101,625	8.3%
Early Childhood Programs	4,364,321	4,721,389	4,970,425	249,036	5.3%
Gifted & Talented Programs	3,203,299	3,478,683	3,634,220	155,537	4.5%
International Baccalaureate Programs	118,174	199,604	132,500	(67,104)	-33.6%
Homebound	182,849	135,142	210,202	75,060	55.5%
Gifted and Talented Artistic	18,089	56,000	26,000	(30,000)	-53.6%
Limited English Proficiency Programs	5,671,011	6,732,411	7,342,251	609,840	9.1%
Instr Prog Beyond Reg School Day	1,501	3,150	2,250	(900)	-28.6%
Adult Ed	109	0	0	0	100.0%
Parenting Instruction	82,807	70,432	77,085	6,653	9.4%
Instructional Pupil	90,513	120,139	135,063	14,924	12.4%
TOTAL INSTRUCTION	\$ 162,379,393	\$ 174,578,312	\$ 187,243,498	\$ 12,665,186	7.25%
Attendance & Social Work	\$ 3,706,812	\$ 4,150,730	\$ 4,675,805	\$ 525,075	12.7%
Guidance	6,159,725	6,923,291	7,460,894	537,603	7.8%
Health Services	2,480,461	2,783,519	3,035,915	252,396	9.1%
Psychological	1,350,188	1,793,136	1,814,109	20,973	1.2%
Career Specialist	89,495	104,437	16,122	(88,315)	-84.6%
Improvement of Instruction	8,602,057	10,391,435	12,008,648	1,617,213	15.6%
Media Services	4,469,169	4,663,297	4,801,993	138,696	3.0%
Supervision of Special Projects	529,887	771,553	848,911	77,358	10.0%
Staff Development	435,175	663,314	333,001	(330,313)	-49.8%
Board of Education	576,209	728,947	807,402	78,455	10.8%
Office of Superintendent	475,794	475,886	567,981	92,095	19.4%
School Administration	19,191,746	21,840,094	24,072,037	2,231,943	10.2%
Fiscal Services	2,324,729	2,509,447	2,854,418	344,971	13.7%
Facilities Acquisition	49,306	44,647	47,875	3,228	7.2%
Maintenance & Operations	27,413,999	28,164,029	28,988,520	824,491	2.9%
Transportation	7,472,951	7,936,312	8,840,535	904,223	11.4%
School Safety	2,040,811	2,342,704	2,772,945	430,241	18.4%
Planning	105,420	5,900	5,900	0	0.0%
Information Services	452,521	587,380	985,341	397,961	67.8%
Staff Services	4,479,349	5,501,561	5,617,399	115,838	2.1%
Technology	5,970,991	6,738,508	8,152,150	1,413,642	21.0%
Supporting Pupil Activities	4,602,120	4,390,916	4,782,350	391,434	8.9%
TOTAL SUPPORT SERVICES	\$ 102,978,915	\$ 113,511,043	\$ 123,490,251	\$ 9,979,208	8.8%
TOTAL DEBT SERVICE	\$ 51,518	\$ 20,000	\$ 20,000	\$ -	0.0%
Intergovernmental Expenditures					
Payments to other agencies	\$ 150,851	\$ 75,000	\$ 115,000	\$ 40,000	53.3%
Payment to Charter School	7,948,760	9,839,238	9,434,229	(405,009)	-4.1%
Total Intergovernmental Expend.	\$ 8,099,611	\$ 9,914,238	\$ 9,549,229	\$ (365,009)	-3.7%
TOTAL EXPENDITURES	\$ 273,509,437	\$ 298,023,593	\$ 320,302,978	\$ 22,279,385	7.5%
Other Financing Sources (Uses)					
Transfer - Food Service Fund	\$ (110,000)	\$ (110,000)	\$ (110,000)	\$ -	0.0%
Transfer - Special Revenue Fund			0	0	0.0%
Total Other Financing Sources (Uses)	\$ (110,000)	\$ (110,000)	\$ (110,000)	\$ -	0.0%
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES:	\$ 273,619,437	\$ 298,133,593	\$ 320,412,978	\$ 22,279,385	7.5%

Beaufort County School District Debt Service Fund Multi-Year Comparison Fiscal Years 2022, 2023 and 2024

Revenues by Source	2021-2022	2022-2023	2022-2023	2023-2024	2022-23 to 2023-24	
	Audited Actual	Approved Budget	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
Local						
Ad Valorem (Current and Delinquent)	\$ 77,527,881	\$ 79,477,936	\$ 82,774,634	92,343,656	\$ 12,865,720	16.19%
Other Local	446,499	355,000	167,150	335,000	(20,000)	-5.63%
Total Local Revenue	\$ 77,974,380	\$ 79,832,936	\$ 82,941,784	92,678,656	\$ 12,845,720	16.09%
State						
Homestead exemption	\$ 1,372,935	\$ 1,200,000	\$ 1,397,342	1,400,000	\$ 200,000	16.67%
Merchant's inventory tax	85,988	86,000	86,438	86,000	-	0.00%
Other State Property Tax	148,776	50,000	185,742	114,000	64,000	128.00%
Total State Revenue	\$ 1,607,699	\$ 1,336,000	\$ 1,669,522	1,600,000	\$ 264,000	0.00%
Total Revenue	\$ 79,582,079	\$ 81,168,936	\$ 84,611,306	94,278,656	\$ 13,109,720	16.15%
Expenditures:						
Redemption of principal	\$ 62,909,400	\$ 65,252,100	\$ 68,025,100	85,408,400	\$ 20,156,300	30.89%
Interest	13,558,559	15,807,395	16,455,938	16,413,482	606,087	3.83%
Other Objects	121,742	25,000	29,268	150,000	125,000	500.00%
Total Expenditures	\$ 76,589,701	\$ 81,084,495	\$ 84,510,306	101,971,882	\$ 20,887,387	25.76%
Other Financing Sources (Uses)						
Premium on general obligation bonds	\$ 40,423	\$ 10,000	\$ 21,540	10,000	\$ -	0.00%
Proceeds of refunding debt	20,777,500	-	-	-	\$ -	0.00%
Payment to refunded debt escrow agent	(20,689,000)	-	-	-	\$ -	0.00%
Transfer to EFC Debt Service Fund	(2,723,462)	(2,718,327)	(2,710,352)	(2,723,462)	\$ (5,135)	0.19%
Total Other Financing Sources (Uses)	\$ (2,594,539)	\$ (2,708,327)	\$ (2,688,812)	(2,713,462)	\$ (5,135)	0.19%
Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 397,839	\$ (2,623,886)	\$ (2,587,812)	(10,406,688)	\$ (7,782,802)	296.61%
Beginning Fund Balance	\$ 19,926,924	\$ 20,324,763	\$ 20,324,763	17,736,951		
Ending Fund Balance	\$ 20,324,763	\$ 17,700,877	\$ 17,736,951	7,330,263		
Fund Balance as a % of CY Expenditures	26.5%	21.8%	21.0%	7.2%		

**Beaufort County School District
Fiscal Year 2023-2024**

**Combined Budget Statement
All Funds**

Revenues by Source	Governmental Funds	Proprietary Funds	Total
Revenue			
Local	\$ 291,643,139	\$ 5,859,200	\$ 297,502,339
State	138,573,045	-	138,573,045
Federal	45,226,742	9,882,216	55,108,958
Total Revenues	\$ 475,442,926	\$ 15,741,416	\$ 491,184,342
Expenditures			
Instruction	223,545,273	1,650,000	225,195,273
Supporting Services	144,674,935	18,746,416	163,421,351
Community Services	641,454	-	641,454
Intergovernmental Expenditures	9,698,978	-	9,698,978
Other	115,000	-	115,000
Debt Services	101,991,882	-	101,991,882
Facilities Acquisition & Construction Services	118,900,000	-	118,900,000
Total Expenditures	\$ 599,567,522	\$ 20,396,416	\$ 619,963,938
Excess of Revenues Over (Under) Expenditures	(124,124,596)	\$ (4,655,000)	\$ (128,779,596)
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	30,000,000	-	30,000,000
Premiums on Bonds Sold	10,000	-	10,000
Transfer to General Fund	(5,458,630)	-	(5,458,630)
Transfer to Food Service Fund	(110,000)	-	(110,000)
Transfer from General Fund	-	110,000	110,000
Transfer from Debt Service-EFC	(2,723,462)	-	(2,723,462)
Transfer from Special Revenue	3,100,000	-	3,100,000
Transfer from Other Funds/Indirect Cost	-	-	-
	\$ 24,817,908	\$ 110,000	\$ 24,927,908
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (99,306,688)	\$ (4,545,000)	\$ (103,851,688)
Estimated Fund Balance/Net Position, July 1	\$ 249,154,160	\$ 14,855,716	\$ 264,009,876
Fund Balance/Net Position, June 30	\$ 149,847,472	\$ 10,310,716	\$ 160,158,188
Percentage Change in Fund Balance/Net Position	-39.9%	-30.6%	-39.3%

**Beaufort County School District
Fiscal Year 2023-2024**

**Combined Budget Statement
All Governmental Funds**

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total
Revenue						
Local	\$ 197,585,037	\$ 1,379,446	\$ -	\$ 92,678,656	\$ -	\$ 291,643,139
State	119,077,941	1,794,229	16,100,875	1,600,000	-	138,573,045
Federal	650,000	44,576,742	-	-	-	45,226,742
Total Revenues	\$ 317,312,978	\$ 47,750,417	\$ 16,100,875	\$ 94,278,656	\$ -	\$ 475,442,926
Expenditures						
Instruction	187,243,498	23,594,780	12,706,995	-	-	223,545,273
Supporting Services	123,490,251	18,055,553	3,129,131	-	-	144,674,935
Community Services	-	641,454	-	-	-	641,454
Payments to Charter School	9,434,229	-	264,749	-	-	9,698,978
Other	115,000	-	-	-	-	115,000
Debt Services	20,000	-	-	101,971,882	-	101,991,882
Facilities Acquisition & Construction Services	-	-	-	-	118,900,000	118,900,000
Total Expenditures	\$ 320,302,978	\$ 42,291,787	\$ 16,100,875	\$ 101,971,882	\$ 118,900,000	\$ 599,567,522
Excess of Revenues Over (Under) Expenditures	\$ (2,990,000)	\$ 5,458,630	\$ -	\$ (7,693,226)	\$ (118,900,000)	\$ (124,124,596)
Other Financing Sources (Uses)						
Proceeds of General Obligation Bonds	-	-	-	-	30,000,000	30,000,000
Premiums on Bonds Sold	-	-	-	10,000	-	10,000
Transfer to Special Revenue	-	-	-	-	-	-
Transfer to General Fund	-	(5,458,630)	-	-	-	(5,458,630)
Transfer to Food Service Fund	(110,000)	-	-	-	-	(110,000)
Transfer from General Fund	-	-	-	-	-	-
Transfer to Debt Service-EFC	-	-	-	-	-	-
Transfer from Debt Service-EFC	-	-	-	(2,723,462)	-	(2,723,462)
Transfer from Special Revenue	3,100,000	-	-	-	-	3,100,000
Transfer from Other Funds/Indirect Cost	-	-	-	-	-	-
	\$ 2,990,000	\$ (5,458,630)	\$ -	\$ (2,713,462)	\$ 30,000,000	\$ 24,817,908
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (10,406,688)	\$ (88,900,000)	\$ (99,306,688)
Estimated Fund Balance, July 1	\$ 63,939,337	\$ -	\$ -	\$ 17,736,951	\$ 167,477,872	\$ 249,154,160
Fund Balance, June 30	\$ 63,939,337	\$ -	\$ -	\$ 7,330,263	\$ 78,577,872	\$ 149,847,472
Percentage Change in Fund Balance	0.0%	0.0%	0.0%	-58.7%	-53.1%	-39.9%

**Beaufort County School District
Fiscal Year 2023-2024**

**Combined Budget Statement
Non-Governmental Funds**

Revenues by Source	School Food Service	Internal Service Fund	Pupil Activity Fund	Total
Revenue				
Local	\$ 1,459,200	\$ 1,300,000	\$ 3,100,000	\$ 5,859,200
State	-	-	-	-
Federal	9,882,216	-	-	9,882,216
	-	-	-	-
Total Revenues	\$ 11,341,416	\$ 1,300,000	\$ 3,100,000	\$ 15,741,416
Expenditures				
Instruction	-	950,000	700,000	1,650,000
Supporting Services	15,996,416	350,000	2,400,000	18,746,416
	-	-	-	-
Total Expenditures	\$ 15,996,416	\$ 1,300,000	\$ 3,100,000	20,396,416
Total Intergovernmental Expend	\$ -			-
Excess of Revenues Over (Under) Expenditures	\$ (4,655,000)	\$ -	\$ -	\$ (4,655,000)
Other Financing Sources (Uses)				
Transfer to Other Funds/Indirect Cost	-	-	-	-
Transfer from General Fund	110,000	-	-	110,000
Total Other Financing Sources (Uses)	\$ 110,000	\$ -	\$ -	\$ 110,000
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (4,545,000)	\$ -	\$ -	\$ (4,545,000)
Estimated Fund Balance/Net Position, July 1	\$ 9,372,885	\$ 1,576,462	\$ 3,906,369	\$ 14,855,716
Fund Balance/Net Position, June 30	\$ 4,827,885	\$ 1,576,462	\$ 3,906,369	\$ 10,310,716
Percentage Change in Fund Balance/Net Position	-48.5%	0.0%	0.0%	-30.6%

**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Revenue and
Other Financing Sources -
Summary - All Funds**

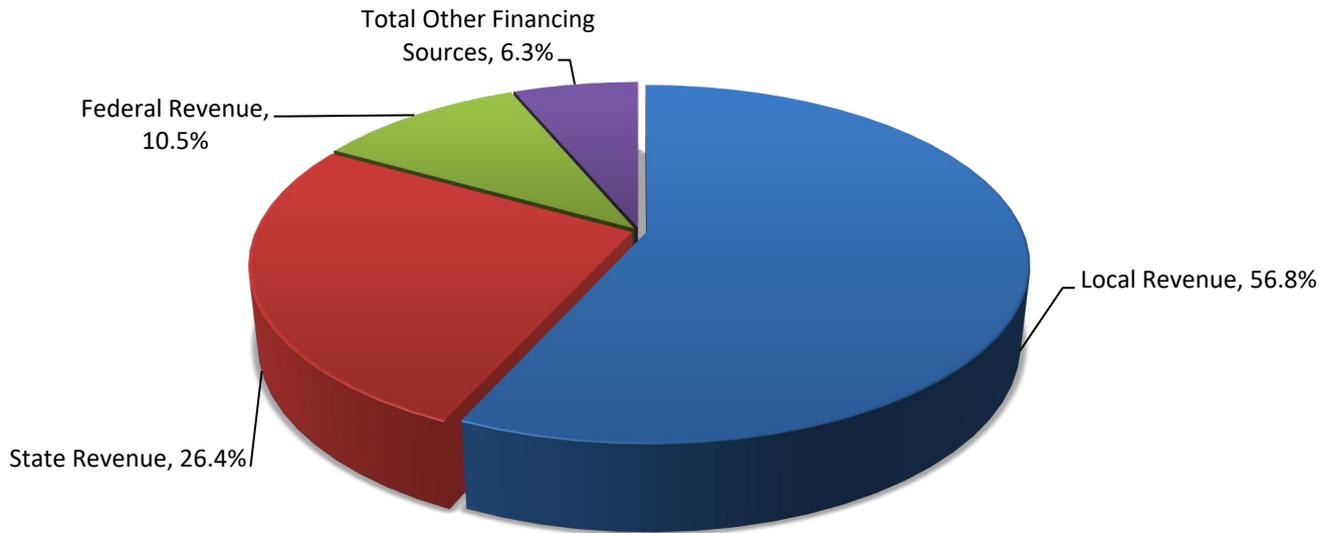
Revenue by Function	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
Local Revenue					
General Fund	\$ 170,311,797	\$ 189,557,677	\$ 197,585,037	\$ 8,027,360	4.2%
Special Revenue Fund	1,379,832	1,909,236	1,379,446	(529,790)	-27.7%
Debt Service Fund	77,974,492	82,954,195	92,678,656	9,724,461	11.7%
School Building Fund	1,683,732	10,229,171	-	(10,229,171)	-100.0%
School Food Service	33,604	1,459,149	1,459,200	51	0.0%
Internal Service Fund	1,607,510	1,525,809	1,300,000	(225,809)	-14.8%
Pupil Activity Fund	3,509,250	4,205,144	3,100,000	(1,105,144)	-26.3%
TOTAL LOCAL REVENUE	\$ 256,500,217	\$ 291,840,381	\$ 297,502,339	\$ 5,661,958	1.9%
State Revenue					
General Fund	\$ 98,601,120	\$ 109,775,833	\$ 119,077,941	\$ 9,302,108	8.5%
Special Revenue Fund	2,946,699	3,943,189	1,794,229	(2,148,960)	-54.5%
Education Improvement Act Fund	13,975,078	9,045,610	16,100,875	7,055,265	78.0%
Debt Service Fund	1,607,699	1,669,522	1,600,000	(69,522)	-4.2%
School Building Fund	-	-	-	-	0.0%
School Food Service	-	-	-	-	0.0%
Internal Service Fund	-	-	-	-	0.0%
Pupil Activity Fund	-	-	-	-	0.0%
TOTAL STATE REVENUE	\$ 117,130,596	\$ 124,434,154	\$ 138,573,045	\$ 14,138,891	11.4%
Federal Revenue					
General Fund	\$ 658,373	\$ 657,374	\$ 650,000	\$ (7,374)	-1.1%
Special Revenue Fund	43,919,917	48,250,059	44,576,742	(3,673,317)	-7.6%
School Building Fund	6,302	1,067,089	-	(1,067,089)	-100.0%
School Food Service	15,697,801	10,977,691	9,882,216	(1,095,475)	-10.0%
TOTAL FEDERAL REVENUE	\$ 60,282,393	\$ 60,952,213	\$ 55,108,958	\$ (5,843,255)	-9.6%
TOTAL REVENUE	\$ 433,913,206	\$ 477,226,748	\$ 491,184,342	\$ 13,957,594	2.9%

**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Revenue and
Other Financing Sources -
Summary - All Funds**

Revenue by Function	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
Other Financing Sources					
Proceeds of General Obligation Bonds	\$ 130,000,000	\$ 25,000,000	\$ 30,000,000	\$ 5,000,000	20.0%
Premium on Bonds Sold	19,449,833	1,246,457	10,000	(1,236,457)	-99.2%
Transfers in	13,442,568	7,450,268	3,210,000	(4,240,268)	-56.9%
Other Financing Sources	11,784	9,564		(9,564)	-100.0%
Total Other Financing Sources	\$ 162,904,185	\$ 33,706,289	\$ 33,220,000	\$ (486,289)	-1.4%
TOTAL REVENUE					
AND OTHER FINANCING SOURCES:	\$ 596,817,391	\$ 510,933,037	\$ 524,404,342	\$ 13,471,305	2.6%

**2023-2024
Budgeted Revenue - All Funds**



**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Expenditures and
Other Financing Uses -
Summary - All Funds**

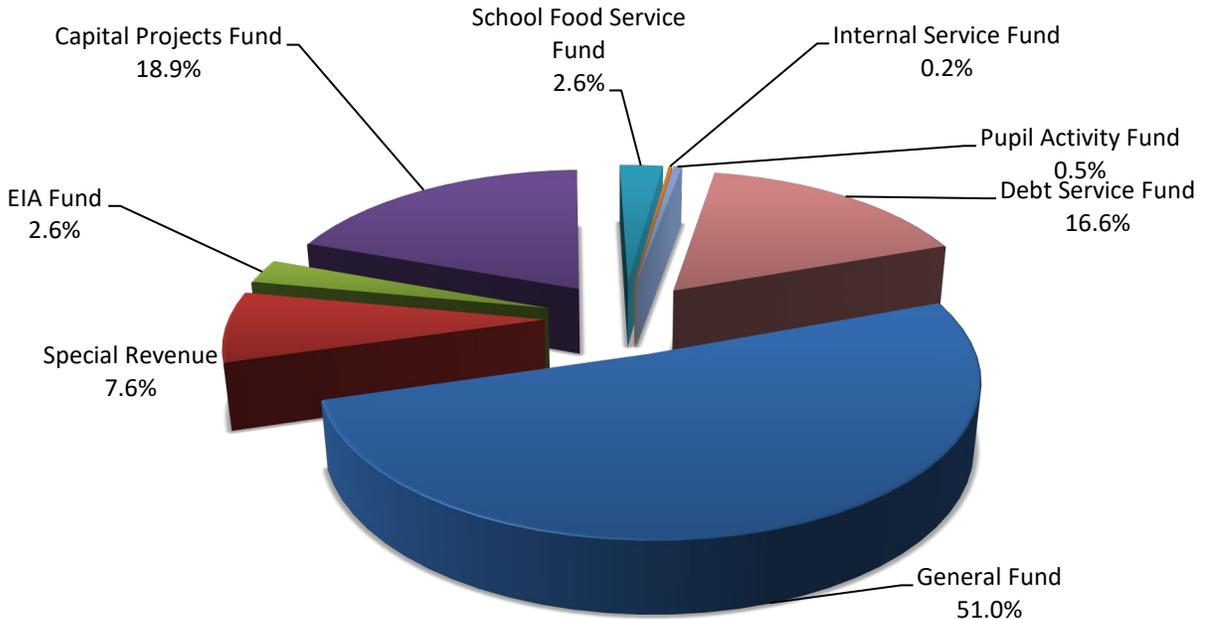
Expenditures by Function	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
GENERAL FUND	162,117,220	176,485,667	187,053,693	10,568,026	6.0%
SPECIAL REVENUE	30,369,432	27,567,644	23,594,780	(3,972,864)	-14.4%
EDUCATION IMPROVEMENT ACT	5,129,875	7,176,085	12,706,995	5,530,910	77.1%
INTERNAL SERVICE FUND	1,084,550	1,137,700	950,000	(187,700)	-16.5%
PUPIL ACTIVITY	667,573	337,117	\$ 700,000	362,883	107.6%
TOTAL INSTRUCTION	\$ 199,368,650	\$ 212,704,213	\$ 225,005,468	\$ 12,301,255	5.8%
GENERAL FUND	102,978,908	110,852,216	123,680,056	12,827,840	11.6%
SPECIAL REVENUE	13,589,790	20,424,252	18,055,553	(2,368,699)	-11.6%
EDUCATION IMPROVEMENT ACT	1,468,767	1,598,619	3,129,131	1,530,512	95.7%
SCHOOL BUILDING FUND	101,720,046	121,104,967	118,900,000	(2,204,967)	-1.8%
SCHOOL FOOD SERVICE FUND	12,240,969	11,397,371	15,996,416	4,599,045	40.4%
INTERNAL SERVICE FUND	473,669	334,249	350,000	15,751	4.7%
PUPIL ACTIVITY FUND	2,428,325	3,200,712	2,400,000	(800,712)	-25.0%
TOTAL SUPPORT SERVICES	\$ 234,900,474	\$ 268,912,386	\$ 282,511,156	\$ 13,598,770	5.1%
EDUCATION IMPROVEMENT ACT					
SPECIAL REVENUE	587,880	891,732	641,454	(250,278)	-28.1%
TOTAL COMMUNITY SERVICES	\$ 587,880	\$ 891,732	\$ 641,454	\$ (250,278)	-28.1%
GENERAL FUND	552,044	126,093	20,000	(106,093)	-84.1%
DEBT SERVICE FUND	79,321,630	84,510,306	101,971,882	17,461,576	20.7%
TOTAL DEBT SERVICE	\$ 79,873,674	\$ 84,636,399	\$ 101,991,882	\$ 17,355,483	20.5%
GENERAL FUND	8,099,610	10,358,178	9,549,229	(808,949)	-7.8%
FOOD SERVICE FUND	460,098	125,135		0	-100.0%
SPECIAL REVENUE	385,114	682,238		(682,238)	-100.0%
EDUCATION IMPROVEMENT ACT	149,673	270,906	264,749	(6,157)	-2.3%
INTERGOVERNMENTAL EXPENDITURES	\$ 9,094,495	\$ 11,436,457	\$ 9,813,978	\$ (1,497,344)	-14.2%
TOTAL EXPENDITURES	\$ 523,825,173	\$ 578,581,187	\$ 619,963,938	\$ 41,507,886	7.2%

**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Expenditures and
Other Financing Uses -
Summary - All Funds**

Expenditures by Function	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
GENERAL FUND	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%
SPECIAL REVENUE FUND	3,314,233	4,536,619	5,458,630	922,011	20.3%
EDUCATION IMPROVEMENT ACT	7,226,763	-	-	-	0.0%
DEBT SERVICE FUND	23,412,462	2,710,352	2,723,462	13,110	0.5%
SCHOOL BUILDING FUND	-	-	-	-	0.0%
SCHOOL FOOD SERVICE FUND	89,055	101,791	-	(101,791)	-100.0%
TOTAL FUND EXPENDITURES					
OTHER FINANCING USES	34,152,513	7,458,762	8,292,092	49,903,367	11.2%
AND OTHER FINANCING USES:	\$ 557,977,686	\$ 586,039,949	\$ 628,256,030	\$ 42,216,081	7.2%

**FY 2024 Comprehensive Budget
By Funding Source**



**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Expenditures and
Other Financing Uses -
All Funds**

Expenditures by Program	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
Kindergarten Programs	\$ 10,272,025	\$ 11,840,864	\$ 12,526,239	\$ 685,375	5.8%
Primary Programs	38,665,914	39,943,372	46,154,487	6,211,115	15.5%
Elementary Programs	55,569,663	56,716,977	55,110,619	(1,606,358)	-2.8%
High School Programs	37,693,591	40,609,335	40,569,483	(39,852)	-0.1%
Vocational Programs	7,175,516	8,436,512	9,377,613	941,101	11.2%
Drivers Education Programs	232,206	227,156	246,146	18,990	8.4%
Montessori Programs	1,157,848	1,226,110	1,294,540	68,430	5.6%
Special Education Prog.	24,689,248	28,157,240	31,494,244	3,337,004	11.9%
Preschool Special Education Programs	1,405,506	1,895,838	1,767,013	(128,825)	-6.8%
Early Childhood Programs	6,520,852	7,363,514	7,326,436	(37,078)	-0.5%
Gifted & Talented	3,285,481	3,532,875	3,642,020	109,145	3.1%
International Baccalaureate Programs	118,174	119,946	132,500	12,554	10.5%
Homebound	192,846	178,681	210,202	31,521	17.6%
Gifted & Talented Artistic	18,089	953	26,000	25,047	2628.2%
Other Special Programs	52,157	125,203	125,227	24	0.0%
Limited English Proficiency Programs	6,231,512	6,928,079	7,982,865	1,054,786	15.2%
Other Exeptional Programs CCEIS	457,086	-	-	-	0.0%
Summer School Programs	2,321,714	1,659,909	2,711,465	1,051,556	63.4%
Instr ProgBeyond Reg School Day	990,499	1,305,315	1,385,387	80,072	6.1%
Adult Education	395,892	432,816	558,193	125,377	29.0%
Parenting Instruction	1,163,144	1,535,027	1,705,583	170,556	11.1%
Instructional Pupil	759,687	468,651	849,011	380,360	81.2%
GENERAL FUND	\$ 162,117,220	\$ 176,485,667	\$ 187,243,498	\$ 10,757,831	6.1%
SPECIAL REVENUE	\$ 30,369,432	\$ 27,567,644	\$ 23,594,780	\$ (3,972,864)	-14.4%
EDUCATION IMPROVEMENT ACT	\$ 5,129,875	\$ 7,176,085	\$ 12,706,995	\$ 5,530,910	77.1%
INTERNAL SERVICE FUND	\$ 1,084,550	\$ 1,137,700	\$ 950,000	\$ (187,700)	-16.5%
PUPIL ACTIVITY	\$ 667,573	\$ 337,277	\$ 700,000	\$ 362,723	107.5%
TOTAL INSTRUCTION	\$ 199,368,650	\$ 212,704,373	\$ 225,195,273	\$ 12,490,900	5.9%
Attendance & Social Work	\$ 4,386,757	\$ 5,818,377	\$ 5,598,866	\$ (219,511)	-3.8%
Guidance	7,630,144	8,469,388	8,351,405	(117,983)	-1.4%
Health Services	4,183,618	4,262,884	3,861,735	(401,149)	-9.4%
Psychological	1,660,659	2,051,072	2,475,065	423,993	20.7%
Career Specialist	90,841	993,134	750,337	(242,797)	-24.4%
Improvement of Instruction	11,727,194	14,856,779	17,934,900	3,078,121	20.7%
Media Services	4,527,890	4,697,269	4,810,693	113,424	2.4%
Supervision of Special Projects	2,065,600	2,322,004	2,958,719	636,715	27.4%
Staff Development	3,261,780	3,659,020	5,939,177	2,280,157	62.3%
Board of Education	576,208	575,773	807,402	231,629	40.2%
Office of Superintendent	475,794	511,448	567,981	56,533	11.1%
School Administration	19,457,011	22,011,711	24,358,214	2,346,503	10.7%
Fiscal Services	2,409,276	2,745,749	2,874,003	128,254	4.7%
Facilities Acquistion and Construction	102,536,639	123,234,776	120,116,142	(3,118,634)	-2.5%
Maintenance & Operations	28,077,899	28,571,325	29,045,890	474,565	1.7%
Transportation	7,941,793	8,533,025	9,612,001	1,078,976	12.6%
Food Service	12,242,796	11,500,613	15,996,416	4,495,803	39.1%
Internal Services	408,950	6,281	9,961	3,680	58.6%
School Safety	2,040,811	2,738,230	2,772,945	34,715	1.3%
Planning Services	105,420	2,213	5,900	3,687	166.6%
Information Services	455,125	582,993	1,033,037	450,044	77.2%
Staff Services	4,829,242	5,586,243	6,164,793	578,550	10.4%
Technology	6,715,031	7,570,639	8,939,867	1,369,228	18.1%
Supporting Pupil Activity	7,093,996	7,611,440	7,335,902	(275,538)	-3.6%
GENERAL FUND	\$ 102,978,908	\$ 110,852,216	\$ 123,490,251	\$ 12,638,035	11.4%
SPECIAL REVENUE	\$ 13,589,790	\$ 20,424,252	\$ 18,055,553	\$ (2,368,699)	-11.6%
EDUCATION IMPROVEMENT ACT	\$ 1,468,767	\$ 1,598,619	\$ 3,129,131	\$ 1,530,512	95.7%
CAPITAL PROJECTS	\$ 101,720,046	\$ 121,104,967	\$ 118,900,000	\$ (2,204,967)	-1.8%
SCHOOL FOOD SERVICE FUND	\$ 12,240,969	\$ 11,397,371	\$ 15,996,416	\$ 4,599,045	40.4%
INTERNAL SERVICE FUND	\$ 473,669	\$ 334,249	\$ 350,000	\$ 15,751	4.7%
PUPIL ACTIVITY FUND	\$ 2,428,325	\$ 3,200,712	\$ 2,400,000	\$ (800,712)	-25.0%
TOTAL SUPPORT SERVICES	\$ 234,900,474	\$ 268,912,386	\$ 282,321,351	\$ 13,408,965	5.0%

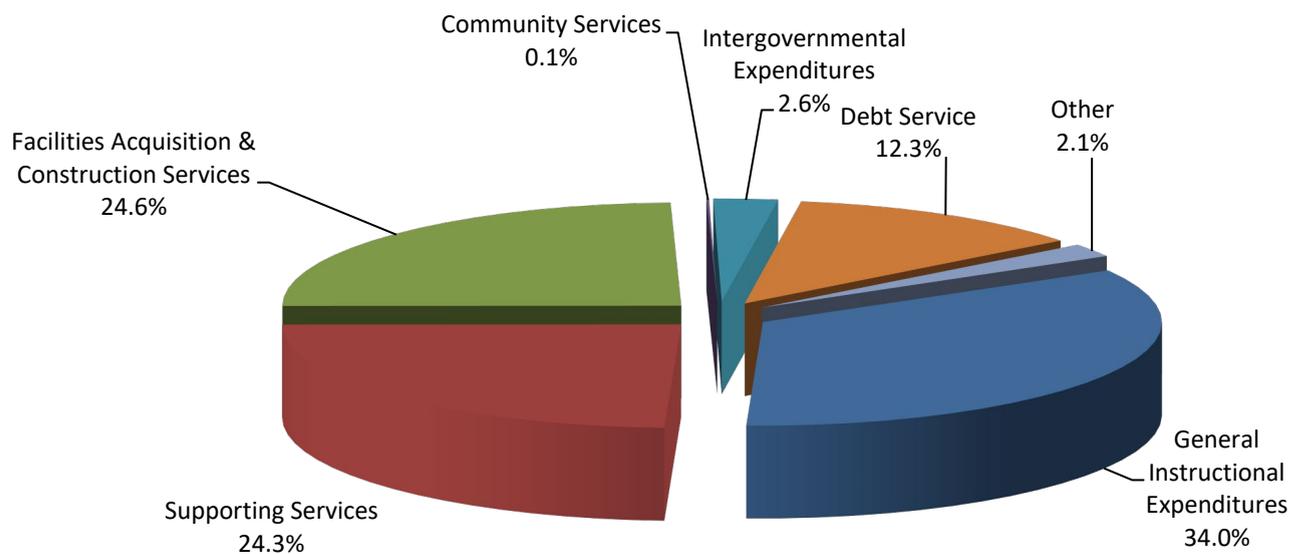
**Beaufort County School District
Three-Year Comparison
Fiscal Years 2022, 2023 and 2024**

**Comprehensive Budgeted Expenditures and
Other Financing Uses -
All Funds**

Expenditures by Program	2021-22	2022-23	2023-24	2022-23 to 2023-24	
	Audited Actual	Projected Actual	Approved Budget	Increase/ (Decrease)	Percent Change
EDUCATION IMPROVEMENT ACT	\$ -	\$ -		\$ -	0.0%
GENERAL FUND	-				
SPECIAL REVENUE	587,880	891,732	641,454	(250,278)	-28.1%
TOTAL COMMUNITY SERVICES	\$ 587,880	\$ 891,732	\$ 641,454	\$ (250,278)	-28.1%
GENERAL FUND	\$ 552,044	\$ 126,093	\$ 20,000	\$ (106,093)	-84.1%
DEBT SERVICE FUND	79,321,630	87,235,888	101,971,882	14,735,994	16.9%
TOTAL DEBT SERVICE	\$ 79,873,674	\$ 87,361,981	\$ 101,991,882	\$ 14,629,901	16.7%
Intergovernmental Expenditures					
Payments to other agencies	\$ 8,752,374	\$ 11,114,936	\$ 9,698,978	\$ (1,415,958)	-12.7%
Payments to State Department of Education	342,121	321,521	115,000	(206,521)	-64.2%
TOTAL INTERGOVERNMENTAL	\$ 9,094,495	\$ 11,436,457	\$ 9,813,978	\$ (1,622,479)	-14.2%
TOTAL EXPENDITURES	\$ 523,825,173	\$ 581,306,929	\$ 619,963,938	\$ 38,657,009	6.7%
Other Financing Uses					
Transfer - General Fund	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%
Transfer - Special Revenue Fund	3,314,233	4,536,619	5,458,630	922,011	20.3%
Transfer - Education Improvement Act	7,226,763	-	-	-	0.0%
Transfer - Debt Service Fund	23,412,462	2,710,352	2,723,462	13,110	0.5%
Transfer - School Building Fund	-	-	-	-	0.0%
Transfer - Food Service Fund	89,055	101,791	-	(101,791)	-100.0%
TOTAL OTHER USES	\$ 34,152,513	\$ 7,458,762	\$ 8,292,092	\$ 833,330	11.2%
TOTAL FUND EXPENDITURES AND OTHER FINANCING USES:	\$ 557,977,686	\$ 588,765,691	\$ 628,256,030	\$ 39,490,339	6.7%

- The state's new funding formula is reflected in the notable difference in Transfer - Education Improvement Act and Payments to State Dept of Ed.

**Beaufort County School District
Comprehensive Budgeted Expenditures by Program
FY 2024
\$628,256,030**



Expenditures Classifications by Object per SC Dept of Education Funding Manual:

Salaries (100) - Salary cost paid to employees of the school district in permanent or temporary positions.

Benefits (200) – Benefit expenditures associated with Social Security, Retirement, Worker’s Compensation, and health insurance.

Purchased Services (300) – Services provided by personnel that are not employed by the district and other specialized services that the district may purchase.

Supplies and Materials (400) - Expenditures associated with material items of an expendable nature including general operating supplies, books and textbooks, technology, energy, and other non-capitalized expenditures.

Capital (500) – Capitalized expenditures for acquisition of items such as land, construction services, building and building improvements, equipment, technology equipment, vehicles, other necessary capital outlays.

Other (600) – Any expenditure that does not qualify as one of the other objects listed above.

Expenditures Classifications by Function per SC Dept of Education Funding Manual:

Instruction (100)– Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Exceptional Programs (120) - Instructional activities designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The Exceptional Program areas include services for kindergarten, primary, elementary, and high school students.

Preschool Programs (130) - Instructional activities and learning experiences provided for children from birth to five years old.

Special Programs (140) - Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas: Gifted and Talented, Advanced Placement, International Baccalaureate, Homebound, and Gifted and Talented – Artistic.

Other Exceptional Programs (160) - Other instructional activities, not included in the Function 120 or 140 series, designed primarily to deal with exceptional students. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The exceptional program areas include services for kindergarten, primary, elementary, and high school students in the following classifications: Autism and Limited English Proficiency.

Adult/Continuing Education Programs (180) - Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciations for special interest, to enrich the aesthetic qualities of life, or to enable parents to enhance their child's development.

Support Services – Students (210) - Activities designed to assess and improve the well-being of students and supplement the teaching process. This includes Attendance and Social Work, Guidance, Health Services, Psychological Services, Career and Technical Education, and Career Specialist Services.

Support Services – Instructional Staff (220) - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Improvement of Instruction Curriculum Development (221) - Activities designed to assist instructional staff in preparing curriculum materials, developing a curriculum which stimulates and motivates students.

Library and Media Services (222) - Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individuals in their use of library materials.

Supervision of Special Programs (223) - Activities associated with the overall supervision, coordination, and direction of special programs.

Improvement of Instruction Inservice and Staff Training (224) - Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, in-service consultant fees, and transportation related to in-service.

Support Services – General Administration (230) - Activities concerned with establishing and administering policy in connection with operating schools or the school district.

Board of Education (231) - Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

Office of Superintendent (232) - Activities performed by the superintendent and deputy, associate, or assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.

School Administration (233) - Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school.

Support Services – Finance and Operations (250) - Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the school district. This function also includes the acquisition of facilities, the operation and maintenance of physical plants, and fiscal/internal services necessary for operating all schools.

Fiscal Services (252) - Activities concerned with the fiscal operation of the school district. This function includes budgeting, receiving, and disbursing, financial accounting, payroll, inventory control, and managing funds.

Operation and Maintenance of Plant (254) - Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition. Exclude activities which maintain security in schools, on school grounds, and in the vicinity of schools.

Student Transportation (255) (State Mandated) - Activities concerned with the conveyance of students from home to school as provided by state law.

Security (258) - Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items.

Support Services –Central (260) - Activities, other than general administration, which support each of the other instructional and support services programs.

Support Services –Pupil Activity (270) - Used to record financial transactions related to non-instructional school-sponsored student and interscholastic activities.

Pupil Service Activities (271) - Expenditures for non-instructional school-sponsored activities, such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related inter-scholastic activities outside the regular instruction program. Coaching supplements and salaries and support for Athletic Directors are charged here. (Pupil transportation for field trips and other transportation costs not provided by state law are included in this function.)

Other Charges (400) - Intergovernmental expenditures and conduit-type payments (outgoing transfers) to other school districts or administrative units in the state and transfers from one fund to another in the school district.

Debt Service (500) - Transactions related to servicing the debt of a school district, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunding's), capital lease payments, and other long-term notes.

Beaufort County Schools At-A-Glance

Beaufort County School District is comprised of 19 elementary schools, 2 K-8 schools, 1 charter school, 6 middle schools and 6 high schools. BCSD enrollment for school year 2022-2023 was 21,395 students representing a small increase over the prior year. This increase indicates a steady post-pandemic recovery of students returning to the district. Forecasts indicate these increases will continue in future years.

SCHOOL NAME	STREET ADDRESS	CITY	ZIP	PHONE
Elementary Schools:				
Beaufort Elementary	1800 Prince Street	Beaufort	29902	843-322-2600
Broad River Elementary	474 Broad River Blvd.	Beaufort	29906	843-322-8400
Coosa Elementary	45 Middle Road	Beaufort	29907	843-322-6100
Daufuskie Island Elementary	22 Old Haig Point Road	Daufuskie Island	29915	843-842-1251
Hilton Head Island Early Childhood Center	165 Pembroke Drive	Hilton Head Island	29926	843-689-0400
Hilton Head Island Elementary	30 School Road	Hilton Head Island	29926	843-342-4100
Hilton Head Island School for the Creative Arts	10 Bus Drive	Hilton Head Island	29926	843-342-4380
James J. Davis Early Childhood Center	354 Keans Neck Road	Seabrook	29940	843-466-3600
Joseph S. Shanklin Elementary	121 Morrall Drive	Beaufort	29906	843-466-3400
Lady's Island Elementary	73 Chowan Creek Bluff	Beaufort	29907	843-322-2240
Michael C. Riley Elementary	200 Burnt Church Road	Bluffton	29910	843-707-0800
Mossy Oaks Elementary	2510 Mossy Oaks Road	Beaufort	29902	843-322-2900
Okatie Elementary	53 Cherry Point Road	Okatie	29909	843-322-7700
Port Royal Elementary	1214 Paris Avenue	Port Royal	29935	843-322-0820
Pritchardville Elementary	9447 Evan Way	Bluffton	29910	843-707-0500
Red Cedar Elementary	10 Box Elder Street	Bluffton	29910	843-707-0600
St. Helena Elementary	1025 Sea Island Parkway	St. Helena Island	29920	843-838-0300
Whale Branch Elementary	15 Stuart Point Road	Seabrook	29940	843-466-1000
K-8 Schools:				
River Ridge Academy (K-8)	3050 River Ridge Drive	Bluffton	29910	843-836-4600
Robert Smalls Leadership Academy (K-8)	43 W. K. Alston Drive	Beaufort	29906	843-322-2500
Riverview Charter School (K-8)	81 SC-128	Beaufort	29906	843-379-0123
Middle Schools:				
Beaufort Middle	2501 Mossy Oaks Rd.	Beaufort	29902	843-322-5700
Bluffton Middle	30 New Mustang Drive	Bluffton	29910	843-707-0700
H.E. McCracken Middle	250 H.E. McCracken Circle	Bluffton	29910	843-706-8700
Hilton Head Island Middle	55 Wilborn Road	Hilton Head Island	29926	843-689-4500
Lady's Island Middle	30 Cougar Drive	Lady's Island	29907	843-322-3100
Whale Branch Middle	2900 Trask Parkway	Seabrook	29940	843-466-3000
High Schools:				
Battery Creek High	1 Blue Dolphin Drive	Beaufort	29906	843-322-5500
Beaufort High	84 Sea Island Parkway	Beaufort	29907	843-322-2000
Bluffton High	12 H.E. McCracken Circle	Bluffton	29910	843-706-8800
Hilton Head Island High	70 Wilborn Road	Hilton Head Island	29926	843-689-4965
May River High	601 New Riverside Road	Bluffton	29910	843-836-4900
Whale Branch Early College High	169 State Hwy S 7-549	Seabrook	29940	843-466-2700

School Budgets Summary

An essential part of the District General Fund budget supports school-based programs through an equitable funding model. BCSD uses a per-pupil formula, based on the projected enrollments to assign operational budgets and a weighted staffing model to determine staffing allocations.

Below is a summary of funding in the General Fund for all Elementary and PreK-8 schools:

Elementary Schools

HILTON HEAD ISLAND EARLY CHILDHOOD	5,488,240
BEAUFORT ELEMENTARY	7,038,143
COOSA ELEMENTARY	5,119,907
LADY'S ISLAND ELEMENTARY	4,273,329
MOSSY OAKS ELEMENTARY	5,942,534
PORT ROYAL ELEMENTARY	3,409,871
ST HELENA ELEMENTARY	5,332,168
BROAD RIVER ELEMENTARY	5,438,037
SHANKLIN ELEMENTARY	5,847,556
WHALE BRANCH ELEMENTARY	7,004,234
HILTON HEAD ISLAND ELEMENTARY	9,797,671
HILTON HEAD ISLAND SCHOOL FOR CREATIVE ARTS	6,880,881
BLUFFTON ELEMENTARY	9,340,163
OKATIE ELEMENTARY	7,009,859
MC RILEY ELEMENTARY	9,654,220
RED CEDAR ELEMENTARY	7,605,803
PRITCHARDVILLE ELEMENTARY	8,842,348
Total Elementary Schools	114,024,964



Tiger Sharks



K-8 Schools

RIVER RIDGE ACADEMY	12,059,400
ROBERT SMALLS LEADERSHIP ACADEMY	9,048,601
Total K-8 Schools	21,108,001



Below is a summary of funding in the General Fund for all Middle and High schools:



Lady's Island Middle School



Bluffton Middle School



Middle Schools

BEAUFORT MIDDLE	6,071,550
LADY'S ISLAND MIDDLE	6,386,599
WHALE BRANCH MIDDLE	5,068,018
HILTON HEAD ISLAND MIDDLE	9,575,824
HE MCCrackEN MIDDLE	10,265,365
BLUFFTON MIDDLE SCHOOL	8,601,594
Total Middle Schools	<u>45,968,950</u>

High Schools

BEAUFORT HIGH	13,340,718
BATTERY CREEK HIGH	10,243,594
WHALE BRANCH EC HIGH SCHOOL	7,148,269
HILTON HEAD ISLAND HIGH	14,162,985
MAY RIVER HIGH SCHOOL	15,517,459
BLUFFTON HIGH	13,562,974
Total High Schools	<u>73,975,999</u>

The following pages reflect data related to departments and school locations. Department expenditures are budgeted based on data submitted in the Budget Resource Packets. Each department utilizes historical expenditures and new requests to develop and submit their budgets. School location expenditures are based on the per-pupil allocation (PPA) chart below:

Elementary School PPA	\$ 131
PreK – 8 School PPA	\$131/141*
Middle School PPA	\$ 141
High School PPA	\$ 165

*K-8 is blended based on elementary & middle Students

Revenues are recorded at a global level, meaning revenues are not allocated to each school location and department.

The following data by school assumes that an average increase for the projected years will be 2%. Additionally, Beaufort County School District will be seeking voter approval for a Bond Referendum to support the District’s Capital Improvement Plan. The projection by school does not reflect the impact of the proposed referendum which will be decided in November 2023.



Address: 1800 Prince Street, Beaufort, SC 29902

Phone: (843) 322-2600

Pupils in Poverty: 76.2%

Grades Served: PreK - 5

ELL Students: 10

School Type: Neighborhood

SPED Students: 86

School Choice: Montessori & Advanced Math, Engineering and Science (AMES)

CEP School: Yes

2021-2022 Overall School Performance Rating
EXCELLENT

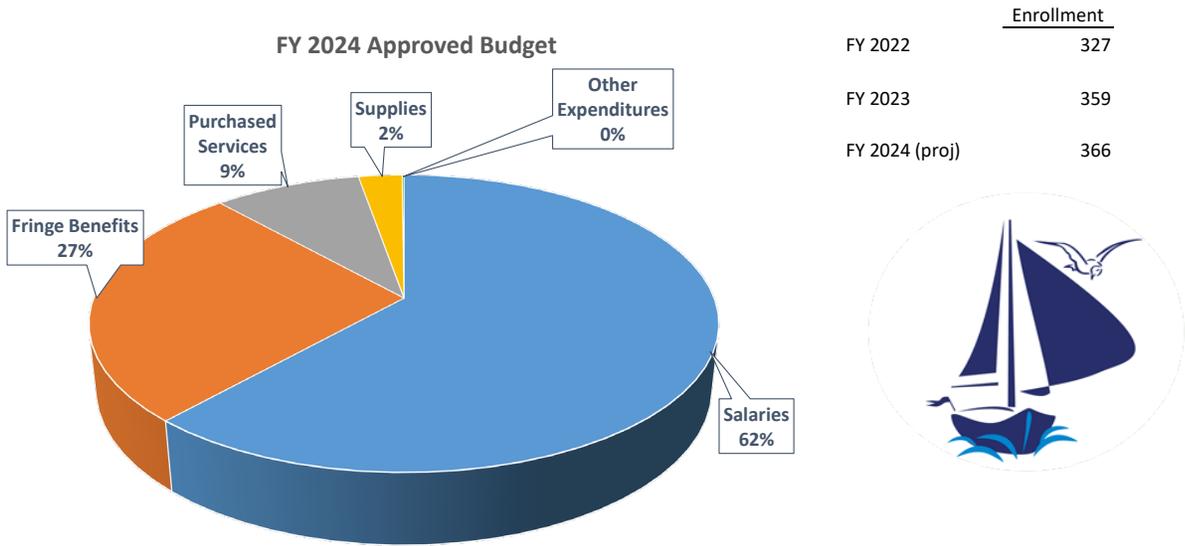
FY 23 Enrollment: 359

Title I Status: Yes

Proj FY24 Enrollment: 366

Beaufort Elementary School is a two story building that sits on a bluff overlooking the Beaufort River. The school's mission is to promote academic growth and character development in a safe and engaging environment. The staff challenges their students each day to reach their full potential as learners and citizens. The school is unique in the multiple programs they support which allow the students to have diverse experiences – academically, socially, and emotionally.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,582,089	3,964,352	4,340,986	4,427,806	4,516,362
Fringe Benefits	1,436,802	1,654,239	1,876,022	1,913,542	1,951,813
Purchased Services	621,506	765,039	627,353	658,721	691,657
Supplies	252,469	183,841	185,667	194,950	204,698
Equipment	10,794	-	-	-	-
Other Expenditures	4,407	4,280	8,115	8,358	8,609
Total Expenditures	5,908,066	6,571,751	7,038,143	7,203,378	7,373,139
Enrollment	327	359	366	370	373
Spending per Student Enrolled	18,067	18,306	19,230	19,486	19,748





2021-2022 Overall School Performance
Rating
GOOD

Address: 150 & 160 H.E. McCracken Circle, Bluffton, SC 29910

Phone: 843-706-8500/0900

Pupils in Poverty: 50.3%

Grades Served: PreK - 5

ELL Students: 189

School Type: Neighborhood

SPED Students: 123

School Choice: Acceleration Elementary
Academy & Computer Science

CEP School: No

Title I Status: No

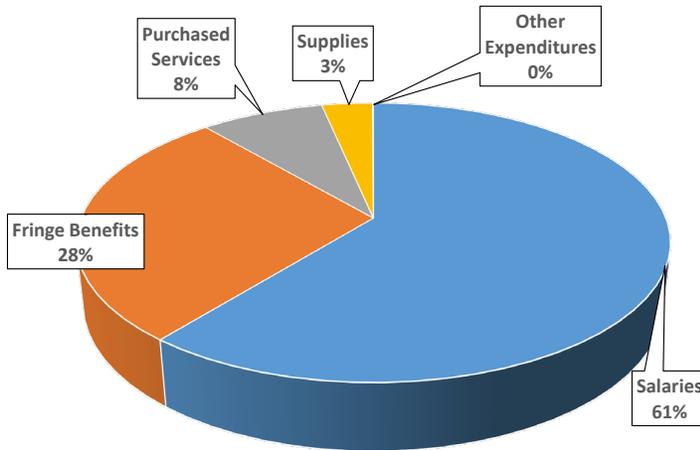
FY 23 Enrollment: 699

Proj FY24 Enrollment: 699

Bluffton Elementary School (BLES) engages students in a STEM focused learning environment that promotes lifelong learning. Beginning in PRE-Kindergarten, students receive the knowledge and skills needed to build a strong academic foundation. BLES is the only elementary school in Beaufort County that offers the Accelerated Academy program. This program allows students to learn at a pace that matches their ability, giving them the opportunity to complete three years of instruction in two years. In addition to a strong academic program, Bluffton Elementary is dedicated to the individual development of all students. By focusing on the intellectual, emotional, and creative growth of each student, BLES encourages students to become leaders of the next generation.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,824,928	5,174,789	5,682,469	5,796,118	5,912,041
Fringe Benefits	2,104,368	2,479,888	2,605,291	2,657,397	2,710,545
Purchased Services	860,663	911,045	741,827	778,918	817,864
Supplies	341,933	327,588	304,496	319,721	335,707
Equipment	-	-	-	-	-
Other Expenditures	1,543	1,008	6,080	6,262	6,450
Total Expenditures	8,133,435	8,894,318	9,340,163	9,558,417	9,782,607
Enrollment	699	699	699	706	713
Spending per Student Enrolled	11,636	12,724	13,362	13,539	13,719

FY 2024 Approved Budget



	Enrollment
FY 2022	699
FY 2023	699
FY 2024 (proj)	699





2021-2022 Overall School
Performance Rating
AVERAGE

Address: 474 Broad River Boulevard, Beaufort, SC 29906

Phone: 843-322-8400

Grades Served: PreK - 5

School Type: Neighborhood

School Choice: Dual Language

FY 23 Enrollment: 455

Pupils in Poverty: 64.4%

ELL Students: 49

SPED Students: 64

CEP School: Yes

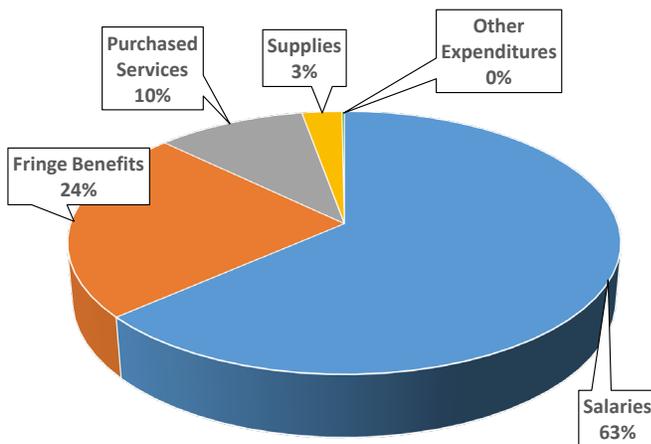
Title I Status: Yes

Proj FY24 Enrollment: 455

For more than 60 years, Broad River Elementary School has stood as a neighborhood beacon, providing quality education to the children in their community. From the academic achievement of the students, to the professional development of the faculty, BRES believes in lifelong learning, growth, and improvement. They are a full service school including special education, gifted and talented, and dual language. More than two-thirds of the students typically qualify for the free-reduced lunch program. More than one-third of the school's students are military families, based at Marine Corps Air Station-Beaufort, Parris Island Marine Corps Recruit Depot or the Beaufort Naval Hospital.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,178,241	3,092,402	3,456,922	3,526,060	3,596,582
Fringe Benefits	1,127,850	1,141,794	1,282,010	1,307,650	1,333,803
Purchased Services	512,563	756,859	544,370	571,589	600,168
Supplies	168,163	158,968	145,573	152,852	160,494
Equipment	10,794	-	-	-	-
Other Expenditures	4,187	7,787	9,162	9,437	9,720
Total Expenditures	5,001,797	5,157,811	5,438,037	5,567,588	5,700,767
Enrollment	451	455	455	460	464
Spending per Student Enrolled	11,090	11,336	11,952	12,115	12,282

FY 2024 Approved Budget



	Enrollment
FY 2022	451
FY 2023	455
FY 2024 (proj)	455





Address: 45 Middle Road, Beaufort, SC 29907

Phone: 843-322-6100

Grades Served: PreK - 5

School Type: Neighborhood

School Choice: Leader in Me and Project Based Learning

FY 23 Enrollment: 461

Pupils in Poverty: 38.1 %

ELL Students: 7

SPED Students: 42

CEP School: No

Title I: No

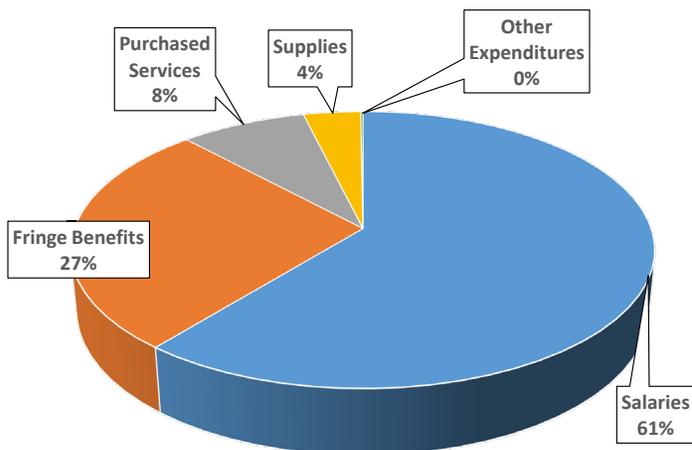
ProjFY24 Enrollment: 470

2021-2022 Overall School Performance Rating
EXCELLENT

Coosa Elementary School (CES), rated Excellent on the 2022 South Carolina School Report Card, fosters and promotes an environment with small class sizes where students are actively engaged in 21st century learning. CES is honored to be the flagship Leader in Me school in Beaufort County, the 12th elementary school in South Carolina, and one of the Leader in Me schools internationally to be honored with Lighthouse status and Lighthouse Academic Honor Roll. Purposeful Play is implemented in all CES pre-K and kindergarten classrooms. Through Purposeful Play, students can explore, discover, solve problems, and experiment in playful and imaginative ways.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,801,634	2,955,477	3,118,014	3,180,374	3,243,982
Fringe Benefits	1,216,952	1,287,279	1,391,456	1,419,285	1,447,671
Purchased Services	460,298	505,442	414,485	435,209	456,970
Supplies	220,118	212,747	188,162	197,570	207,449
Equipment	10,794	-	-	-	-
Other Expenditures	7,214	5,387	7,790	8,024	8,264
Total Expenditures	4,717,009	4,966,332	5,119,907	5,240,462	5,364,335
Enrollment	442	461	470	475	480
Spending per Student Enrolled	10,672	10,773	10,889	11,035	11,184

FY 2024 Approved Budget



	Enrollment
FY 2022	442
FY 2023	461
FY 2024 (proj)	470



Address: 165 Pembroke Drive, Hilton Head Island, SC 29926

Phone: 843-689-0400

Pupils in Poverty: 66.8%

Grades Served: PreK-K

ELL Students: 113

School Type: Early Childhood Center

SPED Students: 49

School Choice: N/A

CEP School: Yes

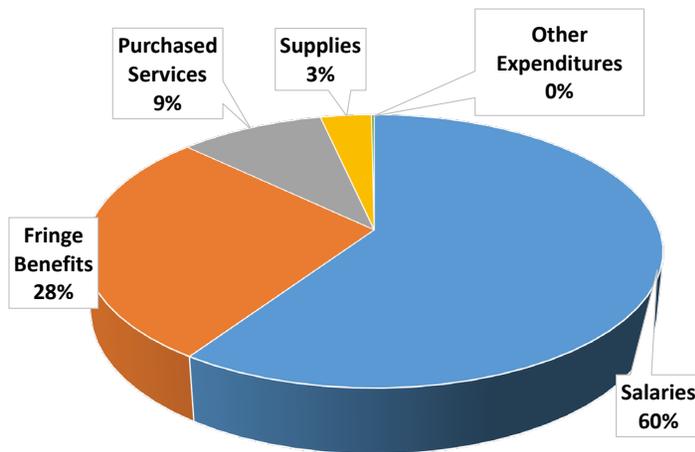
Title I Status: Yes



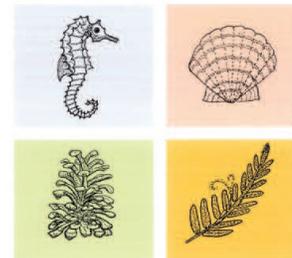
Hilton Head Island Early Childhood Center is one of four early childhood centers in Beaufort County School District. The kindergarten population represents all students who are 5 on or before September 1 who live in the attendance zone. HHI ECC school includes two special education classrooms, one for Pre-K students and one for Kindergarten students. Due to the high percentage of Hispanic students the school has two full time English for Speakers of Other Languages (ESOL) teachers. The school has teachers serving full- day sessions of pre-kindergarten students.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,807,659	2,875,339	3,265,931	3,331,250	3,397,875
Fringe Benefits	1,296,624	1,397,558	1,513,086	1,543,348	1,574,215
Purchased Services	548,873	599,924	517,495	543,370	570,538
Supplies	186,196	180,310	181,880	190,974	200,523
Equipment	10,794	27,034	-	-	-
Other Expenditures	9,026	8,537	9,848	10,143	10,448
Total Expenditures	4,859,172	5,088,701	5,488,240	5,619,085	5,753,598
Enrollment	363	300	300	303	306
Spending per Student Enrolled	13,386	16,962	18,294	18,545	18,801

FY 2024 Approved Budget



	Enrollment
FY 2022	363
FY 2023	300
FY 2024 (proj)	300





Address: 30 School Road, Hilton Head Island, SC 29926

Phone: 843-342-4100

Pupils in Poverty: 56.2%

Grades Served: 1-5

ELL Students: 339

School Type: Neighborhood

SPED Students: 70

School Choice: Dual Language: Spanish or Mandarin Chinese and IB Primary Years Programme

CEP School: Yes

Title I Status: Yes

2021-2022 Overall School Performance Rating

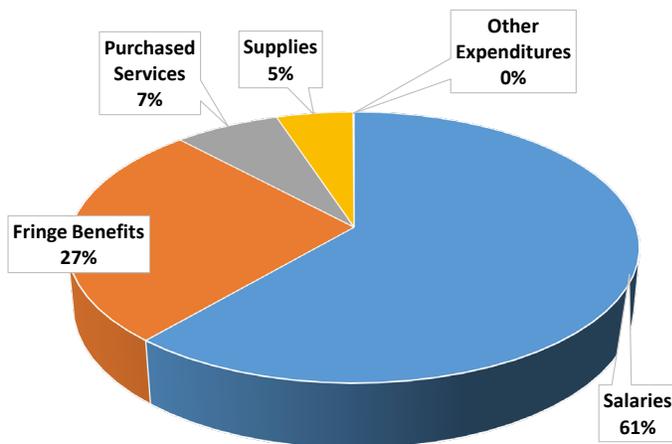
FY 23 Enrollment: 710

Proj FY24 Enrollment: 710

Hilton Head Island Elementary School (HHIES) students are academically challenged by a qualified and dedicated faculty through a rigorous curriculum. High expectations are the standard. HHIES aims to help students reach and exceed grade level standards. HHIES believes in a shared responsibility between involved parents, talented teachers, a supportive community and an administration team who believes that all children can learn. As an IB World School, HHIES' Primary Years Programme (PYP) focuses on the development of the whole child as an inquirer both in school and in the world beyond.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	5,455,820	5,645,193	6,006,847	6,126,984	6,249,524
Fringe Benefits	2,181,524	2,432,980	2,619,774	2,672,169	2,725,613
Purchased Services	813,267	809,484	674,390	708,110	743,515
Supplies	532,969	547,737	489,340	513,807	539,497
Equipment	5,397	-	-	-	-
Other Expenditures	5,745	5,246	7,320	7,540	7,766
Total Expenditures	8,994,722	9,440,640	9,797,671	10,028,610	10,265,915
Enrollment	729	710	710	717	724
Spending per Student Enrolled	12,338	13,297	13,800	13,985	14,174

FY 2024 Approved Budget



	Enrollment
FY 2022	729
FY 2023	710
FY 2024 (proj)	710





2021-2022 Overall School Performance Rating
BELOW AVERAGE

Address: 10 Bus Drive, Hilton Head Island, SC 29926

Phone: 843-342-4380

Pupils in Poverty: 59.4%

Grades Served: 1-5

ELL Students: 163

School Type: Neighborhood

SPED Students: 71

School Choice: Arts Integration

CEP School: Yes

Title I Status: Yes

FY 23 Enrollment: 557

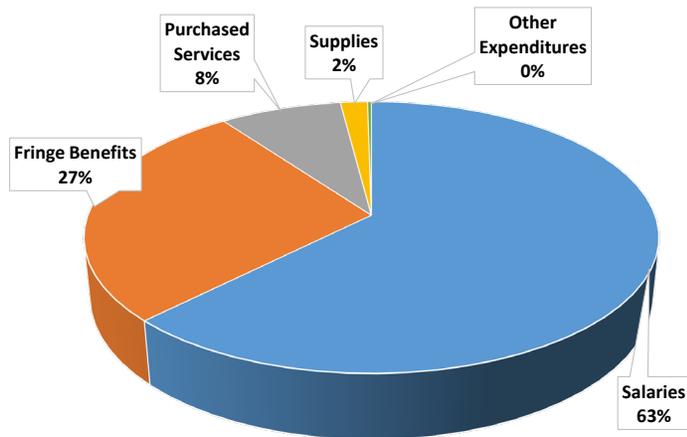
Proj FY24 Enrollment: 557

Hilton Head Island School for the Creative Arts (HHISCA) is dedicated to leading HHISCA students down the path of developing strong world class skills. As an Arts in Basic Curriculum (ABC) School of Distinction, the HHISCA vision includes rigorous arts lessons taught by instructors certified in Art, Music, Dance, and Drama/Theater. HHISCA partners with the Arts Center of Coastal Carolina. Classrooms work with Artists in Residence on units of study directly correlating with the academic content standards. HHISCA students also have opportunities to experience academic field trips that enhance their learning. HHISCA teachers receive training regarding best practices in arts-infusion within the curriculum, learning how the arts supports student engagement and facilitates self expression, collaboration, teamwork, and skills of creativity.

Daufuskie Elementary is the second oldest school in the District originally built in 1935. The Daufuskie Island School is only accessible by water, and the small school has been expanded over the years with the ability to now house 64 students. The small student body and staff fall under the supervision of Hilton Head Island School for Creative Arts leadership. The school participates in the Arts Infused program.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,012,109	4,267,593	4,300,844	4,386,861	4,474,598
Fringe Benefits	1,641,629	1,782,608	1,888,006	1,925,766	1,964,281
Purchased Services	584,391	667,447	551,827	579,418	608,389
Supplies	127,956	178,622	122,731	128,868	135,311
Equipment	33,362	27,965	-	-	-
Other Expenditures	12,830	13,990	17,473	17,997	18,537
Total Expenditures	6,412,278	6,938,226	6,880,881	7,038,910	7,201,117
Enrollment	524	557	557	563	568
Spending per Student Enrolled	12,237	12,456	12,353	12,512	12,674

FY 2024 Approved Budget



	Enrollment
FY 2022	524
FY 2023	557
FY 2024 (proj)	557





2021-2022 Overall School Performance Rating
BELOW AVERAGE

Address: 121 Morrall Drive, Beaufort, SC 29906

Phone: 843-466-3400

Grades Served: PreK-5

School Type: Neighborhood

School Choice: Leader in Me

FY 23 Enrollment: 427

Pupils in Poverty: 84.1%

ELL Students: 104

SPED Students: 65

CEP School: Yes

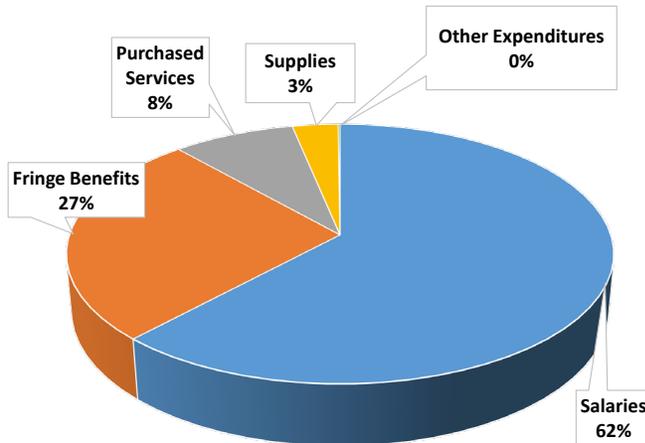
Title I Status: Yes

Proj FY24 Enrollment: 427

Joseph Shanklin Elementary School (JSES) is empowering all students to develop the worldclass skills, life, and career characteristics of the Profile of the South Carolina Graduate. JSES provides an innovative learning environment that focuses on leadership and developing self-directed learners. This school provides such an environment by creating a culture of leadership, living out the JSES school motto: "Learn. Lead. Make a difference". School administration, teachers, and students collaborate to develop school-wide, grade level, class, and individual goals centered around literacy and mathematics. Throughout the year, staff and students track the progress of the JSES Wildly Important Goals and celebrate growth and achievement along the way. This process of goal setting and progress monitoring teaches students personal accountability and develops self-directed learners.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,778,369	3,248,949	3,621,989	3,694,429	3,768,317
Fringe Benefits	1,131,759	1,442,960	1,550,610	1,581,622	1,613,255
Purchased Services	498,164	624,502	485,181	509,440	534,912
Supplies	188,439	206,537	182,206	191,316	200,882
Equipment	10,794	-	-	-	-
Other Expenditures	7,099	5,038	7,570	7,797	8,031
Total Expenditures	4,614,625	5,527,986	5,847,556	5,984,604	6,125,397
Enrollment	430	427	427	431	436
Spending per Student Enrolled	10,732	12,946	13,695	13,877	14,063

FY 2024 Approved Budget



	Enrollment
FY 2022	430
FY 2023	427
FY 2024 (proj)	427





Address: 73 Chowan Creek Bluff, Beaufort, SC 29907

Phone: 843-322-2240

Pupils in Poverty: 75.8%

Grades Served: PreK-5

ELL Students: 16

School Type: Neighborhood

SPED Students: 25

School Choice: Arts Integration & Leader in Me

CEP School: Yes

Title I Status: Yes

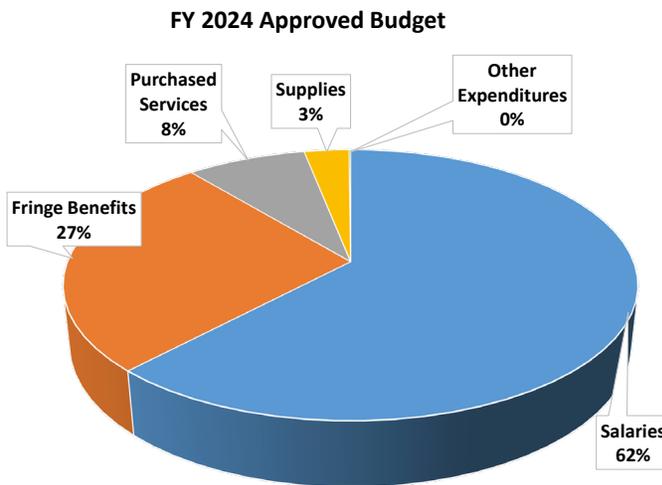
2021-2022 Overall School
Performance Rating
AVERAGE

FY 23 Enrollment: 227

Proj FY24 Enrollment: 227

Lady's Island Elementary (LIES) has been teaching and learning through the visual and performing arts since 2000 and is now on a leadership journey to becoming a Leader In Me Lighthouse School. Certified arts specialists in choral and instrumental music, dance, visual and media arts, and volunteer community educators in theater provide engaging lessons in the arts disciplines and collaborate with grade level teachers to bring core content to life using the arts. As a Leader in Me school, LIES students learn, live, feel and see the 7 Habits of Highly Effective Kids in order to develop into global leaders. The school is recognized by the Arts in Basic Curriculum Institute as a School of Merit and receives funding from the South Carolina Arts Commission to provide artists-in-residence, art supplies, field trips, and professional development for teachers.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected	Projected
Salaries	2,067,101	2,303,656	2,651,756	2,704,791	2,758,887	2,814,065
Fringe Benefits	851,957	988,852	1,150,706	1,173,720	1,197,195	1,221,138
Purchased Services	271,415	385,320	338,997	355,947	373,744	392,431
Supplies	135,595	151,067	127,315	133,681	140,365	147,383
Equipment	10,794	-	-	-	-	-
Other Expenditures	4,116	5,565	4,555	4,692	4,832	4,977
Total Expenditures	3,340,978	3,834,460	4,273,329	4,372,830	4,475,023	4,579,995
Enrollment	208	227	227	229	232	234
Spending per Student Enrolled	16,062	16,892	18,825	19,073	19,325	19,583



	Enrollment
FY 2022	208
FY 2023	227
FY 2024 (proj)	227





2021-2022 Overall School
Performance Rating
GOOD

Address: 172 Burnt Church Road, Bluffton, SC 29910

Phone: 843-706-8300

Pupils in Poverty: 64.2%

Grades Served: PreK-5

ELL Students: 341

School Type: Neighborhood

SPED Students: 161

School Choice: Leader in Me

CEP School: Yes

Title I Status: Yes

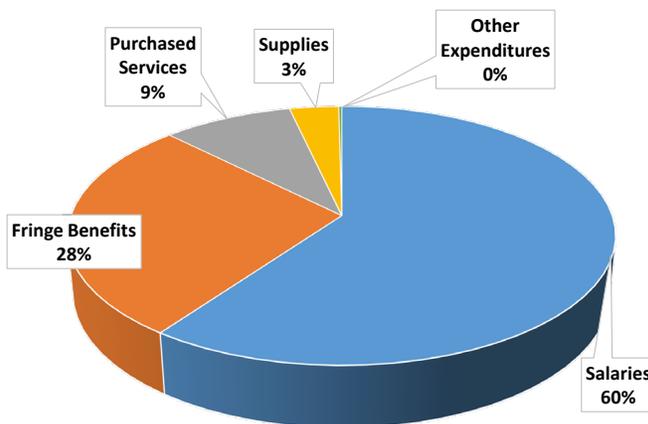
FY 23 Enrollment: 772

Proj FY24 Enrollment: 772

Michael C. Riley Elementary’s (MCRES) goal is to help all students develop the World Class Skills of the Profile of the South Carolina Graduate by providing differentiated instruction and appropriate interventions to meet each child’s needs on an individual basis. All classrooms focus on delivering effective daily instruction and a coherent, viable curriculum that are driven by state standards and school data. 21st Century skills such as critical thinking, problem-solving, communication, collaboration, creativity, and innovation are part of MCRES daily instruction. MCRES’ core beliefs include bringing out the leadership potential of each child by incorporating a learning leadership model, The Leader in Me.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,922,469	5,469,587	5,787,752	5,903,507	6,021,577
Fringe Benefits	2,136,855	2,429,543	2,661,265	2,714,490	2,768,780
Purchased Services	808,773	1,037,269	860,027	903,028	948,180
Supplies	341,822	327,908	324,729	340,965	358,014
Equipment	10,794	-	-	-	-
Other Expenditures	15,923	18,147	20,447	21,060	21,692
Total Expenditures	8,236,636	9,282,455	9,654,220	9,883,052	10,118,243
Enrollment	777	772	772	780	788
Spending per Student Enrolled	10,601	12,024	12,505	12,675	12,848

FY 2024 Approved Budget



	Enrollment
FY 2022	777
FY 2023	772
FY 2024 (proj)	772





2021-2022 Overall School Performance Rating
AVERAGE

Address: 2510 Mossy Oaks Road, Beaufort, SC 29902

Phone: 843-322-2900

Pupil in Poverty: 71.6%

Grades Served: PreK-5

ELL Students: 17

School Type: Neighborhood

SPED Students: 83

School Choice: Arts Integration

CEP School: Yes

Title I Status: Yes

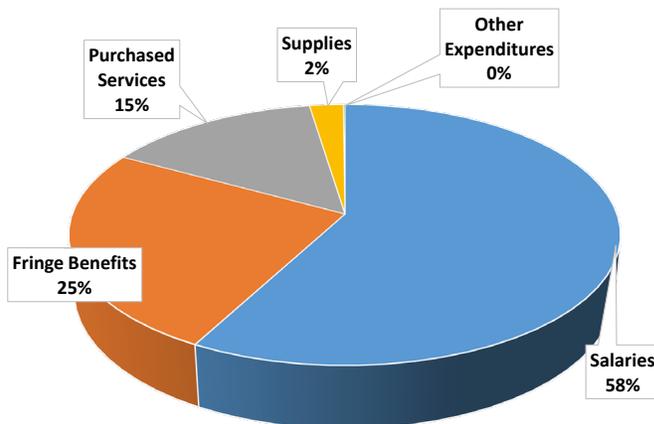
FY 23 Enrollment: 352

Proj FY24 Enrollment: 352

Okatie Elementary (OES), rated Excellent on the 2022 South Carolina School Report Card, is committed to supporting all students in developing the world-class skills and life and career characteristics of the Profile of the South Carolina Graduate by providing a rigorous academic program that supports the success of all students and encourages future leaders. Okatie creates student centered learning environments, supports community service projects, integrates real-world learning experiences, and hosts fine arts and leadership clubs in a caring and nurturing atmosphere. OES always encourages students to “Spread their Wings, and Learn New Things.”

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,999,743	3,049,732	3,435,918	3,504,636	3,574,729
Fringe Benefits	1,316,450	1,440,748	1,496,661	1,526,594	1,557,126
Purchased Services	455,310	830,443	866,114	909,420	954,891
Supplies	151,564	148,366	137,190	144,050	151,252
Equipment	10,794	6,111	-	-	-
Other Expenditures	4,055	6,263	6,651	6,851	7,056
Total Expenditures	4,937,916	5,481,662	5,942,534	6,091,550	6,245,054
Enrollment	358	352	352	356	359
Spending per Student Enrolled	13,793	15,573	16,882	17,134	17,392

FY 2024 Approved Budget



	Enrollment
FY 2022	358
FY 2023	352
FY 2024 (proj)	352





Address: 53 Cherry Point Road, Bluffton, SC 29909

Phone: 843-322-7700

Pupils in Poverty: 43.3%

Grades Served: PreK-5

ELL Students: 67

School Type: Neighborhood

SPED Students: 79

School Choice: Leader in Me

CEP School: No

Title I Status: No

2021-2022 Overall School Performance Rating
EXCELLENT

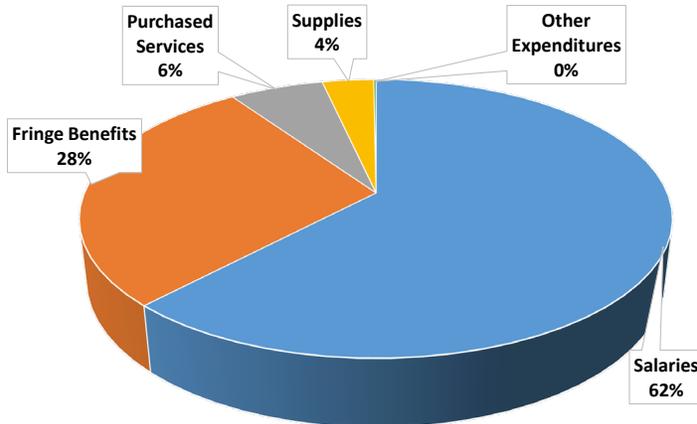
FY 23 Enrollment: 612

Proj FY24 Enrollment: 624

Okatie Elementary (OES), rated Excellent on the 2022 South Carolina School Report Card, is committed to supporting all students in developing the world-class skills and life and career characteristics of the Profile of the South Carolina Graduate by providing a rigorous academic program that supports the success of all students and encourages future leaders. Okatie creates student centered learning environments, supports community service projects, integrates real-world learning experiences, and hosts fine arts and leadership clubs in a caring and nurturing atmosphere.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,830,441	4,111,816	4,351,465	4,438,494	4,527,264
Fringe Benefits	1,616,598	1,811,226	1,985,278	2,024,984	2,065,483
Purchased Services	492,900	496,106	427,112	448,468	470,891
Supplies	219,469	231,609	235,006	246,756	259,094
Equipment	10,794	-	-	-	-
Other Expenditures	7,033	10,340	10,998	11,328	11,668
Total Expenditures	6,177,235	6,661,097	7,009,859	7,170,030	7,334,400
Enrollment	569	612	624	630	637
Spending per Student Enrolled	10,856	10,884	11,234	11,377	11,522

FY 2024 Approved Budget



	Enrollment
FY 2022	569
FY 2023	612
FY 2024 (proj)	624





2021-2022 Overall School Performance Rating
GOOD

Address: 1214 Paris Avenue, Port Royal, SC 29935

Phone: 843-322-0820

Grades Served: PreK-5

School Type: Neighborhood

School Choice: Project-Based Learning

FY 23 Enrollment: 169

Pupils in Poverty: 86.5%

ELL Students: 19

SPED Students: 19

CEP School: Yes

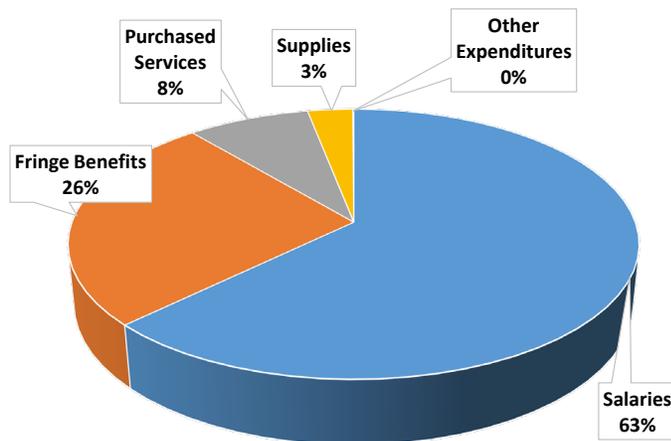
Title I Status: Yes

Proj FY24 Enrollment: 169

Port Royal Elementary (PRES) supports all students with small class sizes and by providing South Carolina standards-based instruction that focuses on continuous growth and development. PRES is a recipient benefitting from the U.S. Department of Defense Education Activity (DoDEA) grant. This grant provides additional college and career ready resources to successfully expand the PRES Science, Technology, Engineering, and Math (STEM) program. Educators provide differentiated instruction with appropriate interventions and enrichment opportunities to meet each student’s needs. Port Royal Elementary uses Project Lead the Way Launch curriculum units to ignite the Next Generation Science standards, giving students access to hands-on, real-world learning.

GENERAL FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Unaudited Actuals	Approved Budget	Projected	Projected	Projected
Salaries	1,667,023	1,799,802	2,015,614	2,140,839	2,183,656	2,227,329	2,271,875
Fringe Benefits	662,888	879,714	867,910	888,739	906,514	924,644	943,137
Purchased Services	332,165	390,624	341,982	275,935	289,732	304,218	319,429
Supplies	99,765	130,156	109,523	101,740	106,827	112,168	117,777
Equipment	-	50,707	-	-	-	-	-
Other Expenditures	1,425	2,796	3,005	2,464	2,538	2,614	2,692
Total Expenditures	2,763,266	3,253,799	3,338,034	3,409,717	3,489,266	3,570,974	3,654,911
Enrollment	168	168	169	169	171	172	174
Spending per Student Enrolled	16,448	19,368	19,752	20,176	20,442	20,714	20,991

FY 2024 Approved Budget



Enrollment

FY 2022	168
FY 2023	169
FY 2024 (proj)	169





Address: 9477 Evan Way, Bluffton, SC 29910

Phone: 843-707-0500

Pupils in Poverty: 39.5%

Grades Served: PreK-5

ELL Students: 186

School Type: Neighborhood

SPED Students: 74

2021-2022 Overall School Performance Rating
GOOD

School Choice: Project-Based Learning & Adv. Math, Engineering and Science Academy (AMES)

CEP School: No

Title I Status: No

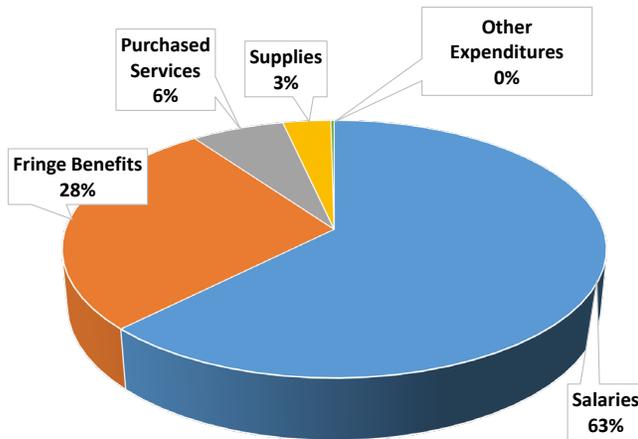
FY 23 Enrollment: 1,005

Proj FY24 Enrollment: 1,025

Pritchardville Elementary School (PVES) is a Blue Ribbon School of Excellence and is a recipient benefitting from the U.S. Department of Defense Education Activity (DoDEA) grant. PVES is empowering students to develop the World Class Skills of the Profile of the South Carolina Graduate by focusing on the 4 Cs: critical thinking, communication, collaboration and creativity. Curriculum from Project Based Learning in Grades K thru 5, and the Advanced Mathematics Engineering and Science (AMES) Program for identified Gifted and Talented students encourage students to “learn by doing real world problem solving” with a focus on Science, Technology Engineering and Math (STEM).

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,489,391	5,085,227	5,526,829	5,637,366	5,750,113
Fringe Benefits	1,841,886	2,179,070	2,438,721	2,487,495	2,537,245
Purchased Services	555,112	694,296	564,894	593,139	622,796
Supplies	297,564	325,315	291,707	306,292	321,607
Equipment	19,283	-	-	-	-
Other Expenditures	20,754	12,853	20,197	20,803	21,427
Total Expenditures	7,223,991	8,296,761	8,842,348	9,045,095	9,253,188
Enrollment	1,018	1,005	1,025	1,035	1,046
Spending per Student Enrolled	7,096	8,255	8,627	8,737	8,850

FY 2024 Approved Budget



	Enrollment
FY 2022	1,018
FY 2023	1,005
FY 2024 (proj)	1,025





2021-2022 Overall School
Performance Rating
EXCELLENT

Address: 10 Box Elder Street, Bluffton, SC 29910

Phone: 843-707-0600

Pupils in Poverty: 58.5%

Grades Served: PreK-5

ELL Students: 174

School Type: Neighborhood

SPED Students: 55

School Choice: Project-Based Learning

CEP School: Yes

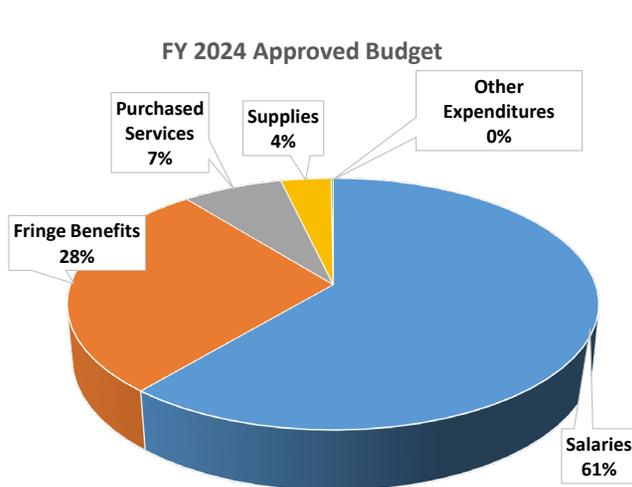
Title I Status: Yes

FY 23 Enrollment: 601

Proj FY24 Enrollment: 601

At Red Cedar Elementary (RCES), the foundational philosophy is to do “whatever it takes” to ensure students are successful. RCES works hard to provide support for those student who need extra support, challenge for those students to experience continued growth, and enrichment for those students who are flourishing. RCES' Project-Based Learning approach empowers students to be in charge of their learning through hands-on individualized projects, and allows students to apply their learning in real-world scenarios. RCES works to ensure all students receive highly effective instruction in their classrooms.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,118,824	4,320,721	4,652,345	4,745,392	4,840,300
Fringe Benefits	1,800,440	1,945,840	2,135,996	2,178,716	2,222,290
Purchased Services	553,299	582,236	537,045	563,897	592,092
Supplies	266,560	267,633	269,286	282,750	296,888
Equipment	10,794	-	-	-	-
Other Expenditures	7,524	10,152	11,131	11,465	11,809
Total Expenditures	6,757,441	7,126,582	7,605,803	7,782,220	7,963,379
Enrollment	611	601	601	607	613
Spending per Student Enrolled	11,060	11,858	12,655	12,821	12,989



	Enrollment
FY 2022	611
FY 2023	601
FY 2024 (proj)	601





2021-2022 Overall School Performance Rating
BELOW AVERAGE

Address: 1025 Sea Island Pkwy., St. Helena Island, SC 29920

Phone: 843-838-0300

Pupils in Poverty: 91.8%

Grades Served: PreK-5

ELL Students: 13

School Type: Neighborhood

SPED Students: 44

School Choice: Leader in Me & Advanced Math, Engineering and Science Academy (AMES)

CEP School: Yes

Title I Status: Yes

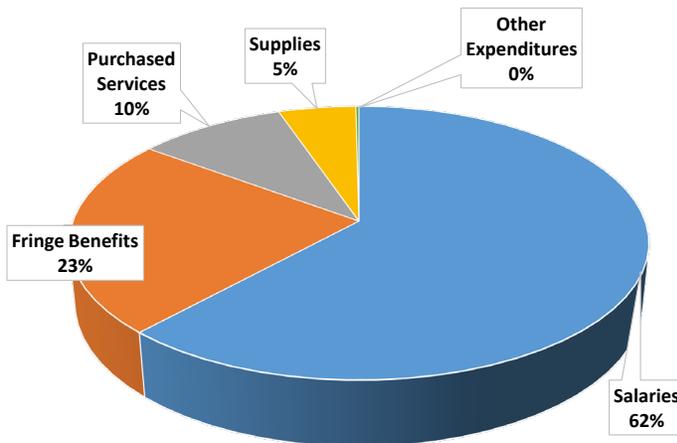
FY 23 Enrollment: 349

Proj FY24 Enrollment: 349

St. Helena Elementary School (SHES) continues to work towards its vision of developing lifelong learners that lead in the community, succeed in the school, and achieve their dreams. SHES is a Leader in Me Lighthouse School. SHES' Leader in Me model provides students with opportunities to build their personal leadership skills. SHES is helping students develop world class skills, along with the life and career characteristics of the Profile of a South Carolina graduate by continuing to implement the Leader in Me process. Teachers use multiple data points to formally and informally assess students, set high expectations, and individualize target goals for student achievement growth. SHES continuously strives to focus on family-friendly service and improve communication with families, staff, and the community.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,337,522	2,859,008	3,296,118	3,362,040	3,429,281
Fringe Benefits	914,068	1,128,212	1,242,747	1,267,602	1,292,954
Purchased Services	553,205	627,812	513,926	539,622	566,603
Supplies	288,084	274,884	268,373	281,792	295,881
Equipment	10,794	10,836	-	-	-
Other Expenditures	6,841	11,811	11,004	11,334	11,674
Total Expenditures	4,110,515	4,912,562	5,332,168	5,462,390	5,596,394
Enrollment	327	349	349	352	356
Spending per Student Enrolled	12,570	14,076	15,278	15,497	15,720

FY 2024 Approved Budget



Enrollment

FY 2022	327
FY 2023	349
FY 2024 (proj)	349





2021-2022 Overall School Performance Rating
UNSATISFACTORY

Address: 15 Stuart Point Road, Seabrook, SC 29940

Phone: 843-466-1073

Grades Served: PreK-5

School Type: Neighborhood

School Choice: MedTech7 and Leader in Me

FY 23 Enrollment: 374

***5th grade which moved to WBES in 23-24*

Pupils in Poverty: 91.9%

ELL Students: 26

SPED Students: 48

CEP School: Yes

Title I Status: Yes

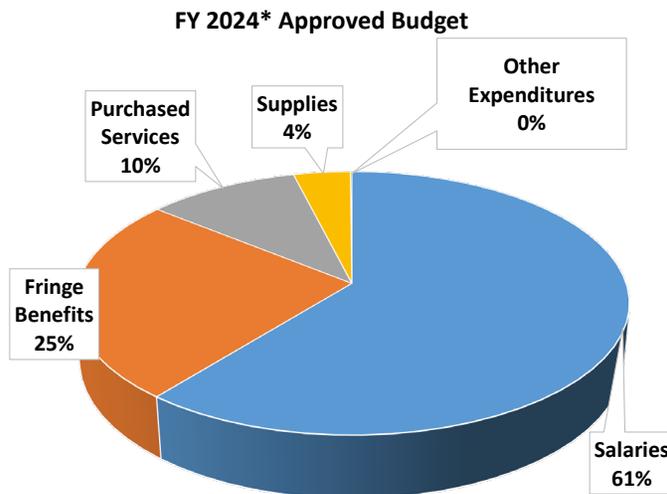
Proj FY24 Enrollment: 454**

At Whale Branch Elementary School (WBES), students develop world-class skills and characteristics to expand their life and career capabilities as proposed in the South Carolina Profile of the Graduate. WBES uses the Leader in Me framework to enhance school culture, which enables students to determine their strengths and responsibilities while expanding their competencies. WBES is proud to be a MedTech7 school, providing a technology focus along with arts integration for all students. Project Lead the Way Launch provides students with technology focused real-world experiences for students to prepare them for success in the education and beyond.

The original James J. Davis Elementary School was built in 1957. The school currently has students from six communities in Beaufort County: Big Estate, Dale, Jenkins, Lobeco, Sheldon, and Yemassee. With a warm, friendly, and welcoming atmosphere, the school provides a nurturing environment for the students and community.

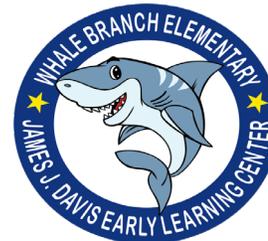
GENERAL FUND	FY 2022	FY 2023	FY 2024*	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,571,826	3,444,366	4,259,153	4,344,336	4,431,223
Fringe Benefits	1,444,825	1,539,112	1,752,848	1,787,905	1,823,663
Purchased Services	753,192	888,925	717,184	753,043	790,695
Supplies	403,231	271,347	268,306	281,721	295,807
Equipment	31,181	-	-	-	-
Other Expenditures	4,507	7,016	6,743	6,945	7,154
Total Expenditures	6,208,763	6,150,766	7,004,234	7,173,951	7,348,542
Enrollment	333	374	454	459	463
Spending per Student Enrolled	18,645	16,446	15,428	15,645	15,867

**Fifth Grade moved from WBMS to WBES*



	Enrollment
FY 2022	333
FY 2023	374
FY 2024 (proj)	454

** increase due to 5th grade moving fr*





Address: 3050 River Ridge Drive, Bluffton, SC 29910

Phone: 843-836-4600

Pupils in Poverty: 40.4%

Grades Served: PreK-8
School Type: Neighborhood

ELL Students: 179
SPED Students: 125

School Choice: Montessori and Project Lead the Way Launch (K-5)

CEP School: No

School Capacity: 1373 with mobile units

Title I Status: No

FY 23 Enrollment: 1,121

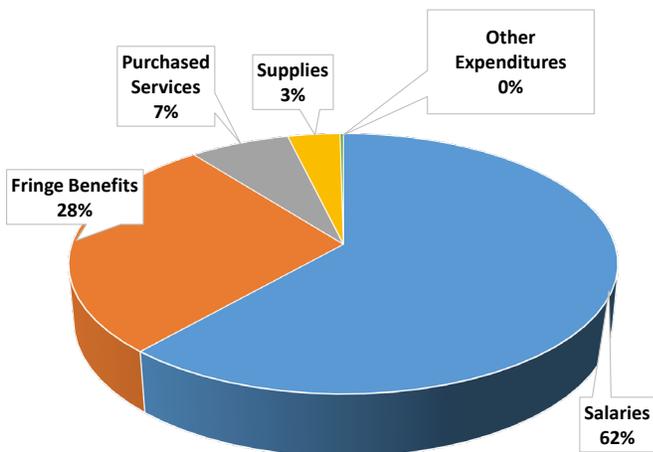
Proj FY24 Enrollment: 1,143

2021-2022 Overall School Performance Rating
GOOD/EXCELLENT

At River Ridge Academy (RRA), rated Excellent on the 2022 South Carolina School Report Card for grades 6-8, is working to develop the World Class Skills of the Profile of the South Carolina Graduate by focusing on the “whole-child”. RRA provides programmatic options for student choice through a Montessori program. Students in grades K-5 have daily instruction in Project Lead the Way Launch, a national pre-engineering curriculum. At the elementary level, RRA offers two STEM course offerings, Engineering is Elementary and LEGO lab to teach design thinking, collaboration, and communication skills. RRA empowers students to act upon the world and make a difference in their community.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	6,606,375	6,997,295	7,422,069	7,570,510	7,721,921
Fringe Benefits	2,793,144	3,095,941	3,362,772	3,430,027	3,498,628
Purchased Services	913,015	974,446	819,244	860,206	903,217
Supplies	428,115	405,212	427,304	448,669	471,103
Equipment	249,483	80,991	-	-	-
Other Expenditures	20,448	24,398	28,011	28,851	29,717
Total Expenditures	11,010,580	11,578,282	12,059,400	12,338,265	12,624,585
Enrollment	1,103	1,121	1,143	1,154	1,166
Spending per Student Enrolled	9,982	10,329	10,551	10,688	10,827

FY 2024 Approved Budget



	Enrollment
FY 2022	1,103
FY 2023	1,121
FY 2024 (proj)	1,143





2021-2022 Overall School Performance Rating
AVERAGE

Address: 81 Savannah Highway Beaufort, SC 29906

Phone: 843-379-0123

Grades Served: K-8

School Type: Charter School

School Choice: N/A

School Capacity: 760

FY 23 Enrollment: 702

Pupils in Poverty: 41.2%

ELL Students: 11

SPED Students: 74

CEP School: No

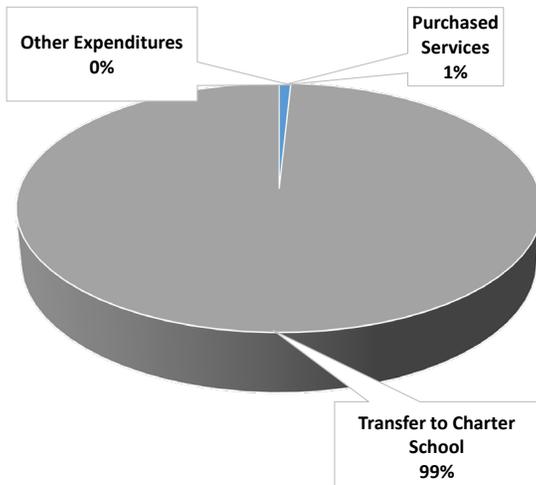
Title I Status: No

Proj FY24 Enrollment: 720

Riverview is committed to creating a small, diverse learning community that recognizes and values the whole child—cognitively, physically, socially, emotionally, aesthetically, and ethically—and provides educational opportunities for each dimension to grow and strengthen. By providing a setting that develops the natural learner in every child, Riverview supports children’s creativity, curiosity, and individual needs, while preparing them to be responsible, engaged citizens able to be successful in a global society. Riverview’s experiential learning philosophy fosters learning by doing and constructing knowledge through experiences. Using an integrated curriculum with research-based methodology, students are encouraged to observe and explore their environment in a community that nurtures and respects each individual child. Riverview’s educational program is designed to develop selfdirected learners, to instill a love of learning, and to help students develop the knowledge, skills, and attitudes needed to communicate effectively, understand the world around them, and be socially responsible.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	-	-	-	-	-
Fringe Benefits	1,669	-	-	-	-
Purchased Services	98,914	89,880	77,621	81,502	85,577
Supplies	16,677	14,271	-	-	-
Equipment	-	-	-	-	-
Other Expenditures	2,198	2,251	2,251	2,319	2,388
Transfer to Charter School	7,948,760	10,115,609	9,434,229	9,717,256	9,717,256
Total Expenditures	8,068,218	10,222,010	9,514,101	9,434,229	9,434,229
Enrollment	695	702	720	720	720
Spending per Student Enrolled	11,609	14,561	13,214	13,103	13,103

FY 2024 Approved Budget



	Enrollment
FY 2022	695
FY 2023	702
FY 2024 (proj)	720





2021-2022 Overall School Performance Rating
UNSATISFACTORY/AVERAGE

Address: 43 W. K Alston Drive, Beaufort, SC 29906

Phone: 843-322-2500

Pupils in Poverty: 76.9%

Grades Served: PreK-8

ELL Students: 142

School Type: Neighborhood

SPED Students: 93

School Choice: Leader in Me

CEP School: Yes

Title I Status: Yes

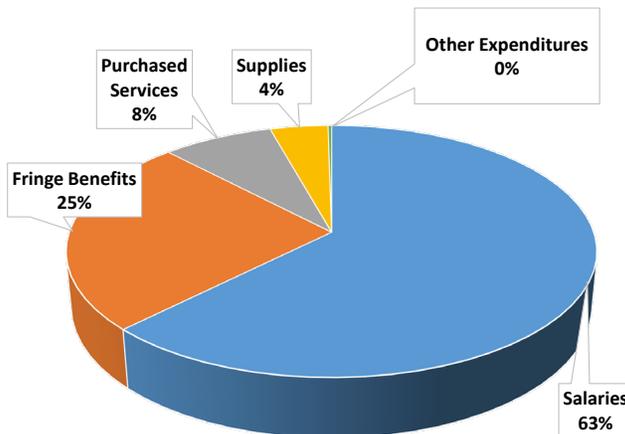
FY 23 Enrollment: 688

Proj FY24 Enrollment: 688

Robert Smalls Leadership Academy ensures all students develop World-Class Knowledge and Skills and Life and Career Characteristics of the Profile of the South Carolina Graduate through small class sizes and by implementing Leader in Me. Leader in Me is aligned with best-in-class content and concepts practiced by global education thought leaders. Leader in Me provides a holistic, schoolwide experience for staff, students, and parents, and creates a common language and culture within the school. The leadership principles and lessons are incorporated into coursework, traditions, systems, and culture. RSLA moved into a brand new building in the fall of 2023. This state of the art facility provides an engaging learning environment for students and provides a great setting for innovative

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,699,689	5,072,256	5,658,347	5,771,514	5,886,944
Fringe Benefits	1,908,221	2,040,145	2,290,263	2,336,068	2,382,790
Purchased Services	669,822	853,236	707,226	742,587	779,717
Supplies	429,243	386,607	369,642	388,124	407,530
Equipment	-	-	-	-	-
Other Expenditures	16,670	16,375	23,123	23,817	24,531
Total Expenditures	7,723,645	8,368,619	9,048,601	9,262,110	9,481,512
Enrollment	644	688	688	695	702
Spending per Student Enrolled	11,993	12,164	13,152	13,329	13,510

FY 2024 Approved Budget



	Enrollment
FY 2022	644
FY 2023	688
FY 2024 (proj)	688





2021-2022 Overall School Performance Rating
BELOW AVERAGE

Address: 2501 Mossy Oaks Road, Beaufort, SC 29902

Phone: 843-322-5700

Pupils in Poverty: 56.6%

Grades Served: 6-8

ELL Students: 24

School Type: Neighborhood

SPED Students: 58

School Choice: MedTech7 and Arts Integration

CEP School: Yes

School Capacity: 793

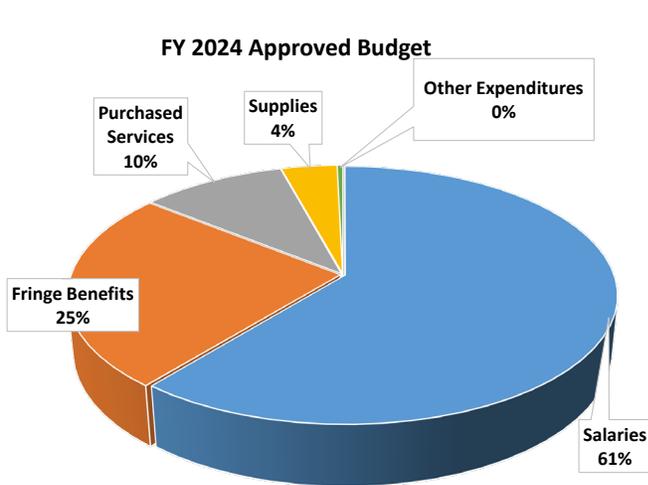
Title I Status: Yes

FY 23 Enrollment: 384

Proj FY24 Enrollment: 376

Beaufort Middle School (BMS) supports and assists all students through a focus on critical thinking, communication, collaboration, and creativity. This focus assists students in developing qualities of character, interpersonal skills, and self-direction. BMS is an Arts in Basic Curriculum School, and the Distinguished Arts Program designation provides grant funding to integrate the arts. Artists-in-residence, including collaboration with the Pat Conroy Foundation, provide opportunities to support the arts. Along with the arts, BMS is one of seven schools in the Beaufort County School District that will launch MedTech7, a magnet program. This and other innovative programs provide theme-based courses of study that allow students to develop the knowledge and skills necessary to pursue post-secondary education and careers in their chosen fields.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,537,486	3,444,497	3,698,134	3,772,097	3,847,539
Fringe Benefits	1,331,397	1,351,300	1,509,237	1,539,422	1,570,210
Purchased Services	741,619	722,744	607,315	637,681	669,565
Supplies	324,699	263,060	233,618	245,299	257,564
Equipment	-	10,836	-	-	-
Other Expenditures	22,580	17,630	23,246	23,943	24,662
Total Expenditures	5,957,781	5,810,067	6,071,550	6,218,441	6,369,539
Enrollment	418	384	376	380	384
Spending per Student Enrolled	14,253	15,130	16,148	16,375	16,606



	Enrollment
FY 2022	418
FY 2023	384
FY 2024 (proj)	376





2021-2022 Overall School Performance Rating
GOOD

Address: 30 New Mustang Drive, Bluffton, SC 29910

Phone: 843-707-0700

Pupils in Poverty: 56.6%

Grades Served: 6-8

ELL Students: 313

School Type: Neighborhood

SPED Students: 92

School Choice: Learning Through Leadership

CEP School: No

Title I Status: No

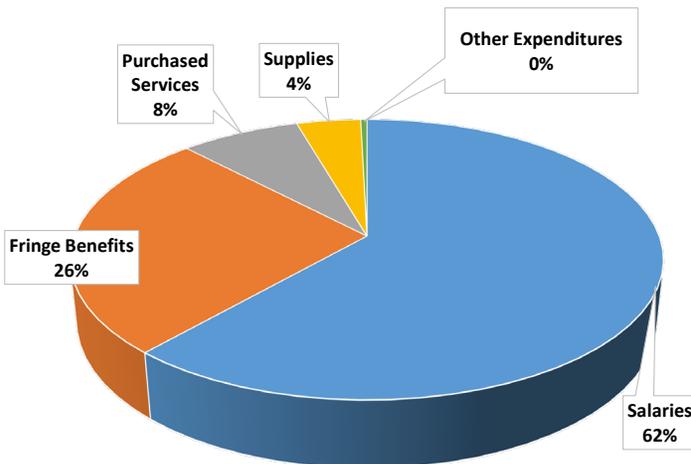
FY 23 Enrollment: 872

Proj FY24 Enrollment: 872

Bluffton Middle School (BLMS) empowers all students to develop the world class skills and life and career characteristics of the South Carolina Profile of the Graduate by providing a rigorous, 1:1 technology based middle school STEM curriculum where students are able to communicate, collaborate, think critically, and be creative in problem-solving based activities that address real-world issues. To compliment and further develop the core academic program, BLMS offers several Project Lead the Way (PLTW) courses that provide students the foundational knowledge for STEM learning needed in high school and to be college and career ready.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	4,603,354	5,003,868	5,294,046	5,399,927	5,507,925
Fringe Benefits	1,848,706	2,121,282	2,261,725	2,306,960	2,353,099
Purchased Services	795,786	757,918	658,326	691,242	725,804
Supplies	419,109	361,821	352,785	370,424	388,945
Equipment	-	-	-	-	-
Other Expenditures	22,287	23,829	34,712	35,753	36,826
Total Expenditures	7,689,242	8,268,718	8,601,594	8,804,306	9,012,600
Enrollment	868	872	872	881	890
Spending per Student Enrolled	8,859	9,482	9,864	9,997	10,132

FY 2024 Approved Budget



	Enrollment
FY 2022	868
FY 2023	872
FY 2024 (proj)	872





2021-2022 Overall School Performance Rating
EXCELLENT

Address: 250 H.E. McCracken Circle, Bluffton, SC 29910

Phone: 843-706-8700

Pupils in Poverty: 42.1%

Grades Served: 6-8

ELL Students: 211

School Type: Neighborhood

SPED Students: 92

School Choice: Arts Integration

CEP Schools: No

Title I Status: No

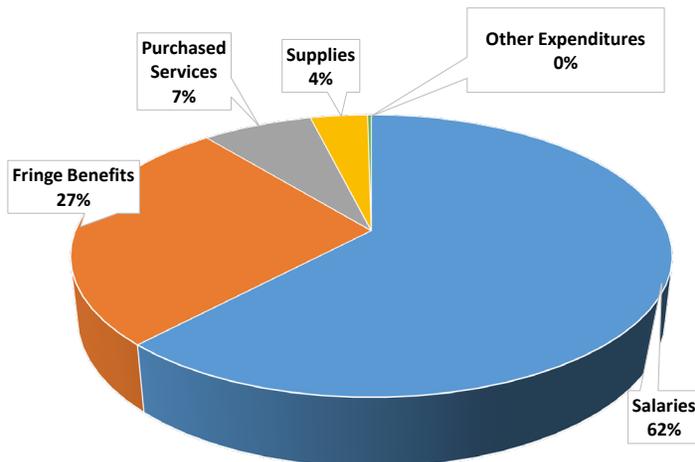
FY 23 Enrollment: 890

Proj FY24 Enrollment: 890

H.E. McCracken Middle School (HEMMS), rated Excellent on the 2022 South Carolina School Report Card, strives to prepare all students for the next level in their lives. HEMMS promotes independence, responsibility, effort, and self-respect. The curriculum offerings promote STEAM options so students can receive a well-rounded educational experience. HEMMS incorporates foreign languages, integration of the arts, and electives centered around career exploration in science, technology, engineering, and math. HEMMS focuses on arts integration for students interested in visual arts, dance, chorus, band, various methods of creative expression, guitar, and piano. Working to create opportunities where the arts can be seen across the curriculum and connecting the core areas is a goal that HEMMS continues to set and expand each year.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	5,482,841	6,088,081	6,369,369	6,496,756	6,626,692
Fringe Benefits	2,406,014	2,556,525	2,775,193	2,830,697	2,887,311
Purchased Services	888,641	911,315	722,393	758,513	796,438
Supplies	446,783	368,716	374,215	392,926	412,572
Equipment	61,941	-	-	-	-
Other Expenditures	17,156	16,027	24,195	24,921	25,668
Total Expenditures	9,303,376	9,940,663	10,265,365	10,503,812	10,748,681
Enrollment	953	890	890	899	908
Spending per Student Enrolled	9,762	11,169	11,534	11,685	11,839

FY 2024 Approved Budget



	Enrollment
FY 2022	953
FY 2023	890
FY 2024 (proj)	890





2021-2022 Overall School Performance Rating
AVERAGE

Address: 55 Wilborn Road, Hilton Head Island, SC 29926

Phone: 843-689-4500

Pupils in Poverty: 56.9%

Grades Served: 6-8

ELL Students: 331

School Type: Neighborhood

SPED Students: 83

School Choice: IB Middle Years Programme

CEP School: Yes

Title I Status: No

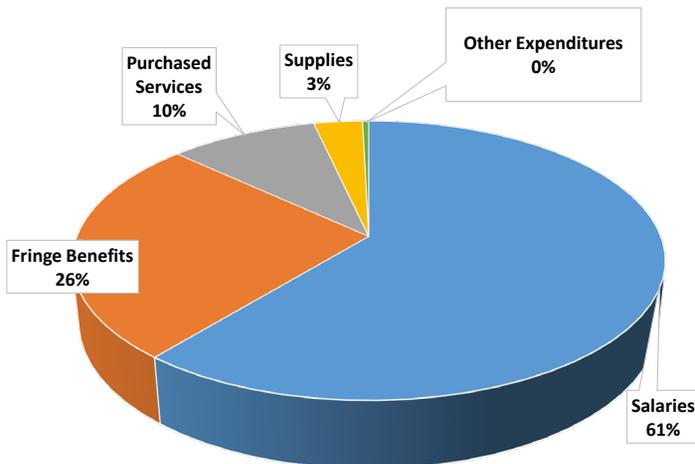
FY 23 Enrollment: 856

Proj FY24 Enrollment: 873

Hilton Head Island Middle School (HHIMS) is empowering all students to develop the worldclass skills and life and career characteristics of the Profile of the Graduate by cultivating an environment that develops engaged, intrinsically motivated, globally-aware learners who understand true learning is full of interrelated experiences, applicable both inside and outside of the classroom. HHIMS is focused on developing well-rounded, versatile citizens by implementing a rigorous, world-renowned instructional model that successfully blends a focus on academic achievement and honing higher-order thinking skills with cultural awareness, world language development, technology integration, and community service. HHIMS strongly believes, through a conceptual approach to teaching that provides meaningful educational opportunities for every child, all students can and will learn.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	5,216,253	5,673,011	5,836,240	5,952,965	6,072,024
Fringe Benefits	2,049,524	2,378,717	2,485,217	2,534,921	2,585,620
Purchased Services	754,810	735,781	915,507	961,282	1,009,346
Supplies	305,009	304,669	300,988	316,037	331,839
Equipment	33,758	-	-	-	-
Other Expenditures	25,083	28,651	37,872	39,008	40,178
Total Expenditures	8,384,438	9,120,830	9,575,824	9,804,214	10,039,008
Enrollment	828	856	873	882	891
Spending per Student Enrolled	10,126	10,655	10,969	11,119	11,273

FY 2024 Approved Budget



	Enrollment
FY 2022	828
FY 2023	856
FY 2024 (proj)	873





2021-2022 Overall School Performance Rating
BELOW AVERAGE

Address: 30 Cougar Drive, Lady's Island, SC 29907

Phone: 843-322-3100

Pupils in Poverty: 67.2%

Grades Served: 6-8

ELL Students: 25

School Type: Neighborhood

SPED Students: 47

School Choice: MedTech7 and Arts Integration

CEP School: Yes

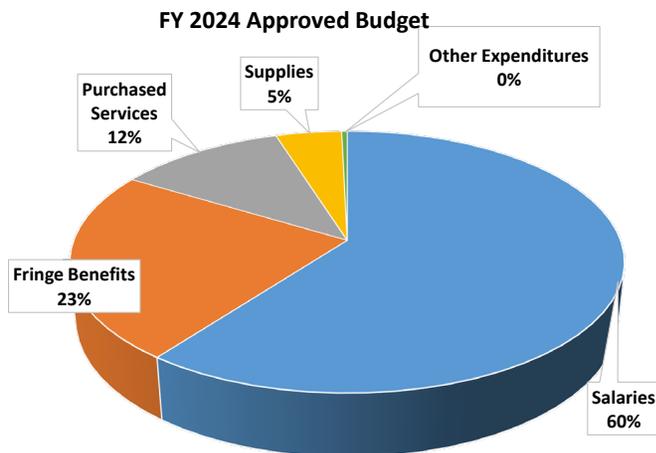
Title I Status: Yes

FY 23 Enrollment: 434

Proj FY24 Enrollment: 425

Lady's Island Middle School (LIMS) empowers all students to develop the world class skills, life skills, and career characteristics of the Profile of the South Carolina Graduate by continuing to provide high quality professional development for teachers and staff focusing on improving student achievement, collaboration and teamwork, critical thinking and problem solving through project based learning and a STEAM (Science, Technology, Engineering, Arts and Math) focused curriculum. LIMS is a School of Choice for the Arts and MedTech7, which offers a medical pathway that students can continue into high school. Through the Arts In Basic Curriculum (ABC) Grant awarded by the South Carolina Arts Commission, LIMS has been recognized as an Arts Infused school. Rigorous and engaging STEAM instruction provides an environment where teachers collaborate and implement processes to develop targeted skills for each student.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,051,485	3,539,250	3,850,684	3,927,698	4,006,252
Fringe Benefits	1,220,202	1,365,204	1,493,572	1,523,443	1,553,912
Purchased Services	836,796	885,564	730,242	766,754	805,092
Supplies	327,630	295,086	287,705	302,091	317,195
Equipment	-	-	-	-	-
Other Expenditures	23,375	23,471	24,396	25,128	25,881
Total Expenditures	5,459,488	6,108,575	6,386,599	6,545,113	6,708,332
Enrollment	477	434	425	429	434
Spending per Student Enrolled	11,445	14,075	15,027	15,248	15,473



	Enrollment
FY 2022	477
FY 2023	434
FY 2024 (proj)	425





2021-2022 Overall School
Performance Rating
AVERAGE

Address: 2009 Trask Parkway, Seabrook, SC 29940

Phone: 843-466-3000

Grades Served: 6-8

School Type: Neighborhood

School Choice: MedTech7 and Arts Integration

FY 23 Enrollment: 331

Pupil in Poverty: 89.5%

ELL Students: 21

SPED Students: 76

CEP School: Yes

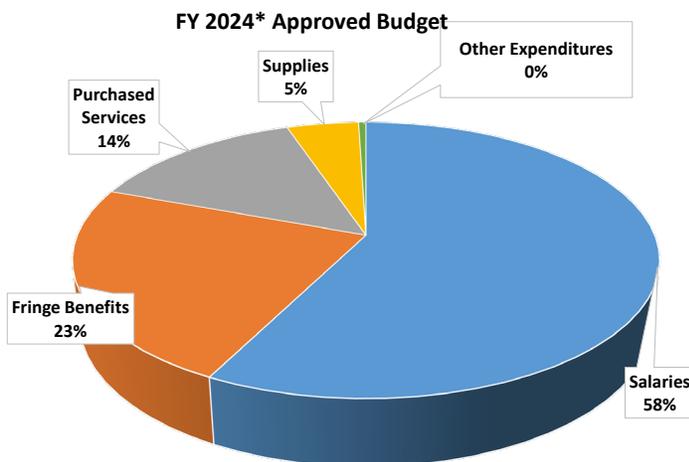
Title I Status: Yes

Proj FY24 Enrollment: 251*

Whale Branch Middle School (WBMS) is empowering all students to develop the world class skills of the profile of the South Carolina Graduate through the choice option of STEAM (Science, Technology, Engineering, Arts, and Math). Through the STEAM program, academic arts teachers collaborate with content area teachers to infuse the arts within academic classes to promote student engagement and enhance teaching and learning. Additionally, WBMS offers Project Lead the Way Launch focused on business and technology. All students participate in visual and performing arts classes to include band, art, and drama. To ensure world class knowledge, WBMS also provides the opportunity at a second language acquisition in Spanish. By tapping into students' interest in the arts and technology students are able to build stronger connections with academic classes.

GENERAL FUND	FY 2022	FY 2023	FY 2024*	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	2,563,688	2,716,380	2,914,350	2,972,637	3,032,090
Fringe Benefits	948,377	1,112,600	1,171,798	1,195,234	1,219,139
Purchased Services	633,643	733,686	718,514	754,440	792,162
Supplies	280,390	287,096	238,864	250,807	263,348
Equipment	34,217	-	-	-	-
Other Expenditures	17,353	21,500	24,492	25,227	25,984
Total Expenditures	4,477,667	4,871,263	5,068,018	5,198,345	5,332,721
Enrollment	324	331	251	254	256
Spending per Student Enrolled	13,820	14,717	20,191	20,505	20,827

*5th grade moved from WBMS to WBES



	Enrollment
FY 2022	324
FY 2023	331
FY 2024 (proj)	251 *





2021-2022 Overall School Performance Rating
AVERAGE

Address: 1 Blue Dolphin Drive, Beaufort, SC 29906

Phone: 843-322-5500

Pupils in Poverty: 67.1%

Grades Served: 9-12

ELL Students: 127

School Type: Neighborhood

SPED Students: 116

School Choice: Cambridge AICE Diploma, Leader in Me, & Dual Language - Mandarin Chinese

CEP School: No

Title I Status: No

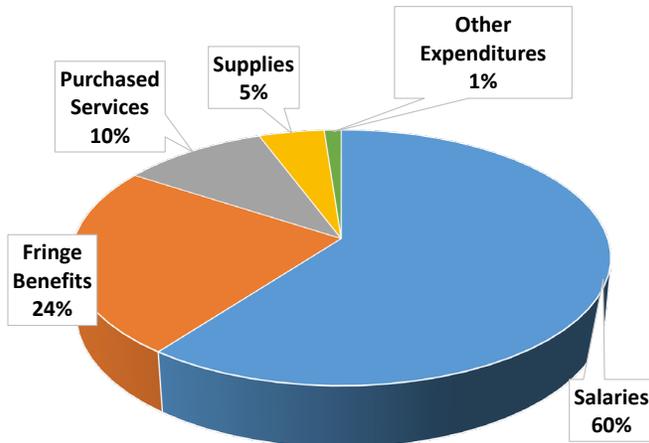
FY 23 Enrollment: 789

Proj FY24 Enrollment: 789

Battery Creek High School (BCHS) engages students by providing a rigorous and relevant curriculum in an environment where differences are embraced and celebrated. Diverse academic offerings challenge every student to discover their passions and realize their greatest potential. The Cambridge AICE Diploma courses afford students classes to actively research and creatively problem solve in preparation for college credit exams. In addition, dual enrollment, ten CTE pathways, and Teacher Cadet provide opportunities for students to select the courses that best meet their individual needs. BCHS' structures enable every student to graduate both college and career ready. With BCHS' Leader in Me framework, students are empowered to showcase their leadership abilities in and out of the classroom. BCHS is the only high school in Beaufort County that offers the Lframework, becoming the third high school ever to earn Leader in Me Lighthouse status.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	5,332,092	5,678,067	6,175,229	6,298,734	6,424,708
Fringe Benefits	2,023,271	2,199,373	2,449,099	2,498,081	2,548,043
Purchased Services	1,165,685	1,310,949	1,033,362	1,085,030	1,139,282
Supplies	561,616	459,709	462,912	486,058	510,360
Equipment	132,048	-	-	-	-
Other Expenditures	155,014	124,926	119,992	123,592	127,300
Total Expenditures	9,369,726	9,773,024	10,240,594	10,491,494	10,749,692
Enrollment	786	789	789	797	805
Spending per Student Enrolled	11,921	12,387	12,979	13,166	13,356

FY 2024 Approved Budget



	Enrollment
FY 2022	786
FY 2023	789
FY 2024 (proj)	789





2021-2022 Overall School Performance Rating
AVERAGE

Address: 84 Sea Island Parkway, Beaufort, SC 29907

Phone: 843-322-2000

Pupils in Poverty: 53.2%

Grades Served: 9-12

ELL Students: 49

School Type: Neighborhood

SPED Students: 127

School Choice: MedTech7, Visual & Performing Arts, and AP Capstone

CEP School: Yes

Title I Status: No

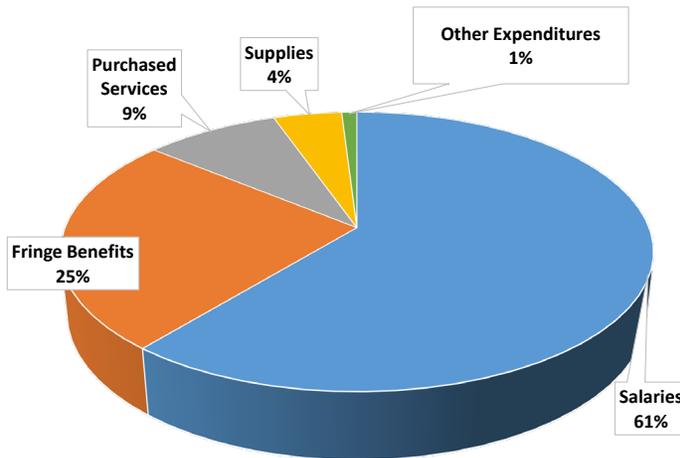
FY 23 Enrollment: 1,192

Proj FY24 Enrollment: 1,216

Beaufort High School (BHS) continues to focus on supporting all students in developing the world class skills, and life and career characteristics of the Profile of the South Carolina Graduate. BHS is proud to consistently graduate National Merit and Presidential Scholars. Every student is provided with a computer to increase student engagement and learning through technology. MedTech7 pathways increase opportunities for students through schoolwide arts integration, and state of the art medical pathways providing students opportunities to earn industry credentials. The ultimate goal is for BHS students to be prepared with multiple language development, science, technology, engineering, math (STEM), the arts, and social sciences along with the interpersonal skills, self-direction, and integrity to successfully enter the job workforce and/or meet the criteria to enroll in the educational field of student choice.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	7,097,874	7,665,309	8,132,922	8,295,580	8,461,492
Fringe Benefits	2,834,353	3,047,026	3,336,813	3,403,549	3,471,620
Purchased Services	1,185,649	1,235,937	1,154,158	1,211,866	1,272,459
Supplies	632,143	632,477	586,517	615,843	646,635
Equipment	223,698	417	-	-	-
Other Expenditures	166,373	200,476	130,308	134,217	138,244
Total Expenditures	12,140,089	12,781,641	13,340,718	13,661,056	13,990,450
Enrollment	1,173	1,192	1,216	1,228	1,240
Spending per Student Enrolled	10,350	10,723	10,971	11,123	11,279

FY 2024 Approved Budget



	<u>Enrollment</u>
FY 2022	1,173
FY 2023	1,192
FY 2024 (proj)	1,216





2021-2022 Overall School Performance Rating
EXCELLENT

Address: 12 H.E. McCracken Circle, Bluffton, SC 29910

Phone: 843-706-8800

Pupils in Poverty: 47.1%

Grades Served: 9-12

ELL Students: 406

School Type: Neighborhood

SPED Students: 89

School Choice: AP Capstone and Visual & Performing Arts

CEP School: No

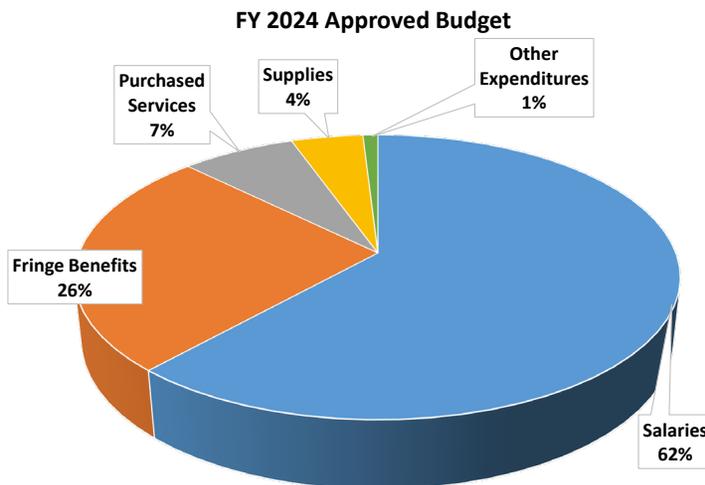
Title I Status: No

FY 23 Enrollment: 1,350

Proj FY24 Enrollment: 1,377

Bluffton High School (BLHS), rated Excellent on the 2022 South Carolina School Report Card, offers a rigorous but flexible academic program designed to meet the diverse needs of every student. BLHS is proud to have the highest graduation rate in Beaufort County School District. Through a well-rounded curriculum, extensive co-curricular program, and a supportive learning environment, students are encouraged to achieve their personal best. BLHS offers 46 Advanced Placement classes, 13 Career and Technical Education pathways including business, technology, and health sciences, as well as Dual Enrollment opportunities through two local colleges. By offering a wide range of unique courses and academic opportunities, students have the freedom to customize their educational

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	7,324,988	7,721,146	8,365,265	8,532,570	8,703,222
Fringe Benefits	2,851,147	3,166,600	3,486,935	3,556,674	3,627,807
Purchased Services	1,039,586	1,142,118	971,498	1,020,073	1,071,077
Supplies	630,517	712,992	611,746	642,333	674,450
Equipment	187,790	-	-	-	-
Other Expenditures	148,726	172,844	127,530	131,356	135,297
Total Expenditures	12,182,754	12,915,701	13,562,974	13,883,006	14,211,852
Enrollment	1,318	1,350	1,377	1,391	1,405
Spending per Student Enrolled	9,243	9,567	9,850	9,982	10,118



	Enrollment
FY 2022	1,318
FY 2023	1,350
FY 2024 (proj)	1,377





2021-2022 Overall School Performance Rating
GOOD

Address: 70 Wilborn Road, Hilton Head Island, SC 29926

Phone: 843-689-4800

Pupils in Poverty: 48.3%

Grades Served: 9-12

ELL Students: 402

School Type: Neighborhood

SPED Students: 111

School Choice: International Baccalaureate

CEP School: No

Title I Status: No

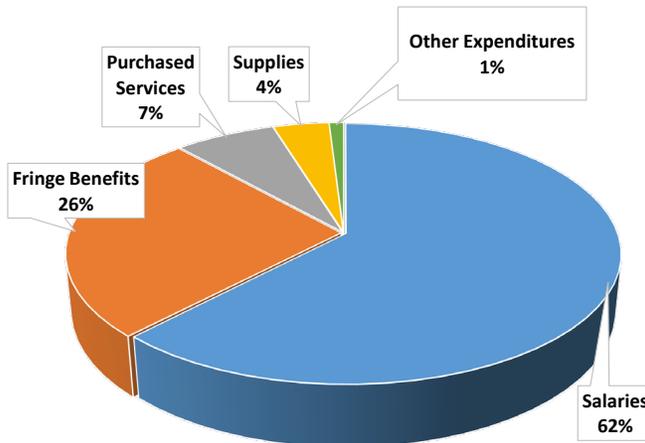
FY 23 Enrollment: 1,350

Proj FY24 Enrollment: 1350

Hilton Head Island High School (HHIHS) provides students the opportunities to develop the World Class Skills and Life and Career Characteristics of the Profile of the South Carolina Graduate, through the school choice program—the International Baccalaureate (IB) Programme. The International Baccalaureate (IB) Program spans all grade levels by offering two components: the Middle Years Programme (MYP) for ninth and tenth graders, and the Diploma Programme (IBDP) for eleventh and twelfth graders. These programs offered at HHIHS encourage students to use critical thinking and problem-solving skills to work both individually and in a collaborative setting to creatively come up with innovative ideas and solutions. For the first time in HHIHS' history, the graduating IB Diploma Programme students had a 100% IB Diploma conferral rate.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	7,686,257	8,474,849	8,805,028	8,981,129	9,160,751
Fringe Benefits	2,966,232	3,479,634	3,707,112	3,781,254	3,856,879
Purchased Services	1,250,500	1,218,501	972,681	1,021,315	1,072,381
Supplies	682,917	579,509	539,660	566,643	594,975
Equipment	209,480	-	-	-	-
Other Expenditures	121,988	143,848	138,504	142,659	146,939
Total Expenditures	12,917,374	13,896,341	14,162,985	14,493,000	14,831,925
Enrollment	1,343	1,350	1,350	1,364	1,377
Spending per Student Enrolled	9,618	10,294	10,491	10,629	10,770

FY 2024 Approved Budget



	<u>Enrollment</u>
FY 2022	1,343
FY 2023	1,350
FY 2024 (proj)	1,350





Address: 601 New Riverside Road, Bluffton, SC 29910

Phone: 843-836-4900

Pupils in Poverty: 35.3%

Grades Served: 9-12

ELL Students: 247

School Type: Neighborhood

SPED Students: 98

School Choice: AP Capstone & Cambridge AICE

CEP School: No

Title I Status: No

FY 23 Enrollment: 1,601

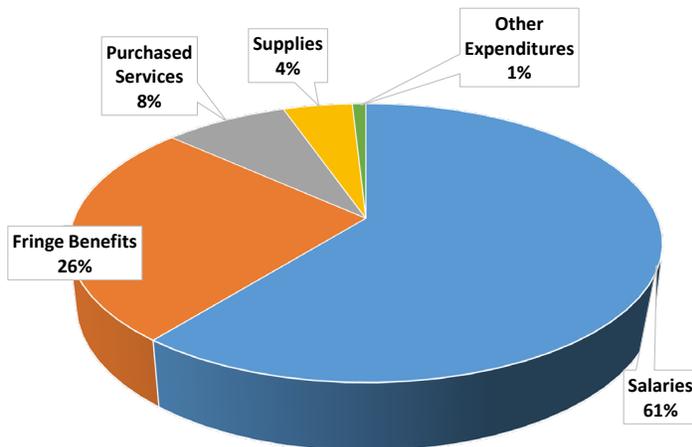
Proj FY24 Enrollment: 1,626

2021-2022 Overall School Performance Rating
GOOD

May River High School (MRHS) provides students with access to rigorous curricula through a wide selection of academic offerings. Through a supportive and engaging learning environment, students are encouraged to discover and develop their talents and interests. Students can earn the AP Capstone and Cambridge Academy diplomas or take courses in one of the many Career & Technical Education (CTE) pathways offered, including business, technology, welding, automotive technology, law enforcement services and more. In addition, MRHS offers Dual Credit Enrollment opportunities through two local colleges. MRHS offers a well-rounded education grounded in academics and enriching extracurricular activities.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	7,752,653	9,003,555	9,435,843	9,624,560	9,817,051
Fringe Benefits	3,101,560	3,681,563	4,008,525	4,088,696	4,170,469
Purchased Services	1,255,964	1,481,058	1,241,621	1,303,702	1,368,887
Supplies	754,168	816,505	695,339	730,106	766,611
Equipment	4,440	10,836	-	-	-
Other Expenditures	109,442	139,328	136,131	140,215	144,421
Total Expenditures	12,978,226	15,132,845	15,517,459	15,887,278	16,267,440
Enrollment	1,595	1,601	1,626	1,642	1,659
Spending per Student Enrolled	8,137	9,452	9,543	9,674	9,807

FY 2024 Approved Budget



	Enrollment
FY 2022	1,595
FY 2023	1,601
FY 2024 (proj)	1,626





2021-2022 Overall School Performance Rating
AVERAGE

Address: 169 Detour Road, Seabrook, SC 29940

Phone: 843-466-2700

Pupils in Poverty: 76.1%

Grades Served: 9-12

ELL Students: 21

School Type: Neighborhood

SPED Students: 48

School Choice: MedTech7 and Early College

CEP School: Yes

Title I Status: Yes

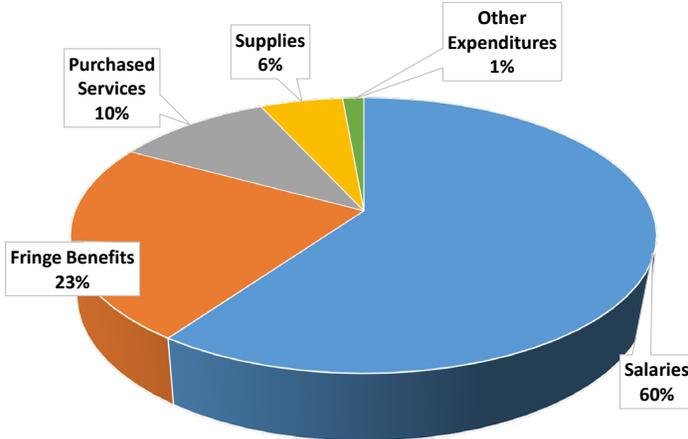
FY 23 Enrollment: 476

Proj FY24 Enrollment: 485

Whale Branch Early College High School’s (WBECHS) vision is to be a high performing school that provides all students the opportunity to excel. In order to make this vision a reality, WBECHS collaborates with stakeholders so that students obtain world class skills, meet the requirements of the Profile of a South Carolina High School Graduate, and are career and college ready. WBECHS does this by providing high-quality professional development for teachers and staff, focusing on improving student achievement, fostering collaboration and teamwork, employing critical and problem-solving skills through project-based learning and a STEAM (Science, Technology, Engineering, Arts and Math) focused curriculum. The staff, students, and parents of the WBECHS community will continue to promote excellence, collaboration, STEAM, and school-wide growth. Through planning, implementation, and reflection, WBECHS strives for accuracy every day to ensure students are prepared for an ever-changing world. WBECHS is proud to be a Blue Ribbon School Beacon Award recipient.

GENERAL FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Unaudited Actuals	Approved Budget	Projected	Projected
Salaries	3,328,573	3,776,826	4,276,184	4,361,708	4,448,942
Fringe Benefits	1,226,099	1,514,343	1,655,389	1,688,497	1,722,267
Purchased Services	903,842	853,445	730,016	766,517	804,843
Supplies	436,319	439,389	387,374	406,743	427,080
Equipment	10,794	6,784		-	-
Other Expenditures	73,926	79,030	99,306	102,285	105,354
Total Expenditures	5,979,552	6,669,817	7,148,269	7,325,749	7,508,485
Enrollment	435	476	485	490	495
Spending per Student Enrolled	13,746	14,012	14,739	14,955	15,176

FY 2024 Approved Budget



	Enrollment
FY 2022	435
FY 2023	476
FY 2024 (proj)	485



ORGANIZATIONAL UNITS

Office of Administrative Services and Human Resources

The Department of Administrative Services and Human Resources is responsible for all aspects of personnel administration including district and school employment, compensation, evaluation, retention, promotion, termination, retirement and benefits administration, position classification, personnel records retention, employee relations, risk management, student services and athletics.

Annual Goals and Objectives:

- Recruit, hire and retain qualified teachers and support staff who are committed to our students.
- Seek collaborative systems for communication.
- Comply with state and federal regulations, and contractual agreements.
- Provide safe and professional working environments and provide training on Fair Labor Standards Act (FLSA) compliance and time and attendance processing.
- Provide all staff members with employee-related resources and information regarding insurance and financial programs (medical, dental, vision, life, and long-term care insurance; healthcare and dependent care flexible spending accounts; and 403(b) and 457(b) tax-deferred retirement savings programs);
- Provide access to the district's online portal; and
- Review and update salary and stipend schedules.

Office of Administrative & Human Resource Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	4,555,144
Purchased Services	590,600
Operating Supplies & Materials	123,750
Other Operating/Memberships	9,750
Total Budget:	5,279,244

Personnel	
Certified Staff	8
Administrative Staff	13
Support Staff - Classified	9
Total FTE's:	30

Accomplishments:

- Successfully implemented a Classified & Administrative salary study.
- Continued to outsource substitute teachers and paraprofessionals.
- Reviewed over 2,500 applications for employment.
- Processed 390 new staff members for full and part-time positions.
- Processed 540 personnel actions for FY 2023.



Special Education Programs

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	3,802,799
Purchased Services	494,578
Operating Supplies & Materials	-
Other Operating/Memberships	-
Total Budget:	4,297,377

Personnel	
Certified Staff	14
Administrative Staff	1
Support Staff - Classified	0
Total FTE's:	15

Student Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	2,653,869
Purchased Services	355,046
Operating Supplies & Materials	66,157
Other Operating/Memberships	27,533
Total Budget:	3,102,605

Personnel	
Certified Staff	16
Administrative Staff	2
Support Staff - Classified	6
Total FTE's:	24



Athletics

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits *	326,719
Purchased Services	174,100
Operating Supplies & Materials	9,500
Other Operating/Memberships	569,345
Total Budget:	1,079,664
Personnel	
Certified Staff	0
Administrative Staff	1
Support Staff - Classified	0
Total FTE's:	1

* includes playoff stipends held at District



Beaufort County Board of Education

Under Board Policy, GC-1, the Board of Education of Beaufort County School District represents, leads, and serves the BCSD’s owners and holds itself accountable to them by committing to act in their best interest and by ensuring that all Board and organizational action is consistent with law and the Board’s policies. The Board’s purpose is to ensure that BCSD achieves the results described in the Board’s *Results* policies and that it operates according to the values expressed in the Board's *Operational Expectations* policies.

The Board is guided in decision-making by the following beliefs:

- All people have intrinsic worth and are entitled to respect
- High expectations will result in optimal outcomes
- Diversity in thought is beneficial
- Integrity is the foundation of trust
- District needs over individual needs
- Learning is a life-long process
- The collection, analysis, and use of data from a variety of sources are critical to making decisions.
- Students should be prepared to compete and contribute to a changing global and multilingual society.
- Investment, involvement, and connection of all members of the school community, including families, are essential to student success.

Board of Education

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	286,265
Purchased Services	445,181
Operating Supplies & Materials	21,200
Other Operating/Memberships	54,756
Total Budget:	807,402
Personnel	
Board Members	11
Support Staff - Classified	2
Total FTE's:	13



Office of Communications

The multi-faceted Office of Communications develops, implements, and engages all channels of internal and external communications to ensure a consistent two-way flow of information between district administrators, parents, students, and the community.

Our award-winning department and commitment to delivering timely information to our internal and external stakeholders is demonstrated by nearly continuous monitoring of and posting to social media and the website, the distribution of publications and flyers, attendance at community functions and events, and the implementation of the parent-emergency notification system. In addition, the Office of Communications is heavily relied upon for up-to-the-minute status reports during weather emergencies to help families prepare and plan accordingly.

The Office of Communications is always ready to assist you with any communications-related issues you may have. The office accomplishes these objectives through the following initiatives:

Press Releases/Media:

- Announcements of student and staff accomplishments, achievements, and successes
- Advertising of upcoming activities, events and programs
- Notifications via BrightArrow of meeting dates, school closings, and other vital information
- Public communications through the District's Marketing, Graphic Design and Branding
- Social media

Public Relations:

- Media Liaison with local and national news outlets.
- Produce in-house approximately 100-to-200 videos a year highlighting our student and staff achievements, interviews with prominent government officials, Town Halls, and district-community partnerships.
- Maintain information on the District website along with 32 school sites.
- Provide information regarding current and developing Community Partnerships.

Messaging to Parents and Employees:

- Prepare, record and publish district-wide communications to parents and employees which may be informational or emergency-related.
- Deliver messages via phone, text and e-mail utilizing the District's internet-based messaging delivery system BrightArrow

Superintendent's Student Recognition Program:

- Prepares and facilitates the presentation of Outstanding Student of the Month awards for both Northern Beaufort County and Southern Beaufort County at the Board of Education meeting.
- All other student recognition events that are recognized by the Superintendent.

Special Events/Recognition Ceremonies:

- Coordinates and facilitates the celebration of the multiple staff members of the year celebrations and awards.
- Graduation

FOIA (Freedom of Information Act) Inquires:

- Respond to media inquiries from reporters and citizens
- Research requested information and respond within the allotted timeline.
- Coordinate interviews and obtain quotes from senior leadership regarding who can respond to inquiries.

Office of Communications

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	602,345
Purchased Services	300,729
Operating Supplies & Materials	23,912
Other Operating/Memberships	58,355
Total Budget:	985,341
Personnel	
Certified Staff	0
Administrative Staff	1
Support Staff - Classified	4
Total FTE's:	5



Office of Finance/Technology/Food Services

Under the leadership of the district’s CFO, the Office of Finance is comprised of three operations, Financial Services, Technology, and the School Nutrition Program (Food Services).

Financial Services

Financial Services is responsible for all aspects of financial management and procurement for the school district. Finance staff responsibilities include planning, organizing, coordinating, controlling, and directing all areas of accounting, budgeting, financial management, investment, and procurement activities. The goal of the finance office is to ensure strong financial stewardship and stability through maximizing revenues, monitoring expenditures, procuring goods and services that have both fair and reasonable pricing, monitoring debt programs and strong customer service with both internal and external stakeholders.

Annual Goals and Objectives:

- Develop ongoing training to support financial staff at both the district office and school locations.
- Continued automation of financial processes to reduce the carbon footprint associated with paper-driven processes.
- Periodic review and revision of Policies and Procedures to implement consistent best practices and follow State law and other legal requirements.
- Receive an unqualified auditor’s opinion with no financial finding for the FY 2023 external audit.
- Apply for and receive the GFOA Certificate of Excellence in Financial Reporting for FY 2023.
- Apply for and receive the GFOA Distinguished Budget Award for FY 2024.

Accomplishments – FY 2023

- Automated the P-Card reconciliation and auditing process.
- Implemented Requisition to PO electronic approval for all P-Card transactions.
- Awarded the GFOA Certificate of Excellence in Financial Reporting for FY 2022, making this the 33 consecutive year.
- Maintained an Aa1 credit rating from Moody’s Investors Service making BCSD one of two school districts in the state of South Carolina with this impressive rating.

Office of Financial Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	2,650,152
Purchased Services	111,100
Operating Supplies & Materials	86,841
Other Operating/Memberships	6,325
Total Budget:	2,854,418

Personnel	
Administrative Staff	11
Support Staff - Classified	11
Total FTE's:	22



Technology Services

Technology Services consists of two groups - the Technology Services Department and the Educational Technology Team. These groups work side by side daily to ensure technical functionality and educational success for our staff, students, and stakeholders.

Technology Services and Educational Technology Team supports and maintains an optimal technology environment for student education and administrative support in the school district. The mission of Technology Services is to provide a single point of contact for problem reporting, escalation and resolution of district-approved technical and instructional resources for employees. The goal of technology is to foster an environment that provides knowledge resources to promote self-help resolution.

Annual Goals and Objectives:

- Facilitate high student achievement by providing optimal technological resources, tools and support that will be used to transform learning.
- Provide curriculum and professional development to increase the competency of all Beaufort County School District employees so that research-proven strategies and the effective integration of technology systems can be used to increase student achievement.
- Use current and emerging technology to create learner-centered instructional environments that enhance academic achievement.
- To strengthen support for public education by building and maintaining connections with the local community using available technologies.
- Expand and support technology resources to assist educators and learners in meeting the state academic standards.

Budget Investments:

- Technology Equipment - \$125,000
- Technology Software/Renewals - \$2,879,200
- Continued scheduled refresh program for 1:1 student devices.



School Food Services

The Beaufort County School District recognizes student wellness and proper nutrition are related to students' physical well-being, growth, development, and readiness to learn and is committed to the optimal development of every student. The Nutrition Group, the district's food service vendor is committed to offering a variety of healthy foods for students to choose from, as well as convenient grab-and-go selections, and innovative programming, such as Farm to Fork, Wellness Wednesdays, Food Fusion, Tasty Bites, and Recipes of the month. Food Services are overseen by the district's Chief Financial Officer.



This is an example of one of the outdoor shade structures installed at Whale Branch Middle

Budget Investments – Food Service Fund:

New equipment including upgrades:

Milk Coolers - \$ 200,000

Pizza ovens - \$ 382,000

Equipment Replacements - \$ 1,750,000

Outdoor dining/shade structures - \$ \$820,000

Café tables and outdoor dining furniture - \$ 800,000

Deep cleaning of all kitchens - \$ 515,000

Annual Goals and Objectives:

- Increase the number of Community Eligible Schools in the District where students receive breakfast and lunch at no cost.
- Develop initiatives that allow for expanded options for students and increase meal participation.
- Increase awareness of nutrition to improve student wellness.
- Expand stakeholder engagement and feedback using the Nutrislice mobile app which provides nutritional information for meal items.
- Address capital equipment needs using excess operating balance.

Accomplishments:

- Identified 10 additional Community Eligible Schools to provide breakfast and lunch to students each day at no cost to families.
- Provided additional high-quality lunch options.
- Developed Wellness Wednesday program to allow students to try new foods during lunchtime at no additional cost.
- Implemented lunchtime Action Stations allowing students to customize their meal.
- Established a Share Table that allows students to deposit any unwanted packaged breakfast or lunch items for other students who may want these items, reducing food waste.

Office of Instructional Services

The Instructional Services Department leads curriculum and development for the district and guides and supports teachers to effectively facilitate learning and provide all students access to high quality education that leads to post-secondary and career development. The goal is to instill educational experiences that transcend a student's future and instill learning that is aligned with innovation in the context of global enterprise and mindedness.

The Department is also responsible for the assessment, development, and evaluation of curriculum, and coordinating special programs by supporting administrators, teachers, and other instructional personnel as they engage our students in quality learning experiences. The Department works collaboratively and interactively with district staff members to implement academic standards, monitor and assess student programs and progress, and facilitate effective teaching practices that will lead to higher achievement and academic success for our students.

Annual Goals and Objectives:

Goal 1: Access and Equity

At the conclusion of the 2023-24 school year, Instructional Services Department will increase student access to cognitively appropriate coursework through the development of honors course frameworks, increased enrollment to higher level courses, and shifts to more inclusive least restrictive environments.

Goal 2: Instructional Practices

Instructional Services Department will utilize a guaranteed and viable curriculum implementation plan that grows educator knowledge as measured by standards-focused analysis tasks and initial development of scales.

Goal 3: Organizational Practices

Instructional Services Department is committed to the support and continuous improvement of schools toward accomplishing BCSD's District Strategic Plan and School Renewal Plan goals through a comprehensive and wholistic approach that is measured through ISD's meeting minutes for the 2023-24 school year.





Accomplishments:

- The instructional programming within ELA has shown the highest district performance on the current state assessment.
 - 88% of schools show literacy increase in Meets/Exceeds.
 - 21 schools showing an increase of 3% or more (*statistically significant*).
 - 6 schools showing double digit increases at Meets/Exceeds.
 - District increased at all grade levels.
 - District increased in all subgroups.
 - 76% of schools decreased in Does Not Meet Expectations.
- The instructional programming within mathematics held steady with outcomes on state assessments.
 - 64% of schools show math increases.
 - 8 schools showing 3% increases or more for math.
 - 2 schools showing double digit increases for Meets/Exceeds within math.
 - District increases within math for Grades 3 and 4.
 - 50% of schools decreased in Does Not Meet Expectations for math.
 - 69% of students are proficient (Approaches, Meets, or Exceeds) for math.

Instructional Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	7,069,412
Purchased Services	1,360,532
Operating Supplies & Materials	737,600
Other Operating/Memberships	274,100
Total Budget:	9,441,644
Personnel	
Certified Staff*	13
Administrative Staff	24
Support Staff - Classified	9
Total FTE's:	33

* includes 4.0 FTEs to be distributed to school locations

Office of Legal and Protective Services

Legal Services

The legal services department provides legal assistance and advice to the superintendent and administration, as well as the faculty and staff regarding legal matters involving or affecting the Beaufort County School District. The legal services department is committed to providing the highest quality legal services in the most efficient and effective manner possible. The legal services department is also responsible for responding to complaints filed with the State Human Affairs Commission, the Equal Employment Opportunity Commission and the Office of Civil Rights; reviewing contracts, leases, and other legal documents; handling litigation through direct representation or coordination of retained counsel; reviewing and drafting administrative rules and regulations; representing the Beaufort County School District in personnel, special education, and student discipline hearings; assisting in investigations; providing legal opinions; and conducting legal training. The legal services department does not provide legal services to individual employees regarding personal matters.

Office of Legal Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	309,388
Purchased Services	15,617
Operating Supplies & Materials	11,400
Other Operating/Memberships	1,750
Total Budget:	338,155
Personnel	
Administrative Staff	1
Support Staff - Classified	1
Total FTE's:	2



Protective Services

Protective Services oversees district-wide security for all district and school buildings and enforces security initiatives and school security audits. Also covered under protected services is: Emergency Management (Emergency Management Planning, School District representative on the County EOC, School District representative on the Recovery Task Force), Internal Investigations (Investigation at the School and/or District Level), Liaison with area Law Enforcement (School Resource Officer Program in ten schools, Coordinate with Police/Sheriffs on Cooperative Initiatives) and liaison to contracted armed security guards that support security initiatives in the district’s elementary schools.



Office of Protective Services

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	169,060
Purchased Services	338,961
Operating Supplies & Materials	13,000
Other Operating/Memberships	20,135
Total Budget:	541,156
Personnel	
Certified Staff	0
Administrative Staff	1
Support Staff - Classified	0
Total FTE's:	1

Accomplishments:

- Enhanced building security through capital projects funded in the 2019 School Bond Referendum.
- SRO or Armed Security Guard in every school in Beaufort County School District.
- Successful reunification process after active shooter hoax. Security measures and collaboration with City and County law enforcement proved successful.
- Enhanced Crisis Prevention planning to support student and staff needs in the event of a crisis or emergency.

Office of Operational Services

The Office Operational Services is led by the Chief Operations Officer and oversees facilities, maintenance, grounds, custodial, transportation facilities planning and construction. This office is instrumental in ensuring that district and school facilities are clean, safe, and energy-efficient, bus service operates safely and efficiently, and bidding/build-out of all design and construction projects are high quality, on time and within budget.

Services provided by the Office of Operational Services include:

Maintenance – BCSD currently outsources maintenance services. Under the guidelines of the Operations office, this contract provides maintenance and repair for all buildings and grounds.

Custodial – BCSD currently outsources custodial services. Under the guidelines of the Operations office, this contract provides custodial services for all school locations, the district office, and other district buildings.

Facilities, Planning and Construction – Maintains the buildings and oversees all new construction in the school district. The department develops plans for capital improvement to meet the enrollment and program needs of Beaufort County School District.

Transportation – Provides daily services to nearly 12,000 students and maintains a fleet of 155 state-owned school buses and 40 school district-owned buses along with 12 school activity buses that are owned by the school district. Ferry services to/from Daufuskie Island and to/from Hilton Head Island are outsourced.

FY 2024 Budget Investments:

1. Utilities - \$ 7,338,266
2. Building/Grounds Maintenance - \$ 4,794,531
3. Cleaning Services - \$ 6,485,675
4. Student Transportation - \$ 8,840,535

Accomplishments:

- Facilities, Planning and Construction completed the annual five-year plan for capital improvements (Facilities Master Plan).
- Implemented facility monitoring protocol to hold contracted services to the District standard of service.
- Completed referendum projects including:
 - New facility for Robert Smalls Leadership Academy
 - Renovation of Hilton Head Island Middle and Battery Creek High
 - Completed scopes: St. Helena Early Childhood Center, H.E. McCracken Middle, and Beaufort High School.



Office of Operations and Maintenance

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	575,252
Purchased Services	8,073,947
Operating Supplies & Materials	7,982,114
Other Operating/Memberships	9,244
Total Budget:	16,640,557

Personnel	
Certified Staff	0
Administrative Staff	2
Support Staff - Classified	2
Total FTE's:	4

Office of Planning

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	-
Purchased Services	2,802
Operating Supplies & Materials	2,598
Other Operating/Memberships	500
Total Budget:	5,900

Personnel	
Certified Staff	0
Administrative Staff	0
Support Staff - Classified	1
Total FTE's:	0

Office of Transportation

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	8,115,135
Purchased Services	505,100
Operating Supplies & Materials	217,900
Other Operating/Memberships	2,400
Total Budget:	8,840,535

Personnel	
Certified Staff	0
Administrative Staff	2
Support Staff - Classified	187
Total FTE's:	189



Office of the Superintendent/School Administration

The Office of the Superintendent provides the leadership and direction of the school district administration. It executes the Board of Education's policies and supervises the overall operation of the school district. The Office of the Superintendent is constructed of six primary leadership departments each focused on a specific area to reach the goals of the strategic plan.



Annual Goals and Objectives:

- Continue to improve post-pandemic academic achievement to meet the goals established by the Board of Education.
- Provide District-wide Instructional leadership.
- Maximize resources to efficiently operate the District resulting in fiscally responsible decisions.

Accomplishments:

- Student literacy test scores on state assessments are the highest in the district's history.
- BCSD moved in ranking on the bi-literacy assessment in 2023 from sixteenth to third in the state of South Carolina.
- BCSD hosted the inaugural African American History Education Conference with 450 attendees.
- Hosted Summer Institute professional development with approximately 200 sessions of training. Over 1,000 district employees attended.
- Implemented unprecedented salary increases for teachers moving BCSD's ranking from 53rd in the state to first.
- Underspent a \$298M general fund budget by \$300k (unaudited).

Office of Superintendent

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	526,831
Purchased Services	25,650
Operating Supplies & Materials	7,500
Other Operating/Memberships	8,000
Total Budget:	567,981
Personnel	
Certified Staff	0
Administrative Staff	1
Support Staff - Classified	1
Total FTE's:	2

Office of School Administration

Expenditures by Category	FY 2024 General Fund Budget
Salaries & Benefits	755,923
Purchased Services	71,260
Operating Supplies & Materials	36,288
Other Operating/Memberships	-
Total Budget:	863,471
Personnel	
Certified Staff	0
Administrative Staff	3
Support Staff - Classified	0
Total FTE's:	3

District Accomplishments

Academic Highlights for 2022-2023:

Beaufort County School District students, parents, employees, and community members continue to embark on academic recovery efforts to mitigate the effects of the pandemic on student achievement. This is a challenge that districts across the state and nation face and that BCSD continued to address this past school year by aligning resources to students' instructional needs.

-Three of the district's high schools are ranked in South Carolina's Top 35 by U.S. News and World Report magazine, and all six are ranked in the state's top half.

-Seven Beaufort County School District students were offered the prestigious National Merit Scholarship, having been judged to have the strongest combination of accomplishments, skills, and potential for success in rigorous college studies.

-Under the leadership of Superintendent Frank Rodriguez, student literacy test scores on state assessments are the highest in the district's history. Our success is a testament to the hard work and dedication of our students, parents, employees, and community members. With more than 3,000 employees, we are one of the largest employers in the county. We believe in fostering a collaborative environment that supports and nurtures the potential of every student.

-The district has seen substantial improvement in the bi-literacy assessment in 2023. Last year BCSD was ranked sixteenth in the state this year the district is ranked third. The bi-literacy assessment tested French, German, Russian and Spanish languages.

-This year, Whale Branch Early College High School was awarded the National Blue Ribbon, a widely recognized symbol of exemplary teaching and learning. Bluffton High School took first place at the DECA International Career Development Competition (ICDC), an organization that prepares emerging leaders and entrepreneurs in marketing, finance, hospitality, and management in high schools and colleges globally. Beaufort Middle School was re-certified as an ABC school and added a new elective course called AVID for seventh and eighth graders. AVID stands for Advancement Via Individual Determination, and it helps students get college and career ready.

-May River High School and Robert Smalls International Academy kicked off their first year of providing students with prestigious international academic programming that prepares them for the rigor of college. The Cambridge International Secondary Program, part of the University of Cambridge in the United Kingdom, is offered for students ages 11 to 19. Battery Creek High School will be kicking off their third year of the curriculum this fall.

-The Beaufort County School District was awarded a \$12.8 million Magnet Schools Assistance Program (MSAP) grant in 2020. The grant project, named MedTech7, is in year two of its five-year duration during the 2022-2023 school year. MedTech7 focuses on seven schools in the Beaufort and Whale Branch clusters, each of which will start full implementation of a schoolwide STEAM model as well as medical and cybersecurity technology K-12 magnet pathways during the 2023-2024 school year. MedTech7 partners with various organizations to offer innovative technology and instructional

approaches to students and teachers, and it also offers a medical, technology, and arts-themed summer camp to district students free of charge.

-Mossy Oaks and Whale Branch Elementary schools were awarded a Project Lead the Way (PLTW) grant to cover teacher training to launch this program that provides engaging and firsthand learning experiences for Med-Tech 7 students at these schools.

-The District continued to see success in dual enrollment classes with the Technical College of the Lowcountry (TCL) and the University of South Carolina Beaufort (USCB) during the 2022-23 academic year. Students participated in a total of 663 enrollments for fall, spring, and summer courses through TCL to include 104 course enrollments in CTE related Technical pathways. On average, a little over three hundred students participated through TCL dual enrollment courses each semester. BCSD students also successfully completed 188 dual enrollment courses with USCB to include multiple subject areas.

-The Beaufort County School District (BCSD) has developed a Profile of the Beaufort County Graduate to engage students in understanding the unique characteristics of Beaufort County and the South Carolina Lowcountry. Profile lesson plans have been created in alignment with South Carolina Department of Education standards and include Global Citizenship, Historical Knowledge, Financial Literacy, and Eco Literacy. Teachers can access and submit lessons on the Teachers Corner of the BCSD website, and professional development sessions are available to assist teachers and coaches in effectively addressing the profile components in instructional plans.

-Thirty individuals presented at the District's inaugural African American History Education Conference. The presenters represented all ages and backgrounds—from a Whale Branch Early College High student who graduated from TCL with a double associate degree, to locally and nationally celebrated artists, educators, and authors, to pastors, Gullah descendants, and historians, to renowned chefs, organic farmer/restaurateurs, and, life-long Beaufort community leaders, all of who collaborated, shared and celebrated Beaufort's rich and diverse history with over 450 attendees.

-Over one thousand educators and support staff registered for this year's Summer Institute professional development event organized by the District. Approximately two hundred sessions were offered to attendees over the course of three days.

Operational Highlights for 2022-2023:

-BCSD school counselors received training in Psychological First Aid Core Actions where they learned the principles of psychological first aid, practiced psychological first aid skills, and developed a "psychological first aid kit." This training allowed school counselors to assist students through crises and endeavor to minimize students' trauma experiences. Also, four of the school counselors who participated in the Licensed Professional Counseling cohort (LPC) took and passed the Licensed Professional Counseling exam.

-BCSD has Security Resource Officers (SROs) at all middle and high schools. As the state continues to fund two SROs per year, BCSD plans to add them to elementary schools. In the meantime, BCSD has armed security guards at all elementary schools.

-The District Crisis Prevention Team conducted, coordinated, and participated in over 145 crisis prevention trainings with District and School Crisis Team members, faculty, staff, students, community partners, and First Responders to ensure all parties are collaboratively trained for multiple scenarios in order to provide effective protection and care to BCSD students, staff, visitors, and facilities during emergencies.

-Maintaining the commitment to employees under the #YouMatterBCSD initiative, the District provided free childcare throughout the summer and will continue to provide afterschool childcare for the 2023-2024 school year. The district also provided up to twelve private & confidential virtual mental health counseling sessions to staff who requested services through our partner agency, Hello Hero.

-Over the past 20+ years, the District has never had a negative finding in any of its annual independent audits. In addition, the District's finance staff has earned a national award for excellence from the Government Finance Officers Association for thirty-three consecutive years.

-Beaufort County School District continues to maintain an Aa1 credit rating from Moody's Investors Service. This outstanding rating allows the District and taxpayers the benefit of low interest rates on school bonds.

An update on the District's \$344.6 million bond referendum approved in November 2019.

During the 2022-2023 school year:

Referendum scopes were completed at St. Helena Early Childhood Center, H.E. McCracken Middle School, and Beaufort High School.

Renovations and additions at Battery Creek High School were advanced to approximately 90% complete. The replacement school for Robert Smalls International Academy was advanced by approximately 80% complete. The addition for Hilton Head Island Middle was advanced to approximately 90% complete. These projects are on schedule to open for use by staff and students in August 2023.

Advanced design commenced for Hilton Head Island High School (Addition and Renovations) and May River High School (CATE Expansion – Currently Referred to as CTE Expansion).

Athletic improvements were completed at Hilton Head Island High School (Turf field and Track), Whale Branch Early College High School (Turf Field).

Playground improvements were completed Okatie Elementary School, MC Riley Early Childhood Center, Riverview Charter School, Mossy Oaks Elementary School, Port Royal Elementary School, and Broad River Elementary School.

At the end of the 2022-2023 school year, all thirty-six schools receiving Referendum funding had work under contract or that was completed.

To address construction cost increases due to inflation (highest in 30-years), the Board approved the use of \$31,100,000 of Bond Premiums at the July 12, 2022, Board meeting. This action increased the total budget for the Referendum from \$344,610,000 to \$375,710,000. Analysis completed in June 2023, indicates the

remaining Referendum scopes can be completed without exceeding the current budget of \$375,710,000.

As of June 30, 2023, Referendum funds committed to date totaled approximately \$363.2 million or 97% of the current budget.

Fund Balance

The Board fund balance policy (OE-5) requirement is the guide for long-term financing planning. During FY 2021, the Board adopted the maintenance of the unassigned fund balance be no less than 10% of the next year's budgeted expenditures with a designated target between 15-17% of annual operating expenditures for the next fiscal year. Additionally, the Board wants to ensure that the goal of the fund balance is to avoid the bonding of a tax anticipation note. It is crucial to regularly update the District's long-range financial plans to meet these directives.

Board policy requires that budget projections are updated each year, used as a starting point for discussion and planning, and revised each year to reflect trends and factors affecting enrollment numbers. The policy (OE 5.7) requires an analysis of the current financial condition of the District and a presentation of a minimum of five years of financial needs and proposals to address the advancement of student achievement. In addition, Board policy requires an annual updated five-year capital and debt plan. Typically, these projections are revised more frequently than required to monitor the District's borrowing capacity and financial stability.

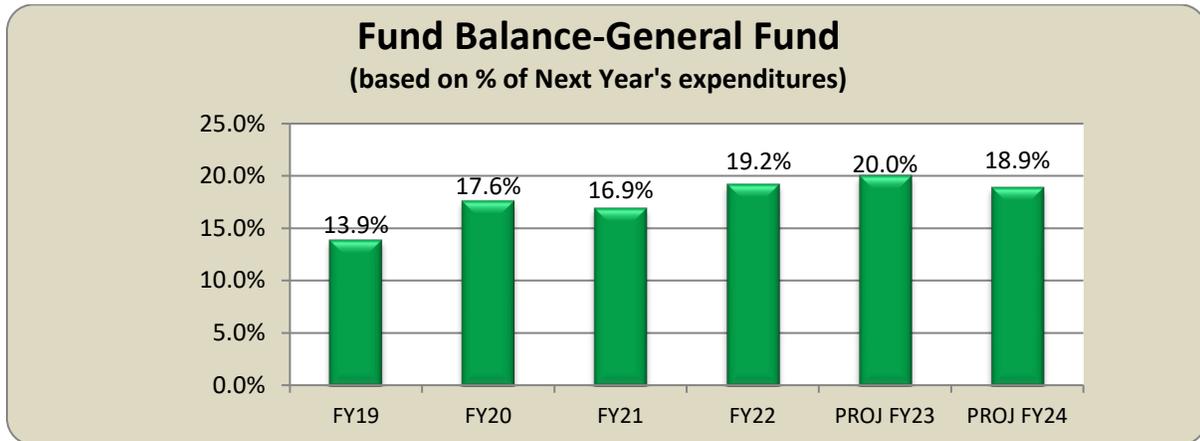
Changes in Fund Balance-General Fund

As demonstrated by the six-year comparison below, the fund balance has been maintained at a level above the minimum amount prescribed in the fund balance policy for all years prior to FY 2019. Fluctuations in local tax collections have historically had a profound effect on the fund balance level. Below are historical summaries of the major changes in fund balance over the past several years:

- FY2019 - Beaufort County underwent a reassessment in tax year 2018. The value of a mill was overestimated during the reassessment process resulting in a \$ 9.2 million shortfall in local tax revenue. State revenue increased by \$9.1 million above the amount budgeted for FY 2018. There were \$5.0 million savings in expenditures, resulting in a \$6.1 million decrease in fund balance.
- FY 2020 - County Council approved a 9.4 mill increase in the mileage rate, the maximum increase allowed by State law. This millage increase utilized and exhausted all "lookback" millage available to the District under state law. This increased the total District operational millage to 114.0 which yielded \$148.4 in tax revenue. The Administration recommended the Board request an additional 6.6 mills as allowed by state law to address "the deficiency of the preceding year". The additional 6.6 mills were not approved by County Council in September 2019. State revenue increased \$8.2 million, \$4.8 million of which was new State Aid to Classrooms which offset the mandated 4% salary increase for teachers. Because of the COVID-19 pandemic, expenditures were under budget by \$11.6 million, resulting in a \$11.2 million increase in fund balance.
- FY 2021 – The Board certified the FY 2021 budget with a few minor revisions to be the same as the FY 2020 budget. The uncertainty of local revenues coupled with the State passing a continuing resolution budget necessitated use of the prior year numbers. Revenues and other financing

sources were \$4.1 million greater than budgeted with expenditures of \$252.2 million, resulting in an increase in fund balance of \$5.8 million.

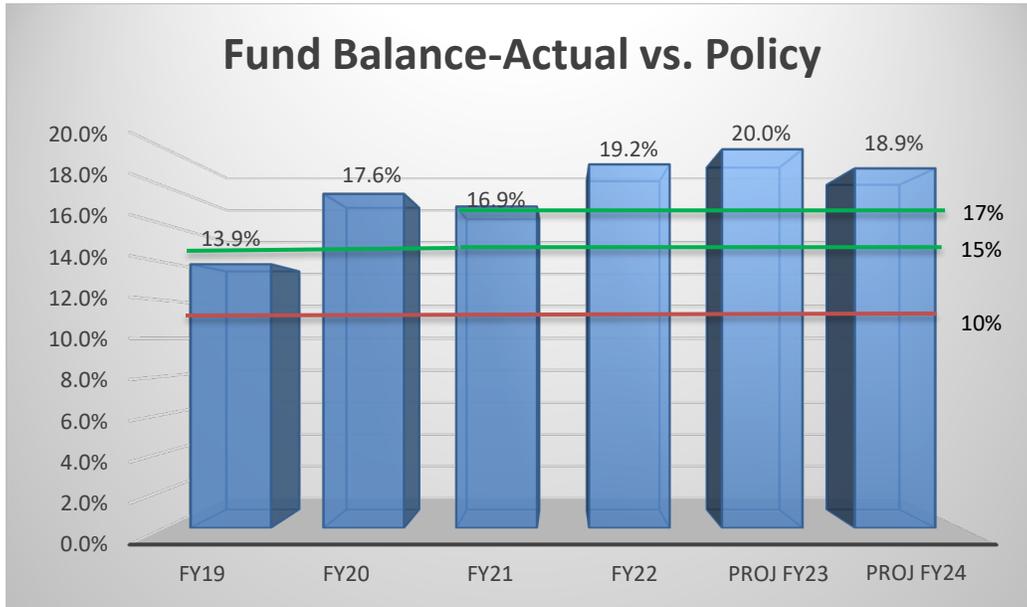
- FY 2022 – The Board certified a budget of \$274.3 million, including a 7.6 mill increase, the maximum allowed under state law, and County Council ultimately certified the budget. Revenues and other financing sources were \$280.3 million with expenditures of \$273.7 million, resulting in an increase in fund balance of \$6.6 million.
- FY 2023 projected – The Board certified a budget of \$298.1 million, including a 4.0 mill increase, 4.7 mills less than allowable by state law. County Council ultimately certified the budget. Projected revenues and other financing sources are \$304.6 million with projected expenditures of \$297.8 million, resulting in a projected increase to fund balance of \$6.8 million.
- FY 2024 proposed – The administration proposed a balanced budget of \$320.4 million. The Board certified a 4.4 mill increase, 14.1 mills less than allowable by state law. County Council approved the budget. Operational millage was rolled back to 121.8 mills due to county-wide reassessment.
- FY 2025 and beyond - Until the millage rate can be stabilized to generate the revenue as approved by the County, fund balances will continue to be unpredictable in future years. The District and Beaufort County continue to actively work together to achieve a realistic collection rate. Maintaining a fund balance within Board policy is a major consideration during every budget deliberation.



Fund Balance-Actual vs. Policy

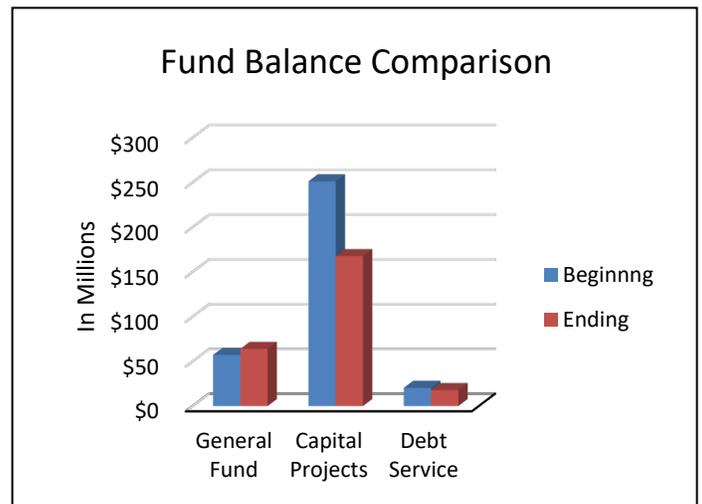
Over the last several years, BCSD has successfully maintained its fund balance above the Board’s minimum desired target of 10% of next year’s budgeted expenditures. Unanticipated state and local revenues and conservative spending have allowed the School District to rise above the 17% maximum threshold. Due to the local tax revenue shortfall caused by reassessment in FY 2019, the fund balance fell below the new 15% minimum target level. Fund balance rebounded in FY 2020 to 17.6% and held consistently in subsequent years. Fund balance is projected to increase to 20.0% for FY 2023. Five-year projections show that additional revenues will be needed to maintain a fund balance within the range established by the

Board while addressing District priorities. The School District will continue to maximize revenues and implement cost-savings measures to maintain the fund balance levels.



Changes in Fund Balance

The following graph is a comparison of the beginning and projected ending fund balances for the General Fund, Capital Projects Fund, and the Debt Service Fund of the School District. The General Fund reserves are projected to increase by \$6.7 million during FY 2023. The Capital Projects Fund is expected to decrease in FY 2023 due to the completion of referendum bond issuances in March of 2022 and continuation of spending on construction projects. Debt Service Fund balance is projected to decrease by \$2.6 million due to the acceleration of principal payments in order to utilize fund balance.

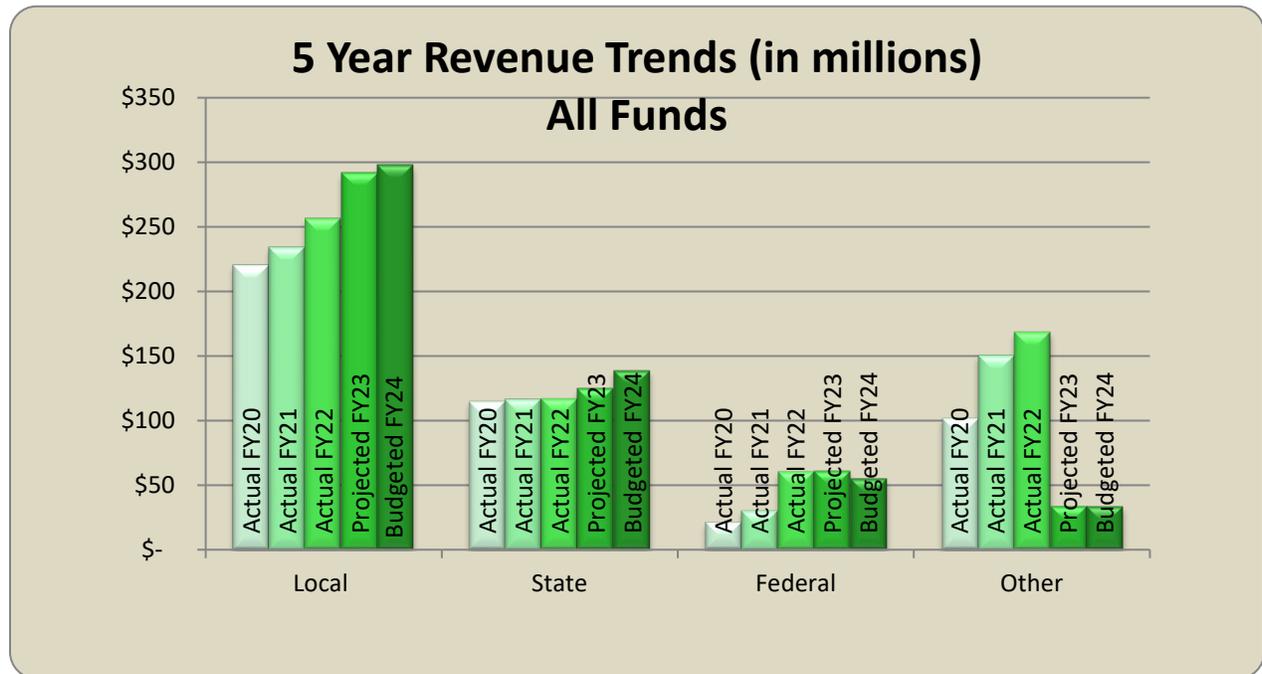


Impact on the Taxpayer

Changes in fund balance can have an impact on the School District’s bond rating. Just as individuals have their own credit report, School Districts have a credit rate and are also measured on their financial health, among other factors. Fluctuations in fund balance can indicate uncertainty in the financial stability and may ultimately lead to a downgrade, potentially resulting in higher interest rates on borrowings. It is important for School District leaders and stakeholders to understand the importance of keeping a stable and healthy fund balance, particularly in times of anticipated construction and borrowing.

Revenue Trends

Beaufort County School District’s revenues are derived from four primary sources: local property taxes, state revenues, federal revenues, and other revenues, such as general obligation bond proceeds.



Local Revenues

Local property taxes are the primary source of revenue for the Beaufort County School District. Sixty-two percent of all general fund revenues are provided by local property taxes and other local funding sources. The School District projects to receive \$290.3 million in local property tax revenues in FY 2024 based on operating and debt service millage.

Beaufort County School District does not have fiscal autonomy requiring annual budget approval from the local county government to levy the local taxes required to support the district’s operations. In FY 2024, after receiving a unanimous budget certification from the Board of Education, the district’s budget was presented to the Beaufort County Council and a 4.4 mill increase was unanimously approved by the County Council after three readings required by state law. This millage was only a portion of the 18.1 mills allowable under state law. This increased the total operational millage for the District to 130.0, prior to the millage rollback due to reassessment.

Taxes levied on real and personal property are based on assessed values. By state law, values of homes are reassessed and the millage that determines the tax levy is rolled back to create a revenue-neutral millage during the reassessment year. BCSD’s operational millage was recalculated based on the reassessment data generating a rollback millage of 117.4 mills. With the approved 4.4 mill increase for FY 2024, the final reassessed millage rate for the FY 2024 General Fund budget is set at 121.8 mills. Taxes

are levied by the Beaufort County government and appropriated to the school district per this approved millage. Local revenues are used to support the expenditures associated with the General Fund.

The State’s Act 388 eliminated full-time resident property taxes as a source of income for supporting the general operations of schools. Revenue was replaced by a state-mandated 1% sales tax increase. Individuals pay no taxes for school operations on their primary homes. Individuals who own but do not occupy their homes full-time are assessed at a 6% rate and taxed for school operations. The passage of Act 388 has incentivized changes from 6% to 4% homes, resulting in lost revenue to the School District. Hundreds of homeowners are approved each year for a change in primary residency by Beaufort County, resulting in the elimination of their school operations taxes. Those funds are permanently lost to the school system. Those shifts from 6% properties to 4% have a direct impact on the calculation of the mill value. The graph below illustrates the local tax revenue trends over the last six years:



The Debt Service Fund, which is primarily funded with local property taxes, has experienced an increase in local property tax revenue since FY 2015. The millage rate has remained at 36.3 for the last four years while providing the requested funding for the debt program. With a goal of maintaining a level of millage, the FY 2024 millage rate approved will remain at 36.3 mills. The School District projects to see growth in the assessed value for the upcoming year. The millage rate for the debt has been carefully managed to reach the levels needed to support the School District’s capital improvement program and retire outstanding debt in a manner expected by bond rating agencies and bondholders.

State Revenues

Of the \$138.6 million in state revenues projected for FY 2024, \$119.1 million is budgeted for the General Fund and is used to support the day-to-day operations of the School District. State revenues supporting the General Fund include the sales tax reimbursement on owner-occupied residences, school bus drivers’ salary funds, reimbursement for local property tax relief, retiree insurance, homestead exemptions and State Aid to Classrooms. Budget projections are provided each year for each of these revenue sources by the South Carolina Department of Education.

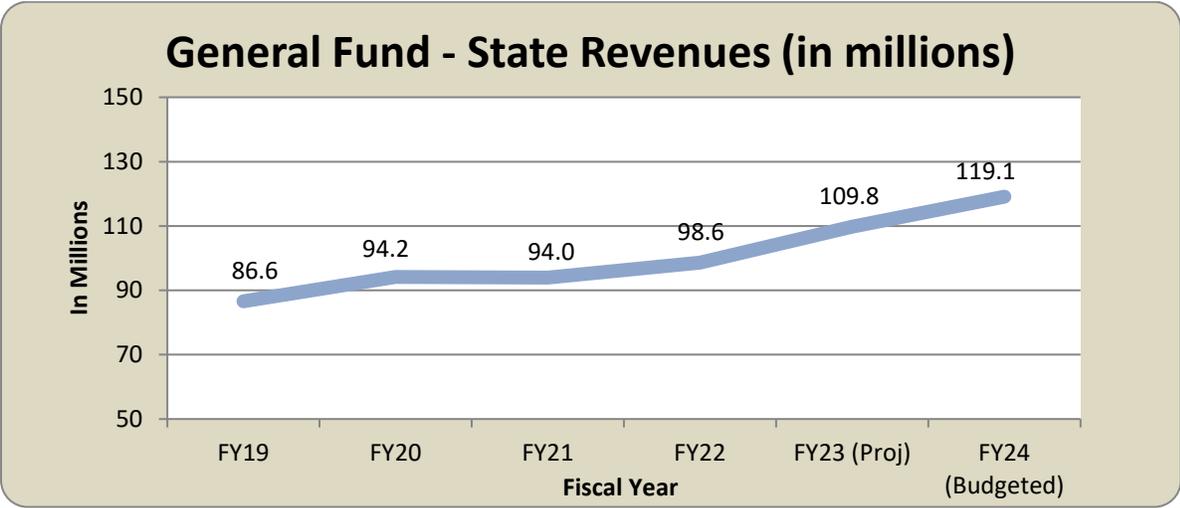
In FY 2023, the State Legislature, with support from the Governor, reformed State funding for education and simplified it into a single Aid to Classrooms funding model. The new funding model was developed

to simplify the Education Finance Act (EFA) formula. This model was implemented by the state under a yearly Proviso and provides districts with flexibility in determining how best to utilize state allocations to ensure student achievement through reduced class sizes, professional development, or other research-based approaches. Districts will be required to provide transparency and accountability in reporting expenditures utilizing Aid to Classrooms funding.

Under the Aid to Classroom funding formula, the State provides funding based on the average cost of a teacher paid at 12 years with a master’s degree. For fiscal year 2023-24, the formula funds districts based on a ratio of 11.2 students per teacher. School districts have flexibility in determining appropriate classroom staffing levels or choosing alternative uses of these resources.

As part of the Aid to Classrooms model, many funds previously allocated and reported in separate funds have been rolled up and included in the one Aid to Classrooms allocation. While this provides simplification through a single allocation, these funds were historically funded by the state at 70% of the Education Finance Act and EIA fringe distributions, and 100% of certain EIA allocations. Under the Aid to Classrooms allocation, the State’s share is consistently set at 75% and the local share is reduced from 30% to 25%. This has resulted in a more complex calculation of the fund allocation and a loss of revenue for districts that are seeing significant growth. Beaufort County has not been negatively impacted by this change in allocation percentages but will be impacted when growth returns to historical levels.

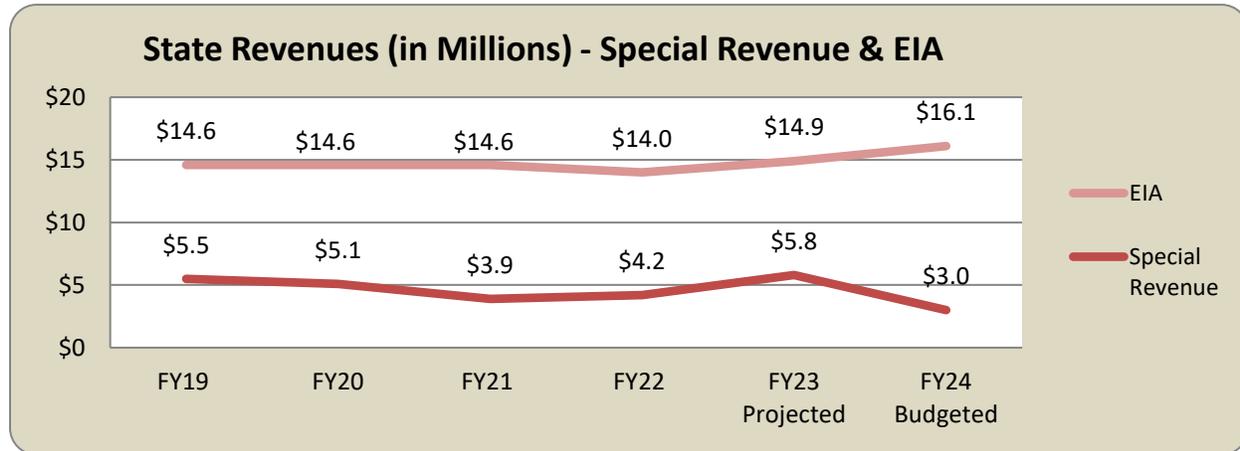
Under Aid to Classrooms, there will be greater accountability and more public transparency in how funds are expended. Each school district’s budget must be published on the District’s website. The State Department of Education has published a dashboard on its website of the expenditures by the school district and, eventually by schools.



Increases in the General Fund state revenues are a direct correlation with the new funding formula. The Aid to Classrooms formula has “rolled up” several funds moving them from EIA to the General fund resulting in a reduction to EIA Special Revenue and an increase in State General Fund Revenues. The

Finance Office of the District used state budget projections, grant award letters and historical information to project the revenues from these sources for the FY 2024 budget.

Under the new funding model, special revenues will be reported as Other State Revenue for FY 2024. The graph below will reflect this change in reporting as a significant change for FY 2024.

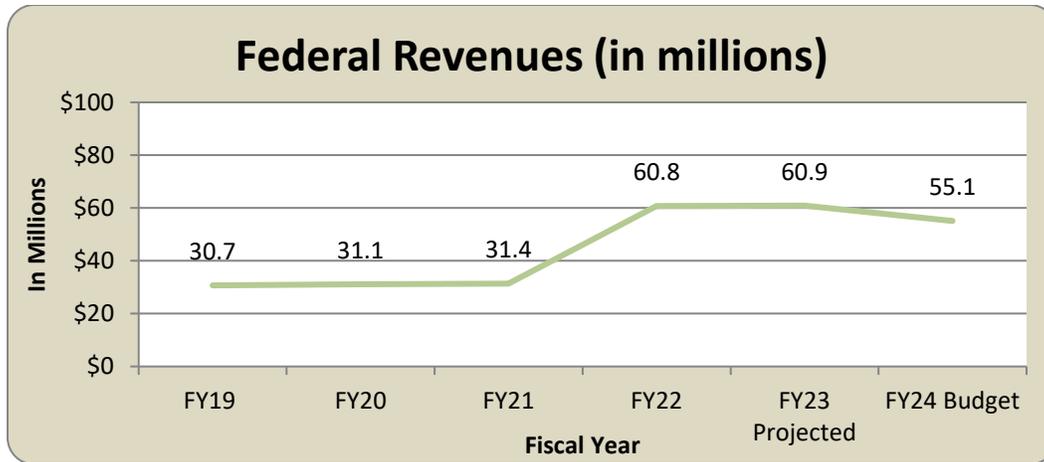


The Special Revenue and the Education Improvement Act (EIA) funds are expected to decrease by \$ 36.9 million in FY 2024. Special Revenue/EIA funds are decreasing due to annual changes in the EIA funding allocation. Additionally, two ESSER grants associated with the CARES Act, established because of the COVID-19 pandemic, have been completed reducing the total revenues projected.

Federal Revenues

Federal Revenues include Title I, E-rate, Individuals with Disabilities Education Act (IDEA) and COVID relief ESSER funds, among others. Title I fund supports eighteen high-poverty schools in the District, an increase from seventeen in FY 2022, with an intense focus on literacy and math. E-rate funds are used to support ongoing initiatives of the Technology Division and budgets are based on historical reimbursements. Impact Aid is awarded based on the impact of the military presence in Beaufort County and is used to support daily operations. IDEA funds are federal funds received for use to support educational programs for students with disabilities. Federal COVID relief funds were initially received in FY 2020 and were used to support students and staff with approved district initiatives and activities directly related to the pandemic. ESSER programs will continue through completion of the final grant award end date of September 2024 at which time federal revenues will normalize.

The School District expects a decrease in federal revenues for FY 2024 due to the completion of the second ESSER grant. USDA funding in the School Food Service Fund is expected to increase due to the approval of 10 additional schools’ participation in the federal Community Eligibility Program. The School District now has twenty-one schools participating in the program, which offers one free breakfast and lunch to 100% of students at these schools. As shown in the graph below, the School District has experienced significant growth in federal revenues over the last two years, primarily due to COVID-19 relief funds.

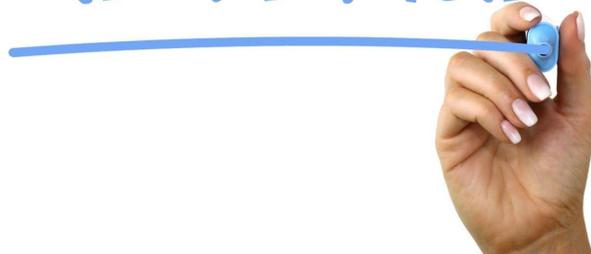


Other Revenues

Other sources of revenue include \$30.0 million of general obligation bonds used to support the District’s 8% capital renewals and renovations. Transfers from other funds account for \$3.2 million of other revenues. These are derived from indirect costs and teacher salary increase funds transferred from Special Revenue Funds to the General Fund.

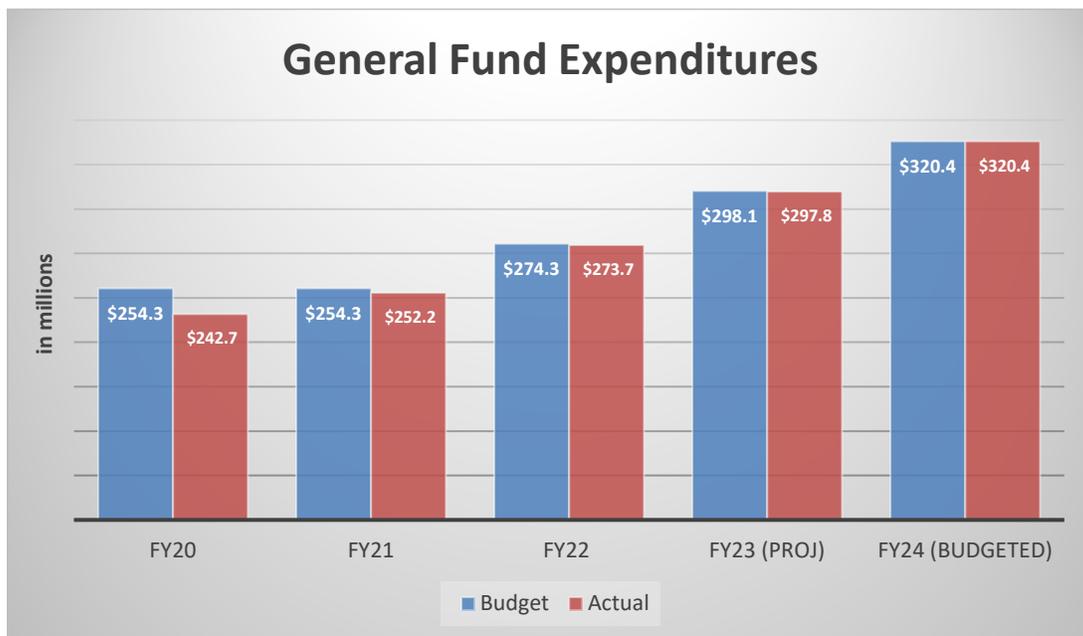
Based on building improvements recommended by the CPRC (Community Project Review Committee), the District passed a \$344M referendum in 2019 which has resulted in additional bond issuances beginning in FY2021 to fund the referendum projects. The School Building fund will decrease by \$42.3 million due to the completion of major projects related to the 2019 referendum.

REVENUE



Expenditure Trends

The FY 2024 General Fund budget is \$320.4 million, an increase of 7.5% from the FY 2023 budget of \$298.1 million. BCSD has a history of spending 99% + of its budget. In FY 2024, district operation is expected to continue to return to normal with students fully in person and much of the disruptions created by COVID-19 dissipating. The financial impact felt in FY 2023 stemmed from higher inflation and the continued issues with supply chain deficiencies. All aspects of operation from salaries and benefits to supplies/materials and services saw significant cost increases for FY 2023.



The chart on the following page provides a five-year comparison of expenditures. Below are historical summaries of the major changes in expenditures over the past few years:

- FY 2020 – A mandatory step increase and 4% cost of living increase for teachers accounted for \$6.8 million of expenditure increases. Mandated increases in fringe benefits accounted for \$3.2 million of the expenditure increases. Projected enrollment growth accounted for \$3.3 million which included additional teachers, teacher assistants, a guidance counselor, academic stipends, charter school allocation and school non-salary allocations. Step increases and a 2% cost of living increase were also provided for all classified and administrative staff at a cost of \$2.0 million. An additional 10% salary increase was included for bus drivers at an additional cost of \$295 thousand. \$1.2 million in budget reductions were made which primarily consisted of eliminating 25 computer lab assistant positions and 2 assistant principal positions. Expenditures were reduced by an additional \$500 thousand by eliminating the Summer Institute. The district elected to close schools and move to virtual learning in March of 2019. This decision resulted in significant savings

in operating expenditure. Travel, general supplies, energy, and substitute teacher costs were all reduced due to the closures and change in the instruction model.

- FY 2021 – Due to the impact of the COVID-19 pandemic, the budget for FY21 was held at the FY20 budget via a continuing resolution. Expenditures were down in FY 2021 due to delays in the start of school, partial year virtual learning and hybrid (face to face and virtual learning) related to the pandemic. These factors provided significant savings in supplies and operating costs, such as energy and maintenance at the school locations due to students and personnel learning and working virtually. Additional expenditures were incurred as facilities reopened in the areas of PPE and infection control measures that were needed to provide a safe environment. The annual step increases, partially funded by the SCDOE, for FY21 was put on hold at the start of the fiscal year but was restored prior to the close of the fiscal year for all eligible employees. Also, the Board approved a recommendation from the Superintendent to provide employees with a one-time bonus for their commitment to work during the pandemic so the students of Beaufort County would continue to receive a quality education.
- FY2022 – State/Federal mandated totaling \$7.3M are included in the FY2022 budget. These included the annual step increases for eligible employees, \$1,000 increase to Base Teacher Salary, 1% increase in Retirement, Health & Dental increases, 3.0 FTEs for Special Education, 5.5 FTEs for Multi-Language (ESOL) and 5% cost of living increase for bus drivers. Additional compensation increases for recruitment and retention are \$3.7M including restoration of a waived step increase from 2011-2012 for certified staff, raising of the maximum step from 24 to 25 years and a 2% cost of living increase for certified and administrative staff. The FY2022 budget also includes \$900k expenditures for security at elementary schools. These additional funds will complete the request to have a security presence at all schools in the district. With the expectation to return to fully opened schools, \$3.5M was added to address student achievement funding many teaching, interventionist, and support positions. While the pandemic continues, the FY2022 budget was built to support student success, safety and employee compensation while continuing to face the challenges of the COVID-19 pandemic.
- FY2023 – The primary focus for FY 2023 was to align compensation through base salary increases to provide BCSD with wages to be competitive in the employment market. Recruitment and retention were the baseline for budgetary decisions. FY 2023 budget increases including those mandated by State/Federal guidance totaled \$14.3M. These include the annual step increases for eligible certified staff, \$4,000 increase to Base Teacher Salary, moving \$2,500 of locality supplement into base salary, \$18.1M increase in employer portion of health insurance, 1% retirement increase, and 5% increase in pay for Bus Drivers. Staffing increases totaled \$2.0M and includes 24.0 FTEs for Certified positions. Additional compensation increases totaling \$4.4M includes a retroactive 3% COLA for all full-time employees, 3% COLA for Classified & Administrative staff, step increases for classified and administrative staff, funding for expected outcomes of a FY 2022 Classified & Administrative Compensation Study and increasing the maximum step to 26. Operating expenditures totals \$3.3M with \$2.3M needed to support the district's charter school.
- FY2024 – The primary focus for FY 2024 was continuing the initiative of increased compensation through base salary increases providing BCSD with wages to be competitive in the employment market. Recruitment and retention were the baseline for budgetary decisions. FY 2024 budget

increases including those mandated by State/Federal guidance totaled \$7.2M. These include the annual step increases for eligible certified staff, \$3,000 increase to Base Teacher Salary, using a \$1,000 of the locality supplement and state funding, \$1.7M increase in employer portion of health insurance, 1% retirement increase, and 25% increase in pay for Bus Drivers. Staffing increases totaled \$1.2M and includes 21.5 FTEs for Certified positions. Additional compensation increases totaling \$8.2M includes a 2% COLA for Classified & Administrative staff, step increases for classified and administrative staff, remaining portion of funding for the FY 2022 Classified & Administrative Compensation Study and increasing the maximum step to 27. Operating expenditures total \$3.6M including a reduction of \$405k to support the district’s charter school based on state mandated formula.

Expenditures-5 Year Comparison

	FY20	FY21	FY22	FY23 Projected	FY24 Budgeted
Budget	254,297,442	254,297,442	274,274,600	298,133,593	320,412,978
Actual	242,679,136	252,206,534	273,747,783	297,822,153	298,133,593
Budgeted Inc from Prior Yr.	12,980,336	-	19,977,158	23,858,993	22,279,385
% increase	5.4%	0.0%	7.9%	8.7%	7.5%

Salaries and Benefits

Salaries and benefits comprise 79% of the School District’s budget. This does not include all the salaries and benefits paid by our contracted services for substitutes, food service, custodial, grounds and facilities maintenance. Through a formalized staffing process, school positions are standardized to provide equity among schools through a weighted staffing model and are distributed based on projected student enrollment for FY 2023-2024. A basic staffing formula was established for each elementary, middle, K-8 and high school. In FY 2024, the Weighted Staffing Model was utilized with a calculated poverty index. Each school’s poverty data, which was reported to the State Department of Education, was used to calculate a poverty index that placed each school in one of three categories.

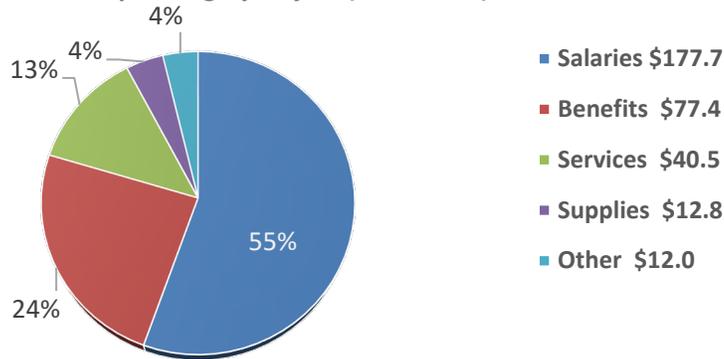
- <55% non-High poverty schools
- 55%-75% High Poverty Schools
- >75% Very High Poverty Schools

Staffing adjustments above the basic formula were made at the High and Very High Poverty Schools providing additional FTEs to support the educational needs of those students. This model is designed to provide differentiated staffing based on state reported data.

In 2016, a recruiting and retention plan was initiated in the form of locality supplements. The plan called for a \$1,000 supplement with annual increases over a five-year period for certified staff. In FY 2023, the

Board of Education voted to move one-half of the teacher locality supplement (\$2,500) into teacher’s permanent base wages. This same initiative was continued in FY 2024 moving \$1,000, to provide additional base salary to certified and professional positions. The FY 2024 budget includes a \$1,500 supplement for all BCSD employees. These actions have aided the District in its efforts to achieve the goal of Beaufort County School District having the highest starting teacher salary in the state of South Carolina.

General Fund Spending by Object (in millions)



The state of South Carolina requires an annual step increase for all eligible certified teachers. The cost of this budget item is \$2.9 million. Athletic and academic stipend allocations are distributed to applicable schools each year based on projected enrollment.

Employee Benefits

The budget includes benefits including Social Security, Medicare, retirement, health, dental, life insurance and workers’ compensation. Retirement benefits are managed by the SC Public Benefit Authority (PEBA), and participation of employees of South Carolina school districts is mandatory. For FY 2024, the employer’s share of retirement increased from 23.81% to 24.81%.

Health insurance premiums through the Blue Cross Blue Shield State Health Plan, the mandated plan for SC school districts, and dental insurance are estimated to increase by 3.7% for the employer portion of health benefits as of January 1, 2024. Increased costs due to additional staff coupled with prior increases for the second half of the 2023 calendar year are expected to result in an increase of \$1.7M for health insurance. No increases are expected in Social Security, Medicare, dental, life insurance or workers’ compensation. Benefit costs are estimated to increase by \$6.1 million to total \$77.4 million. As a result of these increases, the Budget office currently budgets at a benefits rate of 45.36% of a full-time employee’s salary.



Instructional Programs

Many instructional programs and curricular initiatives are funded through Special Revenue and the new Aid to Classroom funds. Below is a summary of the major instructional initiatives planned for the 2023-2024 school year and the Special Revenue funding sources which will support them. These programs may also be supported with general fund resources.

FY 2024 Utilization of Special Revenue Funds			
Instructional Initiative	Intended Use of Program	Amount	Special Revenue Funding Source
Title One Schoolwide Program	To supplement the core instructional programs at 18 high-poverty schools	\$4,475,500	Title I, Part A
Special Education	The education of students with special needs in a way that addresses the student's individual differences and needs	\$4,580,000	IDEA, ESY and IDEA Preschool Funds
Instructional Coaches, Numeracy, Technology, and Early Childhood	Programs focused on preparing, training, and recruiting highly effective teachers with job-embedded instructional, numeracy, technology integration, and early childhood coaching	\$1,256,962	Title II, Part A State-Aid to Classrooms
Literacy Coaches	Provide elementary schools with a Reading Coach to lead Reading Professional Development	1,245,000	Read to Succeed & State-Aid to Classrooms
Academic Interventionist	Provide additional support to students not meeting grade level standards	\$1,661,000	State-Aid to Classrooms
English Learners (EL)	An instructional program in English for speakers of other languages (EL) to teach basic vocabulary and grammar to students with a first language other than English	\$745,200	Title III and State-Aid to Classrooms Funds
Adult Education	Program to increase adult literacy and to prepare adults for a high school diploma or its equivalency	\$425,000	Federal & State Adult Education Funds
Parenting & Family Literacy	Program provides a holistic, fully integrated, family-focused approach, providing parents and children most in need of improving their literacy skills with intensive, frequent, and long-term educational and non-educational services.	\$820,000	Title I, State Aid to Classrooms
Junior ROTC Program	A federal program sponsored by the United States Armed Forces in high schools to promote citizenship, leadership skills, and patriotism	\$452,425	Federal JROTC Funds, General Fund
Student Health & Fitness-Nurses	Funding for school nurses	\$750,000	State-Aid to Classrooms
Student Health & Fitness- PE Teachers	Funding for PE teachers	\$214,000	State-Aid to Classrooms

Career Development and School Counseling	Program to support a Career Development Facilitator for all high schools and four middle schools.	\$1,961,000	State-Aid to Classrooms
Prekindergarten Expansion	Program that supports classrooms for Prekindergarten.	\$1,846,800	Title I Set-Aside, EIA Early Childhood Program
Career and Technology Education	A planned program of courses and learning experiences that begin to explore options of career awareness	\$912,000	Federal & State CATE Funds
Behavioral Management	Program for students with chronic discipline Issues and violations of law	\$638,000	State-Aid to Classrooms Funds
Summer Reading Camp and Summer School for MS & HS	State-required program for third graders to increase reading skills, District supports 1st, 2nd, and 4th graders with local funds for reading remediation and additional instructional days for most at risk students in grades 6-12 and credit recovery opportunities	\$1,800,000	State Summer Reading Camp Funds, State Reading Funds, & ESSER
Student Support & Academic Enrichment and	Program to improve student academic achievement by 1) providing access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology to improve academic achievement and digital literacy.	\$501,975	Title IV, Part A
School Improvement Designation Support	Program to provide evidence-based activities to support schools with one of the school improvement designations, including University of Virginia Transformation Cohort support.	\$964,000	Priority, CSI, ATSI funds and State-Aid to Classrooms
Safety and Security	Provide support for crisis intervention and reunification activities	\$80,000	State-Aid to Classrooms
Recruiting and Retaining Teachers	Provide a program to support current non-teaching staff who are working to earn a SC teaching certificate	\$300,000	State-Aid to Classrooms
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	Pandemic Recovery and Reopening of Schools	\$250,000	ESSER II – Final Year
American Rescue Plan (ARP) Act	Learning Loss and Covid Related Activities	\$20,000,000	ESSER III – Final Year

Service Contracts

Major School District contracts include School Resource Officers, armed security guards, substitute teachers and assistants, crossing guards, grounds, custodial and facilities maintenance. The FY 2024 budget includes \$16.8 million for these major contracts with an average of a 3% CPI increase applied to existing contracts.

Supplies

The budget includes \$12.8 million of supply costs in the General Fund. This category includes maintenance supplies, instructional materials for schools and operational supplies for the central office.

Supply Allocation

A supply allocation is distributed among all schools each year based on projected enrollment. The allocation totals \$4.2 million for all schools in FY 2024.

Utilities

Utilities of \$10.3 million are included in the budget. These costs include water and sewer, trash, telephone communication, electricity, and propane gas.

Charter School

By approval of the Beaufort County School District Board of Education, the Riverview Charter School was established in Beaufort in the summer of 2009, opening its doors to approximately 494 students in grades kindergarten through six. The total FY 2024 allocation to the charter school has decreased by \$405 thousand, primarily due to the State allocation based on a change in the District-wide weighted pupil units (WPU). Special revenue funds amount to another \$560,000 allocation to the charter school.

Major Increases

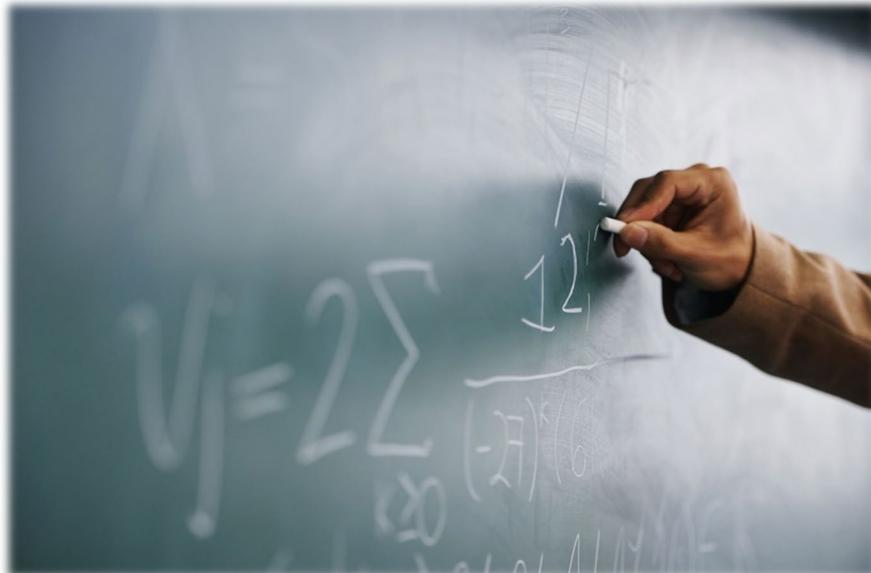
The vast majority of the 2023-2024 General Fund budget increases address employee compensation. In FY 2023, Beaufort County implemented a compensation initiative to bring our starting teacher salaries to be the highest in the state as reported by the South Carolina Department of Education. Continuing to attract and maintain current staff was a budget priority again in FY 2024. The FY 2024 budget includes an additional \$2,000 to the base pay from new state funds and \$1,000 from the locality supplement, increasing base pay for all teachers by \$3,000. These increases are estimated to help Beaufort County remain the highest starting teacher salaries in the state. The School District's continued priority of raising teachers' salaries was essential to recruiting and retaining highly qualified professionals in schools. These efforts are expected to allow the district to continue to be competitive in the marketplace. Additionally, the final funding was included in the FY 2024 to fully implement the district's 2022 Administrative and Classified Employee Salary Study.

Affordable housing is a major challenge for employers in Beaufort County. As a result, locality salary supplements of \$1,500 were provided to all District employees in FY 2024 to help offset the high cost of living in the area.

Program expansion allows parents and students the opportunity to explore Career and Technology Education programs. Other choice options do not require budget increases as the School District intends to maintain the programs currently offered at no additional cost.

Many of the initiatives to address student performance will be funded through Special Revenue, Aid to Classroom and ESSER funds, and will have minimal effect on the General Fund budget. Technology opportunities will be funded through Capital Projects Funds and will be supported by existing staff.

Increase Area	Strategic Goal	Amount
External:		
State/Federal Mandates	II	\$ 12,303,978
Local - Enrollment	I & II	1,102,180
Operational	I, II & III	4,006,352
Internal:		
Other-Locality/Non Teacher Step	II	5,288,641
Decreases		(421,766)
Net Increases		22,279,385
FY2022-2023 Budget		298,133,593
FY2023-2024 Approved Budget		\$ 320,412,978



School Building Fund (Capital Projects)

On November 5, 2019, the voters of Beaufort County passed a county-wide bond referendum aimed at improving school safety, renovating inadequate facilities, and adding classroom space to address enrollment growth. The November 2019 referendum includes a comprehensive list of \$344.6 million in facilities needs identified by an independent committee of county residents. The individual projects will be spread out over a four to five-year period ending in 2024-2025. A Citizen-Led Oversight Committee (CLOC) monitors all referendum projects, schedules, budgets, and expenditures. The CLOC meets once per month and reports to the Beaufort County Board of Education on a quarterly basis on the progress of the referendum-building program. Facilities, Planning and Construction (FPC) staff continue to face challenges with labor and material shortages that have affected some schedules and project budgets, but the School District has been working closely with contractors to keep the work flowing without major delays.

Methodology

Work on the District's Capital Improvement Plan begins with the analysis of projects expanding over a five-year period. To start this process, key stakeholders are contacted to collect facility data. Capital Improvement Plan request forms are distributed to all school principals; Facilities, Planning and Construction (FPC) staff; maintenance staff and outside consultants. The information collected from all groups is combined into the Capital Improvement Plan (CIP) database. This database retains a record of all entries made each year.

Once the data has been entered, the FPC staff begins to assign cost, categories (asset preservation, life safety/security, academic support, standardization/equity, energy efficiency and low priority), and type of work to all entered items. Across the District, FPC staff strives to maintain equitable treatment of facility needs and assessments. When deciding how to fund the five-year CIP, several factors are considered. These factors include CIP rating systems, emergency repairs, grouping of projects and future school use changes.

The following items are major considerations for developing the five-year plan:

- Targeting a limit of \$30 million per year to maintain financial stability in our debt plan.
- Limiting the number of schools receiving major work during the summer to allow suitable project management given the current level of staffing.
- Having a fixed schedule for renovation, allowing the schools to better schedule summer activities.



Bluffton High new Athletic Fieldhouse

2023– 2033 Ten Year Plan and Capital Budget

A Facilities Condition Assessment (FCA) is currently being conducted by a contracted firm to help the District develop the 8% project list for future facility needs. The FCA will evaluate building systems by conducting field surveys, generating cost estimates, and producing a final report on the state of the District's facilities. This information will be used to develop 8% project lists for upcoming years and will be presented to the School Board for approval. The Facilities Planning Committee is also looking to expand its capital improvement plan from the current 5-year to a 10-year Capital Improvement Plan (CIP) list. The 10-year CIP list will focus on the large projects and the funding required for those projects.

Major Construction

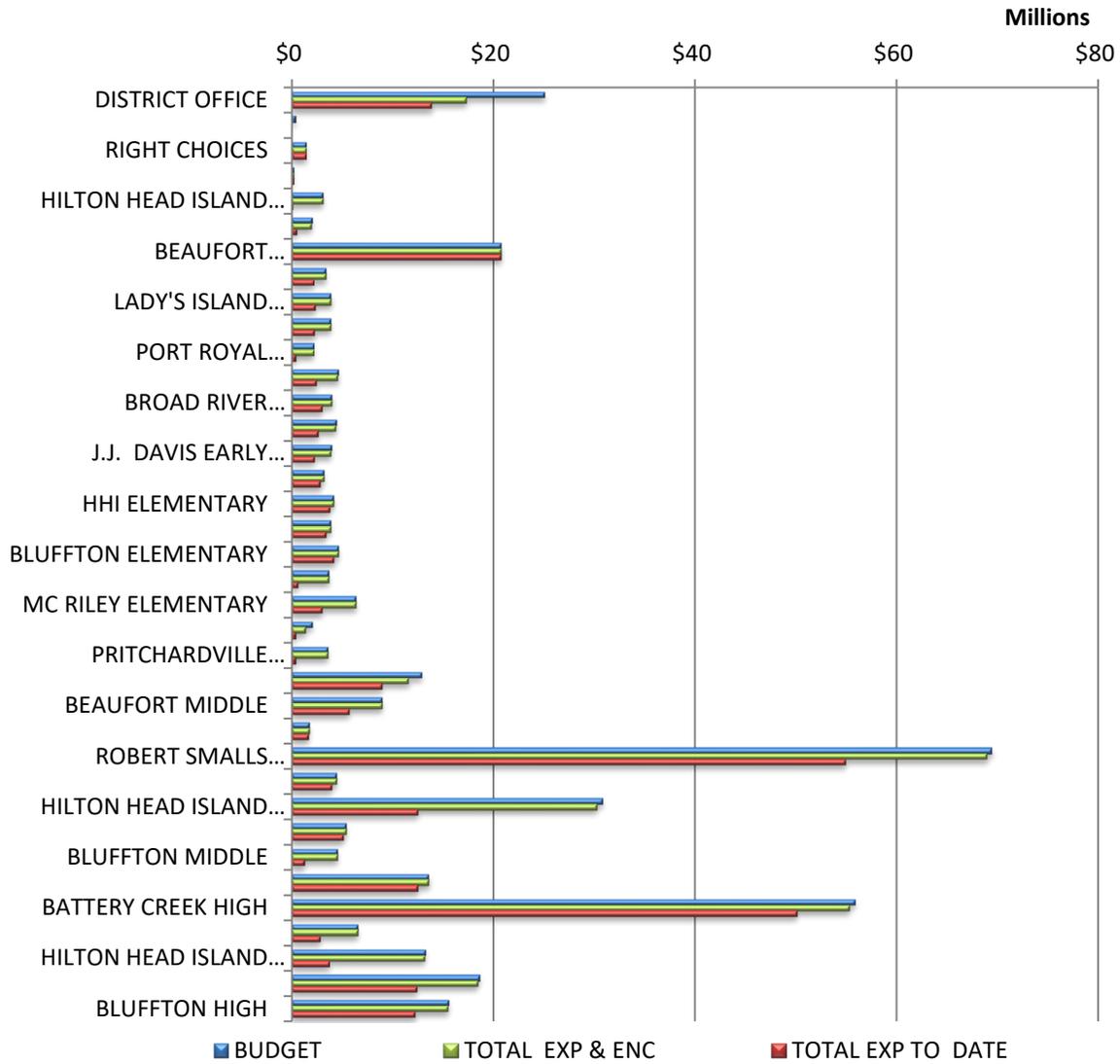
Funding for capital improvement projects is appropriated by two methods: a voter-approved referendum and an 8% constitutional debt limit. At the end of June 2023, active 8% projects amounted to \$23.5M outstanding. Some of the many projects funded under the 2019 Referendum are school additions, remodels, replacements, technology upgrades, security upgrades and athletic upgrades. During the 2022-2023 school year three major referendum projects were completed by the start of the 2023-24 school year: the remodeling of Battery Creek High School building and athletic facilities, a new replacement Pre-K to 8 school for Robert Smalls Leadership Academy, and the phase 1 remodeling of Hilton Head Island Middle School.

Safety, security, and technology upgrades for the Referendum projects continue for the summer of 2023. Priority was placed on securing school entrances with improved door hardware, surveillance, and campus security upgrades. Technology infrastructure continues to be installed in multiple schools and buildings; however, supply chain issues still linger from the pandemic.

Additional in-depth reports and information on all Referendum 2019 projects can be found on the Beaufort County School District's web at this address: <https://www.beaufortschools.net/about-us/facilities-planning-for-the-future/cloc-citizen-led-oversight-committee-clone>

2019 Referendum

6/30/2023

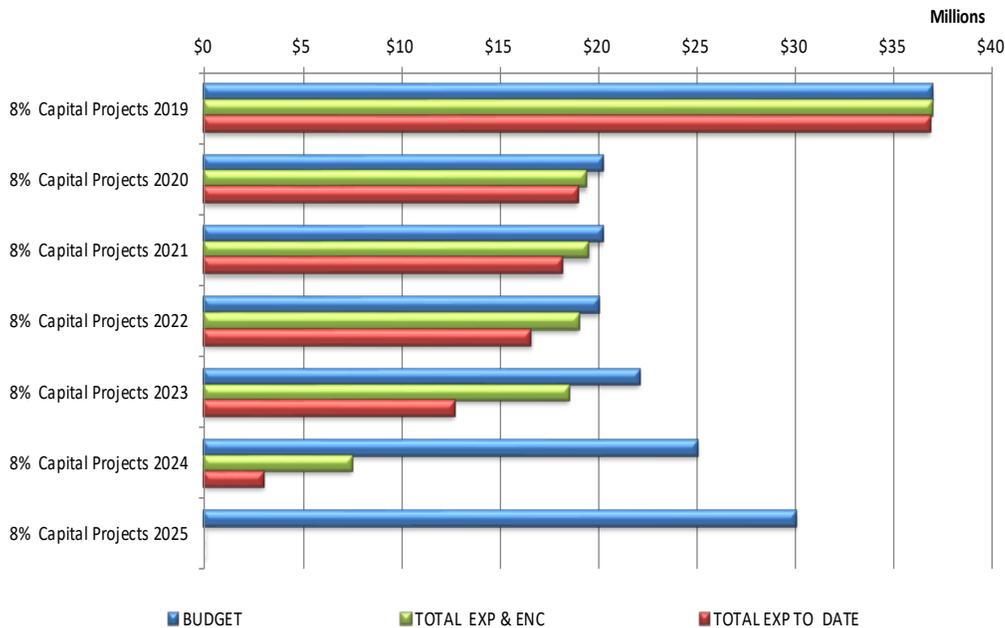


8% Projects

In addition to referenda, the School District’s borrowing power is restricted by state law. State law provides that a local unit cannot at any time have total debt outstanding in an amount that exceeds 8% of the total assessed property value of the county. Funds of this type are used for capital renewal of the schools and administrative buildings. All 8% projects are approved by the Board of Education each fiscal year based on need and debt capacity. At the close of June 30, 2022, the legal debt margin was \$133,596,750. General obligation bonds in the amount of \$24,894,158 were issued in FY 2023 at a cost of \$105,842, bringing the debt margin to \$108,596,750 by the end of the calendar year.

8% Capital Projects

6/30/2023	ORIGINAL APPROP	TRANFRS ADJSTMNTS	REVISED BUDGET	TOTAL EXP TO DATE	ENCUMB	TOTAL EXP & ENC	CONT. + AVAILABLE BUDGET	PCT USED
8% Capital Projects 2019	\$36,910,310	\$0	\$36,910,310	\$36,825,897	\$78,035	\$36,903,931	\$6,379	100.0%
8% Capital Projects 2020	\$20,193,474	(\$0)	\$20,193,474	\$18,935,585	\$426,269	\$19,361,854	\$831,620	95.9%
8% Capital Projects 2021	\$20,195,629	\$0	\$20,195,629	\$18,155,800	\$1,321,918	\$19,477,717	\$717,912	96.4%
8% Capital Projects 2022	\$19,999,701	\$0	\$19,999,701	\$16,554,790	\$2,417,606	\$18,972,396	\$1,027,305	94.9%
8% Capital Projects 2023	\$22,038,804	\$0	\$22,038,804	\$12,655,513	\$5,795,625	\$18,451,137	\$3,587,667	83.7%
8% Capital Projects 2024	\$25,000,000	\$0	\$25,000,000	\$2,979,877	\$4,482,466	\$7,462,343	\$17,537,657	29.8%
8% Capital Projects 2025	\$30,000,000	\$0	\$30,000,000	\$0	\$0	\$0	\$30,000,000	0.0%
Total 8%	\$174,337,918	\$0	\$174,337,918	\$106,107,461	\$14,521,918	\$120,629,379	\$53,708,539	69.2%



Summer 2023 Projects

Highlights of the FY 2023 projects completed and under contract (FY 2019 - FY 2024 8% funds) on 6/30/23 include:

- Athletic Support - 11 schools \$1.0M
- Band Equipment & Uniforms - 6 schools \$0.2M
- Building Renovation - 11 schools - \$3.5
- Building Repairs Roof & Doors - 7 schools \$2.9M
- Building Systems - 13 schools \$8.3M
- Furniture Fixtures & Equipment - 26 schools \$1.9M
- Interior Finishes - 23 schools \$3.9M
- Mobile Classrooms - 2 schools \$1.3M
- Site Improvements - 5 schools \$0.9M
- Technology - multiple schools \$1.4M
- Vehicles & Buses - 5 schools \$0.8M

Summer 2024 Projects

The Board of Education approved the FY 2025 8% projects at a cost of \$30,000,000. Design began on the projects in the fall of 2023 for construction during the summer of 2024, coinciding with ongoing referendum projects.

- Athletic Support - 7 schools \$1.2M
- Band Equipment - Multiple schools \$0.2M
- Building renovations - 3 schools \$5.8M
- Building Repairs roof & doors - 7 schools \$1.9M
- Building Systems - 9 schools \$4.9M
- Furniture Fixtures & Equipment - 10 schools \$2.4M
- Interior Finishes - 12 schools \$3.9M
- Site Improvements - 7 schools \$0.6M
- Technology - Multiple schools \$8.5M
- Vehicles & Buses - \$0.6M

Future Referendum

On June 13, 2023, the Beaufort County School Board approved plans to proceed with an additional referendum to be placed on the November 7, 2023, ballot. The new referendum would approve bond sales in the amount of \$439 million for the purpose of improving school safety, rebuilding, or replacing inadequate facilities, population growth, and adding Career and Technical Education space to address academic needs.

Estimated Impact on the Operating Budget

The summer projects over FY 2023 included a range of maintenance and ongoing referendum projects. Capital improvements will result in changing operating expenses for BCSD. An increase in operating expenses is anticipated from the extensive remodeling and expansion of Battery Creek High School, however; Robert Smalls Leadership Academy is expected to produce savings due to the smaller building footprint and updated building systems. The overall anticipated change to BCSD operating budget is in the table below.



Ribbon Cutting Ceremony Robert Smalls Leadership Academy

Robert Smalls Leadership Academy (56,218) SF

Custodial Services	(\$112,436)
Electricity	(\$70,273)
Maint, security, fire and other	(\$53,407)
	<u>(\$236,116)</u>

Battery Creek High Additions 19,692 SF

Custodial Services	\$39,384
Electricity	\$24,615
Maint, security, fire and other	\$18,707
	<u>\$82,706</u>

Overall Anticipated Operating Budget Impact (\$153,410)

Debt Program

2020– 2029 Ten-Year Plan and Capital Budget

A review of the 10-year plan will show an increasing need for 8% borrowing for capital projects. The current plans show all items suggested by the Principal, FPC, Maintenance personnel and others. The District's financial advisor has used a \$25 million placeholder in all funding projections to be conservative and in consideration of recent inflation pressures. This amount will flex according to District needs and borrowing capacity.

Financing

The District issues general obligation bonds to provide funds for the acquisition, construction and major improvement of capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the school district. These bonds generally are issued as 5 to 20-year serial bonds with the principal maturing each year. There are two major forms of borrowing available to school districts in South Carolina: Referendum debt and 8% Capital Projects debt.

Referendum Debt

Voters approved a \$344 million bond referendum in November 2019. The District has used and is using the proceeds from the bond referendum to fund the following two initiatives:

- \$290 million in safety and security upgrades at all district schools; technology infrastructure upgrades at schools district-wide; classroom additions at River Ridge Academy and May River High; a replacement building for Robert Smalls International Academy; and renovations at three schools (Beaufort Elementary, Hilton Head Island Middle and Battery Creek High).
- \$54 million in Career and Technology Education expansions at Battery Creek and May River high schools; design work for renovations at Hilton Head Island High; improvements to athletic facilities at district middle and high schools; and playground improvements at early childhood centers, elementary and PreK-8 schools.

Eight Percent (8%) Debt

Article X, Section 15 of the Constitution of the State of South Carolina, as amended, empowers each school district of the State to incur general obligation debt in such manner and upon such terms and conditions as the General Assembly shall prescribe by law. After November 30, 1982, each school district may incur general obligation debt, without an election and upon such terms and conditions as the General Assembly may prescribe, in an amount not exceeding 8% of the assessed value of all taxable property of such school district.

As of June 30, 2022, the remaining debt margin available to the District was approximately \$133.5 million. In the Fall of 2022, 8% debt in the amount of \$25.0 million was issued for the annual CIP Projects and the Installment Purchase Revenue Bond, bringing the available debt capacity to \$108.5 million as of December 2022. This balance reflects upcoming projects currently planned over the next 20 years.

The table below demonstrates estimates of the debt capacity over the next five years, assuming a 1% growth in assessed value:

June 30	Debt Capacity Available
2023	\$105,277,288
2024	\$115,653,106
2025	\$119,041,937
2026	\$123,448,456
2027	\$118,267,841

Board policy (OE-6.17) establishes a minimum 8% debt capacity that is no less than 10% of the District’s insured property value. This policy positions the District’s finances to be able to manage unforeseen damage to our facilities in the event of a major natural emergency such as a named storm.

Outstanding Debt

A summary of the general obligation bonds payable as of June 30, 2023 is as follows:

2009E	1.05	Sept/Mar	2026	\$ 10,000,000	\$ 10,000,000
2013D	2.37	March	2028	22,000,000	14,275,000
2014B	3.0-4.0	Sept/Mar	2024	25,000,000	1,245,000
2015A	1.497	March	2025	95,945,000	14,495,000
2015B	2.8-4.0	March	2032	62,500,000	47,810,000
2015F	0.85	March	2025	6,788,000	6,775,000
2016A	1.45	March	2024	28,090,000	5,675,000
2020A	3.0-5.0	March	2040	75,000,000	54,500,000
2021A	1.0-3.0	April	2041	130,000,000	117,000,000
2021C	1.098	Sept/Mar	2025	20,000,000	3,000,000
2021E	1.51	Sept/Mar	2034	17,217,100	16,533,000
2022A	0.99	Sept/Mar	2024	3,560,400	1,783,600
2022C	3.0-4.0	Sept/Mar	2041	139,610,000	117,385,000
2022D	1.72	Sept/Mar	2025	25,000,000	16,990,000
2023A	3.215	March	2024	231,000	231,000
				<u>\$ 660,941,500</u>	<u>\$ 427,697,600</u>

The District’s ten-year capital plan is updated each year as a part of the annual budget adoption process. In addition, the District’s debt-funding plan is updated annually. Estimated revenues are calculated based on information gathered from County officials. The primary source of payment for capital improvements is revenue generated by a tax levy.



Informational



Student Performance Measures

The Education Accountability Act of 1998, as last amended by Act 94 of 2017, provides the foundation and requirements for the South Carolina accountability system for public schools and school districts. The enabling legislation includes the following preamble and purposes:

§ 59-18-100. The General Assembly finds that South Carolinians have a commitment to public education and a conviction that high expectations for all students are vital components for improving academic achievement. It is the purpose of the General Assembly in this chapter to establish a performance-based accountability system for public education which focuses on improving teaching and learning so that students are equipped with a strong academic foundation. Moreover, to meet the Profile of the South Carolina Graduate, all students graduating from public high schools in this State should have the knowledge, skills, and opportunity to be college ready, career ready, and life ready for success in the global, digital, and knowledge-based world of the twenty-first century as provided in Section 59-1-50. All graduates should have the opportunity to qualify for and be prepared to succeed in entry-level, credit-bearing college courses, without the need for remedial coursework, postsecondary job training, or significant on-the-job training. Accountability, as defined by this chapter, means acceptance of the responsibility for improving student performance and taking actions to improve classroom practice and school performance by the Governor, the General Assembly, the State Department of Education, colleges and universities, local school boards, administrators, teachers, parents, students, and the community.

The expressed goal of the accountability system is to improve teaching and learning so that students are equipped with a strong academic foundation and to ensure that all students graduate with the world-class knowledge, skills and characteristics as defined by the ***Profile of the South Carolina Graduate***. The accountability system is designed to promote high levels of student achievement through strong and effective schools.

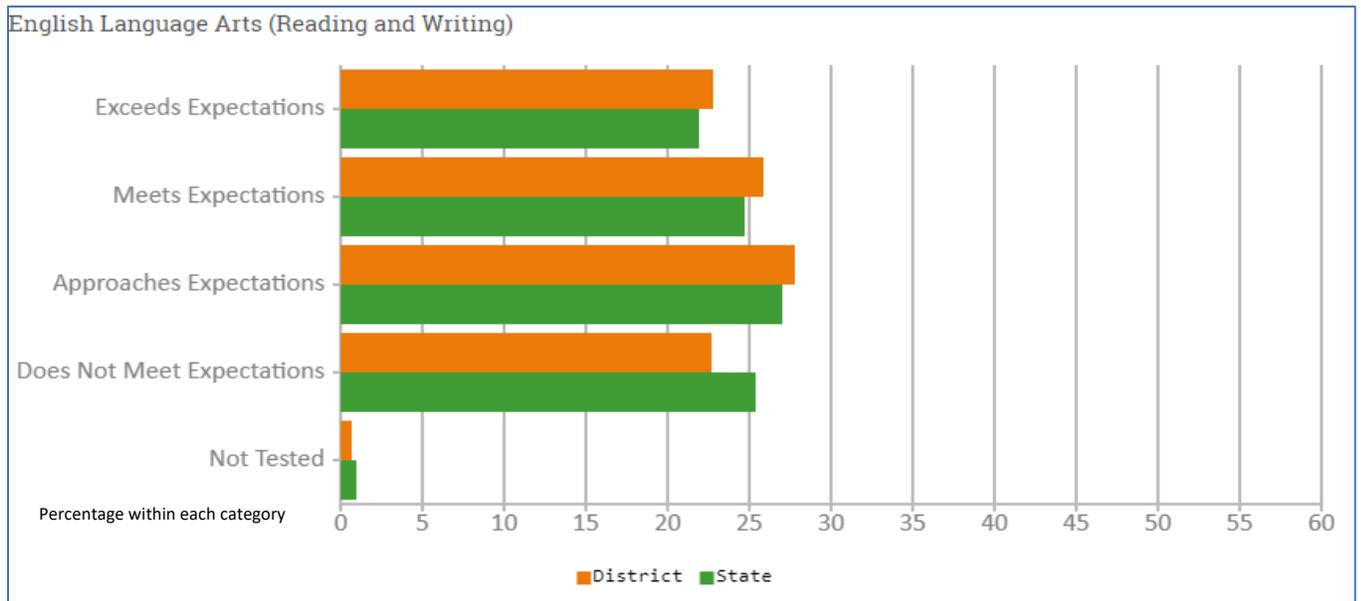
Reference: <https://ed.sc.gov/data/report-cards/sc-school-report-card/files/accountability-manual/>

Under the Every Student Succeeds Act (ESSA), State Education Agencies are required to prepare and disseminate an annual state report and Local Education Agency (LEA) report card that meet the minimum requirements described in federal law.

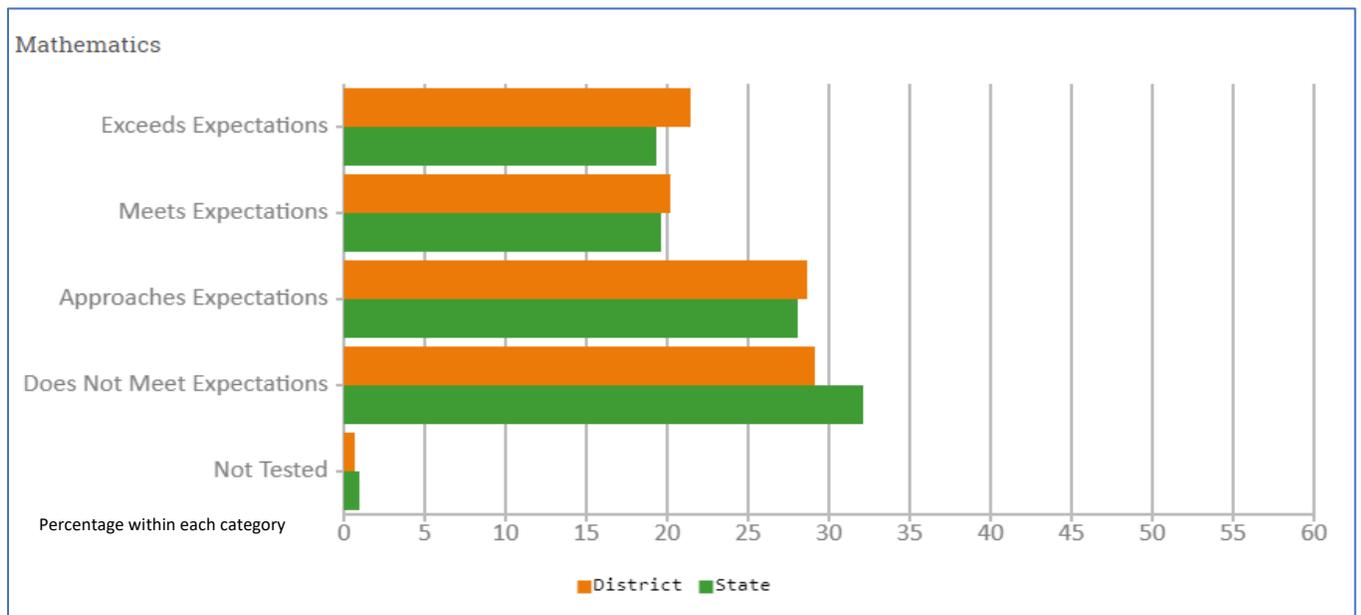
Reference: <https://ed.sc.gov/data/report-cards/sc-school-report-card/>

The data presented on the following pages reflect the Districts Report Card results for 2021-2022 school year. All data can be access at <https://ed.sc.gov/data/report-cards/sc-school-report-card/>.

Figure 1: SC READY ELA and Mathematics Grades 3-8

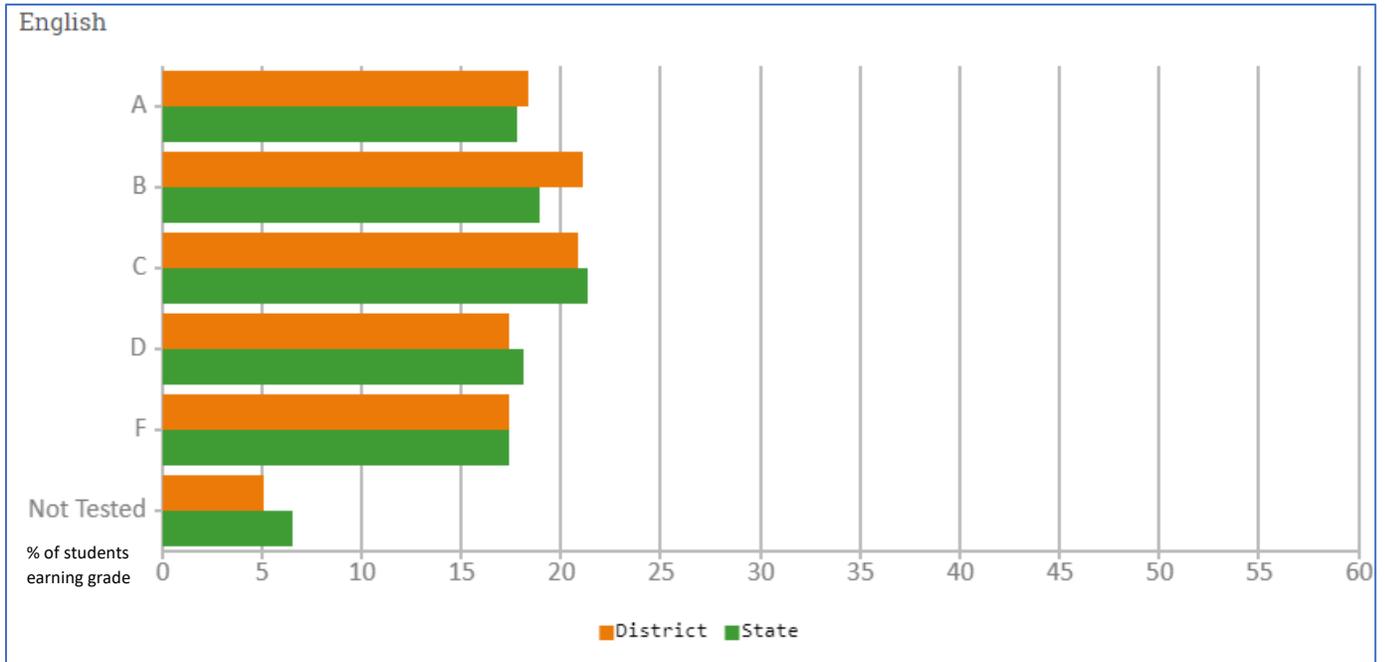


The chart above reflects BCSD’s 2021-2022 SCREADY Ratings for English Language Arts compared to the State. This information reflects 54.9% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

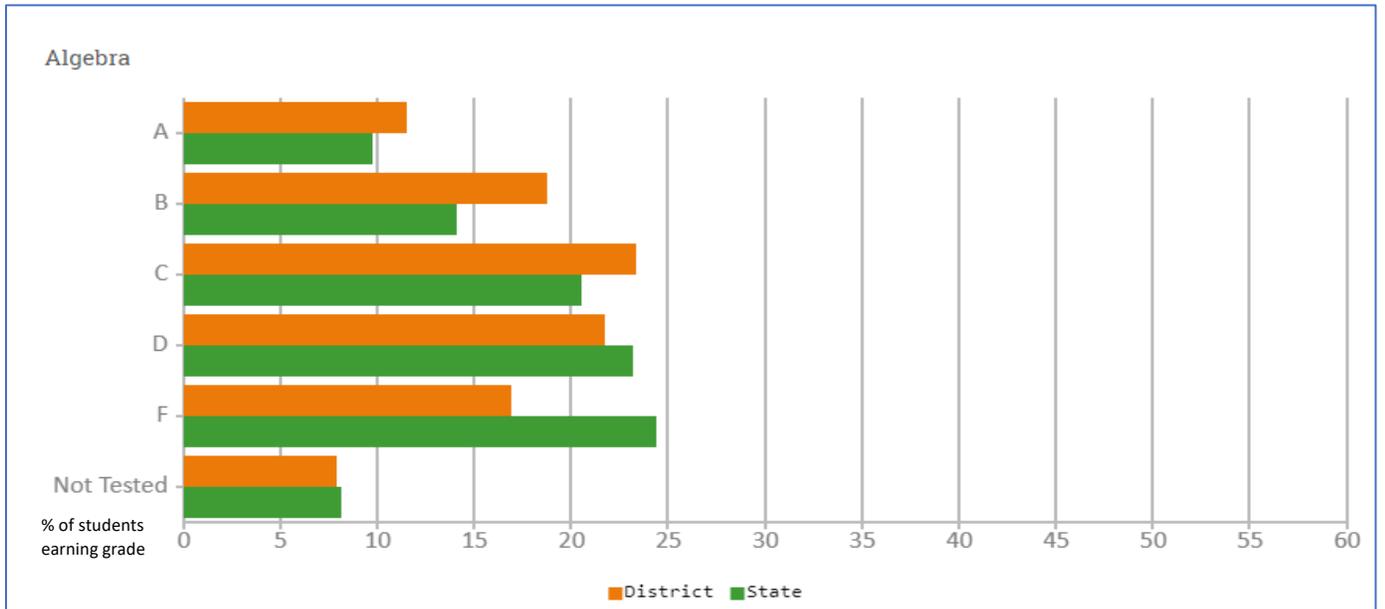


The chart above reflects BCSD’s 2021-2022 SCREADY Ratings for Mathematics compared to the State. This information reflects 41.6% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

Figure 2: End-of-Course Assessment Results in English 1 and Algebra 1



The chart above reflects BCSD’s 2021-2022 grade earned on the End of Course Test for English I compared to the State. This information reflects 60.2% of BCSD students who achieved a letter grade of C or higher.



The chart above reflects BCSD’s 2021-2022 grade earned on the End of Course Test for Algebra I compared to the State. This information reflects 53.5% of BCSD students who achieved a letter grade of C or higher.

Graduation Rate ⓘ

On-Time Graduation Rate

District 86.2% (1442 / 1672)



State 83.8% (49072 / 58534)



District Four-Year Cohort Graduation Rate

	2019	2020	2021	2022
District	86.9	85.7	88.5	86.2
State	81.1	82.2	83.3	83.8

Additional Information

	Our District	Change from Last Year
Annual Dropout Rate	1.1	Up from 0.7
Dropout Recovery Rate	6.8	Down from 13.6

College and Career Readiness ⓘ

Students in the graduation cohort who are college OR career ready

District 76.0% (1271 / 1672)

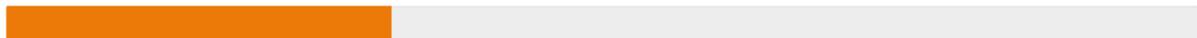


State 65.8% (38486 / 58486)

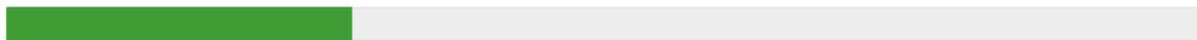


Students in the graduation cohort who are college AND career ready

District 32.4% (542 / 1672)



State 29.0% (16977 / 58486)



BEAUFORT COUNTY SCHOOL DISTRICT

Salary and Stipend Schedules

2023-2024 School Year

\$2,000 additional, \$1,000 Locality to Base Salary, & Max 27th Step

CERTIFIED STAFF SALARY CLASSIFICATIONS AND YEARS EXPERIENCE

YEARS EXP	BA	BA+18	MA	MA+30	PHD/EDD
0	48,566	50,276	54,080	57,884	61,688
1	49,403	51,307	55,221	59,027	63,209
2	50,467	52,369	56,363	60,168	64,732
3	51,494	53,397	57,504	61,306	66,252
4	52,559	54,462	58,646	62,450	67,773
5	53,587	55,490	59,787	63,589	69,296
6	54,653	56,553	60,927	64,732	70,816
7	55,678	57,580	62,067	65,873	72,338
8	56,745	58,646	63,209	67,014	73,860
9	57,770	59,672	64,350	68,155	75,380
10	58,835	60,737	65,491	69,296	76,901
11	59,863	61,764	66,633	70,436	78,422
12	60,927	62,829	67,773	71,577	79,946
13	61,954	63,856	68,915	72,717	81,466
14	63,020	64,922	70,057	73,860	82,987
15	64,046	65,948	71,198	75,001	84,511
16	65,110	67,014	72,338	76,141	86,031
17	66,140	68,041	73,479	77,282	87,553
18	67,129	69,032	74,546	78,383	89,003
19	68,128	70,031	75,637	79,505	90,484
20	69,153	71,057	76,753	80,645	91,987
21	70,151	72,086	77,879	81,837	93,371
22	71,160	73,128	79,016	83,044	94,777
23	72,187	74,188	80,177	84,269	96,203
24	73,225	75,260	81,352	85,514	97,648
25	74,309	76,379	82,573	86,806	99,147
26	75,411	77,516	83,816	88,120	100,671
27+	76,535	78,671	85,066	89,434	102,174

The History of Beaufort County

Information provided: <https://www.beaufortsc.org/plan-your-visit/about-the-area/history/>

The Lowcountry region had been subject to numerous European explorations and several aborted attempts at colonization before the British successfully founded the city in 1711. Below is a timeline of Beaufort - from exploration to foundation.

The Spaniards

In 1520, less than thirty years after Columbus discovered America, Captain Francisco Gordillo, exploring from Hispaniola, stopped near Port Royal Sound long enough to name the region Santa Elena, one of the oldest European place names in America. In 1559, to prevent the intrusion of the French, Philip II of Spain ordered a colony planted at Santa Elena. Angel Villafane explored the Sea Islands but failed to establish a permanent colony.

The French

In 1562 Admiral Coligny of France sent Captain Jean Ribaut to found a colony of French Protestants in the New World. Ribaut explored the coast from Florida to South Carolina and decided upon the sea islands of Santa Elena. He described the areas as a place teeming with edible wildlife and with a harbor where "all the shippes of the world could anchor in comfort." He named the harbor Port Royal, a name which has been in continuous use for over four hundred years. Ribaut left thirty Protestants on modern Parris Island at his settlement of Charlesfort (named for the infant king of France) and returned to France for supplies. Religious wars detained him, and his thirty colonists, plagued by troubles with the Indians and among themselves, abandoned Charlesfort, built a boat on Parris Island, and sailed for France. In 1564, Ribaut, undeterred, returned to the southern coasts, but this time to the St. Johns River in Florida where he established Fort Caroline.

Return Of The Spaniards

The alarmed Spaniards quickly sent Pedro Menendez de Aviles to counter the French. Menendez founded St. Augustine and from this base ruthlessly eliminated the French colony, killing Ribaut and the entire garrison. Menendez then established a string of posts along the coasts of Florida, Georgia, and South Carolina. The northernmost of these was placed on the site of Ribaut's Charlesfort on Parris Island. In 1566 the Spaniards built the fort, San Phillippe, and the Mission of Santa Elena at Port Royal. By 1580 the settlement was one of the largest Spanish towns north of Mexico. But more troubles lay ahead. In 1586 the English privateer, Sir Francis Drake, attacked and burned St. Augustine, forcing the withdrawal of outlying Spanish forces and the final abandonment of the settlement at Port Royal. But for another hundred years, Port Royal was Spanish lands and waters, and intruders ventured in at their peril.

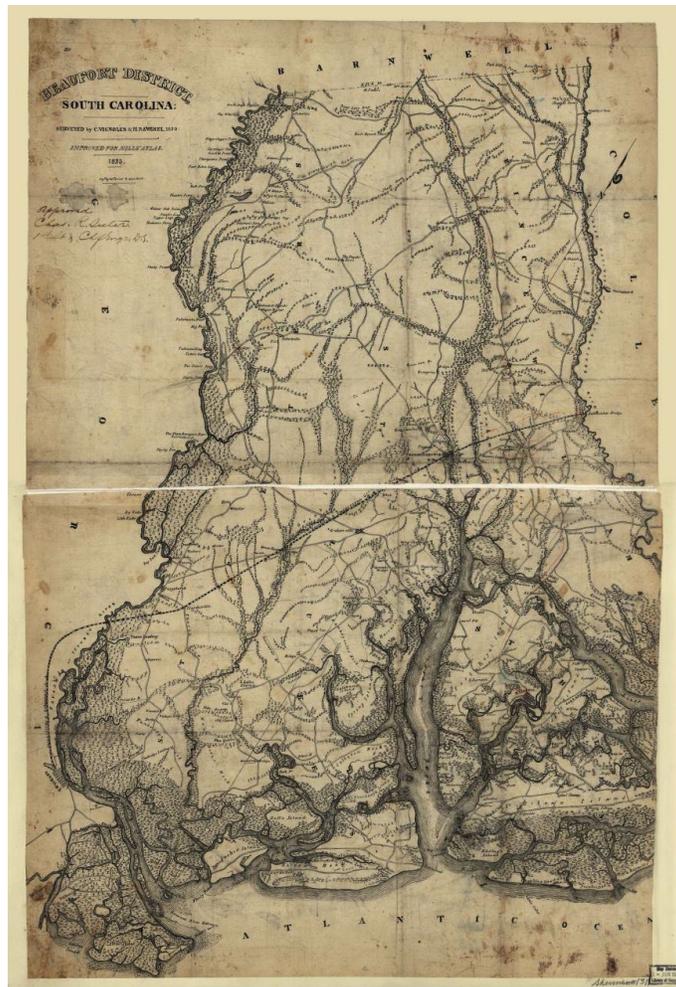
The English

In the 1600s the English began to appear among the Sea Islands, looking for a site for a colony. William Hilton came in 1663, followed by Robert Sanford in 1666. Sanford left behind South Carolina's first settler, Dr. Henry Woodward, to minister to the Indians. Woodward was with the original colonists in 1670. When ships carrying the first settlers for South Carolina arrived at Port Royal, Woodward and the Indians warned the immigrants that the Spanish claim and threat were too strong for the contest. The settlers moved north and settled the banks of the Ashley River in 1670. By the 1700s English planters

and traders had established a foothold at Port Royal. The two most prominent men were Thomas Nairn on St. Helena Island and John Barnwell on Port Royal Island. These men were mainly responsible for founding the town of Beaufort in 1711.

Lastly, one of the most vibrant and well-preserved histories in Beaufort, SC is our Gullah Culture. The Gullah are known for preserving more of their African linguistic and cultural heritage than any other African American community in the United States, and some of the largest populations of Gullahs are here in Beaufort, Port Royal & the Sea Islands.

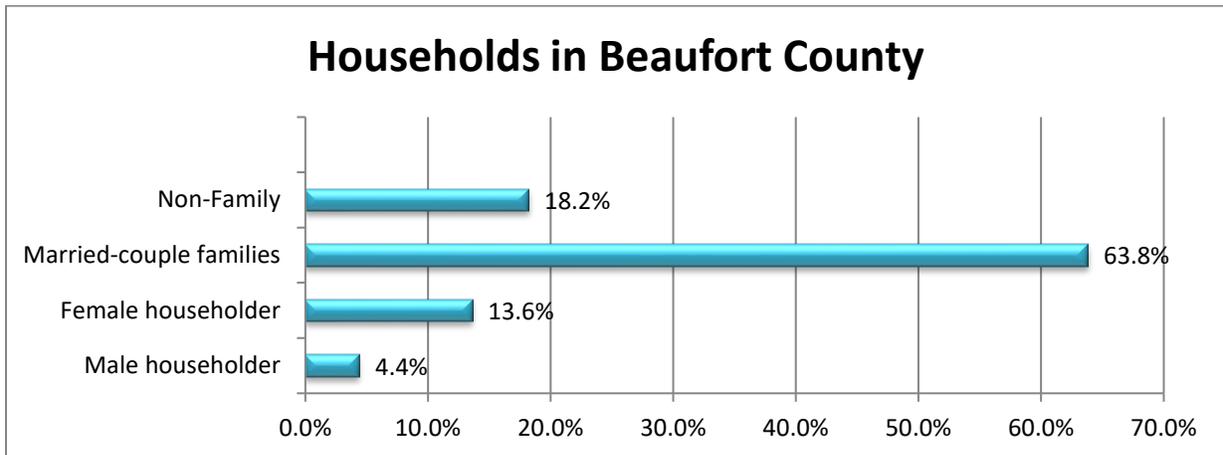
Beaufort, SC stands strong as a living landmark, handcrafted from the storied history of the south. Rediscover the legends of those who walked here generations before you and unearth new treasures that will enrich your life forever.



Map Reference: <https://www.loc.gov/item/2006636535/>

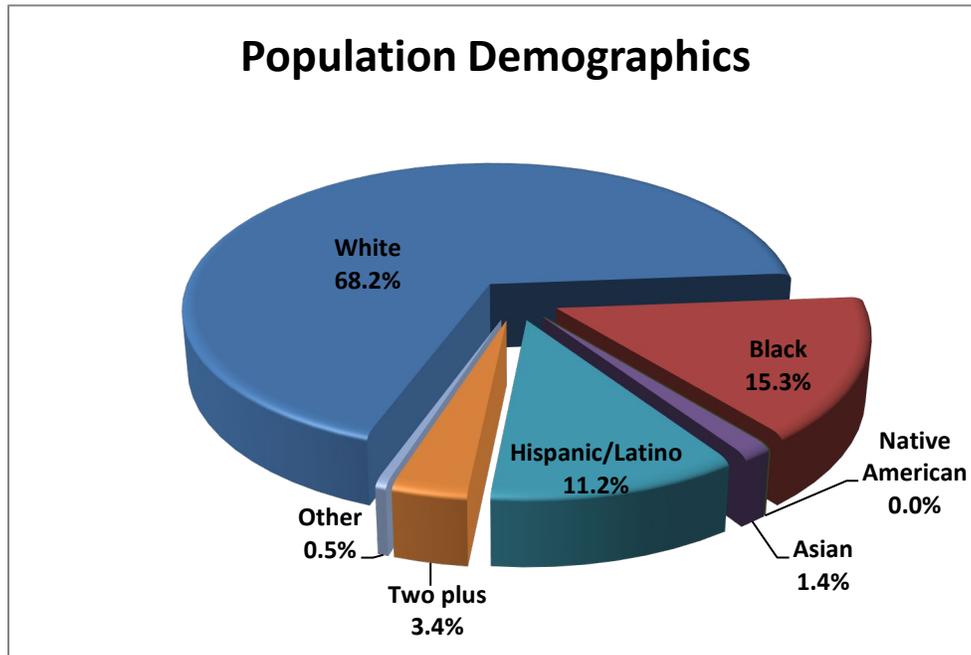
Demographics

Households in Beaufort County: In 2021 there were an estimated 76,249 households in Beaufort County. Married couples made up 63.8 percent of the households in Beaufort County. Female households make up 13.6 percent, male household 4.4 percent, while nonfamily households made up 18.2 percent of all households in Beaufort County. Most of the nonfamily households were people living alone.



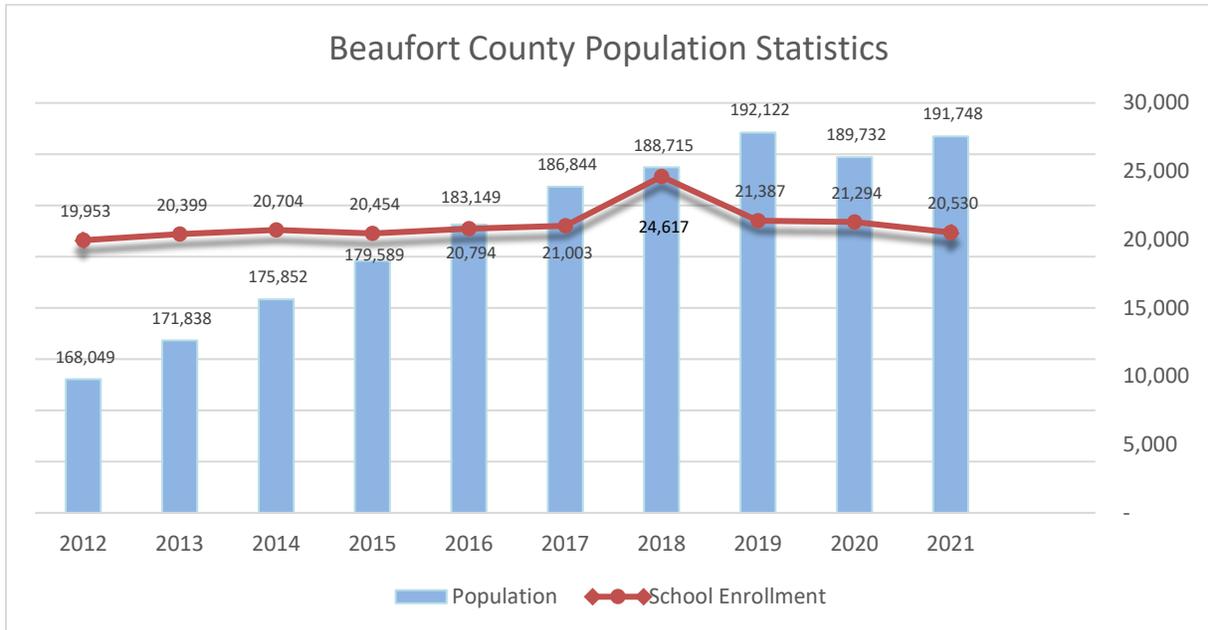
Source: <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>

Population Demographics: Census estimates for 2021 projected a 15.3 percent Black or African American population. 0.0 percent were American Indian and Alaska Native. 1.4 percent were Asian. 3.4 percent reported two or more races. 11.2 percent of the people in Beaufort County were Hispanic. 68.2 percent of the people in Beaufort County were White non-Hispanic.



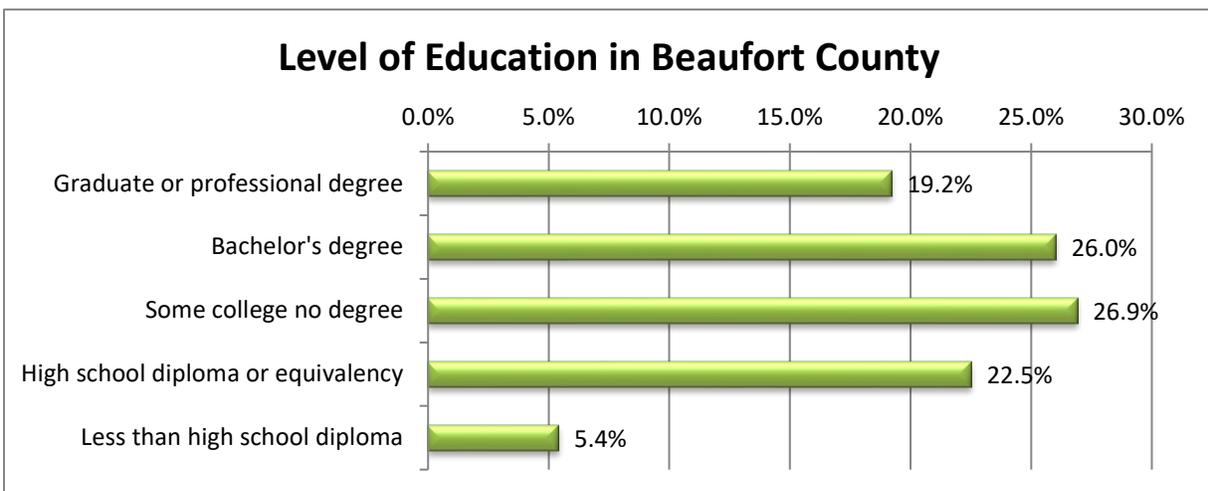
Source: <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>

Beaufort County Population Statistics: The graph below indicates the population growth over the last ten years. The population in Beaufort County has increased by 14% over the last ten years while the student population has increased by 2.9%. This is due primarily to the impact of COVID and the return to normal school operations.



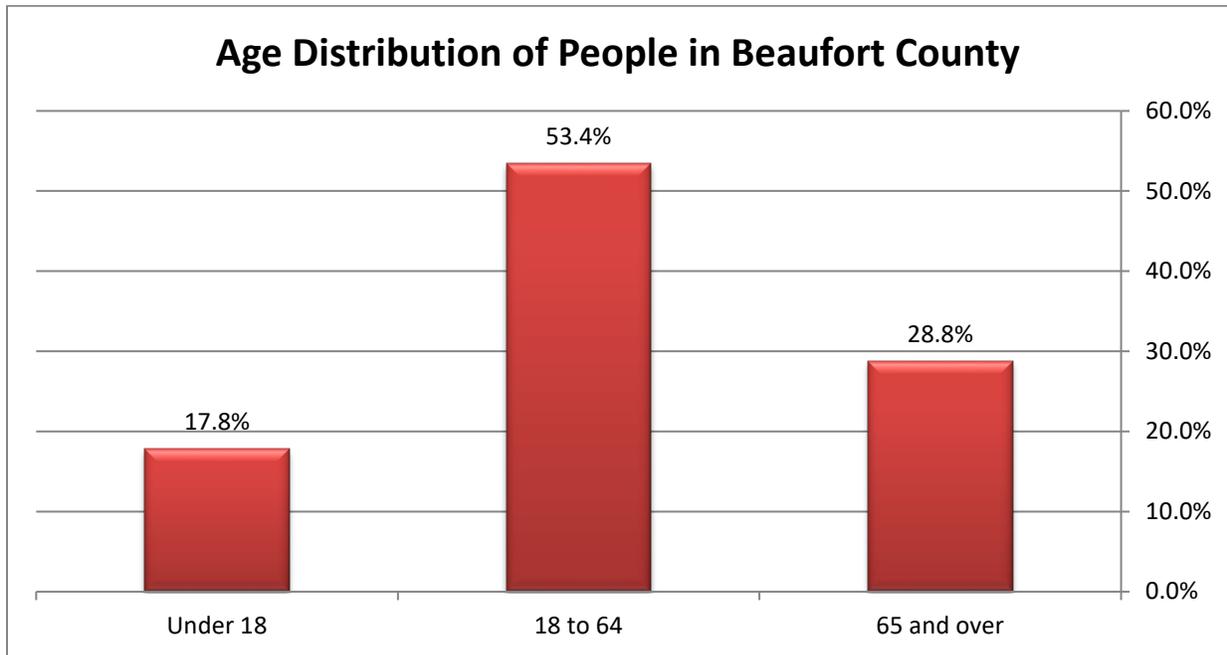
Source: <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>
 Source: School Enrollment represents 45 Day Member Count of SCDOE

Level of Education in Beaufort County: In 2021, for the population 25 years and over, 94.6 percent of the population had at least graduated from high school or had higher education and 45.2 percent had a bachelor's degree or higher.



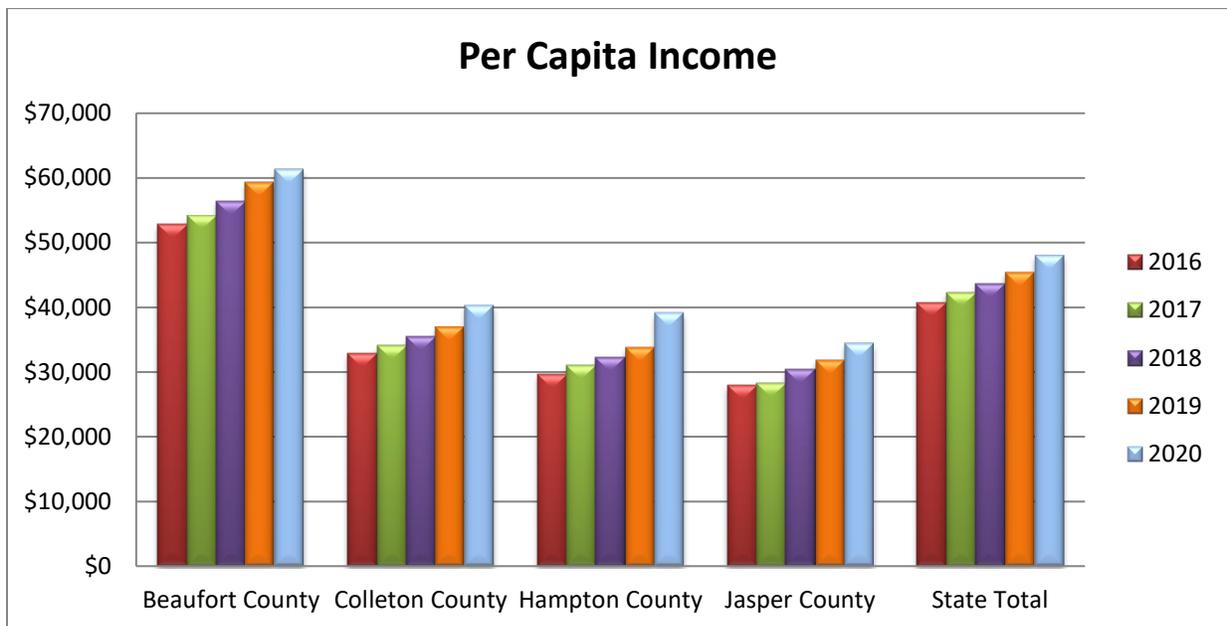
Source: <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>

Age Distribution of People in Beaufort County: In 2021, Beaufort County had a total population of 191,748, of which 51.5% were females 48.5% were males. 17.8% of the population was under 18 years, 53.4% of the population age 18 to 64 and 28.8% of the population was over 65 years old.



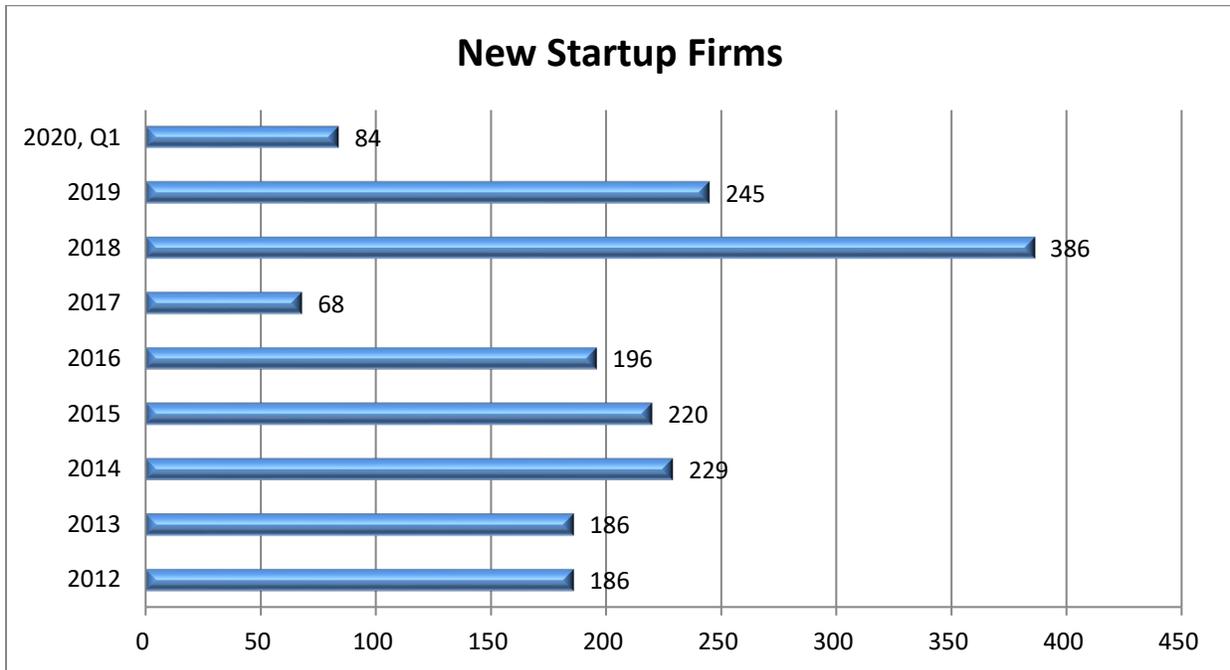
Source: <https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/>

Per Capita Income: Beaufort County has the highest per capita income of the three adjacent counties and is currently 28% higher than the State of South Carolina’s total per capita income. Per capita income has gained for the last five years in Beaufort County.



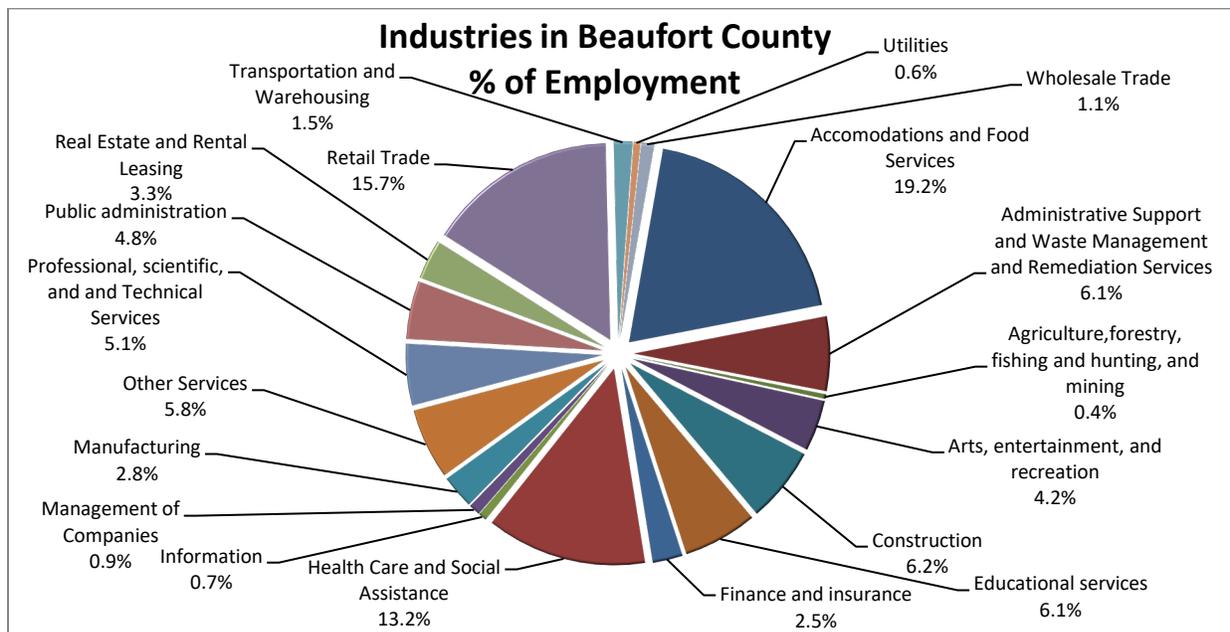
Source: SC Revenue & Fiscal Affairs Office - <https://rfa.sc.gov/data-research/population-demographics/census-state-data-center/socioeconomic-data/per-capita-personal-income-county-2011-2020>

New Startup Firms: The table sets forth the number of new businesses opened in Beaufort County each year between 2012 and Quarter 1 of 2020.



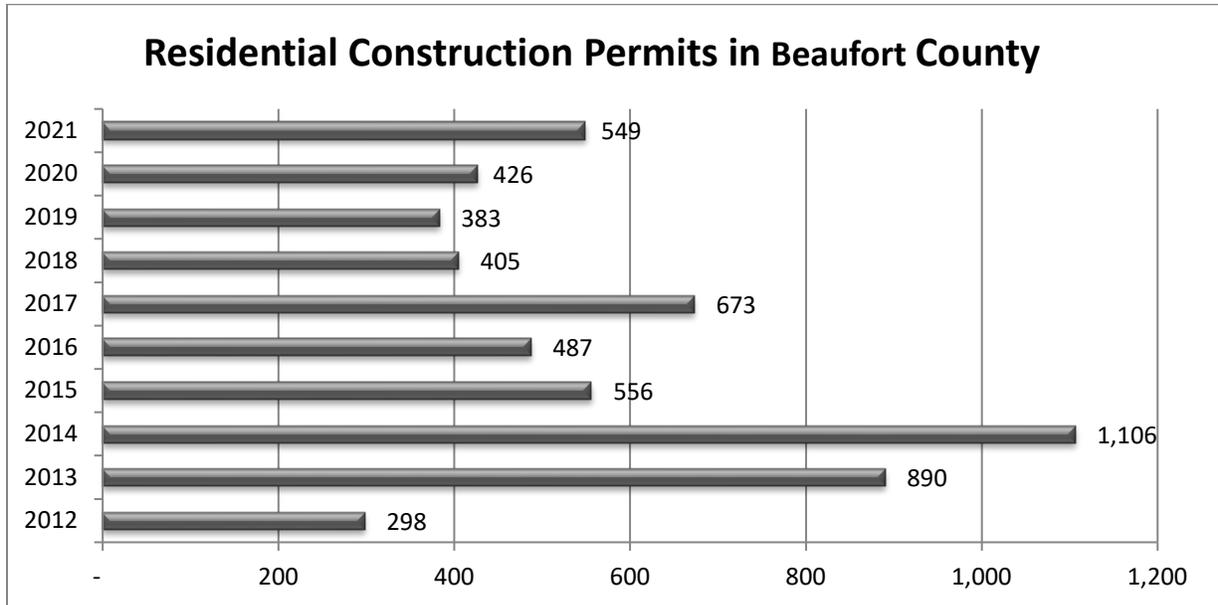
Source: S.C. Department of Employment & Workforce, April 2022;
<https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf>
<https://lmi.dew.sc.gov/lmi>

Industries in Beaufort County as a % of Employment: In the fourth quarter of 2022, for the employed population 16 years and older, the two leading industries in Beaufort County were accommodations and food service at 19.2% and retail trade at 15.7%.



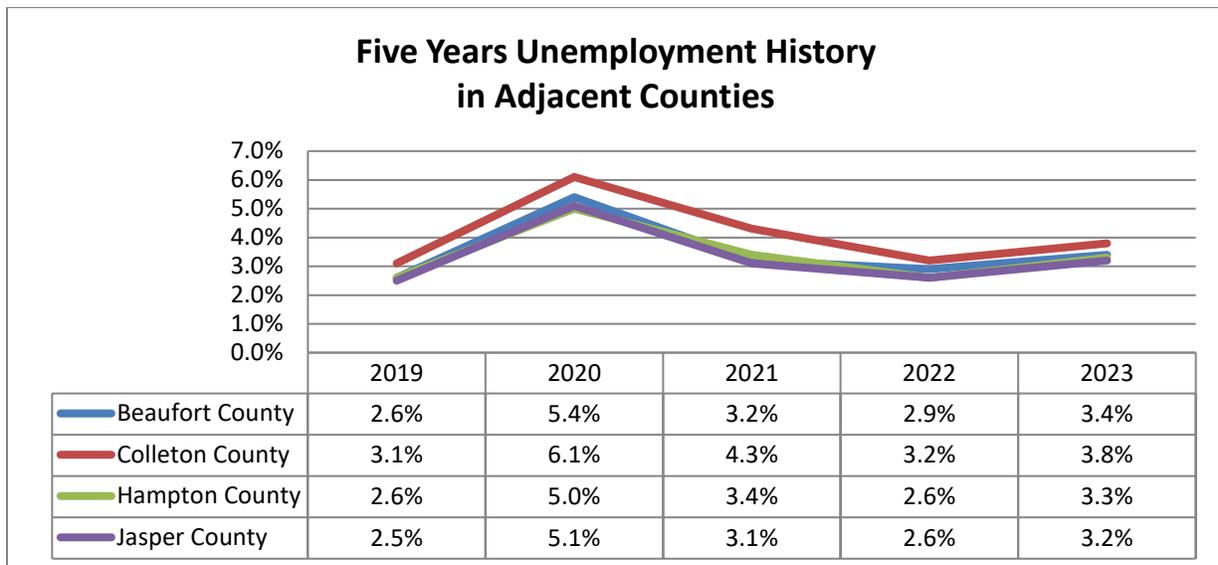
Source: S.C. Department of Employment and Workforce 4/21/2023
<http://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf>

Residential Construction Permits in Beaufort County: The following information shows the approximate number of building permits issued for residential construction in Beaufort County during 2012 to 2021.



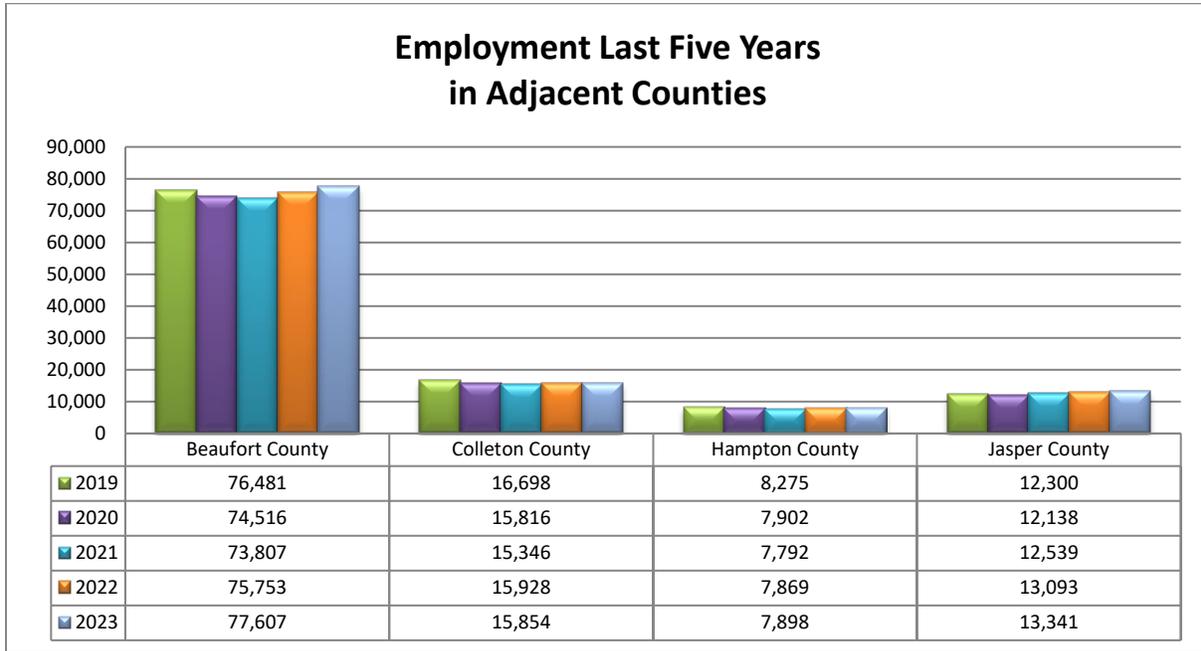
Source: Beaufort County Building Codes Report

Five Years Unemployment History in Adjacent Counties: Unemployment moved to 3.8 percent statewide as of June 2023.



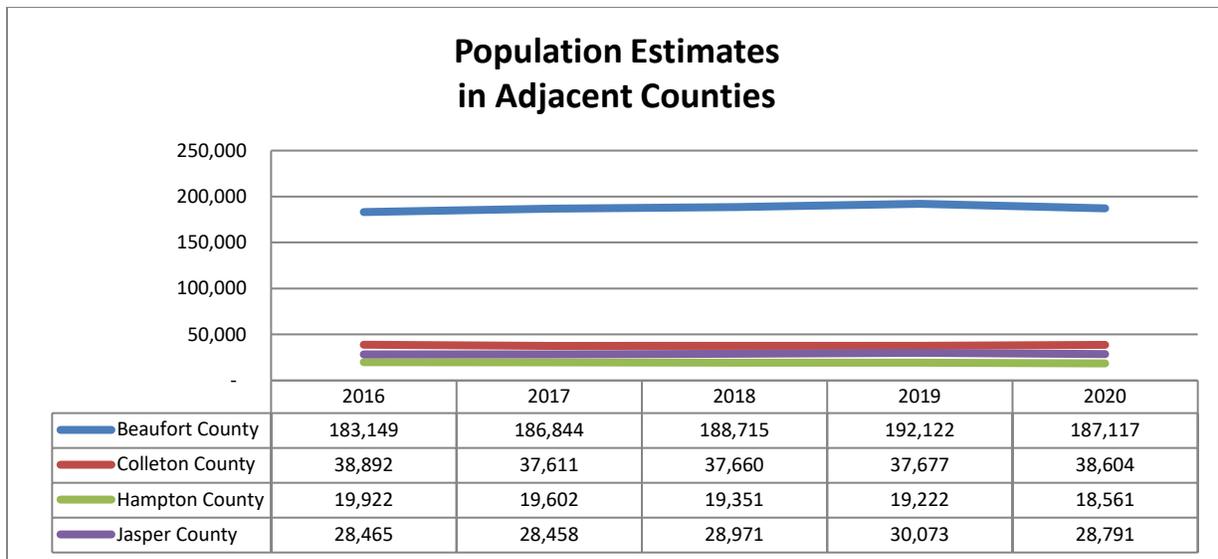
Source: SC Department of Employment and Workforce

Employment Last Five Years in Adjacent Counties: The number of people employed in the surrounding counties has remained relatively flat indicating that the county employment has not returned to Pre-COVID employment numbers.



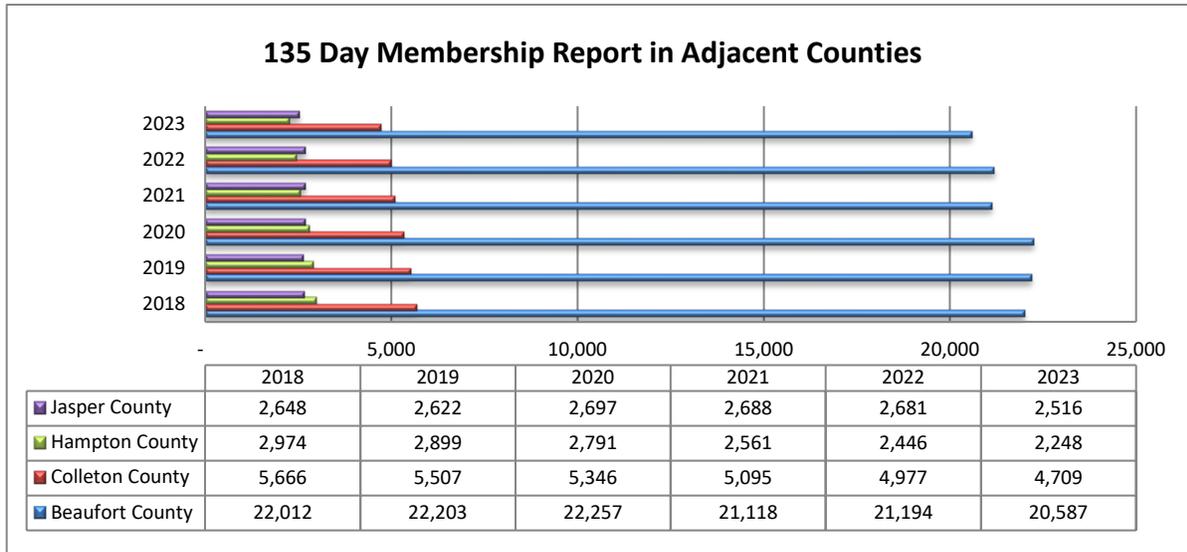
Source: SC Department of Employment and Workforce

Population Estimates in Adjacent Counties: Beaufort County’s population is almost five times larger than Colleton’s population which is the next largest of the surrounding three counties. The surrounding counties are largely rural areas with large tracks of timber and farmland. Beaufort County is the largest metropolitan area between Charleston, SC, and Savannah, GA.



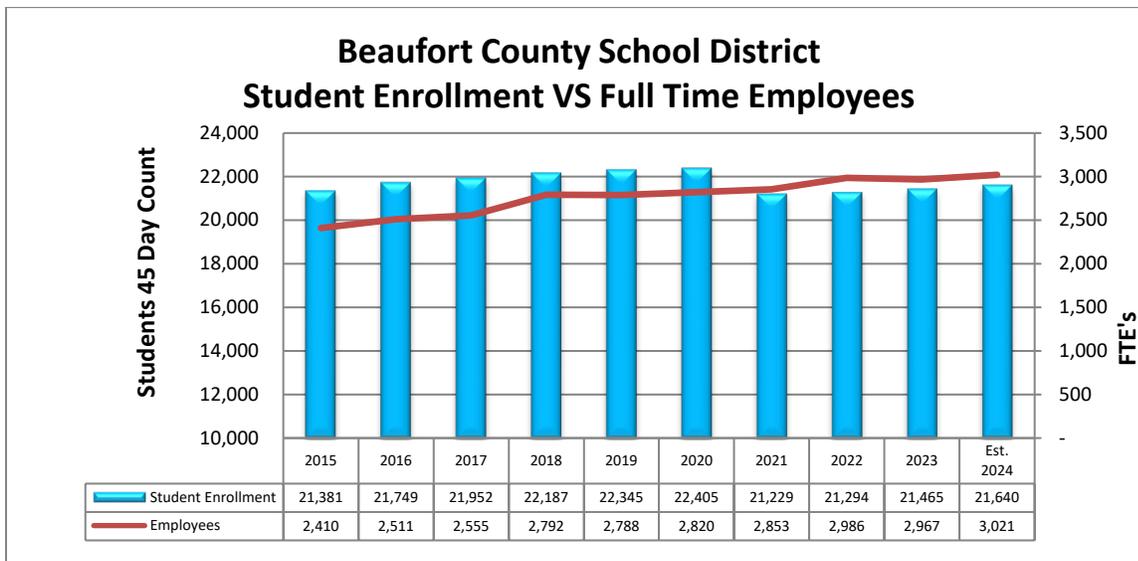
Source: U.S Census Bureau; <https://www.census.gov/library/stories/state-by-state/south-carolina-population-change-between-census-decade.html>

135 Day Membership in Adjacent Counties: The 135 day membership is a “snap-shot” of actively enrolled students that is taken at the 135th day of the school year to satisfy local, state and federal data collection needs and also to ensure that school districts are adequately funded, according to student population. The graph below shows the student membership at the 135th day in Beaufort and the surrounding three counties. Beaufort County has over three times the enrollment of any surrounding counties.



Source: SC Department of Education 135-day Membership Report; <https://ed.sc.gov/data/other/student-counts/active-student-headcounts/>

Beaufort County School District Student Enrollment vs. FTE: Student enrollment was increasing until FY 2021 when the COVID-19 pandemic occurred. Since FY 2021, enrollment has showed small increases providing evidence that the return of students will be slow. Staffing has been maintained at levels that will provide the needed resources to assist with learning losses that occurred as a result of the pandemic.



Source: Beaufort County School District 45-day Count

Principal Taxpayers

Beaufort County, South Carolina

20 Largest Employers

(Listed Alphabetically)

Corporation Name

Agape Senior Primary Care, Inc
Beaufort County School District
Beaufort Memorial Hospital
Brightview Landscape Services, Inc.
Charles Lea Center Leasing Company
Coastal Carolina Medical Center, Inc.
County of Beaufort
Department of Defense
Food Lion, LLC
Gregory M. Parker INC
Lowe's Home Centers, Inc.
Marine Corps Community Services
Marriott Resorts Hosp. Corp.
Montage Hotels and Resorts, LLC
Publix Super Markets, Inc.
Sea Pines Resort, LLC
Tenet Physician SVCS of Hilton Head
TG Administration LLC
The Kroger Company
Wal-Mart Associates, Inc.

Source: S.C. Department of Employment & Workforce - 4/21/2023

Beaufort County Council:

- Joe Passiment.....Chairman, District 5
- Larry McElynn.....Vice-Chairman, District 10
- Gerald Dawson.....Council Member, District 1
- David Bartholomew.....Council Member, District 2
- York Glover.....Council Member, District 3
- Alice Howard.....Council Member, District 4
- Anna Maria Tabernik.....Council Member, District 6
- Logan Cunningham.....Council Member, District 7
- Paula Brown.....Council Member, District 8
- Mark Lawson.....Council Member, District 9
- Thomas Reitz.....Council Member, District 11



BEAUFORT COUNTY SCHOOL DISTRICT

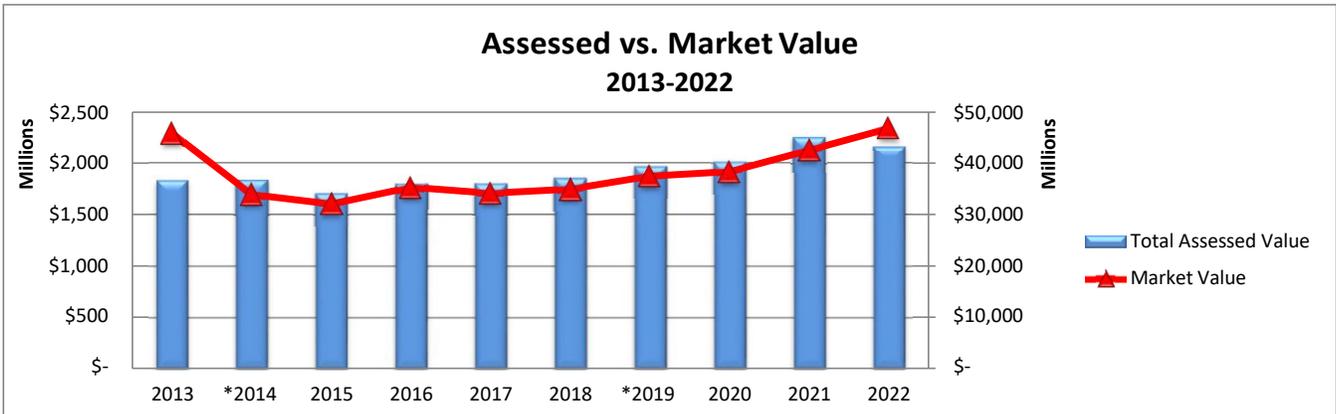
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Ended June 30.	Tax Year	Assessed Value		Total Assessed Value	Total Direct Rate	Market Value	Ratio of Total Assessed Value to Estimated Market Value
		Real Property	Personal Property				
2013	2012	\$ 1,650,397,429	\$ 182,152,336	\$ 1,832,549,765	119.3	\$ 45,837,938,940	4.0%
*2014	2013	1,473,195,546	196,428,055	1,832,549,765	129.2	33,909,090,279 **	5.4%
2015	2014	1,481,192,978	224,587,180	1,705,780,158	135.2	32,036,037,089 **	5.3%
2016	2015	1,561,997,668	242,903,990	1,804,901,658	135.2	35,302,446,098 **	5.1%
2017	2016	1,574,340,200	243,803,862	1,804,901,658	143.2	34,154,007,102 **	5.3%
2018	2017	1,616,197,050	238,124,920	1,854,321,970	145.2	34,924,575,714 **	5.3%
*2019	2018	1,735,799,890	233,576,952	1,969,376,842	136.3	37,473,746,376 **	5.3%
2020	2019	1,785,728,490	229,412,432	2,015,140,922	145.7	38,345,576,179 **	5.3%
2021	2020	1,992,251,600	263,022,540	2,255,274,140	145.7	42,506,637,210 **	5.3%
2022	2021	1,916,321,610	251,151,020	2,167,472,630	157.9	46,804,017,170 **	4.6%

Source: Beaufort County Auditor

NOTE: *Reassessment Year - Property in Beaufort County was last reassessed in fiscal year 2019. Tax rates are per \$1,000 of assessed value.

**Market value calculated using the data from the State's Index of Taxpaying Ability calculation.

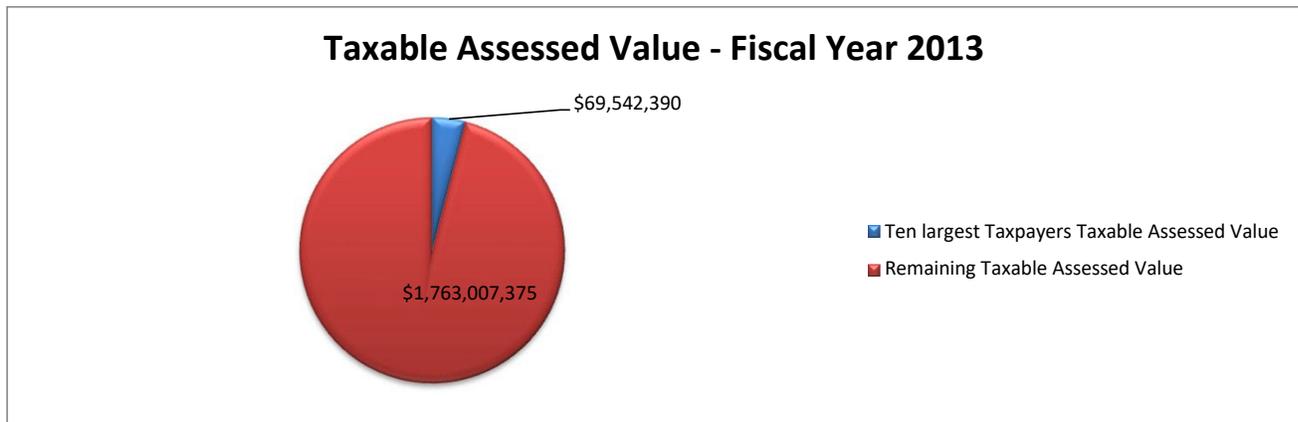
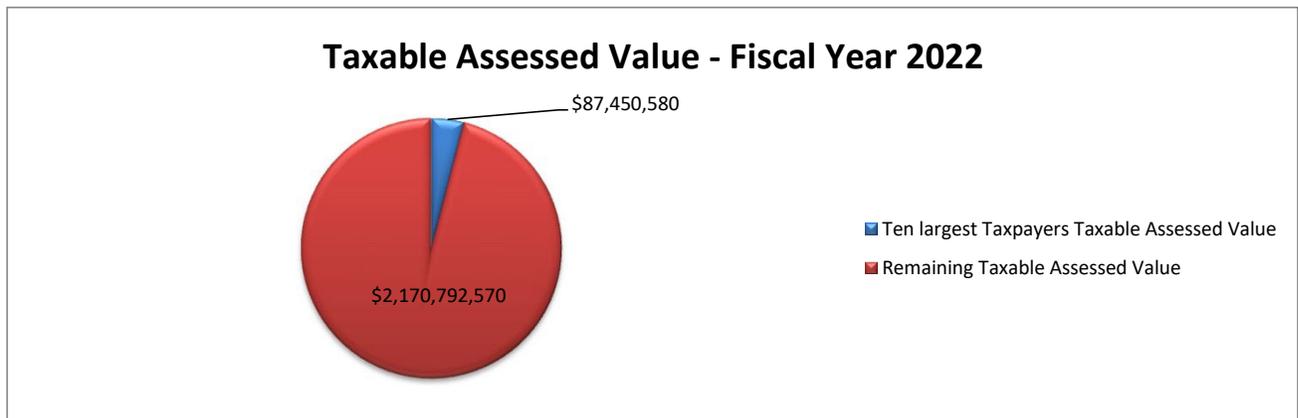


BEAUFORT COUNTY SCHOOL DISTRICT

TEN LARGEST TAXPAYERS' CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Dominion Energy South Carolina	\$ 26,802,040	1	1.45%	N/A		N/A
Marriott Ownership Resorts, Inc.	16,887,220	2	0.91%	\$ 20,437,270	1	1.12%
Palmetto Electric Coop, Inc.	11,031,900	3	0.59%	10,110,690	3	0.55%
Bluffton Telephone Company	6,657,340	4	0.36%	2,460,000	6	0.13%
Columbia Properties Hilton Head	4,880,580	5	0.26%	4,540,030	4	0.25%
Hargray Telephone Company	5,112,420	6	0.28%	2,923,390	9	0.16%
SCG Hilton Head Property LLC	4,335,720	7	0.23%	N/A	5	N/A
Passco One Hampton DST.	3,665,340	8	0.20%	N/A		N/A
Sea Pines Resort	5,082,790	9	0.27%	3,719,950	8	0.20%
Shelter Cove II LLC	2,995,230	10	0.16%	N/A		N/A
Greenwood Development Corp.	N/A		N/A	2,837,830	7	0.15%
COROC/Hilton Head	N/A		N/A	2,131,240	10	0.12%
South Carolina Electric & Gas	N/A		N/A	20,381,990	2	1.11%
Total	\$ 87,450,580		4.71%	\$ 69,542,390		3.79%

Source: Beaufort County Auditor



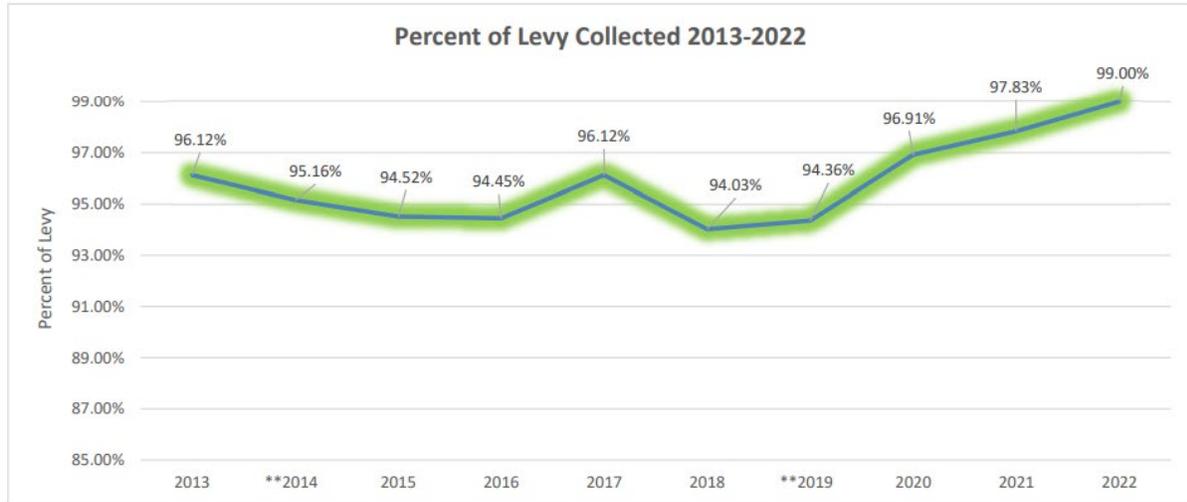
BEAUFORT COUNTY SCHOOL DISTRICT

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 114,419,644	\$ 109,975,723	96.12%	\$ 3,127,422	\$ 113,103,145	98.85%
**2014	114,942,235	109,379,367	95.16%	5,064,150	114,443,517	99.57%
2015	121,822,183	115,145,623	94.52%	4,701,603	119,847,226	98.38%
2016	128,765,601	121,617,583	94.45%	2,659,288	124,276,871	96.51%
2017	137,766,145	132,422,893	96.12%	3,053,091	135,475,984	98.34%
2018	144,430,003	135,808,833	94.03%	5,578,708	141,387,541	97.89%
**2019	138,394,227	130,583,688	94.36%	2,642,023	133,225,711	96.27%
2020	152,537,494	147,826,820	96.91%	2,066,434	149,893,254	98.27%
2021	155,247,591	151,886,449	97.83%	2,071,940	153,958,389	99.17%
2022	169,144,681	167,458,373	99.00%	801,834	168,260,207	99.48%

Source: Beaufort County Treasurer/Beaufort County Auditor

* Not Available
** Reassessment



Acronyms

-- A --

ACE – Academy for Career Excellence

ADA - Americans with Disabilities Act

ADEPT- Assisting Developing & Evaluating Professional Teaching

ADM - Average Daily Membership

ACFR – Annual Comprehensive Financial Report

AMES - Advanced Math Engineering Science (academic magnet program)

AP - Advanced Placement

ARPA - American Rescue Plan Act

-- B --

BAN – Bond Anticipation Note

BCSD – Beaufort County School District

BI – Behavior Interventionist

BMS – Behavior Management Specialist

-- C --

CARES - Coronavirus Aid, Relief and Economic Security Act

CFO – Chief Financial Officer

CIP - Capital Improvement Plan

CRSSA - Coronavirus Response and Relief Supplemental Appropriations Act

CTE – Career and Technical Education

-- D --

DSS - Department of Special Services

-- E --

ED - Emotional Disabilities

EFA – Education Finance Act

EFC - Educational Facilities Corporation

EIA – Education Improvement Act

EL – English Learners (currently referred as ML-Multilingual Learners)

ESEA – Elementary and Secondary Education Act

ESSER – Elementary and Secondary School Emergency Relief Fund

-- F --

FLSA - Fair Labor Standards Act

FMLA - Family and Medical Leave Act

FPC – Facility Planning and Construction

FRM - Free and Reduced Price Meals

FT - Full-Time

FTE - Full-Time Equivalent

FY - Fiscal Year

-- G --

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GF- General Fund

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GT - Gifted and Talented

-- H --

HR - Human Resources

HS - High School

HVAC - Heating, Ventilation, and Air Conditioning

-- I --

IB - International Baccalaureate

IBMYP - International Baccalaureate Middle Years Program

IDEA - Individuals with Disabilities Education Act

IEP - Individualized Education Program

ISD – Instructional Services Department

IT - Information Technology

-- J --

JROTC - Junior Reserve Officers Training Corps

-- K --

-- L --

LAN - Local Area Network

LEED - Leadership in Energy & Environmental Design

LEP - Limited English Proficient

-- M --

MAP – Measures of Academic Progress

MSAP – Magnet Schools Assistance Program (grant)

MS - Middle School

MYP-Middle Years Program (International Baccalaureate)

MZB – Modified Zero Base

-- N --

NCLB - No Child Left Behind

-- O --

-- P --

PAC – Performing Arts Center

PBIS – Positive Behavior Intervention Support

PE - Physical Education

PT - Part-Time

PTA - Parent Teacher Association

PTO - Parent Teacher Organization

PTSA - Parent Teacher Student Association

-- Q --

-- R --

RFP - Request for Proposal

RFQ – Request for Quote

-- S --

SRO – School Resource Officer

STEM – Science, Technology, Engineering, and Mathematics

STEAM- Science, Technology, Engineering, Arts and
Mathematics

-- T --

TAN – Tax Anticipation Note

TIF – Tax Increment Financing

-- U --

USDA - United States Department of Agriculture

-- V --

-- W --

WAN- Wide Area Network

-- X --

-- Y --

-- Z --

GLOSSARY

Annual Comprehensive Financial Report	The official annual report of the government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.
Acceleration Academy	An instructional approach that engages students with multiple learning pathways that include opportunities to earn college credits while still in high school, as well as opportunities to earn national career-related certifications in high-paying careers. The Academy features partnerships with local colleges, businesses and the armed forces; extracurricular clubs that reinforce academics; and access to cutting-edge technology and highly trained staff.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Advanced Placement (AP)	A cooperative educational endeavor sponsored by colleges and universities. It offers students in high school the opportunity to receive college credits while attending high school.
Alternative Programs	An instructional program for students that experience difficulty in a traditional school environment. The District's alternative middle and high school provides smaller classes and individualized instruction, coupled with a focus on personal and social development. The school offers high expectations for student achievement, self-paced credit recovery and in-house counseling for students and families.
AMES	Advanced Math, Engineering and Science Academy is a program for gifted and high-achieving students. The instructional program is based on rigorous math and science foundational skills taught through the use of science and engineering projects. The AMES learning environment is designed to actively engage students in exploration, discovery, experimentation and mastery of standards. Students take responsibility for their own learning and are engaged in higher levels of thought through application of knowledge to real-world problems, class discussion and the use of exciting resources.
Appropriation	An act of a legislature authorizing money to be paid from the treasury for a specified use.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Arts Infused	An arts curriculum that focuses on providing extensive opportunities for all students to learn through creative instructional approaches and to express themselves in the arts. It provides students with a creative learning environment that includes performances, exhibitions of artwork and special performing groups. Students have opportunities to build community relationships and to participate in a quality, comprehensive arts education that includes dance, music, theatre, visual arts and creative writing.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Average Teacher Salary	The sum of individual teacher salaries divided by the number of teachers. This included all contracted full time certified teachers for the school year. The value does not include additional supplements or stipends.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Board of Education	The elected body which has been created in accordance with state law and geographical boundaries within the county. The Board of Education is entrusted with the responsibilities for educational activities for the school district.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.
Budget Calendar	The schedule of key dates used in preparation and adoption of the annual budget.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.
Budget Message	A general discussion of the budget as presented in writing by the BCSD to the County Council. The budget message contains an explanation of the principal budget items, an outline of the BCSD's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts	Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.
Capital Improvement Budget	The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.
Capital Outlay	Expenditures for assets costing more than \$5,000.
Career and Technology Education	An instructional initiative serving students in grades 7-12 through state-approved course offerings leading to career concentrations, work-based learning opportunities, and/or industry credentials.
Classical Studies	An instructional program offered at the middle or high school levels and offer a college preparatory course of study with mandatory courses in English, world language, math, science, social studies and a school wide participation in world culture studies. There is an emphasis on academics with a focus on critical thinking, participation in Socratic seminars and web-based learning. A strong focus will be on the arts as well as the development of character, school pride, student leadership, personal accountability, structured discipline, along with civic responsibilities and community service.
Connect2Learn	An instructional initiative that provides a mobile device to all students in grades K-12, allowing them to access information, think critically, problem solve, collaborate, and create.
Contracted Services	Services provided by outside companies, individuals or even other governmental units.
Core Services	These are the unique, independent and major functions provided by a department, which directly support its "mission statement".
Cost of Services Measurement Focus	The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Delinquent Taxes	Unpaid taxes on or after the penalty date.
Department	An administrative division of the school district which covers overall management responsibility for a group of related operations within a functional area.
Dropout Rate	The percentage of students who leave high school during a single year that do not complete their course of studies or graduate without transferring to another school or institution.
Early Childhood Center	School facilities designed to serve Pre-K and Kindergarten students.

Early College	An instructional approach where students can earn both a high school diploma and up to two years of college credit at the same time. Early college high schools increase exposure to post-secondary study while reducing or eliminating college costs as students prepare for the job market or further study.
Employment Status	<p>Full Time (FT): Appointments averaging not less than 37.5 hours per week.</p> <p>Part Time (PT): Appointments averaging less than 37.5 hours per week.</p>
Ethnicity	The classification of groups of people according to race, nationality and cultural origin.
Expenditures	<p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>The difference between an expenditure and an expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.</p>
Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.
Fiduciary Funds	Funds used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The BCSD's fiscal year ends June 30.
Fixed Assets	Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.
Fund	An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is non-capital in nature.

F.T.E. (Full Time Equivalent)	2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour day.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the BCSD are pledged.
Grants	Contributions or gifts of cash or other assets from another government or agency intended to be used for a specific purpose, activity or facility.
Governmental Funds	Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used.
High School Academies	Small learning communities within larger schools. Courses and program elements prepare students for college and career within a focused field of studies and major area of emphasis. Students enroll in core academic courses as well as career focused classes. Examples include School of Arts, Communications & Technology, Health Professions, and International Studies & Education.
Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interest Income	Revenue associated with BCSD management activities of investing idle cash in approved securities.

Interfund Transfers There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Administrative control includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.

Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- a. Transactions are executed in accordance with management's general or specific authorization.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.
- c. Access to assets is permitted only in accordance with management's authorization.
- d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.

Internal Service Funds To account for the financing of goods and services provided by one department or agency to other departments or agencies of the School District. When services are rendered, charges are made to the users and revenue is accumulated in the Internal Service Funds to cover cost of operations.

International Baccalaureate An instructional initiative offered as a School Choice in the Hilton Head Island schools. The program is offered to students K-12 to help develop the intellectual, personal, emotional, and

social skills to live, learn, and work in a rapidly globalizing world. It is a recognized leader in the field of international education, encouraging students to be active learners, well-rounded individuals, and engaged citizens of the world.

Language Immersion	A form of education in which students are taught literacy and content in two different languages during the school day. The day is usually split in half providing content learning in the English language and then switching to the second language and content for the other half of the day. Students have the advantage of learning not only required subject area content but also to become fluent in a second language at the same time. Chinese and Spanish dual language immersion programs are currently offered and designed to develop and implement a sustainable, sequential, standards based continuum of second language instruction.
Lease-Purchase Agreements	Contractual agreements, which are termed “leases,” but which in substance, amount to purchase contracts for equipment and machinery.
Learning through Leadership	A comprehensive learning model through student leadership development based on the Leader in Me, or similar approach. The Leader in Me program is a whole-school transformation model. Based on The 7 Habits of Highly Effective People [®] , The Leader in Me produces transformational results such as higher academic achievement, few discipline problems, and increased engagement among teachers and parents. The Leader in Me equips students with the self-confidence and skills they need to thrive in the 21 st century economy. Learning Through Leadership program goals include: fostering a student’s self-esteem, discipline, responsibility, confidence, and creativity. Students learn to set and meet goals, effectively cooperate with people of various backgrounds and cultures, and resolve conflicts and solve problems.
Major Funds	<p>The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures. <i>5% criterion.</i> An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion. If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.</p>
Mill Levy	Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.
Mission Statement	A statement of purpose for why the department or function exists.

Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.
Montessori	A philosophy of teaching with a focus on critical thinking skills, developmentally appropriate instruction, multicultural curriculum, multi-sensory curriculum, integrated curriculum and cooperative learning. The Montessori method is based on a child's natural desire to learn. Students actively learn within a prepared environment of attractive, carefully sequenced materials and engage in many independent tasks that they complete at their own pace. The Montessori program is organized into multi-aged classrooms that include the lower elementary for 1st through 3rd graders and the upper elementary that include 4th and 5th graders.
Numeracy	The ability to understand and use numbers, especially the numbers encountered in everyday life. It is considered to include the ability to count, and to add, subtract, multiply and divide two integers.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of BCSO are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Expenses	The cost for personnel, materials and equipment required to function on a daily basis.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Project Based Learning	An experimentally focused education using real-world problems to capture student interest and provoke serious thinking as the students acquire and apply new knowledge in a problem-solving context. The teacher plays the role of facilitator, working with students to frame worthwhile questions, structuring meaningful tasks, coaching knowledge development, as well as thinking

and social skills, and carefully assessing what students have learned from the experience. Typical projects present a problem to solve.

Project Lead the Way/Gateway to Technology (PLTW/GTT)	Curriculum that encourages hands-on engagement, problem solving and the use of technology for research, collaboration and project presentation. The high school courses (PLTW) are designed to prepare students to pursue a post-secondary education and careers in math, science, engineering, and technology. The middle school engineering program (GTT) features a project-based curriculum and program so that students may design and test their ideas with advanced modeling software. Students study mechanical and computer control systems, robotics and animation and explore the importance and how to reduce, conserve and produce energy.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
Proprietary Funds	These funds are used to account for activities where the determination of net income is necessary or useful to provide sound financial administration. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the government.
Refund	<ol style="list-style-type: none">(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period.(2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded.(3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
Reserve	<ol style="list-style-type: none">(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and(2) An account used to segregate a portion of fund equity as legally set aside for a specific future use.
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Revenues	<ol style="list-style-type: none">(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds

and operating transfers-in are classified as "other financing sources" rather than revenues.

- (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.

School, Academy	A school housing both elementary and middle school students. Academies house students from Pre-K through eight and focus on an area of studies.
School, Elementary	A school that is composed of students not above the sixth grade. Most elementary schools are Pre-K to fifth grade.
School, High	A school offering the final years of courses necessary to graduate. High schools typically house grade nine through twelve.
School, Middle	Grades between elementary and high school. Typically middle schools are grade six through eight.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Education	Instructional activities designed for students with various learning disabilities or handicaps.
Spending Measurement Focus	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
Summer Institute	An annual professional development event occurring in August of each year, where administrators, teachers and support staff join together for three days of learning, collaborating, and networking with their peers. The 2016 event was titled "Growing Literacy Leaders" and offered nearly 130 sessions.
Summer Reading Camp	A state mandated instructional program requiring all third graders who are not substantially on grade level with reading proficiency to attend extra days of school. BCSD extends this requirement to all elementary students in grades 1-5.
Target Budgets	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.