# Approved General Fund Budget

## FISCAL YEAR 2024-2025

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














# Beaufort County School District

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# Beaufort County School District

# Beaufort, South Carolina

# Approved Budget

For The Fiscal Year Ending

June 30, 2025


Prepared By:

The Finance Department

Tonya Crosby, CPA, Chief Financial Officer

Dr. Frank Rodriguez, Superintendent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## Beaufort County School District
## South Carolina

For the Fiscal Year Beginning

**July 01, 2023**

Christopher P. Morrill

**Executive Director**

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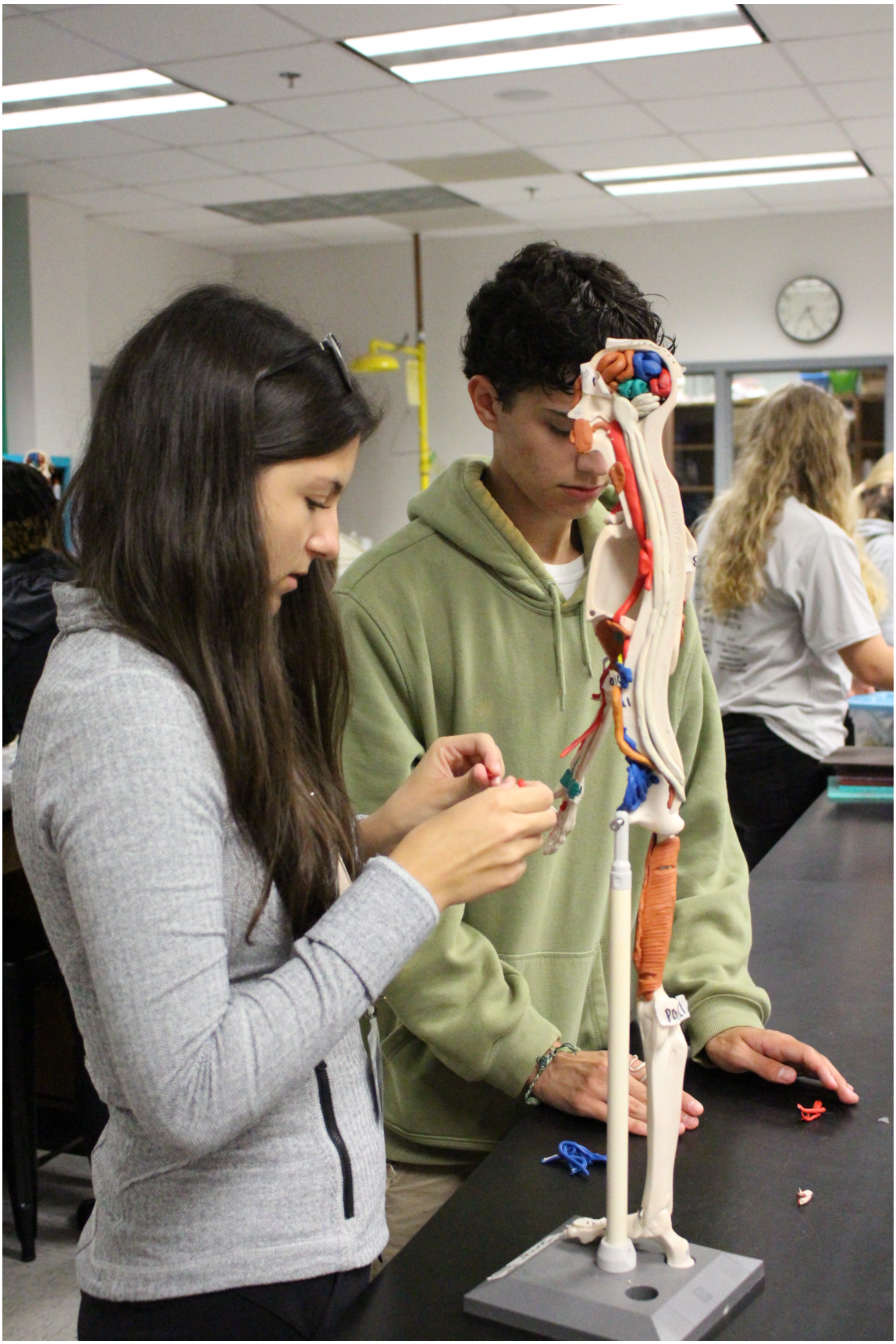
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# Introductory





# 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), the Debt Service Fund, the Capital Projects Fund, the Food Service Fund, the 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 trends and fund balance.

  The **Capital Section and Debt Service Section** includes 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*

## *2024 Board Members*



Richard Geier
Vice Chair

Christina Gwozdz
Chair

Angela Middleton
Secretary




Earl Campbell | Chloe Gordon | William Smith | Victor Ney | VACANT | Carlton Dallas | Elizabeth Hey | Ingrid Boatright

**Christina Gwozdz, Chair**
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Term Ending 2026

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**Vacant**
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**District 8**
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**Elizabeth Hey**
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Term Ending 2026

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Term Ending 2024

# BEAUFORT COUNTY SCHOOL DISTRICT

## Administrative Office

2900 Mink Point Boulevard
Beaufort, South Carolina 29902

## Senior Management

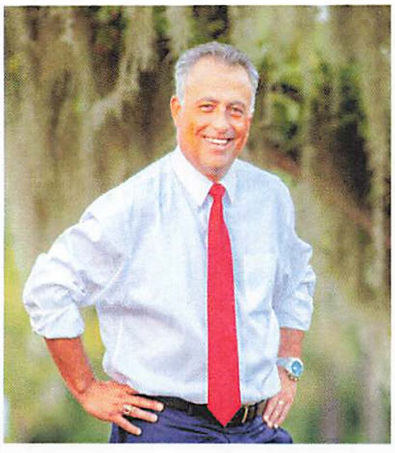
| | |
|---|---|
| Dr. Frank Rodriguez | Superintendent |
| Dr. Mellow Lee | Deputy Superintendent |
| Ms. Wendy Cartledge | Chief Legal Services Officer |
| Dr. Mary Stratos | Chief Instructional Services Officer |
| Ms. Tonya Crosby, CPA, CGFO | Chief Financial Officer |
| Mr. Robert Oetting | Chief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

## Officials Issuing Report

Ms. Jennifer Hamblin, Director of Budget
Mr. Louis Ackerman, Coordinator of Capital Projects
Katherine Abar, Budget Analyst

# Beaufort County School District

# Approved Budget 2024-2025



Dear Community Members:

Together, we have made great strides in Beaufort County School District (BCSD). **For the second consecutive year, our district is proud to offer the highest starting teacher salary in South Carolina.**

Education is a labor intensive endeavor. Amidst the many educational challenges facing the nation, BCSD continues to experience dramatic increases in operating costs. Through all of the challenges, we are committed to providing a quality education for our 21,492 students and building the capacity for our teachers to help students reach their highest potential. As federal education ESSER dollars are sunsetting, BCSD has made some strategic decisions about innovative initiatives without raising the millage.

To that end, 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***

To attract and retain highly qualified educators and support staff, we must offer competitive salaries. While we have made progress in recent years, we still have work to do. This top priority enables us to focus on providing competitive salaries and benefits packages and solidifying our District's commitment to continuous improvement. Strategic expenditure increases include:

- $2,500 addition to the BCSD teacher's salary schedule bringing the first year teacher's starting salary to **$51,066**;
- Step increase for continuing teachers and support for our most experienced teachers by moving the maximum step from 27 to 28;
- 3% cost of living increase plus a step for all other employee categories;
- Salary supplements for critical needs positions related to Special Education;
- Funding to meet state-mandated healthcare and paid parental leave; and
- Continuation of the $1,500 locality supplement for all eligible employees.

## Budget at a Glance

**Operating Budget**

| | |
|---|---|
| 2024 | $320,412,978 |
| 2025 | $359,170,000 |
| Proposed Increase | $38,757,022 |
| % Increase | 12.1% |

## Investments

| | |
|---|---|
| Teacher Pay Increases | $12.0M |
| Other Pay Increases | $ 7.9M |
| Benefit Cost Increases | $ 1.5M |
| New Positions | $ 2.7M |
| Operational Increases | $14.7M |

## Funding

Current Operations Millage 121.8

**NO MILLAGE INCREASE**

Proposed Operations Millage 121.8

Existing local and state dollars will be utilized to fund this budget.

As we approach the final stages of our budget planning process, I want to express my sincere gratitude for your unwavering support. Our school district faces several challenges, but together, we can overcome them and continue providing an exceptional education for our students.

Your Proud Superintendent of Beaufort County School District,

# Executive Summary

The Beaufort County School District (BCSD) is excited to present the FY 2025 Adopted Budget. This budget, prepared in line with state regulations and local policies, covers the period from July 1, 2024 to June 30, 2025.

This document serves as the district's financial plan, guiding the Board, staff, and stakeholders in fulfilling the district's commitment to "ensure excellence in education for every learner, equipping each with the knowledge, skills, and personal responsibility to succeed in a rapidly changing global society."

We are proud to share this budget with the Board and our community. It enables the district to continue progressing toward its strategic goals for student success in Beaufort County, focusing on maintaining classroom momentum, maximizing resources, and minimizing tax increases.

The 2024-2025 Budget was developed with the district's goals and priorities at the forefront of budgetary decisions. Each school and district department created their budget based on their specific goals and objectives. These goals informed the allocation of resources to meet these objectives. Expenditure budgets serve as each location's action plan for the coming year. At year-end, actual expenditures are compared against budgetary allocations to assess the achievement of goals and objectives. These performance-based metrics will guide future budget decisions.

This budget document, along with the year-end Annual Comprehensive Financial Report (ACFR), are the primary tools for presenting the district's financial plan and the outcomes of its programs and services. The objective is to provide transparency to the public about the district's financial plans and their alignment with strategic goals. It reflects the balance between resources from local, state, and federal sources and the educational needs of students.

# Beaufort County School District Strategic Plan

## FY 2025-2029

**Strategic Pillars (SEAS)**

- **Support** - Nurturing a Positive and Supportive Environment
- **Engagement** – Unlocking Success through Teamwork and Collaboration
- **Achievement** – Impactful Instruction for All Students
- **Stewardship** – Careful and Responsible Management of Resources and Investments

**Long Term Outcomes**

92% Graduation Rate
*75% English Language Arts
*75% Mathematics

** Meets or exceeds on SC Ready*

## Pillar #1: SUPPORT

1.1. *Student Readiness/Early Childhood (Student Achievement)*
- 1.1.1 Parents as Educators
- 1.1.2. Purposeful, Play-Based Kindergarten
- 1.1.3. Collaborative Stakeholder Group

1.2. *Teacher and Administrator Quality (Teacher Quality)*
- 1.2.1 Individualized Professional Development Plans (*connected to Accreditation)
- 1.2.2 Teacher Development
- 1.2.3 Evaluation Process

*1.3 Safe, Health, and Secure (School Climate)*
- 1.3.1 Student Health
- 1.3.2 Bullying Prevention
- 1.3.3 Crisis Preparation

*1.4 Develop and implement rigor in selection and hiring process that effectively identify and screen high quality, skilled applicants (Teacher Quality)*
- 1.4.1 Teacher Recruitment
- 1.4.2 Teacher Retention
- 1.4.3 LEAP Program

*1.5 Multi-Tiered System of Support (Student Achievement/Teacher Quality)*
- 1.5.1 Behavior
- 1.5.2 Academics

## PILLAR #2: ENGAGEMENT

*2.1. Build a district-wide culture of pride, trust and respect (School Climate)*
- 2.1.1. Focused professional development around the Upbeat survey data
- 2.1.2. Student-focused Strategy

*2.2. Align new and existing community and parent partnerships (School Climate)*
- 2.2.1. Increase and improve school-family connections to develop a more supportive and collaborative environment that promotes quality outcomes and removes barriers
- 2.2.2. Optimize community partnerships to systematically align with BCSD's priorities
- 2.2.3. Extended Learning Community Sites
- 2.2.4. Volunteerism

*2.3. Ensure staff, families, students and the community have timely access to information and engagement opportunities (School Climate)*
- 2.3.1. Streamline communications channels
- 2.3.2. Strengthen employee engagement
- 2.3.3. Build, strengthen, and standardize communications in schools and departments

## PILLAR #3: ACHIEVEMENT

*3.1. Implementation of an Instructional Framework to increase academic achievement of all students (Teacher Quality)*

- 3.1.1. Instructional Reviews (*connected to accreditation)
- 3.1.2. Instructional Coaching
- 3.1.3. Using Assessments (Balanced Assessment System)

*3.2. Provide academic programming customized to the individual strengths, needs, interest, and aspirations of each learner (Teacher Quality/Student Achievement)*

- 3.2.1. Special Education
- 3.2.2. Multilingual Learners
- 3.2.3. Gifted and Talented

*3.3. Career Readiness (Student Achievement)*

- 3.3.1. Career and Technical Education
- 3.3.2. Work-based Learning

*3.4. Academic Arts (Student Achievement)*

- 3.4.1. Visual Arts
- 3.4.2. Performing Arts

*3.5. Develop the capacity to deliver effective instruction across content areas (Teacher Quality/Student Achievement)*

- 3.5.1. Literacy
- 3.5.2. Numeracy
- 3.5.3. Inquiry

## PILLAR #4: STEWARDSHIP

*4.1. Ensure district's facilities and assets are safe and properly maintained*

- 4.1.1. Custodial Services
- 4.1.2. Maintenance Services
- 4.1.3. Fleet Vehicles
- 4.1.4. Facilities Planning and Construction
- 4.1.5. Energy Management

*4.2. Strategically manage system growth and ensure equitable distribution of resources by maintaining and improving processes for operational excellence, customer service, and shared accountability (Teacher Quality/Student Achievement/School Climate)*

- 4.2.1. Quarterly financial reviews
- 4.2.2. Develop an annual balanced budget that addresses student needs
- 4.2.3. Develop and implement a curriculum materials investment plan to coincide with the software/instructional materials adoption process.
- 4.2.4. Maintain optimal bond rating
- 4.2.5. Assess and improve the zero-based budgeting approach that requires each expense to be reevaluated annually to justify its existence and alignment with the district's mission statement
- 4.2.6. Demonstrate fiscal responsibility through thoughtful and consistent oversight of budget development

*4.3. Technology (Student Achievement)*

- 4.3.1. Technology Infrastructure
- 4.3.2. Educational Technology
- 4.3.3. Operations

*4.4. Implement rigorous project management structures, protocols and processes (Teacher Quality/Student Achievement/School Climate)*

- 4.4.1. Global Analysis Process (GAP)
- 4.4.2. Masterboard Analysis and Scheduling

*4.5. Compliance with shifts in laws and legal guidance (Teacher Quality/Student Achievement)*

- 4.5.1. Administrative Rules Process Reviews
- 4.5.2. Legal Trends

## Budget Development Process

### General Guidelines

Board Policy (OE-5) outlines the Board's expectations for the budget presentation. Annually, a multi-year, balanced budget must be presented, reflecting anticipated changes in compensation, inflationary adjustments, and other operational increases.

- **Balanced Budget**: Current revenues must be sufficient to support current expenditures.
- **Site-Level Focus**: The budget process and format will be organized by site level, including all schools, the district office, and multi-school functions, focusing on budget priorities and assumptions.
- **Budget Monitoring**: A system will be maintained to ensure compliance with the approved budget.
- **Fund Balance Goal**: Maintain a fund balance of no less than 10% of next year's budgeted expenditures to reduce the need for a tax anticipation note.

### Budget Process

*Planning*

Budget planning is a year-round activity that begins shortly after the approval of the previous budget. This phase involves reviewing goals and objectives, evaluating outcomes from the prior year, analyzing current year revenues, and seeking community feedback 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 spans approximately 10 months, starting with enrollment analysis in September of the year prior to approval. School staffing templates are developed based on the approved enrollment projection, which supports 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 requests and state-mandated increases to develop a preliminary expenditure budget. The budget department conducts initial reviews to ensure there are no duplications or omissions. A forecast of proposed revenues at the local, state, and federal levels is prepared to confirm sufficient revenue to support the proposed expenditures. If revenues do not support expenditures, the first round of expenditure reductions is proposed. Budget requests are prioritized to determine which expenditures can be reduced to develop a balanced budget. All decisions regarding budget reductions are reviewed and approved by Senior Leadership.

*Adoption and Approval*

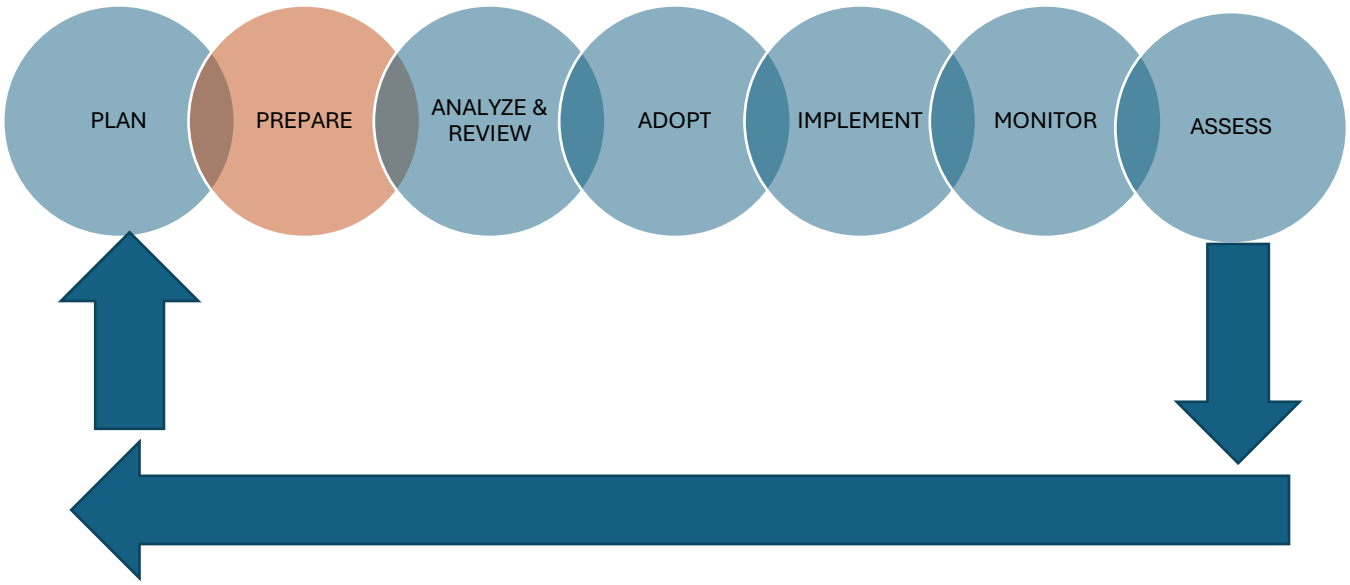
After review and approval from the Superintendent, the budget office prepares the Preliminary Superintendent's Budget to be presented to the Board of Education. The Board makes recommendations, requests additional information, and provides guidance on any Preliminary Superintendent's Budget adjustments.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

*Implementation*

The fiscal year of the Beaufort County School District spans from July 1 to June 30. A crucial aspect of this period is the joint effort between Human Resources and the Budget department. This collaboration is essential for the effective monitoring of positions and their respective budgets, encompassing all accounts related to salaries and benefits. Furthermore, schools and district departments conduct monthly assessments of non-salary account budgets. These reviews are carried out to confirm that all anticipated expenditures align with the set targets.

*Monitor and Assessment*

Monitoring and assessing the progress of the budget is a year-round responsibility that provides data for management decision-making. Monitoring 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 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.

*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 are 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 and posts on the District's website.

**Annual Audit**

Per Board of Education Operational Expectation 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 2025

The 2024-2025 Comprehensive Budget includes multiple funds, totaling $749,579,711 million. This budget will **not require** an increase in the operational or debt service millage. The following chart provides all expenditure budgets by fund.

| | 2023-2024 Approved Budget | 2024-2025 Approved Budget | Change | |
|---|---|---|---|---|
| **Comprehensive Budget (Total)** | **$628,256,030** | **$749,579,711** | **$121,323,681** | |
| General Fund | 320,412,978 | 359,170,000 | 38,757,022 | 1 |
| Special Revenue Funds | 47,750,417 | 31,736,664 | (16,013,753) | 2 |
| Education Improvement Act Funds | 16,100,875 | 20,053,434 | 3,952,559 | |
| Debt Service Fund | 104,695,344 | 108,063,241 | 3,367,897 | 3 |
| School Building Fund | 118,900,000 | 212,500,000 | 93,600,000 | 4 |
| Internal Service Fund | 1,300,000 | 1,500,000 | 200,000 | |
| School Food Service Fund | 15,996,416 | 12,956,372 | (3,040,044) | 5 |
| Pupil Activity Fund | 3,100,000 | 3,600,000 | 500,000 | 6 |
| Millage required for General Fund | 121.8 | 121.8 | - | |
| Millage required for Debt Service | 36.3 | 36.3 | - | |
| Total Millage Required | 158.1 | 158.1 | - | |

1 - Increased for salary and operational costs

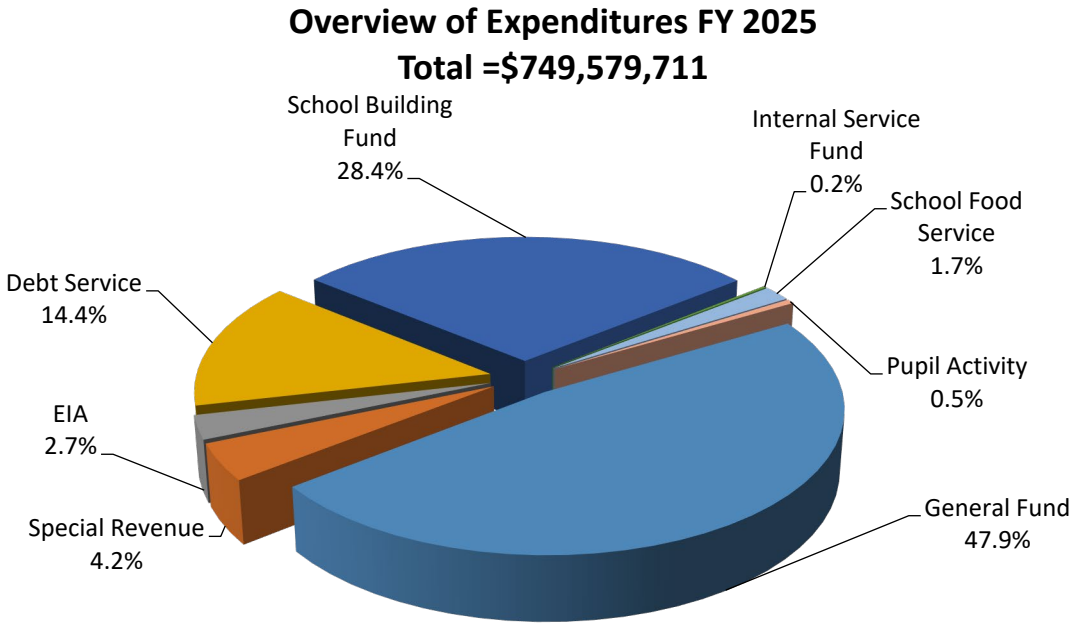
2 - ESSER funds ending

3 - Principal payment for referendum bonds

4 - Start of the 2023 referendum projects

5 - Decrease due to multi-year capital expenses to take place in future years

6 - Estimated based on current year's spending



1) General Fund – Based on salary and operational increases.

2) Special Revenue Funds - Decrease due to the end of ESSER funding.

3) EIA Funds – The increase is based on annual historical changes in the EIA allocations.

4) Debt Service Funds – Increase based on bond schedules for principal and interest.

5) School Building Fund – Increased for 2023 referendum projects.

6) Internal Service Fund – Based on increases over the last 3 years.

7) School Food Service Fund – Decrease based on multi-year capital expenses to take place in future years.

8) Pupil Activity Funds – The increase is based on historical spending patterns.



**Beaufort County School District**
**2024-2025 Proposed General Fund Budget Information**

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

The following information provides further explanation of the major increases proposed in the 2024-2025 budget. Budget items are referenced to indicate alignment with Board Budget Priorities and/or Strategic Goals in the Beaufort County School District Strategic Plan.

***Strategic Goals***
*I Student Achievement*
*II Teacher & Administrator Quality*
*III School Climate*
*IV Gifted & Talented*

***Board Budget Priorities (top five)***
*1. Critical Needs Stipends – Special Education*
*2. Expand extended learning sites to Southern Beaufort County*
*3. Improve student outcomes by focusing on opportunity gaps and improving current programs.*
*4. Maintain the highest beginning teacher compensation in the state.*
*5. Maintain safety and security funding accounting for costs of School Resource Officers and security guards.*

## Proposed State Increases

**Increase to State Minimum Salary Schedule** ***(SG II)(BP 4)*** **$5,988,397**
The FY25 budget includes a $2,500 increase to all teachers on the BCSD certified salary schedule. The starting teacher salary will increase to $51,066. Locality supplements will remain at $1,500.

**Teacher Salary Step** ***(SG II) (BP 4)*** **$1,585,107**
This budget includes the FY 25 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)*** **$1,448,593**
An 11.8 % increase to the employer's share of the State Health Insurance premiums will be effective January 1, 2025. Costs are adjusted to account for the affected six-month period.

**Step Increase from 27 to 28 Steps – Certified *(SG II)(BP 4)*** **$240,940**

This increase represents the Superintendent's multi-year plan to move the highest step from 24 to 28 years. This aligns with the SC legislature's FY25 budget which raises the state teacher salary schedule to 28 years.

**Paid Parental Leave *(SG II,SG III)*** **$744,200**

This benefit provides six weeks (maternal) or two weeks (paternal) of paid leave for eligible employees who have the birth of a biological child or fostering a child in state custody or the initial legal placement of a child by adoption. This is an unfunded mandate in the state of South Carolina.

## School Staffing Allocations

**Certified Teaching Positions *(SG I)(BP 3)*** **$364,066**

To fund additional teachers in schools to support a growing population of Special Education and Multi-Language Learners, and Alternative programs to support students with needs outside the traditional school structure.

**School Administration/Support Positions *(SG I)(BP3)*** **$134,244**

To provide support to the new TIDES program collaboration with Technical College of the Lowcountry, and Multi-Language Learners support.

**Special Education & Student Services Positions *(SG I)(BP3)*** **$912,939**

To provide support for students in areas such as speech, occupational therapy, psychological and behavioral needs.

**Teachers for Growth *(SG I)(BP 3)*** **$502,300**

To provide positions for enrollment growth beyond the staffing formula projection.

## Other Compensation Increases

**Special Education Teacher Critical Needs Stipend *(SG II)(BP 1)*** **$2,114,980**

To provide a stipend equivalent to 6% of the base salary to Special Education classroom teachers and assistants.

**3% COLA for ADM/CLAS/PROF *(SG II)*** **$1,347,388**

To provide a cost-of-living increase for classified, professional and administrative staff.

**FY 25 Salary Step Increase – ADM/CLAS/PROF *(SG II)*** **$2,715,852**

To provide a step increase for classified, professional and administrative staff.

**Additional Employee Compensation *(SG II)*** **$1,599,188**

To provide funding that supports employee incentives such as sick leave payouts, terminal leave, and additional class pay.

**Addition of Step 28 for CLAS, PROF, ADM *(SG II)*** **$44,449**

To ensure that our non-certified staff will be moved up an additional step, step 28 has been added to the non-certified salary schedules. This provides a step increase for all eligible employees.

**School Support & Transportation Positions** ***(SG I)(BP 3)*** **$105,509**

To address a need for instructional support in accountability due to the new metrics established by the State Department of Education. Transportation support with a part-time mechanic to reduce the backlog of transportation repairs.

**Programmatic Support** ***(SG I, SG IV)(BP 3, BP 5)*** **$1,081,557**

To provide mental health resources to students and staff, tutoring, summer arts programs, crisis prevention, cultural events, and the virtual school program.

**Academics, Arts, and Athletic Stipends** ***(SG I, SG III)*** **$500,000**

To provide the funding needed to implement recommended changes to the current academic, arts and athletic stipend schedules based on a stipend study.

**Summer School** ***(SGI)(BP3)*** ***$368,419***

To provide funding for the elementary Summer Reading Program and secondary Summer School.

**Worker's Compensation** ***(SG III)*** **$800,000**

Costs associated with worker's compensation claims have been rising for the last several years. This increase is to better align with actual historical claims.

## Operational Expenditure Increases

**Substitute Contracted Services** **(*SG II)(BP 3)*** **$2,684,801**

To provide for an increased need for substitute support, outsourced services have been utilized. This service contract provides substitutes and paraprofessionals.

**Custodial, Maintenance and Grounds Contracts** **(*SG III)(BP 5)*** **$2,369,801**

To provide funding for the increase in service contracts including Grounds, Custodial, Maintenance and other purchased services. All significant multi-year contracts have an inflationary clause that caps any increase at 3%. In FY25, Custodial Services will be under a new contract with significant increases anticipated.

**Security Contracted Services** ***(SG III)(BP 5)*** **$625,450**

To provide for an increased cost of security support. This service contract provides armed security guards at elementary schools and the District Office. A cost-of-living increase is also provided for contracted School Resource Officers.

## Other Operational Increases

**Technology Equipment & Software** ***(SG I)(BP 3)*** **$2,516,077**

To provide funding for existing software programs previously funded by Special Revenue funds.

**Property Insurance** ***(SG III)*** **$842,567**

To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District.

**Utilities** ***(SG III)*** **$488,437**

To provide funding for anticipated cost increases due to the impact of inflation.

**Supplies and Materials** ***(SG I)(BP 3)*** **$1,917,392**
To provide an additional $5 per pupil supply allocations to schools. Significant increases in the cost of goods and services to maintain buildings and equipment due to the impact of inflation.

**Student Activities** ***(SG I)(BP3)*** **$65,547**
To provide increased resources to support school field trip activities.

**International Teachers Program** ***(SGI)(SGII)(BP3)*** **$246,148**
To provide funding for the increased costs of recruitment of our international teachers.

**Professional Development** ***(SG II)(BP 3)*** **$1,441,745**
To provide professional development requirements for teachers, support staff, and administrators, inclusive of the costs of registration, travel, and dues to professional organizations.

**Leases** ***(SG III)*** **$350,861**
To provide for new governmental accounting requirements for multi-function printer and copier leases.

**Stormwater Fees and Transportation** ***(SG III)*** **$172,708**
To provide for County Stormwater Utility Fees and all School District properties and increased allocations to schools for athletic transportation.

## Other Increases

**Charter School Allocation Increase** ***(SG I, SG II, SG III) (BP 3)*** **$752,474**
To provide for an increased General Fund allocation to the District-sponsored charter school based on a formula as specified in S.C Code Ann. Section 59-40-140. The increase is the result of higher-than-expected local tax revenues received in the current school year.

**BJACE Vocational Increase** ***(SG I,SG II, SG III) (BP3)*** **$284,604**
To provide for an increased General Fund allocation to the District's vocational school shared with Jasper County School District. The amount primarily includes compensation increases and other operational increases. BJACE follows BCSD salary schedules***.***

## Board Priorities Funded with Alternative Resources

**Continuation of Extended Learning Program and Expansion to Southern Beaufort County (SG I)*(BP 2)***
The administration is seeking grant funding to sustain the current model and expand the program to sites in Southern Beaufort County. Grant applications have been submitted and are awaiting approval.

**Employee Childcare (SG II, SG III)**
The district will continue employee childcare by utilizing a significantly discounted fee-based program.

## BEAUFORT COUNTY SCHOOL DISTRICT

General Fund Long-Term Budget Projection

| | Approved FY25 | Projected FY26 | Projected FY27 | Projected FY28 | Projected FY29 |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Salaries | $194.6 | $201.4 | $207.9 | $214.5 | $220.9 |
| Benefits | 84.6 | 87.6 | $90.4 | $93.3 | $96.1 |
| Purchased Services | 46.7 | 48.1 | $49.5 | $51.0 | 52.6 |
| Utilities | 9.0 | 9.3 | $9.5 | $9.8 | 10.1 |
| Books | 0.7 | 0.7 | $0.7 | $0.8 | 0.8 |
| Supplies & Materials | 5.0 | 5.2 | $5.3 | $5.5 | 5.6 |
| Technology Supplies | 0.4 | 0.4 | $0.4 | $0.4 | 0.5 |
| Insurance | 4.6 | 4.7 | $4.9 | $5.0 | 5.2 |
| Equipment | 0.5 | 0.5 | $0.5 | $0.5 | 0.6 |
| Debt Service | 0.0 | 0.0 | $0.0 | $0.0 | 0.0 |
| Other Expenditures | 2.8 | 2.9 | $3.0 | $3.1 | 3.2 |
| Transfers | 10.3 | 10.6 | $10.9 | $11.3 | 11.6 |
| **Total Expenditures** | **$359.2** | **$371.4** | **$383.1** | **$395.2** | **$407.1** |
| Variance | | 12.2 | 11.7 | 12.1 | 11.9 |
| % Change | | 3.4% | 3.2% | 3.2% | 3.0% |
| **REVENUES** | | | | | |
| Local Taxes | $222.2 | $228.5 | $235.0 | $239.7 | $244.5 |
| Additional Revenues Needed* | 0.0 | 4.0 | 6.8 | 13.0 | 19.0 |
| Other Local Sources | 1.2 | 0.7 | 0.7 | 1.2 | 0.7 |
| State Funding | 134.3 | 136.7 | 139.1 | 141.6 | 144.1 |
| Federal Funding | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| **Total Revenues** | **$358.4** | **$370.6** | **$382.3** | **$396.2** | **$409.0** |
| **OTHER FINANCING SOURCES** | | | | | |
| Transfers from Other Funds | $0.50 | $0.50 | $0.50 | $0.50 | $0.50 |
| Capital Leases | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| **Total Other Financing Sources (Uses)** | **$0.80** | **$0.80** | **$0.80** | **$0.80** | **$0.80** |
| **Total Revenue and Other Financing Sources** | **$359.2** | **$371.4** | **$383.1** | **$397.0** | **$409.8** |
| Surplus/Deficit | 0.0 | 0.0 | 0.0 | 1.8 | 2.8 |
| Projected Fund Balance | 79.9 | 79.9 | 79.9 | 81.7 | 84.4 |
| Projected Fund Balance as % of Next Years Expenditures | 21.5% | 20.9% | 20.2% | 20.1% | 20.1% |

*revenue needed to maintain fund balance to comply with Board policy

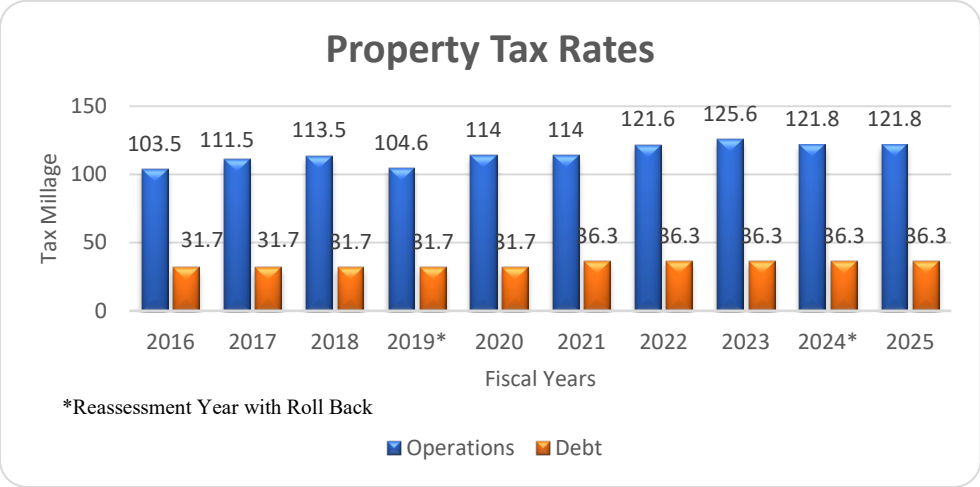
# Impacting Factors for FY 2025 Budget Year

### Taxpayer

During periods of economic stability, the District strives to minimize tax increases. However, this goal has been challenging due to annual state-mandated cost increases. Although the School District expects enrollment to grow, accurately projecting these numbers is challenging. This difficulty arises from the unpredictable enrollment patterns caused by families opting for non-public educational options like private schools, homeschooling, and Charter Schools that increased in response to the COVID-19 pandemic. Historically, the District has experienced consistent year-over-year growth, necessitating long-term planning for new schools to accommodate the increasing student population. With the addition of new schools come unavoidable operating cost increases. We will continue to balance the impact on taxpayers with the growing operational needs of the District to maintain a stable financial position and achieve our overall mission.

### Millage Levy

Due to the growth in Beaufort County, tax collections related to the school operating milage have been favorable. Part of the growth of the mill resulted from the 2024 property reassessment that occurs every five years as mandated by state law. Additionally, State law allows a recalculation of the approved millage increase annually on growth and CPI. Beaufort County School District FY 2025 allowable millage increase is 7.0 mills. This increase along with our banked/carry-forward mills results in total allowable millage for FY 2025 of 20.6 mills. For FY 2025, BCSD did not require a millage increase to support the General Fund Budget. Millage will remain at 121.8 mills minimizing the impact for taxpayers to support school operations. Debt service mills remained constant at 36.3 mills for FY 2025. 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 one of 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. The FY 2025 Index of Taxpaying ability is 6.278%.

State Funding Formula

State Aid to Classrooms, implemented in FY 2023, represents the State's contribution to direct instruction for students in Kindergarten through 12th grade, covering 75% of the cost of funding one teacher's salary for every 11.2 students. Each year, additional funding from the state Education Improvement Act (EIA) is incorporated into the State Aid to Classrooms formula. These EIA funds are subject to the Index of Taxpaying Ability (ITA). Due to Beaufort's high property tax assessments, the county has a high ITA, which reduces funding when the formula is applied. Consequently, local property taxes will need to cover a greater share of the District's operating costs.

Under these legislative constraints, as well as other state and federal mandates, the District will face ongoing challenges in maintaining our current level of operation. The School District will remain strategic in financial decision-making to ensure that received funding supports the district's needs. Additionally, continuous monitoring of expenditures will provide leadership with the data needed to make financial decisions that ensure a balanced budget to support district operations.

## Economic Conditions

The School District receives approximately 62.2% of its operating revenues from Beaufort County property taxes, 37.4% from the State, and the remaining 0.4% from other sources. Additionally, the current economic state directly impacts educational funding. New restricted, limited-term revenue sources have been provided to address specific concerns, resulting in higher-than-projected revenues. These additional resources have provided much-needed funding for student achievement and safety. The revenue streams will continue to be closely monitored in FY 2025.

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 $134.9 million into the State of South Carolina's economy attracting nearly 135,000 visitors annually. [1]

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. 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. Additionally, the Naval Hospital of Beaufort employees 1,568 military and civilian personnel. The total economic impact of these three military installations on Beaufort and neighboring Jasper counties was $1.8 billion and supported 15,120 jobs, generating $838.3 million in labor income.[2]

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.

Beaufort County is ranked 3rd out of 46 counties in South Carolina for tourism. The total economic impact of $1.4 billion was generated by the Hospitality/Tourism sector creating 14,170 jobs. Tourism is a major contributor to the economy in Beaufort County.[3]

The county's unemployment rate of 4.9% was the same as the State of South Carolina's rate of 4.9% as of July 2024, which is slightly higher than the national rate of 4.5%.[4] still

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 income of $83,323 as of 2022.[5] This income level continually ranks the County as one of the highest in the state and is above national levels.

[1] RBC Heritage | STUDY SHOWS RBC HERITAGE'S YEARLY ECONOMIC IMPACT IS...
[2] https://beaufortchamber.org/military/economic-impact/
[3] https://beaufortsc.org/about-us/economic-impact/
[4] https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf
[5] https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

Tourism, the military, and supporting industries have contributed to the county's growth, with the total population expanding by 6.3% in recent years. According to U.S. Census data, the Town of Bluffton's estimated population growth from 2020 to 2023 was 27.1%, reflecting steady growth over the past several years. [6] Economic conditions and the outlook of the county and state play a substantial role in the District's financial condition. As the local economy continues to stabilize, it will be essential to continuously monitor the area's growth rate to assess its impact and how it affects our schools' future needs.



## FY 2025 General Fund Highlights

The FY 2025 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 2025 are based upon a millage rate of 121.8 mills, which supports no millage increase to applicable taxpayers. While expenditures related to operations continued to experience inflationary increases, the District has reprioritized expenditures in FY 2025 to provide the needed funding to support the employee compensation increases in this budget. For FY 2025, the County Council approved an operational millage of 121.8 representing no millage increase. No available millage was requested in FY 2025 leaving 20.6 mills banked for future use through "lookback" millage which is made available to the District under state law. The stable 121.8 operational millage for the District is projected to yield $221.0 million in revenue.

## Historical Effects on the Budget

Beaufort County Schools, like many others nationwide, experienced a significant impact on student enrollment due to the COVID-19 pandemic. Since then, enrollment has stabilized with some growth. This data is crucial for decisions related to state revenues, staffing, and general operating expenses. Post-pandemic, many students did not return to public education, and numerous educators left the profession, leading to a staffing shortage and a more competitive hiring market.

BCSD has focused on retaining and recruiting highly qualified staff by implementing unprecedented pay increases. Local revenues are the primary funding source for the district's operations. Over the past

[6] U.S. Census Bureau QuickFacts: Bluffton town, South Carolina

decade, expenditures have increased by an average of 6.45%, aligning with historical enrollment trends and the rising costs of staying competitive in the education employment market.

In FY 2019, the district faced a tax revenue shortfall due to a significant millage adjustment, leading to budget cuts of $2.7 million in positions, travel, professional development, and instructional software. The COVID-19 pandemic in March 2020 resulted in a state government shutdown, and the FY 2021 budgetary appropriations were not finalized, leading to a continuing resolution that held budgets at FY 2020 levels.

In FY 2022, the budget was balanced using the maximum millage, including lookback, to support necessary expenditures as schools returned to in-person learning. The FY 2023 budget addressed the competitive market for qualified educators and operational increases due to inflation. BCSD reallocated resources to significantly increase teacher pay, moving the district's starting teacher pay from 53rd to 1st in the state. This initiative set a precedent for future budgets and aligned employment priorities with strategic goals. The FY 2024 budget continued this initiative with compensation increases to remain competitive in recruiting and retaining teachers and support staff.

In FY 2025, the focus on compensation continued, with an additional initiative to recruit and retain Special Education teachers. The budget funded a 6% supplement to the base salaries for classroom Beaufort County School District SPED teachers and assistants. Operational expenditures were held stable to support these compensation initiatives, and several major contracts were competitively bid, requiring additional investment in school district operations.

Other major budget changes for FY 2025 are summarized as follows:

| | Amount (in millions) | % of Total Inc/Dec |
|---|---|---|
| **2023-2024 Budget** | $320.4 | |
| **Employee Compensation Increases** | $20.1 | 51.6% |
| **School Staffing Allocations** | $4.0 | 10.3% |
| **Operational Increases** | $13.7 | 35.4% |
| **Charter School** | $1.0 | 2.7% |
| **2024-2025 Proposed Budget** | $359.2 | |

## Challenges Ahead

- **Reducing Learning Loss** – Reducing learning loss for the students of BCSD continues to be the highest priority for FY 2025 and beyond. Beaufort County School District, along with many other school districts, has measured a widening of learning loss due to the unprecedented teaching methods, lack of attendance and mental health challenges. 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 remains a challenge as the District strives to enhance student achievement. In FY 2024, the District experienced a slight increase in enrollment, and for FY 2025, a further increase of 0.69% is anticipated. Serving all students is the top priority for the Beaufort County School District. The District acknowledges the diverse populations it serves, including students in poverty and those with limited English proficiency. Ensuring these students, along with other diverse groups, receive the support they need will continue to be a primary goal for the District.

- **Unfunded Mandates** – There are many unfunded mandates that school districts are required by law to implement, each requiring additional resources. The School District will continue to comply with mandates while seeking required funding to support them.

- **Teacher Recruitment and Retention** – Beaufort County School District is continuing the initiative for pay raises for all teachers to maintain this District's highest pay in the State for starting teacher salaries. The FY 2025 budget includes teacher compensation increases to base wages to continue the initiative of keeping Beaufort County Schools competitive with other peer School Districts. These increases provide the competitive edge to combat recruitment and retention challenges. BCSD must continue to look forward with plans to implement sustainable increases to keep the District's place in the competitive market. With a reduced candidate pool, the continuation of raising teacher salaries will be increasingly important in future years. A competitive compensation package will be a priority during future budget preparation.

- **Labor Shortages and Supply Chain Constraints** – Labor shortages continue to be challenging as fewer candidates are available for many job opportunities. Supply chain and inflationary constraints also continue to test the markets from which materials for day-to-day operations of the District and 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.

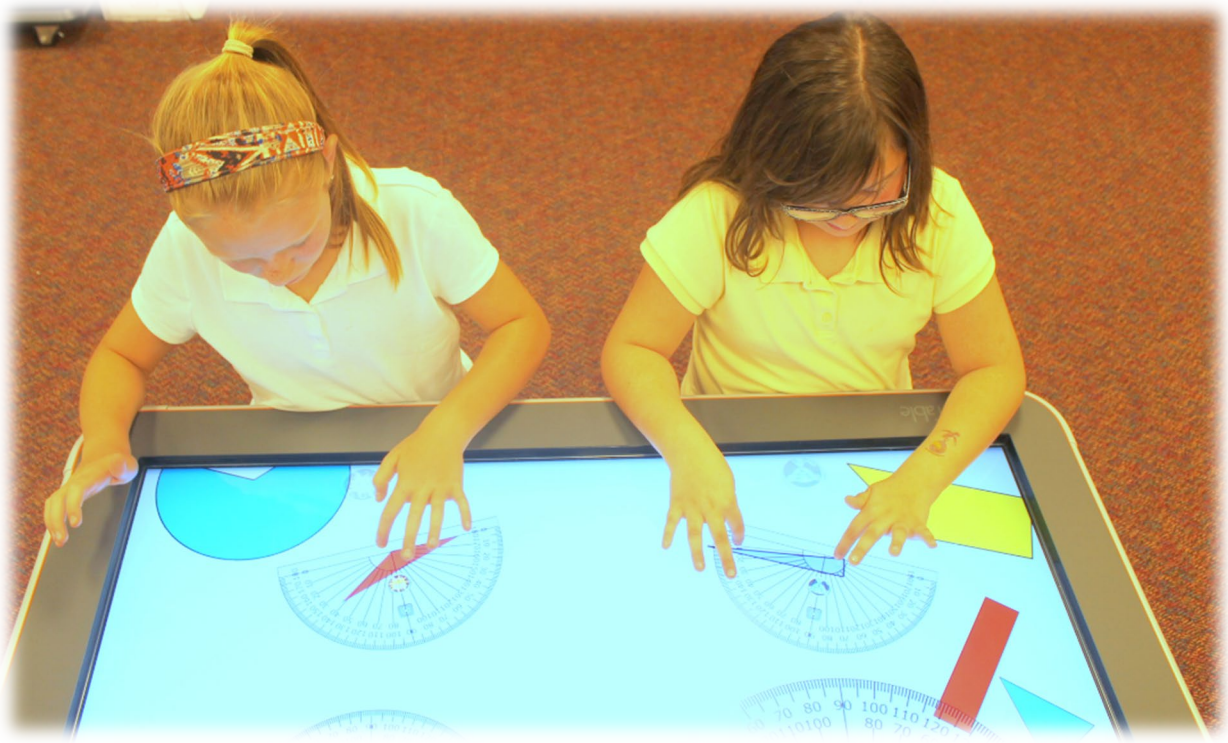
## For the Future

As Beaufort County looks to the future, there is a strong emphasis on *personalized* learning for all students. To achieve this, BCSD has adopted an **educational approach** that customizes learning based on each student's strengths, needs, skills, and interests within its general, accelerated, and Career Education programs. BCSD recognizes the importance of providing a foundation from which students' curiosity and creativity can flourish, leading to confident, self-motivated learners.

In a personalized learning environment:

- Students can access interventions that provide instructional support and accelerate learning.
- Students can engage in quality learning experiences facilitated by teachers and leaders who are committed to ongoing professional growth.
- Students can set their own individualized, challenging, and attainable goals.
- Students can receive descriptive feedback on their progress toward mastering these goals.

By achieving this, students are recognized and empowered as individual learners and instructional development is tailored to how they learn best.



# Conclusion/Budget Contacts

We are grateful for the support provided by the Board, community, and staff in developing the FY 2025 budget. Despite the many challenges facing the School District, this budget allocates resources in a way that maximizes student achievement in Beaufort County. Our District has seen improvements in student achievement over the past few years, and we are committed to maintaining that momentum.

This budget allows our School District to maintain reserves at an acceptable level, which is essential for our bond rating and ultimately saves taxpayers money. More importantly, it is developed through districtwide collaboration across departments, aligning with the District's Strategic Plan. This approach ensures sound decision-making that prioritizes the well-being of 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~~ 121.8 |
| 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 of 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.

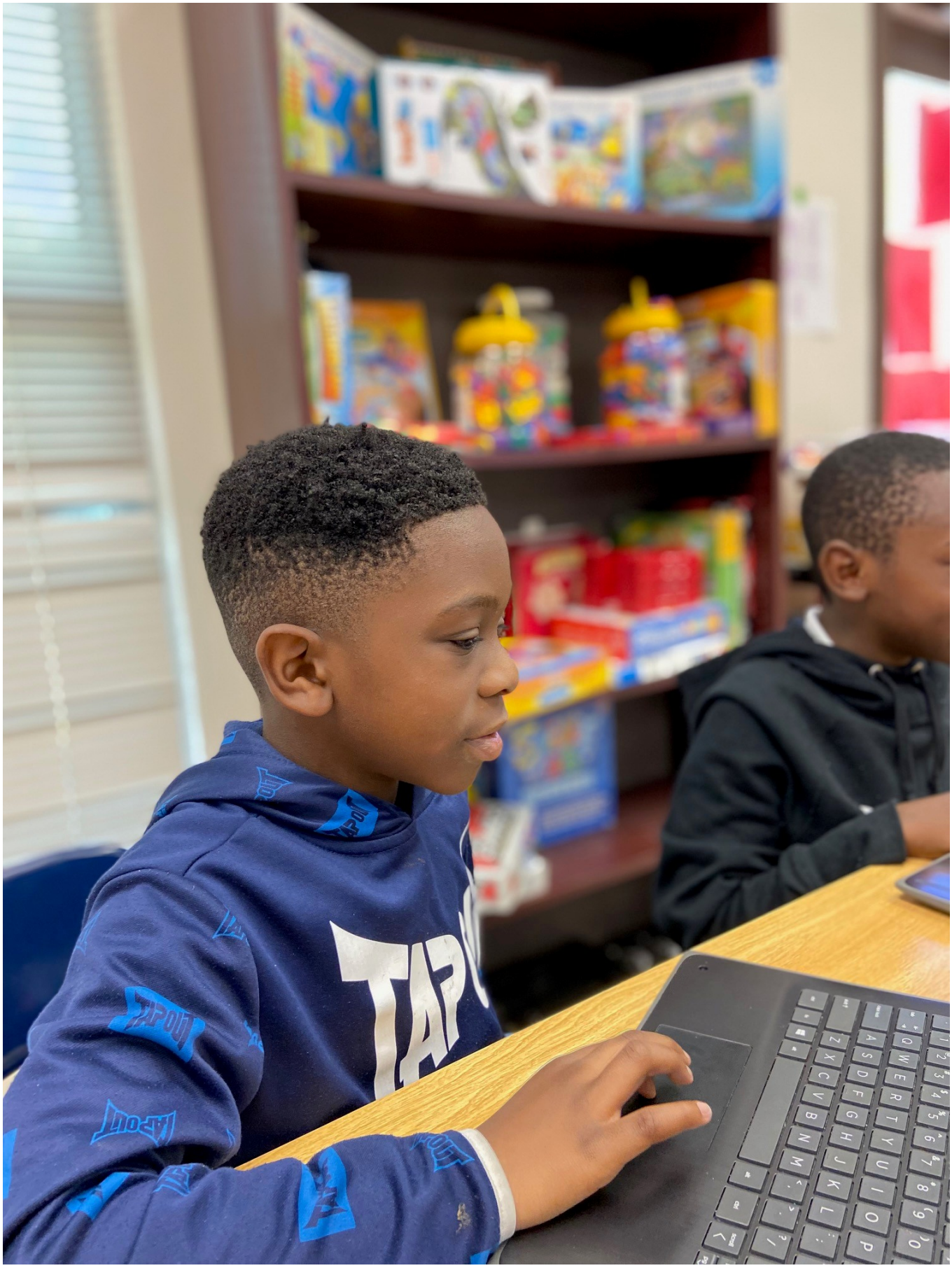
COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Chairman

ATTEST:

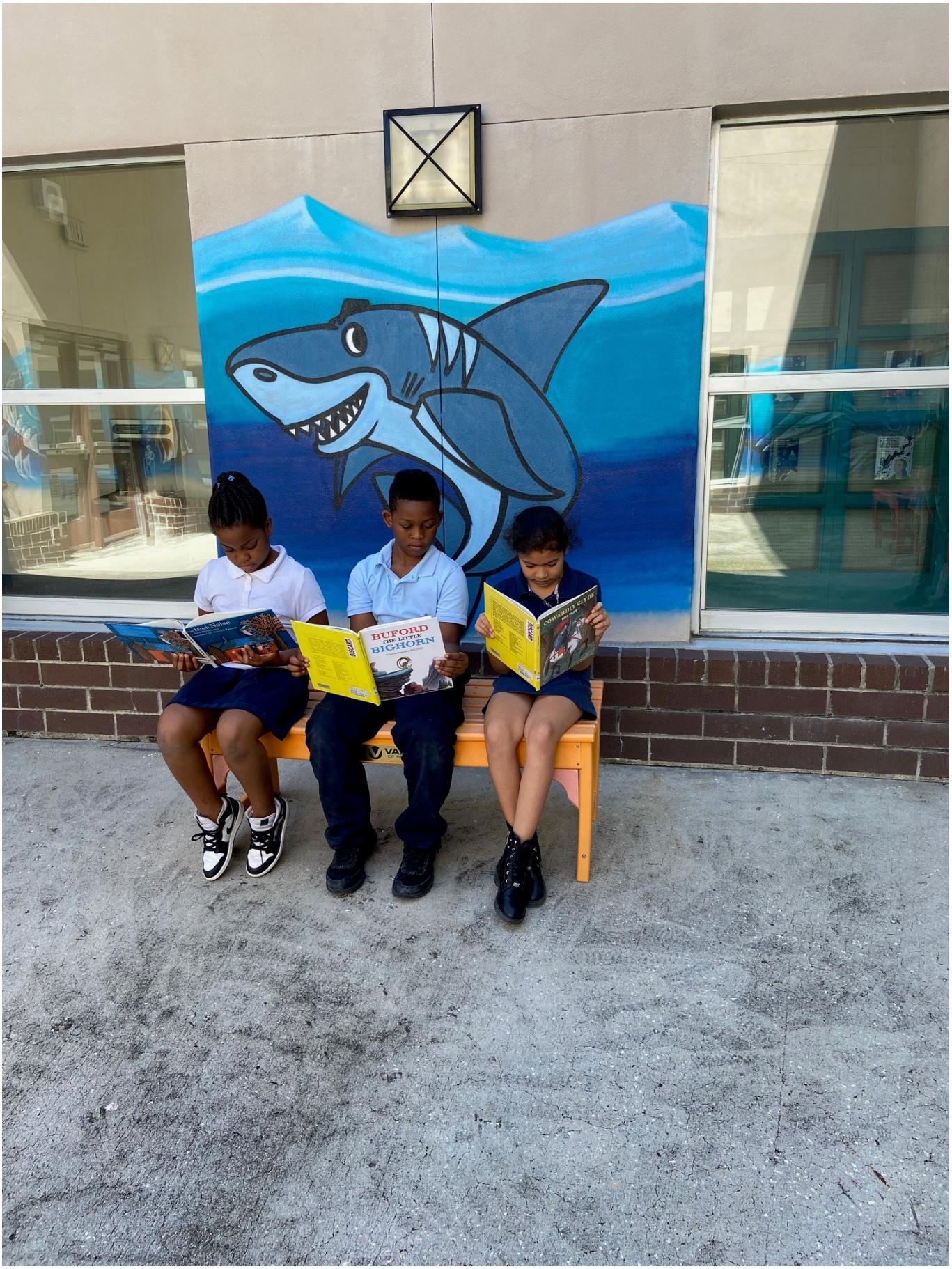
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Sarah Brock, Clerk to Council

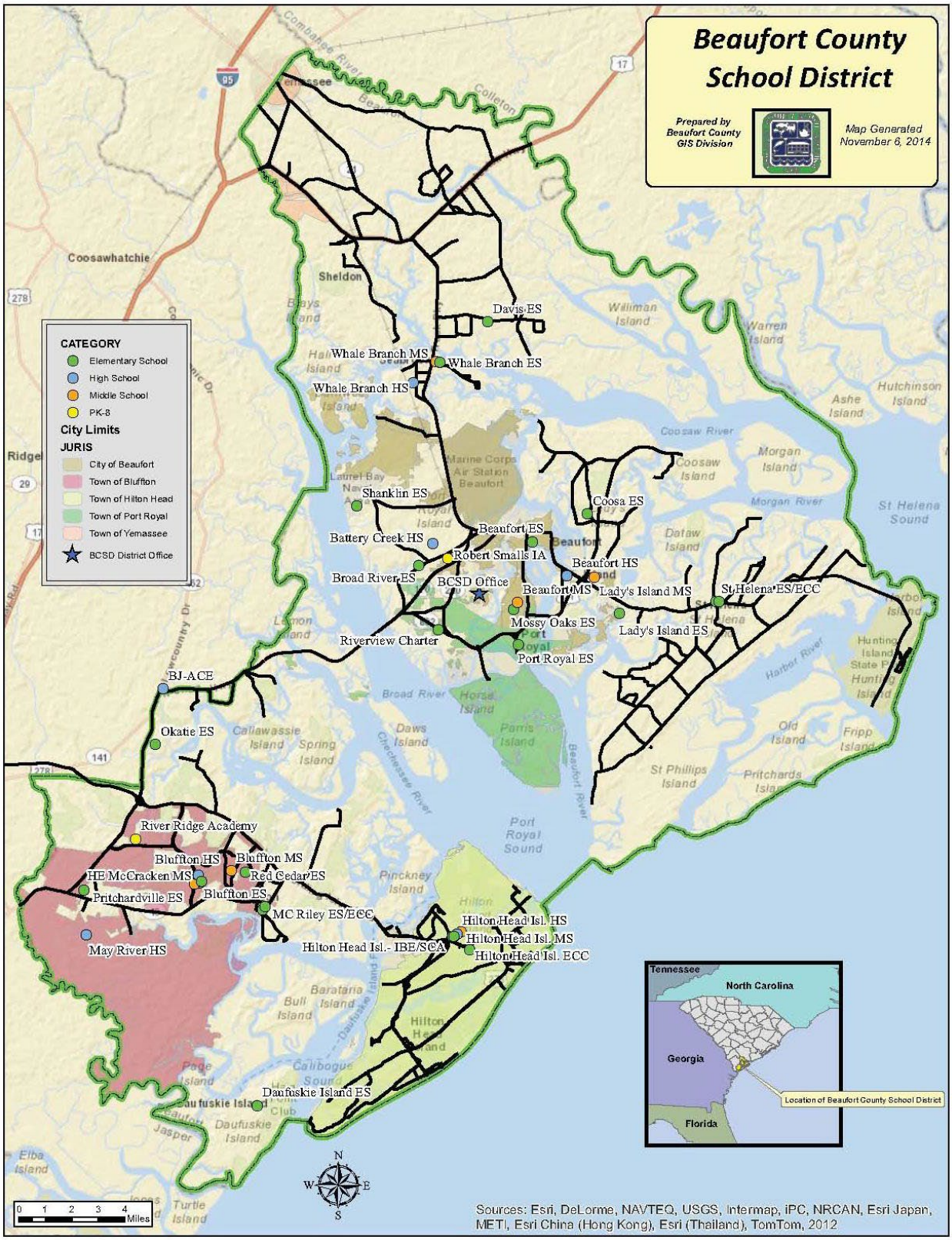
First Reading: August 14, 2023 / Vote 11:0
Second Reading: August 21, 2023 / Vote 10:0
Public Hearings: August 28, 2023
Third and Final Reading: August 28, 2023 / Vote 10:0



# Organizational




BUFORD
THE LITTLE
BIGHORN
COWARDLY CLYDE


Beaufort County School District
Prepared by Beaufort County GIS Division
Map Generated November 6, 2014
CATEGORY
Elementary School
High School
Middle School
PK-8
City Limits
JURIS
City of Beaufort
Town of Bluffton
Town of Hilton Head
Town of Port Royal
Town of Yemassee
BCSD District Office
Coosawhatchie
Sheldon
Davis ES
Whale Branch MS
Whale Branch ES
Whale Branch HS
Shankhin ES
Coosa ES
Battery Creek HS
Beaufort ES
Robert Smalls IA
Beaufort HS
Broad River ES
BCSD Office
Beaufort MS
Lady's Island MS
St Helena ES/ECC
Mossy Oaks ES
Lady's Island ES
Riverview Charter
Port Royal ES
BJ-ACE
Okatie ES
River Ridge Academy
Bluffton HS
Bluffton MS
HE McCracken MS
Red Cedar ES
Pritchardville ES
Bluffton ES
MC Riley ES/ECC
May River HS
Hilton Head Isl. HS
Hilton Head Isl. MS
Hilton Head Isl.- IBE/SCA
Hilton Head Isl. ECC
Daufuskie Island ES
Tennessee
North Carolina
Georgia
Florida
Location of Beaufort County School District
0 1 2 3 4 Miles
N
W
E
S
Sources: Esri, DeLorme, NAVTEQ, USGS, Intermap, iPC, NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand), TomTom, 2012

# Facts About Beaufort County School District

The Beaufort County School District is the 10th largest school district in South Carolina. It serves 21,640[1] 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 generate sufficient tax revenue to support the school district's projected operating expenditures.

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

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 various capacities: as a secondary Social Studies teacher, 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 Regional Superintendent.

[1] 2024-2025 projected enrollment




# Beaufort County School District

# Mission/Vision Statement

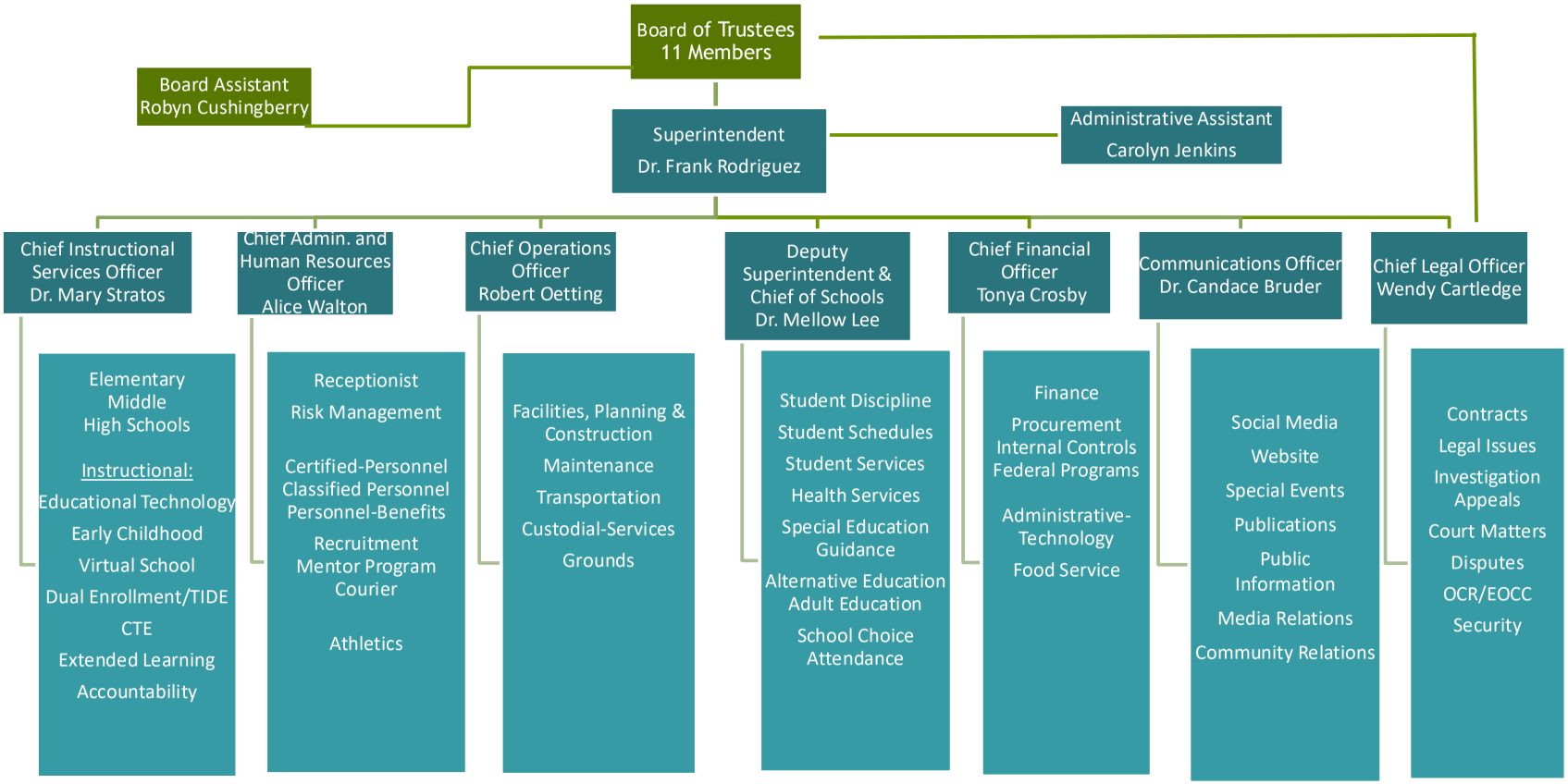
## Mission

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 September 2024



## Educational Opportunities Provided

Beaufort County School District has seventeen Elementary schools/Early Childhood Centers, 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.



BEAUFORT COUNTY SCHOOL DISTRICT

# Beaufort County School District Board of Education Overarching Vision and Priorities

The **MISSION** of 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.

Our **VISION** is to 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.

Our **CORE BELIEF** is that students should be prepared to compete and contribute in an ever-changing global and multilingual society, and we believe that:

- Every student can learn using his or her valuable and unique talents and skills.
- Learning takes place when the physical, emotional, social and intellectual well-being of all students is assured at every level and during every transition.
- High expectations of the school community positively impact student success.
- Early childhood learning experiences form the foundation of future school success.
- Students learn best when they are engaged and provided with opportunities for problem-solving and active participation.
- All students are entitled to learning experiences so that they can become competent and confident in the skills and knowledge needed to become successful and productive citizens.
- Investment, involvement and connection of all members of the school community are essential to a student's success.
- Frequent informal and formal assessments aligned to clearly defined learning objectives will provide improved student achievement.
- The collection, analysis and use of data from a variety of sources are critical to making decisions.

Beaufort County School District stakeholder groups have focused on four pillars for the development of the Five-year District Strategic Plan: Support, Engagement, Achievement, and Stewardship. Each pillar has a specific role in supporting student learning and achievement and is defined as:

**Support**: Nurturing a Positive and Supportive Environment

**Engagement**: Unlocking Success through Teamwork and Collaboration

**Achievement**: Impactful Outcomes for All Students

**Stewardship**: Careful and Responsible Management of Resources and Investments

Building on the four pillars within the District Strategic Plan are state requirements of defining priorities that focus upon student achievement in the following areas: Student Achievement, Gifted and Talented Education, Teacher Quality and School Climate. District and school plans must focus upon raising student achievement, reducing achievement gaps identified on the annual state report card and address inclusion of parental involvement. Initiatives to meet state requirements are required to be evidence based with best practice supports use of strategies identified in the What Works Clearinghouse ( https://ies.ed.gov/ncee/wwc ) .




**Resources:**
S.C. Code Regs. 43-261

Amended by State Register Volume 19, Issue No. 5, eff May 26, 1995; State Register Volume 28, Issue No. 6, eff June 25, 2004; State Register Volume 40, Issue No. 06, eff. 6/24/2016.

Statutory Authority: S.C. Code Ann. Sections 59-5-60 (1990), 59-18-1300 (Supp. 2002), 59-18-1310 (to be codified in Supp. 2003), 59-18-1510 (Supp. 2002), 59-139-05 et seq. (Supp. 2002), and 59-20-60 (Supp. 2002), and the federal No Child Left Behind Act of 2001, 20 U.S.C. Section 6301 et seq. (2002)

## Student Achievement

### Primary School (K-2)

Beaufort County School District prepares Early Learners (PreK-2nd grade) by focusing on the development of strong reading and math skills, in an environment that promotes students' natural developmental skills within a purposeful play learning classroom. In addition, the district is committed to the development of the entire student, including the arts, sciences, and social/emotional growth. Emphasis on instruction is focused on blocks of instructional time for reading, listening, speaking and writing using fiction and non-fiction leveled text through the Curriculum Gold state adopted curriculum. Additionally, students learn problem-solving and higher-order thinking skills during reading instruction as well as through guided / hands-on math through the state adopted curriculum. Students explore cultures through social sciences while learning about various customs, traditions, and holidays. The Arts and Life Skills are also an important part of our goal to develop the entire Early Learner as students attend classes in Art, Music, Physical Education, and Guidance soft skills classes. Data drives instruction as each student is assessed through iReady state approved diagnostic.

IReady dyslexia screener is used to meet state required dyslexia screener. As students' progress from kindergarten, the Kindergarten Readiness Assessment (KRA) is used to lead student academic needs. Students receiving PreK services within District designated early childhood programs have undergone developmental screeners and children screening at or below the 50$^{th}$ percentile are eligible for PreK services. This is a result of PreK being an intervention model to assist our youngest students in receiving the necessary educational and special services for kindergarten readiness. To address PreK and early elementary academic needs, the district will continue to build upon academic resources, parent education, and community partnerships.

### Elementary/Middle School (3-8)

After review of the SC Ready Reading and Math from 2022-2023 academic school year, the district has outperformed the state in English Language Arts, however, math is an area of opportunity for student learning and teacher development. To address these concerns, the district has increased personnel to support elementary math and allocated Special Education Coaches to support student learning and teacher development. Additionally, the district provides ongoing professional development for teachers to appropriately and successfully implement the curriculum. In addition, more professional development is designed for teachers to help increase instructional delivery, strengthen assessments and recognize student learning and mastery.

## High School (9-12)

Data at the secondary level indicates opportunities for growth for educators at the delivery of math and science End of Course assessments. The district has focused upon increasing professional development in areas of instructional delivery and content area rigor in order to build upon students reaching academic success. Additionally, the district has developed an instructional framework to assist educators with their instructional delivery. The district is providing support for high school teachers across content areas; however, some observable gaps do exist. The district has implemented the content area optional benchmark assessments that are given three times a year at the high school level. However, as a result of data review in accountability areas, the district is requiring all secondary accountability content areas use these formative assessments to drive instruction. To track data and provide feedback to teachers, data tracker software has been put into place for classroom and administrative use. This affords an opportunity for professional development sessions with school leaders and teachers. During these sessions teachers and administrators learn how to read data, understand where students are and strategize to move them. At the high school level, the data trackers for high school graduation requirements have been put into place by the district lead Director of School Counselors, which requires school leaders and teachers to track students to determine if they are progressing appropriately for graduation.

| Student Achievement Performance Goal(s) | |
|---|---|
| **5 Year Goal (2024 - 2029)** | **Interim Goal (2024-2025)** |
| By the close of 2029 academic year, students' overall reading proficiency will measure 75% as measured by South Carolina Department of Education accountability assessment SCReady Reading/and Text Dependent Analysis. | By the close of 2025 academic year, students' overall reading proficiency will increase by 2.0% as measured by South Carolina Department of Education accountability assessment SCReady Reading/and Text Dependent Analysis. |

**Action Steps:**

Implementation and monitoring of the following:

- Instructional professional development aligned with state adopted standards and instructional materials
- Instructional support programs to develop literacy (LETRS, Systematic Instruction, Phonological Awareness, and Site Words, iReady Reading, Reading Plus and Orton Gillingham reading support)
- Writing support instructional program (No Red Ink)
- Provision of school site licensing of reading software (iReady and Reading Plus)
- Increased integrated use of Elevation Academic software in support of Multi-lingual students
- Instructional coaches Student Centered Coaching professional development
- Integrated use of Junior Great Books in support of Academic Gifted and Talented students
- Professional Learning Communities support and practices
- Formative assessments tools to support student learning

- Purposeful Play Early Childhood district-wide practices
- Monitoring of administration reports for district benchmarks
- Monitor use of instructional software with fidelity of practice
- Professional development (PD) calendar to monitor PD practices and consistency
- Monthly coaches' meetings to implement district-wide initiatives
- Implement common unit assessments for elementary/middle/high schools
- Utilize district benchmark data to build upon administrative and teacher capacity
- Implementation of Instructional Reviews by district and school leadership in support of building teacher and school instructional capacity
- Increased access to tutoring and academic assistance
- Provide parent and community outreach for updates of instructional and educational initiatives.

| 5 Year Goal (2024 - 2029) | Interim Goal (2024-2025) |
|---|---|
| By the close of 2029 academic year, students' overall reading proficiency will measure 75% as measured by South Carolina Department of Education accountability assessment SCReady Math. | By the close of 2025 academic year, students' overall reading proficiency will increase by 6% as measured by South Carolina Department of Education accountability assessment SCReady Math. |

**Action Steps:**

Implementation and monitoring of the following:

- Monthly administration reports for common assessments
- Administration reports for district benchmarks
- Professional development calendar
- Monthly usage reports for programs intended to personalize instruction and assist multi-language learners in mathematics
- Monitor use of math software instructional programs with fidelity of practice
- Monthly coaches' meetings to implement district-wide initiatives
- Student recognition for math competition successes
- Implement common unit assessments for elementary/middle schools
- Utilize district benchmark data
- Shift instructional practices to target conceptual learning
- Increase teacher/student capacity for manipulatives use (Elementary/Middle)
- Increase teacher/student capacity for calculator utilization (Middle)
- Personalized learning tracks for supplemental support
- Implement programs to assist multi-language learners in mathematics
- Annual SCReady review plans
- Annual math competitions. Implementation of Instructional Reviews by district and school leadership in support of building teacher and school instructional capacity
- Increased access to tutoring and academic assistance
- Provide parent and community outreach for updates of instructional and educational initiatives.

| 5 Year Goal (2024-2029) | Interim Goal (2024-2025) |
|---|---|
| By close to the 2029 academic year, 92% of attending twelfth grade seniors will meet South Carolina Regulation 43-234 High School Graduation requirements. | By close of 2025 academic year, there will be a minimum of a 1% graduation rate increase for seniors who meet South Carolina Regulation 43-234 High School Graduation requirements. |

**Action Steps:**

Monitoring of Early Warning Indicators (EWIs) throughout the school in order to identify students who are most at risk of not completing high school. Monitoring metrics include:

- ABC's of high school -Attendance, Behavior and Course Performance/Grades as well as low standardized test results, low college and post-secondary experience knowledge.
- Purposeful student course scheduling that focuses upon student interests and post-secondary opportunities
- Increase check and connect opportunities for school personnel to regularly review students' academic performance and learning needs
- Personalized learning tracks for supplemental support

Additional implementation and monitoring of the following:

- Provision of diverse academic opportunities for student programs: Career Technical Education pathways, AICE/Cambridge, Advanced Placement, International Baccalaureate, Dual Enrollment, Honors and College Readiness courses of study
- Broaden academic programs that are beyond the traditional school experience: early college programs early access to dual enrollment, internships, career certification, virtual
- Addressing academic rigor to provide targeted academic assistance for accelerated programs for non-gifted and gifted students
- Increased access to tutoring and academic assistance
- Provide parent and community outreach for updates of instructional and educational initiatives
- Availability of instructional professional development aligned with state adopted standards and instructional materials.
- Ensure usage of writing support instructional program (No Red Ink) to build rigorous student literacy writing skills
- Provision of appropriate reading software for reading intervention (Reading Plus)
- Increased integrated use of Elevation Academic software in support of Multi-lingual students
- Formative assessments tools to support student learning
- Monthly administration reports for common assessments and district benchmarks to monitor student learning
- Monitor use of instructional software with fidelity of practice
- Implementation of Instructional Reviews by district and school leadership in support of building teacher and school instructional capacity

- Shift instructional practices to target conceptual learning
- Development of annual End of Course review plans for content accountability areas as defined by the South Carolina Accountability model
- Work with principals to incorporate a decrease in total number of students going through the Fundamentals/Intermediate track

## Gifted and Talented

Ensuring that highly able learners are recognized and subsequently served through systematic programming is a high priority in Beaufort County School District. The programs for gifted and talented academic and artistic students are designed to foster the needs of exceptional students, identified either by their results on the State accountability assessment tools or artistic screening.

Student representation within gifted and talented programs is an area of growth for the district. It is with this recognition that the district has put into place additional artistic arts screening initiatives that include community outreach and parent education. Additionally, the district has incorporated a state approved logic based academic screener, the Naegleria that is a non-verbal assessment for gifted and talented academic eligibility.

Building on secondary services for academically gifted students, the district has put into place district-wide eight-grade Pre-SAT testing (PSAT). This assessment measures students' ability to understand elements of math, reading, and writing.

Building on secondary opportunities for gifted and talented students, the district has partnered with the Technical College of the Low County for an inaugural cohort, a diverse group of rising ninth graders who were selected for the highly rigorous program through a competitive application will attend fulltime dual enrollment courses at the college campus in efforts of earning two associates degrees and while meeting requirements for high school graduation.

| 5 Year Goal (2024-2029) | Interim Goal (2024-2025) |
|---|---|
| By close of 2029 academic year, identified artistic gifted and talented student population will increase by 10% of the 3rd through 12th grade population for all students. | By close of 2025 academic year, identified artistic gifted and talented student population will increase by 1.2% for all students |
| By close of 2029 academic year, identified academic gifted and talented student population will represent at or above 12% for all student groups. | By close of 2025 academic year, identified academic gifted and talented student population will increase by 1.5% for all student groups. |

**Action Step:**

Implementation and monitoring of the following:

- Review Gifted and Talented qualifiers
- Look at intrinsic biases
- Increase parental/community knowledge of the eligibility process for gifted and talented students (academic and artistic)
- Broaden the scope of tools for eligibility
- Increase the availability of Gifted and Talented endorsement for educators
- Increase opportunities for earlier Gifted and Talented screening

- Provision of academic support for academic and artistic Gifted and Talented students
- Build upon student abilities to meet academic and artistic eligibility
- Implementation of Instructional Reviews by district and school leadership in support of building teacher and school instructional capacity
- Increased access to tutoring and academic assistance
- Conduct master schedule reviews to identify gaps in student representation within courses/pathways of study

## Teacher Quality

To implement and execute plans, programs, and systems aligned to the academic growth and achievement, as well as the social and emotional wellness of Beaufort County School District's (BCSD) nearly 22,000 diverse students, it is imperative that the district recruit, retain, support, and develop exceptional employees through intentional professional development and impactful evaluation so that our students can thrive. Employee retention (to include teachers, administrators, and support staff) is a key measure of successful schools and is accomplished through reducing employee burnout and improving employee satisfaction.

A comprehensive process begins with recruiting a workforce, diverse in skills, strengths, and experiences. Support for new-to-profession and alternative pathways to certification teachers is provided through a comprehensive two-year (with the option for a third year) induction and mentoring program. All teachers in BCSD are engaged in a bonafide evaluation process that is transparent and used as a tool for professional growth.

Additionally, BCSD seeks to enhance teacher and administrator quality through increasing employee satisfaction and retention, providing employees with intentional, meaningful professional development, and through the implementation of a comprehensive growth-model evaluation system. Employee perception about the impact of professional development and effectiveness of evaluation have a strong association to employee retention.

Professional development that is intentional, targeted, and meaningful to teachers will lead to increased student engagement and overall growth and achievement. Professional development of this caliber also has a direct impact on teacher job satisfaction which is strongly related to employee retention.

Historically, BCSD has a strong evaluation program as evidenced by being named one of the State of South Carolina's Top 10 Thriving School Districts. Based on feedback from employees in the semi-annual administration of the UpBeat Teacher Climate Survey, respondents report that the evaluation system is fair and that they are evaluated accurately by administration. Confidence in the evaluation process is evident, however, there is a need to maintain and increase the connection between feedback and improved instruction. Two times per year (fall and spring), BCSD administers a survey in conjunction with Teach UpBeat, to measure employee engagement and satisfaction.

The UpBeat climate survey consists of 23 categories and 77 questions. The survey data from Spring 2023 to Spring 2024 shows improvement in 21/23 (91.3%) of categories. This instrument will be used in the evaluation of Professional Development and Evaluation through 2029.

To address the national shortage of teachers, BCSD has been at the forefront of programmatic support for induction teachers through its district and school site induction teacher support program. The district has also collaborated with the local University of South Carolina at Beaufort on receipt of a federal grant to build upon teacher readiness and support. BCSD has a well-developed, comprehensive Induction program consisting of three levels: Induction 101, 201, and (optional) 301. The program is augmented and supported by a cadre of school-based and district mentors. Retention of new-to-career teachers is vital to the future success of our school district. The development of new teachers is critical for professional growth and student achievement. BCSD will focus on investing time and resources to increase the retention of teachers with less than 5 years of experience.

| **Teacher Quality Performance Goal (s)** | |
|---|---|
| **5 Year Goal (2024-2029)** | **Interim Goal (2024-2025)** |
| By the end of the 2029 academic year, Beaufort County School District will improve overall school climate rating from an average of 65% to 75% as measured by the Spring 2029 UpBeat Climate Survey. | By the end of the 2024-2025 school year, BCSD will increase satisfaction ratings in the category of Professional Development by 2.0 percentage points on the two questions: *good use of time* - from 65% to 67%, and *improves my teaching* - from 68% to 70%, as measured by the Spring 2025 Upbeat data report. |
| By the end of the 2028-2029 school year, BCSD will reduce Induction Teacher Turnover by 0.5 percentage points annually as measured by the Spring 2029 retention data report. | By the end of the 2024-2025 school year, BCSD will reduce Induction Teacher Turnover by 0.5 percentage points from 20.48% to 19.98% (calculated retention rate from 79.52% to 80.02%) as measured by the Spring 2029 retention data report. |
| By the end of the 2028-2029 school year, BCSD will increase the overall evaluation rating in the area of Evaluation by 0.5 percentage points annually, from 91% to 93.5%, as measured by the Spring 2029 UpBeat data report. | By the end of the 2024-2025 school year, BCSD will increase satisfaction ratings in the category of Evaluation by 0.5 percentage points from 89% to 89.5%, as measured by the Spring 2025 Upbeat data report. |

**Action Steps:**

Implementation and monitoring of the following:

- Provide ongoing support to district and school leadership through professional learning and professional development sessions
- Continuous assessment of employee job satisfaction and perceptions of climate data to inform organizational decisions

- Deepening administrative capacity through structured meetings that include monthly meetings, administrative institutes and Human Resource Bootcamps
- Availability of Executive Coaching based on survey results for building leadership practices
- Monitoring of professional development initiatives in order to build upon participants' programmatic feedback
- Administration and facilitation of a comprehensive induction and mentoring program.
- Conduct new teacher professional training for induction teachers
- Conduct mentor training to build upon district and school support for induction teachers
- Conduct continuous assessment of employee job satisfaction and perceptions of climate data to inform organizational decisions
- Administer and aggregate school climate survey results to build action plans

## School Climate

Staff and students thrive in positive learning and work environments where they feel safe, supported, and celebrated. The safety of BCSD staff and students is a top priority and the district ensures that there is a comprehensive safety plan in place at each school site, district facility, and district/school events. To increase teacher retention, the district has developed several initiatives to recognize administrators, teachers and staff. This is evidenced by the annual recognition of the principal, assistant principal teacher, school counselors and staff members of the year. To add the district annually recognizes induction teachers of the year. Building upon the teacher's voice, the superintendent participates in monthly teacher meetings with school representatives to share information and respond to questions at large. Additionally, quarterly the superintendent meets with high school representatives from respective high school student governments to discuss student interests and build upon their voice for collaboration and program development. These opportunities to meet with district leadership are also provided to parents and community members in various face-to-face opportunities as well as through electronic platforms.

As a result of building good faith within the community, the district has been able to build upon relationships with Ecumenical partners resulting with a direct pathway of sharing information to parents and community members and has developed an annual "Back to School" event for parents and students to receive school supplies and school information.
The development of communication is at the foundation of the district's work in the school climate. The Division of Student Services recognizes the daily challenges that students, families and employees encounter. Recognizing this, they have put into place anti bullying programs, access to mental health resources, deepened practices within schools Multi-tiered System of Support (MTSS) and fostered family and community engagement.

| School Climate Performance Goal(s) | |
|---|---|
| **5 Year Goal (2024-29)** | **Interim Goal (2024 – 25)** |
| By the end of the 2028-2029 academic year, BCSD will improve overall school climate ratings from 63.90% to 80%, as measured by annual school climate surveys. | By the end of the 2024-2025 academic year, BCSD will improve overall school climate ratings by 2%, as measured by annual school climate surveys. |

**Action Steps:**

Implementation and monitoring of the following:

**Strategy 1: Continue to implement Multi-tiered Systems of Supports (MTSS)**

Activity 1: Provide MTSS training for school leaders and staff
Activity 2: Establish MTSS teams at each school
Activity 3: Implement school-wide MTSS strategies
Activity 4: Monitor and review MTSS effectiveness

**Strategy 2: Enhance Student and Staff Mental Health Support**

Activity 1: Increase the access to school-based mental health services
Activity 2: Continue to expand our mental health awareness campaigns
Activity 3: Provide professional development on mental health for staff
Activity 4: Implement school-wide wellness programs

**Strategy 3: Foster Family and Community Engagement**

Activity 1: Continue to expand our family engagement program
Activity 2: Host regular family engagement events and workshops
Activity 3: Establish a community partnership network
Activity 4: Expand our volunteer and mentor programs to involve community members

**Strategy 4: Continuous Assessment of Employee Job Satisfaction and Perceptions of Climate**

Activity 1: Administer quarterly employee satisfaction surveys
Activity 2: Conduct focus groups with staff to gather qualitative data
Activity 3: Implement an electronic “suggestion box” system for anonymous feedback
Activity 4: Hold regular meetings with staff to discuss concerns and provide updates
Activity 5: Distribute an annual comprehensive job satisfaction report
Activity 6: Provide professional development on stress management and work-life balance
Activity 7: Continue and expand recognition program for outstanding staff contributions

**Strategy 5: Strengthen Student Leadership and Voice**

Activity 1: Establish a Student Advisory Council on School Climate for the District
Activity 2: Continue to expand on Student-Led Initiatives and Projects like Leader in Me
Activity 3: Host an Annual Student Leadership Conference on School Climate
Activity 4: Ensure each school has a student focus group to collaborate on School Climate

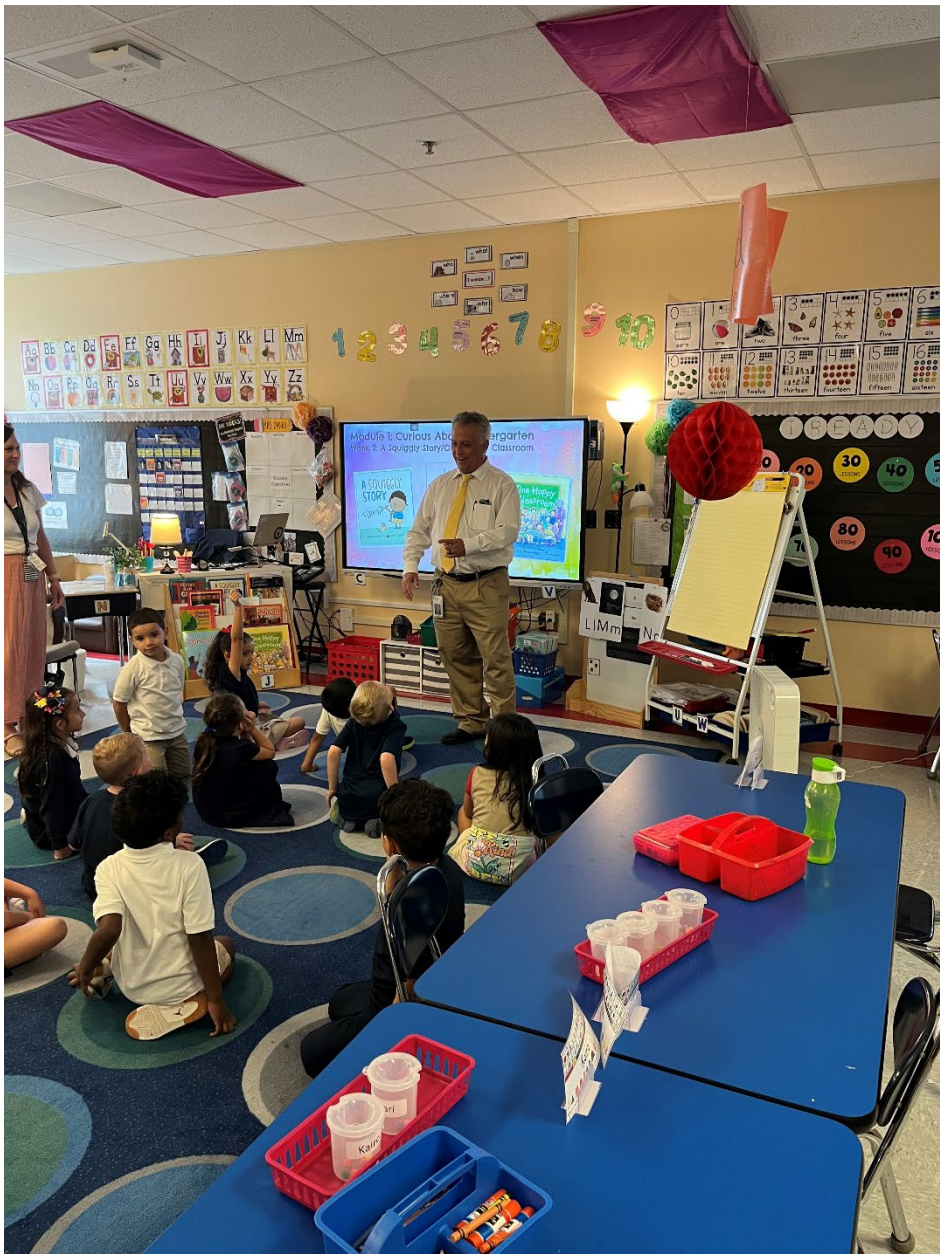
**Strategy 6: Enhance Professional Development for Staff**

Activity 1: Provide Ongoing Training on Classroom Management and Engagement Strategies
Activity 2: Offer Workshops on Trauma-Informed Teaching Practices
Activity 3: Provide Ongoing Training for MTSS Behavioral Strategies, Interventions, and Supports
Activity 4: Develop an Online Learning and Resource Site for staff

Activity 5: Host virtual office hours that staff can join to ask questions, get updates, or be trained on specific topics relating to Student Services.

### Strategy 7: Enhance Safety and Security Measures

Activity 1: Continue to conduct regular safety audits and drills
Activity 2: Implement advanced security technologies
Activity 3: Provide ongoing safety training for staff and students
Activity 4: Ensure each school has a school safety committee



# STRATEGIC GOAL # 1

***Student Achievement***

By the close of the 2029 academic year, students' overall reading proficiency will measure 75% as measured by the South Carolina Department of Education accountability assessment SCReady Reading and Text Dependent Analysis.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| SCReady Reading & Text Dependent Analysis | 67% | 69% | 71% | 73% | 75% |

By the close of the 2029 academic year, students' overall reading proficiency will measure 75% as measured by the South Carolina Department of Education accountability assessment SCReady Math.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| SCReady Math | 51% | 57% | 63% | 69% | 75% |

By the close of the 2029 academic year, 92% of attending twelfth-grade seniors will meet the South Carolina Regulation 43-234 High School Graduation requirements.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| SCReady Math | 88% | 89% | 90% | 91% | 92% |

# STRATEGIC GOAL # 2

***Gifted and Talented***

By the close of the 2029 academic year, the identified artistic gifted and talented student population will increase by 10% of the 3rd through 12th grade population for all students.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| Gifted and Talented Screening – Artistic | 1,150 | 1,265 | 1,392 | 1,532 | 1,686 |

By the close of the 2029 academic year, the identified academically gifted and talented student population will increase by 12% for all students.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| Gifted and Talented Screening – Academic | 2,771 | 3,104 | 3,477 | 3,895 | 4,363 |

# STRATEGIC GOAL # 3

***Teacher Quality***

By the end of the 2029 academic year, Beaufort County School District will improve its overall school climate rating from an average of 65% to 75% as measured by the Spring 2029 UpBeat Climate Survey.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| UpBeat Survey – Overall Climate | 65% | 67.5% | 70% | 72.5 | 75% |

By the end of the 2029 academic year, Beaufort County School District will reduce Induction Teacher Turnover by 0.5 percentage points annually as measured by the Spring 2029 retention data report.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| Spring Retention Data Report | 20.48% | 19.98% | 19.48% | 18.98% | 18.48% |

By the end of the 2029 academic year, Beaufort County School District will increase the overall evaluation rating in the area of Evaluations by 0.5 percentage points annually, from 91% to 93.5% as measured by the Spring 2029 UpBeat data report.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| UpBeat Survey – Overall Evaluation | 91.5% | 92% | 92.5% | 93% | 93.5% |

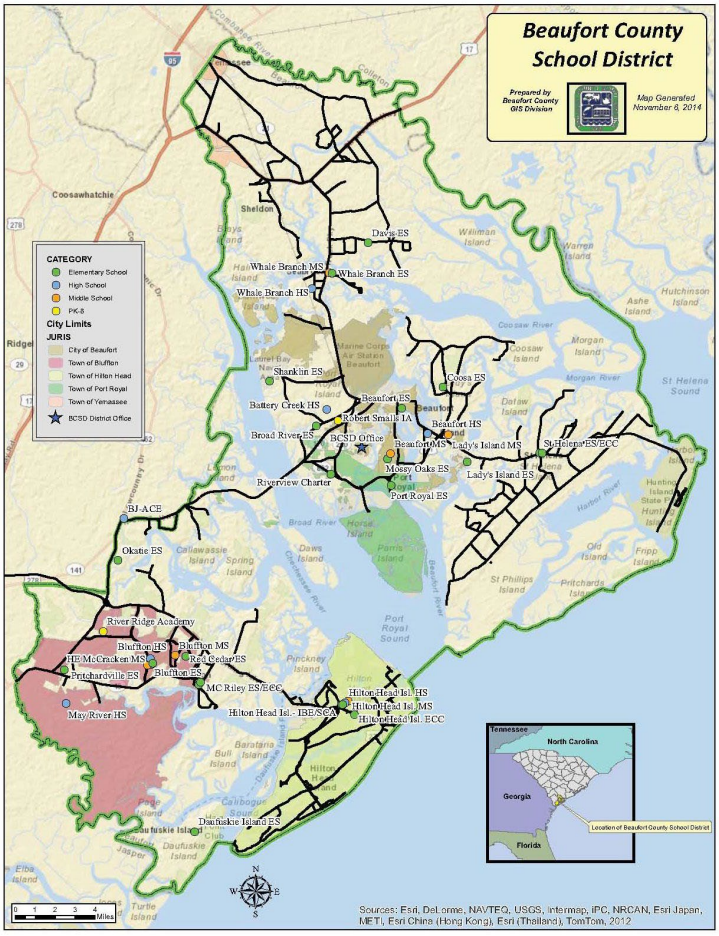
# STRATEGIC GOAL # 4

***School Climate***

By the end of the 2028-2029 academic year, Beaufort County School District will improve overall school climate ratings from 63.9% to 80%, as measured by the annual school climate survey.

| Measurement Tool | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|
| Annual School Climate Survey | 63.9% | 67.9% | 71.9% | 75.9% | 80% |

# 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

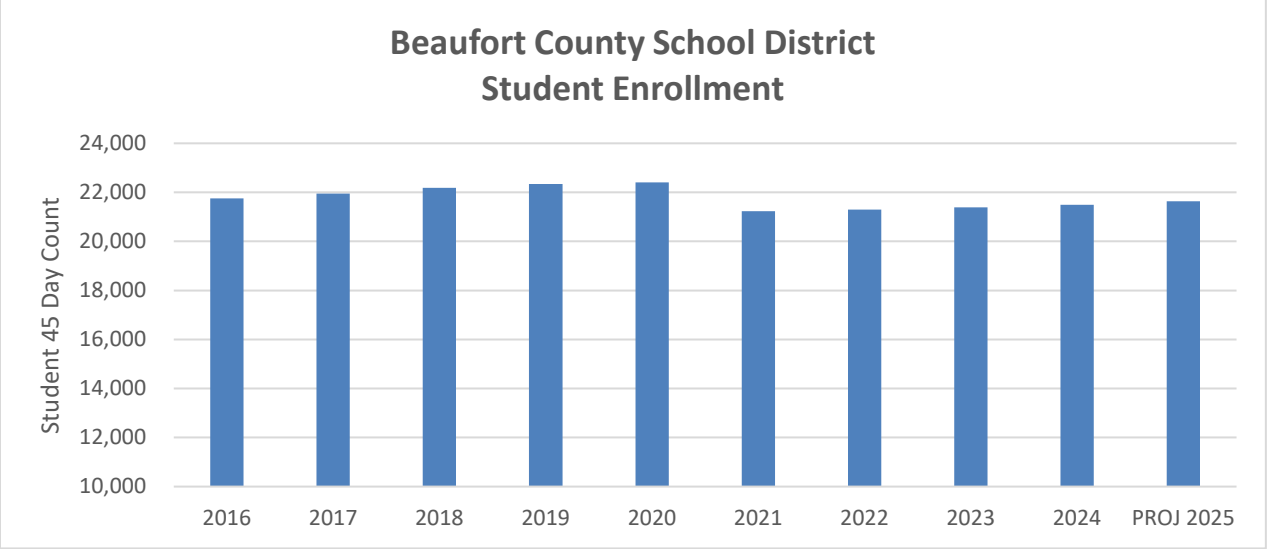
**District 10:** Hilton Head Island Early Childhood Center, Hilton Head Island ES, Hilton Head Island School for Creative Arts, Hilton Head Island MS, Hilton Head Island HS

## Population

According to the 2022 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 2025 is projected to remain stable. In FY 2025, BCSD is expecting the continued return of students post COVID 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 2025 period is projected to be 1.24%.

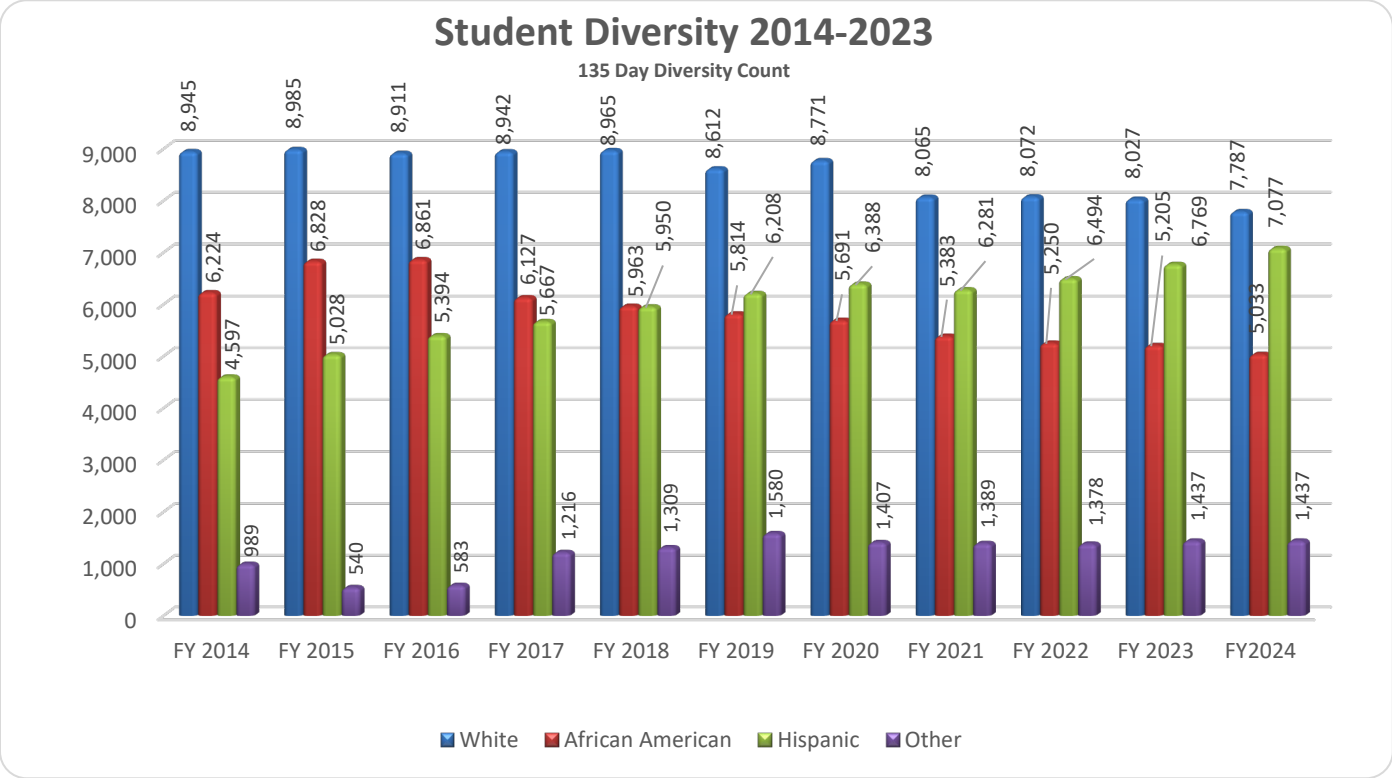


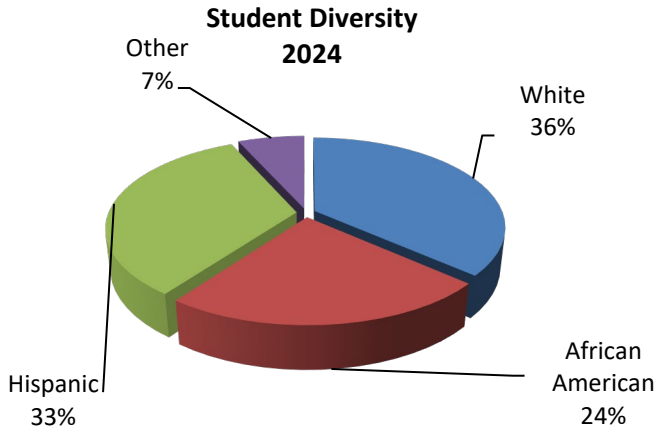

| Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | PROJ 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Student Enrollment | 21,749 | 21,952 | 22,187 | 22,345 | 22,405 | 21,229 | 21,294 | 21,387 | 21,492 | 21,640 |

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 2024, the number of Hispanic students in the District has increased from 19.0% to 33.2% of the total student population. This represents a growth of 40.8% 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 2025. This budget addresses this anticipated growth with additional specialized staffing FTE's. While growth in this population is being noted all over the county, the Battery Creek cluster is forecasted to see the most growth for FY 2025.

# PROJECTED ENROLLMENT BY SCHOOL

## ELEMENTARY

| School Name | FY25 Approved |
|---|---|
| Hilton Head Island Early Childhood Center | 328 |
| Beaufort Elementary | 376 |
| Coosa Elementary | 470 |
| Lady's Island Elementary | 250 |
| Mossy Oaks Elementary | 365 |
| Port Royal Elementary | 192 |
| St. Helena Elementary | 328 |
| Broad River Elementary | 459 |
| J. Shanklin Elementary | 430 |
| Whale Branch Elementary/ Davis ECC | 399 |
| Daufuskie School | |
| Hilton Head Island Elementary | 725 |
| Hilton Head School Island for Creative Arts | 529 |
| Bluffton Elementary | 715 |
| Okatie Elementary | 615 |
| Michael C. Riley Elementary | 725 |
| Red Cedar Elementary | 643 |
| Pritchardville Elementary | 1,010 |
| **Total Enrollment** | **8,558** |

## CHARTER

| School Name | FY25 Approved |
|---|---|
| Riverview Charter | 700 |
| **Total Enrollment** | **700** |

| TOTAL ENROLLMENT | |
|---|---|
| ELEMENTARY | 8,558 |
| K-8 | 1,840 |
| CHARTER | 700 |
| MIDDLE | 3,675 |
| HIGH | 6,867 |
| Total Enrollment | 21,640 |

## K-8

| School Name | FY25 Approved |
|---|---|
| River Ridge Academy | 1,140 |
| Robert Smalls Leadership Academy | 700 |
| **Total Enrollment** | **1,840** |

## MIDDLE

| School Name | FY25 Approved |
|---|---|
| Beaufort Middle | 371 |
| Lady's Island Middle | 418 |
| Whale Branch Middle | 234 |
| Hilton Head Island Middle | 832 |
| H. E. McCracken Middle | 900 |
| Bluffton Middle | 920 |
| **Total Enrollment** | **3,675** |

## HIGH

| School Name | FY25 Approved |
|---|---|
| Beaufort High | 1,190 |
| Battery Creek High | 835 |
| Whale Branch Early College High | 450 |
| Hilton Head Island High | 1,303 |
| May River High | 1,685 |
| Bluffton High | 1,405 |
| **Total Enrollment** | **6,867** |



## BEAUFORT COUNTY SCHOOL DISTRICT

Detailed Personnel Resource Allocations

| | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Administrative (ADMIN) | 155 | 159 | 187 | 200 | 13 | |
| Certified (CERT) | 1,649 | 1,693 | 1,761 | 1,762 | 2 | |
| Classified (CLAS) | 729 | 771 | 674 | 683 | 9 | |
| Professional (PROF) | 62 | 65 | 75 | 75 | - | |
| School Board (SCBD) | 11 | 11 | 11 | 11 | - | |
| **TOTAL GENERAL FUND** | **2,606** | **2,699** | **2,707** | **2,731** | **24** | |
| **SPECIAL REVENUE** | | | | | | |
| Administrative (ADMIN) | 1 | 3 | 15 | 6 | (9) | |
| Certified (CERT) | 100 | 102 | 100 | 82 | (18) | |
| Classified (CLAS) | 84 | 106 | 70 | 64 | (5) | |
| Professional (PROF) | 14 | 114 | 12 | 9 | (3) | |
| **TOTAL SPECIAL REVENUE** | **199** | **325** | **197** | **162** | **(35)** | * |
| **EDUCATION IMPROVEMENT ACT** | | | | | | |
| Administrative (ADMIN) | 2 | 2 | 3 | 7 | 4 | |
| Certified (CERT) | 29 | 31 | 50 | 51 | 1 | |
| Classified (CLAS) | 10 | 10 | 6 | 12 | 6 | |
| Professional (PROF) | | | 6 | 4 | (2) | |
| **TOTAL EIA** | **41** | **43** | **65** | **74** | **9** | |
| **SCHOOL BUILDING FUND** | | | | | | |
| Administrative (ADMIN) | 4 | 4 | 4 | 5 | 1 | |
| Classified (CLAS) | - | - | 2 | 1 | (1) | |
| **TOTAL SCHOOL BUILDING FUND** | **4** | **4** | **6** | **6** | **-** | |
| **FOOD SERVICE FUND** | | | | | | |
| Administrative (ADMIN) | - | - | 1 | 1 | - | |
| Classified (CLAS) | 6 | 7 | 5 | 4 | (1) | |
| **TOTAL FOOD SERVICE FUND** | **6** | **7** | **6** | **5** | **(1)** | |
| **OTHER FUNDS** | | | | | | |
| Administrative (ADMIN) | - | | - | - | - | |
| Classified (CLAS) | - | | 1 | 1 | - | |
| **TOTAL OTHER FUND** | **-** | **-** | **1** | **1** | **-** | |
| **TOTAL ALL** | **2,856** | **3,078** | **2,981** | **2,978** | **(3)** | |

*staffing reductions due to completion of the ESSER grant

# Budget Priorities

**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, iReady 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 allocated to each school on a formula basis. In addition, a 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-grade child development, there is support for upholding existing Kindergarten initiatives such as teaching, learning and building: students' inquiry, critical thinking skills, problem-solving, and self-regulation; 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 in 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.

**Teacher Quality:** 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 the 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.

**Safety & Security:** Providing an environment of working and learning that promotes safety is a critical part of student achievement and employee culture. Additionally, ensuring our staff and students receive the support they need to provide a safe and secure environment is vital.

- Continuation of security services both through collaboration with local law enforcement agencies providing School Resource Offices and the districts contracted security services providing armed security guards at all district locations.

- Continued mental health services for staff and students.

**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 the 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 2025 (2024-2025)**

| | | |
|---|---|---|
| **Budget Office** | **January 12, 2024** | Completion of FY 2025 Staffing Templates |
| **Superintendent/CFO** | **January 12, 2024** | Final review of Enrollment/Staffing |
| **Departments** | **January 19, 2024** | Budget Resource Packets to Departments |
| **Schools** | **January 20, 2024** | Budget Resource Packets for Schools |
| **Budget Staff** | **February 26-March 8, 2024** | Budget data is finalized and prepared to load into the financial system. |
| **Leadership Team/Principals** | **March 18-22, 2024** | First Review of Budget (upon request) |
| **Board of Education** | **March 22, 2024** | Update of state-mandated increases (Teacher step, Bus Drivers, Retirement, Employer health insurance), Local tax receipts, Projected state revenue |
| **Board of Education** | **April 26, 2024** | Budget Updates: **Initial presentation of Superintendent's Preliminary Budget** |
| **Public Forums** | **May 1-2, 2024** | Budget Presentations to the Public |
| **County Council Finance Committee** | **May 13, 2024** | Presentation of School District Budget to County Council Finance Committee |
| **Board of Education** | **May 21, 2024** | Budget Certification |
| **County Council** | **May 28, 2024** | First Reading of FY 2025 Budget to County Council |
| **County Council** | **June 10, 2024** | Second Reading of FY 2025 Budget to County Council |
| **County Council** | **June 24, 2024** | Third Reading/Final of FY 2025 Budget to County Council |
| **Budget Office** | **July 1, 2024** | **Execution of Final FY 2025 Budget** |

## Determination of Budget Priorities

The budget process continues with the Board of Education and the District's 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. School-based programs must be 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. For FY2025, PPA's were increased by $5.00 providing additional non-salary funding to schools.

| | Budget |
|---|---|
| **High School PPA** | $170 |
| **Middle School PPA** | $146 |
| **Elementary School PPA** | $136 |

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 (63% of the allocation)
Elementary - $1,870
Middle - $18,700
High - $37,415
Plus
Student Allocations (36% of the allocation)
$12.50 per student for Elementary and Middle
$15.00 per student High

## Athletic Stipend Allocations

**Middle Schools**

| | |
|---|---|
| Stipends | $58,089 |
| Supplies | 16,217 |
| Transportation | 12,500 |
| Total | $86,806 |

**High Schools**

High School athletic stipend, supply and transportation allocations are based on enrollment and location. The average ranges from $362,042 to $441,867. 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.

Since FY 2023, a Weighted Staffing Model has been 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 on 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.

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 that 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 have 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 the 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

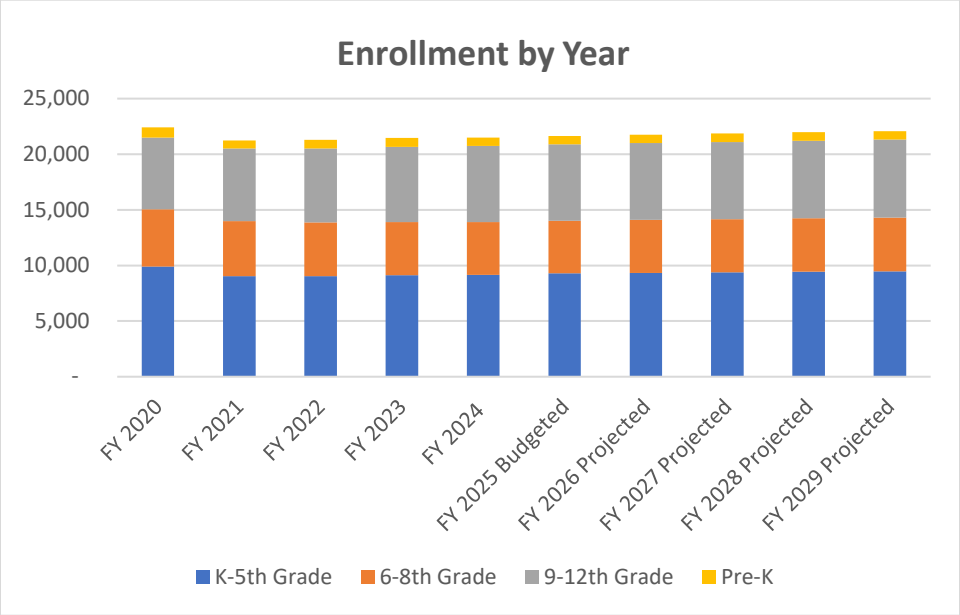
The budget for the debt service fund is determined by the financial needs to meet the principal and interest requirements on the outstanding debt. The amounts needed are then equated to a tax levy value, approved by the Board of Education, and the appropriate levy is established by the Beaufort County 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. The enrollment projections in the following schedules and graphs assume a 0.5% enrollment increase over the prior year.






## Total District Enrollment

| Grade | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Budgeted | FY 2026 Projected | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected |
|---|---|---|---|---|---|---|---|---|---|---|
| K | 1,577 | 1,425 | 1,459 | 1,441 | 1,470 | 1,470 | 1,477 | 1,484 | 1,491 | 1,498 |
| 1st | 1,591 | 1,448 | 1,525 | 1,505 | 1,468 | 1,501 | 1,509 | 1,517 | 1,525 | 1,533 |
| 2nd | 1,632 | 1,469 | 1,436 | 1,563 | 1,541 | 1,508 | 1,516 | 1,524 | 1,532 | 1,540 |
| 3rd | 1,689 | 1,513 | 1,501 | 1,502 | 1,615 | 1,583 | 1,591 | 1,599 | 1,607 | 1,615 |
| 4th | 1,700 | 1,590 | 1,522 | 1,543 | 1,523 | 1,653 | 1,661 | 1,669 | 1,677 | 1,685 |
| 5th | 1,708 | 1,603 | 1,593 | 1,559 | 1,547 | 1,574 | 1,582 | 1,590 | 1,598 | 1,606 |
| 6th | 1,743 | 1,608 | 1,553 | 1,579 | 1,559 | 1,557 | 1,565 | 1,573 | 1,581 | 1,589 |
| 7th | 1,715 | 1,674 | 1,615 | 1,576 | 1,613 | 1,559 | 1,567 | 1,575 | 1,583 | 1,591 |
| 8th | 1,695 | 1,656 | 1,668 | 1,637 | 1,573 | 1,619 | 1,627 | 1,635 | 1,643 | 1,651 |
| 9th | 1,898 | 1,974 | 2,080 | 2,025 | 1,929 | 1,636 | 1,644 | 1,652 | 1,660 | 1,668 |
| 10th | 1,630 | 1,677 | 1,741 | 1,762 | 1,803 | 1,902 | 1,912 | 1,922 | 1,932 | 1,942 |
| 11th | 1,542 | 1,496 | 1,480 | 1,549 | 1,581 | 1,777 | 1,786 | 1,795 | 1,804 | 1,813 |
| 12th | 1,387 | 1,393 | 1,349 | 1,422 | 1,520 | 1,551 | 1,559 | 1,567 | 1,575 | 1,583 |
| PreK | 898 | 703 | 772 | 802 | 750 | 750 | 754 | 758 | 762 | 766 |
| **Grand Total** | **22,405** | **21,229** | **21,294** | **21,465** | **21,492** | **21,640** | **21,750** | **21,860** | **21,970** | **22,080** |
| | | | | | | | | | | |
| Gain or Loss | 60 | (1,176) | 65 | 171 | 27 | 148 | 110 | 110 | 110 | 110 |
| | | | | | | | | | | |
| % change from PY | 0.3% | -5.2% | 0.3% | 0.8% | 0.1% | 0.7% | 0.5% | 0.5% | 0.5% | 0.5% |

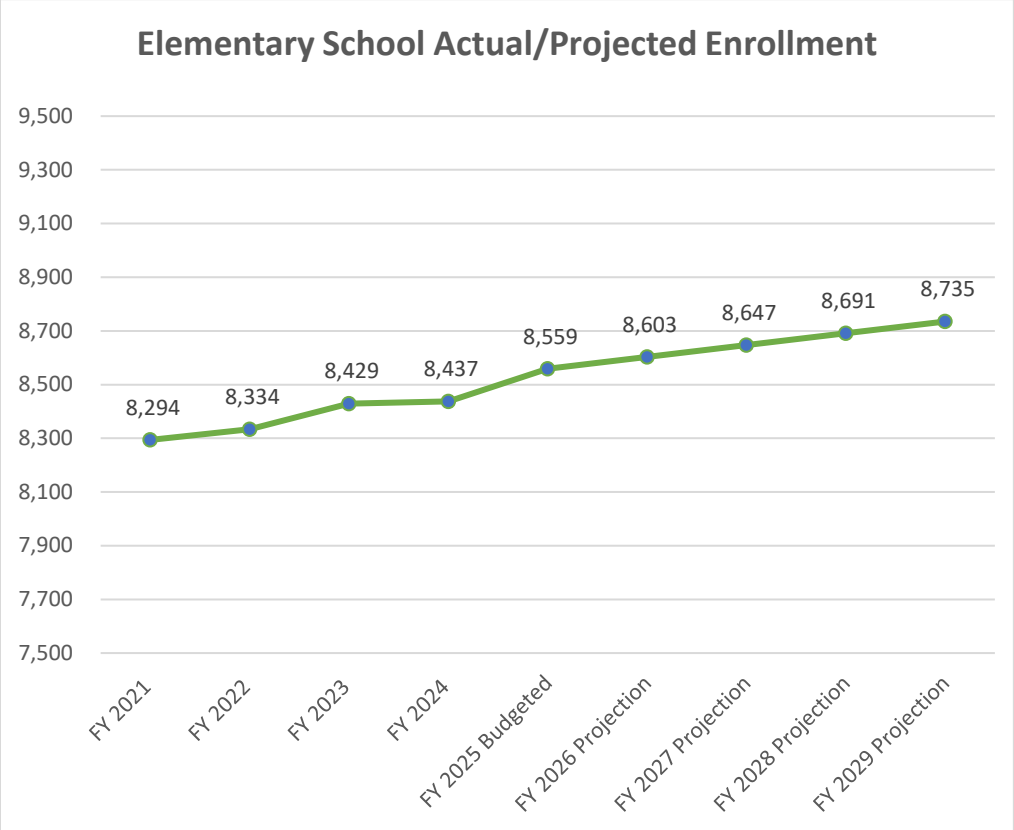


## 10- Year Enrollment/Projection Summary - Elementary Schools

| Location | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 Budgeted | FY 2026 Projection | FY 2027 Projection | FY 2028 Projection | FY 2029 Projection |
|---|---|---|---|---|---|---|---|---|---|---|
| Beaufort Elementary | 468 | 375 | 327 | 359 | 376 | 376 | 378 | 380 | 382 | 384 |
| Bluffton Elementary | 761 | 753 | 699 | 699 | 714 | 715 | 719 | 723 | 727 | 731 |
| Broad River Elementary | 495 | 446 | 451 | 455 | 459 | 459 | 461 | 463 | 465 | 467 |
| Coosa Elementary | 501 | 453 | 442 | 461 | 449 | 470 | 472 | 474 | 476 | 478 |
| Joseph Shanklin Elementary | 386 | 385 | 430 | 427 | 428 | 430 | 432 | 434 | 436 | 438 |
| Hilton Head IslandEarly Childhood Center | 368 | 320 | 363 | 300 | 328 | 328 | 330 | 332 | 334 | 336 |
| Hilton Head Island Elementary | 854 | 769 | 729 | 710 | 722 | 725 | 729 | 733 | 737 | 741 |
| Hilton Head Island School for Creative Arts | 640 | 596 | 524 | 557 | 529 | 529 | 532 | 535 | 538 | 541 |
| Lady's Island Elementary | 262 | 225 | 208 | 227 | 250 | 250 | 251 | 252 | 253 | 254 |
| Mossy Oaks Elementary | 381 | 352 | 358 | 352 | 365 | 365 | 367 | 369 | 371 | 373 |
| Okatie Elementary | 621 | 563 | 569 | 612 | 598 | 615 | 618 | 621 | 624 | 627 |
| Port Royal Elementary | 225 | 168 | 168 | 169 | 192 | 192 | 193 | 194 | 195 | 196 |
| Pritchardville Elementary | 950 | 881 | 1,018 | 1,005 | 939 | 1,010 | 1,015 | 1,020 | 1,025 | 1,030 |
| Red Cedar Elementary | 701 | 572 | 611 | 601 | 643 | 643 | 646 | 649 | 652 | 655 |
| Michael C. Riley Elementary | 750 | 711 | 777 | 772 | 718 | 725 | 729 | 733 | 737 | 741 |
| St. Helena Elementary | 343 | 348 | 327 | 349 | 328 | 328 | 330 | 332 | 334 | 336 |
| Whale Branch Elementary | 459 | 377 | 333 | 374 | 399 | 399 | 401 | 403 | 405 | 407 |
| | | | | | | | | | | |
| Total Enrolllment | 9,165 | 8,294 | 8,334 | 8,429 | 8,437 | 8,559 | 8,603 | 8,647 | 8,691 | 8,735 |

Note:

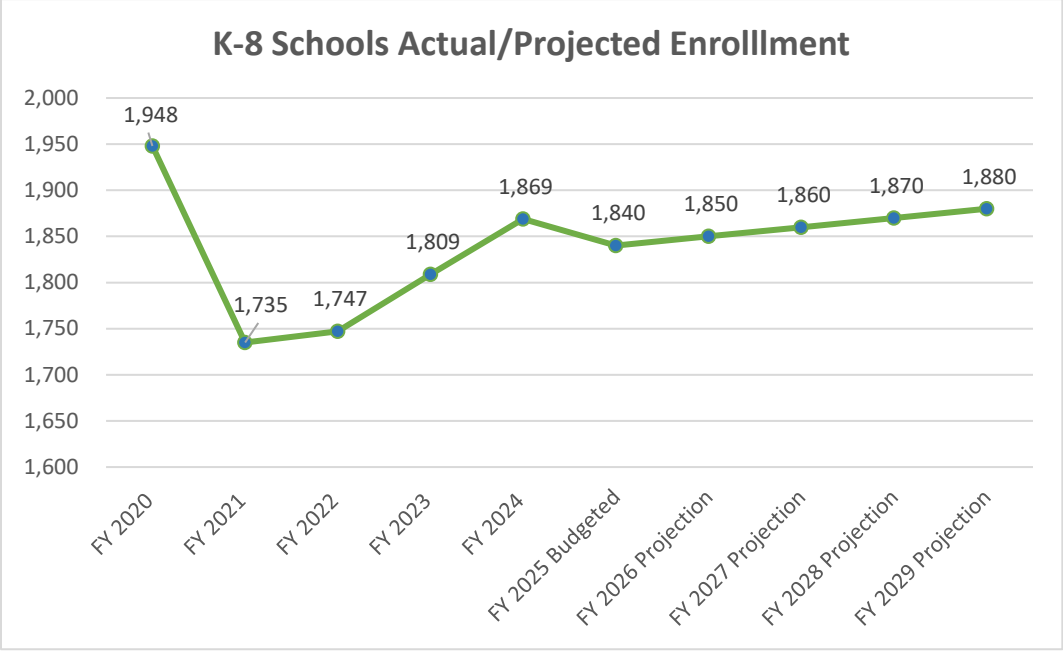
1. All actuals based on 45th day count
2. Projections assume a 0.5% enrollment increase over prior year



## 10- Year Enrollment/Projection Summary - K-8 Schools

| Location | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 Budgeted | FY 2026 Projection | FY 2027 Projection | FY 2028 Projection | FY 2029 Projection |
|---|---|---|---|---|---|---|---|---|---|---|
| River Ridge Academy | 1,198 | 1,090 | 1,103 | 1,121 | 1,136 | 1,140 | 1,146 | 1,152 | 1,158 | 1,164 |
| Robert Smalls Leadership Academy | 750 | 645 | 644 | 688 | 733 | 700 | 704 | 708 | 712 | 716 |
| | | | | | | | | | | |
| Total Enrolllment | 1,948 | 1,735 | 1,747 | 1,809 | 1,869 | 1,840 | 1,850 | 1,860 | 1,870 | 1,880 |

Note:
1. All actuals based on 45th day count
2. Projections assume a 0.5% enrollment increase over prior year




## 10- Year Enrollment/Projection Summary - Charter Schools

| Location | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 Budgeted | FY 2026 Projection | FY 2027 Projection | FY 2028 Projection | FY 2029 Projection |
|---|---|---|---|---|---|---|---|---|---|---|
| Riverview Charter School | 698 | 691 | 695 | 702 | 698 | 700 | 700 | 700 | 700 | 700 |
| | | | | | | | | | | |
| Total Enrolllment | 698 | 691 | 695 | 702 | 698 | 700 | 700 | 700 | 700 | 700 |

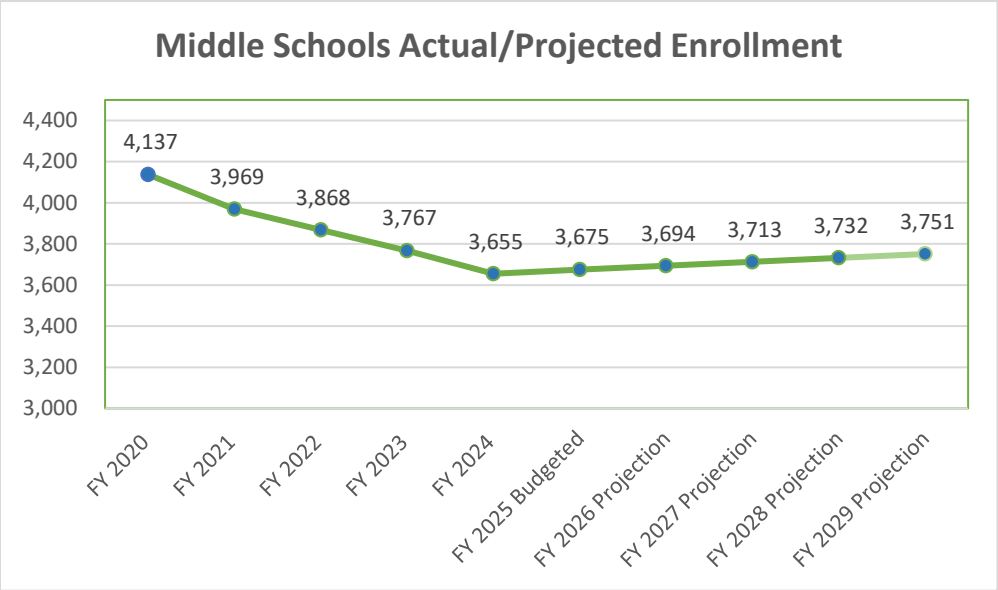
Note:
1. All actuals based on 45th day count
2. Projections assume 97% enrollment based on historical actuals

## 10- Year Enrollment/Projection Summary - Middle Schools

| Location | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 Budgeted | FY 2026 Projection | FY 2027 Projection | FY 2028 Projection | FY 2029 Projection |
|---|---|---|---|---|---|---|---|---|---|---|
| Beaufort Middle | 501 | 460 | 418 | 384 | 371 | 371 | 373 | 375 | 377 | 379 |
| Bluffton Middle | 853 | 824 | 868 | 872 | 916 | 920 | 925 | 930 | 935 | 940 |
| Hilton Head Middle | 955 | 883 | 828 | 856 | 832 | 832 | 836 | 840 | 844 | 848 |
| H.E. McCracken Middle | 923 | 935 | 953 | 890 | 892 | 900 | 905 | 910 | 915 | 920 |
| Lady's Island Middle | 544 | 509 | 477 | 434 | 418 | 418 | 420 | 422 | 424 | 426 |
| Whale Branch Middle | 361 | 358 | 324 | 331 | 226 | 234 | 235 | 236 | 237 | 238 |
| | | | | | | | | | | |
| Total Enrolllment | 4,137 | 3,969 | 3,868 | 3,767 | 3,655 | 3,675 | 3,694 | 3,713 | 3,732 | 3,751 |

Note:

1. All actuals based on 45th day count
2. Projections assume a 0.5% enrollment increase over prior year
3. Whale Branch Middle included 5th grade until FY 2024

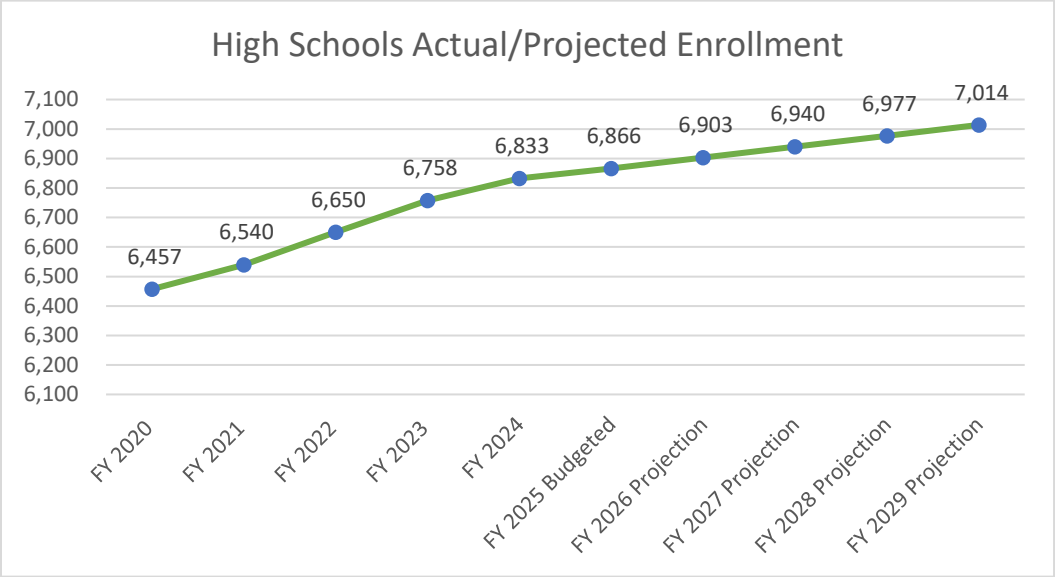


## 10- Year Enrollment/Projection Summary - High Schools

| Location | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 Budgeted | FY 2026 Projection | FY 2027 Projection | FY 2028 Projection | FY 2029 Projection |
|---|---|---|---|---|---|---|---|---|---|---|
| Battery Creek High | 748 | 767 | 786 | 789 | 829 | 835 | 839 | 843 | 847 | 852 |
| Beaufort High | 1,258 | 1,207 | 1,173 | 1,192 | 1,188 | 1,190 | 1,196 | 1,202 | 1,209 | 1,215 |
| Bluffton High | 1,200 | 1,290 | 1,318 | 1,350 | 1,384 | 1,403 | 1,411 | 1,419 | 1,426 | 1,433 |
| Hilton Head Island High | 1,366 | 1,359 | 1,343 | 1,350 | 1,317 | 1,303 | 1,310 | 1,317 | 1,324 | 1,331 |
| May River High | 1,430 | 1,479 | 1,595 | 1,601 | 1,665 | 1,685 | 1,694 | 1,703 | 1,712 | 1,721 |
| Whale Branch High | 455 | 438 | 435 | 476 | 450 | 450 | 453 | 456 | 459 | 462 |
| | | | | | | | | | | |
| Total Enrolllment | 6,457 | 6,540 | 6,650 | 6,758 | 6,833 | 6,866 | 6,903 | 6,940 | 6,977 | 7,014 |

Note:

1. All actuals based on 45th day count
2. Projections assume a 0.5% enrollment increase over prior year






# Beaufort County School District
## Basic Staffing Allocation Formula
## 2024-2025

# Grades K-5
**Name of School**

| 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 |
| Multi-Lingual Teacher | **Based on Formula** | | @ | 190 |
| Literacy Teacher | **Based on Formula** | | @ | 190 |
| Gifted & Talented Teacher | **Based on Formula** | | @ | 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 | 0-750 | 1.0 | @ | 260 |
| *Office Mgr., Admin. Assoc.* | or 751+ | 1.0 | | or |
| | 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
## 2024-2025

# Grades Pre-K-8

**Name of School**

| 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** | 1.0 | @ | 195 |
| Multi-Lingual Teacher | **Based on Formula** | 1.0 | @ | 190 |
| Literacy Teacher | **Based on Formula** | 1.0 | @ | 190 |
| Gifted & Talented Teacher | **Case Driven** | 1.0 | @ | 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 | 0-750 | 1.0 | @ | 260 |
| *Office Mgr, Admin. Assoc., Admin. Asst.* | 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
## 2024-2025

# Grades 6-8
**Name of School**

| 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 |
| *(low enrollment in related arts areas may result in itinerant staff)* | | | | |
| 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+ | 1.0 | @ | 195 |
| Multi-Lingual Teacher | **Based on Formula** | 1.0 | @ | 190 |
| **Classified Staff** | | | | |
| Social Worker | **Case Driven** | 1.0 | @ | 190 |
| 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
## 2024-2025

# Grades 9-12
**Name of School**

| 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 |
| (low enrollment in related arts areas may result in itinerant staff) | | | | |
| School Counselor | 300 to 1 | | @ | 205 |
| School Librarian | 0+ | 1.0 | @ | 195 |
| Testing Lead Teacher | 0+ | 1.0 | @ | 190 |
| Multi-Lingual Teacher | 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 2025

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/Related Arts | All Fund Sources Teachers | All Fund Sources Ratio |
| **ELEMENTARY (K-5)** | **Core Staffing Allocation** | | **Related Arts** | | | | | | | | |
| Hilton Head Island Early Childhood Center (K only) | 204 | 11 | 1 | 1 | 1 | 1 | 15 | 13.60 | | 15 | 13.60 |
| Beaufort Elementary | 341 | 23 | 1 | 1 | 1 | 2 | 28 | 12.18 | | 28 | 12.18 |
| Coosa Elementary | 436 | 22 | 1 | 1 | 1 | 1 | 26 | 16.77 | | 26 | 16.77 |
| Lady's Island Elementary | 221 | 12 | 1 | 1 | 1 | 1 | 16 | 13.81 | | 16 | 13.81 |
| Mossy Oaks Elementary | 334 | 19 | 1 | 1 | 1 | 0 | 22 | 15.18 | 1 | 23 | 14.52 |
| Port Royal Elementary | 179 | 12 | 1 | 1 | 1 | 1 | 16 | 11.19 | | 16 | 11.19 |
| St. Helena Elementary | 296 | 19 | 1 | 1 | 1 | 0 | 22 | 13.45 | | 22 | 13.45 |
| Broad River Elementary | 413 | 26 | 1 | 1 | 1 | 1 | 30 | 13.77 | | 30 | 13.77 |
| J. Shanklin Elementary | 382 | 24 | 1 | 1 | 1 | 1 | 28 | 13.64 | | 28 | 13.64 |
| Whale Branch Elementary/J.J. Davis ECC | 369 | 23 | 1 | 1 | 1 | 1 | 27 | 13.67 | | 27 | 13.67 |
| Hilton Head Island Elementary | 725 | 44 | 1 | 1 | 2 | 2 | 50 | 14.50 | | 50 | 14.50 |
| Hilton Head Island School For Creative Arts | 526 | 27 | 1 | 1 | 1 | 2 | 32 | 16.44 | | 32 | 16.44 |
| Bluffton Elementary | 652 | 33 | 1 | 1 | 1 | 3 | 39 | 16.72 | | 39 | 16.72 |
| Okatie Elementary | 572 | 29 | 1 | 1 | 2 | 1 | 34 | 16.82 | | 34 | 16.82 |
| Michael C. Riley Elementary | 669 | 36 | 1 | 1 | 2 | 2 | 42 | 15.93 | | 42 | 15.93 |
| Red Cedar Elementary | 587 | 31 | 1 | 1 | 1 | 2 | 36 | 16.31 | 1 | 37 | 15.86 |
| Pritchardville Elementary | 970 | 46 | 1 | 1 | 3 | 3 | 54 | 17.96 | | 54 | 17.96 |
| River Ridge Academy | 708 | 34 | 1 | 1 | 1 | 2 | 39 | 18.15 | | 39 | 18.15 |
| Robert Smalls Leadership Academy | 225 | 12 | 1 | 1 | 1 | 1 | 16 | 14.06 | | 16 | 14.06 |
| **Total** | **8,809** | **483** | **19** | **19** | **24** | **27** | **572** | **15.40** | **2** | **574** | **15.35** |

# Beaufort County School District

FY 2025

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 | 390 | 23 | 16.96 | | 23 | 16.96 |
| Robert Smalls Leadership Academy | 450 | 29 | 15.52 | | 29 | 15.52 |
| Beaufort Middle | 371 | 24.5 | 15.14 | 4 | 28.5 | 13.02 |
| Lady's Island Middle | 418 | 28 | 14.93 | 3 | 31 | 13.48 |
| Whale Branch Middle | 234 | 18 | 13.00 | 2 | 20 | 11.70 |
| Hilton Head Island Middle | 832 | 51 | 16.31 | | 51 | 16.31 |
| H. E. McCracken Middle | 900 | 50 | 18.00 | | 50 | 18.00 |
| Bluffton Middle | 920 | 50 | 18.40 | | 50 | 18.40 |
| **Total** | **4,515** | **274** | 16.51 | **9** | 282.5 | 15.98 |
| **High Schools** | **Core Staffing Allocation** | | | | | |
| Beaufort High | 1190 | 65 | 18.31 | 1 | 66 | 18.03 |
| Battery Creek High | 835 | 50 | 16.70 | | 50 | 16.70 |
| Whale Branch Early College High | 450 | 30 | 15.00 | 2 | 32 | 14.06 |
| Hilton Head Island High | 1303 | 72 | 18.10 | | 72 | 18.10 |
| May River High | 1685 | 90 | 18.72 | | 90 | 18.72 |
| Bluffton High | 1403 | 75 | 18.71 | | 75 | 18.71 |
| **Total** | **6,866** | **382** | 17.97 | **3** | 385 | 17.83 |

| Other Staffing (K-12) | |
|---|---|
| Special Education Teachers | 156.00 |
| Multi-Language Teachers | 82.5 |
| Gifted & Talented Teachers | 19.0 |
| Literacy Coach | 26.0 |
| Numeracy Coach | 20.0 |
| Instructional Coach | 7.0 |
| Literacy Teachers | 48.5 |
| Interventionists (Math or Reading) | 23.0 |
| Occupational/Physical Therapist | 18.0 |
| Speech Language Pathologist | 38.3 |
| Psychologist | 20.0 |
| Nurses/Nursing Support | 44.0 |
| Social Workers | 29.5 |

# 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.

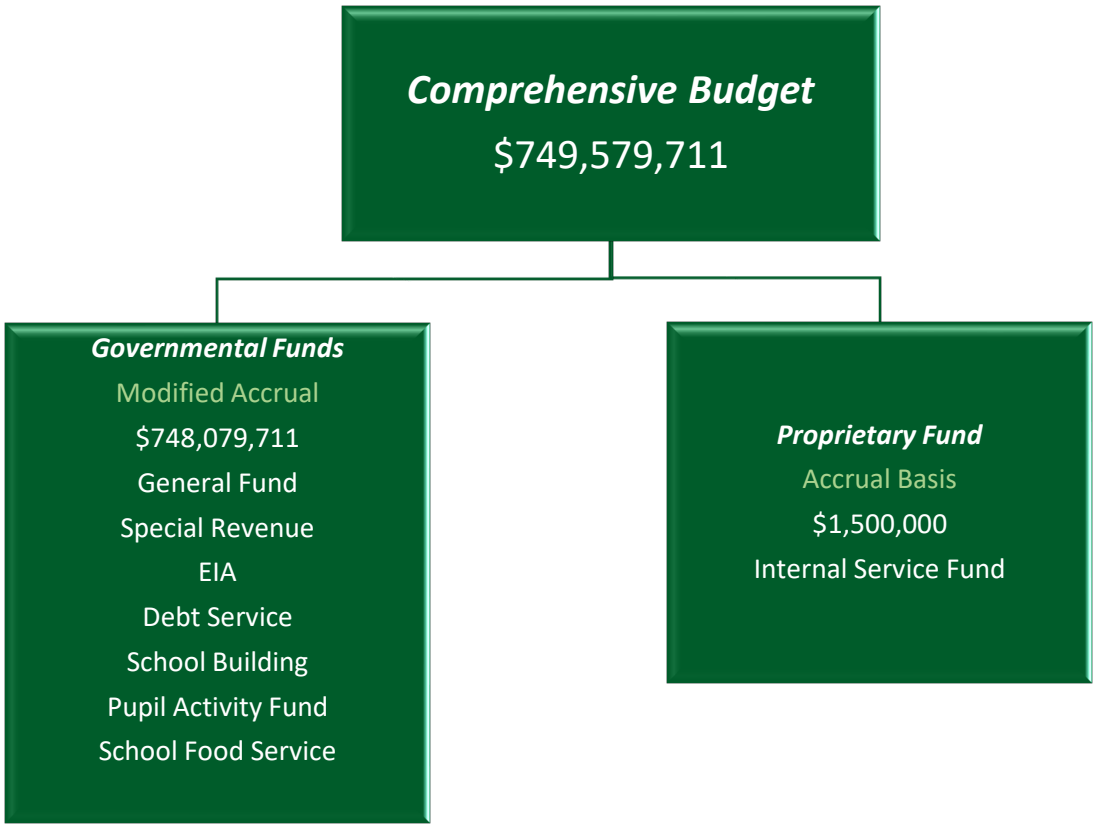
## Basis of Accounting

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 Internal Service Fund, 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 are reported to the Board of Education annually and may be consolidated to be used for potential capital needs.

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 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 2024-2025 approved budget of the Beaufort County School District is a balanced budget and is compliant with policy.



Budget Transfers

The Superintendent grants principals and department heads the authority to make non-salary budget transfers at the individual school or department level. These transfers can be made within a fund and through an electronic budget transfer system. All budget transfers are reviewed by the District budget staff and must be approved by the Chief Financial Officer (CFO). Only the Superintendent or the CFO can approve transfers of salary line items in the General Fund.



Periodically, the CFO will review budget categories and estimate the year-end status. Based on these estimates, the Superintendent authorizes a designee to make budget transfers within major categories to ensure budget monitoring and fiscal responsibility.

Each school or department receives a copy of approved budget transfers, with another copy maintained in the Budget Office. This distribution serves as notification that the transfer has been posted to the general ledger.

For capital project funds, budget transfer requests must be submitted in writing by project managers. Transfers to or from the District's construction contingency accounts require authorization from 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




Brayden

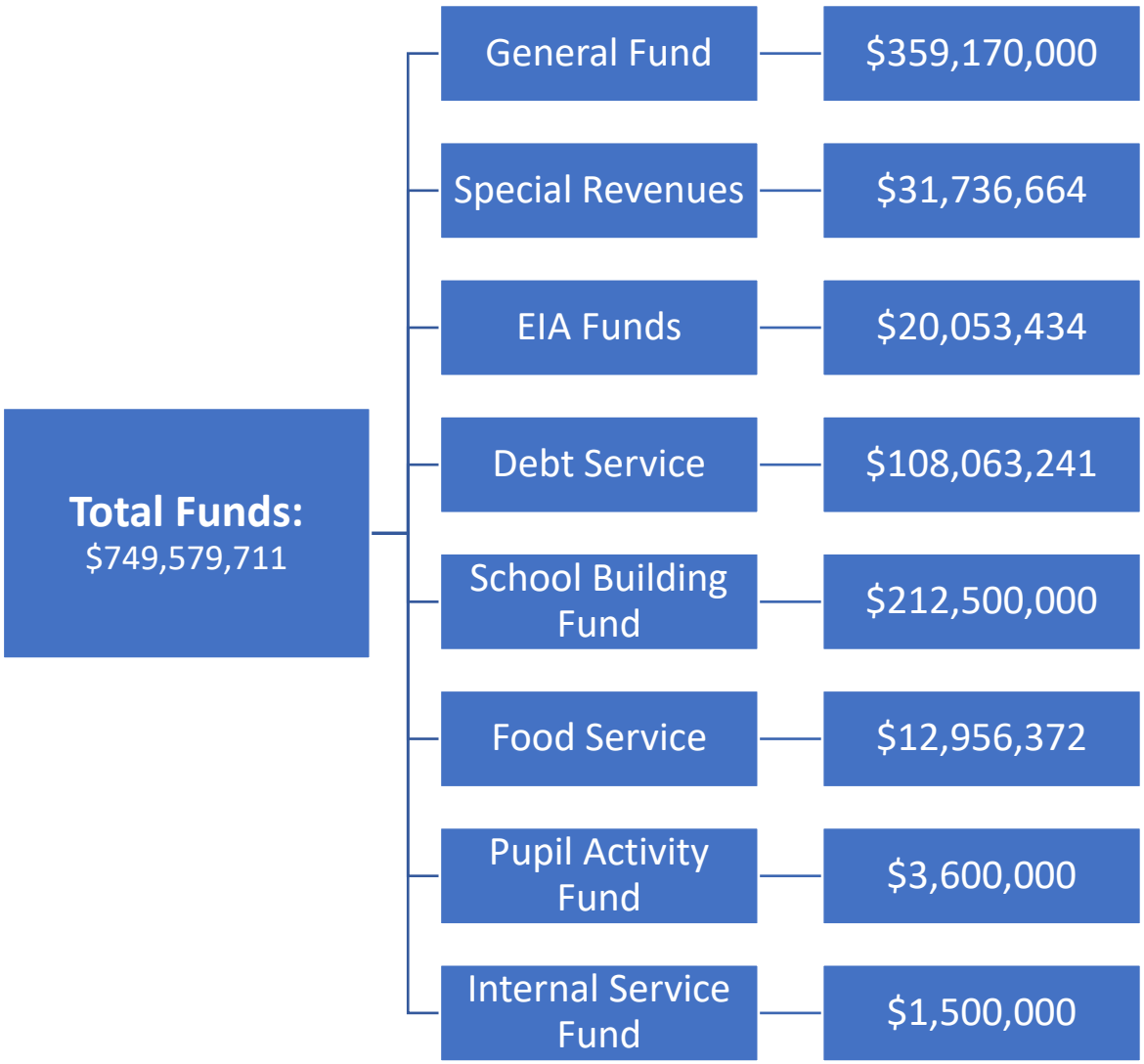
## BEAUFORT COUNTY SCHOOL DISTRICT

Matrix of Budgeted Program Funding Sources
Fiscal Year 2025 (2024-2025)

| Funding by Program | General Fund | Debt Service Fund | Special Revenue Fund | School Building Fund | Internal Services Fund | School Food Service | Pupil Activity Fund |
|---|---|---|---|---|---|---|---|
| **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 | | | | | | | |
| Intructional Programs Beyond Reg School Day | ✓ | | ✓ | | | | |
| Adult Education | | | ✓ | | | | |
| Parenting Instruction | ✓ | | ✓ | | | | |
| Instructional Pupil Activity | ✓ | | | | | | ✓ |
| **SUPPORT SERVICES** | | | | | | | |
| Attendance & Social Work | ✓ | | ✓ | | | | |
| Guidance | ✓ | | ✓ | | ✓ | | |
| Health Service | ✓ | | ✓ | | ✓ | | |
| Psychological | ✓ | | ✓ | | | | |
| Career Specialist | ✓ | | ✓ | | | | |
| 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 2025




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

*Beginning FY 2024, Food Service Fund became a Governmental Account.

# Overview of Funds

## Governmental Fund Types

**General Fund - $359,170,000**

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 2025 budget expenditures amount to $359,170,000 and reflects an 11.5% increase over the FY 2024 budgeted expenditures which will be used to support salary and benefits increases and other operational increases.



**Special Revenue Funds - $31,736,664**

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 $16,013,753 is expected in FY 2025 due to the completion of the ESSER grant, and a reduction to allocated 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 - $20,053,434**



The Education Improvement Act (EIA) provides funding from the state through sales tax revenues. It includes but is not limited to State Aid to Classrooms, 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.

**Debt Service Fund - $108,063,241**

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 $3.4 million increase in debt service is due to the scheduled principal and interest payments to accelerate the payment of debt obligations.

**Capital Improvement Fund (School Building Fund) - $212,500,000**

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 2025. An increase of $93.6M for FY 2025 is due to the onset of 2023 Bond referendum projects beginning in 2024-2025.

**School Food Service Fund - $12,956,372**

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. This fund was converted from a Proprietary Fund to a Governmental Fund in FY 2024 under the guidelines provided by the district's external auditors. In FY 2025, all Beaufort County schools will be participating in the USDA Community Eligibility Provision that provides one free breakfast and lunch to all BCSD students.

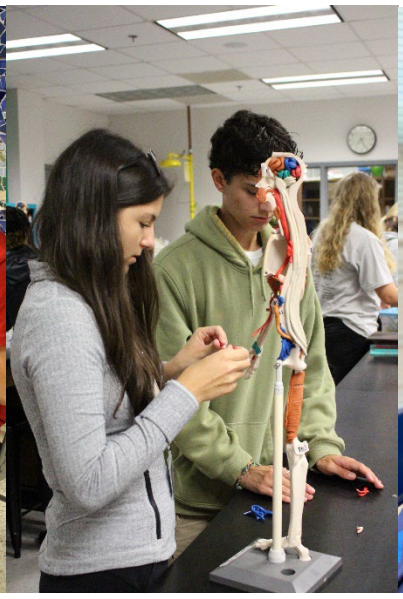
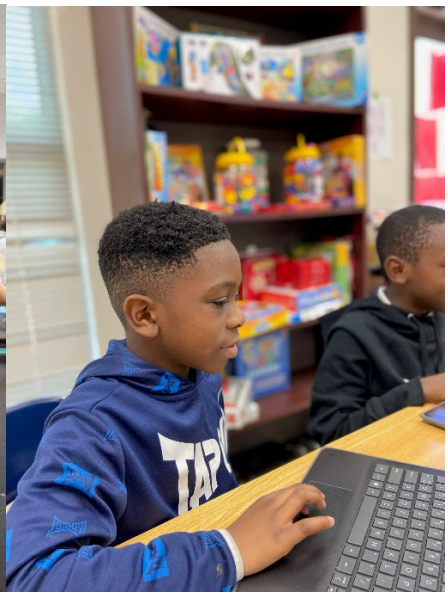
**Pupil Activity Fund - $3,600,000**

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.

## Proprietary Fund Types

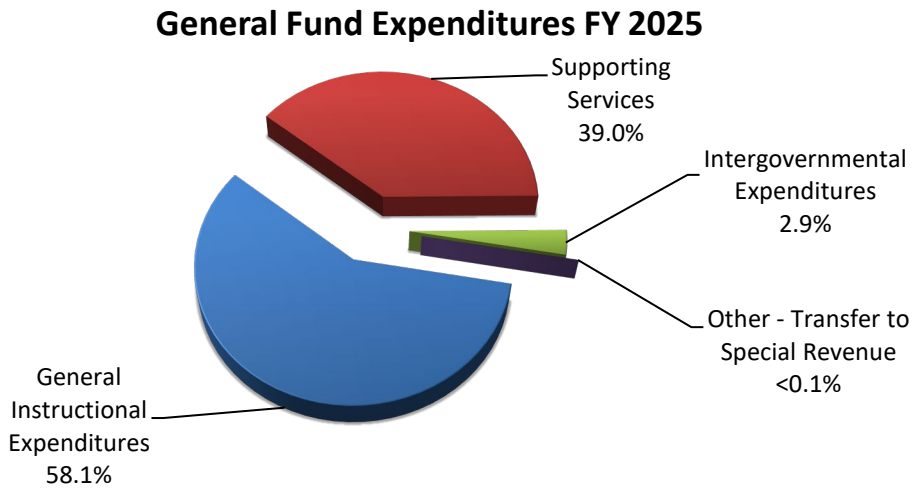
**Internal Service Fund - $1,500,000**

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. The increase of $500k is the result of increasing costs over the last three fiscal years.

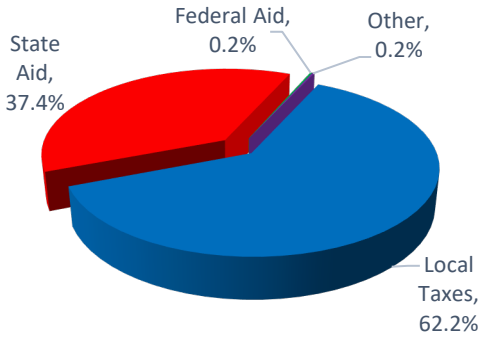
The FY 2025 Approved General Fund Budget is $359.2 million. The chart below is an overview of funding sources and expenditure uses.

| GENERAL FUND | | 2023-2024 | | 2024-2025 |
|---|---|---|---|---|
| **REVENUE** | | | | |
| Local Revenue | $ | 197,585,038 | $ | 223,371,294 |
| State Revenue | | 119,077,940 | | 134,288,706 |
| Federal Revenue | | 650,000 | | 660,000 |
| Other-Transfers from Special Revenue | | 3,100,000 | | 850,000 |
| **Total Revenues** | **$** | **320,412,978** | **$** | **359,170,000** |
| **EXPENDITURES** | | | | |
| Instructional Expenditures | $ | 187,032,394 | $ | 208,783,252 |
| Supporting Services | | 123,701,355 | | 139,898,045 |
| Intergovernmental Expenditures | | 9,659,229 | | 10,488,703 |
| Debt Service (TAN) | | 20,000 | | - |
| **Total Expenditures** | **$** | **320,412,978** | **$** | **359,170,000** |
| Use of Fund Balance | | - | | - |
| **Grand Total** | **$** | **320,412,978** | **$** | **359,170,000** |



*Where it comes from…*

**FY 2025 Revenue Sources**




**Local Taxes:** Includes ad valorem tax and interest income

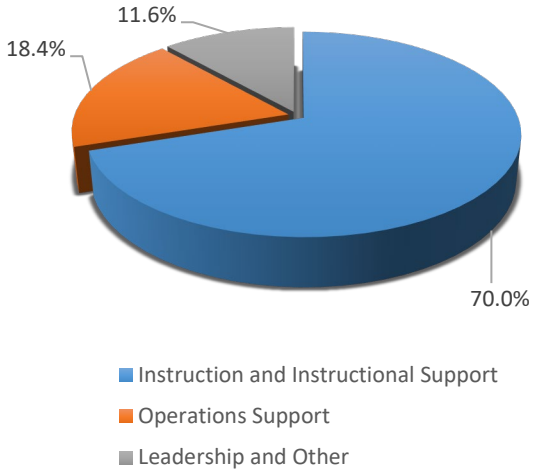
**State Aid:** Primarily includes sales tax revenue, Education Finance Act and other state revenue

**Federal Aid:** Includes Impact Aid and E-Rate

**Other:** Includes transfers from Special Revenue

*Where it goes to …*

**FY 2025 Expenditures**




**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, and Payment to Other Governmental Units.

## Beaufort County School District
## Multi-Year Comparison 2023, 2024 and 2025

## Comparative Budgeted Revenues and Expenditures General Fund

| Revenue: | FY 22-23 Audited | FY 23-24 Original Budget | FY 23-24 Projected Actual (8/20/24) | FY 24-25 Approved Budget | Variance with FY24 Orig Budget | % Change with FY24 Orig Budget |
|---|---|---|---|---|---|---|
| **Local Revenue:** | | | | | | |
| Property Taxes | $ 186,407,679 | $ 195,919,037 | $ 208,664,422 | $ 221,014,294 | $ 25,095,257 | 13% |
| Other Local | 3,508,015 | 1,666,000 | 4,027,253 | 2,357,000 | 691,000 | 41% |
| Total Local Revenue | 189,915,694 | 197,585,037 | 212,691,675 | 223,371,294 | 25,786,257 | 13% |
| **State Revenue:** | | | | | | |
| Education Finance Act | $ 100,389 | $ - | $ - | $ - | $ - | 0% |
| Fringe Benefits / Retiree Insurance | 6,957,194 | 7,956,359 | 8,758,112 | 9,480,894 | 1,524,535 | 19% |
| Sales Tax - Owner Occupied | 49,649,912 | 49,163,783 | 52,288,711 | 54,021,719 | 4,857,936 | 10% |
| Reimbursement for Local Property Tax Relief | 7,036,261 | 7,036,262 | 7,036,264 | 7,036,262 | - | 0% |
| State Aid to Classrooms* | 40,541,937 | 46,586,950 | 48,304,153 | 58,130,993 | 11,544,043 | 25% |
| Other State Revenue | 5,490,141 | 8,334,587 | 6,032,039 | 5,618,838 | (2,715,749) | -33% |
| Transfer from Other Funds | 4,950,764 | 3,100,000 | 14,277,757 | 850,000 | (2,250,000) | -73% |
| Total State Revenue | 114,726,598 | 122,177,941 | 136,697,036 | 135,138,706 | 12,960,765 | 11% |
| **Federal Revenue:** | | | | | | |
| PL 874 (Impact Aid) | $ 41,345 | $ 75,000 | $ 77,506 | $ 75,000 | $ - | 0% |
| Other Federal Revenue (E-Rate) | 616,029 | 575,000 | 233,075 | 585,000 | 10,000 | 2% |
| Total Federal Revenue | 657,374 | 650,000 | 310,581 | 660,000 | 10,000 | 2% |
| **Total General Fund Budgeted Revenues** | **$ 305,299,665** | **$ 320,412,978** | **$ 349,699,292** | **$ 359,170,000** | **$ 38,757,022** | **12%** |
| **Expenditures:** | | | | | | |
| **Salary and Benefits** | $ 234,771,966 | $ 255,152,645 | $ 250,209,812 | $ 279,169,809 | 24,017,164 | 9% |
| **Non-salary** | 63,371,038 | 65,260,333 | 80,545,803 | 80,000,191 | 14,739,858 | 23% |
| **Total expenditures** | **$ 298,143,004** | **$ 320,412,978** | **$ 330,755,615** | **$ 359,170,000** | **$ 38,757,022** | **12%** |
| **Proposed Expenditures to be Assigned to Capital Projects** | **$ -** | **$ -** | **$ 11,043,677** | **$ -** | **$ -** | **0%** |
| **Add to/(Use of) Unassigned Fund Balance** | 7,156,661 | - | 7,900,000 | - | - | |
| **Beginning Unassigned Fund Balance** | **$ 57,132,200** | **$ 64,288,861** | **$ 64,288,861** | **$ 72,188,861** | | |
| **Ending Unassigned Fund Balance** | **64,288,861** | **64,288,861** | **72,188,861** | **72,188,861** | | |
| | 17.9% | 17.9% | 20.1% | 18.8% | | |
| **Unassigned Fund Balance as % of Next Year's Expenditures** | | | | | | |
| Number of Days of Operations | 73.2 | 70.9 | 73.4 | 71.0 | | |
| Operations Millage | 121.6 | 121.8 | 121.8 | 121.8 | | |

*State's New FY24 Funding Formula dictates that EFA is replaced by State Aid to Classrooms.

**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

**Comparative Budget Summary**
**General Fund**

| Revenues by Source | 2022-23 Audited Actual | 2023-24 Original Budget | 2023-2024 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|---|
| **Local** | | | | | | |
| Ad Valorem (Current and Delinquent) | $ 186,407,679 | $ 195,919,037 | $ 208,664,422 | $ 221,014,294 | $ 25,095,257 | 12.81% |
| Other Local | 3,508,015 | 1,666,000 | 4,027,253 | 2,357,000 | 691,000 | 41.48% |
| **Total Local Revenue** | **$ 189,915,694** | **$ 197,585,037** | **$ 212,691,675** | **$ 223,371,294** | **$ 25,786,257** | |
| **State** | | | | | | |
| Education Finance Act | $ 100,389 | $ - | $ - | $ - | $ - | 0.00% |
| Fringe Benefits/Retiree Insurance | 6,957,194 | 7,956,359 | 8,758,112 | 9,480,894 | 1,524,535 | 19.16% |
| Sales Tax - Owner Occupied | 49,649,912 | 49,163,783 | 52,288,711 | 54,021,719 | | |
| Reimbursement for Local Property Tax Relief | 7,036,261 | 7,036,262 | 7,036,262 | 7,036,262 | - | 0.00% |
| State Aid to Classrooms | 40,541,937 | 46,586,950 | 48,304,153 | 58,130,993 | | |
| Other State Revenue | 5,490,141 | 8,334,587 | 6,032,039 | 5,618,838 | (2,715,749) | 100.00% |
| **Total State Revenue** | **$ 109,775,834** | **$ 119,077,941** | **$ 122,419,277** | **$ 134,288,706** | **$ (1,191,214)** | **12.77%** |
| **Federal** | | | | | | |
| Other Federal Sources | $ 657,374 | $ 650,000 | $ 310,581 | $ 660,000 | $ 10,000 | 1.54% |
| **Total Federal Revenue** | **$ 657,374** | **$ 650,000** | **$ 310,581** | **$ 660,000** | **$ 10,000** | **1.54%** |
| **Total Revenue** | **$ 300,348,901** | **$ 317,312,978** | **$ 335,421,533** | **$ 358,320,000** | **$ 24,605,043** | **12.92%** |
| **Expenditures:** | | | | | | |
| Instruction | | | | | | |
| Salaries | $ 114,400,778 | $ 121,104,515 | $ 118,323,179 | $ 133,005,276 | $ 11,900,761 | 9.83% |
| Employee Benefits | 48,091,562 | 52,937,326 | 52,474,533 | 57,077,291 | 4,139,965 | 7.82% |
| Purchased Services | 11,672,973 | 10,598,829 | 14,397,319 | 15,595,879 | 4,997,050 | 47.15% |
| Materials & Supplies | 2,088,869 | 2,346,372 | 2,230,873 | 2,723,929 | 377,557 | 16.09% |
| Capital Outlay | 274,365 | - | 303,059 | 303,956 | 303,956 | 0.00% |
| Other | 231,068 | 256,456 | 244,573 | 583,559 | 327,103 | 127.55% |
| **Total Instruction** | **$ 176,759,615** | **$ 187,243,498** | **$ 187,973,536** | **$ 209,289,890** | **$ 22,046,392** | **11.77%** |
| Supporting Services | | | | | | |
| Salaries | $ 50,859,255 | $ 56,609,181 | $ 55,550,882 | $ 61,584,418 | $ 4,975,237 | 8.79% |
| Employee Benefits | 21,420,372 | 24,501,623 | 23,861,217 | 27,502,824 | 3,001,201 | 12.25% |
| Purchased Services | 26,398,844 | 29,843,891 | 29,004,970 | 35,533,012 | 5,689,121 | 19.06% |
| Materials & Supplies | 10,349,720 | 10,474,440 | 10,755,232 | 12,375,668 | 1,901,228 | 18.15% |
| Capital Outlay | 228,354 | 130,000 | 96,822 | 151,905 | 21,905 | 16.85% |
| Other | 1,642,574 | 1,931,116 | 1,748,611 | 2,253,580 | 322,464 | 16.70% |
| **Total Support** | **$ 110,899,119** | **$ 123,490,251** | **$ 121,017,734** | **$ 139,401,407** | **$ 15,911,156** | **12.88%** |
| Community and Other Services | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Employee Benefits | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | 35,000 | 35,000 | 0.00% |
| **Total Community and Other Services** | **$ -** | **$ -** | **$ -** | **$ 35,000** | **$ 35,000** | **0.00%** |
| **Total Expenditures** | **$ 287,658,734** | **$ 310,733,749** | **$ 308,991,270** | **$ 348,726,297** | **$ 37,992,548** | **12.23%** |
| **Intergovernmental Expenditures and Other Financing Sources (Uses)** | | | | | | |
| Debt Service | $ (126,093.00) | $ (20,000.00) | $ - | $ - | $ 20,000.00 | -100.00% |
| Payment to Other Governmental Units | (132,569) | (115,000) | (34,545) | (132,000) | (17,000) | 14.78% |
| Payment to Charter School | (10,115,609) | (9,434,229) | (9,059,534) | (10,201,703) | (767,474) | 8.13% |
| Transfer to Food Service | (110,000) | (110,000) | (110,000) | (110,000) | - | 0.00% |
| Capital Lease | 320,849 | | | | | |
| Transfers from Special Revenue | - | | | | - | 0.00% |
| Transfers from Debt Service | | | $ (12,560,264) | | | |
| Transfers from Other Funds | 4,629,916 | 3,100,000 | 14,277,757 | 850,000 | (2,250,000) | -72.58% |
| **Total Intergovernmental Expenditures and Other Financing Sources (Uses)** | **$ (5,533,506)** | **$ (6,579,229)** | **$ (7,486,586)** | **$ (9,593,703)** | **$ (3,014,474)** | **45.82%** |
| **Proposed Expenditures to be Assigned to Capital Projects** | **$ -** | **$ -** | **$ 11,043,677** | **$ -** | **$ -** | **0%** |
| **Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **$ 7,156,661** | **$ -** | **$ 7,900,000** | **$ -** | **$ -** | |
| **Beginning Fund Balance** | **57,132,200** | **$ 64,288,861** | **$ 64,288,861** | **$ 72,188,861** | | |
| **Ending Fund Balance** | **$ 64,288,861** | **$ 64,288,861** | **$ 72,188,861** | **$ 72,188,861** | | |
| **Fund Balance as a Percent of Next Years Expenditures** | **20.1%** | **19.2%** | **20.1%** | **18.8%** | | |

**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

| Expenditures by Program | 2022-23 Audited Actual | 2023-24 Approved Budget | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| Kindergarten Programs | $ 11,149,481 | $ 12,021,051 | $ 12,432,942 | $ 411,891 | 3.4% |
| Primary Programs | 31,285,061 | 32,654,994 | 37,308,292 | 4,653,298 | 14.2% |
| Elementary Programs | 50,295,799 | 50,207,712 | 56,391,052 | 6,183,340 | 12.3% |
| High School Programs | 37,367,231 | 38,643,675 | 43,285,389 | 4,641,714 | 12.0% |
| Vocational Programs | 7,240,220 | 7,860,154 | 8,660,843 | 800,689 | 10.2% |
| Vocational Middle Programs | 0 | 0 | 1,613 | 1,613 | 100.0% |
| Driver Education Programs | 222,550 | 245,846 | 248,557 | 2,711 | 1.1% |
| Montessori Programs | 1,193,568 | 1,292,140 | 1,385,043 | 92,903 | 7.2% |
| Special Education Programs | 21,708,749 | 26,456,126 | 29,493,427 | 3,037,301 | 11.5% |
| Preschool Special Ed. Programs | 1,259,522 | 1,331,804 | 1,198,295 | (133,509) | -10.0% |
| Early Childhood Programs | 4,758,637 | 4,970,425 | 5,952,923 | 982,498 | 19.8% |
| Gifted & Talented Programs | 3,456,179 | 3,634,220 | 3,717,940 | 83,720 | 2.3% |
| International Baccalaureate Programs | 119,946 | 132,500 | 123,500 | (9,000) | -6.8% |
| Homebound | 178,681 | 210,202 | 217,460 | 7,258 | 3.5% |
| Gifted and Talented Artistic | 953 | 26,000 | 83,500 | 57,500 | 221.2% |
| Limited English Proficiency Programs | 6,324,159 | 7,342,251 | 7,942,150 | 599,899 | 8.2% |
| Instr Prog Beyond Reg School Day | 1,027 | 2,250 | 566,458 | 564,208 | 25075.9% |
| Adult Ed | 269 | 0 | 0 | 0 | 100.0% |
| Parenting Instruction | 70,023 | 77,085 | 141,672 | 64,587 | 83.8% |
| Instructional Pupil | 127,559 | 135,063 | 138,834 | 3,771 | 2.8% |
| **TOTAL INSTRUCTION** | **$ 176,759,614** | **$ 187,243,498** | **$ 209,289,890** | **$ 22,046,392** | **11.77%** |
| Attendance & Social Work | $ 4,090,541 | $ 4,675,805 | $ 5,225,100 | $ 549,295 | 11.7% |
| Guidance | 7,785,829 | 7,460,894 | 7,847,565 | 386,671 | 5.2% |
| Health Services | 2,516,491 | 3,035,915 | 3,058,333 | 22,418 | 0.7% |
| Psychological | 1,554,291 | 1,814,109 | 1,969,743 | 155,634 | 8.6% |
| Career Specialist | 189,656 | 16,122 | 12,890 | (3,232) | -20.0% |
| Improvement of Instruction | 9,501,031 | 12,008,648 | 12,689,664 | 681,016 | 5.7% |
| Media Services | 4,578,766 | 4,801,993 | 5,135,666 | 333,673 | 6.9% |
| Supervision of Special Projects | 684,524 | 848,911 | 3,673,646 | 2,824,735 | 332.7% |
| Staff Development | 652,736 | 333,001 | 570,023 | 237,022 | 71.2% |
| Board of Education | 573,043 | 807,402 | 820,000 | 12,598 | 1.6% |
| Office of Superintendent | 507,266 | 567,981 | 582,075 | 14,094 | 2.5% |
| School Administration | 21,289,599 | 24,072,037 | 25,450,931 | 1,378,894 | 5.7% |
| Fiscal Services | 2,567,717 | 2,854,418 | 3,156,540 | 302,122 | 10.6% |
| Facilities Acquistion | 43,577 | 47,875 | 60,025 | 12,150 | 25.4% |
| Maintenance & Operations | 27,792,845 | 28,988,520 | 34,529,886 | 5,541,366 | 19.1% |
| Transportation | 7,518,147 | 8,840,535 | 10,492,305 | 1,651,770 | 18.7% |
| School Safety | 2,736,077 | 2,772,945 | 2,966,424 | 193,479 | 7.0% |
| Planning | 2,213 | 5,900 | 10,800 | 4,900 | 83.1% |
| Information Services | 525,483 | 985,341 | 983,534 | (1,807) | -0.2% |
| Staff Services | 5,051,434 | 5,617,399 | 6,303,073 | 685,674 | 12.2% |
| Technology | 6,390,531 | 8,152,150 | 8,807,727 | 655,577 | 8.0% |
| Supporting Pupil Activities | 4,319,029 | 4,782,350 | 5,055,457 | 273,107 | 5.7% |
| **TOTAL SUPPORT SERVICES** | **$ 110,870,826** | **$ 123,490,251** | **$ 139,401,407** | **$ 15,911,156** | **12.9%** |
| **TOTAL COMMUNITY SERVICES** | **$ -** | **$ -** | **$ 35,000** | **$ 35,000** | **100.0%** |
| **TOTAL DEBT SERVICE** | **$ 126,093** | **$ 20,000** | **$ -** | **$ (20,000)** | **-100.0%** |
| **Intergovernmental Expenditures** | | | | | |
| Payments to other agencies | $ 132,569 | $ 115,000 | $ 147,000 | $ 32,000 | 27.8% |
| Payment to Charter School | 10,115,609 | 9,434,229 | 10,186,703 | 752,474 | 8.0% |
| **Total Intergovernmental Expend.** | **$ 10,248,178** | **$ 9,549,229** | **$ 10,333,703** | **$ 784,474** | **8.2%** |
| **TOTAL EXPENDITURES** | **$ 298,004,711** | **$ 320,302,978** | **$ 359,060,000** | **$ 38,757,022** | **12.1%** |
| **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:** | **$ 298,114,711** | **$ 320,412,978** | **$ 359,170,000** | **$ 38,757,022** | **12.1%** |

# Beaufort County School District
# Debt Service Fund Multi-Year Comparison
# Fiscal Years 2023, 2024 and 2025

| Revenues by Source | 2022-2023 Audited Actual | 2023-2024 Approved Budget | 2023-2024 Projected Actual | 2024-2025 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|---|
| **Local** | | | | | | |
| Ad Valorem (Current and Delinquent) | $ 82,720,696 | $ 92,343,656 | $ 97,072,601 | $ 102,165,000 | $ 9,821,344 | 10.64% |
| Other Local | 488,759 | 335,000 | 866,258 | 450,000 | 115,000 | 34.33% |
| **Total Local Revenue** | **$ 83,209,455** | **$ 92,678,656** | **$ 97,938,859** | **$ 102,615,000** | **$ 9,936,344** | **10.72%** |
| **State** | | | | | | |
| Homestead exemption | $ 1,397,342 | $ 1,400,000 | $ 1,483,969 | $ 1,400,000 | $ - | 0.00% |
| Merchant's inventory tax | 86,438 | 86,000 | 85,988 | 86,000 | - | 0.00% |
| Other State Property Tax | 185,742 | 114,000 | 127,063 | 114,000 | - | 0.00% |
| **Total State Revenue** | **$ 1,669,522** | **1,600,000** | **$ 1,697,020** | **1,600,000** | **$ -** | **0.00%** |
| **Total Revenue** | **$ 84,878,977** | **$ 94,278,656** | **$ 99,635,879** | **$ 104,215,000** | **$ 9,936,344** | **10.54%** |
| **Expenditures:** | | | | | | |
| Redemption of principal | $ 68,025,100 | $ 85,408,400 | $ 82,657,400 | $ 93,214,598 | $ 7,806,198 | 9.14% |
| Interest | 16,455,936 | 16,413,482 | 16,417,542 | 14,748,643 | (1,664,839) | -10.14% |
| Other Objects | 29,268 | 150,000 | 85,582 | 100,000 | (50,000) | -33.33% |
| **Total Expenditures** | **$ 84,510,304** | **$ 101,971,882** | **$ 99,160,524** | **$ 108,063,241** | **$ 6,091,360** | **5.97%** |
| **Other Financing Sources (Uses)** | | | | | | |
| Premium on general obligation bonds | $ 21,540 | $ 10,000 | $ 15,398 | $ - | $ (10,000) | -100.00% |
| Proceeds of refunding debt | | - | 16,293,200 | - | $ - | 0.00% |
| Payment to refunded debt escrow agent | | - | (16,293,200) | - | $ - | 0.00% |
| Transfer to EFC Debt Service Fund | (2,710,352) | (2,723,462) | (2,515,679) | | $ 2,723,462 | -100.00% |
| **Total Other Financing Sources (Uses)** | **$ (2,688,812)** | **$ (2,713,462)** | **$ (2,500,281)** | **$ -** | **$ 2,713,462** | **-100.00%** |
| **Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **$ (2,320,139)** | **$ (10,406,688)** | **$ (2,024,926)** | **$ (3,848,241)** | **$ 6,558,447** | **-63.02%** |
| **Beginning Fund Balance** | **$ 20,324,763** | **$ 18,004,624** | **$ 18,004,624** | **15,979,698** | | |
| **Ending Fund Balance** | **$ 18,004,624** | **$ 7,597,936** | **$ 15,979,698** | **12,131,457** | | |
| **Fund Balance as a % of CY Expenditures** | **21.3%** | **7.5%** | **16.1%** | **11.2%** | | |

**Beaufort County School District**
**Fiscal Year 2024-2025**

**Combined Budget Statement**
**All Funds**

| Revenues by Source | Governmental Funds | Proprietary Funds | Total |
|---|---|---|---|
| **Revenue** | | | |
| Local | $ 331,405,724 | $ 1,500,000 | $ 332,905,724 |
| State | 157,199,192 | - | 157,199,192 |
| Federal | 40,436,888 | - | 40,436,888 |
| | | - | |
| **Total Revenues** | **$ 529,041,804** | **$ 1,500,000** | **$ 530,541,804** |
| **Expenditures** | | | |
| Instruction | 240,615,359 | 1,150,000 | 241,765,359 |
| Supporting Services | 174,681,493 | 350,000 | 175,031,493 |
| Community Services | 443,670 | - | 443,670 |
| Intergovernmental Expenditures | 10,733,563 | - | 10,733,563 |
| Other | 162,385 | - | 162,385 |
| Debt Services | 108,063,241 | - | 108,063,241 |
| Facilities Acquisition & Construction Services | 212,500,000 | - | 212,500,000 |
| | | - | |
| **Total Expenditures** | **$ 747,199,711** | **$ 1,500,000** | **$ 748,699,711** |
| **Excess of Revenues Over (Under) Expenditures** | (218,157,907) | $ - | $ (218,157,907) |
| **Other Financing Sources (Uses)** | | | |
| Proceeds of General Obligation Bonds | 212,500,000 | - | 212,500,000 |
| Premiums on Bonds Sold | - | - | - |
| Transfer to General Fund | 500,000 | | 500,000 |
| Transfer to Food Service Fund | (110,000) | | (110,000) |
| Transfer - Capital Leases | 350,000 | | 350,000 |
| Transfer to Other Funds/Indirect Cost | (270,000) | - | (270,000) |
| Transfer from General Fund | 110,000 | | 110,000 |
| Transfer from Debt Service-EFC | - | | - |
| Transfer from Special Revenue | (500,000) | - | (500,000) |
| | **$ 212,580,000** | **$ -** | **$ 212,580,000** |
| **Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **$ (5,577,907)** | **$ -** | **$ (5,577,907)** |
| **Estimated Fund Balance/Net Position, July 1** | **$ 190,111,705** | **$ 1,636,833** | **$ 191,748,538** |
| **Fund Balance/Net Position, June 30** | **$ 184,533,798** | **$ 1,636,833** | **$ 186,170,631** |
| **Percentage Change in Fund Balance/Net Position** | **-2.9%** | **0.0%** | **-2.9%** |

**Beaufort County School District**
**Fiscal Year 2024-2025**

**Combined Budget Statement**
**All Governmental Funds**

| Revenues by Source | General Fund | Special Revenue Fund | Education Improvement Act Fund | Debt Service Fund | School Building Fund | School Food Service | Pupil Activity Fund | Total |
|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | |
| Local | $ 223,371,294 | $ 924,630 | $ - | $ 102,615,000 | $ - | $ 894,800 | $ 3,600,000 | $ 331,405,724 |
| State | 134,288,706 | $ 1,257,052 | $ 20,053,434 | $ 1,600,000 | $ - | - | $ - | 157,199,192 |
| Federal | 660,000 | $ 29,554,982 | $ - | $ - | $ - | 10,221,906 | $ - | 40,436,888 |
| **Total Revenues** | **$ 358,320,000** | **$ 31,736,664** | **$ 20,053,434** | **$ 104,215,000** | **$ -** | **$ 11,116,706** | **$ 3,600,000** | **$ 529,041,804** |
| **Expenditures** | | | | | | | | |
| Instruction | 209,289,890 | 16,820,555 | 14,204,914 | - | - | | 300,000 | 240,615,359 |
| Supporting Services | 139,401,407 | 13,776,387 | 5,517,327 | - | - | 12,686,372 | 3,300,000 | 174,681,493 |
| Community Services | 35,000 | 408,670 | - | - | - | | - | 443,670 |
| Payments to Charter School | 10,186,703 | 215,667 | 331,193 | - | - | | - | 10,733,563 |
| Other | 147,000 | 15,385 | | - | - | | - | 162,385 |
| Debt Services | - | - | - | 108,063,241 | - | | - | 108,063,241 |
| Facilities Acquisition & Construction Services | - | - | - | - | 212,500,000 | | | 212,500,000 |
| **Total Expenditures** | **$ 359,060,000** | **$ 31,236,664** | **$ 20,053,434** | **$ 108,063,241** | **$ 212,500,000** | **$ 12,686,372** | **$ 3,600,000** | **$ 747,199,711** |
| **Excess of Revenues Over (Under) Expenditures** | $ (740,000) | $ 500,000 | $ - | $ (3,848,241) | $ (212,500,000) | | $ - | $ (218,157,907) |
| **Other Financing Sources (Uses)** | | | | | | | | |
| Proceeds of General Obligation Bonds | - | - | - | - | 212,500,000 | | | 212,500,000 |
| Premiums on Bonds Sold | | | | - | - | | - | - |
| Transfer to General Fund | 500,000 | | - | - | - | | - | 500,000 |
| Transfer to Food Service Fund | (110,000) | - | - | - | - | | - | (110,000) |
| Transfer - Capital Leases | 350,000 | | | - | - | | - | 350,000 |
| Transfer to Other Funds/Indirect Cost | | | | | | (270,000) | | (270,000) |
| Transfer from General Fund | | | | | | 110,000 | | 110,000 |
| Transfer to Debt Service-EFC | | | | - | | | | - |
| Transfer from Debt Service-EFC | | | | - | | | | - |
| Transfer from Special Revenue | - | (500,000) | - | - | - | | - | (500,000) |
| | **$ 740,000** | **$ (500,000)** | **$ -** | **$ -** | **$ 212,500,000** | **$ (160,000)** | **$ -** | **$ 212,580,000** |
| **Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **$ -** | **$ -** | **$ -** | **$ (3,848,241)** | **$ -** | **$ (1,729,666)** | **$ -** | **$ (5,577,907)** |
| **Estimated Fund Balance, July 1** | **$ 72,196,381** | **$ -** | **$ -** | **$ 3,390,171** | **$ 103,402,462** | $ 7,969,932 | **$ 3,152,759** | **$ 190,111,705** |
| **Fund Balance, June 30** | **$ 72,196,381** | **$ -** | **$ -** | **$ (458,070)** | **$ 103,402,462** | **$ 6,240,266** | **$ 3,152,759** | **$ 184,533,798** |
| **Percentage Change in Fund Balance** | **0.0%** | **0.0%** | **0.0%** | **-113.5%** | **0.0%** | **-21.7%** | **0.0%** | **-2.9%** |

**Beaufort County School District**
**Fiscal Year 2024-2025**

**Combined Budget Statement**
**Non-Governmental Funds**

| Revenues by Source | Internal Service Fund | Total |
|---|---|---|
| **Revenue** | | |
| Local | $ 1,500,000 | $ 1,500,000 |
| | | - |
| **Total Revenues** | $ 1,500,000 | $ 1,500,000 |
| **Expenditures** | | |
| Instruction | 1,150,000 | 1,150,000 |
| Supporting Services | 350,000 | 350,000 |
| | | - |
| **Total Expenditures** | $ 1,500,000 | 1,500,000 |
| **Total Intergovernmental Expend** | | - |
| **Excess of Revenues Over (Under) Expenditures** | $ - | $ - |
| **Other Financing Sources (Uses)** | | |
| Transfer to Other Funds/Indirect Cost | - | - |
| Transfer from General Fund | - | - |
| **Total Other Financing Sources (Uses)** | $ - | $ - |
| **Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | $ - | $ - |
| **Estimated Fund Balance/Net Position, July 1** | $ 1,636,833 | $ 1,636,833 |
| **Fund Balance/Net Position, June 30** | $ 1,636,833 | $ 1,636,833 |
| **Percentage Change in Fund Balance/Net Position** | **0.0%** | **0.0%** |

**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

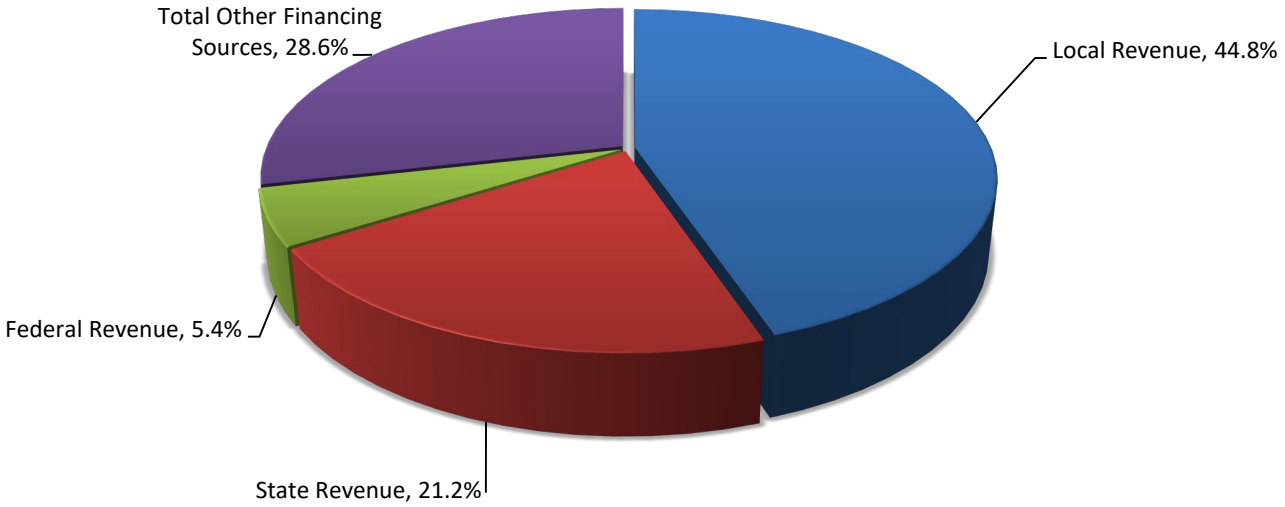
| Revenue by Function | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| **Local Revenue** | | | | | |
| General Fund | $ 189,915,694 | $ 212,691,675 | $ 223,371,294 | $ 10,679,619 | 5.0% |
| Special Revenue Fund | 1,909,236 | 1,552,840 | 924,630 | (628,210) | -40.5% |
| Debt Service Fund | 83,221,867 | 9,785,434 | 102,615,000 | 92,829,566 | 948.7% |
| School Building Fund | 10,229,171 | 5,358,617 | - | (5,358,617) | -100.0% |
| School Food Service | 1,522,141 | 1,446,495 | 894,800 | (551,695) | -38.1% |
| Internal Service Fund | 1,525,808 | 2,044,169 | 1,500,000 | (544,169) | -26.6% |
| Pupil Activity Fund | 4,205,144 | 4,415,046 | 3,600,000 | (815,046) | -18.5% |
| **TOTAL LOCAL REVENUE** | **$ 292,529,061** | **$ 237,294,276** | **$ 332,905,724** | **$ 95,611,448** | **40.3%** |
| **State Revenue** | | | | | |
| General Fund | $ 109,775,834 | $ 122,419,279 | $ 134,288,706 | $ 11,869,427 | 9.7% |
| Special Revenue Fund | 52,141,948 | 1,316,898 | 1,257,052 | (59,846) | -4.5% |
| Education Improvement Act Fund | 9,045,610 | 20,083,579 | 20,053,434 | (30,145) | -0.2% |
| Debt Service Fund | 1,669,522 | 1,697,020 | 1,600,000 | (97,020) | -5.7% |
| School Building Fund | - | - | - | - | 0.0% |
| School Food Service | - | - | - | - | 0.0% |
| Internal Service Fund | - | - | - | - | 0.0% |
| Pupil Activity Fund | - | - | - | - | 0.0% |
| **TOTAL STATE REVENUE** | **$ 172,632,914** | **$ 145,516,776** | **$ 157,199,192** | **$ 11,682,416** | **8.0%** |
| **Federal Revenue** | | | | | |
| General Fund | $ 657,374 | $ 310,581 | $ 660,000 | $ 349,419 | 112.5% |
| Special Revenue Fund | 51,300 | 36,055,360 | 29,554,982 | (6,500,378) | -18.0% |
| School Building Fund | 1,067,089 | 192,228 | - | (192,228) | -100.0% |
| School Food Service | 10,195,878 | 11,636,501 | 10,221,906 | (1,414,595) | -12.2% |
| **TOTAL FEDERAL REVENUE** | **$ 11,971,641** | **$ 48,194,670** | **$ 40,436,888** | **$ (7,757,782)** | **-16.1%** |
| **TOTAL REVENUE** | **$ 477,133,616** | **$ 431,005,722** | **$ 530,541,804** | **$ 99,536,082** | **23.1%** |

**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

| Revenue by Function | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| **Other Financing Sources** | | | | | |
| Proceeds of General Obligation Bonds | $ 25,000,000 | $ 42,616,998 | $ 212,500,000 | $ 169,883,002 | 398.6% |
| Premium on Bonds Sold | 1,246,457 | 297,168 | - | (297,168) | -100.0% |
| Transfers in | 7,450,268 | 17,521,436 | 960,000 | (16,561,436) | -94.5% |
| Other Financing Sources | 9,564 | 39,059 | - | (39,059) | -100.0% |
| Capital Leases | 320,848 | | - | - | 0.0% |
| **Total Other Financing Sources** | **$ 34,027,137** | **$ 60,474,661** | **$ 213,460,000** | **$ 152,985,339** | **253.0%** |
| **TOTAL REVENUE AND OTHER FINANCING SOURCES:** | **$ 511,160,753** | **$ 491,480,383** | **$ 744,001,804** | **$ 252,521,421** | **51.4%** |

## 2024-2025
## Budgeted Revenue - All Funds



**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

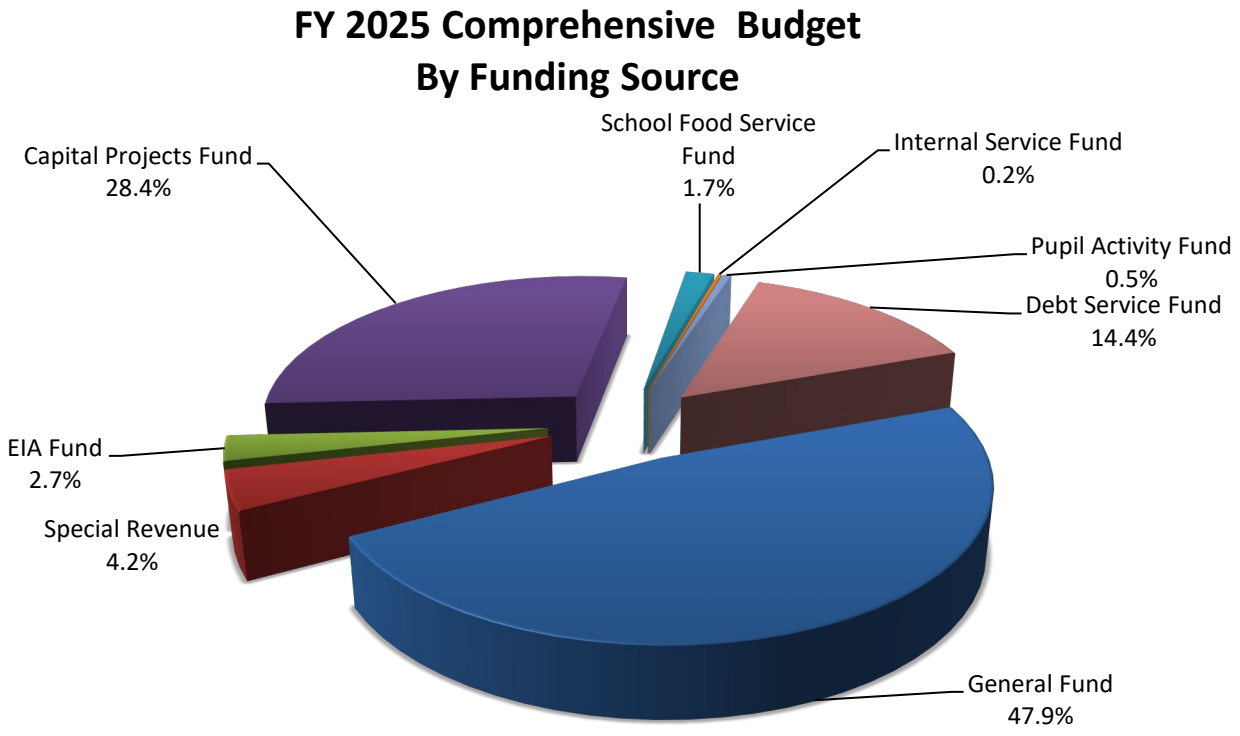
**Comprehensive Budgeted Expenditures and Other Financing Uses - Summary - *All Funds***

| Expenditures by Function | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| GENERAL FUND | 176,759,614 | 187,973,535 | 209,289,890 | 21,316,355 | 11.3% |
| SPECIAL REVENUE | 27,567,644 | 20,756,711 | 16,820,555 | (3,936,156) | -19.0% |
| EDUCATION IMPROVEMENT ACT | 7,176,085 | 8,636,560 | 14,204,914 | 5,568,354 | 64.5% |
| INTERNAL SERVICE FUND | 1,137,700 | 1,479,242 | 1,150,000 | (329,242) | -22.3% |
| PUPIL ACTIVITY | 337,277 | 1,663,237 | $ 300,000 | (1,363,237) | -82.0% |
| TOTAL INSTRUCTION | $ 212,978,320 | $ 220,509,285 | $ 241,765,359 | $ 21,256,074 | 9.6% |
| GENERAL FUND | 110,899,117 | 121,017,734 | 139,401,407 | 18,383,673 | 15.2% |
| SPECIAL REVENUE | 20,424,252 | 15,074,452 | 13,776,387 | (1,298,065) | -8.6% |
| EDUCATION IMPROVEMENT ACT | 1,598,619 | 5,052,539 | 5,517,327 | 464,788 | 9.2% |
| SCHOOL BUILDING FUND | 121,104,967 | 101,888,724 | 212,500,000 | 110,611,276 | 108.6% |
| SCHOOL FOOD SERVICE FUND | 10,742,067 | 13,311,920 | 12,686,372 | (625,548) | -4.7% |
| INTERNAL SERVICE FUND | 334,249 | 334,525 | 350,000 | 15,475 | 4.6% |
| PUPIL ACTIVITY FUND | 3,200,712 | 3,505,418 | 3,300,000 | (205,418) | -5.9% |
| TOTAL SUPPORT SERVICES | $ 268,303,983 | $ 260,185,312 | $ 387,531,493 | $ 127,346,181 | 48.9% |
| GENERAL FUND | | | 35,000 | 35,000 | 0.0% |
| SPECIAL REVENUE | 891,732 | 888,063 | 408,670 | (479,393) | -54.0% |
| TOTAL COMMUNITY SERVICES | $ 891,732 | $ 888,063 | $ 443,670 | $ (444,393) | -50.0% |
| GENERAL FUND | 126,093 | 0 | | 0 | 0.0% |
| DEBT SERVICE FUND | 87,235,887 | 101,676,475 | 108,063,241 | 6,386,766 | 6.3% |
| TOTAL DEBT SERVICE | $ 87,361,980 | $ 101,676,475 | $ 108,063,241 | $ 6,386,766 | 6.3% |
| GENERAL FUND | 10,358,178 | 9,094,079 | 10,333,703 | 1,239,624 | 13.6% |
| SPECIAL REVENUE | 843,144 | 873,755 | 231,052 | (642,703) | -73.6% |
| FOOD SERVICE FUND | 235,135 | 218,954 | 331,193 | 331,193 | 51.3% |
| INTERGOVERNMENTAL EXPENDITURES | $ 11,436,457 | $ 10,186,788 | $ 10,895,948 | $ 928,114 | 7.0% |
| TOTAL EXPENDITURES | $ 580,972,472 | $ 593,445,923 | $ 748,699,711 | $ 155,472,742 | 26.2% |

**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

| Expenditures by Function | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| GENERAL FUND | $ 110,000 | $ 110,000 | $ 110,000 | $ - | 0.0% |
| SPECIAL REVENUE FUND | 4,536,619 | 2,168,821 | 500,000 | (1,668,821) | -76.9% |
| EDUCATION IMPROVEMENT ACT | | 352,452 | | (352,452) | -100.0% |
| DEBT SERVICE FUND | 2,710,352 | 12,560,264 | | (12,560,264) | -100.0% |
| SCHOOL BUILDING FUND | | | | - | 0.0% |
| SCHOOL FOOD SERVICE FUND | 93,298 | 69,975 | 270,000 | 200,025 | 285.9% |
| TOTAL FUND EXPENDITURES | | | | | |
| OTHER FINANCING USES | 7,450,269 | 15,261,512 | 880,000 | 23,591,781 | -94.2% |
| AND OTHER FINANCING USES: | **$ 588,422,741** | **$ 608,707,435** | **$ 749,579,711** | **$ 140,872,276** | **23.1%** |



**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

| Expenditures by Program | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| Kindergarten Programs | $ 11,857,679 | $ 12,376,759 | $ 12,715,417 | $ 338,658 | 2.7% |
| Primary Programs | 40,045,751 | 39,525,190 | 46,327,213 | 6,802,023 | 17.2% |
| Elementary Programs | 56,760,588 | 56,279,796 | 60,968,962 | 4,689,166 | 8.3% |
| High School Programs | 40,720,478 | 44,863,188 | 45,044,355 | 181,167 | 0.4% |
| Vocational Programs | 8,436,512 | 9,358,899 | 10,683,323 | 1,324,424 | 14.2% |
| Vocational Programs Middle | - | 190,387 | 1,613 | (188,774) | -99.2% |
| Drivers Education Programs | 227,156 | 234,764 | 248,907 | 14,143 | 6.0% |
| Montessori Programs | 1,226,110 | 1,287,795 | 1,388,193 | 100,398 | 7.8% |
| Special Education Prog. | 28,157,240 | 29,296,903 | 34,450,303 | 5,153,400 | 17.6% |
| Preschool Special Education Programs | 1,895,838 | 1,630,727 | 2,111,109 | 480,382 | 29.5% |
| Early Childhood Programs | 7,363,514 | 7,627,049 | 8,137,866 | 510,817 | 6.7% |
| Gifted & Talented | 3,532,875 | 3,557,000 | 3,727,390 | 170,390 | 4.8% |
| International Baccalaureate Programs | 119,946 | 67,762 | 123,500 | 55,738 | 82.3% |
| Homebound | 178,681 | 127,264 | 217,460 | 90,196 | 70.9% |
| Gifted & Talented Artistic | 953 | 11,460 | 83,500 | 72,040 | 628.6% |
| Other Special Programs | 125,203 | 57,196 | 1,263,669 | 1,206,473 | 2109.4% |
| Limited English Proficiency Programs | 6,928,079 | 7,519,348 | 8,468,883 | 949,535 | 12.6% |
| Summer School Programs | 1,659,909 | 1,406,747 | 1,713,978 | 307,231 | 21.8% |
| Instr ProgBeyond Reg School Day | 1,305,315 | 1,234,512 | 1,363,805 | 129,293 | 10.5% |
| Adult Education | 432,816 | 493,790 | 559,840 | 66,050 | 13.4% |
| Parenting Instruction | 1,535,027 | 1,527,970 | 1,697,033 | 169,063 | 11.1% |
| Instructional Pupil | 468,650 | 1,834,779 | 469,040 | (1,365,739) | -74.4% |
| **GENERAL FUND** | **$ 176,759,614** | **$ 187,973,535** | **$ 209,289,890** | **$ 21,316,355** | **11.3%** |
| **SPECIAL REVENUE** | **$ 27,567,644** | **$ 20,756,711** | **$ 16,820,555** | **$ (3,936,156)** | **-19.0%** |
| **EDUCATION IMPROVEMENT ACT** | **$ 7,176,085** | **$ 8,636,560** | **$ 14,204,914** | **$ 5,568,354** | **64.5%** |
| **INTERNAL SERVICE FUND** | **$ 1,137,700** | **$ 1,479,242** | **$ 1,150,000** | **$ (329,242)** | **-22.3%** |
| **PUPIL ACTIVITY** | **$ 337,277** | **$ 1,663,237** | **$ 300,000** | **$ (1,363,237)** | **-82.0%** |
| **TOTAL INSTRUCTION** | **$ 212,978,320** | **$ 220,509,285** | **$ 241,765,359** | **$ 21,256,074** | **9.6%** |
| | | | | | |
| Attendance & Social Work | $ 5,818,379 | $ 5,350,493 | $ 5,357,495 | $ 7,002 | 0.1% |
| Guidance | 8,459,535 | 8,645,442 | 8,977,380 | 331,938 | 3.8% |
| Health Services | 4,262,884 | 5,322,786 | 4,491,585 | (831,201) | -15.6% |
| Psychological | 2,051,072 | 2,048,666 | 2,325,415 | 276,749 | 13.5% |
| Career Specialist | 993,134 | 1,173,804 | 1,152,419 | (21,385) | -1.8% |
| Improvement of Instruction | 14,879,578 | 14,949,112 | 17,863,758 | 2,914,646 | 19.5% |
| Media Services | 4,697,269 | 4,732,102 | 5,145,466 | 413,364 | 8.7% |
| Supervision of Special Projects | 2,335,985 | 3,699,084 | 5,084,830 | 1,385,746 | 37.5% |
| Staff Development | 3,659,020 | 3,153,749 | 4,500,787 | 1,347,038 | 42.7% |
| Board of Education | 577,349 | 706,626 | 820,000 | 113,374 | 16.0% |
| Office of Superintendent | 511,448 | 541,113 | 582,075 | 40,962 | 7.6% |
| School Administration | 22,011,711 | 24,042,512 | 25,624,103 | 1,581,591 | 6.6% |
| Fiscal Services | 2,748,197 | 2,885,309 | 3,345,467 | 460,158 | 15.9% |
| Facilities Acquistion and Construction | 123,234,776 | 104,489,807 | 215,067,378 | 110,577,571 | 105.8% |
| Maintenance & Operations | 28,571,325 | 31,003,995 | 34,875,301 | 3,871,306 | 12.5% |
| Transportation | 8,542,789 | 9,026,309 | 11,140,388 | 2,114,079 | 23.4% |
| Food Service | 10,845,308 | 13,328,047 | 12,686,372 | (641,675) | -4.8% |
| Internal Services | 6,281 | 5,990 | - | (5,990) | 0.0% |
| School Safety | 2,738,230 | 2,738,055 | 2,966,424 | 228,369 | 8.3% |
| Planning Services | 2,213 | 3,253 | 10,800 | 7,547 | 232.0% |
| Information Services | 582,993 | 769,899 | 1,017,489 | 247,590 | 32.2% |
| Staff Services | 5,592,429 | 5,516,674 | 6,694,939 | 1,178,265 | 21.4% |
| Technology | 7,570,639 | 7,929,513 | 9,270,064 | 1,340,551 | 16.9% |
| Supporting Pupil Activity | 7,611,439 | 8,122,972 | 8,531,558 | 408,586 | 5.0% |
| **GENERAL FUND** | **$ 110,899,117** | **$ 121,017,734** | **$ 139,401,407** | **$ 18,383,673** | **15.2%** |
| **SPECIAL REVENUE** | **$ 20,424,252** | **$ 15,074,452** | **$ 13,776,387** | **$ (1,298,065)** | **-8.6%** |
| **EDUCATION IMPROVEMENT ACT** | **$ 1,598,619** | **$ 5,052,539** | **$ 5,517,327** | **$ 464,788** | **9.2%** |
| **CAPITAL PROJECTS** | **$ 121,104,967** | **$ 101,888,724** | **$ 212,500,000** | **$ 110,611,276** | **108.6%** |
| **SCHOOL FOOD SERVICE FUND** | **$ 10,742,067** | **$ 13,311,920** | **$ 12,686,372** | **$ (625,548)** | **-4.7%** |
| **INTERNAL SERVICE FUND** | **$ 334,249** | **$ 334,525** | **$ 350,000** | **$ 15,475** | **4.6%** |
| **PUPIL ACTIVITY FUND** | **$ 3,200,712** | **$ 3,505,418** | **$ 3,300,000** | **$ (205,418)** | **-5.9%** |
| **TOTAL SUPPORT SERVICES** | **$ 268,303,983** | **$ 260,185,312** | **$ 387,531,493** | **$ 127,346,181** | **48.9%** |

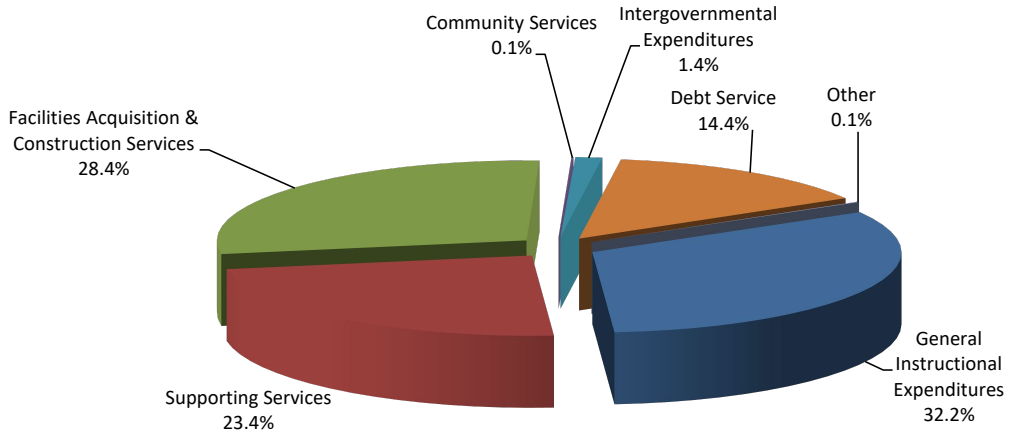
**Beaufort County School District**
**Three-Year Comparison**
**Fiscal Years 2023, 2024 and 2025**

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

| Expenditures by Program | 2022-23 Audited Actual | 2023-24 Projected Actual | 2024-25 Approved Budget | 2023-24 to 2024-25 Increase/ (Decrease) | 2023-24 to 2024-25 Percent Change |
|---|---|---|---|---|---|
| **EDUCATION IMPROVEMENT ACT** | $ - | $ - | | $ - | 0.0% |
| **GENERAL FUND** | - | | $ 35,000 | | |
| **SPECIAL REVENUE** | 891,732 | 888,063 | 408,670 | (479,393) | -54.0% |
| **TOTAL COMMUNITY SERVICES** | **$ 891,732** | **$ 888,063** | **$ 443,670** | **$ (479,393)** | **-50.0%** |
| **GENERAL FUND** | $ 126,093 | $ - | $ - | $ - | 0.0% |
| **DEBT SERVICE FUND** | 87,235,887 | 101,676,475 | 108,063,241 | 6,386,766 | 6.3% |
| **TOTAL DEBT SERVICE** | **$ 87,361,980** | **$ 101,676,475** | **$ 108,063,241** | **$ 6,386,766** | **6.3%** |
| **Intergovernmental Expenditures** | | | | | |
| Payments to other agencies | $ 11,258,179 | $ 9,936,730 | $ 10,733,563 | $ 796,833 | 8.0% |
| Payments to State Department of Education | 178,278 | 250,058 | 162,385 | (87,673) | -35.1% |
| **TOTAL INTERGOVERNMENTAL** | **$ 11,436,457** | **$ 10,186,788** | **$ 10,895,948** | **$ 709,160** | **7.0%** |
| **TOTAL EXPENDITURES** | **$ 580,972,472** | **$ 593,445,923** | **$ 748,699,711** | **$ 155,253,788** | **26.2%** |
| **Other Financing Uses** | | | | | |
| Transfer - General Fund | $ 110,000 | $ 110,000 | $ 110,000 | $ - | 0.0% |
| Transfer - Special Revenue Fund | 4,536,619 | 2,168,821 | 500,000 | (1,668,821) | -76.9% |
| Transfer - Education Improvement Act | - | 352,452 | - | (352,452) | -100.0% |
| Transfer - Debt Service Fund | 2,710,352 | 12,560,264 | - | (12,560,264) | -100.0% |
| Transfer - School Building Fund | - | - | - | - | 0.0% |
| Transfer - Food Service Fund | 93,298 | 69,975 | 270,000 | 200,025 | 285.9% |
| | | | | - | 0.0% |
| **TOTAL OTHER USES** | **$ 7,450,269** | **$ 15,261,512** | **$ 880,000** | **$ (14,381,512)** | **-94.2%** |
| **TOTAL FUND EXPENDITURES AND OTHER FINANCING USES:** | **$ 588,422,741** | **$ 608,707,435** | **$ 749,579,711** | **$ 140,872,276** | **23.1%** |

*- 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 2025**
**$749,579,711**



**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 17 elementary schools, 2 K-8 schools, 1 charter school, 6 middle schools and 6 high schools. BCSD enrollment for school year 2023-2024 was 21,492 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 |
| Bluffton Elementary | 160 H. E. McCracken Circle | Bluffton | 29910 | 843-706-8500 |
| 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 **(a)** | 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 **(b)** | 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 |

*(a) All financial data is combined and reported with Hilton Head School for Creative Arts*

*(b) All financial data is combined and reported with Whale Branch Elementary*

## 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 | $5,967,050 |
| BEAUFORT ELEMENTARY | 7,305,618 |
| COOSA ELEMENTARY | 5,516,234 |
| LADY'S ISLAND ELEMENTARY | 4,710,448 |
| MOSSY OAKS ELEMENTARY | 6,236,386 |
| PORT ROYAL ELEMENTARY | 3,679,372 |
| ST HELENA ELEMENTARY | 5,704,646 |
| BROAD RIVER ELEMENTARY | 5,691,739 |
| JOSEPH S. SHANKLIN ELEMENTARY | 6,598,938 |
| WHALE BRANCH ELEMENTARY | 6,891,452 |
| HILTON HEAD ISLAND ELEMENTARY | 10,075,158 |
| HILTON HEAD ISLAND SCHOOL FOR CREATIVE ARTS | 7,184,920 |
| BLUFFTON ELEMENTARY | 9,745,994 |
| OKATIE ELEMENTARY | 7,508,650 |
| MC RILEY ELEMENTARY | 10,332,131 |
| RED CEDAR ELEMENTARY | 8,237,151 |
| PRITCHARDVILLE ELEMENTARY | 9,409,160 |
| **Total Elementary Schools** | **$120,795,047** |

| **K-8 Schools** | |
|---|---|
| RIVER RIDGE ACADEMY | $12,735,770 |
| ROBERT SMALLS LEADERSHIP ACADEMY | 9,888,023 |
| **Total K-8 Schools** | **$22,623,793** |

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


















| **Middle Schools** | |
|---|---|
| BEAUFORT MIDDLE | $5,938,893 |
| LADY'S ISLAND MIDDLE | 6,730,797 |
| WHALE BRANCH MIDDLE | 5,465,137 |
| HILTON HEAD ISLAND MIDDLE | 10,058,379 |
| HE MCCRACKEN MIDDLE | 10,387,016 |
| BLUFFTON MIDDLE SCHOOL | 9,708,567 |
| **Total Middle Schools** | **$48,288,789** |

| **High Schools** | |
|---|---|
| BEAUFORT HIGH | $14,100,848 |
| BATTERY CREEK HIGH | 10,823,756 |
| WHALE BRANCH EC HIGH SCHOOL | 7,688,578 |
| HILTON HEAD ISLAND HIGH | 15,111,891 |
| MAY RIVER HIGH SCHOOL | 16,752,374 |
| BLUFFTON HIGH | 14,832,908 |
| **Total High Schools** | **$79,310,355** |

The following pages reflect data related to departments and school locations. School's expenditures are budgeted based on data submitted in the Budget Resource Packets. Each school utilizes historical expenditures and new requests to develop and submit their budgets. For FY 2025, schools received an increase of $5.00 to the per pupil allocation to support additional operating needs. School location expenditures are based on the per-pupil allocation (PPA) chart below:

| | |
|---|---|
| Elementary School PPA | $ 136 |
| PreK – 8 School PPA | $136/146* |
| Middle School PPA | $ 146 |
| High School PPA | $ 170 |

*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 received 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 referendum which was approved in November 2023.





2023-2024 Overall School Performance Rating
**AVERAGE**

**Address:** 1800 Prince Street, Beaufort, SC 29902

**Phone:** (843) 322-2600

**Grades Served:** PreK - 5

**School Type:** Neighborhood

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

**FY 24 Enrollment:** 376

**Pupils in Poverty:** 74.7%

**MLL Students:** 12

**SPED Students:** 85

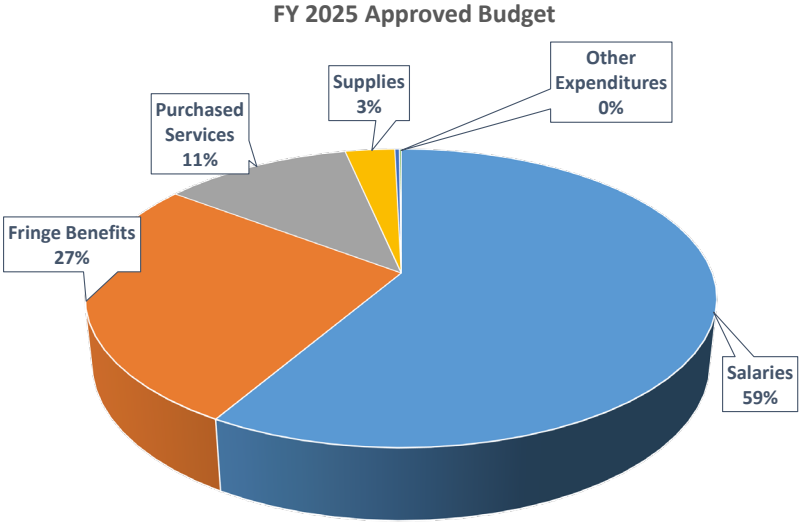
**CEP School:** Yes

**Title I Status:** Yes

**Proj FY25 Enrollment:** 376

Beaufort Elementary School is a charming two-story building perched on a bluff with a scenic view of the Beaufort River. The school's mission is to foster academic growth and character development within a safe and engaging environment. Every day, the dedicated staff encourages students to reach their full potential as both learners and citizens. What sets the school apart is its diverse range of programs, which provide students with rich experiences academically, socially, and emotionally.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,964,352 | 4,056,143 | 4,273,379 | 4,358,847 | 4,446,024 |
| Fringe Benefits | 1,654,239 | 1,872,338 | 1,954,536 | 1,993,627 | 2,033,499 |
| Purchased Services | 765,039 | 823,652 | 831,479 | 873,053 | 916,706 |
| Supplies | 183,841 | 207,736 | 217,838 | 228,730 | 240,166 |
| Equipment | 20,127 | - | 20,127 | 21,133 | 22,190 |
| Other Expenditures | 4,280 | 3,891 | 8,259 | 8,507 | 8,762 |
| **Total Expenditures** | **6,591,878** | **6,963,759** | **7,305,618** | **7,483,896** | **7,667,347** |
| | | | | | |
| Enrollment | 359 | 376 | 376 | 380 | 384 |
| Spending per Student Enrolled | 18,362 | 18,521 | 19,430 | 19,707 | 19,990 |




| | Enrollment |
|---|---|
| FY 2023 | 359 |
| FY 2024 | 376 |
| FY 2025 (proj) | 376 |

2023-2024 Overall School Performance Rating
**GOOD**

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

**Phone:** 843-706-8500/0900

**Grades Served:** PreK - 5

**School Type:** Neighborhood

**School Choice:** Acceleration Elementary Academy & Computer Science

**FY 24 Enrollment:** 714

**Pupils in Poverty:** 51.2%

**MLL Students:** 205

**SPED Students:** 128

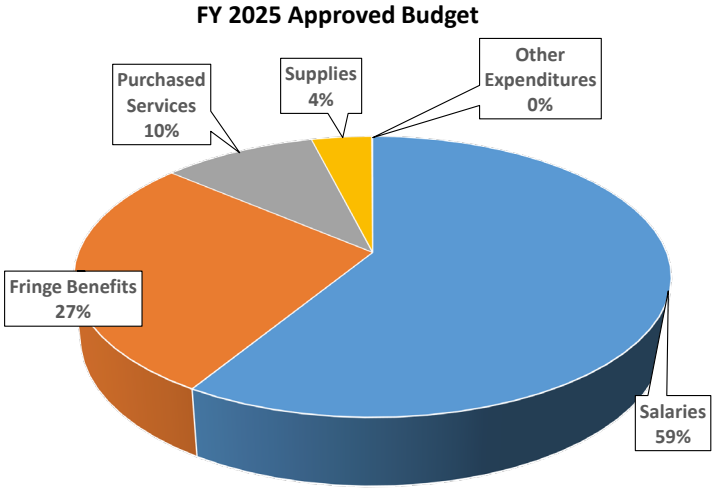
**CEP School:** Yes

**Title I Status:** Yes

**Proj FY25 Enrollment:** 715

Bluffton Elementary School (BLES) immerses students in a STEM-focused learning environment that fosters lifelong learning. Starting from Pre-Kindergarten, students acquire the knowledge and skills necessary to build a solid academic foundation. BLES stands out as the only elementary school in Beaufort County offering the Accelerated Academy program, which enables students to progress at a pace suited to their abilities, allowing them to complete three years of instruction in just two years. Beyond its robust academic program, Bluffton Elementary is committed to the holistic development of each student. By nurturing the intellectual, emotional, and creative growth of every child, BLES inspires students to become the leaders of the next generation.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,174,789 | 5,265,594 | 5,725,241 | 5,839,746 | 5,956,541 |
| Fringe Benefits | 2,479,888 | 2,476,114 | 2,680,094 | 2,733,696 | 2,788,370 |
| Purchased Services | 911,045 | 1,071,164 | 959,386 | 1,007,355 | 1,057,723 |
| Supplies | 327,588 | 348,469 | 375,163 | 393,921 | 413,617 |
| Equipment | - | 2,652 | - | - | - |
| Other Expenditures | 1,008 | 444 | 6,110 | 6,293 | 6,482 |
| **Total Expenditures** | **8,894,318** | **9,164,436** | **9,745,994** | **9,981,011** | **10,222,733** |
| | | | | | |
| Enrollment | 699 | 714 | 715 | 722 | 729 |
| Spending per Student Enrolled | 12,724 | 12,835 | 13,631 | 13,821 | 14,016 |




| | Enrollment |
|---|---|
| FY 2023 | 699 |
| FY 2024 | 714 |
| FY 2025 (proj) | 715 |



2023-2024 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 24 Enrollment:** 459

**Pupils in Poverty:** 65.8%

**MLL Students:** 79

**SPED Students:** 62

**CEP School:** Yes

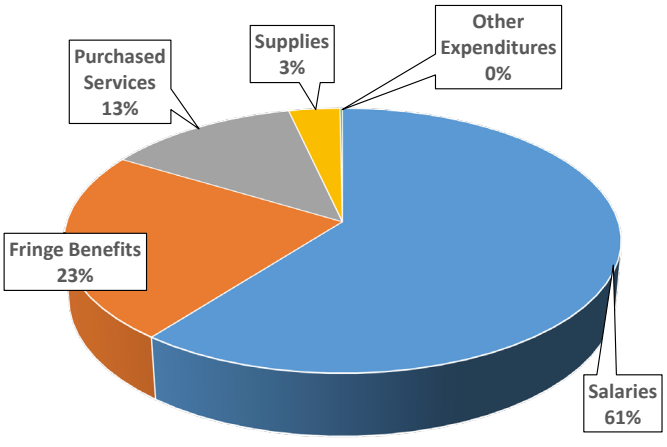
**Title I Status:** Yes

**Proj FY25 Enrollment:** 459

For over 60 years, Broad River Elementary School has been a cornerstone of the community, delivering quality education to local children. BRES is dedicated to lifelong learning, growth, and improvement, evident in both student achievements and faculty development. As a full-service school, it offers special education, gifted and talented programs, and dual language instruction. Additionally, more than one-third of the students come from military families stationed at Marine Corps Air Station-Beaufort, Parris Island Marine Corps Recruit Depot, or the Beaufort Naval Hospital.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,092,402 | 3,094,901 | 3,444,882 | 3,513,780 | 3,584,055 |
| Fringe Benefits | 1,141,794 | 1,233,105 | 1,314,313 | 1,340,599 | 1,367,411 |
| Purchased Services | 756,859 | 803,216 | 729,479 | 765,953 | 804,251 |
| Supplies | 158,968 | 181,345 | 193,939 | 203,636 | 213,818 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 7,787 | 8,368 | 9,126 | 9,400 | 9,682 |
| **Total Expenditures** | **5,157,811** | **5,320,934** | **5,691,739** | **5,833,368** | **5,979,217** |
| | | | | | |
| Enrollment | 455 | 459 | 459 | 464 | 468 |
| Spending per Student Enrolled | 11,336 | 11,592 | 12,400 | 12,583 | 12,770 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 455 |
| FY 2024 | 459 |
| FY 2025 (proj) | 459 |





2023-2024 Overall School Performance Rating
**EXCELLENT**

**Address:** 45 Middle Road, Beaufort, SC 29907

**Phone:** 843-322-6100

**Grades Served**: PreK - 5

**School Type:** Neighborhood

**School Choice:** Leader in Me, Project Based Learning, PLTW Launch

**FY 24 Enrollment:** 449

**Pupils in Poverty:** 44.0 %

**MLL Students:** 15

**SPED Students:** 39

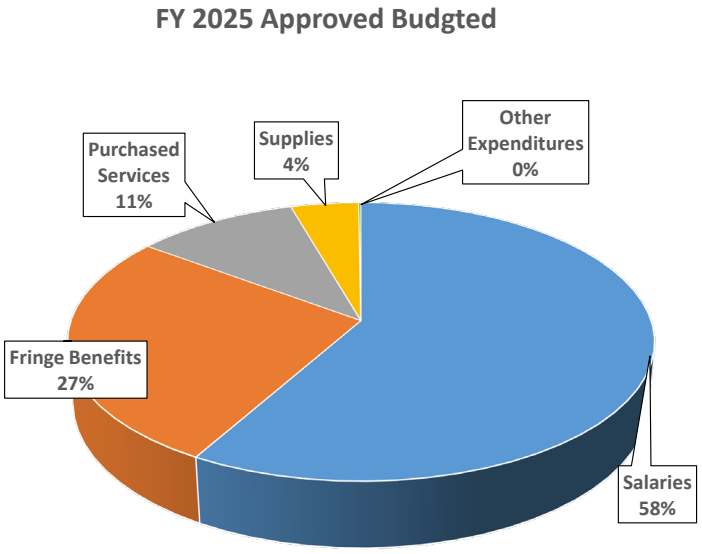
**CEP School:** Yes

**Title I:** No

**Proj FY25 Enrollment:** 470

Coosa Elementary School (CES), rated Excellent on the 2023 South Carolina School Report Card, creates an environment with small class sizes where students are actively engaged in 21st-century learning. CES proudly serves as the flagship Leader in Me school in Beaufort County, the 12th elementary school in South Carolina, and one of the international Leader in Me schools honored with Lighthouse status and the Lighthouse Academic Honor Roll. In all CES pre-K and kindergarten classrooms, Purposeful Play is implemented, allowing students to explore, discover, solve problems, and experiment in playful and imaginative ways.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budgted | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,955,477 | 3,100,412 | 3,210,714 | 3,274,928 | 3,340,427 |
| Fringe Benefits | 1,287,279 | 1,413,137 | 1,487,096 | 1,516,838 | 1,547,175 |
| Purchased Services | 505,442 | 617,991 | 571,514 | 582,944 | 612,091 |
| Supplies | 212,747 | 234,795 | 239,034 | 243,815 | 256,005 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 5,387 | 11,942 | 7,876 | 8,034 | 8,275 |
| **Total Expenditures** | **4,966,332** | **5,378,277** | **5,516,234** | **5,626,559** | **5,763,973** |
| | | | | | |
| Enrollment | 461 | 449 | 470 | 475 | 479 |
| Spending per Student Enrolled | 10,773 | 11,978 | 11,737 | 11,853 | 12,022 |




| | Enrollment |
|---|---|
| FY 2023 | 461 |
| FY 2024 | 449 |
| FY 2025 (proj) | 470 |



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

**Phone:** 843-689-0400

**Grades Served**: PreK-K

**School Type:** Early Childhood Center

**School Choice:** N/A

**Pupils in Poverty:** 68.7%

**MLL Students:** 103

**SPED Students:** 37

**CEP School:** Yes

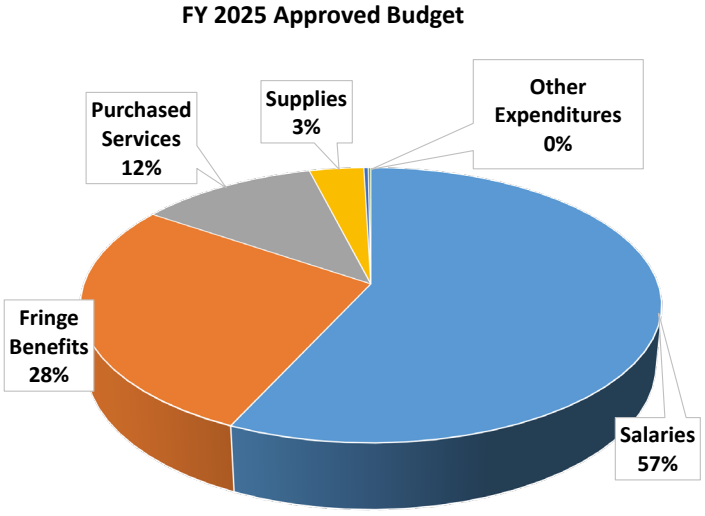
**Title I Status:** Yes

**FY 24 Enrollment:** 328

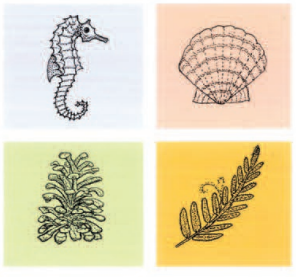
**Proj FY25 Enrollment:** 328

Hilton Head Island Early Childhood Center is one of four early childhood centers in the Beaufort County School District. The kindergarten population includes all students who are 5 years old on or before September 1 and live within the attendance zone. HHIECC features two special education classrooms, one for Pre-K students and one for Kindergarten students. Given the high percentage of Hispanic students, the school employs two full-time Multilingual Learners(MLL) teachers. Additionally, the school offers full-day sessions for pre-kindergarten students.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,875,339 | 3,060,757 | 3,394,588 | 3,462,480 | 3,531,729 |
| Fringe Benefits | 1,397,558 | 1,715,205 | 1,647,928 | 1,680,887 | 1,714,504 |
| Purchased Services | 599,924 | 701,014 | 688,091 | 722,496 | 758,620 |
| Supplies | 180,310 | 157,726 | 209,603 | 220,083 | 231,087 |
| Equipment | 43,848 | - | 16,815 | - | - |
| Other Expenditures | 8,537 | 8,947 | 10,025 | 10,326 | 10,636 |
| **Total Expenditures** | **5,105,515** | **5,643,649** | **5,967,050** | **6,096,271** | **6,246,577** |
| | | | | | |
| Enrollment | 300 | 328 | 328 | 331 | 335 |
| Spending per Student Enrolled | 17,018 | 17,206 | 18,192 | 18,402 | 18,669 |




| | Enrollment |
|---|---|
| FY 2023 | 300 |
| FY 2024 | 328 |
| FY 2025 (proj) | 328 |



2023-2024 Overall School Performance Rating
**GOOD**

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

**Phone:** 843-342-4100

**Grades Served**: 1-5

**School Type:** Neighborhood

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

**FY 24 Enrollment:** 722

**Pupils in Poverty:** 56.5%

**MLL Students:** 353

**SPED Students:** 78

**CEP School:** Yes

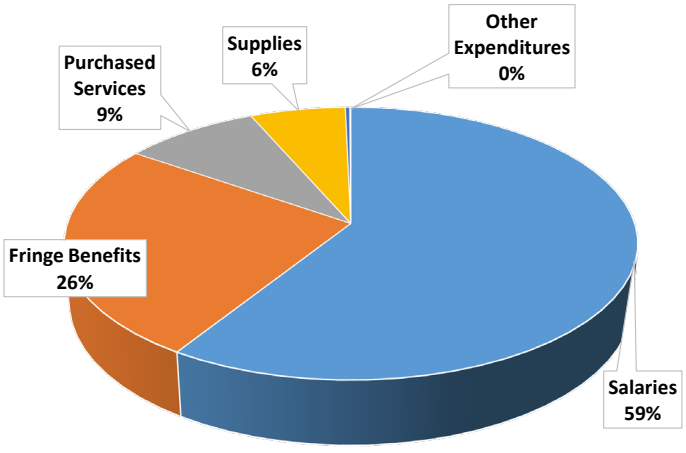
**Title I Status:** Yes

**Proj FY25 Enrollment:** 725

Hilton Head Island Elementary School (HHIES) challenges students academically through a rigorous curriculum delivered by a qualified and dedicated faculty. High expectations are the norm, with the goal of helping students meet and exceed grade-level standards. HHIES values shared responsibility among involved parents, talented teachers, a supportive community, and an administration team that believes all children can learn. As an IB World School, HHIES' Primary Years Programme (PYP) emphasizes the development of the whole child as an inquirer, both in school and beyond.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2025 Projected | FY 2026 Projected |
|---|---|---|---|---|---|
| Salaries | 5,645,193 | 5,583,579 | 5,945,674 | 6,064,587 | 6,185,879 |
| Fringe Benefits | 2,432,980 | 2,414,815 | 2,581,077 | 2,632,699 | 2,685,353 |
| Purchased Services | 809,484 | 907,102 | 888,101 | 932,506 | 979,131 |
| Supplies | 547,737 | 497,111 | 624,296 | 655,511 | 688,286 |
| Equipment | 29,036 | - | 29,036 | - | - |
| Other Expenditures | 5,246 | 5,900 | 6,974 | 7,183 | 7,399 |
| **Total Expenditures** | **9,469,676** | **9,408,507** | **10,075,158** | **10,292,486** | **10,546,048** |
| | | | | | |
| Enrollment | 710 | 722 | 725 | 732 | 740 |
| Spending per Student Enrolled | 13,338 | 13,031 | 13,897 | 14,056 | 14,260 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 710 |
| FY 2024 | 722 |
| FY 2025 (proj) | 725 |



2023-2024 Overall School Performance Rating
**GOOD**

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

**Phone:** 843-342-4380

**Grades Served:** 1-5

**School Type:** Neighborhood

**School Choice:** Arts Integration

**FY 24 Enrollment:** 529

**Pupils in Poverty:** 66.4%

**MLL Students:** 193

**SPED Students:** 68

**CEP School:** Yes

**Title I Status:** Yes

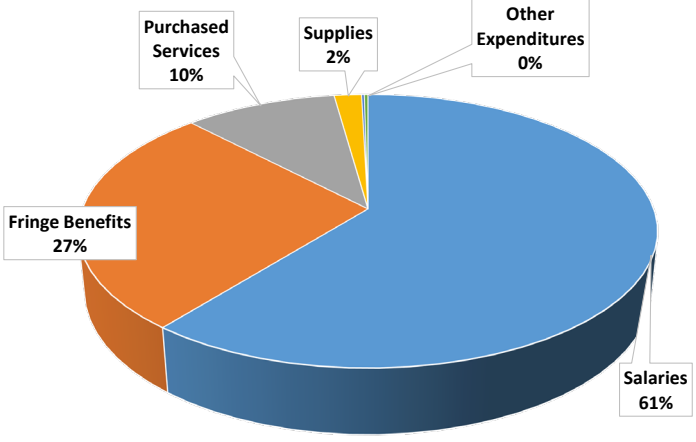
**Proj FY25 Enrollment:** 529

Hilton Head Island School for the Creative Arts (HHISCA) is committed to guiding students in developing strong, world-class skills. As an Arts in Basic Curriculum (ABC) School of Distinction, HHISCA offers rigorous arts lessons taught by certified instructors in Art, Music, Dance, and Drama/Theater. The school partners with the Arts Center of Coastal Carolina, allowing classrooms to collaborate with Artists in Residence on units of study that align with academic content standards. HHISCA students also benefit from academic field trips that enhance their learning experiences. Teachers at HHISCA receive training in best practices for arts-infusion within the curriculum, learning how the arts support student engagement and facilitate self-expression, collaboration, teamwork, and creativity.

Daufuskie Elementary, the second oldest school in the district, was originally built in 1935. Accessible only by water, the school has been expanded over the years and now accommodates up to 64 students. The small student body and staff are supervised by the leadership of Hilton Head Island School for the Creative Arts and participate in the Arts Infused program.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 4,267,593 | 4,144,855 | 4,367,853 | 4,455,210 | 4,544,314 |
| Fringe Benefits | 1,782,608 | 1,835,327 | 1,943,391 | 1,982,259 | 2,021,904 |
| Purchased Services | 667,447 | 649,041 | 715,084 | 750,838 | 788,380 |
| Supplies | 178,622 | 121,204 | 128,683 | 135,117 | 141,873 |
| Equipment | 40,360 | - | 12,395 | - | - |
| Other Expenditures | 13,990 | 15,358 | 17,514 | 18,039 | 18,581 |
| **Total Expenditures** | **6,950,621** | **6,765,785** | **7,184,920** | **7,341,464** | **7,515,052** |
| | | | | | |
| Enrollment | 557 | 529 | 529 | 534 | 540 |
| Spending per Student Enrolled | 12,479 | 12,790 | 13,582 | 13,741 | 13,926 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 557 |
| FY 2024 | 529 |
| FY 2025 (proj) | 529 |



2023-2024 Overall School Performance Rating
**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 24 Enrollment:** 428

**Pupils in Poverty:** 81.6%

**MLL Students:** 151

**SPED Students:** 65

**CEP School:** Yes

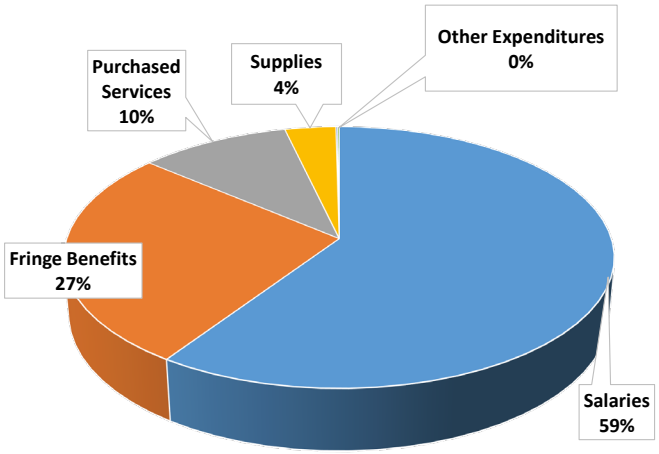
**Title I Status:** Yes

**Proj FY25 Enrollment:** 430

Joseph Shanklin Elementary School (JSES) empowers students to develop world-class skills, life, and career characteristics as outlined in the Profile of the South Carolina Graduate. JSES fosters an innovative learning environment that emphasizes leadership and self-directed learning. The school embodies its motto, "Learn. Lead. Make a difference," by cultivating a culture of leadership. School administration, teachers, and students work together to set and achieve school-wide, grade-level, class, and individual goals focused on literacy and mathematics. Throughout the year, staff and students monitor the progress of the JSES Wildly Important Goals, celebrating growth and achievements along the way. This goal-setting and progress-monitoring process teaches students personal accountability and nurtures self-directed learners.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,248,949 | 3,575,266 | 3,920,668 | 3,999,081 | 4,079,063 |
| Fringe Benefits | 1,442,960 | 1,690,694 | 1,767,385 | 1,802,733 | 1,838,787 |
| Purchased Services | 624,502 | 680,854 | 669,346 | 702,813 | 737,954 |
| Supplies | 206,537 | 239,379 | 226,693 | 238,028 | 249,929 |
| Equipment | 7,095 | - | 7,096 | - | - |
| Other Expenditures | 5,038 | 6,542 | 7,751 | 7,984 | 8,223 |
| **Total Expenditures** | **5,535,081** | **6,192,736** | **6,598,939** | **6,750,639** | **6,913,956** |
| | | | | | |
| Enrollment | 427 | 428 | 430 | 434 | 439 |
| Spending per Student Enrolled | 12,963 | 14,469 | 15,346 | 15,544 | 15,762 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 427 |
| FY 2024 | 428 |
| FY 2025 (proj) | 430 |





2023-2024 Overall School Performance Rating
**GOOD**

**Address:** 73 Chowan Creek Bluff, Beaufort, SC 29907

**Phone:** 843-322-2240

**Grades Served:** PreK-5

**School Type:** Neighborhood

**School Choice:** Arts Integration & Leader in Me

**FY 24 Enrollment:** 250

**Pupils in Poverty:** 74.0%

**MLL Students:** 25

**SPED Students:** 45

**CEP School:** Yes

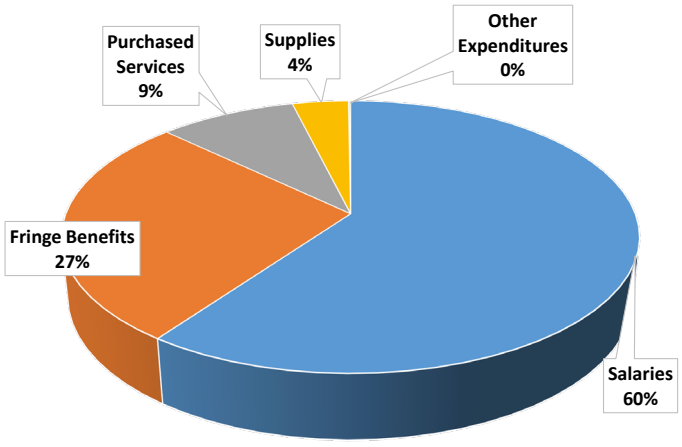
**Title I Status:** Yes

**Proj FY25 Enrollment:** 250

Lady's Island Elementary (LIES) has been integrating visual and performing arts into its curriculum since 2000 and is now on a path to becoming a Leader In Me Lighthouse School. Certified arts specialists in choral and instrumental music, dance, visual and media arts, along with volunteer community educators in theater, provide engaging lessons and collaborate with grade-level teachers to bring core content to life through the arts. As a Leader in Me school, LIES students embody the 7 Habits of Highly Effective Kids, preparing them to become global leaders. Recognized by the Arts in Basic Curriculum Institute as a School of Merit, LIES receives funding from the South Carolina Arts Commission to support artists-in-residence, art supplies, field trips, and professional development for teachers.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,303,656 | 2,657,824 | 2,822,099 | 2,878,541 | 2,936,112 |
| Fringe Benefits | 988,852 | 1,216,779 | 1,282,696 | 1,308,350 | 1,334,517 |
| Purchased Services | 385,320 | 425,252 | 424,586 | 445,815 | 468,106 |
| Supplies | 151,067 | 149,582 | 174,192 | 182,902 | 192,047 |
| Equipment | 2,670 | - | 2,670 | - | - |
| Other Expenditures | 5,565 | 3,707 | 4,205 | 4,331 | 4,461 |
| **Total Expenditures** | **3,837,130** | **4,453,144** | **4,710,448** | **4,819,939** | **4,935,243** |
| | | | | | |
| Enrollment | 227 | 250 | 250 | 253 | 255 |
| Spending per Student Enrolled | 16,904 | 17,813 | 18,842 | 19,089 | 19,352 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 227 |
| FY 2024 | 250 |
| FY 2025 (proj) | 250 |

2023-2024 Overall School Performance Rating
**AVERAGE**

**Address:** 172 Burnt Church Road, Bluffton, SC 29910

**Phone:** 843-706-8300

**Grades Served:** PreK-5

**School Type:** Neighborhood

**School Choice:** Leader in Me

**FY 24 Enrollment:** 718

**Pupils in Poverty:** 63.5%

**MLL Students:** 394

**SPED Students:** 184

**CEP School:** Yes

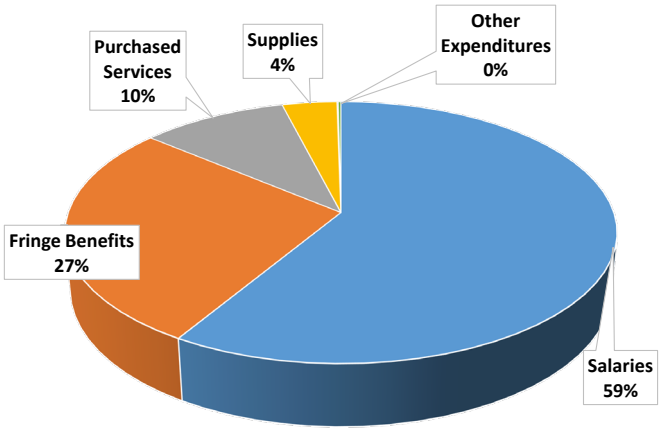
**Title I Status:** Yes

**Proj FY25 Enrollment:** 725

Michael C. Riley Elementary (MCRES) aims to equip all students with the World Class Skills outlined in the Profile of the South Carolina Graduate. By offering differentiated instruction and tailored interventions, MCRES addresses each child's unique needs. Every classroom is dedicated to providing effective daily instruction and a coherent, viable curriculum aligned with state standards and informed by school data. The daily instruction at MCRES integrates 21st Century skills such as critical thinking, problem-solving, communication, collaboration, creativity, and innovation. Central to MCRES' philosophy is the belief in nurturing each child's leadership potential through the implementation of The Leader in Me learning leadership model.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,469,587 | 5,711,267 | 6,061,060 | 6,182,281 | 6,305,927 |
| Fringe Benefits | 2,429,543 | 2,658,041 | 2,834,325 | 2,891,012 | 2,948,832 |
| Purchased Services | 1,037,269 | 1,215,248 | 1,024,923 | 1,076,169 | 1,129,978 |
| Supplies | 327,908 | 397,943 | 384,362 | 403,580 | 423,759 |
| Equipment | 8,189 | - | 8,190 | - | - |
| Other Expenditures | 18,147 | 16,920 | 19,271 | 19,849 | 20,445 |
| **Total Expenditures** | **9,290,644** | **9,999,420** | **10,332,131** | **10,572,891** | **10,828,940** |
| | | | | | |
| Enrollment | 772 | 718 | 725 | 732 | 740 |
| Spending per Student Enrolled | 12,035 | 13,927 | 14,251 | 14,439 | 14,642 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 772 |
| FY 2024 | 718 |
| FY 2025 (proj) | 725 |



2023-2024 Overall School Performance Rating
**AVERAGE**

**Address:** 2510 Mossy Oaks Road, Beaufort, SC 29902

**Phone:** 843-322-2900

**Grades Served**: PreK-5

**School Type:** Neighborhood

**School Choice:** Arts Integration, MedTech & Medical and PLTW Launch

**FY 24 Enrollment:** 352

**Pupil in Poverty:** 76.5%

**MLL Students:** 24

**SPED Students:** 95

**CEP School:** Yes

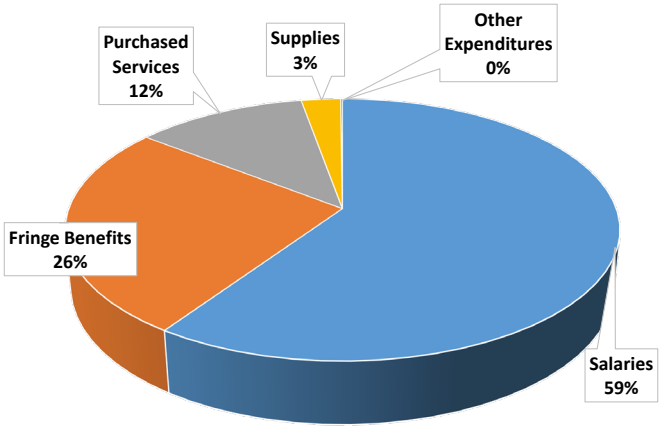
**Title I Status:** Yes

**Proj FY25 Enrollment:** 352

Mossy Oaks Elementary believes that the best education broadens children's perspectives of the world and themselves. The school's educational programs build on a strong foundation in reading, writing, mathematics, and the sciences. The ABC Project enriches these subjects by integrating the arts through performances, dance, music, and creative writing. Both arts and STEM subjects leverage the latest technology to ignite students' enthusiasm for learning and to develop practical workplace skills. MOES students gain an appreciation for the world around them through hands-on experiences in the outdoor classroom. MOES is committed to fostering maximum academic growth and character development for each student in a safe, supportive environment.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,049,732 | 3,094,247 | 3,711,553 | 3,785,784 | 3,861,500 |
| Fringe Benefits | 1,440,748 | 1,390,890 | 1,622,946 | 1,655,405 | 1,688,513 |
| Purchased Services | 830,443 | 1,017,835 | 727,097 | 763,452 | 801,624 |
| Supplies | 148,366 | 147,685 | 167,072 | 175,426 | 184,197 |
| Equipment | 6,111 | 7,000 | - | - | - |
| Other Expenditures | 6,263 | 7,355 | 7,718 | 7,950 | 8,188 |
| **Total Expenditures** | **5,481,662** | **5,665,013** | **6,236,386** | **6,388,016** | **6,544,022** |
| | | | | | |
| Enrollment | 352 | 365 | 365 | 369 | 372 |
| Spending per Student Enrolled | 15,573 | 15,521 | 17,086 | 17,328 | 17,576 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 352 |
| FY 2024 | 365 |
| FY 2025 (proj) | 365 |






2023-2024 Overall School Performance Rating
**EXCELLENT**

**Address:** 53 Cherry Point Road, Bluffton, SC 29909

**Phone:** 843-322-7700

**Grades Served**: PreK-5

**School Type:** Neighborhood

**School Choice:** Learning Through Leadership

**FY 24 Enrollment:** 612

**Pupils in Poverty:** 47.0%

**MLL Students**: 100

**SPED Students:** 61

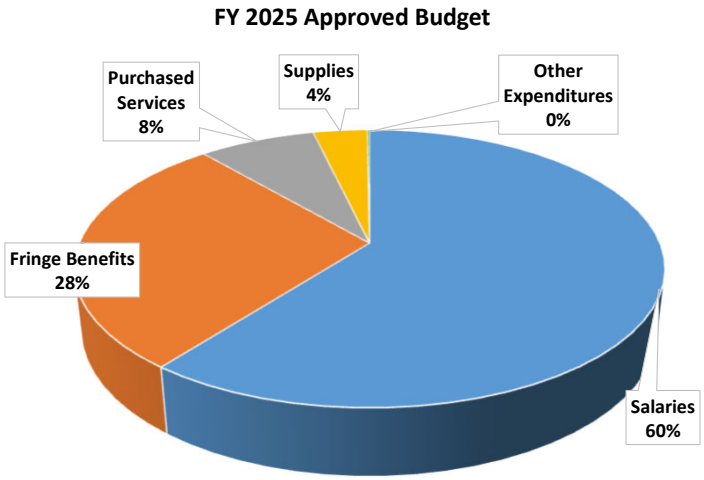
**CEP School:** Yes

**Title I Status:** No

**Proj FY25 Enrollment:** 624

Okatie Elementary (OES), recognized with an Excellent rating on the 2024 South Carolina School Report Card, is dedicated to helping all students develop the world-class skills and life and career characteristics outlined in the Profile of the South Carolina Graduate. OES offers a rigorous academic program designed to ensure the success of every student and to foster future leaders. The school creates student-centered learning environments, supports community service projects, integrates real-world learning experiences, and hosts fine arts and leadership clubs, all within a caring and nurturing atmosphere.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 4,111,816 | 4,327,743 | 4,543,382 | 4,634,250 | 4,726,935 |
| Fringe Benefits | 1,811,226 | 1,992,876 | 2,116,853 | 2,159,190 | 2,202,374 |
| Purchased Services | 496,106 | 618,898 | 571,819 | 600,410 | 630,430 |
| Supplies | 231,609 | 237,822 | 265,638 | 278,920 | 292,866 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 10,340 | 7,634 | 10,958 | 11,287 | 11,625 |
| **Total Expenditures** | **6,661,097** | **7,184,972** | **7,508,650** | **7,684,056** | **7,864,230** |
| | | | | | |
| Enrollment | 612 | 598 | 615 | 621 | 627 |
| Spending per Student Enrolled | 10,884 | 12,015 | 12,209 | 12,371 | 12,535 |




| | Enrollment |
|---|---|
| FY 2023 | 612 |
| FY 2024 | 598 |
| FY 2025 (proj) | 615 |



2023-2024 Overall School Performance Rating
**BELOW AVERAGE**

**Address:** 1214 Paris Avenue, Port Royal, SC 29935

**Phone:** 843-322-0820

**Grades Served**: PreK-5

**School Type:** Neighborhood

**School Choice:** Arts Integration, MedTech 7 Medical and PLTW Launch

**FY 24 Enrollment:** 192

**Pupils in Poverty:** 80.2%

**MLL Students:** 21

**SPED Students:** 23

**CEP School:** Yes

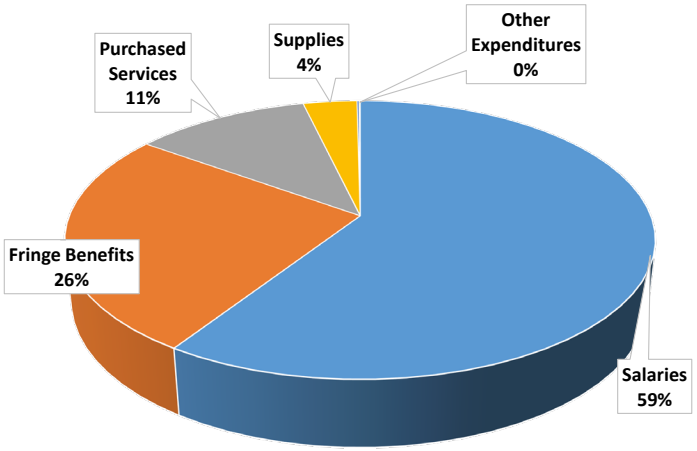
**Title I Status:** Yes

**Proj FY25 Enrollment:** 192

Port Royal Elementary (PRES) supports all students through small class sizes and South Carolina standards-based instruction that emphasizes continuous growth and development. As a beneficiary of the U.S. Department of Defense Education Activity (DoDEA) grant, PRES has enhanced its Science, Technology, Engineering, and Math (STEM) program with additional college and career readiness resources. Educators at PRES provide differentiated instruction, appropriate interventions, and enrichment opportunities to meet each student's unique needs. The school utilizes Project Lead the Way Launch curriculum units to bring the Next Generation Science standards to life, offering students hands-on, real-world learning experiences.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,015,614 | 1,941,317 | 2,178,143 | 2,221,706 | 2,266,140 |
| Fringe Benefits | 867,910 | 846,079 | 947,703 | 966,657 | 985,990 |
| Purchased Services | 341,982 | 412,962 | 417,626 | 438,507 | 460,433 |
| Supplies | 109,523 | 124,043 | 128,246 | 134,658 | 141,391 |
| Equipment | 4,882 | - | 4,882 | - | - |
| Other Expenditures | 3,005 | 2,752 | 2,772 | 2,855 | 2,941 |
| **Total Expenditures** | **3,342,916** | **3,327,154** | **3,679,372** | **3,764,384** | **3,856,895** |
| | | | | | |
| Enrollment | 169 | 192 | 192 | 194 | 196 |
| Spending per Student Enrolled | 19,781 | 17,329 | 19,163 | 19,412 | 19,692 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 169 |
| FY 2024 | 192 |
| FY 2025 (proj) | 192 |





2023-2024 Overall School Performance Rating
**EXCELLENT**

**Address:** 9477 Evan Way, Bluffton, SC 29910

**Phone:** 843-707-0500

**Grades Served**: PreK-5

**School Type:** Neighborhood

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

**FY 24 Enrollment:** 939

**Pupils in Poverty:** 43.9%

**MLL Students:** 192

**SPED Students:** 89

**CEP School:** Yes

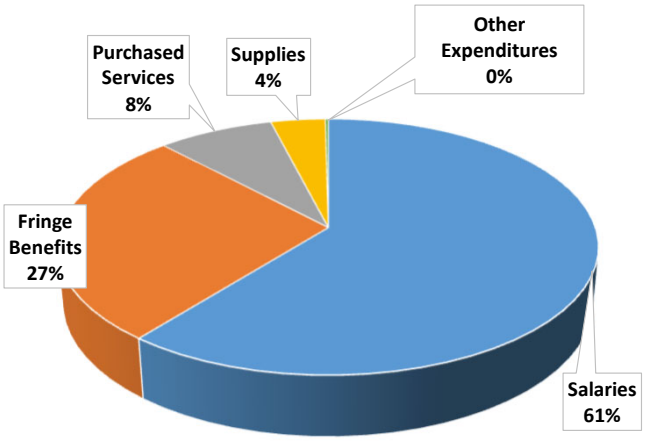
**Title I Status:** No

**Proj FY25 Enrollment:** 1,010

Pritchardville Elementary School (PVES), a Blue Ribbon School of Excellence, benefits from the U.S. Department of Defense Education Activity (DoDEA) grant. PVES empowers students to develop the World Class Skills outlined in the Profile of the South Carolina Graduate by emphasizing the 4 Cs: critical thinking, communication, collaboration, and creativity. The school offers Project Based Learning for Grades K-5 and the Advanced Mathematics Engineering and Science (AMES) Program for identified Gifted and Talented students, encouraging them to "learn by doing real-world problem solving" with a focus on Science, Technology, Engineering, and Math (STEM).

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,085,227 | 5,506,590 | 5,714,619 | 5,828,911 | 5,945,490 |
| Fringe Benefits | 2,179,070 | 2,459,442 | 2,565,890 | 2,617,208 | 2,669,552 |
| Purchased Services | 694,296 | 763,496 | 754,442 | 792,164 | 831,772 |
| Supplies | 325,315 | 327,588 | 354,432 | 372,154 | 390,761 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 12,853 | 19,666 | 19,777 | 20,370 | 20,981 |
| **Total Expenditures** | **8,296,761** | **9,076,781** | **9,409,160** | **9,630,807** | **9,858,557** |
| | | | | | |
| Enrollment | 1,005 | 939 | 1,010 | 1,020 | 1,030 |
| Spending per Student Enrolled | 8,255 | 9,666 | 9,316 | 9,441 | 9,569 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 1,005 |
| FY 2024 | 939 |
| FY 2025 (proj) | 1,010 |



2023-2024 Overall School Performance Rating
**GOOD**

**Address:** 10 Box Elder Street, Bluffton, SC 29910

**Phone:** 843-707-0600

**Grades Served:** PreK-5

**School Type:** Neighborhood

**School Choice:** Project-Based Learning and PLTW Launch

**FY 24 Enrollment:** 643

**Pupils in Poverty:** 61.7%

**MLL Students:** 181

**SPED Students:** 70

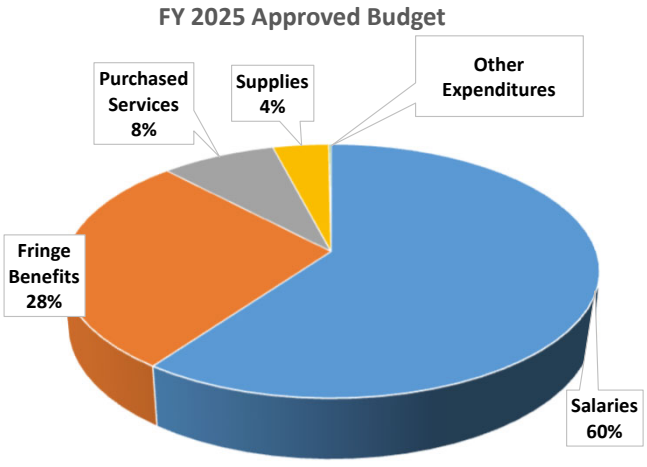
**CEP School:** Yes

**Title I Status:** Yes

**Proj FY25 Enrollment:** 643

At Red Cedar Elementary (RCES), the core philosophy is to do "whatever it takes" to ensure student success. RCES is dedicated to providing support for students who need extra help, challenges for those who are growing, and enrichment for those who are excelling. The school's Project-Based Learning approach empowers students to take charge of their learning through hands-on, individualized projects, allowing them to apply their knowledge in real-world scenarios. RCES is committed to ensuring that all students receive highly effective instruction in their classrooms.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 4,320,721 | 4,662,202 | 4,942,527 | 5,041,378 | 5,142,205 |
| Fringe Benefits | 1,945,840 | 2,215,873 | 2,296,992 | 2,342,932 | 2,389,790 |
| Purchased Services | 582,236 | 575,924 | 662,659 | 695,792 | 730,582 |
| Supplies | 267,633 | 302,982 | 321,371 | 337,440 | 354,312 |
| Equipment | 2,425 | 702 | 2,425 | - | - |
| Other Expenditures | 10,152 | 7,303 | 11,177 | 11,512 | 11,858 |
| **Total Expenditures** | **7,129,007** | **7,764,987** | **8,237,151** | **8,429,053** | **8,628,746** |
| | | | | | |
| Enrollment | 601 | 643 | 643 | 649 | 656 |
| Spending per Student Enrolled | 11,862 | 12,076 | 12,810 | 12,979 | 13,155 |




| | Enrollment |
|---|---|
| FY 2023 | 601 |
| FY 2024 | 643 |
| FY 2025 (proj) | 643 |



2023-2024 Overall School Performance Rating
**AVERAGE**

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

**Phone:** 843-838-0300

**Grades Served:** PreK-5

**School Type:** Neighborhood

**School Choice:** Leader in Me

**FY 24 Enrollment:** 328

**Pupils in Poverty:** 90.9%

**MLL Students:** 18

**SPED Students:** 53

**CEP School:** Yes

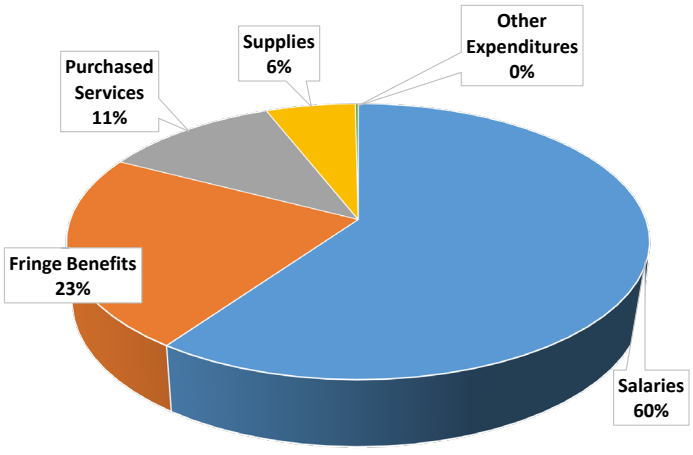
**Title I Status:** Yes

**Proj FY25 Enrollment:** 328

St. Helena Elementary School (SHES) is dedicated to its vision of nurturing lifelong learners who lead in the community, succeed in school, and achieve their dreams. As a Leader in Me Lighthouse School, SHES provides students with opportunities to develop personal leadership skills. By implementing the Leader in Me process, SHES helps students acquire world-class skills and the life and career characteristics outlined in the Profile of a South Carolina Graduate. Teachers use multiple data points to assess students both formally and informally, set high expectations, and tailor individual goals for student achievement growth. SHES is committed to enhancing family-friendly service and improving communication with families, staff, and the community.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,859,008 | 3,106,950 | 3,412,215 | 3,480,459 | 3,550,068 |
| Fringe Benefits | 1,128,212 | 1,202,809 | 1,301,042 | 1,327,063 | 1,353,604 |
| Purchased Services | 627,812 | 699,104 | 650,843 | 683,385 | 717,554 |
| Supplies | 274,887 | 329,080 | 329,475 | 345,949 | 363,246 |
| Equipment | 10,836 | - | - | - | - |
| Other Expenditures | 11,811 | 8,691 | 11,071 | 11,403 | 11,745 |
| **Total Expenditures** | **4,912,565** | **5,346,635** | **5,704,646** | **5,848,259** | **5,996,218** |
| | | | | | |
| Enrollment | 349 | 328 | 328 | 331 | 335 |
| Spending per Student Enrolled | 14,076 | 16,301 | 17,392 | 17,654 | 17,921 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 349 |
| FY 2024 | 328 |
| FY 2025 (proj) | 328 |





2023-2024 Overall School Performance Rating
**AVERAGE**

**Address:** 15 Stuart Point Road, Seabrook, SC 29940

**Phone:** 843-466-1073

**Grades Served**: PreK-5

**School Type:** Neighborhood

**School Choice:** MedTech7, Leader in Me Arts Integration, and PLTW Launch

**Pupils in Poverty:** 88.2%

**MLL Students:** 43

**SPED Students:** 60

**CEP School:** Yes

**Title I Status:** Yes

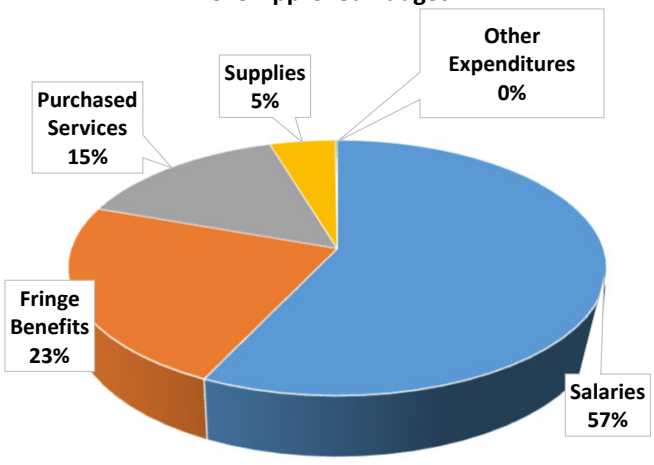
At Whale Branch Elementary School (WBES), students develop world-class skills and characteristics to enhance their life and career opportunities, as outlined in the South Carolina Profile of the Graduate. Utilizing the Leader in Me framework, WBES fosters a positive school culture, helping students identify their strengths and responsibilities while expanding their competencies. As a proud MedTech7 school, WBES integrates technology and the arts into its curriculum for all students. Through Project Lead the Way Launch, students gain technology-focused, real-world experiences that prepare them for future success in education and beyond.

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

| GENERAL FUND | FY 2023 Actuals | FY 2024* Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,444,366 | 3,757,652 | 3,935,541 | 4,014,252 | 4,094,537 |
| Fringe Benefits | 1,539,112 | 1,543,141 | 1,606,858 | 1,638,995 | 1,671,775 |
| Purchased Services | 888,925 | 1,152,079 | 1,026,412 | 1,077,733 | 1,131,619 |
| Supplies | 271,347 | 343,116 | 313,575 | 329,254 | 345,716 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 7,016 | 8,112 | 9,066 | 9,338 | 9,618 |
| **Total Expenditures** | **6,150,766** | **6,804,099** | **6,891,452** | **7,069,571** | **7,253,266** |
| | | | | | |
| Enrollment | 374 | 399 | 399 | 403 | 407 |
| Spending per Student Enrolled | 16,446 | 17,053 | 17,272 | 17,543 | 17,820 |

***Fifth Grade moved from WBMS to WBES***

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 374 |
| FY 2024* | 399 |
| FY 2025 (proj) | 399 |

** increase due to 5th grade moving from WBMS to WBES*



2023-2024 Overall School Performance Rating
**GOOD/GOOD**

**Address:** 3050 River Ridge Drive, Bluffton, SC 29910

**Phone:** 843-836-4600

**Grades Served**: PreK-8

**School Type:** Neighborhood

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

**Pupils in Poverty:** 45.2%

**MLL Students:** 216

**SPED Students:** 154

**CEP School:** Yes

**Title I Status:** No

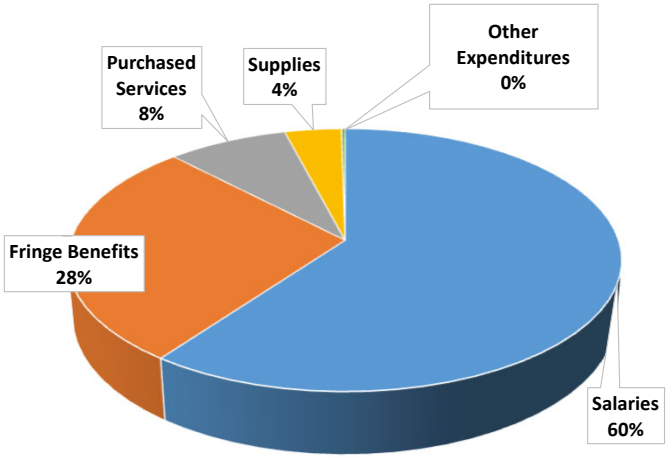
**FY 24 Enrollment:** 1,136

**Proj FY25 Enrollment:** 1,140

River Ridge Academy (RRA), is dedicated to developing the World Class Skills outlined in the Profile of the South Carolina Graduate by focusing on the "whole child." RRA offers programmatic options for student choice through a Montessori program. Students in grades K-5 receive daily instruction in Project Lead the Way Launch, a national pre-engineering curriculum. At the elementary level, RRA provides two STEM course offerings: Engineering is Elementary and LEGO Lab, which teach design thinking, collaboration, and communication skills. RRA empowers students to engage with the world and make a positive impact in their community.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2026 Projected |
|---|---|---|---|---|---|
| Salaries | 6,997,295 | 7,327,943 | 7,646,811 | 7,799,747 | 7,955,742 |
| Fringe Benefits | 3,095,941 | 3,336,901 | 3,537,842 | 3,608,599 | 3,680,771 |
| Purchased Services | 974,446 | 1,198,599 | 1,033,798 | 1,085,488 | 1,139,762 |
| Supplies | 405,212 | 396,770 | 486,049 | 510,351 | 535,869 |
| Equipment | 84,085 | - | 3,095 | - | - |
| Other Expenditures | 24,398 | 24,883 | 28,175 | 29,020 | 29,891 |
| **Total Expenditures** | **11,581,377** | **12,285,096** | **12,735,770** | **13,033,206** | **13,342,035** |
| | | | | | |
| Enrollment | 1,121 | 1,136 | 1,140 | 1,151 | 1,163 |
| Spending per Student Enrolled | 10,331 | 10,814 | 11,172 | 11,319 | 11,473 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 1,121 |
| FY 2024 | 1,136 |
| FY 2025 (proj) | 1,140 |



2023-2024 Overall School Performance Rating
**GOOD/GOOD**

**Address:** 81 Savannah Highway Beaufort, SC 29906

**Phone:** 843-379-0123

**Grades Served**: K-8

**School Type:** Charter School

**School Choice:** N/A

**FY 24 Enrollment:** 698

**Pupils in Poverty:** 48.0%

**MLL Students:** 14

**SPED Students:** 64

**Title I Status**: No

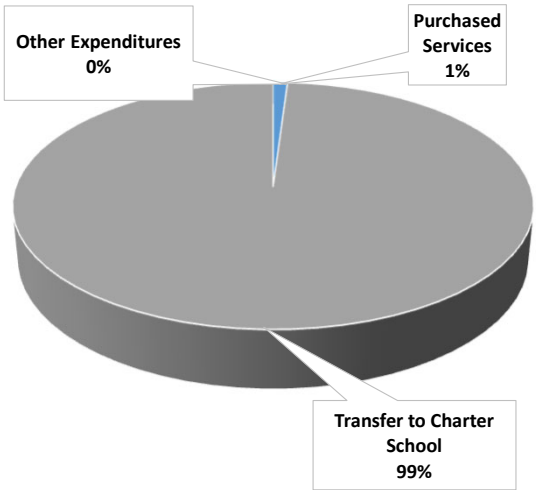
**Proj FY25 Enrollment:** 700

Riverview is dedicated to creating a small, diverse learning community that values and nurtures the whole child—cognitively, physically, socially, emotionally, aesthetically, and ethically. The school provides educational opportunities for growth in each of these dimensions. By fostering an environment that cultivates the natural learner in every child, Riverview supports creativity, curiosity, and individual needs, preparing students to become responsible, engaged citizens in a global society.

Riverview's experiential learning philosophy emphasizes learning by doing and constructing knowledge through experiences. With an integrated curriculum and research-based methodology, students are encouraged to observe and explore their environment within a community that respects and nurtures each individual. Riverview's educational program aims to develop self-directed learners, instill a love of learning, and help students acquire the knowledge, skills, and attitudes necessary for effective communication, understanding the world around them, and being socially responsible.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - |
| Purchased Services | 89,880 | 101,522 | 104,903 | 110,148 | 115,656 |
| Supplies | 14,271 | 14,738 | 16,083 | 16,887 | 17,732 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 2,251 | 2,251 | 2,251 | 2,319 | 2,388 |
| Transfer to Charter School | 10,115,609 | 9,059,534 | 10,186,703 | 10,186,703 | 10,186,703 |
| **Total Expenditures** | **10,222,010** | **9,178,045** | **10,309,940** | **10,316,057** | **10,322,478** |
| | | | | | |
| Enrollment | 702 | 698 | 700 | 700 | 700 |
| Spending per Student Enrolled | 14,561 | 13,149 | 14,728 | 14,737 | 14,746 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 702 |
| FY 2024 | 698 |
| FY 2025 (proj) | 700 |



2023-2024 Overall School Performance Rating
**AVERAGE/AVERAGE**

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

**Phone:** 843-322-2500

**Grades Served**: PreK-8

**School Type:** Neighborhood

**School Choice:** Leader in Me

**FY 24 Enrollment:** 733

**Pupils in Poverty:** 74.6%

**MLL Students:** 173

**SPED Students:** 94

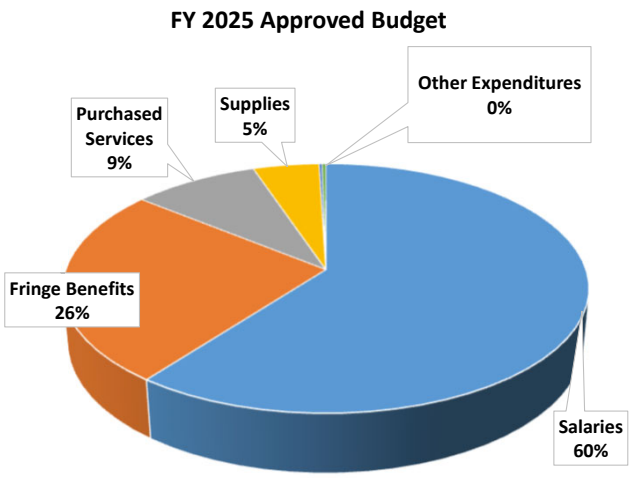
**CEP School:** Yes

**Title I Status:** Yes

**Proj FY25 Enrollment:** 700

Robert Smalls Leadership Academy (RSLA) ensures that all students develop World-Class Knowledge and Skills, as well as the Life and Career Characteristics outlined in the Profile of the South Carolina Graduate. This is achieved through small class sizes and the implementation of the Leader in Me program. Aligned with best-in-class content and concepts from global education thought leaders, Leader in Me offers a holistic, schoolwide experience for staff, students, and parents, fostering a common language and culture within the school. Leadership principles and lessons are integrated into coursework, traditions, systems, and the overall school culture.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,072,256 | 5,456,393 | 5,969,974 | 6,089,373 | 6,211,161 |
| Fringe Benefits | 2,040,145 | 2,285,935 | 2,519,216 | 2,569,600 | 2,620,992 |
| Purchased Services | 853,236 | 985,164 | 887,669 | 932,052 | 978,655 |
| Supplies | 386,607 | 354,486 | 463,458 | 486,631 | 510,962 |
| Equipment | 21,143 | - | 21,144 | - | - |
| Other Expenditures | 16,375 | 20,761 | 26,562 | 27,359 | 28,180 |
| **Total Expenditures** | **8,389,763** | **9,102,738** | **9,888,023** | **10,105,016** | **10,349,950** |
| | | | | | |
| Enrollment | 688 | 733 | 700 | 707 | 714 |
| Spending per Student Enrolled | 12,194 | 12,418 | 14,126 | 14,293 | 14,494 |




| | Enrollment |
|---|---|
| FY 2023 | 688 |
| FY 2024 | 733 |
| FY 2025 (proj) | 700 |

2023-2024 Overall School Performance Rating
**GOOD**

**Address:** 2501 Mossy Oaks Road, Beaufort, SC 29902

**Phone:** 843-322-5700

**Grades Served**: 6-8

**School Type:** Neighborhood

**School Choice:** AVID, Arts Integration MedTech7 and PLTW Gateway

**FY 24 Enrollment:** 371

**Pupils in Poverty:** 72.6%

**MLL Students:** 28

**SPED Students:** 60

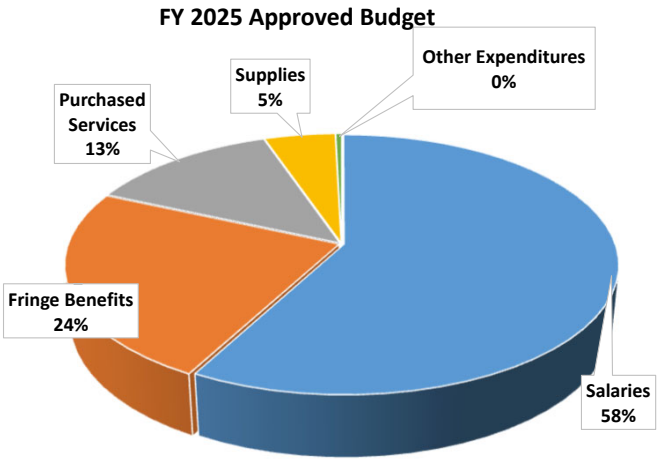
**CEP School:** Yes

**Title I Status:** Yes

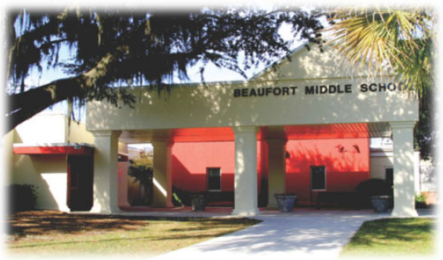
**Proj FY25 Enrollment:** 371

Beaufort Middle School (BMS) supports and assists all students by emphasizing critical thinking, communication, collaboration, and creativity. This focus helps students develop character, interpersonal skills, and self-direction. As an Arts in Basic Curriculum School, BMS benefits from the Distinguished Arts Program grant, which funds arts integration. Collaborations with artists-in-residence and the Pat Conroy Foundation further enrich the arts program. Additionally, BMS is one of seven schools in the Beaufort County School District to launch MedTech7, a magnet program. These innovative programs offer theme-based courses of study, equipping students with the knowledge and skills needed for post-secondary education and careers in their chosen fields.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,444,497 | 3,271,626 | 3,437,660 | 3,506,413 | 3,576,541 |
| Fringe Benefits | 1,351,300 | 1,336,027 | 1,411,378 | 1,439,606 | 1,468,398 |
| Purchased Services | 722,744 | 883,942 | 777,320 | 816,186 | 856,995 |
| Supplies | 263,060 | 271,408 | 287,797 | 302,187 | 317,296 |
| Equipment | 12,755 | - | 1,920 | - | - |
| Other Expenditures | 17,630 | 20,561 | 22,818 | 23,503 | 24,208 |
| **Total Expenditures** | **5,811,986** | **5,783,565** | **5,938,893** | **6,087,894** | **6,243,438** |
| | | | | | |
| Enrollment | 384 | 371 | 371 | 375 | 378 |
| Spending per Student Enrolled | 15,135 | 15,589 | 16,008 | 16,247 | 16,497 |




| | Enrollment |
|---|---|
| FY 2023 | 384 |
| FY 2024 | 371 |
| FY 2025(proj) | 371 |






2023-2024 Overall School Performance Rating
**GOOD**

**Address:** 30 New Mustang Drive, Bluffton, SC 29910

**Phone:** 843-707-0700

**Grades Served**: 6-8

**School Type:** Neighborhood

**School Choice:** Learning Through Leadership and PLTW Gateway

**FY 24 Enrollment:** 916

**Pupils in Poverty:** 55.7%

**MLL Students:** 309

**SPED Students:** 78

**CEP School:** Yes

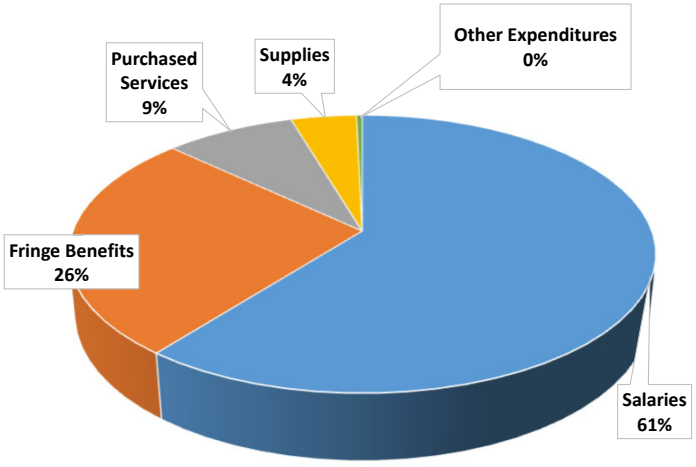
**Title I Status:** No

**Proj FY25 Enrollment:** 920

Bluffton Middle School (BLMS) empowers all students to develop the world-class skills and life and career characteristics outlined in the South Carolina Profile of the Graduate. BLMS offers a rigorous, 1:1 technology-based middle school STEM curriculum that enables students to communicate, collaborate, think critically, and creatively solve real-world problems. To complement and enhance the core academic program, BLMS provides several Project Lead the Way (PLTW) courses, equipping students with the foundational knowledge for STEM learning necessary for high school, college, and career readiness.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,003,868 | 5,333,828 | 5,884,196 | 6,001,880 | 6,121,918 |
| Fringe Benefits | 2,121,282 | 2,306,736 | 2,557,381 | 2,608,529 | 2,660,699 |
| Purchased Services | 757,918 | 842,064 | 819,445 | 860,417 | 903,438 |
| Supplies | 361,821 | 394,773 | 412,367 | 432,985 | 454,635 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 23,829 | 30,767 | 35,178 | 36,233 | 37,320 |
| **Total Expenditures** | **8,268,718** | **8,908,168** | **9,708,567** | **9,940,044** | **10,178,010** |
| | | | | | |
| Enrollment | 872 | 916 | 920 | 929 | 938 |
| Spending per Student Enrolled | 9,482 | 9,725 | 10,553 | 10,697 | 10,845 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 872 |
| FY 2024 | 916 |
| FY 2025 (proj) | 920 |



2023-2024 Overall School Performance Rating
**AVERAGE**

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

**Phone:** 843-706-8700

**Grades Served**: 6-8

**School Type:** Neighborhood

**School Choice:** Arts Integration and PTLW Gateway

**FY 24 Enrollment:** 892

**Pupils in Poverty:** 46.6%

**MLL Students:** 199

**SPED Students:** 85

**CEP Schools:** Yes

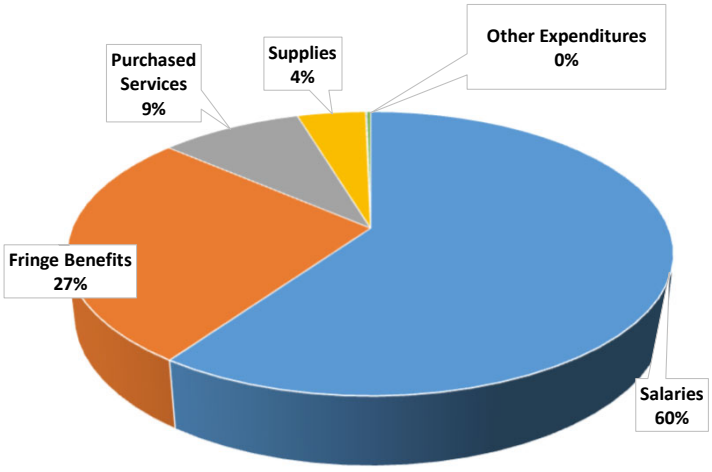
**Title I Status:** No

**Proj FY25 Enrollment:** 900

H.E. McCracken Middle School (HEMMS) is dedicated to preparing all students for the next stages of their lives. HEMMS emphasizes independence, responsibility, effort, and self-respect. The school offers a well-rounded educational experience through its STEAM curriculum, which includes foreign languages, arts integration, and electives focused on career exploration in science, technology, engineering, and math. HEMMS also provides extensive arts integration for students interested in visual arts, dance, chorus, band, various methods of creative expression, guitar, and piano. Each year, HEMMS aims to create opportunities for arts integration across the curriculum, connecting core subjects and expanding these efforts continuously.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 6,088,081 | 6,005,221 | 6,204,397 | 6,328,485 | 6,455,055 |
| Fringe Benefits | 2,556,525 | 2,663,467 | 2,764,453 | 2,819,742 | 2,876,137 |
| Purchased Services | 911,315 | 975,684 | 936,158 | 982,966 | 1,032,114 |
| Supplies | 368,716 | 397,301 | 448,747 | 471,184 | 494,744 |
| Equipment | 8,886 | - | 8,886 | - | - |
| Other Expenditures | 16,027 | 16,342 | 24,375 | 25,106 | 25,859 |
| **Total Expenditures** | **9,949,548** | **10,058,016** | **10,387,016** | **10,627,484** | **10,883,909** |
| | | | | | |
| Enrollment | 890 | 892 | 900 | 909 | 918 |
| Spending per Student Enrolled | 11,179 | 11,276 | 11,541 | 11,691 | 11,855 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 890 |
| FY 2024 | 892 |
| FY 2025 (proj) | 900 |




2023-2024 Overall School Performance Rating
**AVERAGE**

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

**Phone:** 843-689-4500

**Grades Served**: 6-8

**School Type:** Neighborhood

**School Choice:** IB Middle Years Programme and PLTW Gateway

**FY 24 Enrollment:** 832

**Pupils in Poverty:** 58.3%

**MLL Students:** 305

**SPED Students:** 83

**CEP School:** Yes

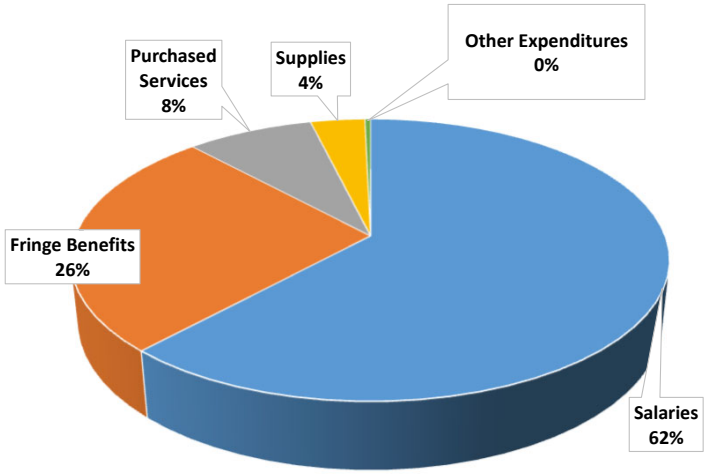
**Title I Status:** No

**Proj FY25 Enrollment:** 832

Hilton Head Island Middle School (HHIMS) empowers all students to develop the world-class skills and life and career characteristics outlined in the Profile of the Graduate. HHIMS cultivates an environment that fosters engaged, intrinsically motivated, globally-aware learners who recognize that true learning encompasses interrelated experiences both inside and outside the classroom. The school focuses on developing well-rounded, versatile citizens by implementing a rigorous, world-renowned instructional model that blends academic achievement with higher-order thinking skills, cultural awareness, world language development, technology integration, and community service. HHIMS firmly believes that through a conceptual approach to teaching, which provides meaningful educational opportunities for every child, all students can and will learn.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,673,011 | 5,811,680 | 6,222,466 | 6,346,915 | 6,473,854 |
| Fringe Benefits | 2,378,717 | 2,465,227 | 2,639,291 | 2,692,077 | 2,745,918 |
| Purchased Services | 735,781 | 902,359 | 812,458 | 853,081 | 895,735 |
| Supplies | 304,669 | 333,831 | 347,449 | 364,821 | 383,063 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 28,651 | 25,590 | 36,715 | 37,816 | 38,951 |
| **Total Expenditures** | **9,120,830** | **9,538,688** | **10,058,379** | **10,294,711** | **10,537,520** |
| | | | | | |
| Enrollment | 856 | 832 | 832 | 840 | 849 |
| Spending per Student Enrolled | 10,655 | 11,465 | 12,089 | 12,251 | 12,416 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 856 |
| FY 2024 | 832 |
| FY 2025 (proj) | 832 |



2023-2024 Overall School Performance Rating

**BELOW AVERAGE**

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

**Phone:** 843-322-3100

**Grades Served**: 6-8

**School Type:** Neighborhood

**School Choice:** MedTech7, PLTW Gateway and Arts Integration

**FY 24 Enrollment:** 418

**Pupils in Poverty:** 68.4%

**MLL Students:** 30

**SPED Students:** 56

**CEP School:** Yes

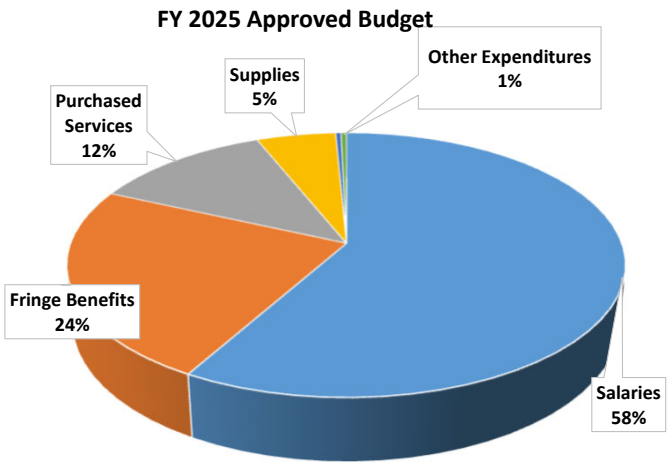
**Title I Status:** Yes

**Proj FY25 Enrollment:** 418

Lady's Island Middle School (LIMS) empowers all students to develop world-class skills, life skills, and career characteristics as outlined in the Profile of the South Carolina Graduate. This is achieved through high-quality professional development for teachers and staff, focusing on improving student achievement, collaboration, teamwork, critical thinking, and problem-solving via project-based learning and a STEAM (Science, Technology, Engineering, Arts, and Math) curriculum.

LIMS is a School of Choice for the Arts and MedTech7, offering a medical pathway that students can continue into high school. Recognized as an Arts Infused school through the Arts In Basic Curriculum (ABC) Grant awarded by the South Carolina Arts Commission, LIMS provides rigorous and engaging STEAM instruction. This environment fosters teacher collaboration and the implementation of processes to develop targeted skills for each student.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,539,250 | 3,614,189 | 3,915,816 | 3,994,132 | 4,074,015 |
| Fringe Benefits | 1,365,204 | 1,474,396 | 1,587,268 | 1,619,013 | 1,651,394 |
| Purchased Services | 885,564 | 896,359 | 817,802 | 858,692 | 901,627 |
| Supplies | 295,086 | 347,650 | 360,733 | 378,770 | 397,708 |
| Equipment | 24,129 | - | 24,129 | - | - |
| Other Expenditures | 23,471 | 23,680 | 25,049 | 25,800 | 26,574 |
| **Total Expenditures** | **6,132,704** | **6,356,275** | **6,730,797** | **6,876,408** | **7,051,318** |
| | | | | | |
| Enrollment | 434 | 418 | 418 | 422 | 426 |
| Spending per Student Enrolled | 14,131 | 15,206 | 16,102 | 16,288 | 16,537 |




| | Enrollment |
|---|---|
| FY 2023 | 434 |
| FY 2024 | 418 |
| FY 2025 (proj) | 418 |

2023-2024 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, Arts Integration and PLTW Gateway

**FY 24 Enrollment:** 226

**Pupil in Poverty:** 90.3%

**MLL Students:** 28

**SPED Students:** 54

**CEP School:** Yes

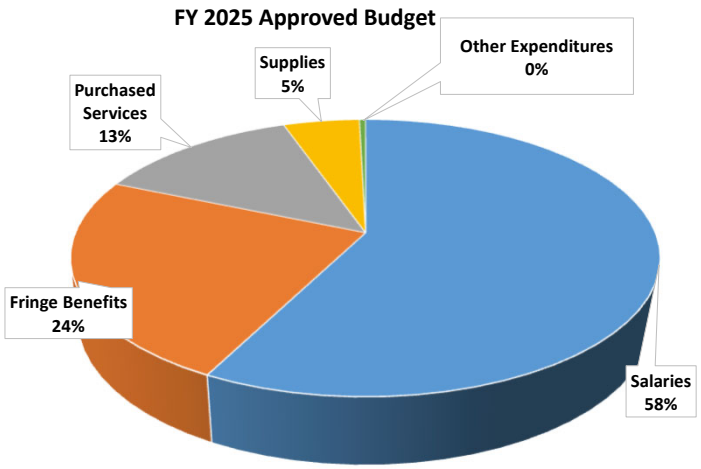
**Title I Status:** Yes

**Proj FY25 Enrollment:** 234

Whale Branch Middle School (WBMS) empowers all students to develop the world-class skills outlined in the Profile of the South Carolina Graduate through its STEAM (Science, Technology, Engineering, Arts, and Math) program. In this program, academic arts teachers collaborate with content area teachers to integrate the arts into academic classes, promoting student engagement and enhancing teaching and learning. WBMS also offers Project Lead the Way Launch, which focuses on business and technology. All students participate in visual and performing arts classes, including band, art, and drama. To ensure world-class knowledge, WBMS provides opportunities for second language acquisition in Spanish. By tapping into students' interests in the arts and technology, WBMS helps them build stronger connections with their academic classes.

| GENERAL FUND | FY 2023 Actuals | FY 2024* Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 2,716,380 | 2,941,701 | 3,145,583 | 3,208,495 | 3,272,665 |
| Fringe Benefits | 1,112,600 | 1,257,175 | 1,300,549 | 1,326,560 | 1,353,091 |
| Purchased Services | 733,686 | 845,585 | 725,467 | 761,740 | 799,827 |
| Supplies | 287,096 | 300,639 | 271,140 | 284,697 | 298,932 |
| Equipment | - | - | - | - | - |
| Other Expenditures | 21,500 | 23,718 | 22,398 | 23,070 | 23,762 |
| **Total Expenditures** | **4,871,263** | **5,368,818** | **5,465,137** | **5,604,562** | **5,748,277** |
| | | | | | |
| Enrollment | 331 | 226 | 234 | 236 | 239 |
| Spending per Student Enrolled | 14,717 | 23,756 | 23,355 | 23,714 | 24,081 |

***5th grade moved from WBMS to WBES***




| | Enrollment |
|---|---|
| FY 2023 | 331 |
| FY 2024 | 226 |
| FY 2025 (proj) | 234 |





2023-2024 Overall School Performance Rating
**BELOW AVERAGE**

**Address:** 1 Blue Dolphin Drive, Beaufort, SC 29906

**Phone:** 843-322-5500

**Grades Served**: 9-12

**School Type:** Neighborhood

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

**FY 23 Enrollment:** 789

**Pupils in Poverty:** 68.3%

**MLL Students:** 149

**SPED Students:** 131

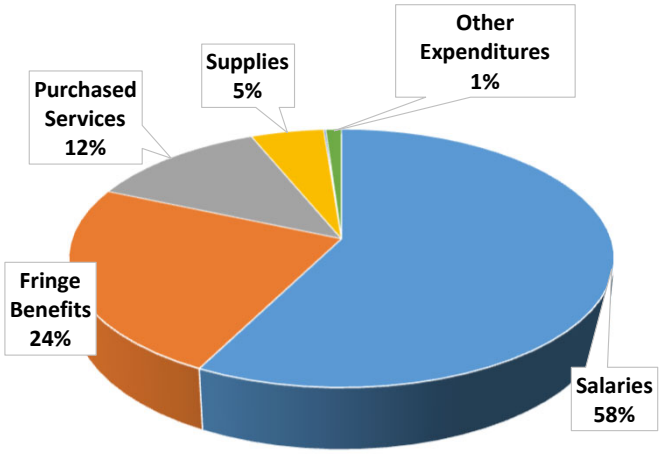
**CEP School:** Yes

**Title I Status:** No

**Proj FY24 Enrollment:** 789

Battery Creek High School (BCHS) engages students with a rigorous and relevant curriculum in an environment that embraces and celebrates differences. Diverse academic offerings challenge each student to discover their passions and realize their full potential. The Cambridge AICE Diploma courses provide opportunities for students to actively research and creatively problem-solve in preparation for college credit exams. Additionally, dual enrollment, ten CTE pathways, and the Teacher Cadet program allow students to choose courses that best meet their individual needs. BCHS' structures ensure that every student graduates both college and career ready. Through the Leader in Me framework, students are empowered to showcase their leadership abilities both in and out of the classroom. BCHS is the only high school in Beaufort County to offer this framework, and it is the third high school ever to earn Leader in Me Lighthouse status.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 5,678,067 | 5,800,707 | 6,228,482 | 6,353,052 | 6,480,113 |
| Fringe Benefits | 2,199,373 | 2,412,305 | 2,593,608 | 2,645,480 | 2,698,390 |
| Purchased Services | 1,310,949 | 1,385,534 | 1,328,790 | 1,395,230 | 1,464,991 |
| Supplies | 459,709 | 613,302 | 541,640 | 568,722 | 597,158 |
| Equipment | 14,429 | - | 14,429 | - | - |
| Other Expenditures | 124,926 | 117,853 | 116,807 | 120,311 | 123,921 |
| **Total Expenditures** | **9,787,452** | **10,329,700** | **10,823,756** | **11,082,795** | **11,364,572** |
| | | | | | |
| Enrollment | 789 | 829 | 835 | 843 | 852 |
| Spending per Student Enrolled | 12,405 | 12,460 | 12,963 | 13,141 | 13,342 |




| | Enrollment |
|---|---|
| FY 2023 | 789 |
| FY 2024 | 829 |
| FY 2025 (proj) | 835 |



2023-2024 Overall School Performance Rating
**AVERAGE**

**Address:** 84 Sea Island Parkway, Beaufort, SC 29907

**Phone:** 843-322-2000

**Grades Served**: 9-12

**School Type:** Neighborhood

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

**FY 24 Enrollment:** 1,188

**Pupils in Poverty:** 59.1%

**MLL Students:** 64

**SPED Students:** 116

**CEP School:** Yes

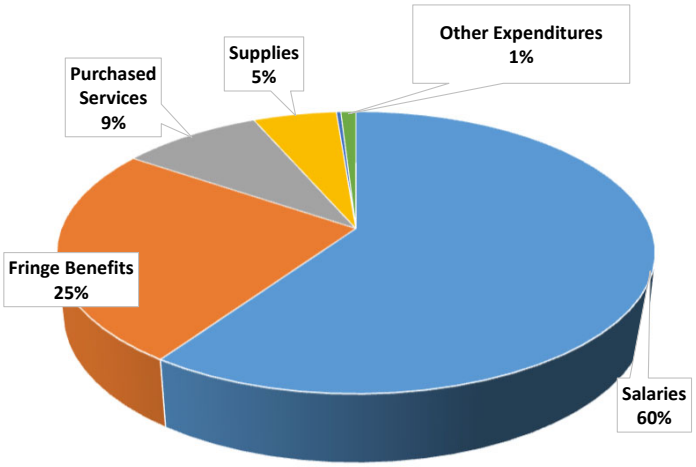
**Title I Status:** No

**Proj FY25 Enrollment:** 1,190

Beaufort High School (BHS) remains dedicated to supporting all students in developing the world-class skills and life and career characteristics outlined in the Profile of the South Carolina Graduate. BHS takes pride in consistently graduating National Merit and Presidential Scholars. Each student is provided with a computer to enhance engagement and learning through technology. The MedTech7 pathways expand opportunities for students by integrating the arts schoolwide and offering state-of-the-art medical pathways that allow students to earn industry credentials. The ultimate goal is to prepare BHS students with skills in multiple languages, science, technology, engineering, math (STEM), the arts, and social sciences, along with interpersonal skills, self-direction, and integrity, enabling them to successfully enter the workforce or pursue further education in their chosen fields.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 7,665,309 | 7,979,755 | 8,409,951 | 8,578,150 | 8,749,713 |
| Fringe Benefits | 3,047,026 | 3,265,694 | 3,501,080 | 3,571,102 | 3,642,524 |
| Purchased Services | 1,235,937 | 1,337,523 | 1,265,257 | 1,328,520 | 1,394,946 |
| Supplies | 632,477 | 661,839 | 748,752 | 786,190 | 825,499 |
| Equipment | 40,673 | - | 40,256 | - | - |
| Other Expenditures | 200,476 | 222,234 | 135,552 | 139,619 | 143,807 |
| **Total Expenditures** | **12,821,897** | **13,467,044** | **14,100,848** | **14,403,580** | **14,756,489** |
| | | | | | |
| Enrollment | 1,192 | 1,188 | 1,190 | 1,202 | 1,214 |
| Spending per Student Enrolled | 10,757 | 11,336 | 11,849 | 11,984 | 12,156 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 1,192 |
| FY 2024 | 1,188 |
| FY 2025 (proj) | 1,190 |



2023-2024 Overall School Performance Rating
**EXCELLENT**

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

**Phone:** 843-706-8800

**Grades Served**: 9-12

**School Type:** Neighborhood

**School Choice:** AP Capstone and Visual & Performing Arts

**FY 24 Enrollment:** 1,384

**Pupils in Poverty:** 48.5%

**MLL Students:** 348

**SPED Students:** 111

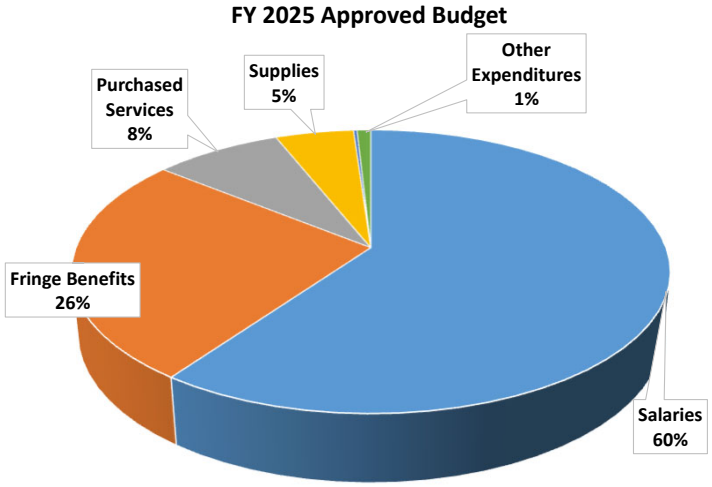
**CEP School:** Yes

**Title I Status:** No

**Proj FY25 Enrollment:** 1,403

Bluffton High School (BLHS), rated Excellent on the 2024 South Carolina School Report Card, provides a rigorous yet flexible academic program tailored to meet the diverse needs of every student. BLHS proudly boasts the highest graduation rate in the Beaufort County School District. With a well-rounded curriculum, extensive co-curricular programs, 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 in areas such as 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 experience.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2026 Projected |
|---|---|---|---|---|---|
| Salaries | 7,721,146 | 8,323,046 | 8,888,339 | 9,066,106 | 9,247,428 |
| Fringe Benefits | 3,166,600 | 3,569,503 | 3,836,449 | 3,913,178 | 3,991,442 |
| Purchased Services | 1,142,118 | 1,236,137 | 1,207,062 | 1,267,415 | 1,330,786 |
| Supplies | 712,992 | 639,766 | 738,907 | 775,852 | 814,645 |
| Equipment | 32,095 | - | 32,095 | - | - |
| Other Expenditures | 172,844 | 156,470 | 130,056 | 133,958 | 137,976 |
| **Total Expenditures** | **12,947,795** | **13,924,922** | **14,832,908** | **15,156,509** | **15,522,277** |
| | | | | | |
| Enrollment | 1,350 | 1,384 | 1,403 | 1,417 | 1,431 |
| Spending per Student Enrolled | 9,591 | 10,061 | 10,572 | 10,696 | 10,846 |




| | Enrollment |
|---|---|
| FY 2023 | 1,350 |
| FY 2024 | 1,384 |
| FY 2025 (proj) | 1,403 |



2023-2024 Overall School Performance Rating
**GOOD**

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

**Phone:** 843-689-4800

**Grades Served**: 9-12

**School Type:** Neighborhood

**School Choice:** International Baccalaureate

**FY 24 Enrollment:** 1,317

**Pupils in Poverty:** 52.7%

**MLL Students:** 359

**SPED Students:** 115

**CEP School:** Yes

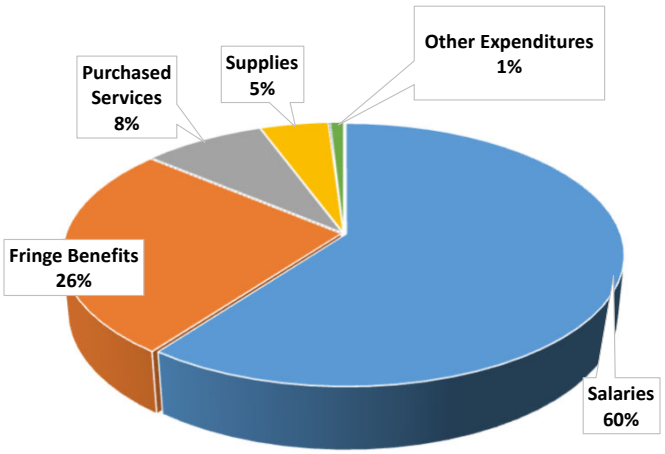
**Title I Status:** No

**Proj FY25 Enrollment:** 1,303

Hilton Head Island High School (HHIHS) offers students the opportunity to develop the World Class Skills and Life and Career Characteristics outlined in the Profile of the South Carolina Graduate through its school choice program, the International Baccalaureate (IB) Programme. The IB Programme at HHIHS includes two components: the Middle Years Programme (MYP) for ninth and tenth graders, and the Diploma Programme (IBDP) for eleventh and twelfth graders. These programs encourage students to use critical thinking and problem-solving skills, both individually and collaboratively, to generate innovative ideas and solutions. Notably, for the first time in HHIHS' history, the graduating IB Diploma Programme students achieved a 100% IB Diploma conferral rate.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 8,474,849 | 8,688,937 | 9,096,878 | 9,278,816 | 9,464,392 |
| Fringe Benefits | 3,479,634 | 3,676,253 | 3,918,861 | 3,997,238 | 4,077,183 |
| Purchased Services | 1,218,501 | 1,469,063 | 1,247,686 | 1,310,070 | 1,375,574 |
| Supplies | 579,509 | 576,430 | 693,685 | 728,369 | 764,788 |
| Equipment | 18,626 | 10,205 | 18,627 | - | - |
| Other Expenditures | 143,848 | 142,028 | 136,154 | 140,239 | 144,446 |
| **Total Expenditures** | **13,914,967** | **14,562,917** | **15,111,891** | **15,454,732** | **15,826,382** |
| | | | | | |
| Enrollment | 1,350 | 1,317 | 1,303 | 1,316 | 1,329 |
| Spending per Student Enrolled | 10,307 | 11,058 | 11,598 | 11,743 | 11,907 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 1,350 |
| FY 2024 | 1,317 |
| FY 2025 (proj) | 1,303 |



2023-2024 Overall School Performance Rating
**EXCELLENT**

**Address:** 601 New Riverside Road, Bluffton, SC 29910

**Phone:** 843-836-4900

**Grades Served**: 9-12

**School Type:** Neighborhood

**School Choice:** AP Capstone, Cambridge AICE Visual and Performing Arts

**FY 24 Enrollment:** 1,665

**Pupils in Poverty:** 41.8%

**MLL Students:** 256

**SPED Students:** 112

**CEP School:** Yes

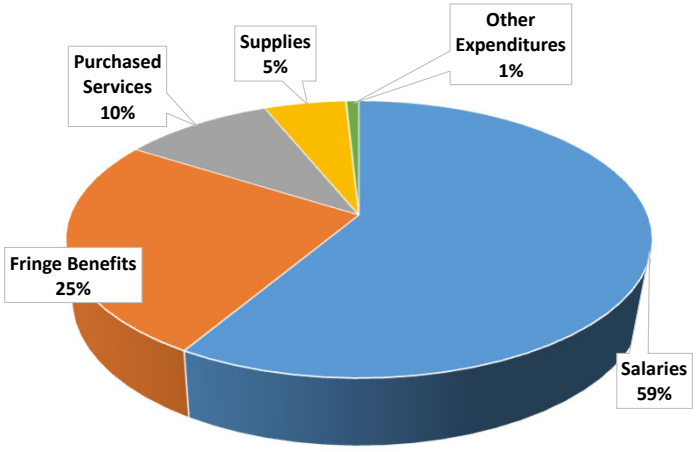
**Title I Status:** No

**Proj FY25 Enrollment:** 1,685

May River High School (MRHS) offers students access to rigorous curricula through a diverse selection of academic programs. In a supportive and engaging learning environment, students are encouraged to discover and develop their talents and interests. Students can pursue AP Capstone and Cambridge Academy diplomas or enroll in one of the many Career & Technical Education (CTE) pathways, including business, technology, welding, automotive technology, and law enforcement services. Additionally, MRHS provides Dual Credit Enrollment opportunities through partnerships with two local colleges. MRHS delivers a well-rounded education that balances strong academics with enriching extracurricular activities.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 9,003,555 | 9,198,922 | 9,814,599 | 10,010,891 | 10,211,109 |
| Fringe Benefits | 3,681,563 | 3,934,296 | 4,250,109 | 4,335,111 | 4,421,813 |
| Purchased Services | 1,481,058 | 1,741,579 | 1,651,132 | 1,733,689 | 1,820,373 |
| Supplies | 816,505 | 850,644 | 893,874 | 938,568 | 985,496 |
| Equipment | 16,574 | 13,426 | 5,739 | - | - |
| Other Expenditures | 139,328 | 180,171 | 136,921 | 141,029 | 145,259 |
| **Total Expenditures** | **15,138,583** | **15,919,039** | **16,752,374** | **17,159,287** | **17,584,051** |
| | | | | | |
| Enrollment | 1,601 | 1,665 | 1,685 | 1,702 | 1,719 |
| Spending per Student Enrolled | 9,456 | 9,561 | 9,942 | 10,083 | 10,230 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 1,601 |
| FY 2024 | 1,665 |
| FY 2025 (proj) | 1,685 |



2023-2024 Overall School Performance Rating
**GOOD**

**Address:** 169 Detour Road, Seabrook, SC 29940

**Phone:** 843-466-2700 **Pupils in Poverty:** 75.6%

**Grades Served**: 9-12 **MLL Students:** 21 **SPED**

**School Type:** Neighborhood **Students:** 51 **CEP School:**

**School Choice:** MedTech7 and Early College Yes

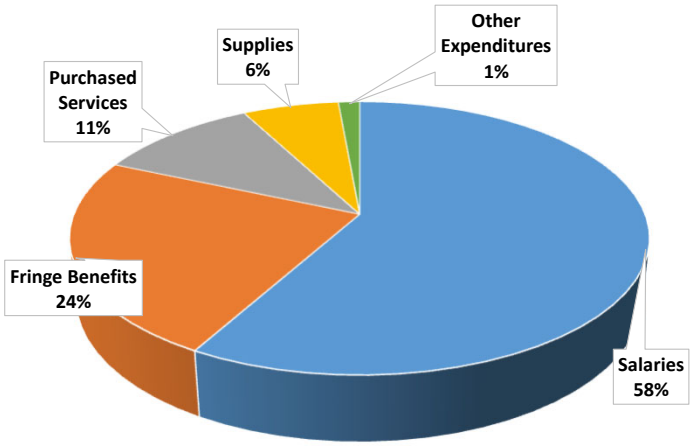
**Title I Status:** Yes

FY24 Enrollment: 450 Proj FY25 Enrollment: 450

Whale Branch Early College High School (WBECHS) envisions itself as a high-performing institution that provides all students with the opportunity to excel. To achieve this vision, WBECHS collaborates with stakeholders to ensure students acquire world-class skills, meet the Profile of a South Carolina High School Graduate requirements, and are prepared for college and careers. WBECHS accomplishes this by offering high-quality professional development for teachers and staff, focusing on student achievement, fostering collaboration and teamwork, and employing critical thinking and problem-solving skills through project-based learning and a STEAM (Science, Technology, Engineering, Arts, and Math) curriculum. The WBECHS community, including staff, students, and parents, is committed to promoting excellence, collaboration, STEAM, and school-wide growth. Through planning, implementation, and reflection, WBECHS strives for accuracy every day to prepare students for an ever-changing world. WBECHS is proud to be a Blue Ribbon School Beacon Award recipient.

| GENERAL FUND | FY 2023 Actuals | FY 2024 Unaudited Actuals | FY 2025 Approved Budget | FY 2026 Projected | FY 2027 Projected |
|---|---|---|---|---|---|
| Salaries | 3,776,826 | 4,202,575 | 4,468,385 | 4,557,753 | 4,648,908 |
| Fringe Benefits | 1,514,343 | 1,748,760 | 1,801,364 | 1,837,391 | 1,874,139 |
| Purchased Services | 853,445 | 967,093 | 823,105 | 864,260 | 907,473 |
| Supplies | 439,389 | 484,735 | 487,564 | 511,942 | 537,539 |
| Equipment | 6,784 | - | - | - | - |
| Other Expenditures | 79,030 | 108,210 | 108,160 | 111,405 | 114,747 |
| **Total Expenditures** | **6,669,817** | **7,511,372** | **7,688,578** | **7,882,751** | **8,082,806** |
| | | | | | |
| Enrollment | 476 | 450 | 450 | 455 | 459 |
| Spending per Student Enrolled | 14,012 | 16,692 | 17,086 | 17,344 | 17,608 |

**FY 2025 Approved Budget**




| | Enrollment |
|---|---|
| FY 2023 | 476 |
| FY 2024 | 450 |
| FY 2025 (proj) | 450 |



## 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 and athletics.

**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 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 5,004,633 |
| Purchased Services | 805,850 |
| Operating Supplies & Materials | 105,985 |
| Other Operating/Memberships | 29,992 |
| Total Budget: | 5,946,460 |

| Personnel | |
|---|---|
| Certified Staff | 5 |
| Administrative Staff | 14 |
| Support Staff - Classified | 13 |
| Total FTE's: | 32 |

**Accomplishments:**

- Reviewed over 3,000 applications for employment
- Processed over 390 new staff members for full and part-time positions
- Processed 1,793 personnel actions
- Continued to outsource substitute teachers and paraprofessionals



## Athletics




| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits * | 421,928 |
| Purchased Services | 134,100 |
| Operating Supplies & Materials | 49,500 |
| Other Operating/Memberships | 604,521 |
| Total Budget: | 1,210,049 |

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

* Includes playoff stipends budgeted at District level




Beaufort County School District, 2024-2025 Budget

## Beaufort County Board of Education

Under Board Policy GC-1, the Board of Education of Beaufort County School District (BCSD) represents, leads, and serves the district's stakeholders. The Board holds itself accountable by committing to act in their best interest and ensuring all actions comply with laws and Board policies. The Board's purpose is to ensure BCSD achieves the outcomes outlined in its Results policies and operates according to the values in its 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 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 297,286 |
| Purchased Services | 445,181 |
| Operating Supplies & Materials | 22,777 |
| Other Operating/Memberships | 54,756 |
| Total Budget: | 820,000 |

| Personnel | |
|---|---|
| Board Members | 11 |
| Support Staff - Classified | 2 |
| Total FTE's: | 13 |




Beaufort County School District, 2024-2025 Budget

## 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 with any communications-related issues. 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:**

- Responding 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 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 591,204 |
| Purchased Services | 281,350 |
| Operating Supplies & Materials | 44,900 |
| Other Operating/Memberships | 66,080 |
| Total Budget: | 983,534 |

| 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

The Financial Services department oversees all financial management and procurement activities for the school district. The finance team is tasked with planning, organizing, coordinating, controlling, and directing various functions, including accounting, budgeting, financial management, investments, and procurement. The primary objective of the finance office is to ensure robust financial stewardship and stability by maximizing revenues, monitoring expenditures, procuring goods and services at fair and reasonable prices, managing debt programs, and providing excellent customer service to both internal and external stakeholders.

**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 2024 external audit.
- Apply for and receive the GFOA Certificate of Excellence in Financial Reporting for FY 2024.
- Apply for and receive the GFOA Distinguished Budget Award for FY 2024.

**Accomplishments – FY 2023**

- Awarded the GFOA Certificate of Excellence in Financial Reporting for FY 2023, making these 34 consecutive years.
- Awarded the GFOA Distinguished Budget Presentation for FY 2023, marking the 11th award to date.
- 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 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 2,949,826 |
| Purchased Services | 111,850 |
| Operating Supplies & Materials | 87,839 |
| Other Operating/Memberships | 7,025 |
| Total Budget: | 3,156,540 |

| Personnel | |
|---|---|
| Administrative Staff | 11 |
| Support Staff - Classified | 12 |
| Total FTE's: | 23 |



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.

The Technology Services and Educational Technology Team ensures an optimal technology environment for both student education and administrative support within the school district. Their mission is to serve as a single point of contact for reporting, escalating, and resolving issues related to district-approved technical and instructional resources for employees. The goal is to create an environment that offers knowledge resources to encourage self-help and resolution.

**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 - $100,000
- Technology Software/Renewals - $3,409,921
- Continued scheduled refresh program for 1:1 student device



## 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.



*Outdoor dining shade structures at Whale Branch Middle*

**Budget Investments – Food Service Fund:**

Expansion of existing food warehouse at District Office - $1,000,000

New equipment including upgrades:

Pizza ovens - $200,000
Equipment Replacements - $ 852,000

Outdoor dining/shade structures - $ $200,000

Café tables and outdoor dining furniture - $ 200,000

**Goals and Objectives:**

- 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:**

- All Beaufort County School District schools are participating in the USDA Community Eligible Program which provides one 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.


Beaufort County School District, 2024-2025 Budget

## Office of Instructional Services

The Instructional Service Division provides schools with support in curriculum development, instructional pacing guides, academic program development and professional development for educators in accordance with South Carolina Board of Education Legislation. The overarching goal of the Division is to support schools at providing BCSD students with access to a high-quality education that leads to post-secondary and career development. At meeting this overarching goal, the Division operates with the mindset that all practices are to provide students with future opportunities aligned with innovation in the context of global enterprise and mindedness.

In addition to quality educational resources and professional development, the Division is also responsible for assessment design, data collection, evaluation of curricular resources and development of special programs that support instructional practices for teacher and student success. The Division has also developed learning programs in collaboration with community leaders that have provided students and families with extended learning programs beyond that of the traditional instructional day. These programs operate to provide students with a safe learning environment that supports learning opportunities outside of the classroom setting with certified educators who are dedicated to building the academic knowledge of children within their community.

Accomplishments of the Instructional Service Division are not in isolation, they are the result of collaboration amongst BCSD staff members to implement academic standards, monitor and assess student programs and progress, and facilitate effective teaching practices that provide higher quality learning and academic success for students.

**Goals and Objectives**

**Goal 1: Access and Equity**
At the conclusion of the 2024-2025 school year, Instructional Service Division will increase student access to cognitively appropriate coursework through the development of honors course frameworks, increased enrollment to high level course and shift to more inclusive let restrictive learning environments.



**Goal 2: Instructional Practices**
Instructional Service Division will utilize a guaranteed and viable curriculum supported by an instructional framework that grows educator knowledge as measured by standard focused analysis tasks and student outcomes.




**Goal 3: Organizational Practices**
Instructional Services Division focuses upon continuous improvement of schools towards accomplishing BCSD's District Strategic Plan (DSP) through a comprehensive and wholistic approach that is measured through interim goals defined within the DSP.



**Accomplishments:**

- Instructional programming within ELA increased students achieving meets or exceeds expectations by 1% from the previous year to 55.6% in 2024.
- Instructional programming within mathematics increased students achieving meets or
- exceeds expectations by 3.3% from the previous year to 44.9% in 2024.
- The Algebra 1 end-of-course assessment had an increase of 3.5% to 49.7% of students scoring a C or higher.
- Per the SC School Report Card, 32 school report cards had schools maintaining or increasing an Academic Achievement indicator level encompassing ELA and mathematics.
- Twenty-two schools maintained or increased SC School Report cards where the Student Progress indicator was.
- Six schools increased by two or more indicator levels.
- On-time graduation rate increased to 88.6%, a 1.4% increase from the previous year.
- Instructional programming increased students in the graduation cohort who are college or career ready (CCR) to 82.8% from 75% the previous year. There were five high schools that increased an indicator level for the CCR indicator. There were 1,057 CTE completers in 2024, an increase of 180 students.

## Instructional Services

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 6,855,854 |
| Purchased Services | 2,112,741 |
| Operating Supplies & Materials | 892,296 |
| Other Operating/Memberships | 490,447 |
| Total Budget: | 10,351,338 |

| Personnel | |
|---|---|
| Certified Staff* | 12 |
| Administrative Staff | 25 |
| Support Staff - Classified | 12 |
| Total FTE's: | 49 |

* Includes 4.0 FTEs to be distributed to school locations

# Office of Legal and Protective Services

**Legal Services**

The legal services department offers legal assistance and advice to the superintendent, administration, faculty, and staff on matters involving or affecting the Beaufort County School District. Committed to delivering the highest quality legal services efficiently and effectively, the department handles a variety of responsibilities. These include 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; managing litigation through direct representation or coordination with retained counsel; drafting and reviewing administrative rules and regulations; representing the district in personnel, special education, and student discipline hearings; assisting in investigations; providing legal opinions; and conducting legal training. The department does not offer legal services to individual employees for personal matters.

## Office of Legal Services

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 325,246 |
| Purchased Services | 15,617 |
| Operating Supplies & Materials | 14,000 |
| Other Operating/Memberships | 1,750 |
| Total Budget: | 356,613 |

| Personnel | |
|---|---|
| Administrative Staff | 1 |
| Support Staff - Classified | 1 |
| Total FTE's: | 2 |



**Protective Services**

Protective Services manages security across all district and school buildings, enforcing security initiatives and conducting school security audits. The department also handles Emergency Management, including planning, representing the School District on the County EOC, and participating in the Recovery Task Force. Additionally, it conducts Internal Investigations at the school and district levels, liaises with area law enforcement through the School Resource Officer Program in ten schools, coordinates with police and sheriffs on cooperative initiatives, and oversees contracted armed security guards supporting security initiatives in the district's elementary schools.



## Office of Protective Services

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 226,290 |
| Purchased Services | 314,500 |
| Operating Supplies & Materials | 23,000 |
| Other Operating/Memberships | 20,500 |
| Total Budget: | 670,613 |

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

**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.
- 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 2025 Budget Investments:**

1. Utilities - $ 9,667,911
2. Building/Grounds Maintenance - $ 5,872,076
3. Cleaning Services - $ 6,485,675
4. Student Transportation - $ 10,492,305

**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.
- Completion of majority of 2019 Referendum projects.
- Began work on the 2023 Referendum. Projects include:
    - Rebuild design and construction of Hilton Head Island High School.
    - Design of May River Elementary School
    - Design and community input for the new Lady's Island Middle School.
    - Design of Early Childhood Center in Bluffton community.
    - Furniture replacement at multiple schools.

## Office of Operations and Maintenance

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 770,122 |
| Purchased Services | 6,969,542 |
| Operating Supplies & Materials | 384,863 |
| Other Operating/Memberships | 14,435 |
| Total Budget: | 8,138,962 |

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

## Office of Planning

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | - |
| Purchased Services | 6,800 |
| Operating Supplies & Materials | 4,000 |
| Other Operating/Memberships | - |
| Total Budget: | 10,800 |

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

## Office of Transportation

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 9,570,632 |
| Purchased Services | 465,609 |
| Operating Supplies & Materials | 442,900 |
| Other Operating/Memberships | 13,164 |
| Total Budget: | 10,492,305 |

| Personnel | |
|---|---|
| Certified Staff | 0 |
| Administrative Staff | 2 |
| Support Staff - Classified | 188.5 |
| Total FTE's: | 190.5 |



# Office of Student Services/Special Education

## Student Services

The Department of Student Services provides various services to students, support staff, and families that eliminate obstacles, facilitate instruction, and enable students to succeed within and outside the different learning environments. This Department provides services throughout the district to educate the "whole child" and build solid community relationships.

Through collaboration between students, teachers, Multi-Tiered Systems of Support (MTSS) Team members, administrators, families, and the community, the goal is to provide a school environment where staff will provide enrichment and support in academic, career, health, personal, and social/emotional development. Healthy students are eager to come to school daily, engage in learning, have positive social interactions with teachers, peers, and parents. Positive relationships encourage them to set short and long-term goals with milestones to help them achieve lifelong success.

### Special Education Programs

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 5,870,534 |
| Purchased Services | 930,135 |
| Operating Supplies & Materials | 95,100 |
| Other Operating/Memberships | 22,400 |
| Total Budget: | 6,918,169 |

| Personnel | |
|---|---|
| Certified Staff | 29 |
| Administrative Staff | 12 |
| Support Staff - Classified | 1 |
| Total FTE's: | 42 |

### Student Services

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 5,437,302 |
| Purchased Services | 808,228 |
| Operating Supplies & Materials | 92,525 |
| Other Operating/Memberships | 57,834 |
| Total Budget: | 6,395,889 |

| Personnel | |
|---|---|
| Certified Staff | 18 |
| Administrative Staff | 6 |
| Support Staff - Classified | 6 |
| Total FTE's: | 30 |

## Special Education

The Department of Special Education is committed to improving educational outcomes for students with disabilities through implementation of evidence-based practices. The department collaborates to develop essential skills, knowledge, and post-secondary success. The goal is to foster positive facilitation of inclusive partnerships with our community stakeholders.

Program offerings:

- Transitioning children ages 3 and up from BabyNet to school
- ChildFind — Identifying students who may be entitled to special education services, inclusive of students in private/home school settings
- A full continuum of autism services based on Applied Behavior Analysis
- Comprehensive related services such as physical therapy, occupational therapy, and orientation and mobility therapy based on a child's individual needs
- Post-school transition support for students ages 13 and older
- Access to job enclaves and programs at the Department of Vocational Rehabilitation
- Participation in exemplary programs like Special Olympics and Heroes on Horseback; and,
- Ongoing collaboration with community agencies, such as the Department of Disabilities and Special Needs, Department of Juvenile Justice, and Department of Mental Health.



## Office of the Superintendent/School Administration




The Office of the Superintendent leads and directs the school district administration, executing the Board of Education's policies and overseeing the district's overall operations. It comprises six primary leadership departments, each dedicated to a specific area to achieve the goals of the strategic plan.

**Goals and Objectives:**

- Continue to improve 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:**

- BCSD increased and outperformed the state in 2024 in both English Language Arts and Mathematics on SC Ready.
- 53% of BCSD schools earned a rating of Good or Excellent on the South Carolina State Report Card this is an improvement over 44% last year.
- No school received a ranking of unsatisfactory on the SC State report card. This is the first time since 2018.
- Hosted Summer Institute professional development with approximately 200 sessions of training. Over 1,000 district employees attended.
- Underspent a $320M general fund budget by $2.4M (unaudited).

### Office of Superintendent

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 542,025 |
| Purchased Services | 24,650 |
| Operating Supplies & Materials | 7,700 |
| Other Operating/Memberships | 7,700 |
| Total Budget: | 582,075 |

| Personnel | |
|---|---|
| Certified Staff | 0 |
| Administrative Staff | 1 |
| Support Staff - Classified | 1 |
| Total FTE's: | 2 |

### Office of School Administration

| Expenditures by Category | FY 2025 General Fund Budget |
|---|---|
| Salaries & Benefits | 1,092,560 |
| Purchased Services | 221,100 |
| Operating Supplies & Materials | 46,580 |
| Other Operating/Memberships | 600 |
| Total Budget: | 1,360,840 |

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

# Beaufort County School District (BCSD) 2023-2024 Accomplishments:

The 2023-2024 school year was a remarkable period of growth, achievement, and innovation for the Beaufort County School District (BCSD), under the strong leadership of Superintendent Dr. Frank Rodriguez. The district's focus on academic excellence, student engagement, operational efficiency, and community involvement has led to numerous accolades and a host of significant improvements. Below is a more detailed summary of the district's accomplishments:

## Academic Highlights

BCSD demonstrated outstanding academic achievements throughout the 2023-2024 school year, both in student performance and recognition of staff leadership.

**Superintendent Recognition:**

Superintendent Dr. Frank Rodriguez was honored as the 2025 South Carolina Superintendent of the Year by the South Carolina Association of School Administrators (SCASA). In addition, he was named one of the National School Public Relations Association's (NSPRA) "Superintendents to Watch" for 2024-2025, a recognition that highlights exceptional leadership in communication, engagement, and innovation.

**Record Numbers:**

Student literacy scores on state assessments reached historic highs, setting a new benchmark for the district. Both Career or College-Readiness (82.8%) and graduation rates (88.6%) continued to climb. Moreover, five schools advanced three report card rating levels in three years. And, for the first time since 2018, no BCSD school received an unsatisfactory rating, reflecting the district's commitment to academic rigor and support for all students.

**National Blue-Ribbon Recognition:**

Coosa Elementary School was awarded the National Blue Ribbon, one of the nation's most prestigious awards recognizing exemplary teaching and learning.

**Palmetto's Finest Recognition:**

Beaufort-Jasper Academy for Career Excellence (BJACE), also known as ACE, has been named a 2024 Palmetto's Finest School. This recognition underscores the outstanding achievements of BJACE, its leaders, educators, students, and business partners.

**High School Rankings:**

Five of BCSD's six high schools were ranked in South Carolina's top half by *U.S. News and World Report* magazine, underscoring the district's high standards for secondary education.

**National Merit Scholarship Finalists:**

Five BCSD students were named finalists in the prestigious National Merit Scholarship program, which recognizes students with exceptional academic ability, leadership, and potential for success in college and beyond.

**Palmetto Fellows Recipients:**

Ninety-two BCSD seniors were named recipients of the Palmetto Fellows Scholarship, a merit-based program that identifies South Carolina's most academically talented students and encourages them to attend colleges within the state.

**Biliteracy Achievement:**

BCSD continued its rapid improvement in biliteracy, earning recognition as the fastest growing biliteracy program in South Carolina in 2024. The district currently ranks third in the state for graduates earning the Seal of Distinction in Biliteracy. Students earned the seal by excelling in rigorous assessments of French, German, Russian, and Spanish languages, showcasing their global readiness.

**Career and Technical Education (CTE) Success:**

BCSD students excelled in various Career & Technical Education pathways. For the first time, May River High School nursing students earned industry-recognized EKG credentials. Additionally, nurse aide students from May River High School and Whale Branch Early College earned a 100% pass rate in the Certified Nursing Assistant program, in partnership with the Technical College of the Lowcountry (TCL).

Several BCSD middle and high schools won first-place awards in state Career & Technical Student Organizations, including DECA, SKILLS USA, HOSA, and VEX Robotics, with many advancing to national competitions.

**Dual Enrollment Partnership (BCSD Tides):**

In partnership with the Technical College of the Lowcountry (TCL), BCSD launched the BCSD Tides program, a dual enrollment initiative allowing rising ninth graders to pursue associate degree pathways at TCL's New River and Beaufort Mather campuses. The program offers two associate degree majors for 9th and 10th graders, with the option to declare a technical emphasis in their junior and senior years. This program gives students a head start on high-demand careers in fields like medicine, cybersecurity, and business administration.

**Extended Learning Programs:**

Twelve extended learning community partner sites partnered with BCSD, serving over 550 students with additional academic and enrichment activities.

**Early Childhood Learning Adult Lab**

Grant funding from the Community Foundation of the Lowcountry has resulted in an observation/learning Lab at Hilton Head Island Early Childhood Center for in-service and pre-service teachers.

## Student Achievements and Enrichment

BCSD students demonstrated excellence across academic competitions, arts, and leadership programs.

**DECA International Career Development Competition (ICDC):**

Bluffton High School students earned 11 awards at DECA's ICDC, where students develop leadership skills in marketing, finance, hospitality, and management.

**Incubate Debate Program:**

In 2024, all BCSD middle and high schools joined Incubate Debate, a structured debate program designed to foster critical thinking and analysis. Seven BCSD students advanced to the National Championships, showcasing their talents on a broader stage. And, we had a Coach of the Year from Whale Branch Early College High School!

**District-Wide Arts Showcase:**

BCSD held its first-ever district-wide Arts Showcase in May 2024, featuring over 300 pieces of visual art and 10 performing arts performances. This showcase highlighted the district's commitment to the arts and celebrated student creativity from every school.

**New Visual and Performing Arts School Designation:**

May River High School officially became a Visual and Performing Arts School (VPA) in 2024, offering an impressive 47 arts course selections for students. This initiative aligns with the district's broader goal of enhancing creative learning and performance opportunities.

**African American History Education Conference:**

The district hosted its inaugural African American History Education Conference, bringing together 30 presenters, including students, local and national artists, educators, and community leaders. Over 450 attendees participated in sessions that celebrated Beaufort's rich history and cultural diversity.

## Operational and Financial Highlights

BCSD maintained its commitment to operational excellence, safety, and financial accountability throughout the 2023-2024 school year.

**Safety and Crisis Preparedness:**

The district continued to prioritize safety through comprehensive crisis preparedness training. In collaboration with local first responders, BCSD completed 115 lockdown drills, 381 fire drills, 39 tornado drills, and 39 earthquake drills across its schools.

The Crisis Prevention Team coordinated 127 crisis prevention training sessions, equipping staff, students, and community partners with the skills needed to respond to emergencies effectively.

**Mental Health Support:**

School counselors and social workers received Youth Mental Health First Aid (YMHFA) training, enabling them to recognize and respond to signs of mental health challenges among students. Additionally, the district offered free afterschool childcare for employees and provided confidential virtual mental health counseling through partner agencies

**#YouMatterBCSD Initiative:**

The district continued its #YouMatterBCSD initiative, which provides essential support services to employees. This included afterschool childcare, free mental health services, and access to professional development resources.

**Bond Referendum and Capital Improvement Projects:**

Following the approval of a $344.6 million bond referendum in November 2019, BCSD completed numerous facilities upgrades during the 2023-2024 school year, including:

- New facility construction for Robert Smalls Leadership Academy
- Renovations at Beaufort Elementary, Hilton Head Island Middle, and Battery Creek High
- Initiation of design and construction for Hilton Head Island High School, May River Elementary, and Lady's Island Middle
- HVAC replacements, restroom renovations, and flooring repairs across multiple schools.

**2023 Referendum**

Beaufort County voters overwhelmingly approved a $439 million school bond referendum aimed at improving school safety, rebuilding or replacing inadequate facilities, population growth, and adding Career and Technical Education space to address academic needs, to include:

- rebuild of Hilton Head Island High School
- replacement of Lady's Island Middle School
- new Pre-K-5 elementary school in Bluffton
- gymnasium for Riverview Charter School
- career and technical education renovations and additions
- a technology warehouse imaging center
- HVAC replacements, furniture

- parking lots/drives/sidewalks
- a new early childhood center
- kitchen at Right Choices

**Citizen Led Oversight Committee**

BCSD engaged closely with the Community Lead Oversight Committee (CLOC) to ensure transparency and accountability in all capital improvement projects, hosting regular meetings to discuss project progress and community concerns.

**Top Credit Rating**

The district also maintained a top Aa1 credit rating from Moody's Investors Service, reflecting BCSD's strong financial management and allowing for favorable bond interest rates.

The Beaufort County School District's achievements during the 2023-2024 school year reflect its commitment to excellence in education, operational efficiency, and community collaboration. As the district looks ahead, it remains focused on providing every student with the resources, support, and opportunities needed to achieve academic success.

# 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.

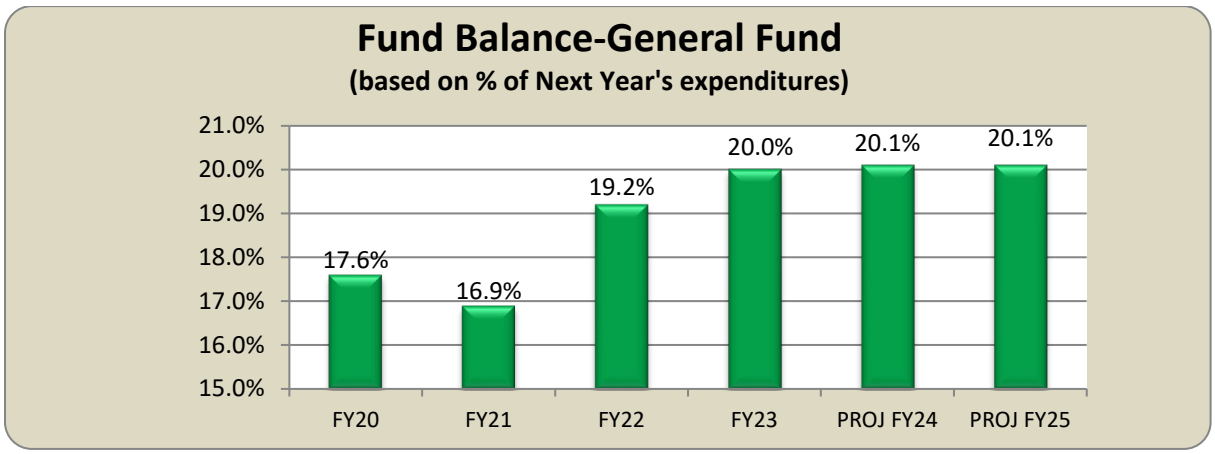
### Changes in Fund Balance-General Fund

As demonstrated by the six-year comparison below, the fund balance has consistently maintained at a level above the minimum amount prescribed in the fund balance policy. 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. Anticipating this shortfall, the District strategically took measures to freeze expenditures mid-year and offset this shortfall with $5.0 million savings in expenditures. This resulted 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. The District's operational millage increased to 114.0 which yielded $148.4 in tax revenue. The Administration requested 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 the 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 an $11.2 million increase in fund balance.
- FY 2021 – The Board certified the FY 2021 budget with a few minor revisions at the same amount as the FY 2020 budget. The uncertainty of local revenues coupled with the State's passing of 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.

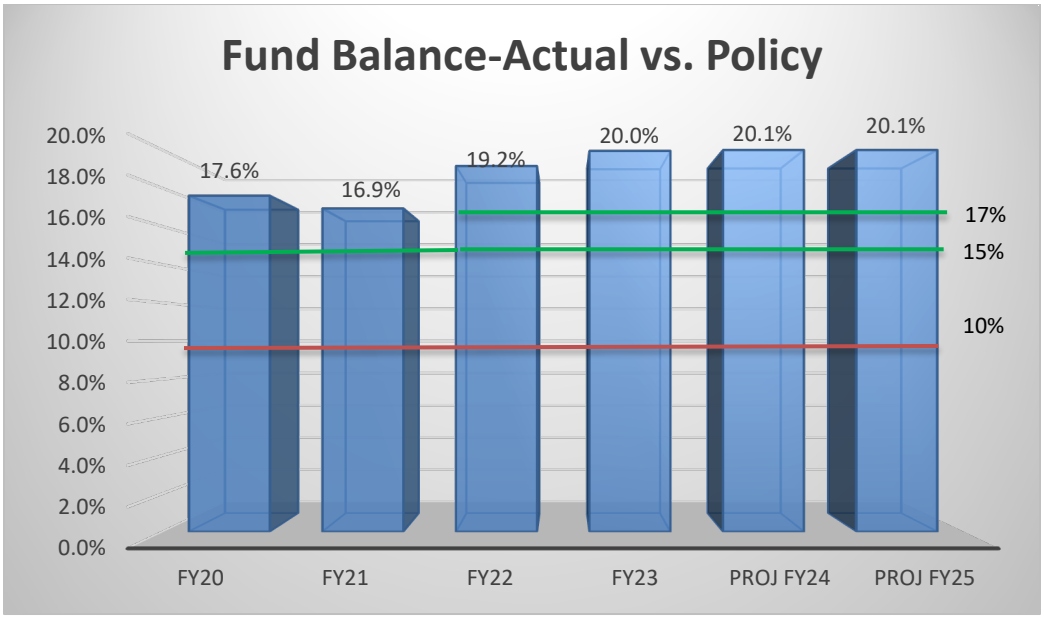
- FY 2022 – The Board certified a budget of $274.3 million, including a 7.6 mill increase, the maximum allowed under state law, and County Council ultimately certified the budget. Revenues and other financing sources were $280.3 million with expenditures of $273.7 million, resulting in an increase in fund balance of $6.6 million.
- FY 2023 – The Board certified a budget of $298.1 million, including a 4.0 mill increase, 4.7 mills less than allowable by state law. The County Council ultimately certified the budget. Revenues and other financing sources were $305.3 million with expenditures of $298.1 million, resulting in an increase to fund balance of $7.2 million.
- FY 2024 –The Board certified a $320.4 million budget utilizing a 4.4 mill increase, 14.1 mills less than allowable by state law. The County Council unanimously approved the budget which included an unprecedented increase in starting teacher salaries of $48,566 bringing Beaufort County School District from a ranking of 53rd to 1st in the state. Operational millage was rolled back to 121.8 mills due to county-wide reassessment and a 7% growth in tax revenue.
- FY 2025 Projected – Millage was held to the current rate of 121.8 due to unprecedented property values in a reassessment year. Revenues were sufficient to fund $20M compensation increases.




**Fund Balance-Actual vs. Policy**

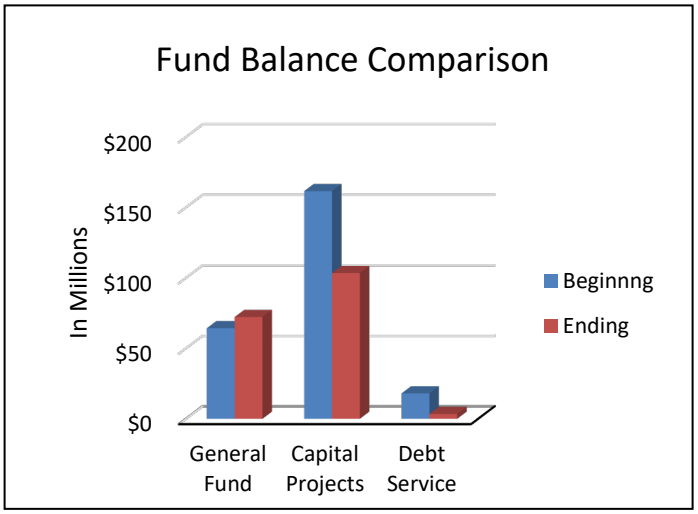
Over the last several years, BCSD has successfully maintained its fund balance above the Board's minimum desired target of 10% of next year's budgeted expenditures. Unanticipated state and local revenues and conservative spending have allowed the School District to rise above the 17% maximum threshold. 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 and held consistently in subsequent years. Fund balance is projected to increase to 20.1% for FY 2025. Five-year projections show that additional revenues will be needed to maintain a fund balance at a level necessary to maintain the District's strong

Aa1 credit rating, which saves money for taxpayers. 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 $7.9million during FY 2024. The Capital Projects Fund is expected to increase in FY 2024 due to the issuance of $30 million of bonds to fund 8% projects, including HVAC replacements, student laptops and other approved capital project needs. Debt Service Fund balance is projected to decrease by $14.6 million due to early payoff of the District's Instalment Purchase revenue bond.



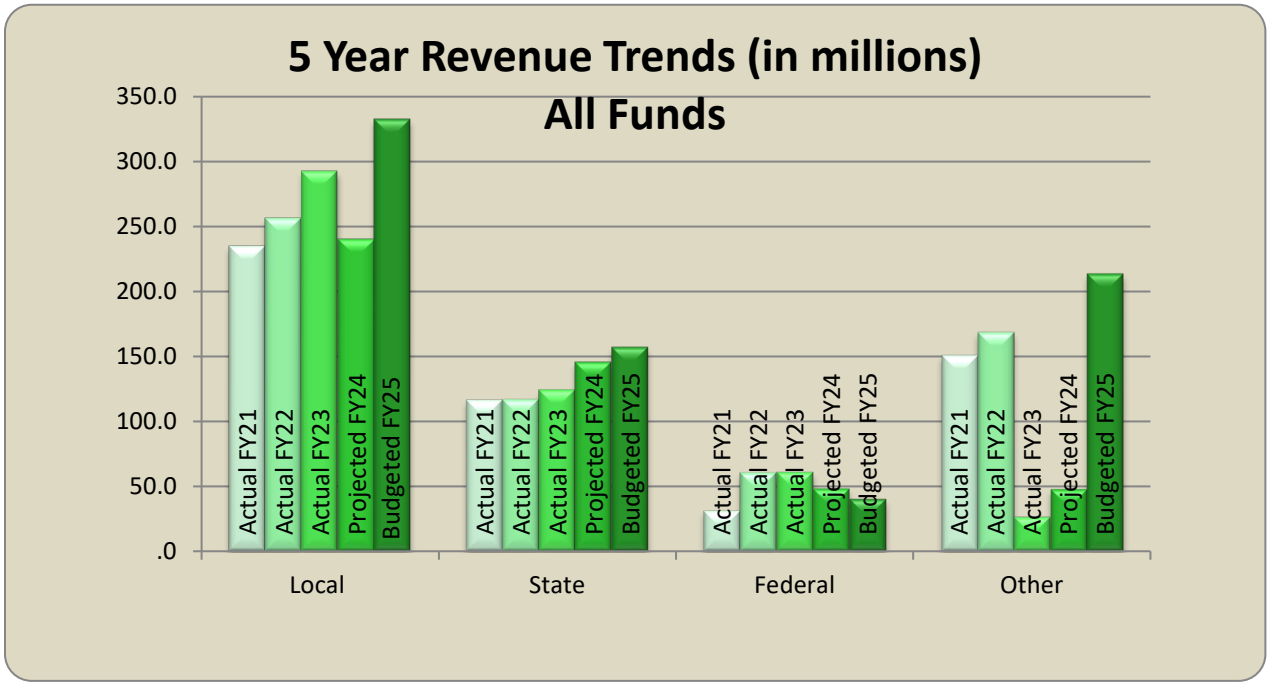

*Debt Service impacted by payoff of Installment Revenue Bond in 2024*

## 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.



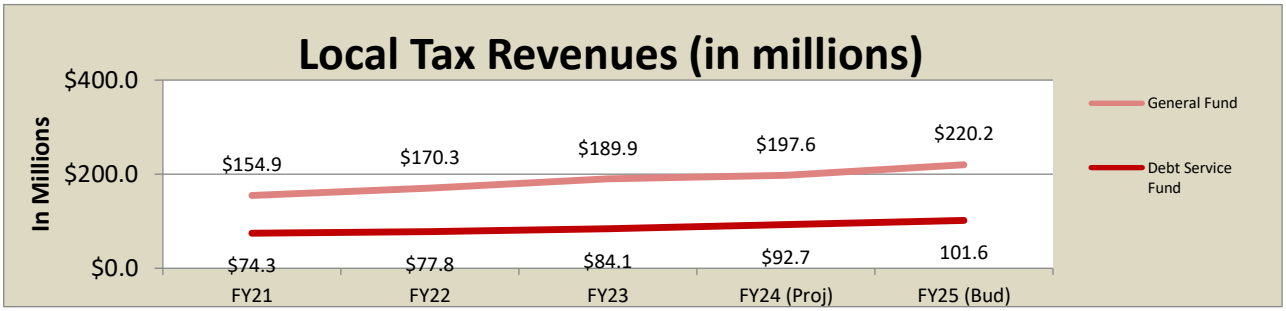

### Local Revenues

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 $221 million in local property tax revenues in FY 2025 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. After receiving a unanimous budget certification from the Board of Education, the district's budget was presented to the Beaufort County Council and unanimously approved by the County Council after three readings required by state law.

The millage rate for Beaufort County School District's general operations remained level at 121.8 mills for FY 2025. This millage is projected to produces the necessary revenue to support operational expenditures. Taxes levied on real and personal property are based on assessed values. 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 2025 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 $157.2 million in state revenues projected for FY 2025, $134.3 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.

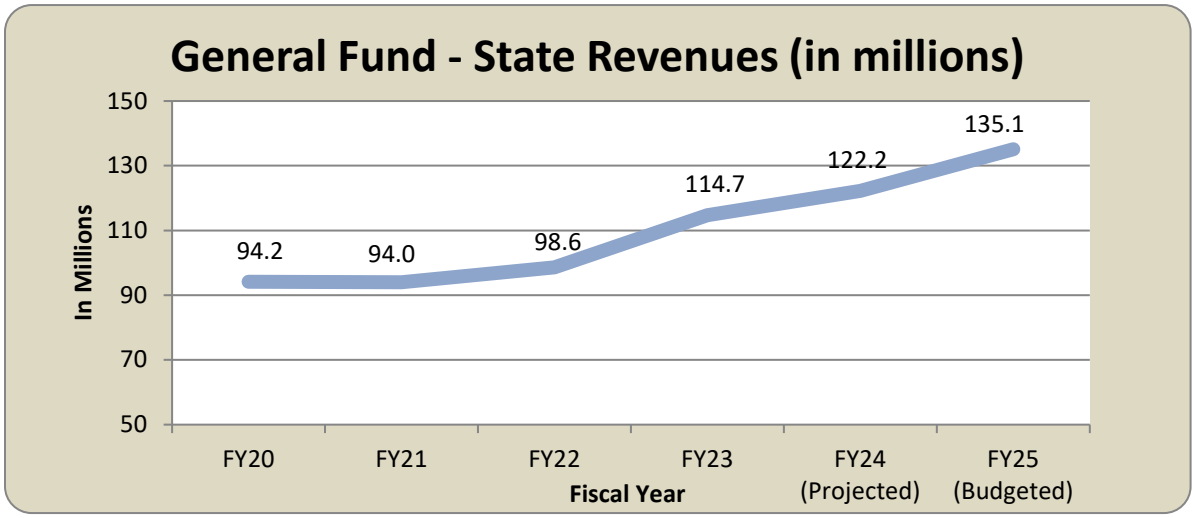
In FY 2023, the State Legislature, with support from the Governor, reformed State funding for education and simplified it into a single Aid to Classrooms funding model. The new funding model was developed to simplify the Education Finance Act (EFA) formula. This model was implemented by the state under 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 2024-25, 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.

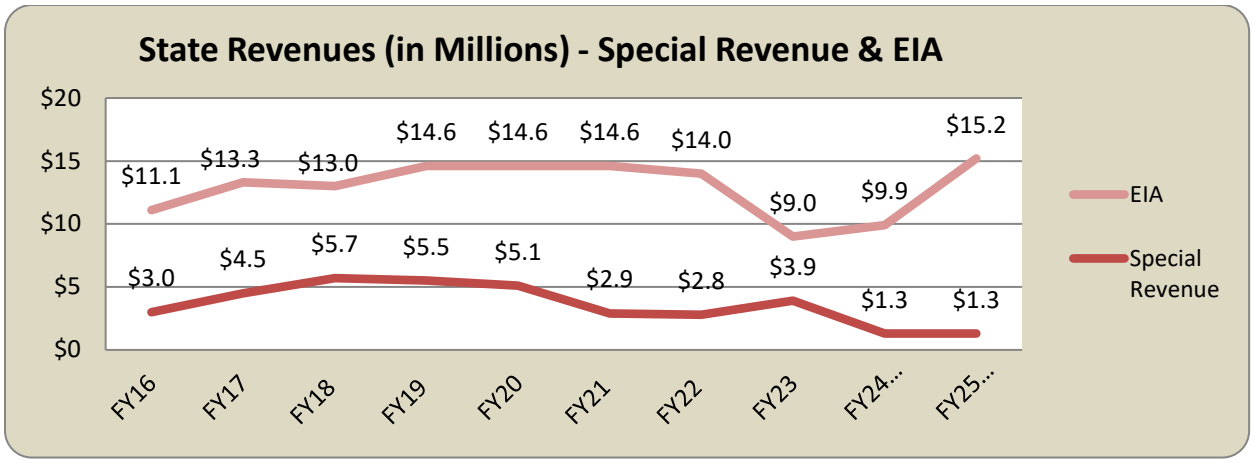
As part of the Aid to Classrooms model, many funds previously allocated and reported in separate funds have been rolled up and included in the one Aid to Classrooms allocation. While this provides simplification through a single allocation, these funds were historically funded by the state at 70% of 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 beginning in FY 2024. 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 2025 budget.

Under the new funding model, special revenues will be reported as Other State Revenue. The graph below Special Revenue/EIA funds are decreased due to annual changes in the EIA funding allocation.

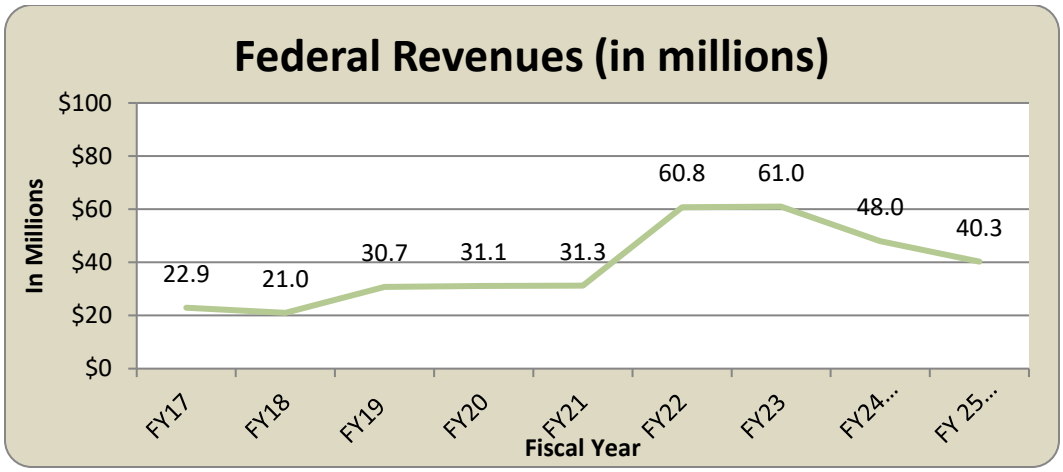



Additionally, the completion of two ESSER grants under the CARES Act, initiated due to the COVID-19 pandemic, has led to a reduction in the projected total revenues. The final ESSER funds are expected to be completed at the start of FY25.

### 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 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 saw significant growth in federal revenues in FY 2022 and FY 2023 due to COVID-19 relief funds. Following the completion of the second ESSER grant in FY 2024 a decrease was anticipated in Federal Revenue, as illustrated in the graph below. However, USDA funding in the School Food Service Fund is expected to rise due to the approval of all schools' participation in the federal Community Eligibility Program, which provides one free breakfast and lunch to all Beaufort County School students.




**Other Revenues**

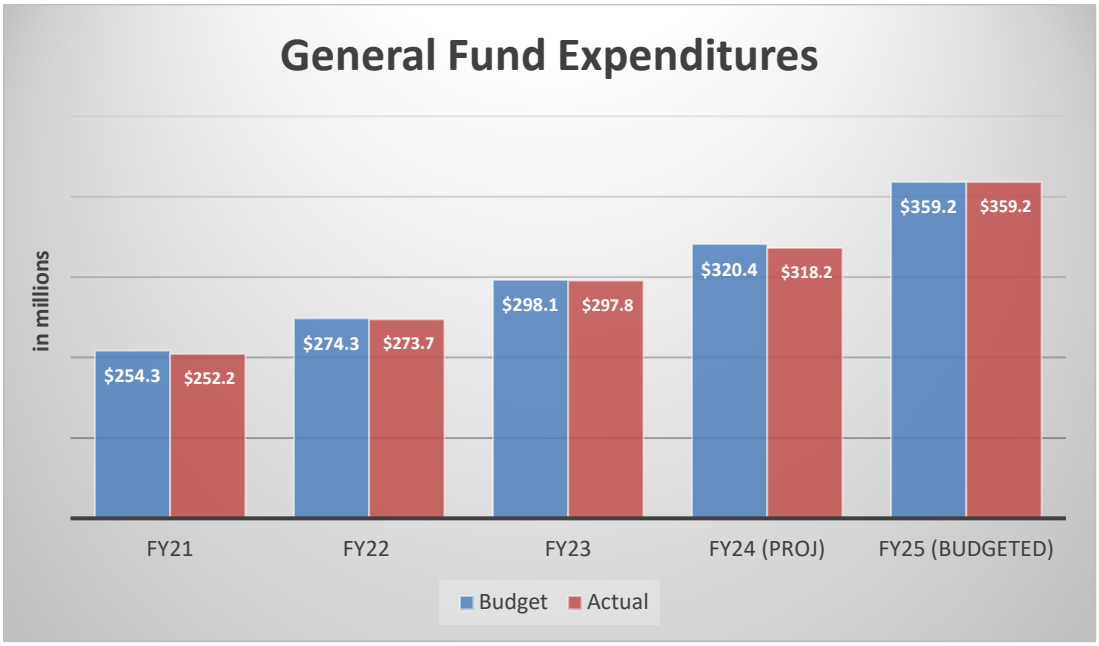
Other sources of revenue include $212.5 million of general obligation bonds used to support the District's Referendum and 8% capital renewals and renovations. Transfers from other funds account for $500,000 of other revenues. These are derived from indirect costs and teacher salary increase funds transferred from Special Revenue Funds to the General Fund.

Based on building improvements recommended by the CPRC (Community Project Review Committee), the District passed a $439M referendum in 2023 which has resulted in additional bond issuances beginning in FY2025 to fund the referendum projects. The School Building fund will increase by $182.5 million due to the start of major projects related to the 2023 referendum.



## Expenditure Trends

The FY 2025 General Fund budget is set at $359.17 million, marking a 12.1% increase from the FY 2024 budget of $320.4 million. Historically, BCSD has spent over 99% of its budget. In FY 2025, district operations are expected to stabilize with students fully returning to in-person learning and most COVID-19 disruptions subsiding. The financial impact experienced in FY 2023 due to higher inflation and ongoing supply chain issues affected all operational aspects, including salaries, benefits, supplies, materials, and services, and these cost increases have continued into FY 2024 and FY 2025.




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 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 were used to complete the request to have a security presence at all schools in the district. With the expectation to return to fully open schools, $3.5M was added to address student achievement funding many teaching, interventionist, and instructional support positions. The FY2022 budget was built to support student success, safety and employee compensation to address 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.
- FY2025 - The priorities for FY 2025 are Student Achievement, Teacher Quality, Safety and Security, and Financial Stewardship. One priority is to maintain a position in the top tier of the state for certified teacher compensation, with $19.9 million allocated for wage increases. Of this amount, $12 million is designated for an annual step increase for eligible certified staff, a $2,500 increase

to the base teacher salary, and a 6% increase in the Special Education Critical Needs Stipend. Additional compensation increases totaling $7.9 million include a 3% cost-of-living adjustment (COLA) for classified and administrative staff. The $1,500 locality supplement for all eligible employees will continue, and the maximum step will increase from 27 to 28. We remain focused on maintaining safety and security and continue mental health services for students and employees. A balanced budget is presented with a sufficient fund balance to eliminate a Tax Anticipation Note (TAN) and no increase in millage, minimizing financial impact on Beaufort County taxpayers.

**Expenditures-5 Year Comparison**

| | FY21 | FY22 | FY23 | FY24 Projected | FY25 Budgeted |
|---|---|---|---|---|---|
| Budget | 254,297,442 | 274,274,600 | 298,133,593 | 320,412,978 | 359,170,000 |
| Actual | 252,206,534 | 273,747,783 | 297,822,153 | 318,195,348 | 298,133,593 |
| Inc From Prior Yr Budgeted | - | 19,977,158 | 23,858,993 | 22,279,385 | 38,757,022 |
| % increase | 0.0% | 7.9% | 8.7% | 7.5% | 12.1% |

## Salaries and Benefits

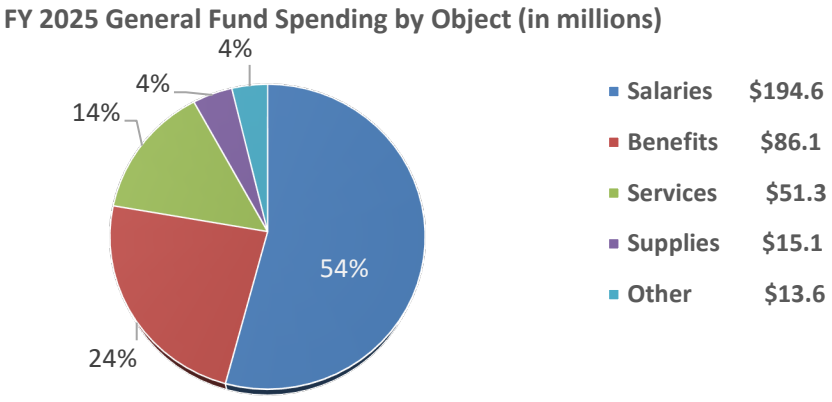
Salaries and benefits comprise 78% of the School District's budget. Through a formalized staffing process, school positions are standardized to provide equity among schools through a weighted staffing model and are distributed based on projected student enrollment for the 2024-2025 school year. A basic staffing formula was established for each elementary, middle, K-8 and high school. In FY 2025, 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 FY 2022, the district ranked 53rd of 77 school districts in the state for starting teachers' salary. In FY 2024, the district prioritized teachers' salaries which moved Beaufort County School District to the highest paying school district for teacher compensation. The FY 2025 budget includes a $2,500 addition to teacher base pay, maintains a $1,500 locality supplement, and a 6% stipend for SPED Teacher Critical Needs with the intent of remaining one of the highest teacher salaries in the state. These measures have helped the

Beaufort County School District stay competitive, maintaining one of the highest teacher salaries in South Carolina.




The state of South Carolina requires an annual step increase for all eligible certified teachers. The cost of this budget item is $2.4 million. In FY 2025, an additional $500,000 was budgeted for athletic and academic stipends, which are distributed annually to all schools 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 2025, the employer's share of retirement did not increase from the previous year at 24.91%.

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 11.8% for the employer portion of health benefits as of January 1, 2025. Increased costs due to additional staff coupled with prior increases for the second half of the 2024 calendar year are expected to result in an increase of $1.4M for health insurance. There are no expected increases in Social Security, Medicare, dental, or life insurance benefits, but workers' compensation costs are rising. Benefit costs are estimated to increase by $8.7 million to total $86.1 million. As a result of these increases, the Budget office currently budgets at a benefits rate of 51.36% 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 2024-2025 school year and the Special Revenue funding sources which will support them. These programs may also be supported with general fund resources.

| FY 2025 Utilization of Special Revenue Funds | | | |
|---|---|---|---|
| **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 | $6,197,438 | Title I, Part A |
| Special Education | Provide supports to students with special needs in a way that addresses the student's individual differences and needs | $5,613,388 | IDEA, IDEA Preschool and State-Aid to Classrooms |
| Numeracy, Instructional, Technology, and Early Childhood Coaches | Programs focused on preparing, training, and recruiting highly effective teachers with job-embedded instructional, numeracy, technology integration, and early childhood coaching | $1,880,000 | Title II, Part A; Title IV, Part A; and State-Aid to Classrooms |
| State Reading Coaches | Provide elementary schools with a Reading Coach to lead Reading Professional Development. State funds pay for approximately 45% of the salary and benefits of each coach. General Fund provide funding for 55% of the cost. | $1,076,657 | Reading Coach Allocation |
| Academic Interventionists | Provide additional support to students not meeting grade level standards | $2,578,000 | 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 | $1,010,133 | 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 | $626,869 | 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. | $506,300 | 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 | $650,000 | Federal JROTC Funds, General Fund |
| Student Health/Nurses | Provide school nurses to promote health, prevent disease, and facilitate academic success by addressing students' physical, emotional, and social health needs. | $865,000 | State-Aid to Classrooms and Medicaid Reimbursement |

| | | | |
|---|---|---|---|
| Career Development and School Counseling | Program to support the Career Development Facilitator at each of the schools. | $1,721,687 | State-Aid to Classrooms |
| Prekindergarten Expansion | Program that supports classrooms for Prekindergarten. | $1,972,793 | Title I Set-Aside, EIA Early Childhood Program, Parent and Family Literacy Funds |
| Career and Technology Education | A planned program of courses and learning experiences that begin to explore options of career awareness | $889,533 | Federal & State CATE Funds |
| Behavioral Management | Program for students with chronic discipline Issues and violations of law. | $954,800 | 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 | $1,000,000 | State Summer Reading Camp Funds, State Reading Funds |
| School Improvement Designation Support | Program to provide evidence-based activities to support schools with one of the school improvement designations | $600,000 | Priority, CSI, ATSI funds |
| Safety and Security | Provide support for crisis intervention and reunification activities | $50,000 | State-Aid to Classrooms |
| Curriculum Mapping | Provide opportunities during the summer for teacher groups to develop/update curriculum maps which are used by all teachers to document and organize what is being taught in a particular course, grade level, or entire educational program. | $100,000 | State-Aid to Classrooms |
| School-Based After School Tutoring Programs | Provide additional academic support and enrichment to students outside of regular school hours. These programs typically take place on school premises and are staffed by qualified educators, volunteers, or peer tutors. | $500,000 | State-Aid to Classrooms |
| Child Find/Evaluation of Students for Special Education | Provide systematic efforts to identify children who may require special education services, including those who are not currently enrolled in school. | $301,550 | State-Aid to Classrooms |
| Educational Supports for Families in Transition | Programs for families in transition are designed to provide support and resources to individuals and families who are experiencing significant life changes or facing challenges such as homelessness. | $30,000 | Title I, Part A |
| Recruiting and Retaining Teachers | Provide a program to support current non-teaching staff who are working to earn a SC teaching certificate | $310,000 | State-Aid to Classrooms |
| MedTech7 | Program provides theme-based courses of study that allow students to develop the knowledge and skills necessary to pursue post-secondary education and careers in a chosen field. | $2,755,000 | MSAP Grant Yr 4 |

| | | | |
|---|---|---|---|
| Military Connected Academic, and Support Programs (MCASP) | DoDEA grants are focused on improving educational outcomes, narrowing achievement gaps, and providing access to academic programs that promote continuity in districts with a high population of military-connected students. | $97,023 | Department of Defense Education Activity |
| ARTS In Education | Provide arts in education programs that integrate various forms of artistic expression into the academic curriculum to enhance learning experiences. | $87,500 | AIE/ABC Grants |

## 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 2025 budget includes $21 million for these major contracts with an average of a 15% CPI increase applied to existing contracts. This is primarily due to several large contracts being bid for FY 2025 resulting in significant cost of doing business.

## Supplies

The budget includes $15.1 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 2025.

Utilities

Utilities of $11.1 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 2025 allocation to the charter school has increased by $720 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 $546,860 allocation to the charter school.

## Major Increases

The majority of the 2024-2025 General Fund budget increases are allocated to employee compensation, state mandates, service contracts, and operational costs, and rising property insurance rates. 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 2025 budget includes an additional $2,500 increase to base pay for all teachers. These increases are estimated to help Beaufort County remain one of the highest starting teacher salaries in the state. The School District's continued

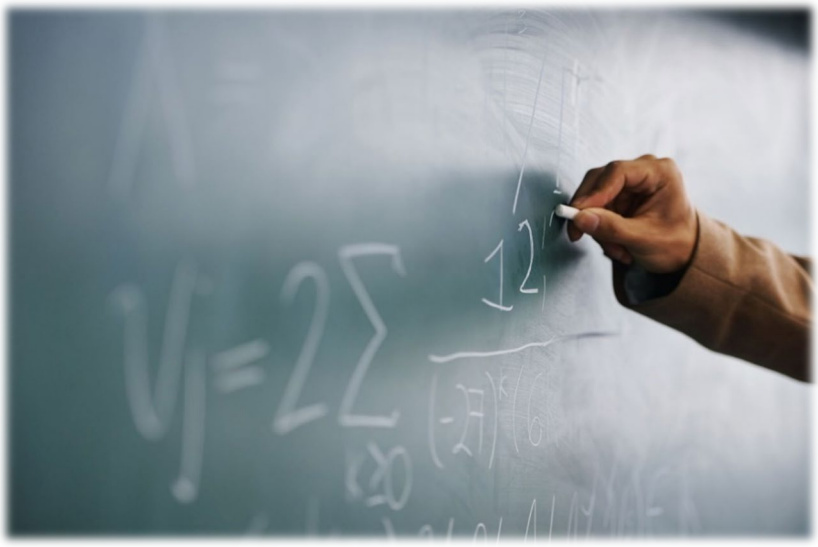
priority of raising teachers' salaries was essential to recruiting and retaining highly qualified professionals in schools. These efforts are expected to allow the district to continue to be competitive in the marketplace.

Affordable housing is a major challenge for employers in Beaufort County. As a result, locality salary supplements of $1,500 continued to be provided to all District employees in FY 2025 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 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 | $ 10,007,237 |
| Local - Enrollment | I & II | 4,028,529 |
| Operational | I, II & III | 14,739,858 |
| **Internal:** | | |
| Other-Locality/Non Teacher Step | I, II | 9,981,398 |
| Net Increases | | 38,757,022 |
| FY2023-2024 Budget | | 320,412,978 |
| FY2024-2025 Approved Budget | | $ 359,170,000 |



# School Building Fund (Capital Projects)

On November 7, 2023, the voters of Beaufort County passed a county-wide bond referendum aimed at improving school safety, expanding CTE programs, HVAC replacements, school furniture replacement, parking lot upgrades, and new school buildings to address enrollment growth. The November 2023 referendum was passed for $439 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 starting in 2024-2025. A Citizen-Led Oversite 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 an 8% 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.



**Conceptual Design of New Hilton Head Island High School**

## 2023– 2033 Ten Year Plan and Capital Budget

A Facilities Condition Assessment (FCA) is currently being conducted by a contracted firm to help the School 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 BCSD's facilities. This information will be used to develop a projects list for 8% funding for future 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

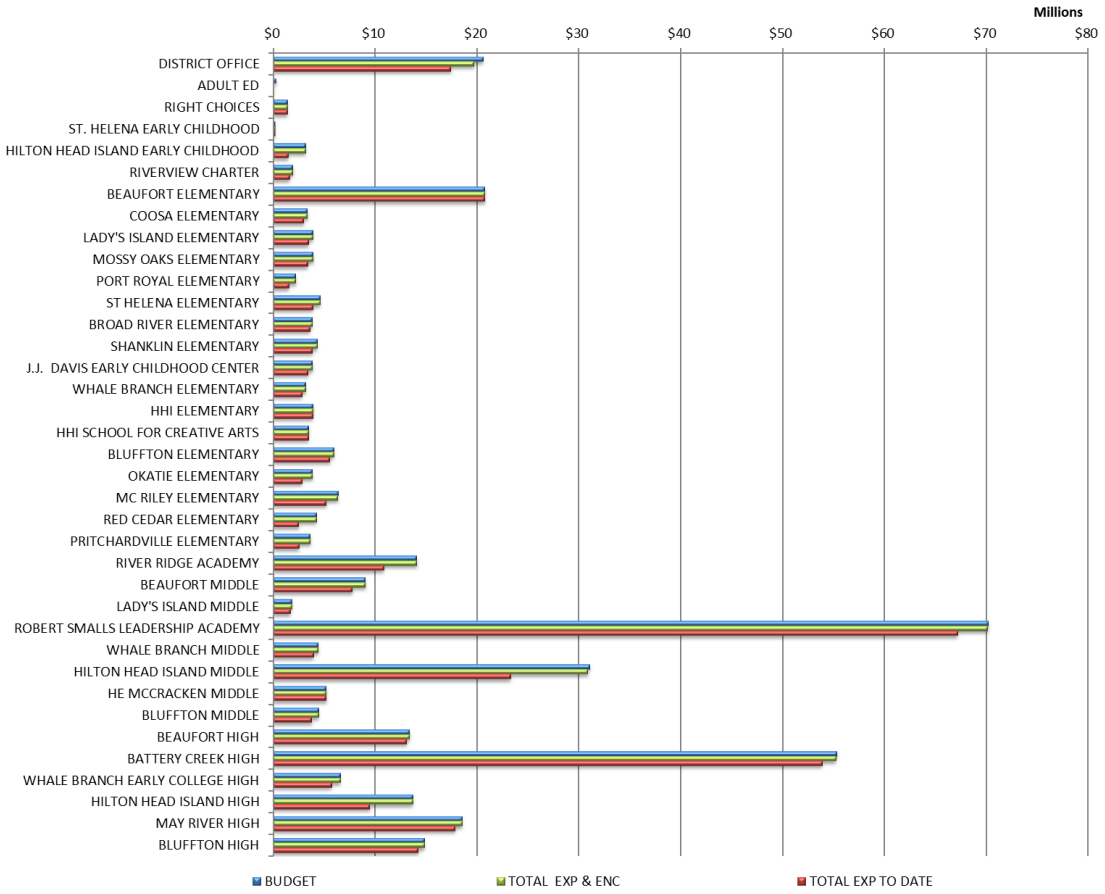
Funding for capital improvement projects is appropriated by two methods: a voter-approved referendum and an 8% constitutional debt limit. At the end of June 2024, active 8% projects amounted to $86M outstanding. Some of the many projects funded under the 2019 Referendum are school additions, remodels, replacements, technology upgrades, security upgrades and athletic upgrades. During 2023-2024 two major referendum projects were started: the remodeling and additions for Hilton Head Island High School and the New May River Elementary School.

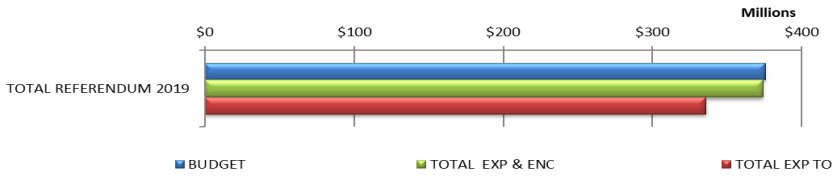
Safety, security, and technology upgrades for the 2019 Referendum projects continued for the summer of 2024. Priority was placed on securing school entrances with improved door hardware, surveillance, and campus security upgrades. Technology infrastructure continues to be installed in multiple schools and buildings; however, supply chain issues still linger from the pandemic.

Additional in-depth reports and information on all Referendum 2019 & 2023 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

**6/30/2024**



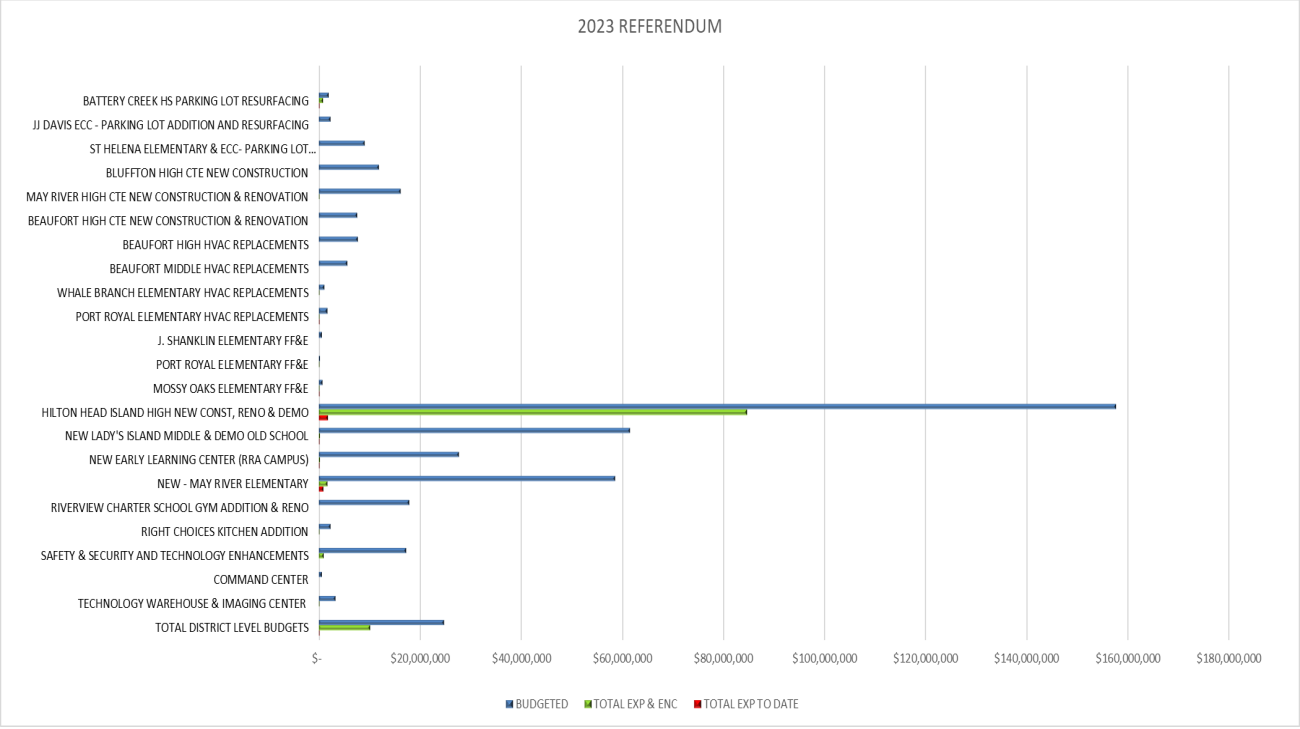



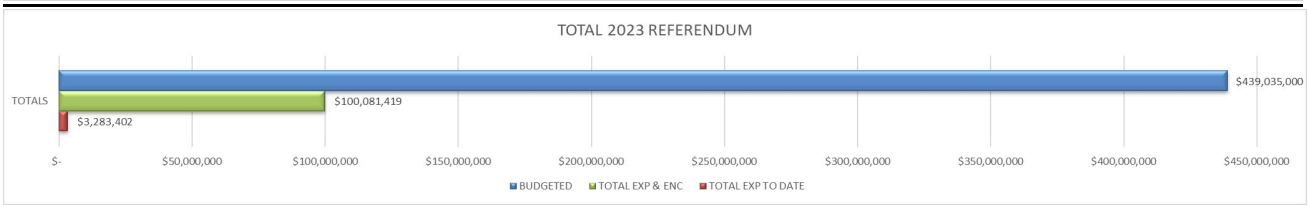



**Renovation of Battery Creek High School**

## 2023 Referendum

**6/30/2024**






**Conceptual Drawing of May River Elementary School**

## 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 the 8% projects are approved by the Board of Education each fiscal year based on need and debt capacity. At the close of June 30, 2023, the legal debt margin was $124,003,337. General obligation bonds in the amount of $30,000,00 were issued in FY 2024 and debt obligations bringing the debt margin to $94,003,337 by the end of the calendar year.

### 8% Capital Projects

| 6/30/2024 | ORIGINAL APPROP | TRANFRS ADJSTMTS | REVISED BUDGET | TOTAL EXP TO DATE | ENCUMB | TOTAL EXP & ENC | CONT. + AVAILABLE BUDGET | PCT USED |
|---|---|---|---|---|---|---|---|---|
| 8% Capital Projects 2020 | $20,193,474 | $0 | $20,193,474 | $20,027,220 | $34,192 | $20,061,411 | $132,063 | 99.3% |
| 8% Capital Projects 2021 | $20,195,629 | $0 | $20,195,629 | $19,330,756 | $215,768 | $19,546,524 | $649,105 | 96.8% |
| 8% Capital Projects 2022 | $19,999,701 | $0 | $19,999,701 | $18,122,548 | $817,259 | $18,939,807 | $1,059,894 | 94.7% |
| 8% Capital Projects 2023 | $22,036,268 | $0 | $22,036,268 | $16,755,524 | $3,247,557 | $20,003,081 | $2,033,187 | 90.8% |
| 8% Capital Projects 2024 | $25,000,000 | ($0) | $25,000,000 | $12,459,985 | $6,574,348 | $19,034,332 | $5,965,667 | 76.1% |
| 8% Capital Projects 2025 | $30,000,000 | ($0) | $30,000,000 | $8,206,134 | $8,872,425 | $17,078,559 | $12,921,441 | 56.9% |
| 8% Capital Projects 2026 | $43,572,000 | $0 | $43,572,000 | $0 | $35,600 | $35,600 | $43,536,400 | 0.1% |
| Total 8% | **$180,997,072** | **$0** | **$180,997,072** | **$94,902,167** | **$19,797,147** | **$114,699,314** | **$66,297,757** | **63.4%** |



**Summer 2024 Projects**

The period for summer work was shortened during the summer of 2024 due to school starting earlier in August. Highlights of the FY 2024 projects completed and under contract (FY 2020 - FY 2025 8% funds) on 6/30/24 include:

- Athletic Support - 9 schools $0.5M
- Media Center Renovation – 3 schools $0.25M
- Painting – 5 schools $1.3M
- Roofs – 5 schools $0.6M
- Furniture – District Wide $1.5M
- Technology - Multiple schools $4.6M

**Summer 2025 Projects**

The Board of Education approved the FY 2026 8% projects at a cost of $43,572,000. Design began on projects in the fall of 2024 for construction during the summer of 2025, coinciding with ongoing referendum projects.

- Athletic Support - 2 schools $.5M
- Band Equipment - Multiple schools $0.25M
- Building renovations - 3 schools $4.4M
- Building Repairs restrooms & doors - 5 schools $1.1M
- Building Systems - 12 schools $5.4M
- Furniture Fixtures & Equipment - 3 schools $1.4M
- Interior Finishes - 6 schools $4.5M
- Painting - 10 schools $3.9M
- Site Improvements - 4 schools $0.6M
- Technology - Multiple schools $8.8M
- Vehicles & Buses - $0.6M
- Land purchase, Design, and administration $12.3M

## Estimated Impact on the Operating Budget

The summer projects over FY 2024 included a range of maintenance and ongoing referendum projects. Capital improvements have an impact on operating budgets. An increase in operating expenses is anticipated from projects associated with the 2024 Referendum. These projects include the reconstruction of Hilton Head Island High School, a new May River Elementary School, a new Early Learning Center at River Ridge Academy, Technology Warehouse, rebuild of Lady's Island Middle School and CTE Additions at 3 High Schools. The overall anticipated changes to BCSD will be phased over a 3–4-year period as projects are completed. The estimated costs by location are listed below.

| BHS ADDITION FOR CTE PROGRAM | |
|---|---|
| PROJECTED OPENING DATE: | 9/1/2027 |
| Square Footage = | 9,250 |
| | |
| Utilities | $16,880 |
| Maintenance, Grounds & Custodial | $25,922 |
| Additional Staff - 2 Instructors | $198,080 |
| Additional supplies and books | $10,000 |
| | $250,882 |

| BLHS SCHOOL ADDITION FOR CTE PROGRAM | |
|---|---|
| PROJECTED OPENING DATE: | 12/31/2027 |
| Square Footage = | 20,000 |
| | |
| Utilities | $36,498 |
| Maintenance, Grounds & Custodial | $56,821 |
| Additional Staff - 1 Instructor | $99,040 |
| Additional supplies and books | $5,000 |
| | $197,359 |

| MRHS SCHOOL ADDITION FOR CTE PROGRAM | |
|---|---|
| PROJECTED OPENING DATE: | 6/30/2026 |
| Square Footage = | 6,000 |
| | |
| Utilities | $10,630 |
| Maintenance, Grounds & Custodial | $16,687 |
| Additional Staff - 3 Instructors | $282,972 |
| Additional supplies and books | $15,000 |
| | $325,289 |

| TECHNOLOGY WAREHOUSE | |
|---|---|
| PROJECTED OPENING DATE: | 3/31/2026 |
| Square Footage = | 7,000 |
| | |
| Utilities | $12,402 |
| Maintenance | $5,198 |
| | $17,600 |

| MAY RIVER ELEMENTARY SCHOOL PREK-5 | |
|---|---|
| PROJECTED OPENING DATE: | 3/31/2027 |
| Square Footage = | 108,960 |
| Enrollment Capacity | 800 |
| | |
| Utilities | $270,981 |
| Maintenance, Grounds & Custodial | $1,385,995 |
| Additional Staff - 69 FTE's | $7,902,020 |
| Academic Stipends | $12,000 |
| Resource Officer - Contracted | $84,413 |
| Miscellaneous operating cost | $619,000 |
| | $10,274,409 |

| LADY'S ISLAND MIDDLE SCHOOL REPLACEMENT | |
|---|---|
| PROJECTED OPENING DATE: | 12/31/2028 |
| Square Footage Existing Building = | 141,616 |
| Square Footage New Building = | 76,000 |
| Change in Square Footage | (65,616) |
| Enrollment Capacity | 600 |
| | |
| Utilities | ($127,032) |
| Maintenance, Grounds & Custodial | ($186,364) |
| | ($313,396) |

| HILTON HEAD ISLAND HIGH REPLACEMENT | |
|---|---|
| PROJECTED OPENING DATE: | 12/31/2026 |
| Square Footage Old Building = | 173,498 |
| Square Footage New Building = | 187,610 |
| Change in Square Footage | 14,112 |
| Enrollment Capacity | 1,500 |
| | |
| Utilities | $25,752 |
| Maintenance, Grounds & Custodial | $37,781 |
| | $63,533 |

| NEW ECC AT RIVERRIDGE ACADEMY CAMPUS | |
|---|---|
| PROJECTED OPENING DATE: | 7/31/2027 |
| Square Footage = | 50,000 |
| Enrollment Capacity | 300 |
| | |
| Utilities | $130,334 |
| Maintenance, Grounds & Custodial | $157,008 |
| Additional Staff - 24 FTE's | $2,198,244 |
| Resource Officer - Contracted | $88,915 |
| Miscellaneous operating cost | $50,000 |
| | $2,624,501 |

Starting in FY 2026 the budget will begin to increase from the completion of the Technology Warehouse. A major increase to the operating budget will come in FY 2028 as four major projects are completed adding an estimated $13,347,151. In FY 2029, there is an anticipated saving of ($313,396) due to the reduction in building footprint at Lady's Island Middle School. By FY 2029 the new construction will have increased the operating budget by $3.4 million.

| | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
|---|---|---|---|---|
| BHS ADDITION FOR CTE PROGRAM | | | $250,882 | |
| BLHS SCHOOL ADDITION FOR CTE PROGRAM | | | $197,359 | |
| MRHS SCHOOL ADDITION FOR CTE PROGRAM | | $325,289 | | |
| MAY RIVER ELEMENTARY SCHOOL PREK-5 | | | $10,274,409 | |
| TECHNOLOGY WAREHOUSE | $17,600 | | | |
| LADY'S ISLAND MIDDLE SCHOOL REPLACEMENT | | | | ($313,396) |
| HILTON HEAD ISLAND HIGH REPLACEMENT | | $63,533 | | |
| NEW ECC AT RIVERRIDGE ACADEMY CAMPUS | | | $2,624,501 | |
| Total: | $17,600 | $388,822 | $13,347,151 | ($313,396) |




**Conceptual Design of the Technology Warehouse & Imaging Center**

# 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 $30 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:

2019 initiatives:

- $290 million in safety and security upgrades at all district schools; technology infrastructure upgrades at school's 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.

In November 2023, voters further approved a $439 million bond referendum. The District is beginning to use proceeds from the 2023 bond referendum to fund initiatives that include:

- $21.3 million additional safety and security and Technology enhancements at every school, security command center and technology warehouse.
- $16.4 million HVAC replacements for Port Royal Elementary, Whale Branch Elementary, Beaufort Middle, and Beaufort High.
- $1.8 million school furniture replacements for Mossy Oaks Elementary, Port Royal Elementary, and J. Shanklin Elementary.
- $35.8 million CTE expansion for Beaufort High, May River High, and Bluffton High.
- $13.4 million parking lot and paving projects for St Helena Elementary & ECC, JJ Davis ECC, Battery Creek High.

- $350.3 million for Hilton Head Island High school remodeling, Replacement of Lady's Island Middle, New Early Learning Center, New May River Elementary, Riverview Charter School GYM and Right Choices kitchen addition.

**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, 2023, the remaining debt margin available to the District was approximately $124.0 million. In the Fall of 2023, 8% debt in the amount of $30.0 million was issued for the annual CIP Projects and the Installment Purchase Revenue Bond, bringing the available debt capacity to $94.0 million as of August 2023. The Installment Purchase Revenue Bond was paid off during fiscal year 2024.

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 |
|---|---|
| 2024 | $162,258,190 |
| 2025 | $164,208,652 |
| 2026 | $166,178,618 |
| 2027 | $168,168,285 |
| 2028 | $170,177,847 |

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, 2024 is as follows:

| Series | Interest Rates | Payment Dates | Maturity | Original Issue | Outstanding June 30, 2024 |
|---|---|---|---|---|---|
| 2009E | 1.05 | Sept/Mar | 2026 | $ 10,000,000 | $ 10,000,000 |
| 2013D | 2.37 | March | 2028 | 22,000,000 | 11,651,000 |
| 2015A | 1.497 | March | 2025 | 95,945,000 | 870,000 |
| 2015B | 2.8-4.0 | March | 2032 | 62,500,000 | 44,175,000 |
| 2015F | 0.85 | March | 2025 | 6,788,000 | 6,775,000 |
| 2020A | 3.0-5.0 | March | 2040 | 75,000,000 | 52,500,000 |
| 2021A | 1.0-3.0 | April | 2041 | 130,000,000 | 114,000,000 |
| 2021C | 1.098 | Sept/Mar | 2025 | 20,000,000 | 1,500,000 |
| 2022C | 3.0-4.0 | Sept/Mar | 2041 | 139,610,000 | 106,250,000 |
| 2022D | 1.72 | Sept/Mar | 2025 | 25,000,000 | 8,705,000 |
| 2024 | 1.23 | March | 2034 | 16,293,200 | 16,293,200 |
| | | | | $ 603,136,200 | $ 372,719,200 |

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.

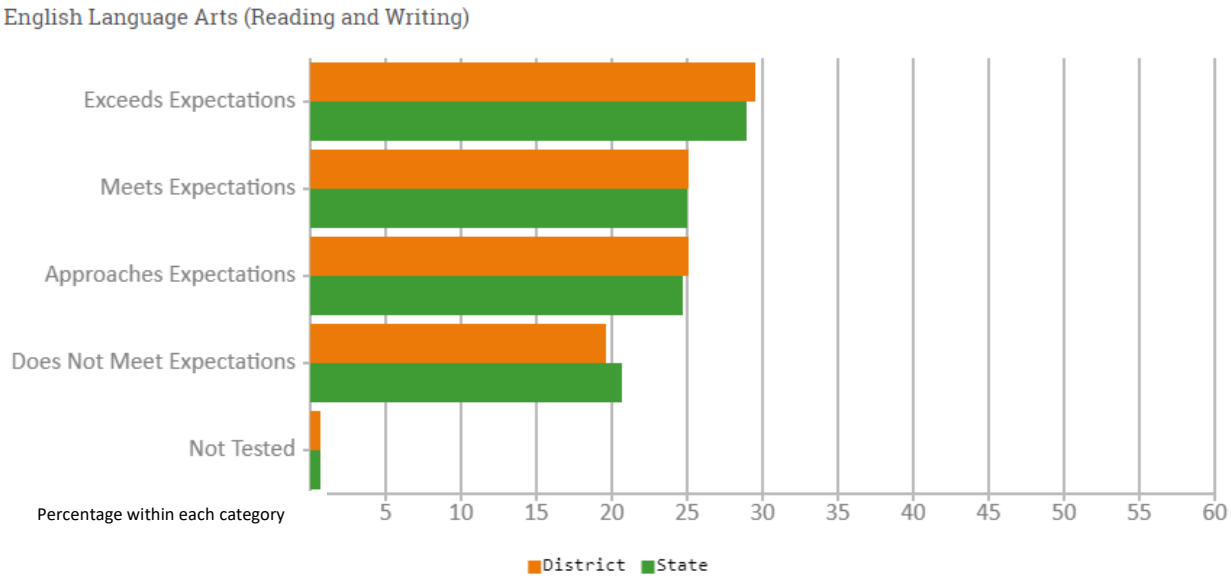
Reference: https://ed.sc.gov/data/report-cards/sc-school-report-card/files/accountability-manual/

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, ensuring they comply with the minimum requirements set forth in federal law.

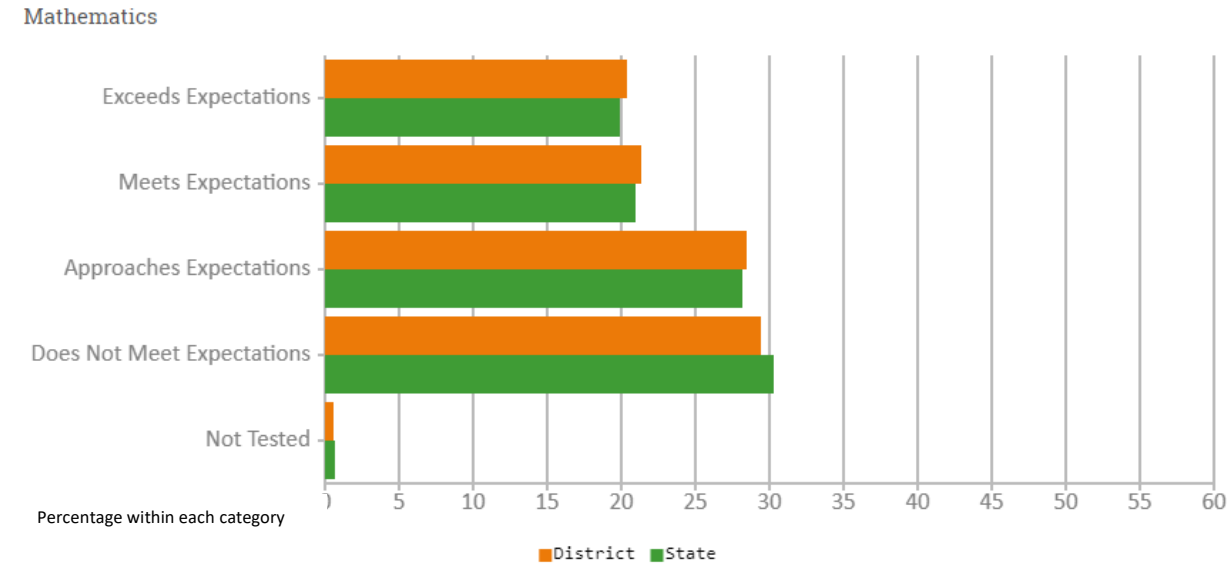
Reference: https://ed.sc.gov/data/report-cards/sc-school-report-card/

The data presented on the following pages reflect the Districts Report Card results for 2022-2023 school year. All data can be access at https://screportcards.com/

**Figure 1: SC READY English Language Arts and Mathematics Grades 3-8**

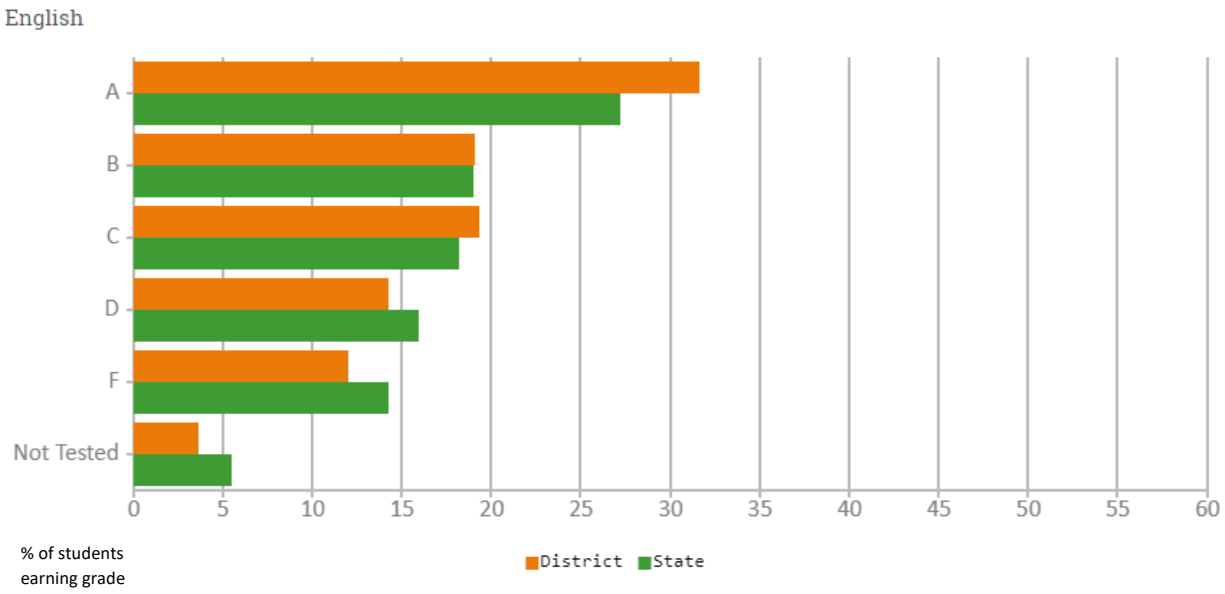



The chart above reflects BCSD's 2022-2023 SCREADY Ratings for English Language Arts compared to the State. This information reflects 54.6% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

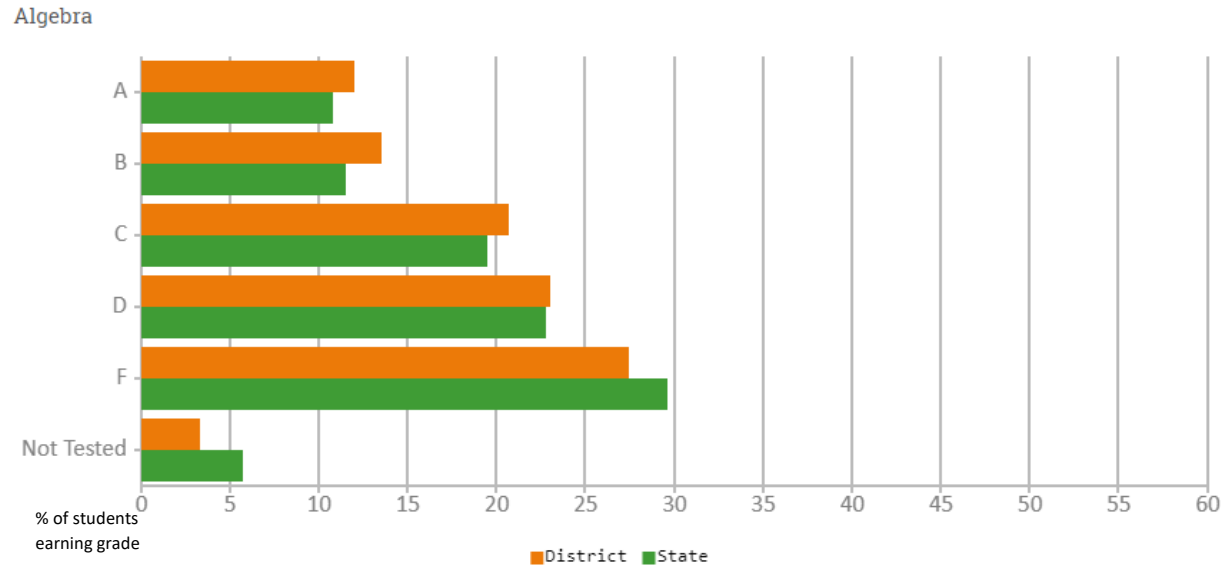



The chart above reflects BCSD's 2022-2023 SCREADY Ratings for Mathematics compared to the State. This information reflects 41.6% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

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




The chart above reflects BCSD's 2022-2023 grade earned on the End of Course Test for English 2 and Algebra 1 compared to the State. This information reflects 70.1% of BCSD students who achieved a letter grade of C or higher.




The chart above reflects BCSD's 2022-2023 grade earned on the End of Course Test for Algebra I compared to the State. This information reflects 46.2% of BCSD students who achieved a letter grade of C or higher.

# Graduation Rate

## On-Time Graduation Rate




District Four-Year Cohort Graduation Rate

| | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| District | 85.7 | 88.5 | 86.2 | 87.2 |
| State | 82.2 | 83.3 | 83.8 | 83.8 |

Additional Information

| | Our District | Change from Last Year |
|---|---|---|
| Annual Dropout Rate | 0.9 | Down from 1.1 |
| Dropout Recovery Rate | 17.7 | Up from 6.8 |

# College and Career Readiness

### Students in the graduation cohort who are college OR career ready




### Students in the graduation cohort who are college AND career ready



# BEAUFORT COUNTY SCHOOL DISTRICT

Salary and Stipend Schedules

2024-2025 School Year

$2,500 additional & Max 28th Step

**CERTIFIED STAFF SALARY CLASSIFICATIONS AND YEARS EXPERIENCE**

| YEARS EXP | BA | BA+18 | MA | MA+30 | PHD/EDD |
|---|---|---|---|---|---|
| 0 | 51,066 | 52,776 | 56,580 | 60,384 | 64,188 |
| 1 | 51,903 | 53,807 | 57,721 | 59,027 | 65,709 |
| 2 | 52,967 | 54,869 | 58,863 | 60,168 | 67,232 |
| 3 | 53,994 | 55,897 | 60,004 | 61,306 | 68,752 |
| 4 | 55,059 | 56,962 | 61,146 | 62,450 | 70,273 |
| 5 | 56,087 | 57,990 | 62,287 | 63,589 | 71,796 |
| 6 | 57,153 | 59,053 | 63,427 | 64,732 | 73,316 |
| 7 | 58,178 | 60,080 | 64,567 | 65,873 | 74,838 |
| 8 | 59,245 | 61,146 | 65,709 | 67,014 | 76,360 |
| 9 | 60,270 | 62,172 | 66,850 | 68,155 | 77,880 |
| 10 | 61,335 | 63,237 | 67,991 | 69,296 | 79,401 |
| 11 | 62,363 | 64,264 | 69,133 | 70,436 | 80,922 |
| 12 | 63,427 | 65,329 | 70,273 | 71,577 | 82,446 |
| 13 | 64,454 | 66,356 | 71,415 | 72,717 | 83,966 |
| 14 | 65,520 | 67,422 | 72,557 | 73,860 | 85,487 |
| 15 | 66,546 | 68,448 | 73,698 | 75,001 | 87,011 |
| 16 | 67,610 | 69,514 | 74,838 | 76,141 | 88,531 |
| 17 | 68,640 | 70,541 | 75,979 | 77,282 | 90,053 |
| 18 | 69,629 | 71,532 | 77,046 | 78,383 | 91,503 |
| 19 | 70,628 | 72,531 | 78,137 | 79,505 | 92,984 |
| 20 | 71,653 | 73,557 | 79,253 | 80,645 | 94,487 |
| 21 | 72,651 | 74,586 | 80,379 | 81,837 | 95,871 |
| 22 | 74,687 | 75,628 | 81,516 | 83,044 | 97,277 |
| 23 | 74,687 | 76,688 | 82,677 | 84,269 | 98,703 |
| 24 | 75,725 | 77,760 | 83,852 | 85,514 | 100,148 |
| 25 | 76,809 | 78,879 | 85,073 | 86,806 | 101,647 |
| 26 | 77,911 | 80,016 | 86,316 | 88,120 | 103,171 |
| 27 | 79,035 | 81,171 | 87,566 | 89,434 | 104,674 |
| 28+ | 80,170 | 82,337 | 88,840 | 89,434 | 106,198 |

FY 25 $1,500 Additional Locality Supliment

# The History of Beaufort County

[1]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 Phillipe, 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

[1] Information provided: https://www.beaufortsc.org/plan-your-visit/about-the-area/history/

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.

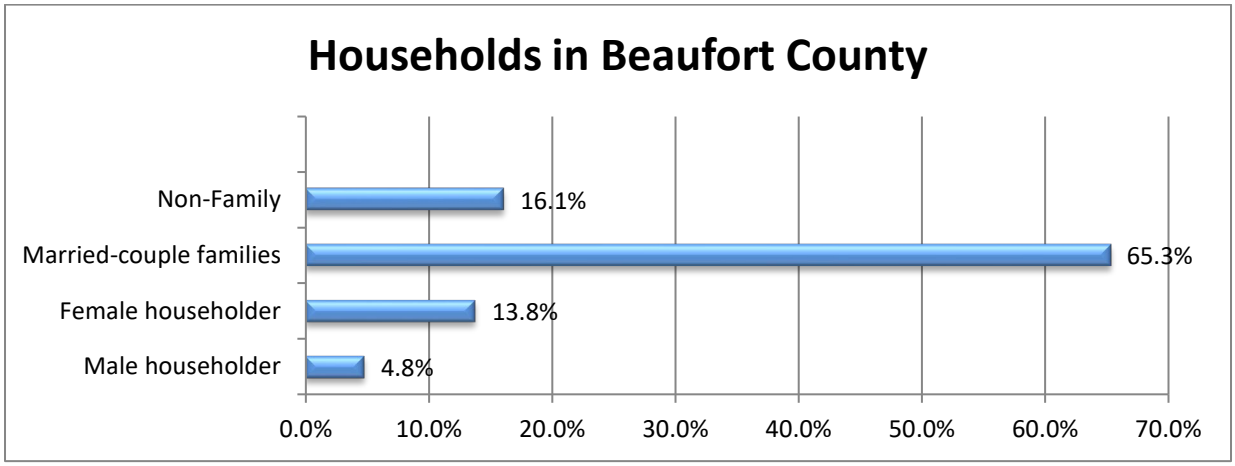
Beaufort, SC stands strong as a living landmark, handcrafted from the storied history of the south. Rediscover the legends of those who walked here generations before you and unearth new treasures that will enrich your life forever.




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

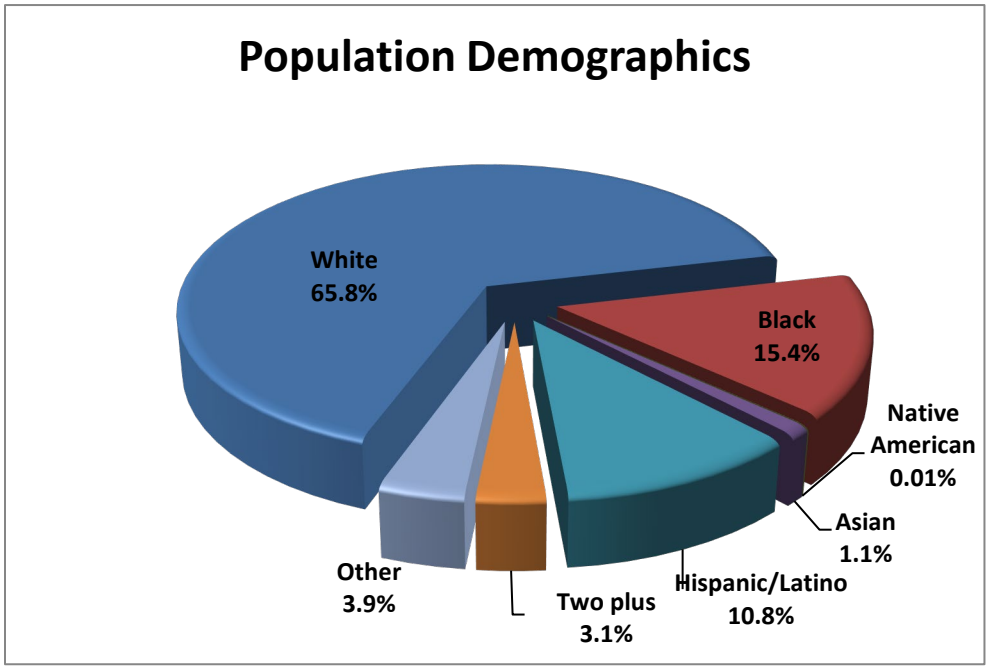
# Demographics

**Households in Beaufort County:** In 2022 there were an estimated 80,670 households in Beaufort County. Married couples made up 65.3 percent of the households in Beaufort County. Female households make up 13.8 percent, male household 4.8 percent, while nonfamily households made up 16.1 percent of all households in Beaufort County. Most of the nonfamily households were people living alone.



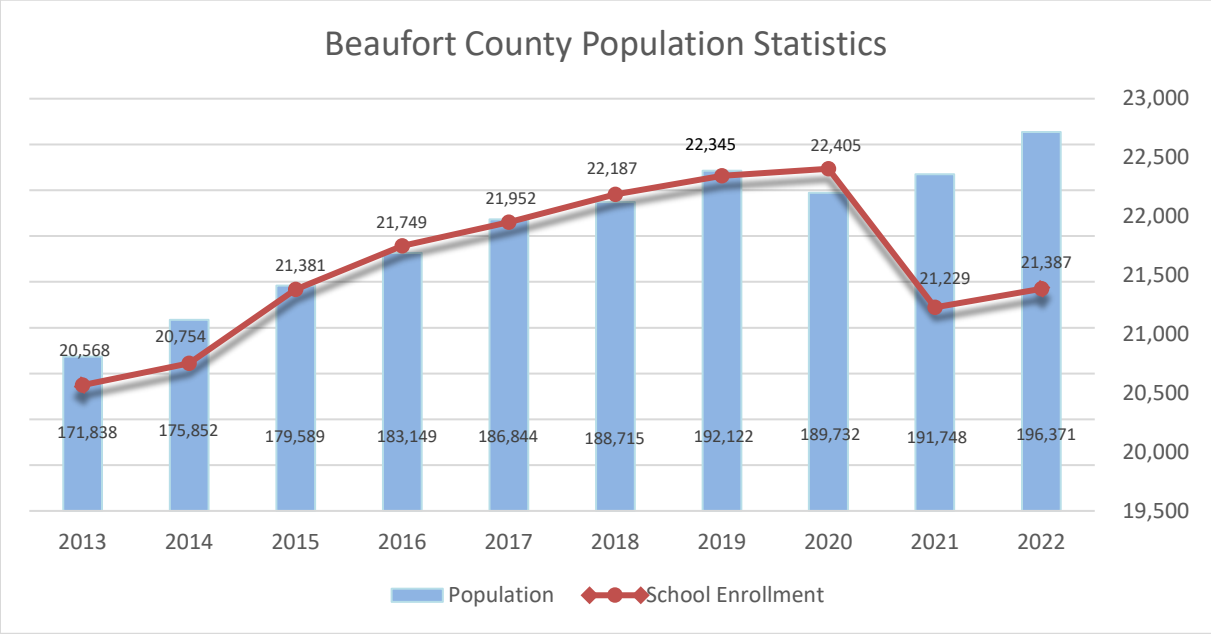

Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

**Population Demographics:** According to census estimates for 2022, the Black or African American population was projected to be 15.9 percent. The American Indian and Alaska Native population was less than 0.1 percent, while the Asian population was 1.1 percent. Additionally, 3.2 percent of residents reported two or more races. Hispanic individuals made up 11.2 percent of the population, and White non-Hispanic individuals accounted for 68.1 percent of the population in Beaufort County.



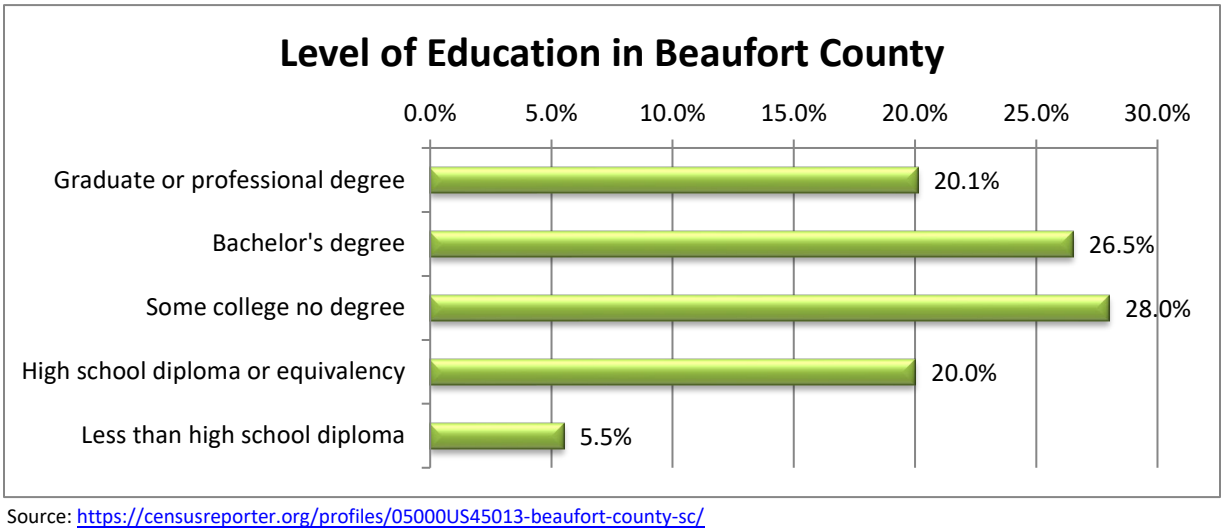

Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

**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 only 0.58%. This is due primarily to the impact of COVID and the return to normal school operations.



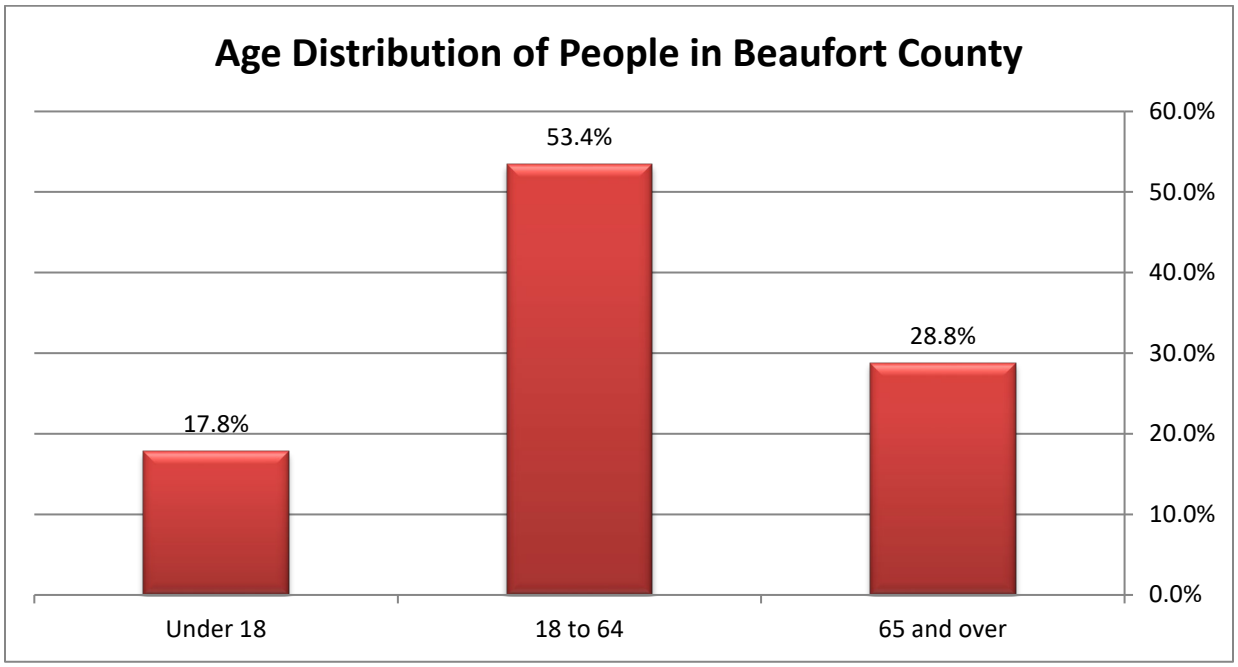

Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/
Source: School Enrollment represents 45 Day Member Count of SCDOE

**Level of Education in Beaufort County:** In 2022, 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 46.5 percent had a bachelor's degree or higher.



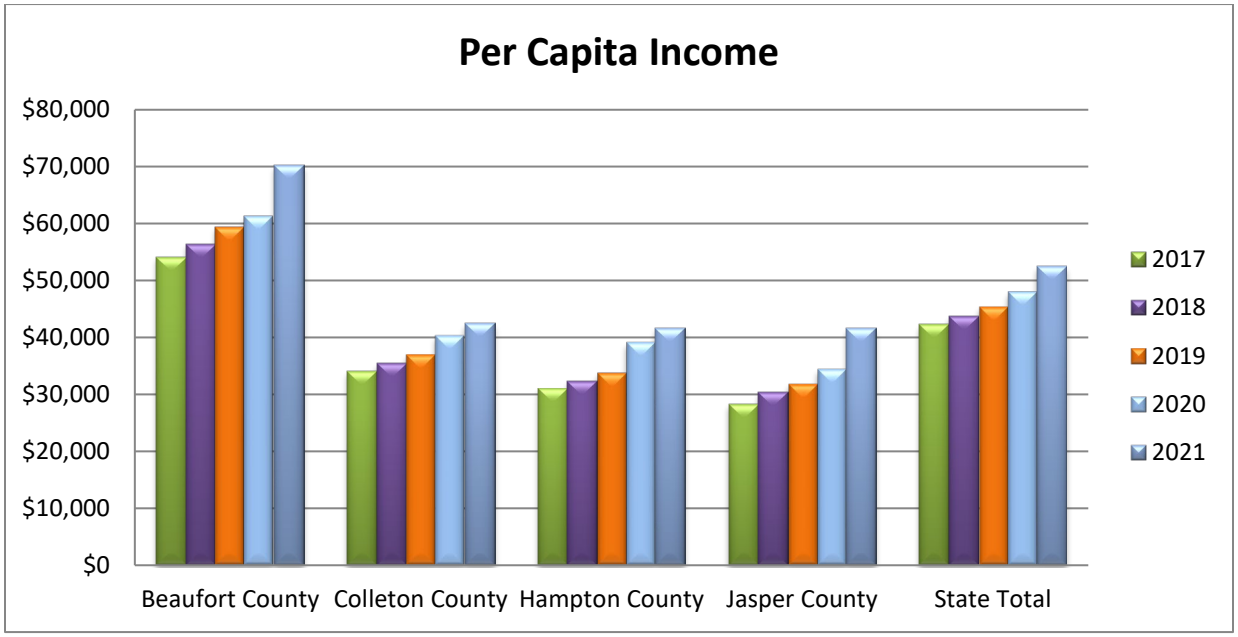

Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

**Age Distribution of People in Beaufort County:** In 2022, Beaufort County had a total population of 196,371, of which 51.3% were females 48.7% were males. 17.2% of the population was under 18 years, 54.3% of the population age 18 to 64 and 28.5% of the population was over 65 years old.



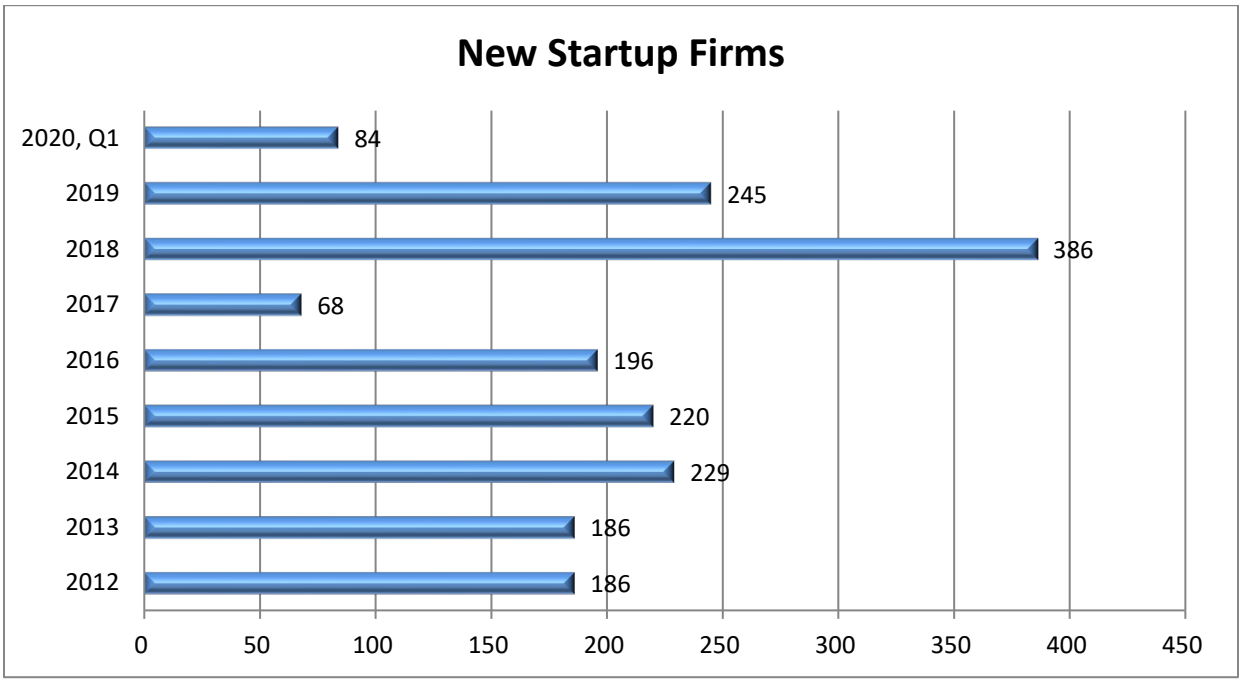

Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

**Per Capita Income:** Beaufort County has the highest per capita income of the three adjacent counties and is currently 24% 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.



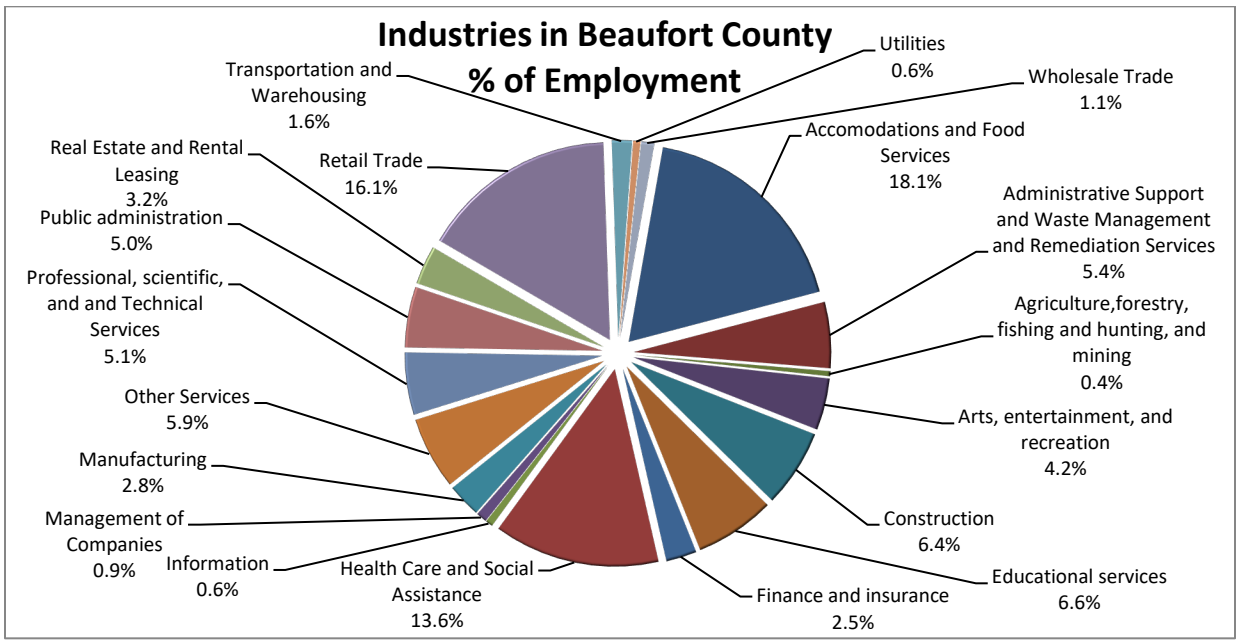

Source: SC Revenue & Fiscal Affairs Office - https://rfa.sc.gov/data-research/population-demographics/census-state-data-center/socioeconomic-data/per-capita-personal-income-county-2011-2020

**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.



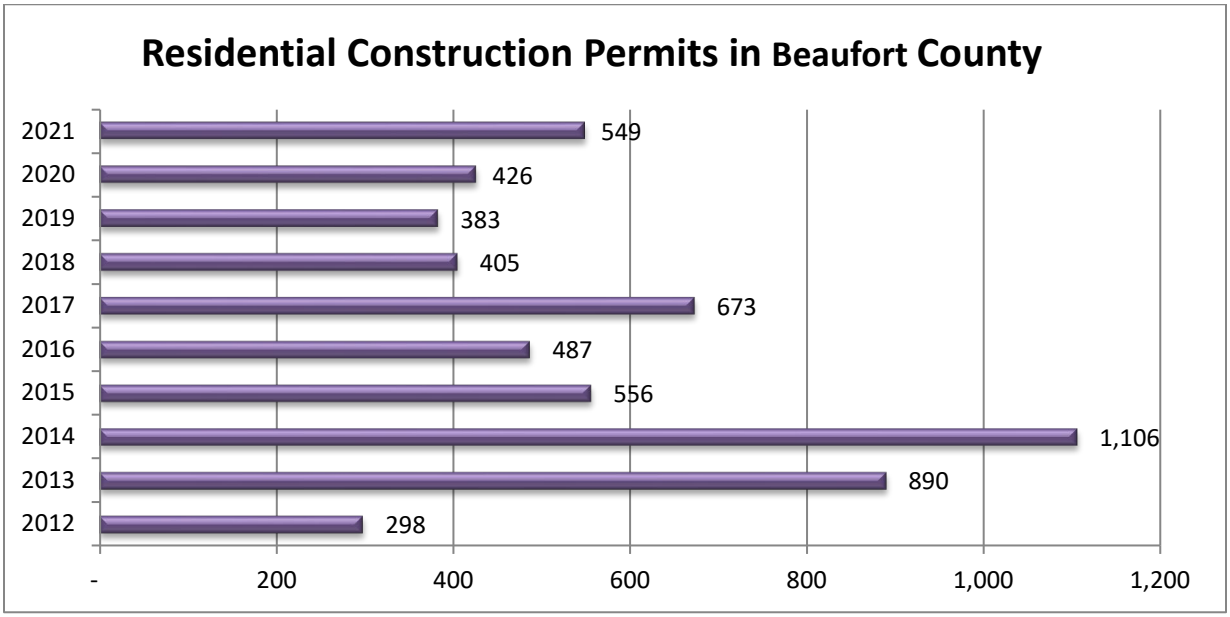

Source: S.C. Department of Employment & Workforce, April 2022;
https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf

**Industries in Beaufort County as a % of Employment:** In the fourth quarter of 2023, for the employed population 16 years and older, the two leading industries in Beaufort County were accommodations and food service at 18.1% and retail trade at 16.1%.



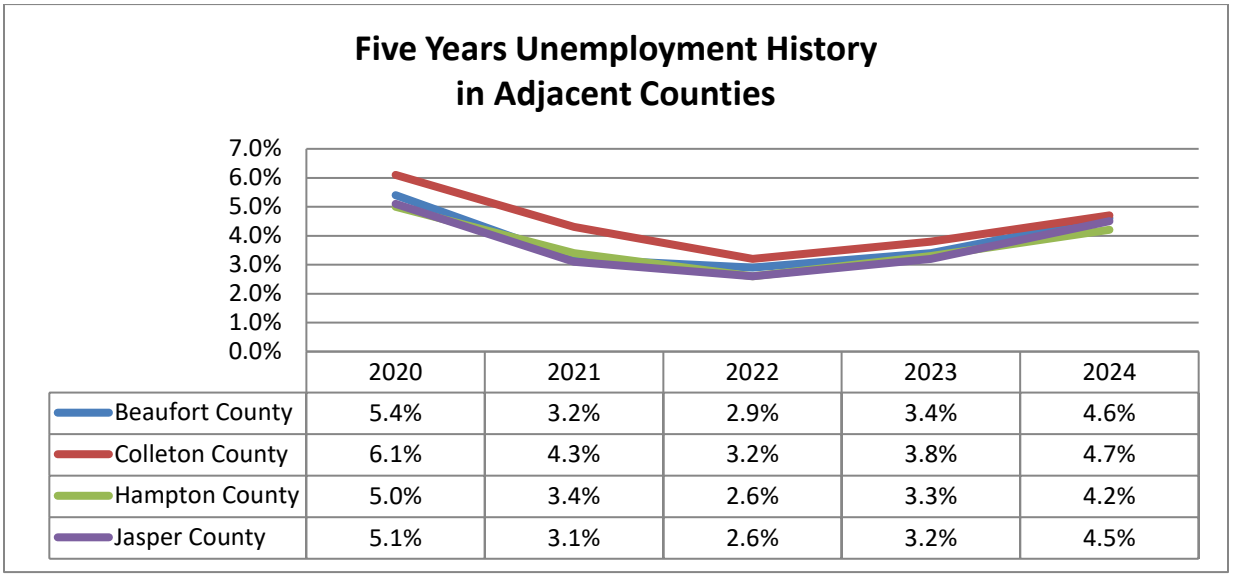

Source: S.C. Department of Employment and Workforce 6/25/2024
http://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf

**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

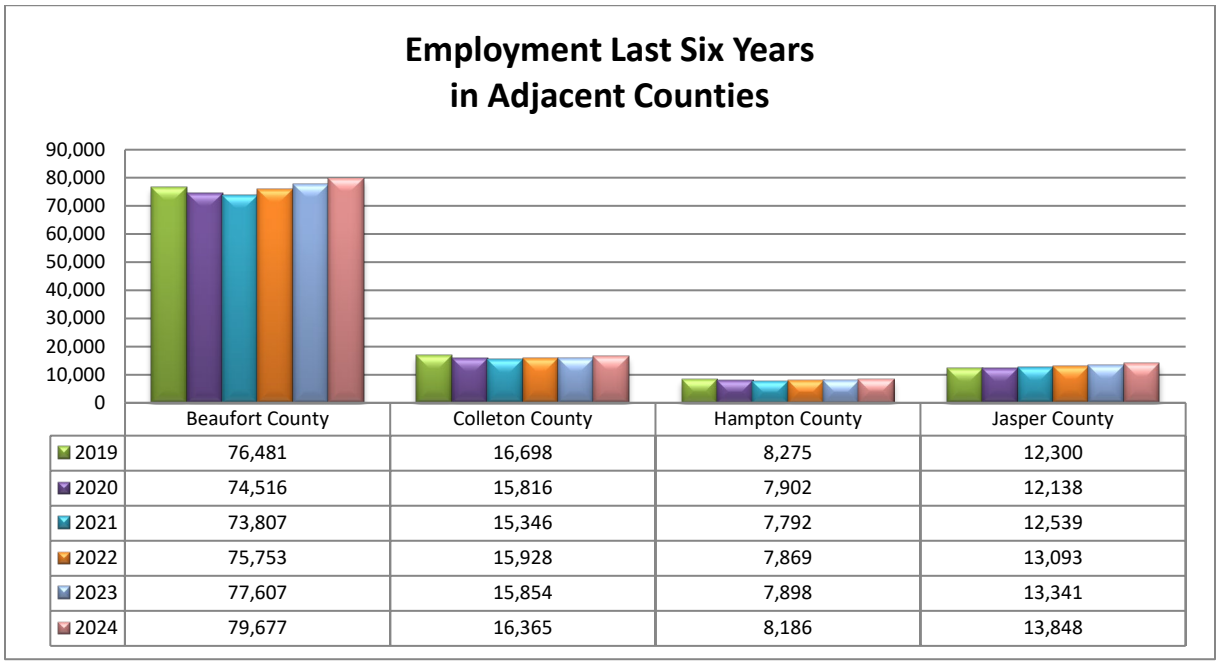
**Five Years Unemployment History in Adjacent Counties:** In South Carolina, the unemployment rate has reached 3.6% across the state as of June 2024.




| | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| Beaufort County | 5.4% | 3.2% | 2.9% | 3.4% | 4.6% |
| Colleton County | 6.1% | 4.3% | 3.2% | 3.8% | 4.7% |
| Hampton County | 5.0% | 3.4% | 2.6% | 3.3% | 4.2% |
| Jasper County | 5.1% | 3.1% | 2.6% | 3.2% | 4.5% |

Source: SC Department of Employment and Workforce https://lmi.dew.sc.gov/lmi%20site/

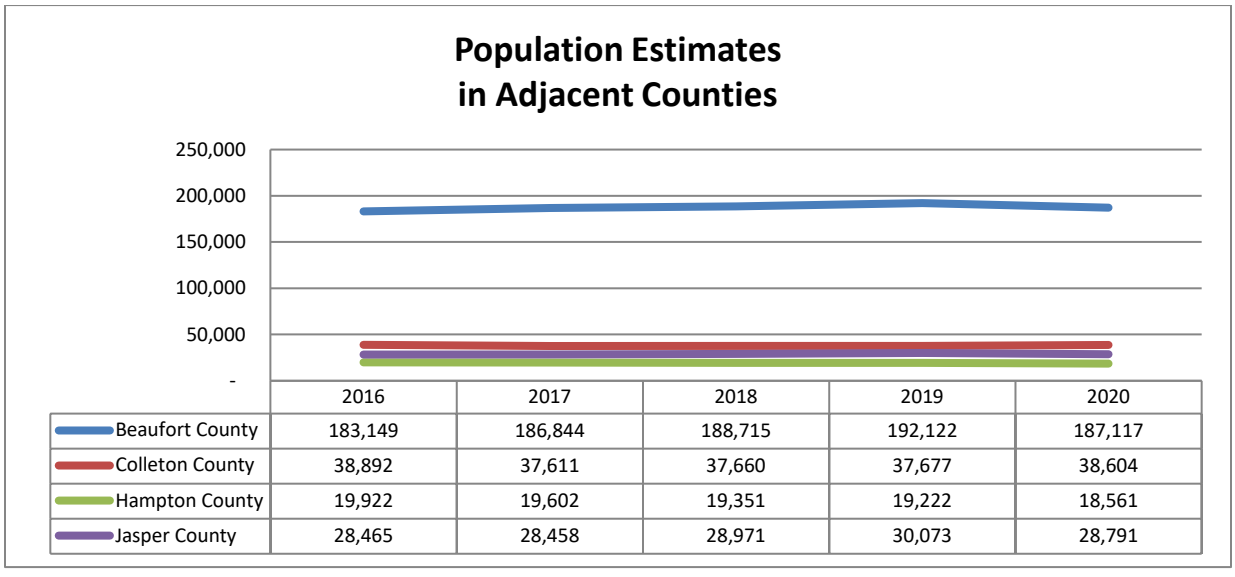
**Employment Last Six Years in Adjacent Counties:** The number of people employed in the surrounding counties has begun to increase indicating that the county employment is returning to Pre-COVID employment numbers.




| | Beaufort County | Colleton County | Hampton County | Jasper County |
|---|---|---|---|---|
| 2019 | 76,481 | 16,698 | 8,275 | 12,300 |
| 2020 | 74,516 | 15,816 | 7,902 | 12,138 |
| 2021 | 73,807 | 15,346 | 7,792 | 12,539 |
| 2022 | 75,753 | 15,928 | 7,869 | 13,093 |
| 2023 | 77,607 | 15,854 | 7,898 | 13,341 |
| 2024 | 79,677 | 16,365 | 8,186 | 13,848 |

Source: SC Department of Employment and Workforce

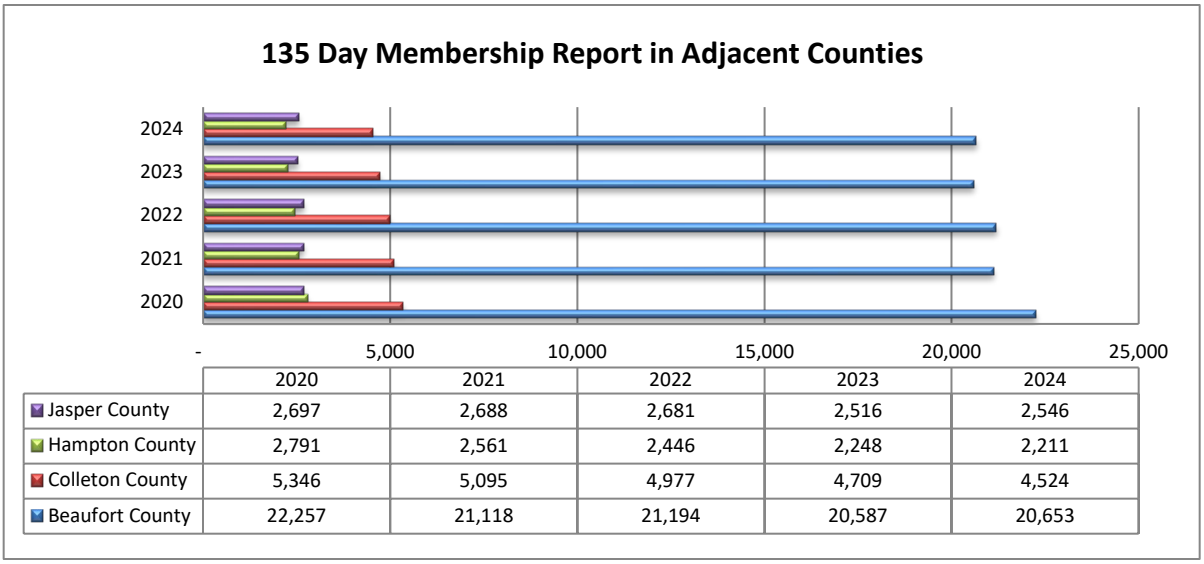
**Population Estimates in Adjacent Counties:** Beaufort County's population is almost five times larger than Colleton's population which is the next largest of the surrounding three counties. The surrounding counties are largely rural areas with large tracks of timber and farmland. Beaufort County is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




| | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Beaufort County | 183,149 | 186,844 | 188,715 | 192,122 | 187,117 |
| Colleton County | 38,892 | 37,611 | 37,660 | 37,677 | 38,604 |
| Hampton County | 19,922 | 19,602 | 19,351 | 19,222 | 18,561 |
| Jasper County | 28,465 | 28,458 | 28,971 | 30,073 | 28,791 |

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

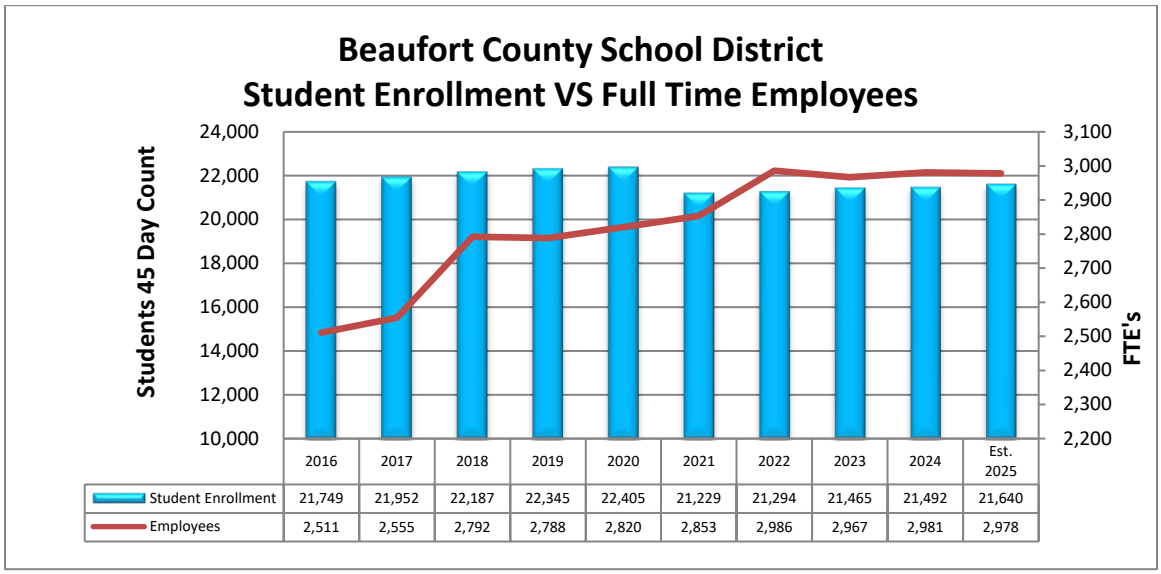
**135 Day Membership in Adjacent Counties:** The 135 day membership is a "snap-shot" of actively enrolled students that is taken at the 135th day of the school year to satisfy local, state and federal data collection needs and also to ensure that school districts are adequately funded, according to student 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.




| | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| Jasper County | 2,697 | 2,688 | 2,681 | 2,516 | 2,546 |
| Hampton County | 2,791 | 2,561 | 2,446 | 2,248 | 2,211 |
| Colleton County | 5,346 | 5,095 | 4,977 | 4,709 | 4,524 |
| Beaufort County | 22,257 | 21,118 | 21,194 | 20,587 | 20,653 |

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. Enrollment continues to remain stable post COVID. Staffing has been maintained at levels that will provide the needed resources to assist with learning losses that occurred because of the pandemic.




| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Est. 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Student Enrollment | 21,749 | 21,952 | 22,187 | 22,345 | 22,405 | 21,229 | 21,294 | 21,465 | 21,492 | 21,640 |
| Employees | 2,511 | 2,555 | 2,792 | 2,788 | 2,820 | 2,853 | 2,986 | 2,967 | 2,981 | 2,978 |

Source: Beaufort County School District 45-day Count

# Principal Taxpayers

## Beaufort County, South Carolina
## 20 Largest Employers
**(Listed Alphabetically)**

| Corporation Name |
|---|
| Alpha Genesis Inc |
| Beaufort County School District |
| Beaufort Memorial Hospital |
| County of Beaufort |
| Department of Defense |
| Food Lion LLC |
| Gregory M Parker Inc |
| Labor Finders of SC Inc |
| Marriott Resorts Hosp Corp |
| Montage Palmetto Bluff |
| Palmetto Bluff Investments LLC |
| Publix Super Market Inc |
| Sea Pines Resort LLC |
| Select Employment Services Inc |
| Sitel Operating Corporation |
| Tenet Physician SVCS of Hilton Head |
| TG Administration LLC |
| The Kroger Co |
| Wal-Mart Associates Inc |

Source: S.C. Department of Employment & Workforce - 7/15/2024
https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf

**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 | | | | | |
| *2014 | 2013 | $ 1,473,195,546 | $ 196,428,055 | $ 1,669,623,601 | 129.2 | $ 33,909,090,279 | ** | 4.9% |
| 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% |
| **2023** | **2022** | **1,811,587,738** | **267,310,220** | **2,078,897,958** | **161.9** | **49,700,310,940** | ** | **4.2%** |

**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.

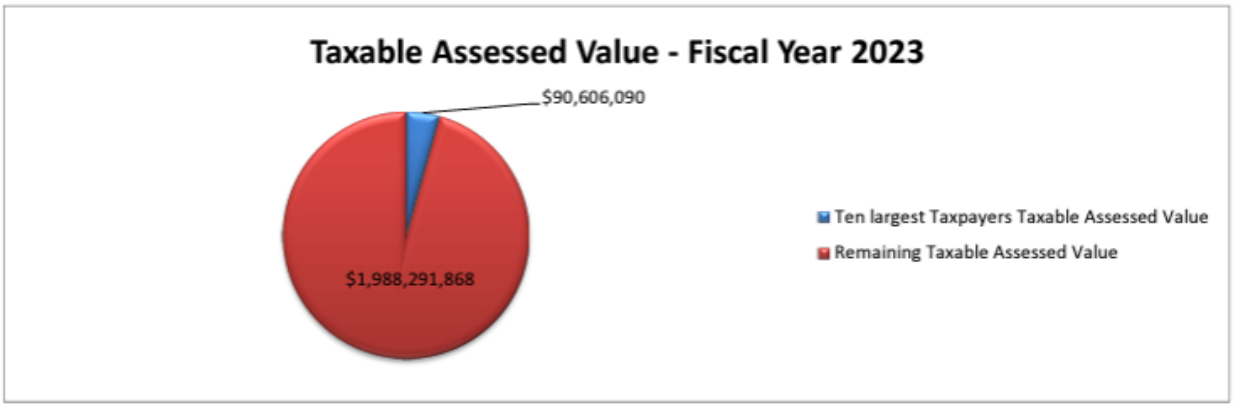


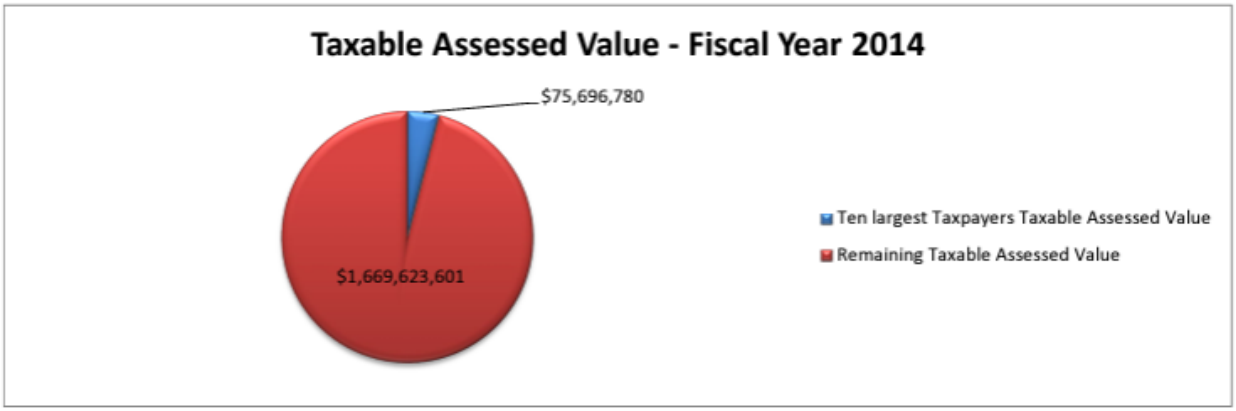
# BEAUFORT COUNTY SCHOOL DISTRICT

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

| | 2023 | | | 2014 | | |
|---|---|---|---|---|---|---|
| Taxpayer | Taxable Assessed Value | Rank | Percentage of Total Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Assessed Value |
| Dominion Energy South Carolina | $ 27,932,240 | 1 | 1.42% | N/A | | N/A |
| Marriott Ownership Resorts, Inc. | 16,887,220 | 2 | 0.86% | $ 19,965,370 | 2 | 1.14% |
| Palmetto Electric Coop, Inc. | 11,530,240 | 3 | 0.59% | 10,046,500 | 3 | 0.58% |
| Bluffton Telephone Company | 7,458,440 | 4 | 0.38% | 3,421,780 | 6 | 0.20% |
| Columbia Properties Hilton Head | 5,019,710 | 5 | 0.25% | 3,769,970 | 6 | 0.22% |
| Hargray Telephone Company | 4,902,850 | 6 | 0.25% | N/A | | N/A |
| SCG Hilton Head Property LLC | 4,880,580 | 7 | 0.25% | 4,764,090 | 4 | 0.27% |
| Passco One Hampton DST. | 4,335,720 | 8 | 0.22% | 4,260,000 | 5 | 0.24% |
| Sea Pines Resort | 3,993,750 | 9 | 0.20% | 1,877,630 | 10 | 0.11% |
| Shelter Cove II LLC | 3,665,340 | 10 | 0.19% | N/A | | N/A |
| Greenwood Development Corp. | N/A | | N/A | 3,669,380 | 7 | 0.21% |
| COROC/Hilton Head | N/A | | N/A | 2,484,570 | 9 | 0.14% |
| South Carolina Electric & Gas | N/A | | N/A | 21,437,490 | 1 | 1.23% |
| Total | $ 90,606,090 | | 4.61% | $ 75,696,780 | | 4.34% |

**Source:** Beaufort County Treasurer



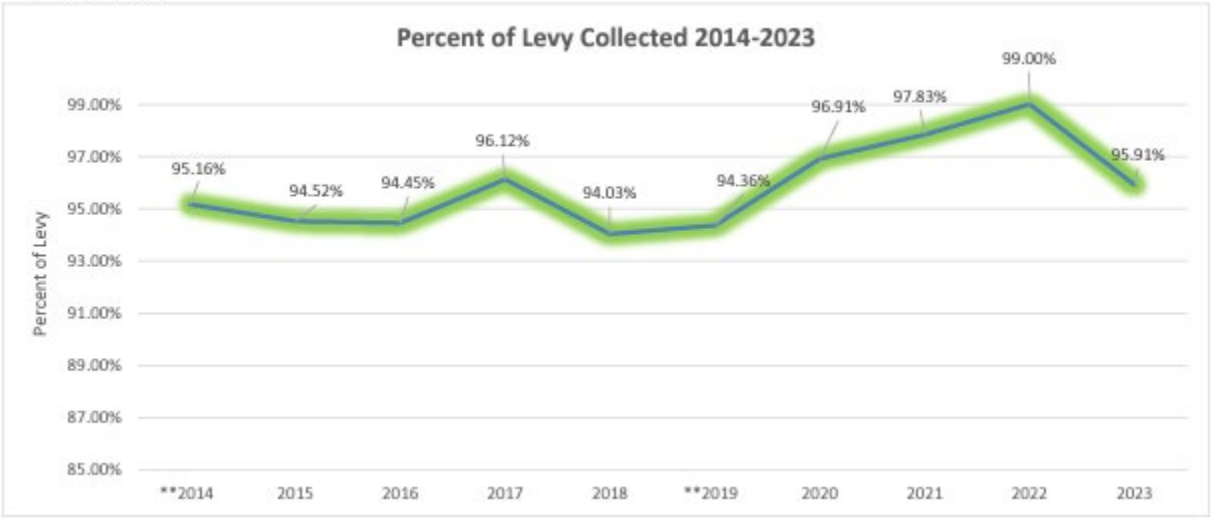
## BEAUFORT COUNTY SCHOOL DISTRICT

### 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 |
| **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% |
| **2023** | **189,990,431** | **182,221,510** | **95.91%** | **4,437,774** | **186,659,284** | **98.20%** |

**Source:** Beaufort County Treasurer/Beaufort County Auditor

** 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

**-- 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 --**

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| **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.<br>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.

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| **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** **Full Time (FT):** Appointments averaging not less than 37.5 hours per week.

**Part Time (PT):** Appointments averaging less than 37.5 hours per week.

**Ethnicity** The classification of groups of people according to race, nationality and cultural origin.

**Expenditures** Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.

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.

**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.

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| **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 21st 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** 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 *both* of the following criteria:

*10% criterion*. 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. *5% criterion*. 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.

**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.

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| **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 BCSD 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**

(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**

(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**

(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.