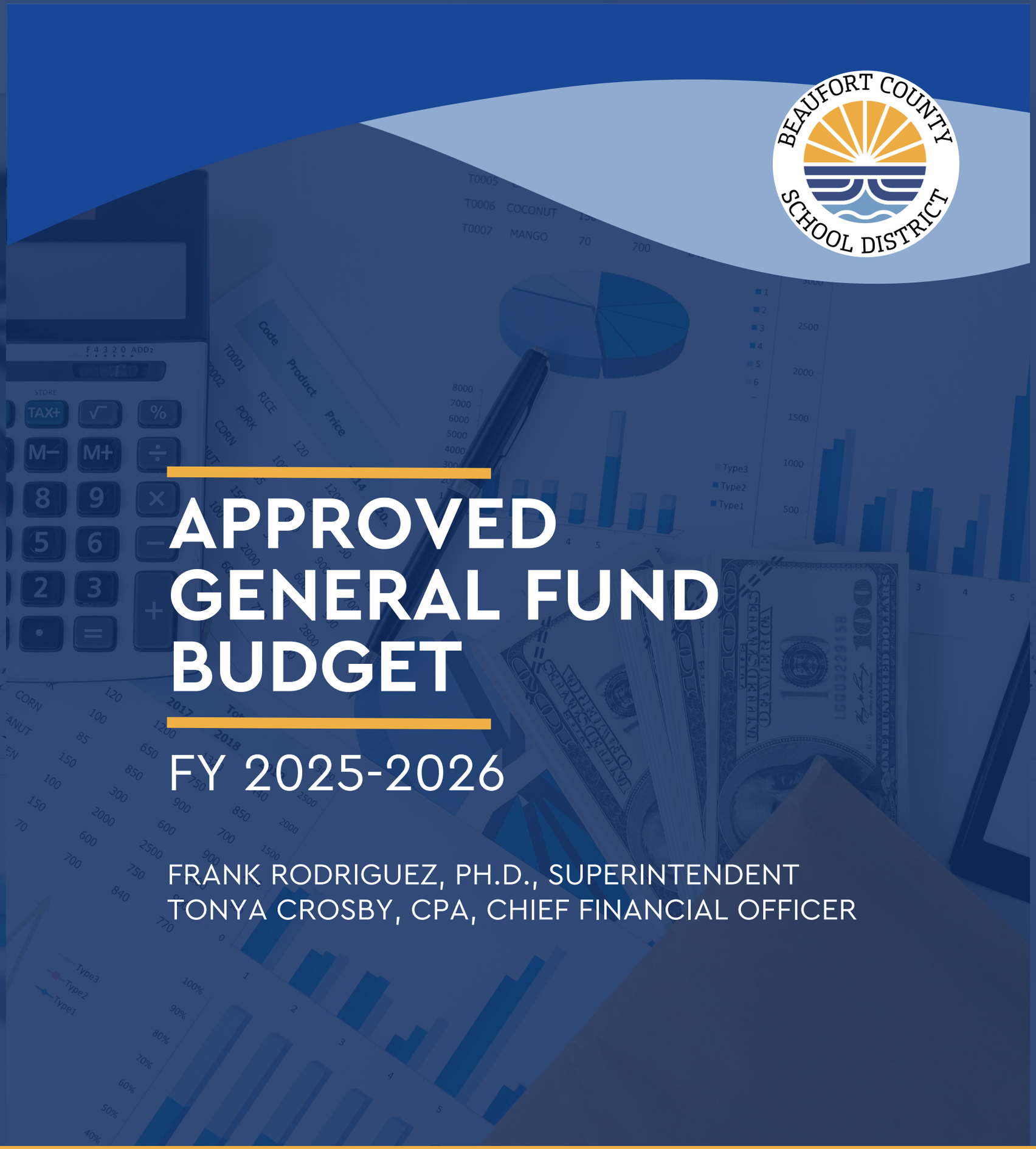


APPROVED GENERAL FUND BUDGET

FY 2025-2026

FRANK RODRIGUEZ, PH.D., SUPERINTENDENT
TONYA CROSBY, CPA, CHIEF FINANCIAL OFFICER

BEAUFORT COUNTY SCHOOL DISTRICT
2900 MINK POINT BLVD, BEAUFORT, SC 29902
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Beaufort County School District
Beaufort, South Carolina

Approved Budget for The Fiscal Year Ending June 30, 2026

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, 2024



Executive Director

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1. Introductory

Contact Information

BEAUFORT COUNTY SCHOOL DISTRICT

www.beaufortschools.net

Administrative Office

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Beaufort, South Carolina 29902

Mailing Address:

Post Office Drawer 309

Beaufort, South Carolina 29901-0309

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. Katherine Abar – Director of Budget

Mr. Louis Ackerman – Coordinator of Capital Projects

Mr. Jim Levi – Budget Analyst

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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.

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** includes information about Beaufort County School District's mission and vision. 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, how our mission and vision are used to develop the strategic plan, our Strategic Plan goals and metrics, 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.

  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 current and historical narratives related to revenue and expenditure trends and fund balance. Also included is the following information of interest to District stakeholders: student performance measures, teacher salary schedule, demographic statistics, principal property taxpayers, school building information, and the county government.

- The **Appendix Section** includes a list of Acronyms and Glossary

Executive Summary

The Beaufort County School District (BCSD) is excited to present the FY 2026 Adopted Budget. This budget, prepared in line with state regulations and local policies, covers the period from July 1, 2025 to June 30, 2026.

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 2025-2026 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 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.

We are grateful for the support provided by the Board, community, and staff in developing the FY 2026 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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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

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

General Guidelines

Board Policy (OE-5) outlines the Board's expectations for the budget development. 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 60 days 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 all District Office Divisions including: Instructional Services, Operations, Transportation, Finance, Human Resources, School Administration, Technology, Student Services and Communications.

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 combined 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. Consideration of a millage increase may be proposed. 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 total 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 2026

The 2025-2026 Comprehensive Budget includes multiple funds, totaling $759,013,296. This budget will require an increase in the operational millage of 4.3 mills. The following chart provides all expenditure budgets by fund.

	2024-2025 Approved Budget	2025-2026 Approved Budget	Change	
Comprehensive Budget (Total)	**$749,579,711**	**$759,013,296**	**$9,433,585**	
General Fund	359,170,000	376,980,000	17,810,000	1
Special Revenue Funds	31,736,664	29,736,780	(1,999,884)	2
Education Improvement Act Funds	20,053,434	21,144,622	1,091,188	3
Debt Service Fund	108,063,241	108,300,686	237,445	4
School Building Fund	212,500,000	202,690,000	(9,810,000)	5
Internal Service Fund	1,500,000	1,600,000	100,000	6
School Food Service Fund	12,956,372	14,861,208	1,904,836	7
Pupil Activity Fund	3,600,000	3,700,000	100,000	8
Millage required for General Fund	121.8	126.1	4.3	
Millage required for Debt Service	36.3	36.3	-	
Total Millage Required	158.1	162.4	4.3	

1 - Increase for salary and operational costs

2 - Decrease based on completion of grants

3 - Increase based on estimated revenues

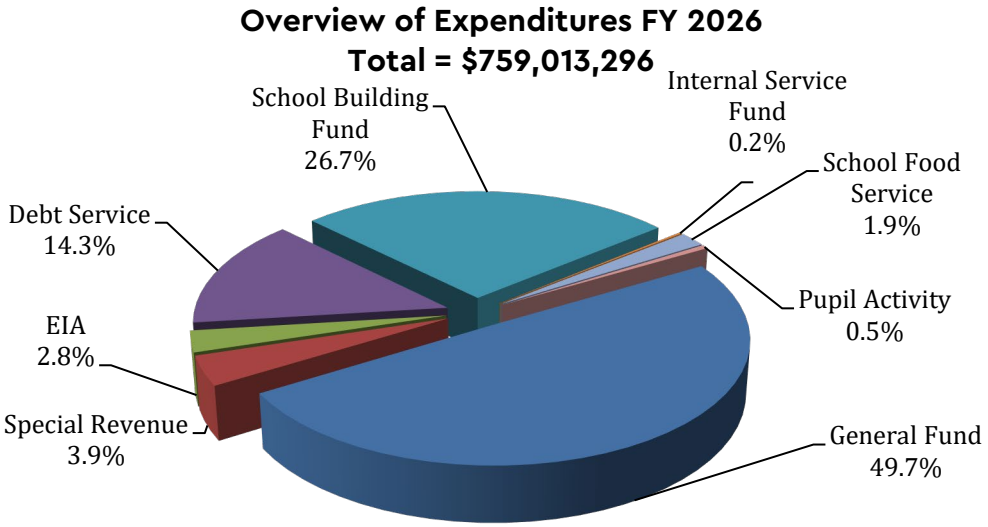
4 - Slight Increase based on principal and interest payments

5 - Decrease due to completion of 2019 referendum projects

6 - Estimated based on current year's spending

7- Increase in meal participation due to full CEP

8 - Estimated based on current year's spending



2025-2026 BUDGET

TOP 3 PRIORITIES



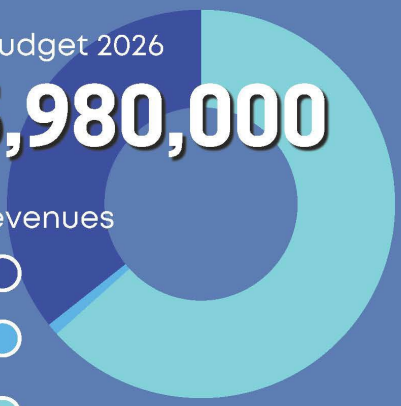
BUDGET AT A GLANCE

Operating Budget 2026

$376,980,000

Proposed Revenues

- 36% - State
- <1% - Federal & Other
- 64% - Local



Proposed Increase - $17,810,000 (5%)

up from 2025 Budget of $359,170,000



Funding

126.1 Operating Mills (4.3 Increase)

PROPOSED INVESTMENTS

Employee Compensation	+ $14.1 M
School Staffing	- $1.9 M
Operational Expenditures	+ $4.0 M
Other Operational	+ $0.825 M
Other	+ $0.738 M
Increases	$17.8 M

HIGHLIGHTS

80% OF INCREASES ARE FOR EMPLOYEE COMPENSATION

3% STEP AND COST OF LIVING INCREASE FOR CLASSIFIED ADMIN AND PROFESSIONAL STAFF

$60,087

STARTING TEACHER SALARY

$4,000 increase plus step. Max step 30



IMPORTANT DATES

- May 20 - Board Budget Certification
- May 27 - County Council 1st Reading
- June 9 - County Council 2nd Reading
- June 23 - County Council 3rd Reading

Read More

Website: beaufortschools.net

BEAUFORT COUNTY
SCHOOL DISTRICT

2025-2026 General Fund Budget Information
State Increases and Budget Priorities to Align with District Strategic Goals

The following information provides further explanation of the major increases in the 2025-2026 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
S – Support
E - Engagement
A – Achievement
S - Stewardship

Board Budget Priorities (BP)
1. Teacher, and Support Staff Compensation
2. Academic Programs
3. School Security

Teacher Salary Increases

Teacher Salary Increase to State Minimum Salary Schedule - *(Support) (BP 2)* **$9,406,681**
The FY26 budget includes a $4,000 increase to all teachers on the BCSD certified salary schedule. The starting teacher salary will increase to $60,087. Locality supplements will remain at $1,500.

Teacher Salary Step *(Support) (BP 2)* **$2,696,765**
This budget includes the FY26 step increase mandated by the state. The value of the step increase is an average of 2% of the teacher's base salary.

Consolidate Steps 0-5 on the Teacher Salary Schedule - *(Support) (BP 2)* ***$1,178,709***
Consolidate steps on the salary schedule, allowing new teachers and those currently on steps 0 to 4 to move to step 5 starting with the FY26 school year. This budget item allows the District to achieve a starting teacher salary of $60,087. The administration believes this will attract and retain highly qualified teachers.

Step Increase from 28 to 30 Steps – *(Support) (BP 2)* **$426,770**
This budget item continues the Superintendent's multi-year plan to increase the highest steps on the salary schedule. During his tenure, the School District has moved from step 24 to the currently proposed step 30.

Salary Slippage - ***(****SG – All) (BP 2)* ***($3,219,132)***

To provide for salary slippage of 1.5% of salaries and benefits. Historically, the District has shown savings in this area, therefore the administration has conservatively budgeted to offset the costs of raising teachers' salaries with slippage.

Support Staff Compensation Increases

3% COLA for ADM/CLAS/PROF *(Support)(BP 2)* **$2,922,978**
To provide a cost-of-living increase for classified, professional and administrative staff.

FY 26 Salary Step Increase – ADM/CLAS/PROF *(Support) (BP 2)* **$1,744,683**
To provide a step increase for classified, professional and administrative staff.

Step Increase from 28 to 30 Steps – *(Support) (BP 2)* **$104,827**
To provide funding for continuation of the Superintendent's multi-year plan to increase the highest steps on the salary schedule. During his tenure, the School District has moved from step 24 to the currently proposed step 30.

Additional Employee Compensation *(Support) (BP 2)* **($397,680)**
To provide funding that supports employee incentives such as sick-leave payouts, terminal leave, and additional class pay. Reductions are intended to lower budgets based on historical spending while fully funding these ongoing initiatives.

Workers' Compensation Decrease *(Support) (BP 2)* **($700,000)**
To provide a budget decrease based on historical spending while fully funding all workers' compensation claims.

School Staffing Allocations

Increase to School Support/Salaries – *(Support) (BP 1)* **$4,894,941**
Shift of approximately 60% of full-time ESS contracted employees to BCSD salaries and benefits. Net cost is estimated at $1.9 million.

Support for Supplemental Programs - *(Support/Achievement)(BP 1)* **$1,167,239**
To provide mental health resources to students and staff, tutoring, summer arts programs, crisis prevention, cultural events, child care and the virtual school program.

Support for Academic Programs - *(Support)(BP 1)* **$1,152,428**
To address academic and program needs related to Science, Fine and Performing Arts, CTE and Artificial Intelligence, and expansion of TIDES.

Special Education & Student Services Positions *(Achievement)(BP 3)* **$369,002**
To provide support for students in areas such as speech, occupational therapy, psychological and behavioral needs.

Decrease to Contracted Support Staff – *(Support) (BP 1)* **($3,018,965)**
Shift of approximately 60% of full-time ESS contracted employees to BCSD salaries and benefits (above).

Net Decrease in Certified Teaching Positions *(Stewardship/Achievement) (BP 1)* **($6,497,182)**

Reductions in certified staffing due to reduced enrollment to align with Weighted Staffing Model and Academic Intervention Model. Projected enrollment reflects a reduction in enrollment resulting in staffing reductions. Total FTE Impact: 60

Operational Expenditure Increases

Custodial, Maintenance and Grounds Contracts (*Stewardship)(BP 3)* **$3,980,281**
To provide funding for the increase in service contracts including Grounds, Custodial, and Maintenance. In FY26, the Maintenance Services will enter a new contract with increases anticipated.

Security Contracted Services *(Stewardship)(BP 3)* **$34,400**
To provide for an increased cost of security support. This service contract provides School Resource Officers through multiple municipal partners. The District also partners with a security service for schools and the District Office. A cost-of-living increase is budgeted for all security services. The District projects to receive state funding for at least three additional SRO's, therefore offsetting expected cost increases.

Other Operational Increases/(Decreases)

Technology Equipment & Software *(Support)(BP 1)* **$130,050**
To provide funding for new and existing software programs to support academic growth and process improvement.

Property Insurance *(Support/Stewardship)* **$29,155**
To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District. This increase is net of the $202,000 rebate for FY2026 premiums.

Utilities *(Support/Stewardship)* **$550,851**
To provide funding for anticipated cost increases due to the impact of inflation.

Supplies and Materials *(Support/Stewardship)(BP 1)* **$457,998**
To support increases in cost of goods and services to maintain buildings and equipment due to the impact of inflation.

Reduction in Capital Leases *(Stewardship)* **($350,775)**
At the direction of external auditors, financial policy has been adjusted requiring a higher threshold for the capitalization of leases.

Other Increases/(Decreases)

Riverview Charter School Allocation Increase (*SG - All) (BP 1)* **$525,389**
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 Fiscal Year 2025.

BJACE Vocational Increase *(SG - All) (BP 1)* **$212,587**

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 (Support/Achievement) *(BP 1)*
The administration is seeking grant funding to sustain the current model and expand the program to sites in Southern Beaufort County. Grants were received to support this program.



General Fund Long-Term Budget Projection

	Approved FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
EXPENDITURES					
Salaries	$204.4	$212.6	$224.3	$236.7	$249.5
Benefits	89.0	92.6	97.4	102.5	107.8
Purchased Services	50.0	52.0	54.2	56.5	58.9
Utilities	8.8	9.1	9.6	10.3	10.9
Books	0.5	0.5	0.5	0.5	0.5
Supplies & Materials	6.0	6.2	7.0	7.9	8.8
Technology Supplies	0.4	0.5	0.5	0.6	0.6
Insurance	4.6	4.7	4.8	4.9	5.0
Equipment	0.1	0.1	0.1	0.1	0.1
Other Expenditures	2.4	2.5	2.7	2.9	3.1
Transfers	10.8	10.7	11.2	11.7	12.2
Total Expenditures	**$376.9**	**$391.5**	**$412.4**	**$434.5**	**$457.4**
Variance	17.7	14.6	20.9	22.1	22.9
% Change	4.9%	3.9%	5.3%	5.4%	5.3%
REVENUES					
Local Taxes	$231.9	$243.5	$255.7	$268.5	$281.9
Additional Revenues Needed*	8.2	5.5	7.2	9.1	10.8
Other Local Sources	1.6	0.6	0.6	0.6	0.6
State Funding	134.1	140.8	147.8	155.2	163.0
Federal Funding	0.6	0.6	0.6	0.6	0.6
Total Revenues	**$376.4**	**$391.0**	**$411.9**	**$434.0**	**$456.9**
OTHER FINANCING SOURCES					
Transfers from Other Funds	$0.5	$0.5	$0.5	$0.5	$0.5
Total Other Financing Sources (Uses)	$0.5	$0.5	$0.5	$0.5	$0.5
Total Revenue and Other Financing Sources	**$376.9**	**$391.5**	**$412.4**	**$434.5**	**$457.4**
Surplus/Deficit	0.0	0.0	0.0	0.0	0.0
Projected Fund Balance	$78.7	$82.9	$87.3	$91.9	$96.5
Projected Fund Balance as % of Next Years Expenditures	20.1%	20.1%	20.1%	20.1%	20.1%

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

Impacting Factors for FY 2026 Budget Year

National-Level Factors

Economic Indicators: Fluctuations in GDP, inflation, and unemployment directly affect federal and state tax revenues, which in turn impact school funding.

Federal Education Policy: Shifts in federal priorities-such as reduced support for increased prioritization-can lead to funding cuts or changes in grant availability.

Inflationary Pressures: Rising costs for supplies, transportation, and utilities reduce the purchasing power of school budgets.

State-Level Factors

Teacher Salary Increases: The state has raised the minimum starting teacher salary to $48,500 with top tier salaries reaching $78,500. This affects district budgeting for competitive compensation.

School Safety Funding: Expanded uses for safety funds now include facility safety and security upgrades, security assessments, and mental health services with $29.4 million allocated statewide.

Local-Level Factors

Compensation adjustments: Starting teacher salaries to start at $60,087 with a $4,000 increase across the salary schedule and an extension to step 30. All classified, administrative, and professional staff will receive a 3% cost of living allowance.

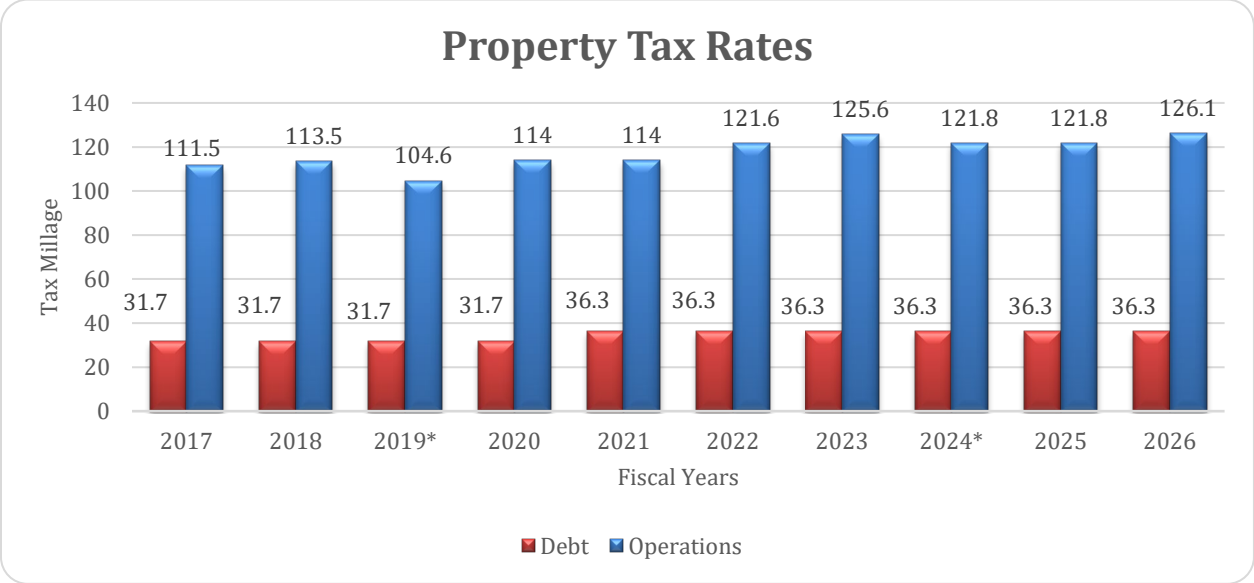
Greater Student Need: Post Covid-19 pandemic learning loss was widespread, student performance declined overall, and achievement gaps widened.

Funding Sources: Local tax revenues fund 64% of the budget, while state contributions are 36%. A 4.3 mill increase in local mileage is proposed to offset a $2.6 million decrease in state aid. The debt service budget remains flat, with no millage increase requested.

Millage Levy: Beaufort County's growth has led to favorable tax collections for school operations. A key contributor was the 2024 property reassessment, mandated every five years by state law. Additionally, state law allows annual recalculations of millage increases based on growth and CPI.

Including banked/carry-forward mills, the total allowable increase for FY2026 is 21.2 mills. To support the FY2026 General Fund Budget, BCSD increased the operating millage 4.3 mills to 126.1 mills. Debt service millage remains unchanged at 36.3 mills.

The following chart illustrates Beaufort County School District's property tax millage over the past 10 years.





ORDINANCE 2025/35

FY 2025-2026 BEAUFORT COUNTY SCHOOL DISTRICT BUDGET

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, 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 2025-2026 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	126.1
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
2023	125.6	8.00%	2.61%	10.61%	13.3	4.4	13.6
2024	121.8	4.12%	1.65%	5.77%	7.0	0.0	20.6
2025	121.8	2.95%	1.41%	4.36%	5.3	4.3	21.2

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 ordinance.

SECTION 3. SCHOOL OPERATIONS APPROPRIATION

An amount of $376,980,000 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. $239,331,304 to be derived from tax collections;
B. $134,085,196 to be derived from State revenues;
C. $ 620,000 to be derived from Federal revenues;
D. $ 2,443,500 to be derived from other local sources; and
E. $ 500,000 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 2025-2026 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 2026 are hereby approved.

SECTION 7. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2025. Approved and adopted on third and final reading this 23rd day of June, 2025.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: Alice G. Howard
Alice Howard, Chairman

ATTEST:

Sarah W. Brock
Sarah W. Brock, Clerk to Council

First Reading: May 27, 2025 / 10:0
Public Hearing: June 9, 2025
Second Reading: June 9, 2025 / 10:0
Third Reading: June 23, 2025 / 11:0



2. Organizational

School Board Members



Col. Richard Geier
Board Chair
District 4
Term End: 2026



Carlton Dallas
Vice-Chair
District 8
Term End: 2026



Ingrid Boatright
Secretary
District 11
Term End: 2028



Isaac Gordon, III
Board Member
District 1
Term End: 2028



Chloe Gordon
Board Member
District 2
Term End: 2026



William Smith
Board Member
District 3
Term End: 2026



Victor Ney
Board Member
District 5
Term End: 2026



Alphonso Small, Jr.
Board Member
District 6
Term End: 2028



David Carr
Board Member
District 7
Term End: 2026

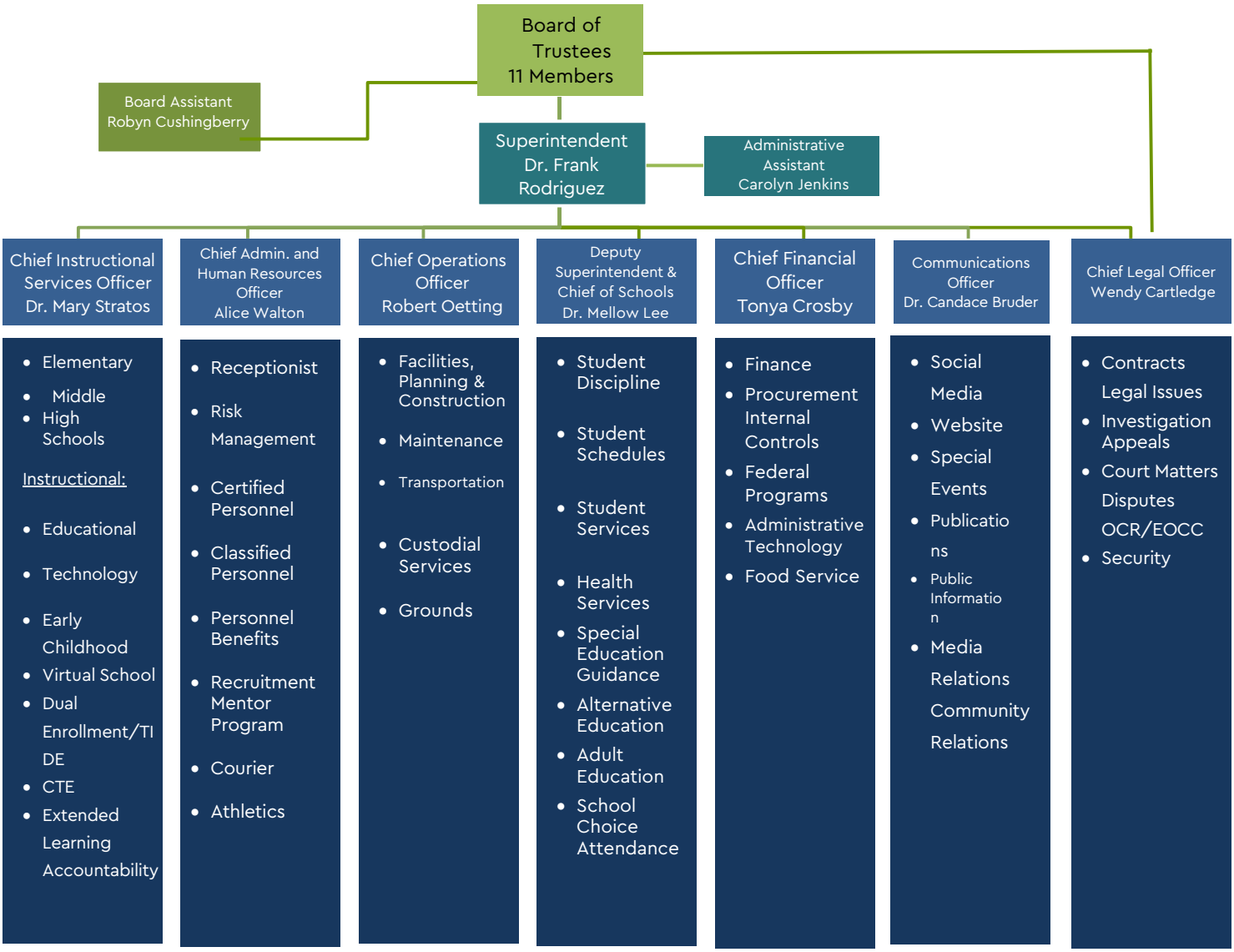


Leah Frazier
Board Member
District 9
Term End : 2028



Elizabeth Hey
Board Member
District 10
Term End: 2026

Beaufort County School District Organizational Chart



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 2024-2025 was 21,058 students representing a 2% decrease from the prior year. Forecasts for the 2025-2026 are holding level with the current year's enrollment.

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

Educational Opportunities Provided

Beaufort County School District has eighteen Elementary schools/Early Childhood Centers, two K-8 schools, six Middle schools, six High schools, one Charter school, a multi-district Career Center, 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 with 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.

Exceptional Learner 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 exceptional learner programs, related services, and placement options for students ages three to twenty-one that meet eligibility requirements for exceptional learner 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 exceptional learner educators, 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 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 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 the following areas: Student Achievement, Gifted and Talented Education, Teacher and Administrator 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.

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 student 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 50th percentile are eligible for PreK services. This is a result of PreK being an intervention model to assist our youngest students to receive 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 Rading 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, stronger assessments and recognizing 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 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 of these formative assessment 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 (2025-2026)**
By the close of 2029 academic year, students' overall proficiency will measure from 55.5% in 2024 to 75% in 2029 as measured by South Carolina Department of Education accountability assessment SC READY ELA.	By the close of 2026 academic year, students' overall reading proficiency will increase 57.5% to 59.5% as measured by South Carolina Department of Education accountability assessment SC READY ELA.

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 (2025-2026)
By the close of 2029 academic year, students' overall proficiency will measure from 44.8% in 2024 to 75% in 2029 as measured by South Carolina Department of Education accountability assessment SC READY Math.	By the close of 2026 academic year, students' overall proficiency will increase from 50.8% to 54.0%, a 6% increase, as measured by South Carolina Department of Education accountability assessment SC READY 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 SC Ready 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 (2025-2026)
By close of 2029 academic year, the district will go from 89.2% in 2024 to 92% in 2029 of attending twelfth grade seniors meeting South Carolina Regulation 43-234 High School Graduation requirements.	By close of 2026 academic year, the graduation rate will go from 90.2% to 91.0%, a minimum of a 1%, 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. In efforts to support growth in BCSD's gifted and talented program, we are utilizing Primary Education Thinking Skills (PETS) in grades K-2. PETS is a systematized enrichment and diagnostic thinking skills program that teaches students higher level thinking skills. Additionally, the district has incorporated the Naglieri General Ability Test (NGAT), a state approved aptitude assessment that measures thinking with verbal, nonverbal, and quantitative test content. The NGAT is one tool that leads to potential identification of gifted and talented academic eligibility. Building secondary services for academically gifted students, the district has put into place district-wide eighth grade Pre-SAT testing (PSAT). This assessment measures students' ability to understand elements of math, reading, and writing.

Beaufort County Schools will continue to expand and provide secondary opportunities for gifted and talented students through an ongoing partnership with the Technical College of the Lowcountry. Rising ninth grade students will be selected for the highly rigorous program through a competitive application process and will attend full time dual

enrollment courses at the college campus in efforts of earning two associates degrees while meeting requirements for high school graduation.

5 Year Goal (2024-2029)	Interim Goal (2025-2026)
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 from 180 students in 2024 to 200 students in 2029.	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% in 2029 for all student groups from a baseline of 5% in 2024.	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/Administrator Quality

To implement and execute plans, programs, and systems aligned to the academic growth and achievement, as well as 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. 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.

<table>
<tr><th colspan="2">Teacher Quality Performance Goal (s)</th></tr>
<tr><th>5 Year Goal (2024-2029)</th><th>Interim Goal (2025-2026)</th></tr>
<tr><td>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.</td><td>By the end of the 2025-2026 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 67% to 69%, and improves my teaching - from 68% to 70%, as measured by the Spring 2026 Upbeat data report.</td></tr>
<tr><td>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 from 20.48% in 2024 to 17.98% in 2029.</td><td>By the end of the 2025-2026 school year, BCSD will reduce Induction Teacher Turnover by 0.5 percentage points from 19.98% to 18.5% (calculated retention rate from 79.52% to 80.02%) as measured by the Spring 2029 retention data report.</td></tr>
<tr><td>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.</td><td>By the end of the 2025-2026 school year, BCSD will increase satisfaction ratings in the category of Evaluation by 0.5 percentage points from 89.5% to 90.0%, as measured by the Spring 2026 Upbeat data report.</td></tr>
<tr><td colspan="2">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</td></tr>
</table>

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 are 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 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 (2024-2029)	**Interim Goal (2025– 2026)**
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 2025-2026 academic year, BCSD will improve overall school climate ratings 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 Plan Data Metrics

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 SC READY English/Language Arts.

Measurement Tool	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
SC Ready 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 SC READY Math.

Measurement Tool	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
SC Ready 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
SC Ready 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%

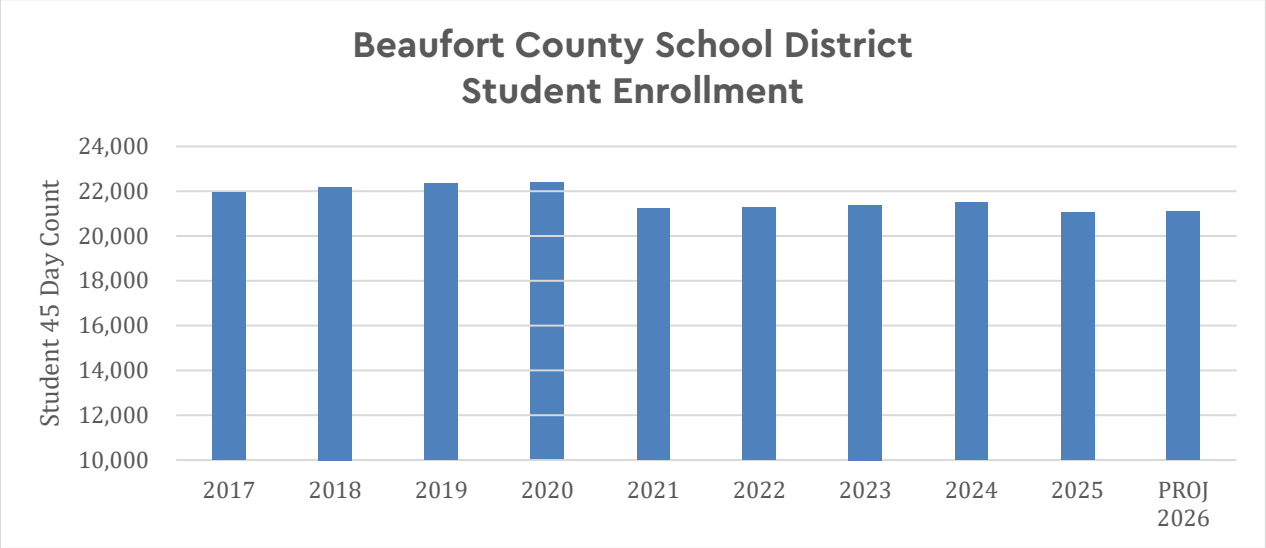
Student Demographics

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 Battery Creek cluster grew the most in 2024-2025 school year. 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 2026 has shown a decline in the past year due to the increase of choices such as charter and homeschools. The School District is projecting to remain at a stable level for FY 2026. The graph below depicts the trends of student enrollment over 10 years.

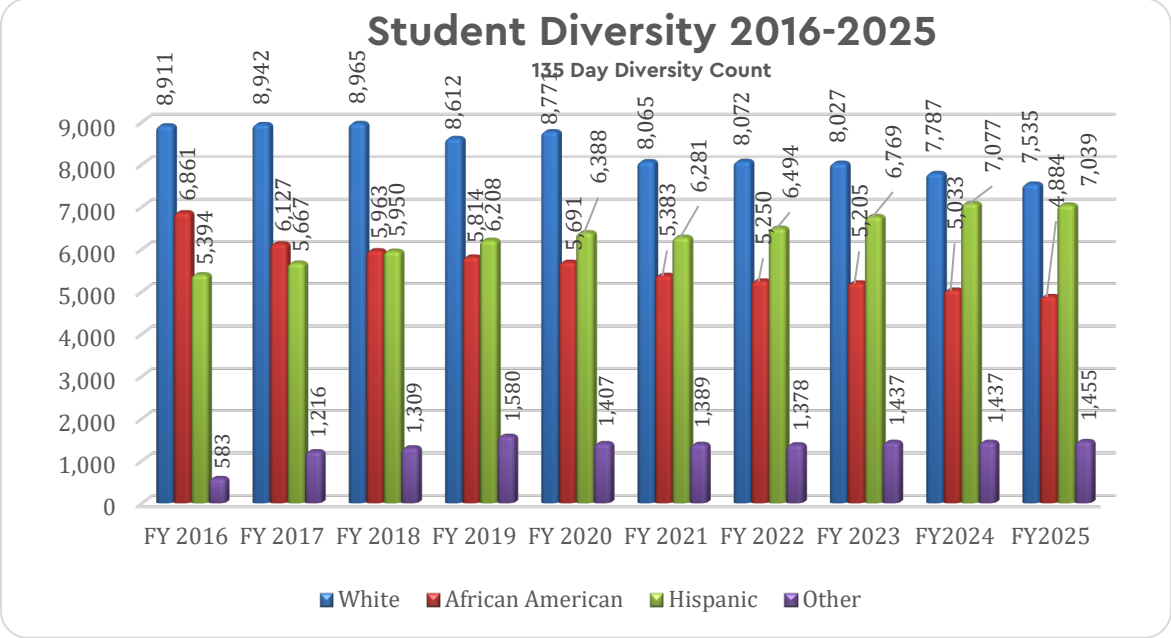


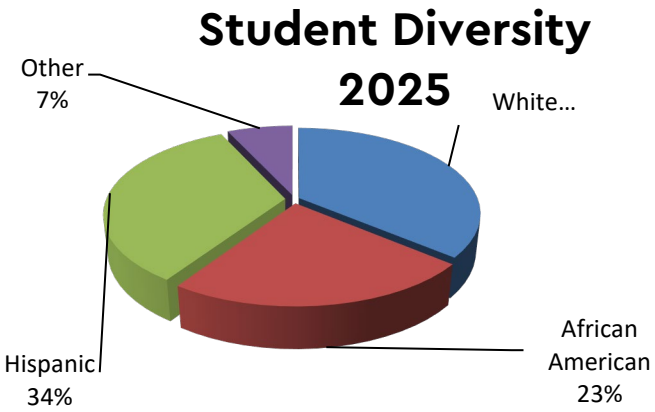
Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	PROJ 2026
Student Enrollment	21,952	22,187	22,345	22,405	22,229	21,294	21,387	21,492	21,058	21,099

The District has allocated staffing and supply resources based on a projected student enrollment of 21,099. As part of its continued commitment to student success, efforts remain focused on reducing class sizes to address learning loss and to strengthen 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 2016 to 2025, the number of Hispanic students in the District has increased from 25% to 34% of the total student population. This represents a growth of 30% 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 2026 though the political climate is expected to have an impact on this rapid growth. 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 2026.

Projected Enrollment by School

ELEMENTARY

School Name	FY26 Projected
Hilton Head Island Early Childhood Center	301
Beaufort Elementary	377
Coosa Elementary	467
Lady's Island Elementary	242
Mossy Oaks Elementary	329
Port Royal Elementary	180
St. Helena Elementary	324
Broad River Elementary	467
J. Shanklin Elementary	415
Whale Branch Elementary/ Davis ECC	409
Hilton Head Island Elementary	702
Hilton Head School Island for Creative Arts/Daufuskie School	497
Bluffton Elementary	709
Okatie Elementary	648
Michael C. Riley Elementary	706
Red Cedar Elementary	636
Pritchardville Elementary	887
Total Enrollment	**8,296**

CHARTER

School Name	FY26 Approved
Riverview Charter	700
Total Enrollment	**700**

TOTAL ENROLLMENT	
ELEMENTARY	8,296
K-8	1,919
CHARTER	700
MIDDLE	3,475
HIGH	6,709
Total Enrollment	**21,099**

K-8

School Name	FY26 Projected
River Ridge Academy	1,134
Robert Smalls Leadership Academy	785
Total Enrollment	**1,919**

MIDDLE

School Name	FY26 Approved
Beaufort Middle	348
Lady's Island Middle	339
Whale Branch Middle	243
Hilton Head Island Middle	778
H. E. McCracken Middle	846
Bluffton Middle	921
Total Enrollment	**3,475**

HIGH

School Name	FY26 Approved
Beaufort High	1,115
Battery Creek High	819
Whale Branch Early College High	395
Hilton Head Island High	1,265
May River High	1,740
Bluffton High	1,375
Total Enrollment	**6,709**

Budgeted FTEs by Fund Type

Detailed Personnel Resource Allocations

	2023	2024	2025	2026	Increase/ (Decrease)
GENERAL FUND					
Administrative (ADMIN)	159	187	174	188	14
Certified (CERT)	1,693	1,761	1,754	1,722	(32)
Classified (CLAS)	771	674	556	664	108
Professional (PROF)	65	75	62	66	4
School Board (SCBD)	11	11	11	11	-
TOTAL GENERAL FUND	**2,699**	**2,707**	**2,557**	**2,652**	**94**
SPECIAL REVENUE					
Administrative (ADMIN)	3	15	16	14	(2)
Certified (CERT)	102	100	98	94	(4)
Classified (CLAS)	106	70	61	53	(8)
Professional (PROF)	114	12	16	9	(7)
TOTAL SPECIAL REVENUE	**325**	**197**	**191**	**170**	**(21)**
EDUCATION IMPROVEMENT ACT					
Administrative (ADMIN)	2	3	3	3	-
Certified (CERT)	31	50	50	49	(1)
Classified (CLAS)	10	6	5	7	2
Professional (PROF)		6	10	13	3
TOTAL EIA	**43**	**65**	**68**	**72**	**4**
SCHOOL BUILDING FUND					
Administrative (ADMIN)	4	4	4	4	1
Classified (CLAS)	-	2	3	3	1
TOTAL SCHOOL BUILDING FUND	**4**	**6**	**7**	**7**	**1**
FOOD SERVICE FUND					
Administrative (ADMIN)	-	1	1	1	-
Classified (CLAS)	7	5	3	3	-
TOTAL FOOD SERVICE FUND	**7**	**6**	**4**	**4**	**-**
OTHER FUNDS					
Administrative (ADMIN)	-	-	-	-	-
Classified (CLAS)	-	1	1	1	-
TOTAL OTHER FUND	-	**1**	**1**	**1**	**-**
TOTAL ALL	**3,078**	**2,981**	**2,828**	**2,906**	**78**

*FY24 Sunset of Esser Funds. FY26 Contracted PARA positions moved to BCSD Employees.

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
- 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 2026 (2025-2026)**

Budget Office	**January 10, 2025**	Completion of FY 2026 Staffing Templates
Superintendent/CFO	**January 10, 2025**	Final Review of Enrollment/Staffing
Departments	**January 17, 2025**	Budget Resource Packets to Departments
Schools	**January 31, 2025**	Budget Resource Packets for Schools
Budget Staff	**February 14-21, 2025**	Budget data is finalized and prepared to load into the financial system.
Leadership Team/Principals	**February 21-March 8, 2025**	First Review of Budget (upon request)
Board of Education	**March 28, 2025**	Update of state-mandated increases (Teacher step, Bus Drivers, Retirement, Employer health insurance), Local tax receipts, Projected state revenue
Board of Education	**April 25, 2025**	Budget Updates: **Initial presentation of Superintendent's Preliminary Budget**
Public Forums	**April 30 & May 1, 2025**	Budget Presentations to the Public
Board of Education	**May 6, 2025**	Budget Presentation
County Council Finance Committee	**May 19, 2025**	Presentation of School District Budget to County Council Finance Committee
Board of Education	**May 20, 2025**	Budget Certification

County Council	**May 27, 2025**	First Reading of FY 2026 Budget to County Council
County Council	**June 9, 2025**	Second Reading of FY 2026 Budget to County Council
County Council	**June 23, 2025**	Third Reading/Final of FY 2026 Budget to County Council
Budget Office	**July 1, 2025**	**Execution of Final FY 2026 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

Board of Education FY26 Budget Priorities:

- Academics and Programs
- Teacher Raises, Staff Raises, Bus Driver Raises
- School Security (Personnel, Training, and Protocols)

School Staffing

Each fiscal year, the Budget office in collaboration with Human Resources to develop projected staffing needs for every school location. These projections are based on anticipated enrollment and form the foundation for developing school-based budgets. All school programs must be funded using a methodology that ensures equitable opportunities for every student.

Per Pupil Allocation

Non-salaried school budgets are calculated by multiplying the per pupil allocation (PPA) for each school level by projected enrollment. These allocations, along with historical data, are shared with principals to guide budget planning. School leaders should understand and be able to explain this methodology to stakeholders. For FY 2026, PPAs increased by $5.00, providing additional non-salary funding.

The 15-day membership report identifies differences between projected and actual enrollment. If a school's actual enrollment exceeds projections, the school receives additional funding based on the PPA multiplied by the number of additional students.

	Budget
High School PPA	$170
Middle School PPA	$146
Elementary School PPA	$136

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 regional 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

Enrollment projections and the Base Staffing Formula are used to allocate staff positions for the upcoming school year, factoring in student-teacher ratios. The formula outlines the staffing needed to meet Board goals and state accreditation standards for elementary, middle, and high schools.

Each year, district administrators meet with principals to review staffing needs, including supplemental and intervention programs. These requests are evaluated for equity, appropriateness, and funding availability.

Since FY 2023, a **Weighted Staffing Model** has been used to provide differentiated staffing based on poverty levels. Using the 45th-day enrollment and the Pupils in Poverty indicator, a poverty index is calculated. Schools with a "high" or "very high" index receive additional staffing support to address the academic challenges associated with poverty.

Certified staff are assigned based on this model, with each staffing unit valued at the average teacher salary plus benefits. Unit values are updated annually during budget development. The 10th-day membership report is used to compare actual to projected enrollment. Adjustments to staffing and supply allocations may be made accordingly.

Pay increases for certified staff follow the state's mandatory salary schedule, with local supplements added. Any additional increases require Board approval. For other staff, proposed increases are based on industry benchmarks, Consumer Price Index, and historical trends.

Elementary General Education Teacher Funding Ratios

Grade Level	Non-High Poverty Schools	High Poverty Schools >55%	Very High Poverty Schools >75%
Kindergarten	24:1	22:1	20:1
1st Grade	22:1	20:1	18:1
2nd Grade	22:1	20:1	18:1
3rd Grade	22:1	20:1	18:1
4th Grade	24:1	22:1	20:1
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	24:1	22:1	20:1
1st Grade	22:1	20:1	18:1
2nd Grade	22:1	20:1	18:1
3rd Grade	22:1	20:1	18:1
4th Grade	24:1	22:1	20:1
5th Grade	24:1	22:1	20:1
6-8th Grade	21:1	19:1	17:1

Middle School General Education Funding Ratios

Grade Level	Non-High Poverty Schools	High Poverty Schools >55%	Very High Poverty Schools >75%
6-8th Grade	21:1	19:1	17:1

High School General Education Funding Ratios

Grade Level	Non-High Poverty Schools	High Poverty Schools >55%	Very High Poverty Schools >75%
9-12th Grade	20.5:1	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.



3. Financials

Board Policies and Monitoring

The Beaufort County School District Board of Education Trustees (Board) currently operates using the Coherent Governance model, formerly known as *Strategic Governance Policies* (adopted 2008). Coherent Governance is a governing model where the Board governs through policies. Policies are the tools the Board uses to manage BCSD affairs on a cost-effective basis, authorize the Superintendent to serve as the BCSD leader, empower employees to perform and grow, and support all learners in developing their potential by providing excellent education in a safe and nurturing educational environment. The Board established an updated strategic plan in Spring 2024, to establish goals for the District over the next five years. *Coherent Governance Policies* are divided into four categories:

- Governance Culture
- Board/Superintendent Relations
- Operational Expectations
- Results

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 OEs 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.

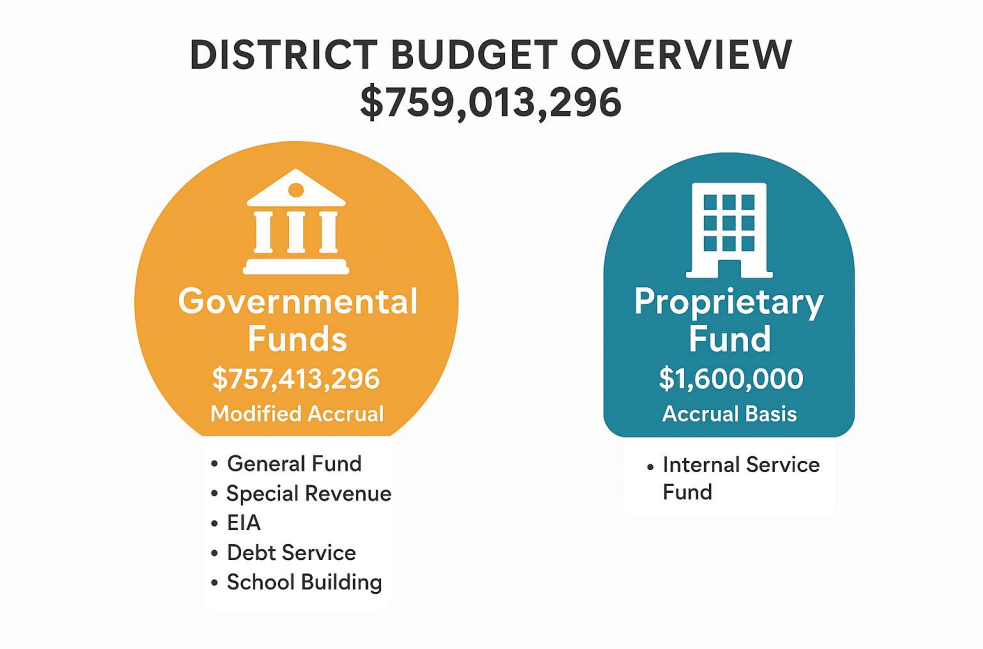
Two of the District's funds are appropriated, the General Fund and the Debt Service Fund. The Beaufort County Council has the authority to create the budget ordinance. The ordinance, as presented in the Introductory Section of this document, specifies revenue sources that will generate the funds needed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



The Governmental Accounting Standards Board (GASB) requires that Annual Comprehensive Financial Reports (ACFR) contains 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. When using 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, and generally representing and acting in the Board's best interests. The Beaufort County Treasurer makes investment decisions of the School District, based on the authority of state law.
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 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 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 for 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 2025-2026 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 notification of an approved budget transfer and serves as confirmation that the transfer has been posted to the general ledger.

For capital project funds, budget transfer requests are submitted by contract amendments initiated by project managers. Transfers to or from the capital funds 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 us 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 2025, the Board modified its fund balance policy to maintain an unassigned fund balance no less than 60 days of annual operating expenditures for the next fiscal year.

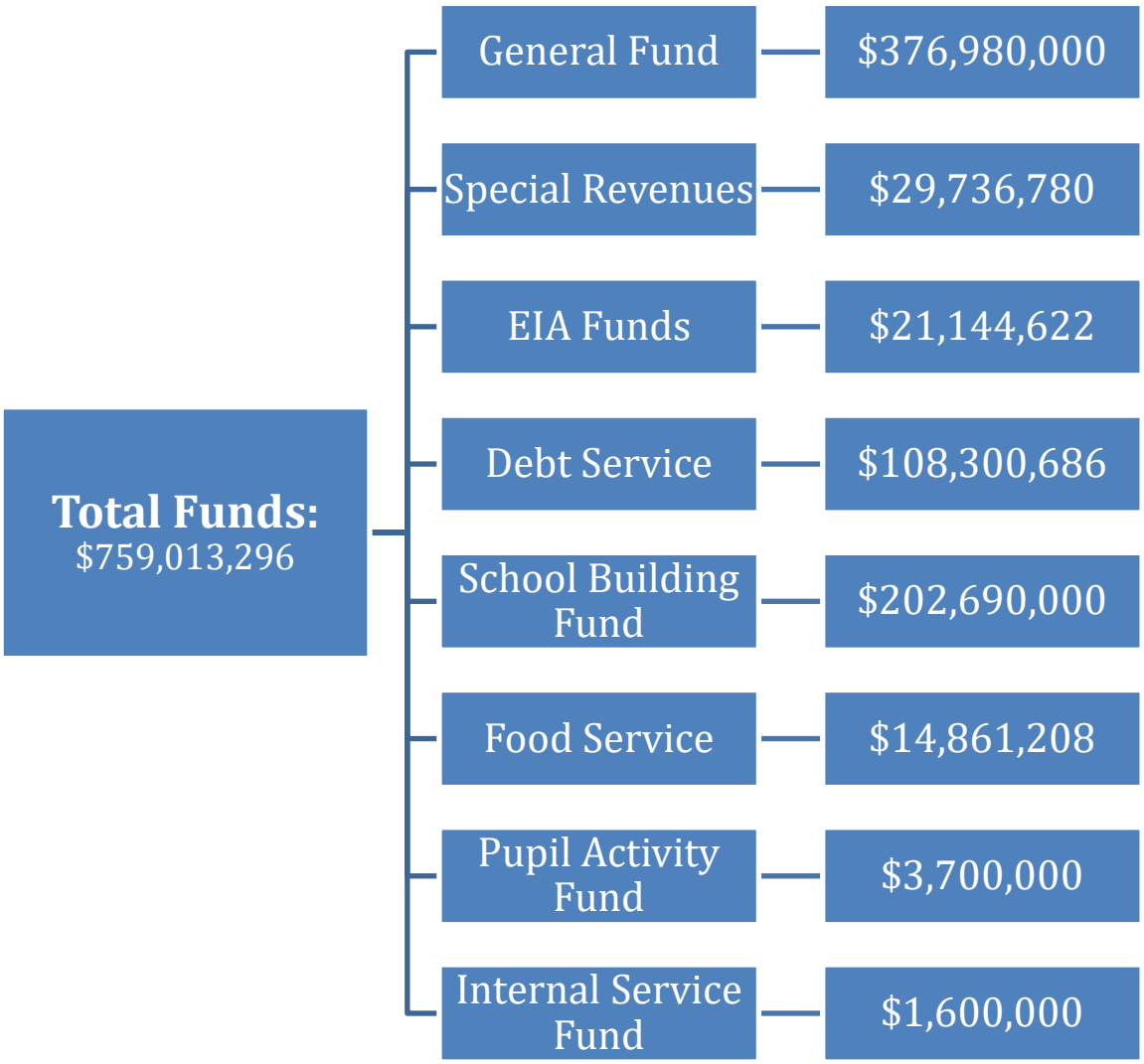
Matrix of Budgeted Program Funding Sources

Fiscal Year 2026 (2025-2026)

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			✓				
Instructional 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 2026



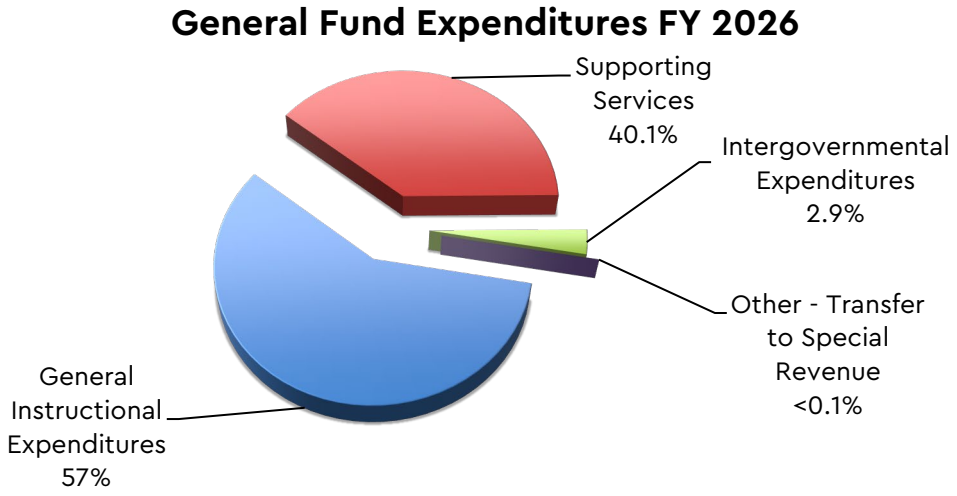
*Per GASB guidance, the BCSD Pupil Activity Fund is treated as a Special Revenue.

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

Beaufort County School District
2025 - 2026
General Fund Budget

The FY 2026 Proposed General Fund Budget is proposed at $377 million. The chart below is an overview of funding sources and expenditure uses.

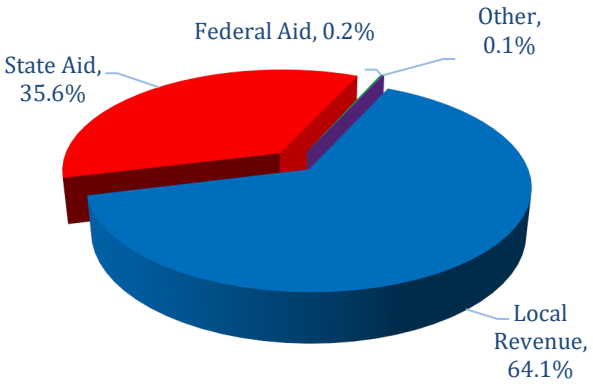
GENERAL FUND		2024-2025		2025-2026
REVENUE				
Local Revenue	$	223,371,294	$	241,774,804
State Revenue		134,288,706		134,085,196
Federal Revenue		660,000		620,000
Other-Transfers from Special Revenue		850,000		500,000
Total Revenues	**$**	**359,170,000**	**$**	**376,980,000**
EXPENDITURES				
Instructional Expenditures	$	208,783,252	$	215,023,199
Supporting Services		139,898,045		151,099,709
Intergovernmental Expenditures		10,488,703		10,857,092
Total Expenditures	**$**	**359,170,000**	**$**	**376,980,000**
Use of Fund Balance		-		-
Grand Total	**$**	**359,170,000**	**$**	**376,980,000**



Beaufort County School District
2025 -2026
General Fund Revenue and Expenditure Highlights

Where it comes from…

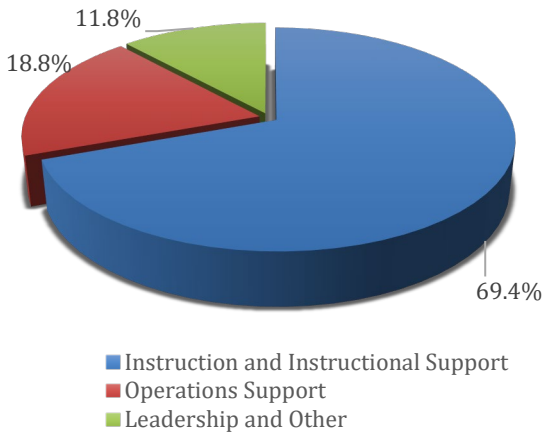
FY 2026 Revenue Sources



Local Revenue: 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 2026 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
Fiscal Year 2025-2026

Combined Budget Statement
All Funds

Revenues by Source	Governmental Funds	Proprietary Funds	Total
Revenue			
Local	$ 356,372,716	$ 1,600,000	$ 357,972,716
State	157,941,316	-	157,941,316
Federal	39,518,027	-	39,518,027
		-	
Total Revenues	**$ 553,832,059**	**$ 1,600,000**	**$ 555,432,059**
Expenditures			
Instruction	247,070,484	1,300,000	248,370,484
Supporting Services	186,220,651	300,000	186,520,651
Community Services	237,275	-	237,275
Intergovernmental Expenditures	11,582,194	-	11,582,194
Other	195,834	-	195,834
Debt Services	108,300,686	-	108,300,686
Facilities Acquisition & Construction Services	202,690,000	-	202,690,000
		-	
Total Expenditures	**$ 756,297,124**	**$ 1,600,000**	**$ 757,897,124**
Excess of Revenues Over (Under) Expenditures	(202,465,065)	$ -	$ (202,465,065)
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	202,690,000	-	202,690,000
Premiums on Bonds Sold	-	-	-
Transfer to General Fund	500,000		500,000
Transfer to Food Service Fund	(110,000)		(110,000)
Transfer - Capital Leases	10,000		10,000
Transfer to Other Funds/Indirect Cost	(1,006,172)	-	(1,006,172)
Transfer from General Fund	110,000		110,000
Transfer from Debt Service-EFC	-		-
Transfer from Special Revenue	-	-	-
	$ 202,193,828	**$ -**	**$ 202,193,828**
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ (271,237)**	**$ -**	**$ (271,237)**
Estimated Fund Balance/Net Position, July 1	**$ 281,782,617**	**$ 1,690,402**	**$ 283,473,019**
Fund Balance/Net Position, June 30	**$ 281,511,380**	**$ 1,690,402**	**$ 283,201,782**
Percentage Change in Fund Balance/Net Position	**-0.1%**	**0.0%**	**-0.1%**

Beaufort County School District
Fiscal Year 2025-2026

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	$ 241,774,804	$ 1,733,729	$ -	$ 108,198,054	$ -	$ 966,129	$ 3,700,000	$ 356,372,716
State	134,085,196	$ 1,111,498	$ 21,144,622	$ 1,600,000	$ -	$ -	$ -	157,941,316
Federal	620,000	$ 26,891,553	$ -	$ -	$ -	12,006,474	$ -	39,518,027
Total Revenues	**$ 376,480,000**	**$ 29,736,780**	**$ 21,144,622**	**$ 109,798,054**	**$ -**	**$ 12,972,603**	**$ 3,700,000**	**$ 553,832,059**
Expenditures								
Instruction	215,023,199	16,650,424	15,236,861	-	-		160,000	247,070,484
Supporting Services	151,099,709	11,528,173	5,525,561	-	-	14,527,208	3,540,000	186,220,651
Community Services		237,275	-	-	-		-	237,275
Payments to Charter School	10,712,092	263,902	382,200	-	-	224,000	-	11,582,194
Other	35,000	160,834		-	-		-	195,834
Debt Services	-	-	-	108,300,686	-		-	108,300,686
Facilities Acquisition & Construction Services	-	-	-	-	202,690,000			202,690,000
Total Expenditures	**$ 376,870,000**	**$ 28,840,608**	**$ 21,144,622**	**$ 108,300,686**	**$ 202,690,000**	**$ 14,751,208**	**$ 3,700,000**	**$ 756,297,124**
Excess of Revenues Over (Under) Expenditures	$ (390,000)	$ 896,172	$ -	$ 1,497,368	$ (202,690,000)	$ (1,778,605)	$ -	$ (202,465,065)
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	-	-	-	-	202,690,000			202,690,000
Premiums on Bonds Sold				-	-		-	-
Transfer to General Fund	500,000		-	-	-		-	500,000
Transfer to Food Service Fund	(110,000)	-	-	-	-		-	(110,000)
Sale of Fixed Assets				-	-	10,000	-	10,000
Transfer to Other Funds/Indirect Cost		(896,172)				(110,000)		(1,006,172)
Transfer from General Fund						110,000		110,000
Transfer to Debt Service-EFC				-				-
Transfer from Debt Service-EFC				-				-
Transfer from Special Revenue	-		-	-	-		-	-
	$ 390,000	**$ (896,172)**	**$ -**	**$ -**	**$ 202,690,000**	**$ 10,000**	**$ -**	**$ 202,193,828**
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ 1,497,368**	**$ -**	**$ (1,768,605)**	**$ -**	**$ (271,237)**
Estimated Fund Balance, July 1	**$ 79,165,800**	**$ -**	**$ -**	**$ 12,290,262**	**$ 181,076,029**	$ 5,427,256	**$ 3,823,270**	**$ 281,782,617**
Fund Balance, June 30	**$ 79,165,800**	**$ -**	**$ -**	**$ 13,787,630**	**$ 181,076,029**	**$ 3,658,651**	**$ 3,823,270**	**$ 281,511,380**
Percentage Change in Fund Balance	**0.0%**	**0.0%**	**0.0%**	**12.2%**	**0.0%**	**-32.6%**	**0.0%**	**-0.1%**

Beaufort County School District
Fiscal Year 2025-2026

Combined Budget Statement
Non-Governmental Funds

Revenues by Source	Internal Service Fund	Total
Revenue		
Local	$ 1,600,000	$ 1,600,000
		-
Total Revenues	$ 1,600,000	$ 1,600,000
Expenditures		
Instruction	1,300,000	1,300,000
Supporting Services	300,000	300,000
		-
Total Expenditures	$ 1,600,000	1,600,000
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	$ 1,690,402	$ 1,690,402
Fund Balance/Net Position, June 30	$ 1,690,402	$ 1,690,402
Percentage Change in Fund Balance/Net Position	**0.0%**	**0.0%**

Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

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

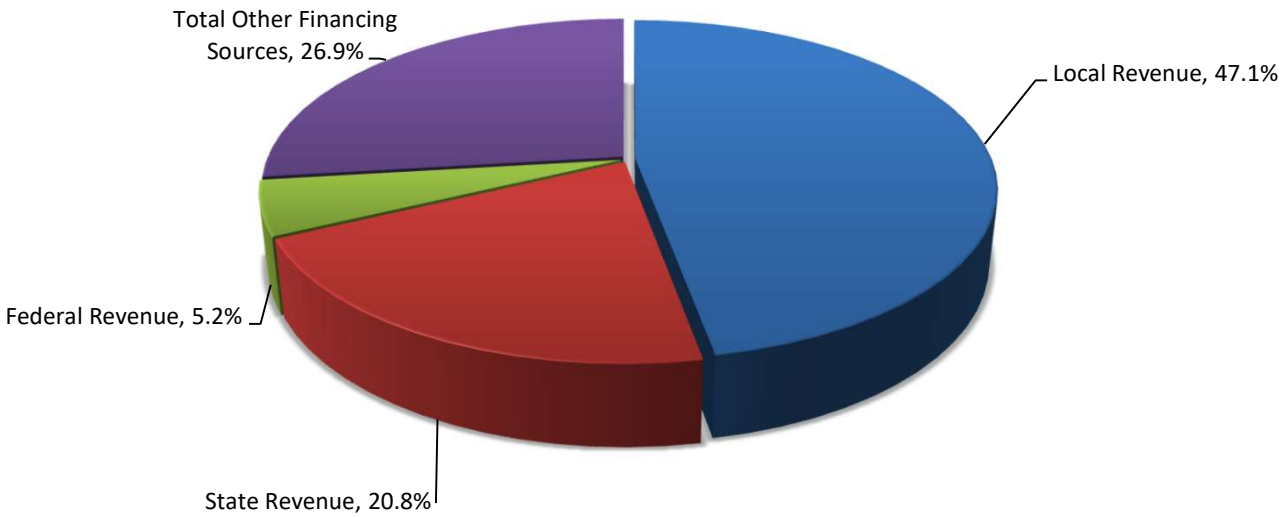
Revenue by Function	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
Local Revenue					
General Fund	$ 211,491,401	$ 226,270,707	$ 241,774,804	$ 15,504,097	6.9%
Special Revenue Fund	1,535,891	932,368	1,733,729	801,361	85.9%
Debt Service Fund	97,960,023	103,908,026	108,198,054	4,290,028	4.1%
School Building Fund	8,078,010	8,027,174	-	(8,027,174)	-100.0%
School Food Service	1,493,728	954,421	966,129	11,708	1.2%
Internal Service Fund	1,815,979	1,118,369	1,600,000	481,631	43.1%
Pupil Activity Fund	4,415,046	4,522,715	3,700,000	(822,715)	-18.2%
TOTAL LOCAL REVENUE	**$ 326,790,078**	**$ 345,733,780**	**$ 357,972,716**	**$ 12,238,936**	**3.5%**
State Revenue					
General Fund	$ 122,420,233	$ 131,719,972	$ 134,085,196	$ 2,365,224	1.8%
Special Revenue Fund	1,242,698	1,174,566	1,111,498	(63,068)	-5.4%
Education Improvement Act Fund	14,041,551	20,377,966	21,144,622	766,656	3.8%
Debt Service Fund	1,697,020	1,829,734	1,600,000	(229,734)	-12.6%
School Building Fund	-	-	-	-	0.0%
School Food Service	-	-	-	-	0.0%
Internal Service Fund	-	-	-	-	0.0%
Pupil Activity Fund	-	-	-	-	0.0%
TOTAL STATE REVENUE	**$ 139,401,502**	**$ 155,102,238**	**$ 157,941,316**	**$ 2,839,078**	**1.8%**
Federal Revenue					
General Fund	$ 310,581	$ 867,046	$ 620,000	$ (247,046)	-28.5%
Special Revenue Fund	36,066,040	21,134,530	26,891,553	5,757,023	27.2%
School Building Fund	192,228	1,580,462		(1,580,462)	-100.0%
School Food Service	11,731,455	11,968,039	12,006,474	38,435	0.3%
TOTAL FEDERAL REVENUE	**$ 48,300,304**	**$ 35,550,077**	**$ 39,518,027**	**$ 3,967,950**	**11.2%**
TOTAL REVENUE	**$ 514,491,884**	**$ 536,386,095**	**$ 555,432,059**	**$ 19,045,964**	**3.6%**

Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

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

Revenue by Function	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
Other Financing Sources					
Proceeds of General Obligation Bonds	$ 30,000,000	$ 182,500,000	$ 202,690,000	$ 20,190,000	11.1%
Premium on Bonds Sold	297,646	5,153,596	-	(5,153,596)	-100.0%
Transfers in	31,549,068	743,935	610,000	(133,935)	-18.0%
Other Financing Sources	39,059	143,611	10,000	(133,611)	-93.0%
Total Other Financing Sources	**$ 61,885,773**	**$ 188,541,142**	**$ 203,310,000**	**$ 14,768,858**	**7.8%**
TOTAL REVENUE AND OTHER FINANCING SOURCES:	**$ 576,377,657**	**$ 724,927,237**	**$ 758,742,059**	**$ 33,814,822**	**4.7%**

2025-2026
Budgeted Revenue - All Funds



Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

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

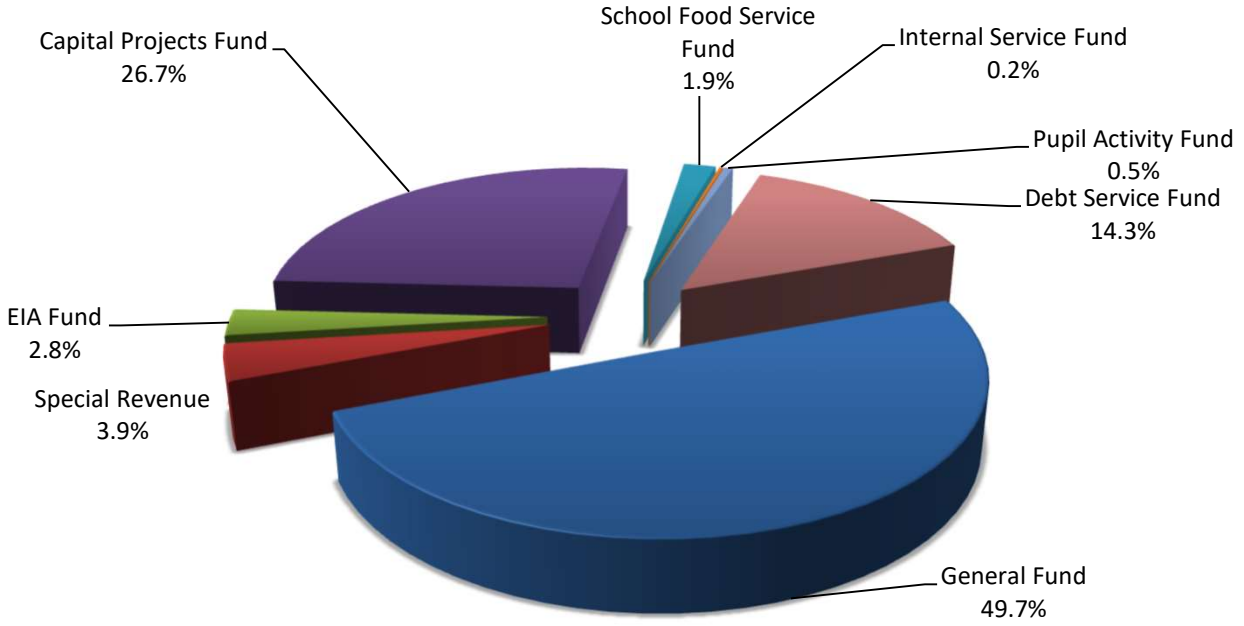
Expenditures by Function	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
GENERAL FUND	187,357,485	202,923,058	215,023,199	12,100,141	6.0%
SPECIAL REVENUE	17,661,034	13,642,812	16,650,424	3,007,612	22.0%
EDUCATION IMPROVEMENT ACT	8,636,560	9,325,327	15,236,861	5,911,534	63.4%
INTERNAL SERVICE FUND	1,421,083	701,957	1,300,000	598,043	85.2%
PUPIL ACTIVITY	1,663,363	404,572	$ 160,000	(244,572)	-60.5%
TOTAL INSTRUCTION	$ 216,739,525	$ 226,997,726	$ 248,370,484	$ 21,372,758	9.4%
GENERAL FUND	121,135,312	137,626,720	151,099,709	13,472,989	9.8%
SPECIAL REVENUE	14,579,776	7,462,370	11,528,173	4,065,803	54.5%
EDUCATION IMPROVEMENT ACT	5,052,539	5,036,932	5,525,561	488,629	9.7%
SCHOOL BUILDING FUND	106,852,958	125,709,748	202,690,000	76,980,252	61.2%
SCHOOL FOOD SERVICE FUND	13,127,746	15,170,513	14,527,208	(643,305)	-4.2%
INTERNAL SERVICE FUND	334,525	362,843	300,000	(62,843)	-17.3%
PUPIL ACTIVITY FUND	3,505,291	3,448,097	3,540,000	91,903	2.7%
TOTAL SUPPORT SERVICES	$ 264,588,147	$ 294,817,223	$ 389,210,651	$ 94,393,428	32.0%
GENERAL FUND		335,030	0	(335,030)	-100.0%
SPECIAL REVENUE	888,063	137,636	237,275	99,639	72.4%
TOTAL COMMUNITY SERVICES	$ 888,063	$ 472,666	$ 237,275	$ (235,391)	-49.8%
GENERAL FUND	248,439	0		0	0.0%
DEBT SERVICE FUND	114,306,487	95,718,350	108,300,686	12,582,336	13.1%
TOTAL DEBT SERVICE	$ 114,554,926	$ 95,718,350	$ 108,300,686	$ 12,582,336	13.1%
GENERAL FUND	9,094,079	9,967,545	10,747,092	779,547	7.8%
SPECIAL REVENUE	832,585	675,923	806,936	131,013	19.4%
FOOD SERVICE FUND	220,840	239,323	224,000	224,000	-6.4%
SCHOOL BUILDING FUND		1,000,000	0	(1,000,000)	-100.0%
INTERGOVERNMENTAL EXPENDITURES	$ 10,147,504	$ 11,882,791	$ 11,778,028	$ 134,560	-0.9%
TOTAL EXPENDITURES	$ 606,918,165	$ 629,888,756	$ 757,897,124	$ 128,247,691	20.3%

Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

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

Expenditures by Function	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
GENERAL FUND	$ 22,753,728	$ 110,000	$ 110,000	$ -	0.0%
SPECIAL REVENUE FUND	1,647,519	655,365	896,172	240,807	36.7%
EDUCATION IMPROVEMENT ACT	-			-	0.0%
DEBT SERVICE FUND	15,075,943			-	0.0%
SCHOOL BUILDING FUND				-	0.0%
SCHOOL FOOD SERVICE FUND	109,454	82,090	110,000	27,910	34.0%
TOTAL FUND EXPENDITURES					
OTHER FINANCING USES	39,586,644	847,455	1,116,172	41,550,271	31.7%
AND OTHER FINANCING USES:	**$ 646,504,809**	**$ 630,736,211**	**$ 759,013,296**	**$ 128,277,085**	**20.3%**

FY 2026 Comprehensive Budget By Funding Source



Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

Comprehensive Budgeted Expenditures and Other Financing Uses - All Funds

Expenditures by Program	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
Kindergarten Programs	$ 11,810,155	$ 11,271,421	$ 13,167,561	$ 1,896,140	16.8%
Primary Programs	37,818,611	43,769,265	48,138,987	4,369,722	10.0%
Elementary Programs	56,033,728	57,181,088	60,504,750	3,323,662	5.8%
High School Programs	44,588,080	43,991,088	46,131,799	2,140,711	4.9%
Vocational Programs	9,358,899	10,415,688	11,177,040	761,352	7.3%
Vocational Programs Middle	190,387	973,873	567,615	(406,258)	-41.7%
Drivers Education Programs	234,764	114,893	270,481	155,588	135.4%
Montessori Programs	1,287,795	1,238,112	1,422,827	184,715	14.9%
Special Education Prog.	29,302,177	31,083,672	36,525,405	5,441,733	17.5%
Preschool Special Education Programs	1,630,727	1,754,925	1,835,986	81,061	4.6%
Early Childhood Programs	7,627,049	7,950,588	8,658,157	707,569	8.9%
Gifted & Talented	3,557,000	3,846,991	3,841,022	(5,969)	-0.2%
International Baccalaureate Programs	67,762	54,021	123,500	69,479	128.6%
Homebound	127,264	90,224	217,460	127,236	141.0%
Gifted & Talented Artistic	11,460	49,610	83,500	33,890	68.3%
Other Special Programs	57,196	59,668	689,153	629,485	1055.0%
Limited English Proficiency Programs	7,530,028	8,370,827	9,102,688	731,861	8.7%
Summer School Programs	1,391,747	1,185,274	1,413,476	228,202	19.3%
Instr ProgBeyond Reg School Day	258,030	872,252	1,297,006	424,754	48.7%
Adult Education	493,790	338,279	435,115	96,836	28.6%
Parenting Instruction	1,527,970	1,801,350	2,393,105	591,755	32.9%
Instructional Pupil	1,834,906	584,617	373,851	(210,766)	-36.1%
GENERAL FUND	**$ 187,357,485**	**$ 202,923,058**	**$ 215,023,199**	**$ 12,100,141**	**6.0%**
SPECIAL REVENUE	**$ 17,661,034**	**$ 13,642,812**	**$ 16,650,424**	**$ 3,007,612**	**22.0%**
EDUCATION IMPROVEMENT ACT	**$ 8,636,560**	**$ 9,325,327**	**$ 15,236,861**	**$ 5,911,534**	**63.4%**
INTERNAL SERVICE FUND	**$ 1,421,083**	**$ 701,957**	**$ 1,300,000**	**$ 598,043**	**85.2%**
PUPIL ACTIVITY	**$ 1,663,363**	**$ 404,572**	**$ 160,000**	**$ (244,572)**	**-60.5%**
TOTAL INSTRUCTION	**$ 216,739,525**	**$ 226,997,726**	**$ 248,370,484**	**$ 21,372,758**	**9.4%**
Attendance & Social Work	$ 5,350,493	$ 5,629,596	$ 5,824,080	$ 194,484	3.5%
Guidance	8,718,198	9,030,343	9,607,621	577,278	6.4%
Health Services	5,353,612	4,345,845	5,460,578	1,114,733	25.7%
Psychological	2,048,780	2,073,286	2,594,546	521,260	25.1%
Career Specialist	1,174,162	1,377,862	1,367,567	(10,295)	-0.7%
Improvement of Instruction	14,928,606	16,263,557	21,963,802	5,700,245	35.0%
Media Services	4,732,102	4,732,123	5,327,533	595,410	12.6%
Supervision of Special Projects	3,698,620	5,253,638	6,082,549	828,911	15.8%
Staff Development	2,906,740	2,009,371	2,930,793	921,422	45.9%
Board of Education	705,126	653,734	860,439	206,705	31.6%
Office of Superintendent	541,113	590,675	599,484	8,809	1.5%
School Administration	24,036,019	25,744,634	27,115,171	1,370,537	5.3%
Fiscal Services	2,882,916	3,194,312	3,554,508	360,196	11.3%
Facilities Acquistion and Construction	109,422,384	125,970,846	202,754,823	76,783,977	61.0%
Maintenance & Operations	31,003,951	35,326,997	38,309,016	2,982,019	8.4%
Transportation	8,813,725	9,587,736	10,759,003	1,171,267	12.2%
Food Service	13,191,107	15,176,294	14,527,208	(649,086)	-4.3%
Internal Services	5,990	-	-	-	0.0%
School Safety	2,738,055	2,628,040	3,012,313	384,273	14.6%
Planning Services	3,253	9,410	10,800	1,390	14.8%
Information Services	770,067	835,671	1,120,724	285,053	34.1%
Staff Services	5,510,769	6,887,432	6,832,044	(55,388)	-0.8%
Technology	7,929,513	8,916,199	9,800,649	884,450	9.9%
Supporting Pupil Activity	8,122,846	8,579,622	8,795,400	215,778	2.5%
GENERAL FUND	**$ 121,135,312**	**$ 137,626,720**	**$ 151,099,709**	**$ 13,472,989**	**9.8%**
SPECIAL REVENUE	**$ 14,579,776**	**$ 7,462,370**	**$ 11,528,173**	**$ 4,065,803**	**54.5%**
EDUCATION IMPROVEMENT ACT	**$ 5,052,539**	**$ 5,036,932**	**$ 5,525,561**	**$ 488,629**	**9.7%**
CAPITAL PROJECTS	**$ 106,852,958**	**$ 125,709,748**	**$ 202,690,000**	**$ 76,980,252**	**61.2%**
SCHOOL FOOD SERVICE FUND	**$ 13,127,746**	**$ 15,170,513**	**$ 14,527,208**	**$ (643,305)**	**-4.2%**
INTERNAL SERVICE FUND	**$ 334,525**	**$ 362,843**	**$ 300,000**	**$ (62,843)**	**-17.3%**
PUPIL ACTIVITY FUND	**$ 3,505,291**	**$ 3,448,097**	**$ 3,540,000**	**$ 91,903**	**2.7%**
TOTAL SUPPORT SERVICES	**$ 264,588,147**	**$ 294,817,223**	**$ 389,210,651**	**$ 94,393,428**	**32.0%**

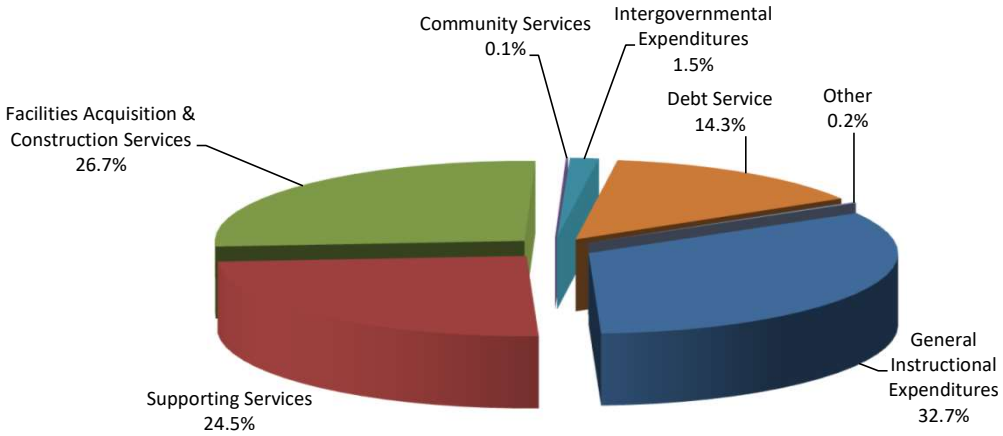
Beaufort County School District
Three-Year Comparison
Fiscal Years 2024, 2025 and 2026

Comprehensive Budgeted Expenditures and Other Financing Uses - All Funds

Expenditures by Program	2023-24 Audited Actual	2024-25 Projected Actual	2025-26 Approved Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
GENERAL FUND	$ -	$ 335,030		$ (335,030)	-100.0%
SPECIAL REVENUE	888,063	137,636	237,275	99,639	72.4%
TOTAL COMMUNITY SERVICES	**$ 888,063**	**$ 472,666**	**$ 237,275**	**$ (235,391)**	**-49.8%**
GENERAL FUND	$ 248,439	$ -	$ -	$ -	0.0%
DEBT SERVICE FUND	$ 114,306,487	$ 95,718,350	108,300,686	12,582,336	13.1%
TOTAL DEBT SERVICE	**$ 114,554,926**	**$ 95,718,350**	**$ 108,300,686**	**$ 12,582,336**	**13.1%**
Intergovernmental Expenditures					
Payments to other agencies	$ 9,897,446	$ 11,793,480	$ 11,479,126	$ (314,354)	-2.7%
Payments to State Department of Education	250,058	89,311	298,902	209,591	234.7%
TOTAL INTERGOVERNMENTAL	**$ 10,147,504**	**$ 11,882,791**	**$ 11,778,028**	**$ (104,763)**	**-0.9%**
TOTAL EXPENDITURES	**$ 606,918,165**	**$ 629,888,756**	**$ 757,897,124**	**$ 128,008,368**	**20.3%**
Other Financing Uses					
Transfer - General Fund	$ 22,753,728	$ 110,000	$ 110,000	$ -	0.0%
Transfer - Special Revenue Fund	1,647,519	655,365	896,172	240,807	36.7%
Transfer - Education Improvement Act			-	-	0.0%
Transfer - Debt Service Fund	15,075,943		-	-	0.0%
Transfer - School Building Fund			-	-	0.0%
Transfer - Food Service Fund	109,454	82,090	110,000	27,910	34.0%
				-	0.0%
TOTAL OTHER USES	**$ 39,586,644**	**$ 847,455**	**$ 1,116,172**	**$ 268,717**	**31.7%**
TOTAL FUND EXPENDITURES AND OTHER FINANCING USES:	**$ 646,504,809**	**$ 630,736,211**	**$ 759,013,296**	**$ 128,277,085**	**20.3%**

- 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 2026
$759,013,296



Beaufort County School District
Debt Service Fund Multi-Year Comparison
Fiscal Years 2024, 2025 and 2026

Revenues by Source	2023-2024 Audited Actual	2024-2025 Approved Budget	2024-2025 Projected Actual	2025-2026 Proposed Budget	2024-25 to 2025-26 Increase/ (Decrease)	2024-25 to 2025-26 Percent Change
Local						
Ad Valorem (Current and Delinquent)	$ 97,072,601	$ 102,165,000	$ 102,617,194	$ 107,748,054	$ 5,583,054	5.46%
Other Local	887,422	450,000	450,000	450,000	-	0.00%
Total Local Revenue	**$ 97,960,023**	**$ 102,615,000**	**$ 103,067,194**	**$ 108,198,054**	**$ 5,583,054**	**5.44%**
State						
Homestead exemption	$ 1,483,969	$ 1,400,000	$ 1,400,000	$ 1,400,000	$ -	0.00%
Merchant's inventory tax	85,988	86,000	86,000	86,000	-	0.00%
Other State Property Tax	127,063	114,000	114,000	114,000	-	0.00%
Total State Revenue	**$ 1,697,020**	**1,600,000**	**$ 1,600,000**	**1,600,000**	**$ -**	**0.00%**
Total Revenue	**$ 99,657,043**	**$ 104,215,000**	**$ 104,667,194**	**$ 109,798,054**	**$ 5,583,054**	**5.36%**
Expenditures:						
Redemption of principal	$ 97,422,400	$ 80,597,600	$ 80,832,600	$ 88,567,700	$ 7,970,100	9.89%
Interest	16,719,813	14,748,643	14,868,841	19,632,986	4,884,343	33.12%
Other Objects	164,274	100,000	84,354	100,000	-	0.00%
Total Expenditures	**$ 114,306,487**	**$ 95,446,243**	**$ 95,785,795**	**$ 108,300,686**	**$ 12,854,443**	**13.47%**
Other Financing Sources (Uses)						
Premium on general obligation bonds	$ 15,398	$ -	$ 14,920	$ -	$ -	0.00%
Proceeds of refunding debt	16,293,200	-	-	-	$ -	0.00%
Payment to refunded debt escrow agent	(16,293,200)	-	-	-	$ -	0.00%
Transfer from EFC Debt Service Fund	-	-	23,365	-	$ -	0.00%
Total Other Financing Sources (Uses)	**$ 15,398**	**$ -**	**$ 38,285**	**$ -**	**$ -**	**0.00%**
Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ (14,634,046)**	**$ 8,768,757**	**$ 8,919,684**	**$ 1,497,368**	**$ (7,271,389)**	**-82.92%**
Beginning Fund Balance	**$ 18,004,624**	**$ 3,370,578**	**$ 3,370,578**	**12,290,262**	**13,787,630**	
Ending Fund Balance	**$ 3,370,578**	**$ 12,139,335**	**$ 12,290,262**	**13,787,630**	**6,516,240**	
Fund Balance as a % of CY Expenditures	**2.9%**	**12.7%**	**12.8%**	**12.7%**	**50.7%**	

Note: The financial statements presented above adhere to a cash basis of accounting. In accordance with governmental accounting standards, short-term liabilities must be recorded on the balance sheet. Consequently, fund balance, debt proceeds, and principal and interest payments may not be match the "Millage Worksheet" submitted to the Beaufort County Auditor for the purposes of determining debt service millage.

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	$6,632,351
BEAUFORT ELEMENTARY	$9,102,764
COOSA ELEMENTARY	$6,404,948
LADY'S ISLAND ELEMENTARY	$5,236,744
MOSSY OAKS ELEMENTARY	$6,512,409
PORT ROYAL ELEMENTARY	$4,247,621
ST HELENA ELEMENTARY	$6,690,482
BROAD RIVER ELEMENTARY	$6,635,693
JOSEPH S. SHANKLIN ELEMENTARY	$7,388,972
WHALE BRANCH ELEMENTARY	$8,433,920
HILTON HEAD ISLAND ELEMENTARY	$11,273,350
HILTON HEAD ISLAND SCHOOL FOR CREATIVE ARTS	$8,018,785
BLUFFTON ELEMENTARY	$10,738,650
OKATIE ELEMENTARY	$7,959,847
MC RILEY ELEMENTARY	$12,440,336
RED CEDAR ELEMENTARY	$9,079,416
PRITCHARDVILLE ELEMENTARY	$10,083,499
Total Elementary Schools	**$136,879,787**

K-8 Schools	
RIVER RIDGE ACADEMY	$13,662,506
ROBERT SMALLS LEADERSHIP ACADEMY	$11,892,603
Total K-8 Schools	**$25,555,109**

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

Middle Schools	
BEAUFORT MIDDLE	$6,721,394
LADY'S ISLAND MIDDLE	$7,399,398
WHALE BRANCH MIDDLE	$6,802,187
HILTON HEAD ISLAND MIDDLE	$11,346,815
HE MCCRACKEN MIDDLE	$11,308,642
BLUFFTON MIDDLE SCHOOL	$10,940,968
Total Middle Schools	**$54,519,404**

High Schools	
BEAUFORT HIGH	$14,957,468
BATTERY CREEK HIGH	$12,087,369
WHALE BRANCH EC HIGH SCHOOL	$8,498,602
HILTON HEAD ISLAND HIGH	$16,524,605
MAY RIVER HIGH SCHOOL	$18,932,776
BLUFFTON HIGH	$16,217,934
Total High Schools	**$87,218,754**



Beaufort Elementary - District 3

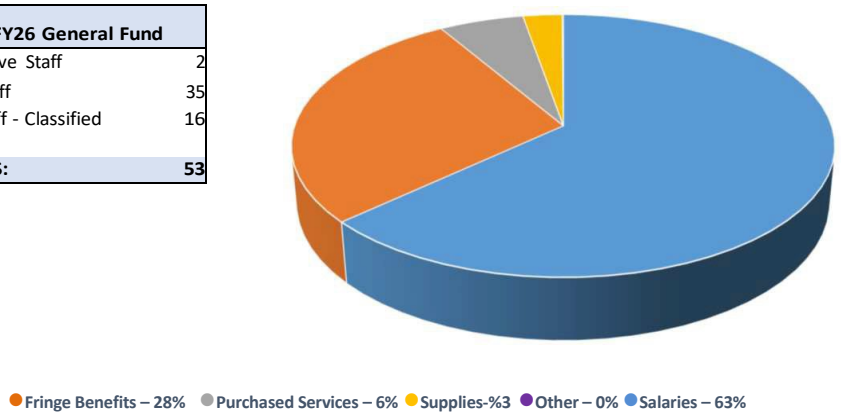
2023-2024 Overall School Performance Rating: AVERAGE
Address: 1800 Prince Street, Beaufort, SC 29902
Phone: (843) 322-2600
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Montessori & Advanced Math, Engineering and Science (AMES) and PLTW Launch

Pupils in Poverty: 75.3%
MLL Students: 12
SPED Students: 88
Title I Status: Yes
FY 25 Enrollment: 377
Projected FY26 Enrollment: 377

Beaufort Elementary School (BES) is committed to fostering academic growth and character development within a safe and engaging environment. The school challenges its students daily to reach their full potential as learners and responsible citizens. BES distinguishes itself through a variety of supported programs that provide students with diverse academic, social, and emotional experiences. STEM and STEAM learning are seamlessly integrated throughout the curriculum, promoting a deeper understanding of content. With a strong emphasis on character development, BES continues its mission to cultivate responsible individuals who strive to make a positive impact through thoughtful decision-making.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,817,983	4,433,870	5,756,783	5,871,919	5,989,357
Fringe Benefits	2,262,236	2,186,092	2,562,229	2,613,474	2,665,743
Purchased Services	1,154,773	990,766	530,467	556,990	584,840
Supplies	251,900	436,602	245,544	257,821	270,712
Equipment		-	-	-	-
Other Expenditures	20,275	4,455	7,741	7,973	8,212
Total Expenditures	**8,507,167**	**8,051,785**	**9,102,764**	**9,308,177**	**9,518,865**
Enrollment	376	377	377	381	385
Spending per Student Enrolled	22,625	21,358	24,145	24,446	24,751

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	35
Support Staff - Classified	16
TOTAL FTE'S:	**53**



Bluffton Elementary and Early Childhood Center - District 7

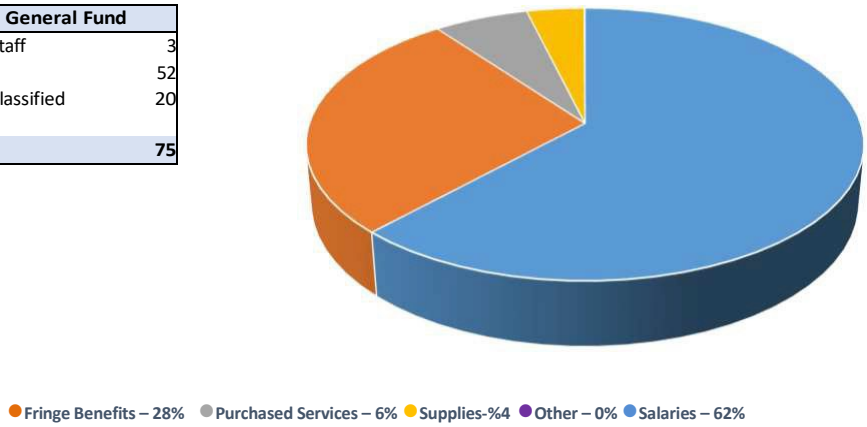
2023-2024 Overall School Performance Rating: GOOD
Address: 150 & 160 H.E. McCracken Circle, Bluffton, SC 29910
Phone: 843-706-8500/0900
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Acceleration Elementary Academy & Computer Science

Pupils in Poverty: 51.2%
MLL Students: 155
SPED Students: 118
Title I Status: Yes
FY 25 Enrollment: 709
Projected FY26 Enrollment: 709

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

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	5,728,326	5,511,607	6,662,484	6,795,734	6,931,648
Fringe Benefits	2,726,929	2,659,325	2,973,057	3,032,518	3,093,169
Purchased Services	1,407,563	1,228,767	682,839	716,981	752,830
Supplies	380,533	709,218	414,079	434,783	456,522
Equipment	2,652	-	-	-	-
Other Expenditures	11,513	2,121	6,191	6,377	6,568
Total Expenditures	**10,257,516**	**10,111,038**	**10,738,650**	**10,986,392**	**11,240,737**
Enrollment	714	709	709	716	723
Spending per Student Enrolled	14,366	14,261	15,146	15,342	15,542

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	52
Support Staff - Classified	20
TOTAL FTE'S:	**75**



Broad River Elementary - District 5

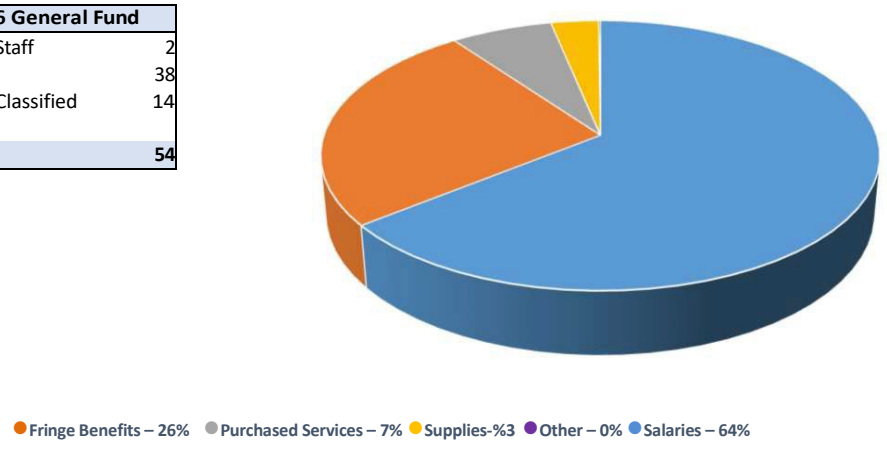
2023-2024 Overall School Performance Rating: AVERAGE
Address: 474 Broad River Boulevard, Beaufort, SC 29906
Phone: (843)-322-8400
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Dual Language: Spanish and Mandarin

Pupils in Poverty: 68.8%
MLL Students: 79
SPED Students: 60
Title I Status: Yes
FY 25 Enrollment: 467
Projected FY26 Enrollment: 467

For more than 60 years, **Broad River Elementary School (BRES)** has stood as a neighborhood beacon, providing quality education to children in our community. From the academic achievement of its students to the professional development of its faculty, BRES believes in lifelong learning, growth, and improvement. As a full-service school, it offers special education, gifted and talented programs, and dual language instruction. Students in grades K-5 can participate in our language programs with the target languages of Mandarin or Spanish. The STEM lab provides students in Pre-K thru 5th grade the opportunity for additional instruction in science and engineering. Students receive intervention and enrichment opportunities in reading and math.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,574,542	3,091,835	4,269,306	4,354,692	4,441,786
Fringe Benefits	1,494,431	1,314,636	1,696,108	1,730,030	1,764,631
Purchased Services	1,265,729	1,090,093	450,745	473,282	496,946
Supplies	219,611	423,940	211,361	221,929	233,026
Equipment	-	-	-	-	-
Other Expenditures	13,421	9,001	8,173	8,418	8,671
Total Expenditures	**6,567,734**	**5,929,505**	**6,635,693**	**6,788,352**	**6,945,059**
Enrollment	459	467	467	472	476
Spending per Student Enrolled	14,309	12,697	14,209	14,392	14,579

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	38
Support Staff - Classified	14
TOTAL FTE'S:	**54**



Coosa Elementary - District 2

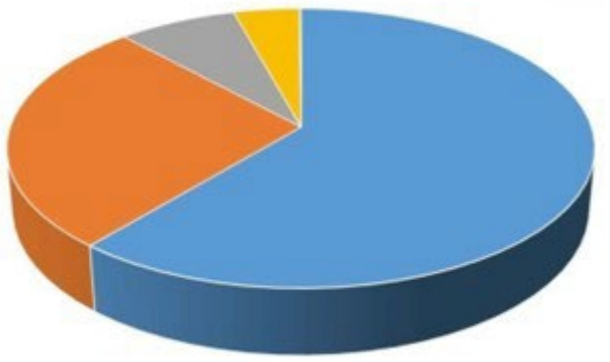
2023-2024 Overall School Performance Rating: EXCELLENT
Address: 45 Middle Road, Beaufort, SC 29907
Phone: 843-322-6100
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Leader in Me, Project Based Learning, PLTW Launch

Pupils in Poverty: 44.0%
MLL Students: 15
SPED Students: 43
Title I Status: No
FY 25 Enrollment: 467
Projected FY26 Enrollment: 467

Coosa Elementary School, recognized as a 2023 National Blue Ribbon School, fosters and promotes an environment where students are actively engaged in 21st century learning. Coosa is honored to be the flagship Leader in Me school in Beaufort County and the 12th elementary school in South Carolina. Coosa is one of the Leader in Me schools internationally to be honored with Lighthouse status and Lighthouse Academic Honor Roll. Purposeful Play is implemented in all Pre-K and Kindergarten classrooms. Through Purposeful Play, students can explore, discover, solve problems, and experiment in playful and imaginative ways. Coosa has a robust STEM (Science, Technology, Engineering, and Math) focus, including a STEM Lab, competitive Robotics Team, and STEM-infused lessons across all content areas.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,547,328	3,284,849	3,910,714	3,988,928	4,068,707
Fringe Benefits	1,604,996	1,522,987	1,734,663	1,769,356	1,804,743
Purchased Services	799,436	704,529	484,759	494,454	519,177
Supplies	254,852	473,021	266,926	272,265	285,878
Equipment	-	-		-	-
Other Expenditures	22,132	11,708	7,886	8,044	8,285
Total Expenditures	**6,228,744**	**5,997,094**	**6,404,948**	**6,533,047**	**6,686,790**
Enrollment	449	467	467	472	476
Spending per Student Enrolled	13,872	12,842	13,715	13,851	14,036

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	35
Support Staff - Classified	14
AL FTE'S:	**51**



Hilton Head Island Early Childhood Center - District 10

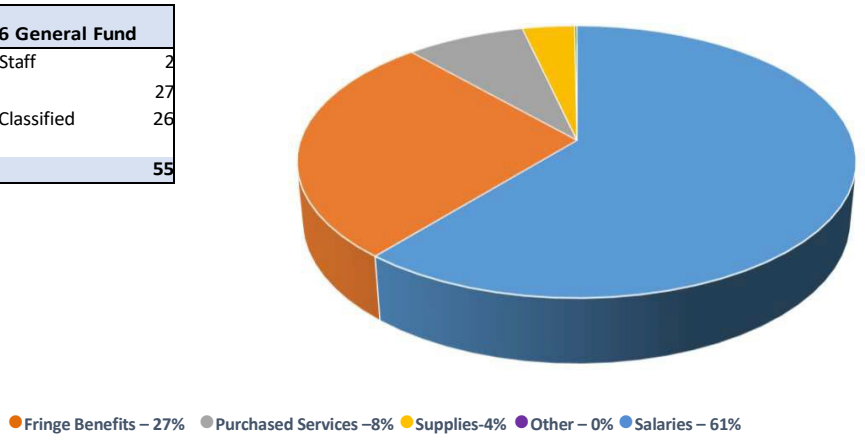
Address: 165 Pembroke Drive, Hilton Head Island, SC 29926
Phone: 843-689-0400
Grades Served: PreK - K
School Type: Early Childhood Center
School Choice: N/A

Pupils in Poverty: 64.7%
MLL Students: 103
SPED Students: 34
Title I Status: Yes
FY 25 Enrollment: 301
Projected FY26 Enrollment: 301

Hilton Head Island Early Childhood Center, in collaboration with the engaged community, is committed to actively ensuring that each learner develops his/her potential by providing an excellent education in a safe, nurturing, learning environment. Hilton Head Island Early Childhood Center (HHIECC) is one of four early childhood centers in the Beaufort County School District and offers full-day Pre-K sessions. HHIECC features two special education classrooms- one serving Pre-K students and one serving Kindergarten students. To support its diverse student population, particularly the high percentage of Hispanic learning, HHIECC employs two full-time Multilingual Learners teachers.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,060,757	3,029,548	3,684,287	3,757,973	3,833,132
Fringe Benefits	1,715,205	1,569,971	1,643,946	1,676,825	1,710,361
Purchased Services	701,014	911,128	482,624	506,755	532,093
Supplies	157,726	209,810	211,693	222,278	233,392
Equipment	-	-	-	-	1
Other Expenditures	8,947	13,248	9,768	10,061	10,363
Total Expenditures	**5,643,649**	**5,733,705**	**6,032,318**	**6,173,892**	**6,319,342**
Enrollment	328	301	301	304	307
Spending per Student Enrolled	17,206	19,049	20,041	20,308	20,581

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	27
Support Staff - Classified	26
TOTAL FTE'S:	**55**



Hilton Head Island Elementary - District 10

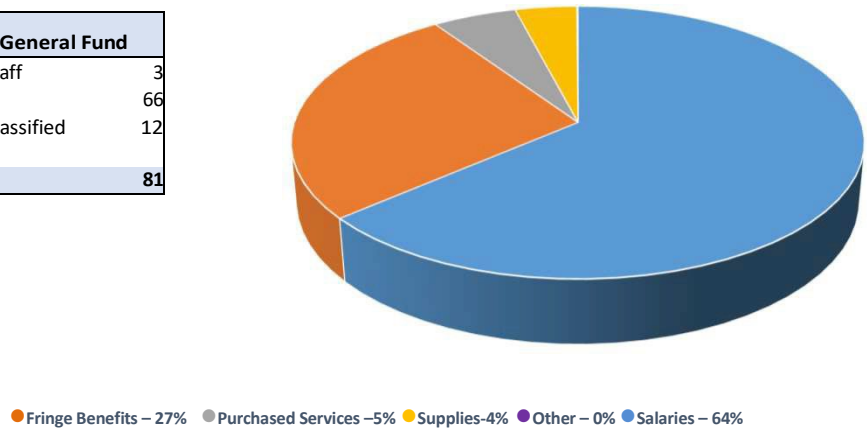
2023-2024 Overall School Performance Rating: GOOD
Address: 30 School Road, Hilton Head Island, SC 29926
Phone: 843-342-4100
Grades Served: 1 - 5
School Type: Neighborhood
School Choice: Dual Language: Spanish or Mandarin Chinese and IB Primary Years Programme and PLTW Launch

Pupils in Poverty: 57.4%
MLL Students: 353
SPED Students: 86
Title I Status: Yes
FY 25 Enrollment: 702
Projected FY26 Enrollment: 702

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,178,507	5,803,825	7,181,953	7,325,592	7,472,104
Fringe Benefits	2,781,063	2,511,205	3,015,228	3,075,533	3,137,043
Purchased Services	1,257,210	1,066,437	616,119	646,925	679,271
Supplies	538,213	860,619	450,730	473,267	496,930
Equipment	-	-	-	-	-
Other Expenditures	16,266	10,814	9,320	9,600	9,888
Total Expenditures	**10,771,259**	**10,252,900**	**11,273,350**	**11,530,916**	**11,795,236**
Enrollment	722	702	702	709	716
Spending per Student Enrolled	14,919	14,605	16,059	16,263	16,471

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	66
Support Staff - Classified	12
TOTAL FTE'S:	**81**



Hilton Head Island School for the Creative Arts - District 10

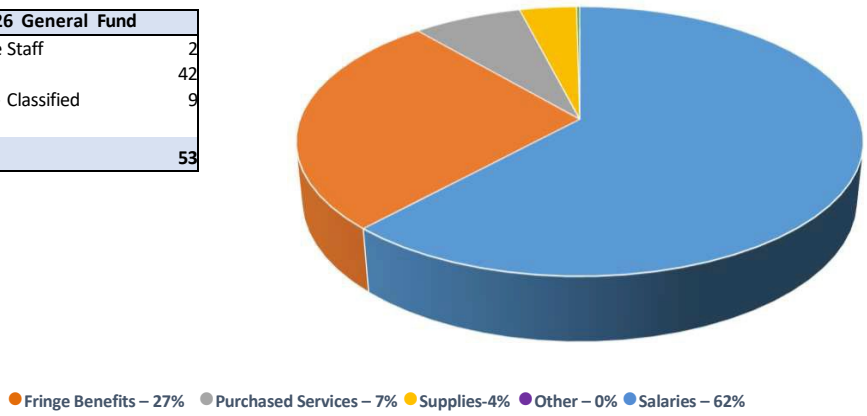
2023-2024 Overall School Performance Rating: GOOD
Address: 10 Bus Drive, Hilton Head Island, SC 29926
Phone: 843-342-4380
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Arts Integration

Pupils in Poverty: 65.3%
MLL Students: 193
SPED Students: 68
Title I Status: Yes
FY 25 Enrollment: 497
Projected FY26 Enrollment: 497

Hilton Head Island Elementary School for the Creative Arts (HHISCA), and Daufuskie Island School, in partnership with parents and the community, will challenge all students to attain educational excellence. An Arts Integrated program creates a learning environment using state and national standards in Visual Arts, Music, Dance, Theatre, Creative Writing and Multimedia Technology to promote meaningful connections between the curriculum, the children and the world around them. The focus is on academic achievement, the arts, character, citizenship, and life skills. HHISCA is an arts integrated school where caring, knowledgeable adults teach all children to love learning; to become honorable and responsible citizens; where academic excellence and respect for others are the standards; where teachers and students are positive contributors to the local and global communities; where teachers, parents and children have a voice and a choice in their educational environment and curriculum.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,559,744	4,211,944	4,963,106	5,062,368	5,163,615
Fringe Benefits	2,024,084	1,847,330	2,149,916	2,192,914	2,236,773
Purchased Services	927,405	806,198	583,875	613,069	643,722
Supplies	196,402	652,085	304,541	319,768	335,756
Equipment	-	8,163	-	-	-
Other Expenditures	28,528	15,233	17,347	17,867	18,403
Total Expenditures	**7,736,163**	**7,540,953**	**8,018,785**	**8,205,987**	**8,398,270**
Enrollment	529	497	497	502	507
Spending per Student Enrolled	14,624	15,173	16,134	16,348	16,565

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	42
Support Staff - Classified	9
TOTAL FTE'S:	**53**



Joseph S. Shanklin Elementary - District 5

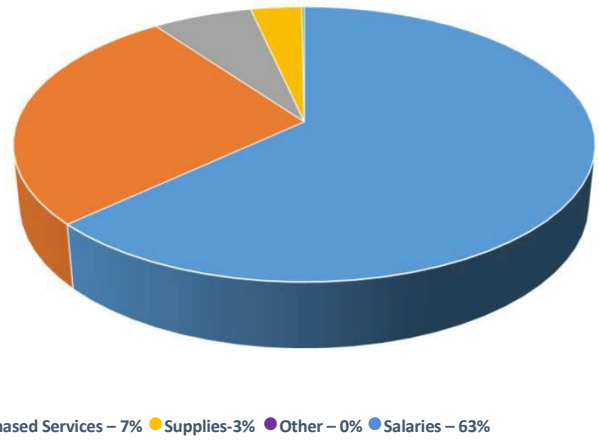
2023-2024 Overall School Performance Rating: AVERAGE
Address: 121 Morrall Drive, Beaufort, SC 29906
Phone: 843-466-3400
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Leader in Me

Pupils in Poverty: 80.4%
MLL Students: 151
SPED Students: 75
Title I Status: Yes
FY 25 Enrollment: 415
Projected FY26 Enrollment: 415

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,115,272	3,716,359	4,660,927	4,754,146	4,849,228
Fringe Benefits	2,096,922	1,718,837	1,991,256	2,031,081	2,071,703
Purchased Services	1,072,617	886,681	479,780	503,769	528,957
Supplies	307,774	441,863	244,465	256,688	269,523
Equipment	-	-	-	-	-
Other Expenditures	19,596	8,204	12,544	12,920	13,308
Total Expenditures	**7,612,181**	**6,771,944**	**7,388,972**	**7,558,604**	**7,732,719**
Enrollment	428	415	415	419	423
Spending per Student Enrolled	17,785	16,318	17,805	18,033	18,266

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	36
Support Staff - Classified	13
TOTAL FTE'S:	**51**



Lady's Island Elementary - District 3

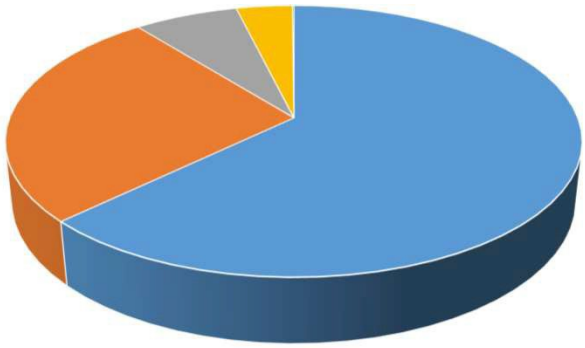
2023-2024 Overall School Performance Rating: GOOD
Address: 73 Chowan Creek Bluff, Beaufort, SC 29907
Phone: (843-322-2240
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Arts Integration & Leader in Me

Pupils in Poverty: 78.4%
MLL Students: 25
SPED Students: 49
Title I Status: Yes
FY 25 Enrollment: 242
Projected FY26 Enrollment: 242

Lady's Island Elementary is helping all students develop World Class Skills aligned to the Profile of the South Carolina Graduate by embracing critical thinking, collaboration/teamwork, and creativity. The school offers a curriculum rich with opportunities to form positive relationships with others and demonstrate leadership skills while immersed in the visual and performing arts. Lady's Island Elementary continues pushing the envelope on its school transformation journey with a sustained focus on leadership, culture, and academics. The school continues building a culture of positive behavior support, understanding of the needs of students, and understanding emotional regulation to create a climate of trust and "family" in each classroom. When students are empowered with the tools to be successful, they rise to the occasion.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	2,845,135	2,818,721	3,288,984	3,354,764	3,421,859
Fringe Benefits	1,319,238	1,268,930	1,387,029	1,414,770	1,443,065
Purchased Services	651,030	634,091	360,972	379,021	397,972
Supplies	196,790	278,839	194,516	204,242	214,454
Equipment	-	-	-	-	-
Other Expenditures	15,707	4,283	5,243	5,400	5,562
Total Expenditures	**5,027,900**	**5,004,864**	**5,236,744**	**5,358,196**	**5,482,912**
Enrollment	250	242	242	244	247
Spending per Student Enrolled	20,112	20,681	21,639	21,922	22,210

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	26
Support Staff - Classified	11
TOTAL FTE'S:	**39**



Micheal C. Riley Elementary & Early Childhood Center - District 3

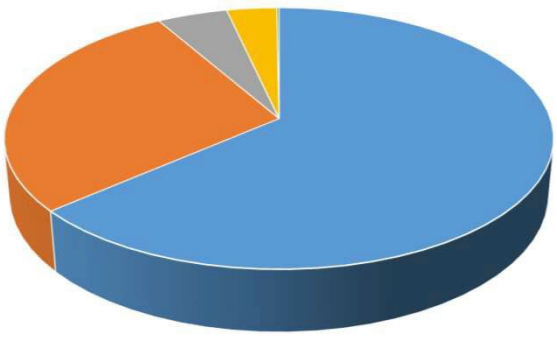
2023-2024 Overall School Performance Rating: AVERAGE
Address: 172 Burnt Church Road, Bluffton, SC 29910
Phone: (843-706-8300
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Leader in Me

Pupils in Poverty: 68.6%
MLL Students: 364
SPED Students: 170
Title I Status: Yes
FY 25 Enrollment: 706
Projected FY26 Enrollment: 706

The philosophy at **M.C. Riley,** with its diverse population, is to grow the whole child, helping students develop skills that will make them problem-solvers and ignite passions for science, technology, engineering, and math. The goal is for students to achieve not only within the classroom setting but also to be set up for successful endeavors throughout their future years as students and as contributing members of society. The student body features a diverse community with a wide range of needs. M.C. Riley supports students and their individualized needs through Special Education services, Gifted and Talented courses, English as a Second Language instruction, and social and emotional support provided by counselors and a social worker. The school offers enrichment programs that allow students to explore their personal interests and talents. Students and faculty are compassionate and generous leaders dedicated to making the world a better place. M.C. Riley is passionate about supporting the needs of its families and the Bluffton community.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,590,626	6,231,957	7,920,010	8,078,410	8,239,978
Fringe Benefits	3,093,581	2,912,945	3,482,983	3,552,643	3,623,696
Purchased Services	1,659,446	1,410,455	594,391	624,111	655,316
Supplies	457,439	745,325	422,902	444,047	466,249
Equipment	-	-	-	-	-
Other Expenditures	23,651	18,033	20,050	20,652	21,271
Total Expenditures	**11,824,743**	**11,318,715**	**12,440,336**	**12,719,862**	**13,006,510**
Enrollment	718	706	706	713	720
Spending per Student Enrolled	16,469	16,032	17,621	17,838	18,060

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	65
Support Staff - Classified	19
TOTAL FTE'S:	**87**



Mossy Oaks Elementary - District 3

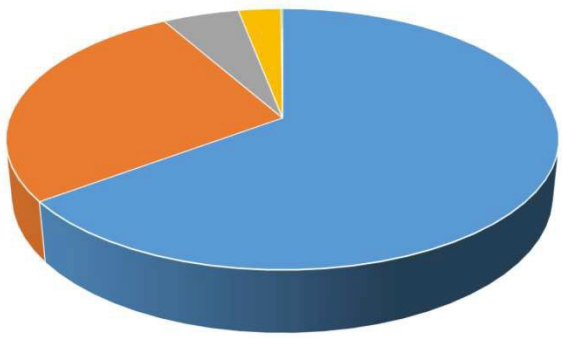
2023-2024 Overall School Performance Rating: AVERAGE
Address: 2510 Mossy Oaks Road, Beaufort, SC 29902
Phone: 843-322-2900
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Arts Integration, MedTech & Medical and PLTW Launch

Pupils in Poverty: 78.1%
MLL Students: 24
SPED Students: 84
Title I Status: Yes
FY 25 Enrollment: 329
Projected FY26 Enrollment: 329

Mossy Oaks Elementary (MOES) believes that the best education for children exposes them to new ways of seeing the world and themselves. Our educational program builds on a solid foundation in reading, writing, mathematics, and the sciences. The ABC Project integrates lessons in these subjects with the arts through performances, dance, music, and creative writing. Both arts and STEM subjects utilize the latest technology to spark students' excitement for learning as well as to develop practical workplace skills. Students learn to appreciate the world around them by being in it: the outdoor classroom provides just such a setting. MOES seeks to provide each of students with the possibility for maximum academic growth and character development in a safe, supportive environment.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,423,526	3,408,205	4,223,868	4,308,345	4,394,512
Fringe Benefits	1,528,736	1,558,491	1,752,160	1,787,203	1,822,947
Purchased Services	1,314,538	923,391	340,114	357,120	374,976
Supplies	177,995	324,887	188,772	198,211	208,121
Equipment	7,000	-	-	-	-
Other Expenditures	14,018	6,131	7,495	7,720	7,951
Total Expenditures	**6,465,813**	**6,221,105**	**6,512,409**	**6,658,599**	**6,808,508**
Enrollment	365	329	329	332	336
Spending per Student Enrolled	17,715	18,909	19,795	20,039	20,287

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	29
Support Staff - Classified	13
TOTAL FTE'S:	**44**



Okatie Elementary - District 3

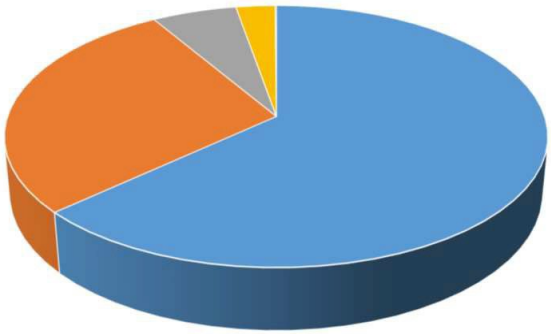
2023-2024 Overall School Performance Rating: EXCELLENT
Address: 53 Cherry Point Road, Bluffton, SC 29909
Phone: (843-322-7700
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Learning Through Leadership

Pupils in Poverty: 42.3%
MLL Students: 100
SPED Students: 64
Title I Status: No
FY 25 Enrollment: 648
Projected FY26 Enrollment: 648

Okatie Elementary (OES) is helping all students develop the world-class skills and life and career characteristics of the Profile of the Graduate by providing leadership opportunities and purposeful real-world learning experiences for students. The 21st Century Skills are developed through critical thinking, decision-making, and problem-solving that positively impact their world and future. The culture of the school focuses on a welcoming learning environment that values hard work, collaboration, and dedication. The school celebrates each student's goals and successes. As a prior recipient of the National Blue Ribbon, Riley Award, Palmetto's Finest School, and STEM recertification, the staff, parents, and community members continue to cultivate, guide, and nurture student confidence, imagination, responsibility, respect, and knowledge to promote experiential learning and sensitivity to their world.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,472,979	4,630,524	4,937,019	5,035,759	5,136,475
Fringe Benefits	2,053,100	2,206,261	2,296,651	2,342,584	2,389,436
Purchased Services	808,891	726,606	427,571	448,950	471,397
Supplies	279,347	780,343	289,268	303,731	318,918
Equipment	-	-	-	-	-
Other Expenditures	14,693	6,536	9,338	9,618	9,907
Total Expenditures	**7,629,010**	**8,350,270**	**7,959,847**	**8,140,642**	**8,326,132**
Enrollment	598	648	648	654	661
Spending per Student Enrolled	12,758	12,886	12,284	12,438	12,596

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	46
Support Staff - Classified	16
TOTAL FTE'S:	**64**



Port Royal Elementary - District 3

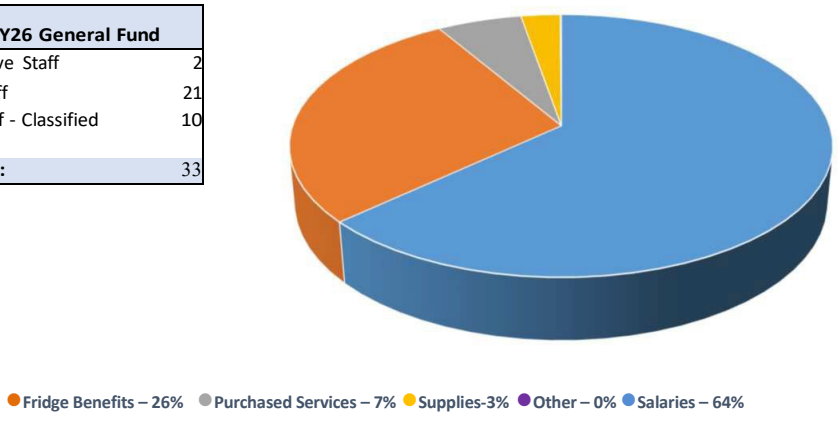
2023-2024 Overall School Performance Rating: BELOW AVERAGE
Address: 1214 Paris Avenue, Port Royal, SC 29935
Phone: (843) 322-0820
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Arts Integration, MedTech 7 Medical and PLTW Launch

Pupils in Poverty: 69.8%
MLL Students: 21
SPED Students: 22
Title I Status: Yes
FY 25 Enrollment: 180
Projected FY26 Enrollment: 180

The Port Royal Elementary (PRES) community fosters a culture of caring, and the nurturing, family-like climate is evident as soon as you enter our school. Faculty and staff members know every child and family, and they go to great lengths to help and support one another. A laser-like focus on teaching and learning has resulted in strong, positive growth on MAP (Measure of Academic Progress) and the state PASS assessment. Daily instruction is based on South Carolina Curriculum Standards and infused with instructional technology tools. PRES is committed to implementation of the District's Balanced Literacy Program and the Everyday Math curriculum, supported by weekly professional development meetings with the Literacy and/or Math Coach.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	2,122,719	2,110,624	2,707,290	2,761,436	2,816,665
Fringe Benefits	935,949	913,507	1,084,015	1,105,695	1,127,809
Purchased Services	580,848	553,550	311,137	326,694	343,029
Supplies	157,970	201,005	142,278	149,392	156,861
Equipment	-	-	-	-	-
Other Expenditures	18,405	1,571	2,901	2,988	3,078
Total Expenditures	**3,815,891**	**3,780,257**	**4,247,621**	**4,346,205**	**4,447,441**
Enrollment	192	180	180	182	184
Spending per Student Enrolled	19,874	21,001	23,598	23,907	24,221

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	21
Support Staff - Classified	10
TOTAL FTE'S:	33



Pritchardville Elementary - District 3

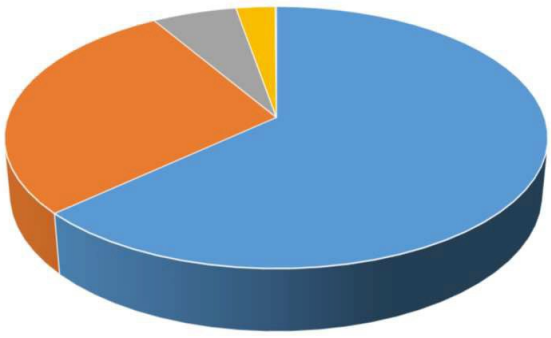
2023-2024 Overall School Performance Rating: AVERAGE
Address: 9477 Evan Way, Bluffton, SC 29910
Phone: (843) 707-0500
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Project-Based Learning & Adv. Math, Engineering and Science Academy (AMES)

Pupils in Poverty: 41.5%
MLL Students: 192
SPED Students: 84
Title I Status: No
FY 25 Enrollment: 887
Projected FY26 Enrollment: 887

Pritchardville Elementary (PVES) is a supportive and inspiring environment where every learner is encouraged to exceed expectations and prepare to thrive in a competitive global landscape. The school embraces academic rigor and fosters leadership among students who consistently demonstrate respect, effort, positivity, cooperation, and integrity. Every student, parent, and community member is valued and heard within the PVES school family. Recognized as a Blue Ribbon School of Excellence and a recipient of support from the U.S. Department of Defense Education Activity (DoDEA) grant, PVES equips students with the World Class Skills outlined in the Profile of the South Carolina Graduate. These skills are cultivated through a focus on the 4 Cs: critical thinking, communication, collaboration, and creativity. PVES offers Project Based Learning across Grades K–5 and provides the Advanced Mathematics Engineering and Science (AMES) Program for identified Gifted and Talented students. These programs encourage hands-on, real-world problem solving with a strong emphasis on Science, Technology, Engineering, and Math (STEM).

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	5,874,166	5,695,089	6,321,527	6,447,958	6,576,917
Fringe Benefits	2,628,565	2,602,012	2,830,887	2,887,505	2,945,255
Purchased Services	1,171,052	875,554	534,049	560,751	588,789
Supplies	401,833	840,652	382,563	401,691	421,776
Equipment	-	-	-	-	-
Other Expenditures	30,793	15,053	14,473	14,907	15,354
Total Expenditures	**10,106,409**	**10,028,360**	**10,083,499**	**10,312,812**	**10,548,091**
Enrollment	939	887	887	896	905
Spending per Student Enrolled	10,763	11,306	11,368	11,512	11,658

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	65
Support Staff - Classified	19
TOTAL FTE'S:	87



Red Cedar Elementary - District 3

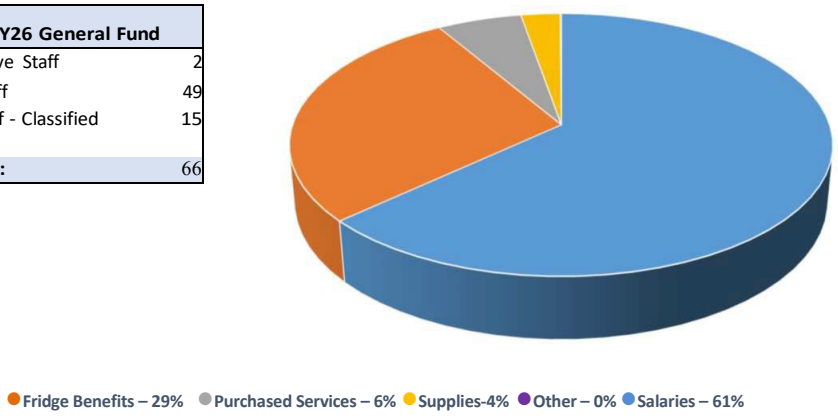
2023-2024 Overall School Performance Rating: GOOD
Address: 10 Box Elder Street, Bluffton, SC 29910
Phone: (843) 707-0600
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Project-Based Learning and PLTW Launch

Pupils in Poverty: 60.1%
MLL Students: 181
SPED Students: 80
Title I Status: Yes
FY 25 Enrollment: 636
Projected FY26 Enrollment: 636

At Red Cedar Elementary we support the whole child. We do this in part by providing many enrichment opportunities. Red Cedar Elementary is a technologically advanced PreK through Grade 5 school that offers cutting-edge academics, project-based classroom learning, innovative arts programs, many clubs that appeal to students' individual interests, and a strong support network of volunteers and business partners. Our student support team guides us in meeting the social and emotional needs of our students. We do "Whatever it takes," we work hard to provide support for those who need it, challenge for those who grow with it, enrichment for those who flourish with it. Red Cedar Elementary is a Palmetto's Finest award-winning school.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	5,166,253	4,939,002	5,579,226	5,690,811	5,804,627
Fringe Benefits	2,568,395	2,342,122	2,642,425	2,695,274	2,749,179
Purchased Services	972,014	745,213	499,771	524,760	550,998
Supplies	328,581	646,602	346,437	363,759	381,947
Equipment	702	-	-	-	-
Other Expenditures	15,267	9,232	11,557	11,904	12,261
Total Expenditures	**9,051,212**	**8,682,171**	**9,079,416**	**9,286,506**	**9,499,011**
Enrollment	643	636	636	642	649
Spending per Student Enrolled	14,077	13,651	14,276	14,457	14,641

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	49
Support Staff - Classified	15
TOTAL FTE'S:	66



St. Helena Elementary & Early Childhood Center - District 3

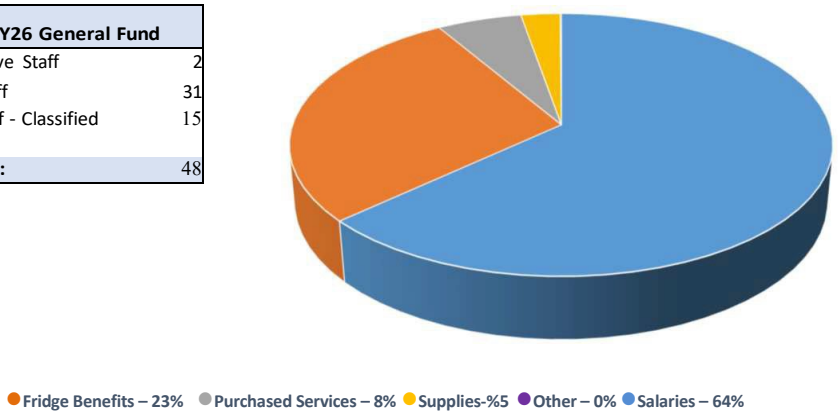
2023-2024 Overall School Performance Rating: AVERAGE
Address: 1025 Sea Island Pkwy., St. Helena Island, SC 29920
Phone: : 843-838-0300
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Leader in Me

Pupils in Poverty: 94.1%
MLL Students: 18
SPED Students: 58
Title I Status: Yes
FY 25 Enrollment: 324
Projected FY26 Enrollment: 324

St. Helena Elementary School (SHES) is dedicated to its vision of cultivating lifelong learners who excel academically, lead in their community, and fulfill their aspirations. SHES is committed to addressing not just the academic needs of our students but also to serving the whole child. Educators, parents, and volunteers work tirelessly to ensure the mission of empowering students to lead, achieve, and succeed is ingrained in every aspect of the educational journey. SHES is proud to be designated as a Leader in Me Lighthouse School. Through the Learning Through Leadership model, students are given valuable opportunities to nurture their personal leadership skills. The Leader in Me process equips students and staff with a framework for making positive, impactful, and responsible choices. St. Helena Elementary School remains steadfast in its mission to empower every student to lead, achieve, and succeed.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,644,635		4,285,945	4,371,664	4,459,097
Fringe Benefits	1,440,447		1,545,090	1,575,992	1,607,512
Purchased Services	1,040,809		496,667	521,500	547,575
Supplies	375,044		352,282	369,896	388,391
Equipment	-		-	-	-
Other Expenditures	15,473		10,498	10,813	11,137
Total Expenditures	**6,516,408**	**-**	**6,690,482**	**6,849,865**	**7,013,712**
Enrollment	328	324	324	327	331
Spending per Student Enrolled	19,867	-	20,650	20,932	21,221

Personnel FY26 General Fund	
Administrative Staff	2
Certified Staff	31
Support Staff - Classified	15
TOTAL FTE'S:	48



Whale Branch Elementary & James Davis Early Childhood Center - District 3

2023-2024 Overall School Performance Rating: AVERAGE
Address: 15 Stuart Point Rd, 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

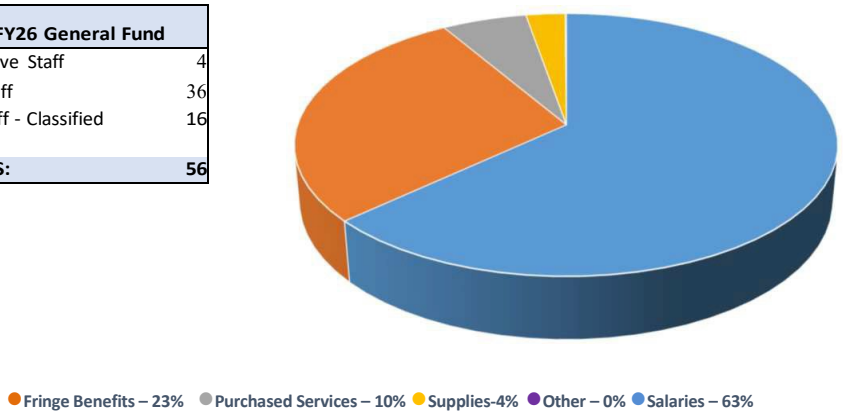
Pupils in Poverty: 90.5%
MLL Students: 43
SPED Students: 76
Title I Status: Yes
FY 25 Enrollment: 409
Projected FY26 Enrollment: 409

Whale Branch Elementary School is a community of empowered leaders who celebrate achievement and success for all. Students at Whale Branch Elementary develop world-class skills and personal characteristics that enhance their life and career readiness, as outlined in the South Carolina Profile of the Graduate. The school utilizes the Leader in Me framework to strengthen its culture, helping students identify their strengths and responsibilities while building essential competencies. High expectations for learning and growth challenge both educators and students. Instructional coaches and master teachers provide ongoing professional development, introducing innovative teaching practices each week.

Located in rural Seabrook, SC, near the Whale Branch River, Whale Branch Elementary also includes the James J. Davis Early Learning Center, where Pre-K and Kindergarten students—along with those in Beaufort County's Head Start program—are encouraged to play, learn, and grow together. With two locations united as one school, Whale Branch Elementary offers a warm, welcoming, and nurturing environment for both students and the broader community.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,314,483	3,695,987	5,269,154	5,374,537	5,482,028
Fringe Benefits	1,799,965	1,542,100	1,962,215	2,001,459	2,041,488
Purchased Services	1,611,629	1,436,736	860,438	903,460	948,633
Supplies	495,341	491,484	332,379	348,998	366,448
Equipment	-	-	-	-	-
Other Expenditures	21,239	7,605	9,734	10,026	10,327
Total Expenditures	**8,242,657**	**7,173,912**	**8,433,920**	**8,638,480**	**8,848,924**
Enrollment	399	409	409	413	417
Spending per Student Enrolled	20,658	17,540	20,621	20,912	21,209

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	36
Support Staff - Classified	16
TOTAL FTE'S:	**56**



River Ridge Academy - District 3

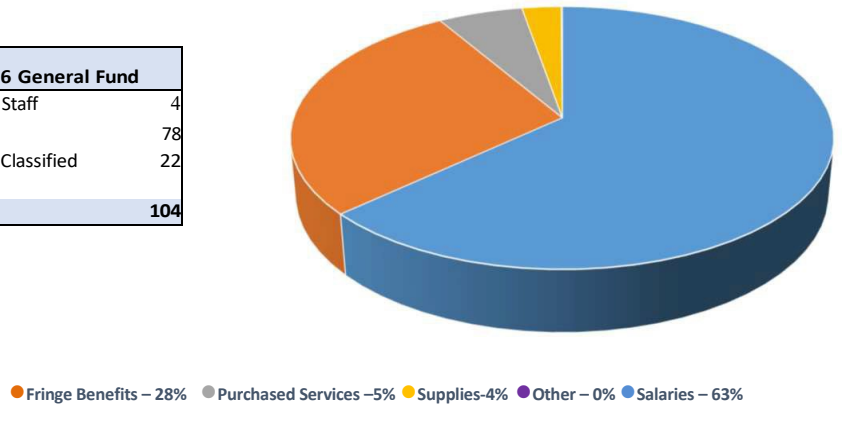
2023-2024 Overall School Performance Rating: AVERAGE
Address: 3050 River ridge Dr. Bluffton SC 29910
Phone: (843) 836-4600
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Montessori & PLTW Launch

Pupils in Poverty: 43.2%
MLL Students: 216
SPED Students: 162
Title I Status: Yes
FY 25 Enrollment: 1,134
Projected FY26 Enrollment: 1,134

At River Ridge Academy (RRA), staff are working to develop the World Class Skills outlined in the Profile of the South Carolina Graduate by focusing on the "whole child." River Ridge Academy is a PreK–8 public school located in Bluffton, SC. The school provides programmatic options for student choice through either a Montessori program or a STEM-based program. Staff at RRA have cultivated a culture of learning that supports whole-child development by creating an environment that nurtures students socially, emotionally, and academically. Students are given a sense of agency to act upon the world and make a meaningful impact in their community. Students and families value River Ridge Academy for the strong connections and positive relationships built throughout the school community.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	7,389,319	7,571,963	8,608,873	8,781,050	8,956,671
Fringe Benefits	3,373,554	3,462,721	3,772,625	3,848,078	3,925,039
Purchased Services	1,569,010	1,499,599	733,648	770,330	808,847
Supplies	441,083	861,312	519,074	545,028	572,279
Equipment	-	-	-	-	-
Other Expenditures	37,758	20,472	28,286	29,135	30,009
Total Expenditures	**12,810,724**	**13,416,067**	**13,662,506**	**13,973,621**	**14,292,845**
Enrollment	1,136	1,134	1,134	1,145	1,157
Spending per Student Enrolled	11,277	11,831	12,048	12,200	12,356

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	78
Support Staff - Classified	22
TOTAL FTE'S:	**104**



Robert Smalls Leadership Academy - District 3

2023-2024 Overall School Performance Rating: AVERAGE
Address: 43 W. K Alston Drive, Beaufort, SC 2990
Phone: (843) 322-2600
Grades Served: PreK - 5
School Type: Neighborhood
School Choice: Leader in Me

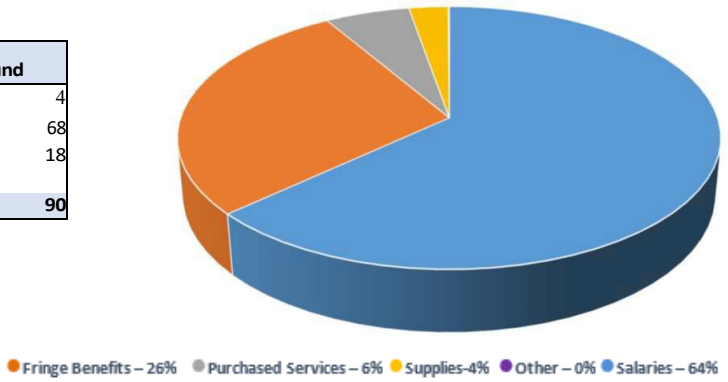
Pupils in Poverty: 79.2%
MLL Students: 173
SPED Students: 110
Title I Status: Yes
FY 25 Enrollment: 785
Projected FY26 Enrollment: 785

Robert Smalls Leadership Academy (RSLA) is an award-winning Pre-Kindergarten through Eighth grade school of excellence. Students are expected to graduate not only with strong academic knowledge but also as healthy, engaged, responsible, and caring individuals. At RSLA, students are empowered to make positive, effective, and responsible choices. The Leader in Me framework provides a holistic, schoolwide experience for staff, students, and parents, fostering a shared language and culture throughout the school.

Leadership principles and lessons are integrated into coursework, traditions, systems, and the overall school environment. RSLA provides a strong academic foundation to prepare students for the transition to high school. The school partners with Cambridge International Academy to offer Global Perspectives coursework for students in grades 6 through 8, complementing the state social studies curriculum. This partnership helps students build the skills necessary to become lifelong learners.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,007,089	5,687,833	7,600,143	7,752,146	7,907,189
Fringe Benefits	2,732,842	2,408,018	3,052,546	3,113,597	3,175,869
Purchased Services	1,471,594	1,345,779	709,522	744,998	782,248
Supplies	600,414	551,230	502,153	527,261	553,624
Equipment	-		-	-	-
Other Expenditures	36,224	22,761	28,239	29,086	29,959
Total Expenditures	**10,848,163**	**10,015,621**	**11,892,603**	**12,167,088**	**12,448,888**
Enrollment	733	785	785	793	801
Spending per Student Enrolled	14,800	12,759	15,150	15,346	15,546

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	68
Support Staff - Classified	18
TOTAL FTE'S:	**90**



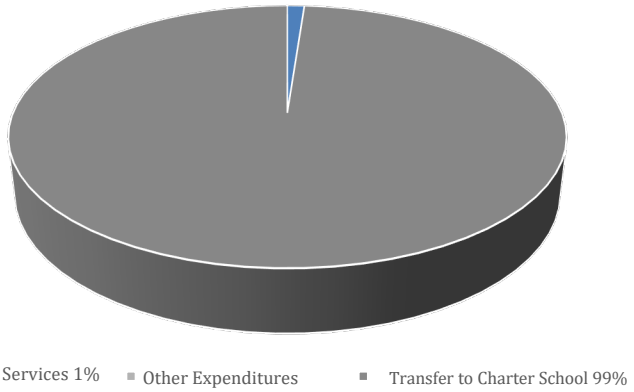
Riverview Charter School - District 3

2023-2024 Overall School Performance Rating: GOOD
Address: 81 Savannah Highway Beaufort, SC 29906
Phone: (843-379-0123
Grades Served: K - 8
School Type: Neighborhood
School Choice: N/A

Pupils in Poverty: 48.0%
MLL Students: 14
SPED Students: 68
Title I Status: NO
FY 25 Enrollment: 694
Projected FY26 Enrollment: 694

Riverview's mission is to create a small, diverse learning community that actively engages students in meaningful and innovative learning experiences. Emphasizing learning by doing, family and community involvement, and engaged citizenship, Riverview is committed to nurturing the whole child and preparing each student for a global society. Riverview (RCS) believes the best way to construct knowledge is through experiences. Students are encouraged to observe and explore their environment in a community that nurtures and respects each individual child. Through innovative instruction, RCS seeks to connect experiential education with the art of teaching to create learning opportunities that nurture the whole child and prepare each student for a global society. At each grade level, the curriculum teaches basic academic concepts and skills, interwoven with interdisciplinary 21st century themes, through real-life experiences. Riverview students are challenged to practice their academic, social, and emotional skills through service-learning projects they design and implement with community partners.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Purchased Services	101,523	111,608	128,895	135,340	142,107
Supplies	14,738	16,486	16,910	17,756	18,643
Equipment	-	-	-	-	-
Other Expenditures	2,251	2,251	2,251	2,319	2,388
Transfer to Charter School	9,851,115	9,937,624	10,936,092	10,936,092	10,936,092
Total Expenditures	**9,969,627**	**10,067,969**	**11,084,148**	**11,091,506**	**11,099,230**
Enrollment	698	694	694	700	700
Spending per Student Enrolled	14,283	14,507	15,971	15,845	15,856



Beaufort Middle School - District 3

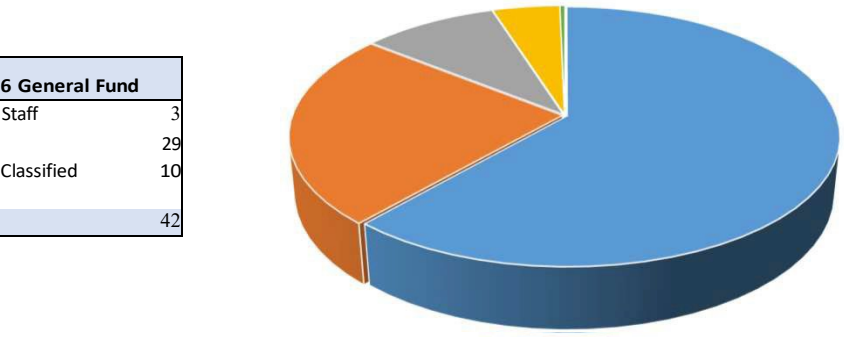
2023-2024 Overall School Performance Rating: GOOD
Address: 2501 Mossy Oaks Road, Beaufort, SC 29902
Phone: (843) 322-5700
Grades Served: 6-8
School Type: Neighborhood
School Choice: AVID, Arts Integration MedTech7 and PLTW Gateway

Pupils in Poverty: 71.3%
MLL Students: 16
SPED Students: 57
Title I Status: Yes
FY 25 Enrollment: 348
Projected FY26 Enrollment: 348

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,666,273	3,383,437	4,133,310	4,215,976	4,300,296
Fringe Benefits	1,506,830	1,394,847	1,626,481	1,659,011	1,692,191
Purchased Services	1,142,083	1,041,665	628,329	659,745	692,733
Supplies	341,751	282,978	311,328	326,894	343,239
Equipment	-	-	-	-	-
Other Expenditures	37,166	22,284	21,946	22,604	23,283
Total Expenditures	**6,694,103**	**6,125,211**	**6,721,394**	**6,884,231**	**7,051,741**
Enrollment	371	348	348	351	355
Spending per Student Enrolled	18,043	17,601	19,314	19,586	19,864

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	29
Support Staff - Classified	10
TOTAL FTE'S:	42



Bluffton Middle School - District 3

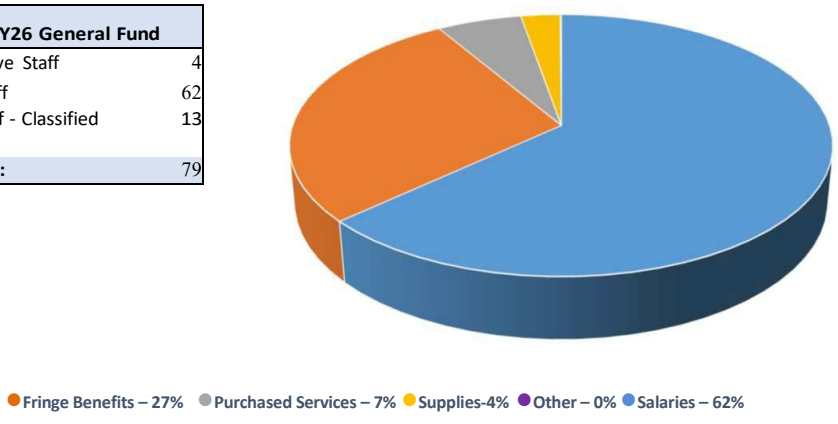
2023-2024 Overall School Performance Rating: GOOD
Address: 30 New Mustang Drive, Bluffton, SC 29910
Phone: (843-707-0700
Grades Served: 6-8
School Type: Neighborhood
School Choice: Learning Through Leadership and PLTW Gateway

Pupils in Poverty: 53.9%
MLL Students: 309
SPED Students: 68
Title I Status: No
FY 25 Enrollment: 921
Projected FY26 Enrollment: 921

Bluffton Middle School seeks to promote a tradition of academic excellence through exploration and discovery, technology awareness, and rigorous student-centered learning. Teachers, as facilitators, inspire intellectual curiosity in an environment where students develop the ability to think, be responsible, respectful, and honest to achieve their role as effective citizens in our global society. Our school is helping all students develop the World Class Skills of the Profile of the South Carolina Graduate by providing a rigorous, 1:1 technology based middle school STEM curriculum where students can communicate, collaborate, think critically, and be creative in problem-solving based activities that address real-world issues. Bluffton Middle School community works together to challenge every student to perform at an internationally competitive level in a learning environment that is safe, nurturing, and engaging.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	5,646,493	5,616,421	6,793,662	6,929,535	7,068,126
Fringe Benefits	2,436,726	2,459,404	2,895,827	2,953,744	3,012,818
Purchased Services	1,148,157	1,033,550	769,530	808,007	848,407
Supplies	486,421	388,400	445,033	467,285	490,649
Equipment	-	-	-	-	-
Other Expenditures	42,004	32,791	36,916	38,023	39,164
Total Expenditures	**9,759,801**	**9,530,566**	**10,940,968**	**11,196,593**	**11,459,164**
Enrollment	916	921	921	930	940
Spending per Student Enrolled	10,655	10,348	11,879	12,037	12,197

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	62
Support Staff - Classified	13
TOTAL FTE'S:	79



Hilton Head Island Middle School - District 3

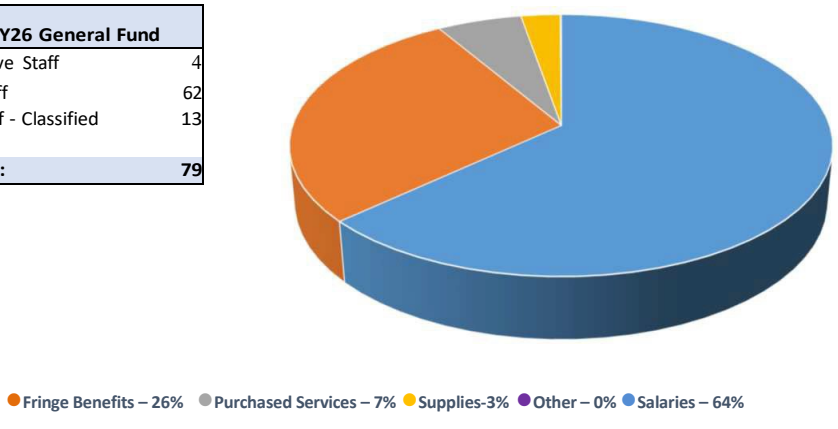
2023-2024 Overall School Performance Rating: AVERAGE
Address: 55 Wilborn Road, Hilton Head Island, SC 29926
Phone: 843-689-4500
Grades Served: 6-8
School Type: Neighborhood
School Choice: IB Middle Years Programme and PLTW Gateway

Pupils in Poverty: 60.5%
MLL Students: 305
SPED Students: 83
Title I Status: No
FY 25 Enrollment: 778
Projected FY26 Enrollment: 778

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,092,884	6,049,676	7,228,814	7,373,390	7,520,858
Fringe Benefits	2,635,536	2,525,945	2,954,088	3,013,170	3,073,433
Purchased Services	1,220,383	1,153,796	778,473	817,397	858,266
Supplies	382,469	304,187	358,249	376,161	394,970
Equipment	-	-	-	-	-
Other Expenditures	34,249	15,953	27,191	28,007	28,847
Total Expenditures	**10,365,521**	**10,049,557**	**11,346,815**	**11,608,125**	**11,876,374**
Enrollment	832	778	778	786	794
Spending per Student Enrolled	12,459	12,917	14,585	14,773	14,964

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	62
Support Staff - Classified	13
TOTAL FTE'S:	**79**



Lady's Island Middle School - District 3

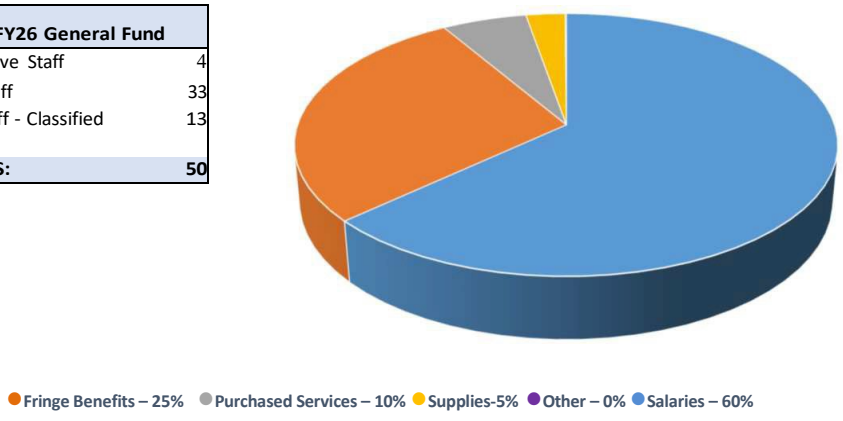
2023-2024 Overall School Performance Rating: BELOW AVERAGE
Address: 30 Cougar Drive, Lady's Island, SC 29907
Phone: (843) 322-3100
Grades Served: 6-8
School Type: Neighborhood
School Choice: MedTech7, PLTW Gateway and Arts Integration

Pupils in Poverty: 68.1%
MLL Students: 30
SPED Students: 44
Title I Status: Yes
FY 25 Enrollment: 339
Projected FY26 Enrollment: 339

Lady's Island Middle School (LIMS) helps all students develop the world class skills and life and career characteristics of the Profile of the South Carolina Graduate by continuing to provide high quality professional development for teachers and staff focusing on improving student achievement, collaboration and teamwork, critical thinking and problem solving through project based learning and a STEAM (Science, Technology, Engineering, Arts and Math) focused curriculum. LIMS is a school of Choice for Arts Infusion and Gateway To Technology, the middle school component of Project Lead the Way. Rigorous and engaging STEAM instruction provides an environment where teachers collaborate and implement processes to develop targeted skills for each student. Students produced outstanding achievements to include numerous inductees to the National Junior Honor Society and inductees to Junior Scholars.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,943,168	3,680,269	4,442,236	4,531,081	4,621,702
Fringe Benefits	1,754,830	1,551,986	1,825,152	1,861,655	1,898,888
Purchased Services	1,228,190	1,130,628	748,106	785,511	824,787
Supplies	394,673	381,371	357,745	375,632	394,414
Equipment	-	-	-	-	-
Other Expenditures	41,884	25,535	26,159	26,944	27,752
Total Expenditures	**7,362,745**	**6,769,789**	**7,399,398**	**7,580,823**	**7,767,543**
Enrollment	418	339	339	342	346
Spending per Student Enrolled	17,614	19,970	21,827	22,141	22,462

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	33
Support Staff - Classified	13
TOTAL FTE'S:	**50**



H.E. McCracken Middle School - District 3

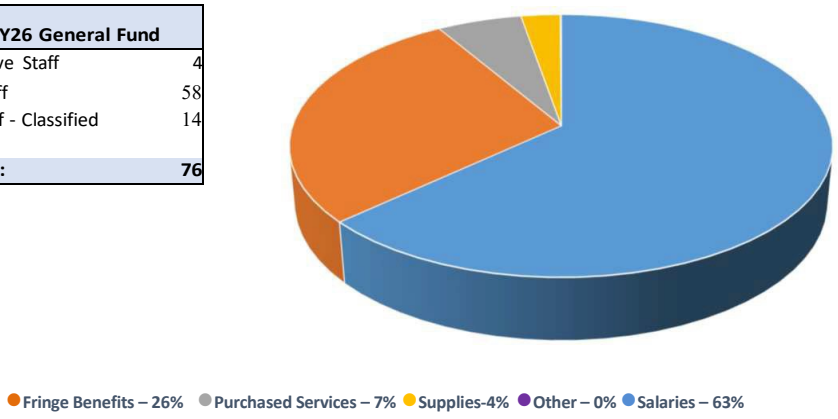
2023-2024 Overall School Performance Rating: AVERAGE
Address: 250 H.E. McCracken Circle, Bluffton, SC 29910
Phone: 843-706-8700
Grades Served: 6-8
School Type: Neighborhood
School Choice: Arts Integration and PTLW gateway

Pupils in Poverty: 45.6%
MLL Students: 199
SPED Students: 93
Title I Status: No
FY 25 Enrollment: 846
Projected FY26 Enrollment: 846

This past year **H. E. McCracken Middle School (HEMMS)** embraced the process known as "The Leader In Me". It teaches students 21st-century leadership and life skills and creates a culture of student empowerment based on the idea that every child can be a leader. The Leader in Me paradigm sees that every child is capable, and everyone is a leader. This viewpoint changes everything. 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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,407,063	6,099,272	7,078,997	7,220,577	7,364,988
Fringe Benefits	2,864,997	2,736,925	2,963,160	3,022,423	3,082,872
Purchased Services	1,267,727	1,224,434	749,101	786,556	825,884
Supplies	433,590	390,517	498,189	523,098	549,253
Equipment	-	-	-	-	-
Other Expenditures	33,628	14,272	19,195	19,771	20,364
Total Expenditures	**11,007,005**	**10,465,420**	**11,308,642**	**11,572,425**	**11,843,361**
Enrollment	892	846	846	854	863
Spending per Student Enrolled	12,340	12,370	13,367	13,544	13,723

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	58
Support Staff - Classified	14
TOTAL FTE'S:	**76**



Whale Branch Middle School - District 3

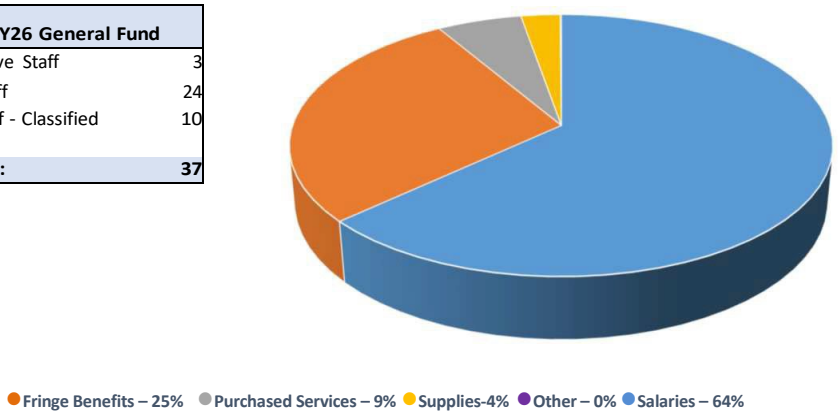
2023-2024 Overall School Performance Rating: AVERAGE
Address: 2009 Trask Parkway, Seabrook, SC 29940
Phone: 843-466-3000
Grades Served: 6-8
School Type: Neighborhood
School Choice: MedTech7, Arts Integration and PLTW Gateway

Pupils in Poverty: 88.0%
MLL Students: 28
SPED Students: 49
Title I Status: Yes
FY 25 Enrollment: 243
Projected FY26 Enrollment: 243

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	3,326,936	2,842,850	4,237,074	4,321,815	4,408,252
Fringe Benefits	1,493,442	1,265,659	1,680,383	1,713,991	1,748,270
Purchased Services	1,073,524	1,077,502	578,806	607,746	638,134
Supplies	343,670	231,644	282,594	296,724	311,560
Equipment	-	36,282	-	-	-
Other Expenditures	35,619	27,396	23,330	24,030	24,751
Total Expenditures	**6,273,191**	**5,481,333**	**6,802,187**	**6,964,306**	**7,130,967**
Enrollment	226	243	243	245	248
Spending per Student Enrolled	27,757	22,557	27,993	28,376	28,767

Personnel FY26 General Fund	
Administrative Staff	3
Certified Staff	24
Support Staff - Classified	10
TOTAL FTE'S:	**37**



Battery Creek High School - District 3

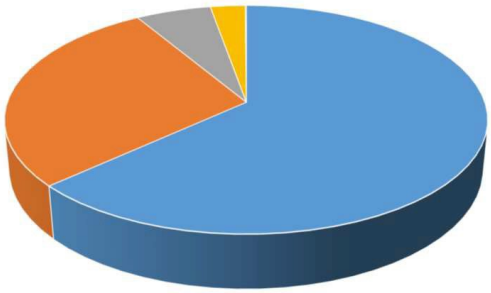
2023-2024 Overall School Performance Rating: BELOW AVERAGE
Address: 1 Blue Dolphin Drive, Beaufort, SC 29906
Phone: (843) 322-5500
Grades Served: 9-12
School Type: Neighborhood
School Choice: Cambridge AICE Diploma, Leader in Me, & Dual Language - Spanish & Mandarin

Pupils in Poverty: 71.9%
MLL Students: 149
SPED Students: 129
Title I Status: NO
FY 25 Enrollment: 809
Projected FY26 Enrollment: 819

The **Battery Creek High School** community is a family of creative, curious, and collaborative learners and professionals. As a Leader in Me Lighthouse School, Battery Creek offers a wide range of Cambridge International courses, Career and Technical Education (CTE) programs, and a competitive athletics program. Battery Creek High School (BCHS) engages every student through a rigorous and relevant curriculum in an inclusive environment where differences are embraced and celebrated. The school supports students by fostering academic growth and curiosity, empowering them to reach their full potential and apply their knowledge in life, work, and further study. BCHS offers a variety of instructional programs, including Cambridge International courses beginning in 9th grade across all content areas. The CTE Center cultivates meaningful learning experiences, supports the development of creative lifelong learners, and provides students with career credentials. With 10 Career Pathways, BCHS offers programs to meet the diverse needs of all students.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	6,124,034	6,188,556	7,351,108	7,498,130	7,648,093
Fringe Benefits	2,542,746	2,559,698	2,929,542	2,988,133	3,047,895
Purchased Services	1,698,363	1,721,875	1,042,438	1,094,560	1,149,288
Supplies	798,664	529,721	657,074	689,928	724,424
Equipment	-	6,265	-	-	-
Other Expenditures	124,194	140,274	107,207	110,423	113,736
Total Expenditures	**11,288,001**	**11,146,389**	**12,087,369**	**12,381,174**	**12,683,436**
Enrollment	829	809	809	817	825
Spending per Student Enrolled	13,616	13,778	14,941	15,153	15,369

Personnel FY26 General Fund	
Administrative Staff	5
Certified Staff	63
Support Staff - Classified	13
TOTAL FTE'S:	81



Beaufort High School - District 3

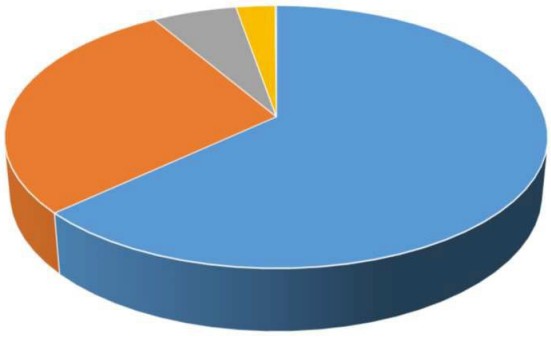
2023-2024 Overall School Performance Rating: AVERAGE
Address: 84 Sea Island Parkway, Beaufort, SC 29907
Phone: (843) 322-2000
Grades Served: 9-12
School Type: Neighborhood
School Choice: MedTech7, Visual & Performing Arts, and AP Capstone

Pupils in Poverty: 58.0%
MLL Students: 64
SPED Students: 109
Title I Status: NO
FY 25 Enrollment: 1,105
Projected FY26 Enrollment: 1,105

Beaufort High School is 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. The school's programmatic structure prepares students for college and careers through focused fields of study and major areas of emphasis. Students are enrolled in both core academic courses and career-focused classes. Beaufort High prioritizes high-quality staff development and provides educational resources to support teachers and staff. The curriculum emphasizes science and math for students in grades nine through twelve and includes career and technology pathways that allow students to earn Career and Technology Education Completion Certificates.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	8,458,752	8,195,215	9,156,394	9,339,522	9,526,312
Fringe Benefits	3,463,301	3,444,930	3,803,391	3,879,459	3,957,048
Purchased Services	1,735,342	1,676,820	1,075,994	1,129,794	1,186,283
Supplies	890,407	637,809	790,290	829,805	871,295
Equipment	-	4,708	-	-	-
Other Expenditures	234,942	204,385	131,399	135,341	139,401
Total Expenditures	**14,782,744**	**14,163,867**	**14,957,468**	**15,313,920**	**15,680,340**
Enrollment	1,188	1,105	1,105	1,116	1,127
Spending per Student Enrolled	12,443	12,818	13,536	13,722	13,911

Personnel FY26 General Fund	
Administrative Staff	6
Certified Staff	75
Support Staff - Classified	17
TOTAL FTE'S:	98



Bluffton High School - District 3

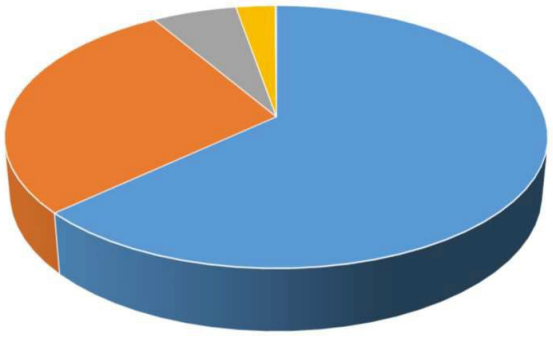
2023-2024 Overall School Performance Rating: EXCELLENT
Address: 12 H.E. McCracken Circle, Bluffton, SC 29910
Phone: (843) 706-8800
Grades Served: 9-12
School Type: Neighborhood
School Choice: AP Capstone and Visual & Performing Arts

Pupils in Poverty: 52.4%
MLL Students: 348
SPED Students: 100
Title I Status: No
FY 25 Enrollment: 1,375
Projected FY26 Enrollment: 1,375

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	8,780,546	8,798,356	9,956,522	10,155,652	10,358,765
Fringe Benefits	3,804,268	3,882,152	4,238,538	4,323,309	4,409,775
Purchased Services	1,642,370	1,582,587	1,088,553	1,142,981	1,200,130
Supplies	881,919	700,786	811,291	851,856	894,448
Equipment	-	125,000	-	-	-
Other Expenditures	174,065	169,970	123,030	126,721	130,523
Total Expenditures	**15,283,168**	**15,258,851**	**16,217,934**	**16,600,518**	**16,993,641**
Enrollment	1,384	1,375	1,375	1,389	1,403
Spending per Student Enrolled	11,043	11,097	11,795	11,954	12,115

Personnel FY26 General Fund	
Administrative Staff	9
Certified Staff	90
Support Staff - Classified	18
TOTAL FTE'S:	114



Hilton head Island High School - District 3

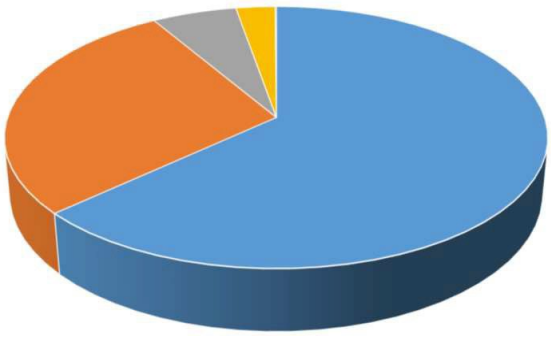
2023-2024 Overall School Performance Rating: GOOD
Address: 70 Wilborn Rd, HHI, SC 29926
Phone: (843) 689-4800
Grades Served: 9-12
School Type: Neighborhood
School Choice: International Baccalaureate

Pupils in Poverty: 55.1%
MLL Students: 359
SPED Students: 109
Title I Status: No
FY 25 Enrollment: 1265
Projected FY26 Enrollment: 1265

Hilton Head High School's (HHIHS) focus is to ensure an engaging and challenging education for all of our students. 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. Our advanced curriculum offerings are 31 honors, 7 AP, and 24 IB classes. These programs encourage students to use critical thinking and problem-solving skills, both individually and collaboratively, to generate innovative ideas and solutions.

GENERAL FUND	FY 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	9,042,942	8,739,841	10,160,303	10,363,509	10,570,779
Fringe Benefits	3,817,675	3,811,880	4,310,097	4,396,299	4,484,225
Purchased Services	1,705,156	1,667,118	1,181,113	1,240,169	1,302,177
Supplies	647,715	663,394	729,438	765,910	804,205
Equipment	10,205	-	-	-	-
Other Expenditures	167,561	177,003	143,654	147,964	152,403
Total Expenditures	**15,391,254**	**15,059,236**	**16,524,605**	**16,913,850**	**17,313,789**
Enrollment	1,317	1,265	1,265	1,278	1,290
Spending per Student Enrolled	11,687	11,905	13,063	13,238	13,417

Personnel FY26 General Fund	
Administrative Staff	5
Certified Staff	88
Support Staff - Classified	18
TOTAL FTE'S:	111



May River High School - District 3

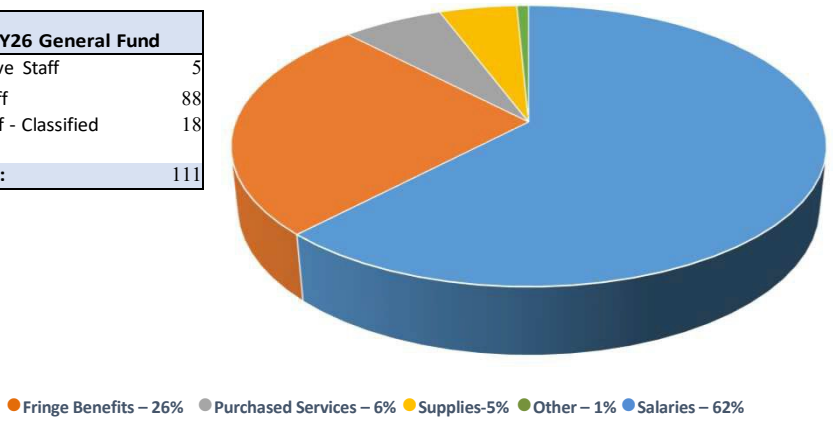
2023-2024 Overall School Performance Rating: EXCELLENT
Address: 601 New Riverside Road, Bluffton SC 29910
Phone: (843) 836-4900
Grades Served: 9-12
School Type: Neighborhood
School Choice: AP Capstone, Cambridge AICE Visual and Performing Arts

Pupils in Poverty: 40.1%
MLL Students: 256
SPED Students: 110
Title I Status: No
FY 25 Enrollment: 1731
Projected FY26 Enrollment: 1731

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	9,625,783	10,049,724	11,765,223	12,000,527	12,240,538
Fringe Benefits	4,111,890	4,306,462	4,859,322	4,956,508	5,055,639
Purchased Services	2,111,306	2,065,695	1,224,551	1,285,779	1,350,067
Supplies	961,669	790,973	941,134	988,191	1,037,600
Equipment	(793)	182,829	-	-	-
Other Expenditures	202,096		142,546	146,822	151,227
Total Expenditures	**17,011,951**	**17,395,683**	**18,932,776**	**19,377,828**	**19,835,071**
Enrollment	1,665	1,731	1,731	1,748	1,766
Spending per Student Enrolled	10,217	10,049	10,937	11,084	11,233

Personnel FY26 General Fund	
Administrative Staff	5
Certified Staff	88
Support Staff - Classified	18
TOTAL FTE'S:	111



Whale Branch Early College High School - District 3

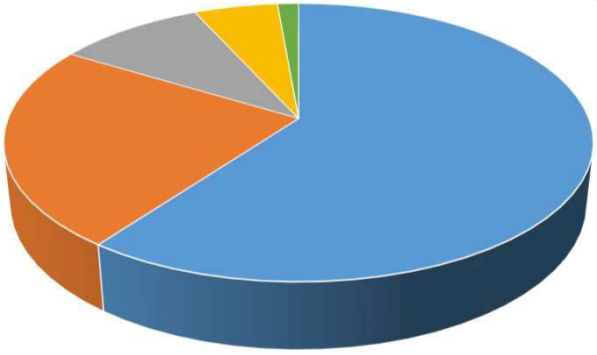
2023-2024 Overall School Performance Rating: GOOD
Address: 169 Detour Road, Seabrook, SC 29940
Phone: (843) 466-2700
Grades Served: 9-12
School Type: Neighborhood
School Choice: MedTech7 and Early College

Pupils in Poverty: 79.6%
MLL Students: 21
SPED Students: 54
Title I Status: Yes
FY 25 Enrollment: 389
Projected FY26 Enrollment: 389

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 2024 Actuals	FY 2025 Unaudited Actuals	FY 2026 Approved Budget	FY 2027 Projected	FY 2028 Projected
Salaries	4,649,769	4,336,336	5,107,709	5,209,863	5,314,060
Fringe Benefits	2,060,249	1,730,453	2,004,080	2,044,162	2,085,045
Purchased Services	1,279,017	1,176,428	810,091	850,596	893,125
Supplies	675,754	440,274	460,187	483,196	507,356
Equipment	9,672	-	-	-	-
Other Expenditures	127,505	87,860	116,535	120,031	123,632
Total Expenditures	**8,801,966**	**7,771,351**	**8,498,602**	**8,707,848**	**8,923,219**
Enrollment	450	389	389	393	397
Spending per Student Enrolled	19,560	19,978	21,847	22,164	22,487

Personnel FY26 General Fund	
Administrative Staff	4
Certified Staff	36
Support Staff - Classified	12
TOTAL FTE'S:	**52**



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.

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$300,370
Purchased Services	470,488
Operating Supplies & Materials	21,200
Other Operating/Memberships	68,381
Total Budget:	$860,439

Personnel	
Board Members	11
Support Staff - Classified	3
Total FTE's:	14

Office of Instructional Services

The Instructional Services Division provides schools with support in curriculum development, instructional pacing guides, academic program development and professional development for educators in accordance with South Carolina legislation and regulations. 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 Services 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.

Instructional Services Division Areas:

- Academic Initiatives
- Accountability and Assessments
- Arts Education
- BCSD Tides and Academic Special Programs
- Career and Technical Education
- Data Services
- Educational Technology
- Elementary Education
- Literacy Education
- Mathematics and Science Education
- Magnet School Programs
- Multilingual Learners
- Readiness and Early Childhood Education Secondary Education

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$6,431,403
Purchased Services*	8,002,430
Operating Supplies & Materials	1,031,356
Other Operating/Memberships	378,750
*Includes Educational Technology	
Total Budget:	$11,852,208

Personnel	
Certified Staff*	14
Administrative Staff	31
Support Staff - Classified	16
Total FTE's:	61

* Includes 4.0 FTEs to be distributed to school locations

Goals and Objectives

Goal 1: Access and Equity
Instructional Services Division will increase student access to cognitively appropriate coursework through the development of honors course frameworks, increased enrollment to high level courses and shift to more inclusive let restrictive learning environments.

Goal 2: Instructional Practices
Instructional Services 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:

- In Grade 3, there were six (6) schools who increased their ELA scores and four (4) schools who increased their math scores by ten or more points. One (1) school increased by more than twenty points.
- In Grade 4, there were five (5) schools who increased their ELA scores and six (6) schools who increased their math scores by ten or more points. There were five (5) schools who increased by more than twenty points.
- In Grade 5, there were eight (8) schools who increased their ELA scores and five (5) schools who increased their math scores by ten or more points. There were

six (6) schools who increased by more than twenty points and one (1) school who increased by more than thirty points.

- In Grades 6-8, there were three (3) schools who increased their ELA scores within four (4) grade levels and one (1) school who increased their math scores by ten or more points



Office of Student Services/Exceptional Learners

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.

Exceptional Learner Programs

Expenditures by Category	FY 2026 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	27
Administrative Staff	8
Support Staff - Classified	6
Total FTE's:	41

Student Services

Expenditures by Category	FY 2026 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	8
Support Staff - Classified	7
School Staff - Certified	188
School Staff - Classified	199
Total FTE's:	420

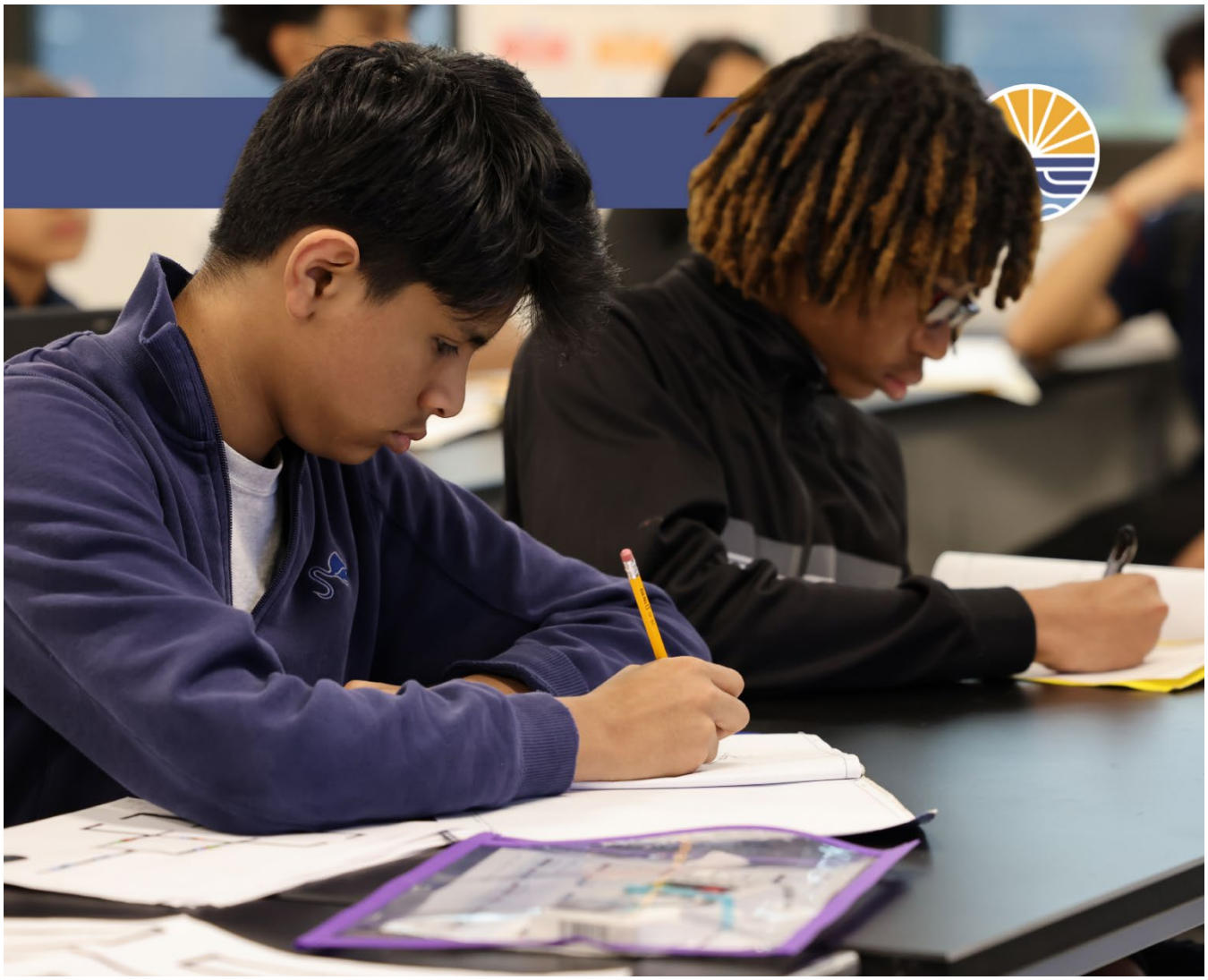
Exceptional Learners

The Division of Exceptional Learners is committed to improving educational outcomes for students with disabilities through implementation of evidence-based practices. The division 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 2026 General Fund Budget
Salaries & Benefits	$556,534
Purchased Services	28,850
Operating Supplies & Materials	6,700
Other Operating/Memberships	7,400
Total Budget:	$599,484

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

Office of School Administration

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$1,092,560
Purchased Services	126,200
Operating Supplies & Materials	40,871
Other Operating/Memberships	1,200
Total Budget:	$1,360,840

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

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, directing, and training on 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

- Build a strategic communication plan for periodic reviews of policies and procedures to ensure that all stakeholders are informed in a logical order.
- 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 findings for the FY 2025 external audit.
- Apply for and receive the GFOA Certificate of Excellence in Financial Reporting for FY2025.
- Apply for and receive the GFOA Distinguished Budget Award for FY 2026.

Accomplishments – FY 2025

- Awarded the GFOA Certificate of Excellence in Financial Reporting for FY2024, making this 35 consecutive years.
- Awarded the GFOA Distinguished Budget Presentation for FY2025, marking the 12th award to date.
- Maintained an Aa1 credit rating from Moody's Investors Service and AA rating from Standard & Poor's, making BCSD one of the highest in the state of South Carolina with this impressive rating.

Office of Financial Services

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$3,013,042
Purchased Services	111,850
Operating Supplies & Materials	85,391
Other Operating/Memberships	7,025
Total Budget:	$3,217,308
Personnel	
Administrative Staff	13
Support Staff - Classified	12
Total FTE's:	25

Technology Services

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

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 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 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 - $137,945
- Technology & Educational Technology Software/Renewals - $5,301,175
- Continued scheduled refresh program for 1:1 student device
- Continued scheduled refresh of technology equipment for network and security compliance

Office of Technology Services

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$5,191,889
Purchased Services	4,389,390
Operating Supplies & Materials	82,250
Other Operating/Memberships	90,000
Total Budget:	$9,753,779

Personnel	
Administrative Staff	13
Support Staff - Classified	5
Total FTE's:	18

School Food Service

The Beaufort County School District recognizes that student wellness and proper nutrition are essential to physical health, growth, development, and readiness to learn. The district is committed to supporting the optimal development of every student.

The Nutrition Group, the district's food service vendor, provides students with a wide variety of healthy meal options, convenient grab-and-go selections, and engaging programming that encourages balanced eating. Current initiatives include Farm to Fork, Wellness Wednesdays, Food Fusion, Tasty Bites, Recipes of the Month, Nutrition Global, Freaky Foods, and Farm to School Nutrition Education. Food Service is overseen by the district's Chief Financial Officer.

Goals and Objectives:

- Offer a variety of daily choices to give students more flexibility and encourage increased meal participation.
- Increase awareness of nutrition to improve student wellness.
- Make visual improvements to cafeteria serving lines that create a more welcoming, engaging, and student-friendly dining experience.



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.
- Elevated breakfast menus by adding more nutritious protein options designed to keep students fueled and focused throughout the school day.
- Launched lunchtime Action Station Weeks that give students the opportunity to
- customize their meals while exploring new chef-created recipes.
- Successfully expanded our online social media presence, increasing awareness of the innovative programs and initiatives our company implements.
- Completed the expansion of the food warehouse at the District Office.

Budget Investments – Food Service Fund:

- Cafeteria furniture - $ 100,000
- Food Truck/Trailer - $105,500
- Kitchen Equipment Replacements - $1,600,000
- Construction of kitchen at District Office site to service Right Choices alternative program - $2,315,841

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 cross-departmental 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 application portal; and
- Review and update salary and stipend schedules.

Office of Administrative & Human Resource Services

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$5,660,862
Purchased Services	804,403
Operating Supplies & Materials	142,849
Other Operating/Memberships	23,755
Total Budget:	$6,631,869

Personnel	
Certified Staff	7
Administrative Staff	16
Support Staff - Classified	12
Total FTE's:	35

Accomplishments:

- Reviewed over 3,500 applications for employment
- Processed over 514 new staff members for full and part-time positions
- Processed 2,808 personnel actions
- Received a rebate of $202,542 from SCSBIT due to 5-year excellent loss ratio
- Reduced Excess workers' compensation premium by 49%.

Athletics

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$239,55
Purchased Services	134,10
Operating Supplies & Materials	49,50
Other Operating/Memberships	634,53
Total Budget:	$1,057,68

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

* Includes playoff stipends budgeted at District level



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.

Accomplishments:

- Oversaw the implementation of a new custodial contract. Contract revamped through an RFP process, now uses three vendors plus a penalty/consequence system for unsatisfactory cleaning.
- Developed a process for inspecting custodial work that coordinates with requirements of the new contract.
- Developed a new contract format for maintenance. This was a restricted contract with penalties. An RFP was issued, and a new maintenance contractor was selected and Board approved.
- Restructured the Transportation Department organizational structure to provide more efficient and reliable student transportation.
- The 2023 referendum projects are on schedule and being reported monthly to the Citizen's Local Oversight Committee (CLOC).

Office of Operations and Maintenance

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$683,950
Purchased Services	8,832,505
Operating Supplies & Materials	731,855
Other Operating/Memberships	14,435
Total Budget:	$10,257,745

Office of Planning

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	-
Purchased Services	$6,800
Operating Supplies & Materials	4,000
Other Operating/Memberships	-
Total Budget:	$10,800

Office of Transportation

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$9,229,782
Purchased Services	456,400
Operating Supplies & Materials	455,000
Other Operating/Memberships	3,400
Total Budget:	$10,144,582



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 parent-emergency notifications. 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, media relations, graphic design, and branding efforts.
- Social media content generation and management.

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, and district-community partnerships.
- Maintain information on the District website along with 32 school sites.
- Brand management, both in terms of logo usage and strategic messaging.
- Manage volunteers and develop partners in education.
- Coordinate BCSD University, an ambassadorial program for Beaufort County citizens to learn more about the District.

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 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.

Special Events/Recognition Ceremonies:

- Manages the application process and facilitates the celebration of the multiple staff member of the year celebrations and awards (e.g., Teacher, Support Staff, Assistant Principal and Principal of the Year, etc.).

FOIA (Freedom of Information Act) Inquiries:

- Research requested information and respond within the time allocated by SC law.
- As per Board of Education Policy, post all FOIA requests and responses to the district website.

Expenditures by Category	FY 2026 General Fund Budget
Salaries & Benefits	$696,328
Purchased Services	340,850
Operating Supplies & Materials	33,100
Other Operating/Memberships	35,335
Total Budget:	$1,105,613

Personnel	
Certified Staff	0
Administrative Staff	5
Support Staff - Classified	1
Total FTE's:	6

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 2026 General Fund Budget
Salaries & Benefits	$382,232
Purchased Services	24,617
Operating Supplies & Materials	9,000
Other Operating/Memberships	1,750
Total Budget:	$417,599

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

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 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; FPC staff; maintenance staff and outside consultants. Information gathered from all groups is consolidated into the Capital Improvement Plan (CIP) database, which maintains a record of all entries submitted 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 strive to maintain equitable treatment of facility needs and assessments. Several factors are considered when determining how to find the five-year CIP, including CIP rating systems, emergency repair needs, project grouping, and anticipated changes in school usage.

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.



Design and Progress 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 needed for those projects.

Major Construction

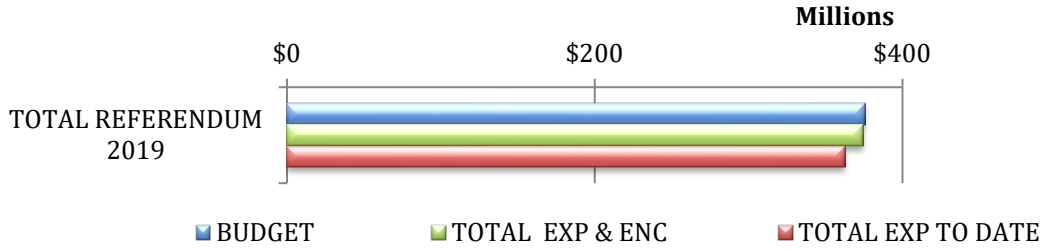
Funding for capital improvement projects is appropriated by two methods: a voter-approved referendum and an 8% constitutional debt limit. At the end of June 2025, active 8% projects had combined budgets of 195.8M with 56% of the budgets being expended. The 2019 Referendum funded a wide range of project, including school additions, remodels, replacements, as well as upgrades to technology, security, and athletic facilities. During 2024-2025 the technology warehouse project started on the grounds of the district office. The CTE expansion programs kickoff with construction beginning at May River High, and the design for Beaufort High and Bluffton High new

CTE buildings. Design also began for the replacement school for Lady's Island Middle, Riverview Charter School's Gym, and the New Early Learning Center on the River Ridge Academy campus. May River Elementary School project was delayed by issues associated with the private roads that border the site location. These issues were resolved by June of 2025, and site clearing is scheduled to take place during the summer.

By June 2025, 97% of the 2019 Referendum projects had been completed, and the remaining projects were nearing completion. The remaining safety/security/technology projects are in the final close out phase and are expected to be completed by December of 2025.

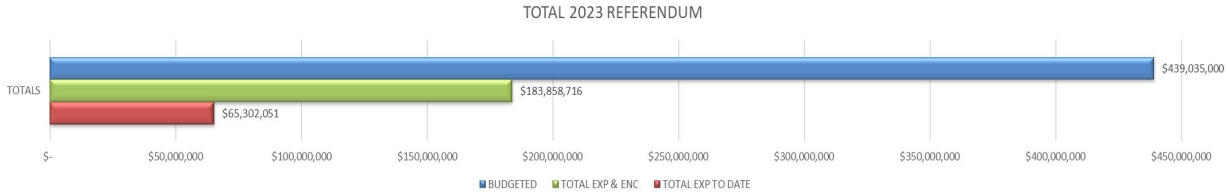
Additional in-depth reports and information on all Referendum 2019 & 2023 projects can be found on the Beaufort County School District's web at this address: https://www.beaufortschools.net/about-us/facilities-planning-for-the-future/cloc-citizen-led-oversight-committee-clone

2019 Referendum



2023 Referendum

By June of 2025, the 2023 Referendum projects were in full swing**.** Phase I of the Hilton Head Island High School was 54% complete and running ahead of schedule. Site work began at the new May River Elementary School and the Technology Warehouse. Construction was 36% complete on the May River High CTE addition and architects were finalizing drawings for Lady's Island Middle School, Riverview Charter School Gym, and the new Earling Learning Center on the River Ridge Academy campus.





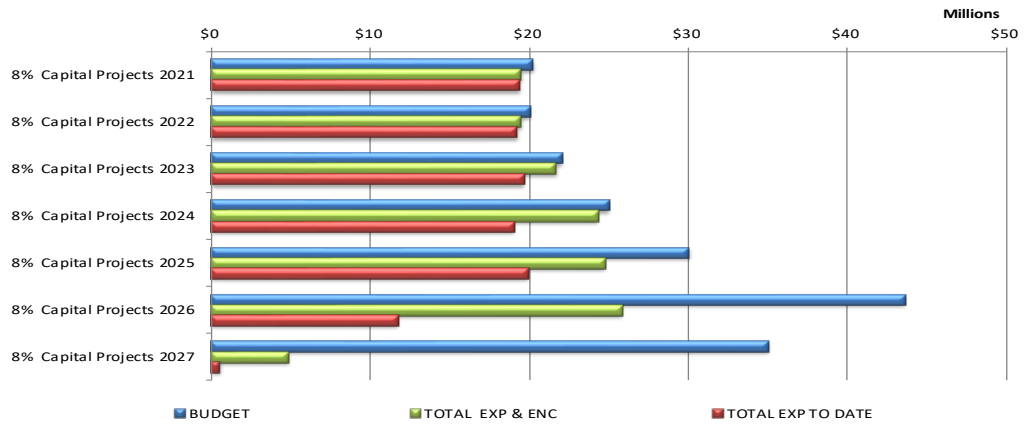
Conceptual Drawing of Lady's Island Middle School

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, 2024, the legal debt margin was $162,258,190. No general obligation bonds were issued in FY 2025 for 8% projects.

8% Capital Projects

6/30/2025	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	TOTAL EXP TO DATE	ENCUMB	TOTAL EXP & ENC	CONT. + AVAILABLE BUDGET	PCT USED
8% Capital Projects 2021	$20,195,629	$0	$20,195,629	$19,381,780	$80,298	$19,462,077	$733,552	96.4%
8% Capital Projects 2022	$19,999,701	($0)	$19,999,701	$19,179,958	$283,495	$19,463,453	$536,248	97.3%
8% Capital Projects 2023	$22,036,268	$1	$22,036,269	$19,659,120	$1,994,772	$21,653,892	$382,377	98.3%
8% Capital Projects 2024	$25,000,000	($0)	$25,000,000	$18,973,419	$5,318,697	$24,292,116	$707,884	97.2%
8% Capital Projects 2025	$30,000,000	($0)	$30,000,000	$19,915,290	$4,824,600	$24,739,890	$5,260,110	82.5%
8% Capital Projects 2026	$43,572,000	$0	$43,572,000	$11,701,254	$14,143,015	$25,844,269	$17,727,731	59.3%
8% Capital Projects 2027	$34,999,227	$0	$34,999,227	$536,918	$4,296,309	$4,833,227	$30,166,000	13.8%
Total 8%	**$195,802,825**	**$1**	**$195,802,826**	**$109,347,738**	**$30,941,186**	**$140,288,924**	**$55,513,902**	**71.6%**



Summer 2025 Projects

The period for summer work was shortened during the summer of 2025 due to school starting earlier in August. Highlights of the FY 2025 projects completed and under contract (FY 2020-FY 2026 8% funds) on 6/30/25 include:

- Interior Finishes – 14 schools $1.5M
- HVAC replacement – 7 schools $2.1M
- Painting – 7 schools $0.6M
- Band Equipment – 13 schools $0.1M
- Furniture – District Wide $1.0M
- Technology - Multiple schools $3.8M
- Building System Upgrades – 6 schools $1.1M

Summer 2026 Projects

The Board of Education approved the FY 2027 8% projects at a cost of $34,999,227. Design began on projects in the fall of 2025 for construction during the summer of 2026, coinciding with ongoing referendum projects.

- Building renovations - 1 school and DESC $5.75M
- Building Envelope - 4 schools $9.85M
- Building Systems - 4 schools $0.8M
- Furniture Fixtures & Equipment - 2 schools $1.35M
- HVAC - 3 schools $3.19M
- Music and Arts Projects - Multiple schools $0.25M
- Painting - 2 schools $1.47M
- Restroom - Multiple schools $0.33
- Site Improvements – 2 schools $0.78M
- Technology - Multiple schools $7.37M
- Vehicles & Buses - $0.74M
- Design and administration $3.11M



DESC Front Entrance Renovation

Estimated Impact on the Operating Budget

The summer projects over FY 2025 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 2023 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 expected 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	$278,298
Additional supplies and books	$10,000
	$331,100

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	$139,148
Additional supplies and books	$5,000
	$237,467

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	$417,448
Additional supplies and books	$15,000
	$459,765

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:	7/31/2027
Square Footage =	108,960
Enrollment Capacity	800
Utilities	$270,981
Maintenance, Grounds & Custodial	$1,385,995
Additional Staff - 69 FTE's	$8,566,385
Academic Stipends	$12,000
Resource Officer - Contracted	$84,413
Miscellaneous operating cost	$619,000
	$10,938,774

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

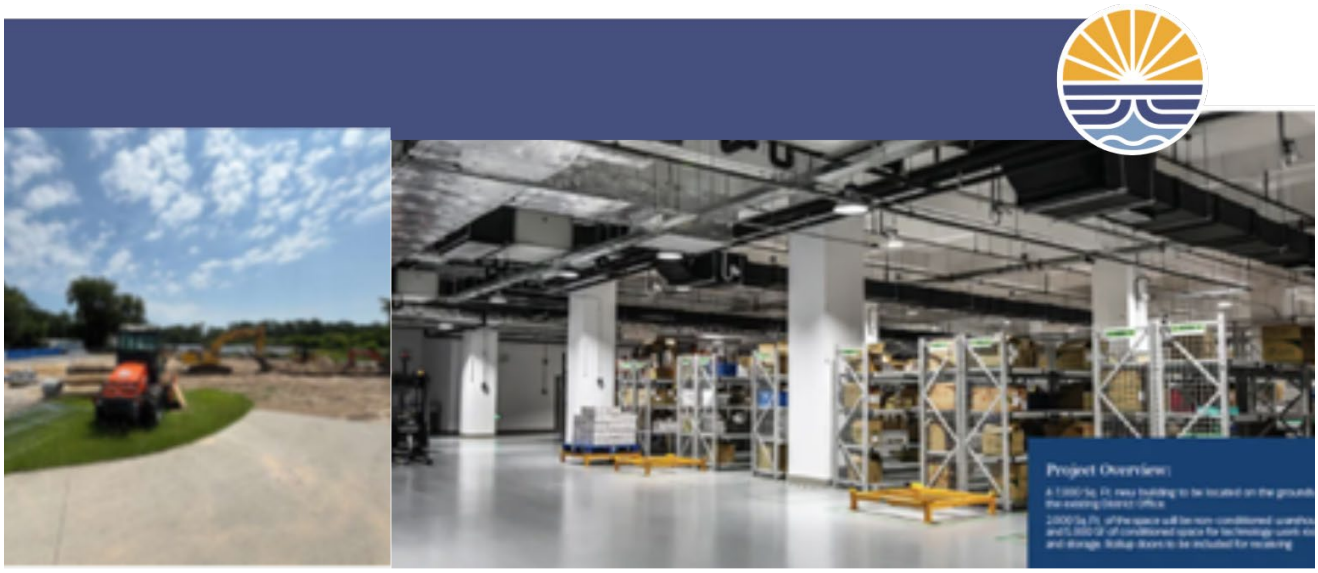
PROJECTED OPENING DATE:	12/31/2026
Square Footage Old Building =	173,498
Square Footage New Building =	187,610
Change in Square Footage	14,112
Enrollment Capacity	1,500
Utilities	$25,752
Maintenance, Grounds & Custodial	$37,781
	$63,533

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	$2,834,422
Resource Officer - Contracted	$88,915
Miscellaneous operating cost	$50,000
	$3,260,679

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 $14,768,020. In FY 2029, there is a predicted savings of $313,396 due to the reduction in building footprint at Lady's Island Middle School. It is estimated that the 2023 Referendum will have increased the annual operating budget by $15 million by the start of the FY2029 year.

	FY 2026	FY 2027	FY 2028	FY 2029
BHS ADDITION FOR CTE PROGRAM			$331,100	
BLHS SCHOOL ADDITION FOR CTE PROGRAM			$237,467	
MRHS SCHOOL ADDITION FOR CTE PROGRAM		$459,765		
MAY RIVER ELEMENTARY SCHOOL PREK-5			$10,938,774	
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			$3,260,679	
Total:	$17,600	$523,298	$14,768,020	($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, Facilities, Planning and Construction (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 borrowing capacity, evolving needs, and the availability of skilled workers in a challenging labor market.

The goal of the debt program is to continue to fund capital project needs without an increase in millage rate. If tax revenues meet or exceed the conservative projections, this funding plan will be accomplished, which ultimately allows the District to continue to fund its projects and potentially explore a future referendum with no millage increase.

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 25-year serial bonds. 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 of 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 in 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 gymnasium 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, 2024, the remaining debt margin available to the District was approximately $162.3 million. In the Fall of 2024, 8% debt in the amount of $43.6 million was issued for the annual CIP Projects, bringing the available debt capacity to $118.7 million as of August 2024. Assessed property values have been growing, increasing the legal debt capacity available for the District.

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

June 30	Debt Capacity Available
2025	**$226,925,005**
2026	**$229,194,255**
2027	**$231,486,197**
2028	**$233,801,059**
2029	**$236,139,070**

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, 2025, is as follows:

Series	Interest Rates	Payment Dates	Maturity	Original Issue	Outstanding June 30, 2025
2009E	1.05	Sept/Mar	2026	$ 10,000,000	$ 10,000,000
2013D	2.37	March	2028	22,000,000	8,044,000
2015B	2.8-4.0	March	2032	62,500,000	38,070,000
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
2022C	3.0-4.0	Sept/Mar	2041	139,610,000	100,180,000
2024	1.23	March	2034	16,293,200	14,752,600
2025A	2.87	March	2026	50,300,000	50,300,000
2025B	4.13	Sept/Mar	2050	132,200,000	132,200,000
				$ 637,903,200	$ 520,046,600

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.



4. Information

Beaufort County School District (BCSD) 2024-2025 Accomplishments

The Beaufort County School District (BCSD) experienced a year of growth, achievement, and innovation in 2024-2025, guided by the leadership of Superintendent Dr. Frank Rodriguez. With a continued emphasis on academic excellence, student engagement, operational efficiency, and community partnerships, the district earned recognition and made meaningful progress across multiple areas. The following provides a closer look at these accomplishments:

Academic Highlights

- BCSD demonstrated outstanding academic achievements throughout the 2024-25 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). He was also named the 2025 South Carolina Athletic Administrators Association (SCAAA) Superintendent of the Year (Class 5A/4A).

Staff Recognition:

- Haleem Barnes from Lady's Island Middle School was recognized as the 2024-25 SCAAA Middle School Athletic Director of the Year.
- Kaysee Sullivan from Whale Branch Early College High School was named the 2024–2025 Class AA Region 5 Athletic Director of the Year.
- Alice Walton, Chief Human Resources and Administrative Services Officer, received the SC Association of School Administrators (SCASA) 2025 Lifetime Achievement Award.
- H.E. McCracken Middle School Wrestling Coach George Dixon was inducted into the National Wrestling Hall of Fame for a "Lifetime of Service".
- For the second year in a row, the Office of Early Childhood was honored to have its staff named Parent Educator of the Year. Linda Freeman was presented with the 2024 National Parent Educator of the Year Award at the National Parents as Teachers Conference.

Biliteracy Achievement:

In 2025, BCSD continued its growth in the number of students earning the Seal of Biliteracy. BCSD has also been recognized for the second consecutive year as the fastest-growing biliteracy program in South Carolina. Students earn the Seal of Biliteracy by excelling in rigorous assessment of various World Languages, showcasing their proficiency in reading, writing, and speaking. The Seal of Biliteracy is an international certification recognized by colleges, universities, and businesses across the world.

Career and Technical Education (CTE) Success:

In January, Beaufort Memorial and BCSD partnered to offer an opportunity for high school seniors who are enrolled in a Health Sciences completer program to participate in the hospital's PATH program (People Achieving Their Highest) tuition-free. Thirteen students graduated at a ceremony in Port Royal on May 13, surrounded by their families, high school principals, health sciences teachers, and officials from Beaufort Memorial and BCSD.

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 Tides program in August 2024. BCSD Tides is a dual enrollment program 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 such as health sciences, cybersecurity, and business administration.

Extended Learning Programs:

Eleven extended learning community partner sites partnered with BCSD, serving over 300 students with additional academic and enrichment activities.
On September 25, 2024, the Coastal Community Foundation awarded a $2,304,000 Catalyst Grant to Beaufort County School District, the largest Catalyst Grant yet. The funding will be distributed over five years to support a transformational extended learning program for the local community. The grant will accelerate the impact of the UNITE (Uniting Neighbors for Instructional Effectiveness and Trust in Education) program.

Southern Regional Education Board

In March, Beaufort Middle School was announced as the recipient of the 2025 Gene Bottoms Pacesetter Award for implementing the Making Schools Work key practices and meeting school improvement goals.

Changemakers Magnet Program

The Changemakers program is a bold and innovative magnet program offering a unique opportunity for students in the Hilton Head Island cluster to experience a dynamic and globally focused education from elementary school through high school.

Leadership through the Arts

Lady's Island Elementary School has received two accomplishments that affirm its commitment to student-centered, whole-child education: recertification as an Arts in Basic Curriculum (ABC) Certified School by the South Carolina Arts Commission and designation as a Leader in Me Lighthouse School by Franklin Covey Education.
Cell Phone Policy

After researching, gathering feedback, and reviewing the current cell phone use policy, BCSD revised and implemented a new cell phone policy on the first day of school, August 9, 2024.

Student Achievements and Enrichment

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

Academic Achievements:
Eighty-seven 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.

One senior was recognized as a National Merit Finalist, which honors high-achieving high school students who are eligible for one of three scholarship awards: a one-time National Merit Scholarship, a corporate scholarship, or a college-sponsored scholarship.

Additionally, there are 35 students enrolled in the IB Diploma program, a challenging and internationally recognized two-year educational program designed for high school students aged 16 to 19.

Seventy-seven BCSD students earned the AP Capstone Diploma. To receive the AP Capstone Diploma, students must earn scores of 3 or higher in AP Seminar, AP Research, and on four additional AP® Exams of their choice.

Lafayette Day
In March 2025, students from across the district helped to celebrate the bicentennial anniversary of Marquis de Lafayette arriving on the shores of Beaufort as part of his tour of the United States in 1824-1825. As part of the Lafayette Day celebration, elementary students participated in welcoming Lafayette to the shores of Beaufort at Waterfront Park and then in a parade procession through downtown to the Verdier House, also called the Lafayette House, where a historic marker was presented and placed by the state of South Carolina Historic Society. BHS French students held a booth representing the French language, and BHS Dance students performed period dances. Student artwork was displayed along Bay Street in celebration of the event. The historic celebrations continued with living history museum presentations for students from Beaufort Elementary, Mossy Oaks Elementary, Coosa Elementary, Robert Smalls

Youth in Government/Model UN
For the first time, Battery Creek High School students participated in the Youth in Government and Model UN annual conferences.

Athletic Championships
Both the boys' and girls' track teams at Bluffton High School were crowned the 2024 Class 4A State Champions.

May River High School's Girls' Golf Team won the state championship for the fourth consecutive year.

Championship Circle Award
Hilton Head Island Middle School received the inaugural Championship Circle Award. This award acknowledges excellence and superior performance within BCSD middle schools.

Regional Science Fair
Beaufort County students earned 23 awards at the regional science fair held in Charleston, including seven first-place honors and eight special recognitions.
SC Department of Education Lowcountry Technology Champion
Morgan Wegard, a recent graduate of May River High School, was named the Lowcountry Technology Champion by the SC Department of Education.

Operational and Financial Highlights

BCSD maintained its commitment to operational excellence, safety, and financial accountability throughout the 2024-2025 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. Crisis Prevention Coordinator coordinated 112 training sessions, equipping staff, students, and community partners with the skills needed to respond to emergencies effectively.

No-cost breakfast and lunch
Through the Community Eligibility Provision (CEP), funded by the U.S. Department of Agriculture, every Beaufort County School District school offered one breakfast and one lunch daily at no charge to all students during the 2024-25 school year.

Bond Referendum and Capital Improvement Projects
All projects from the 2019 bond referendum have been completed. We are in the final stages of closing out all project funding and look forward to officially closing out the 2019 referendum near the start of next year. Overall, the 2019 referendum represents a great success story, where challenges from the COVID-19 pandemic and supply chain disruptions were effectively overcome delivery much needed facilities improvements.

2023 Referendum

- Hilton Head Island High School rebuild: Phase 1 three-story addition ahead of schedule for 2026 opening; later phases currently out for bid. The topping-out ceremony was held on March 18, 2025.
- Lady's Island Middle School replacement: Design Development drawings underway and shared with school/community.
- New Bluffton Pre-K-5 school: Site work underway.
- Riverview Charter School gymnasium: Architect and contractor selected; design in early stages. A ribbon-cutting was held on November 20, 2024.
- Bluffton High School CTE expansion: Architect and contractor selected; design in early stages.
- Technology and Imaging Warehouse: Under construction; completion scheduled for 2025.
- HVAC replacements: Work completed at Port Royal Elementary; Whale Branch Middle underway; remaining projects scheduled for 2026.
- Battery Creek High School parking lot: Completed.
- St. Helena Elementary and J.J. Davis Early Childhood Center: Designers selected for upcoming projects.
- New Early Childhood Center in Bluffton: Under design and in permitting phase.
- Right Choices kitchen: Architect and contractor selected; design beginning.
- May River High School CTE expansion groundbreaking was held on February 11, 2025.
- School Furniture: Close to Completion at Mossy Oaks, Port Royal, and Joseph J. Shanklin.

Citizen Led Oversight Committee
BCSD continues to engage closely with the Community Led Oversight Committee (CLOC) to ensure transparency and accountability in all capital improvement projects, hosting regular meetings to review progress and address 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 2024-2025 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.

Facts About Beaufort County School District

The Beaufort County School District is the 10th largest school district in South Carolina. It serves 21,058[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.

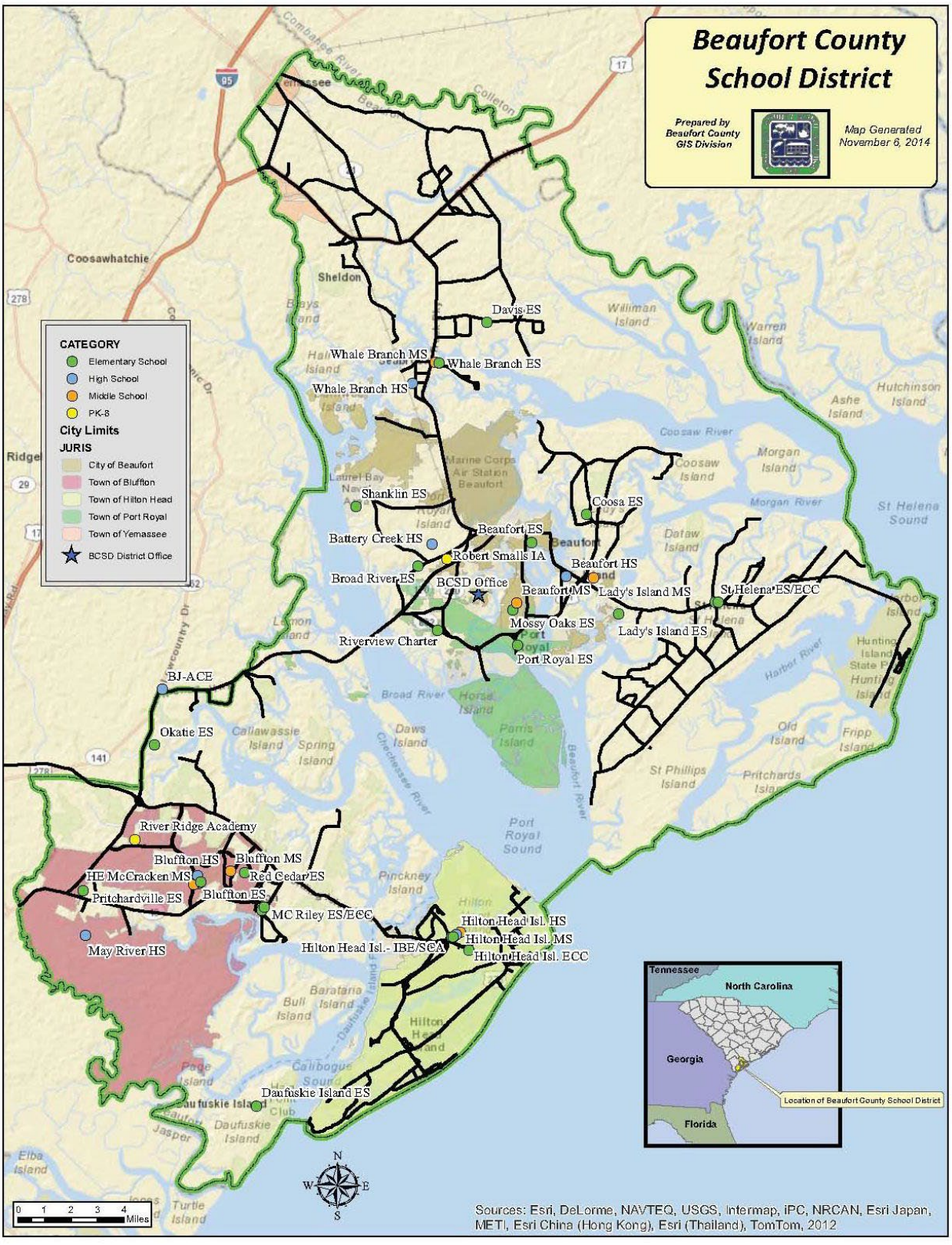
The District does not have fiscal autonomy from Beaufort County Council. The County Council reviews the proposed annual budget for reasonableness, approves the expenditure budget, and levies the mills necessary to generate sufficient tax revenue to support the school district's projected operating expenditures.

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.

[1] 2025-2026 45-Day enrollment

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.



Governmental Fund Types

General Fund - $376,980,000

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 2026 budget expenditures amount to $376,980,000 and reflects a 4.9% increase over the FY 2025 budgeted expenditures which will be used to support salary and benefits increases and other operational increases.

Special Revenue Funds - $29,736,780

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 $1,999,884 is expected in FY 2026 due to the completion of some Federal grants. 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 - $21,144,622

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 - $108,300,686

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 slight increase in debt service is due to the scheduled principal and interest payments of debt obligations.

Capital Improvement Fund (School Building Fund) - $202,690,000

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 2026. A decrease of $9.8M for FY 2026 is due to a lower amount of 8% projects being approved than the prior year.

School Food Service Fund - $14,861,208

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, 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 2026, 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 - $3,700,000

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 - $1,600,000

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 $100k is the result of increasing costs over the last three fiscal years.



Expenditures by Classification

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.



Fund Balance

The Board fund balance policy (OE-5 and OE-6) requirement is the guide for long-term financing planning. In FY 2021, the Board adopted the maintenance of the unassigned fund balance to be no less than 10% of the next year's budgeted expenditures with a designated target between 15-17%. During FY 2025, the Board adopted the maintenance of the unassigned fund balance be no less than 60 days of the budgeted expenditures of the next fiscal year. Additionally, the policy requires the fund balance avoids 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.

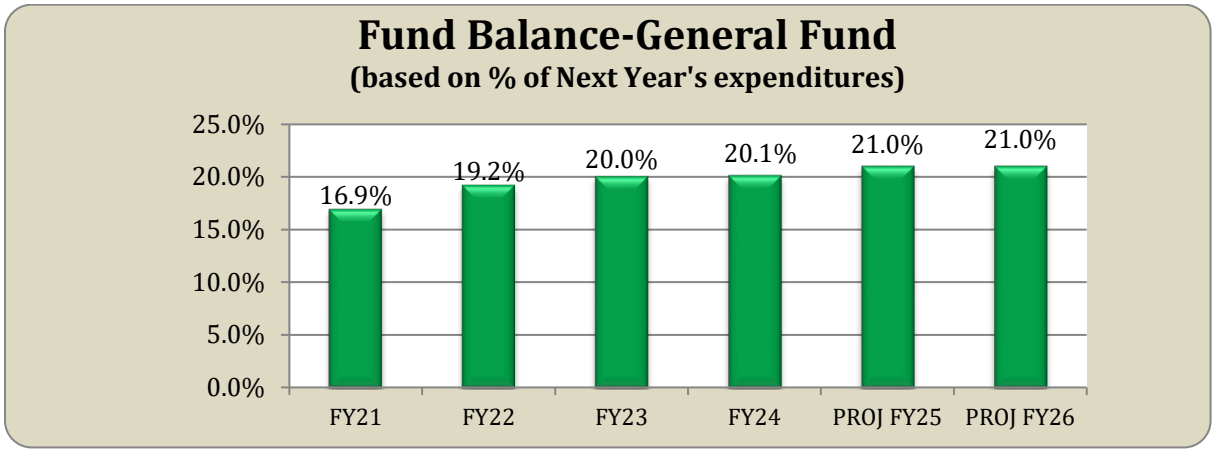
Changes in Fund Balance-General Fund

As demonstrated by the five-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:

- 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. Year end fund balance is 20.1%, approximately 70 days of operations.
- FY 2025 Projected – The Board certified a $359.2 million budget. Millage was held to the current rate of 121.8 due to unprecedented increase in property values during a reassessment year. Revenues were sufficient to fund $20M compensation increases. Projected year-end fund balance is projected at 21%
- FY 2026 Projected – The Board certified a $377 million budget, including a 4.3 mill increase. The County Council unanimously approved the budget, which included a $14 million increase in employee compensation and a starting teacher salary at $60,087. Projected Fund balance is projected to be $78.7 million, or 21%, which complies with Board policy.



Fund Balance and Credit Strength

Since 2020, BCSD has consistently maintained its fund balance above the Board's minimum requirements, often exceeding the 17% maximum due to conservative spending and unexpected revenue increases. This strong financial performance has contributed to the District's Aa1 credit rating, which helps secure favorable interest rates and reduces costs for taxpayers.

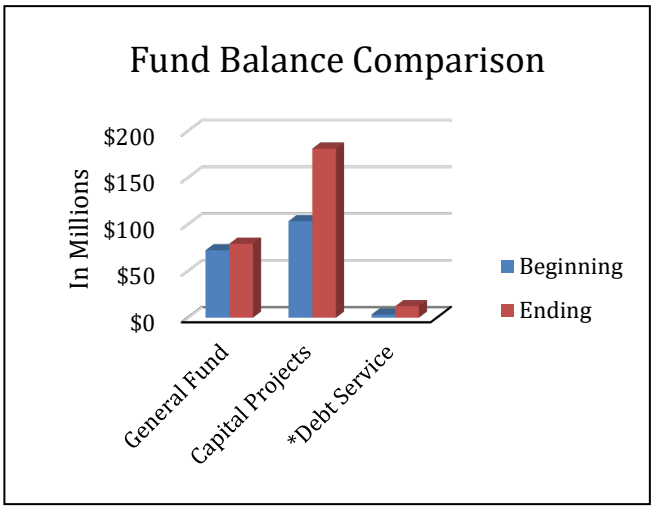
Like individuals with credit scores, school districts are evaluated on their financial health, and fund balance stability is a key factor. A consistent fund balance reflects sound financial management and supports long-term planning. As BCSD prepares for future

capital investments and borrowing, maintaining a healthy fund balance remains essential to preserving credit strength and ensuring the District can meet future needs efficiently and responsibly.

Looking ahead, five-year projections indicate that additional revenue will be needed to sustain current fund balance levels and protect the District's credit rating. BCSD remains committed to maximizing revenue and implementing cost-saving measures to maintain strong financial health and fiscal sustainability.

Changes in Fund Balance

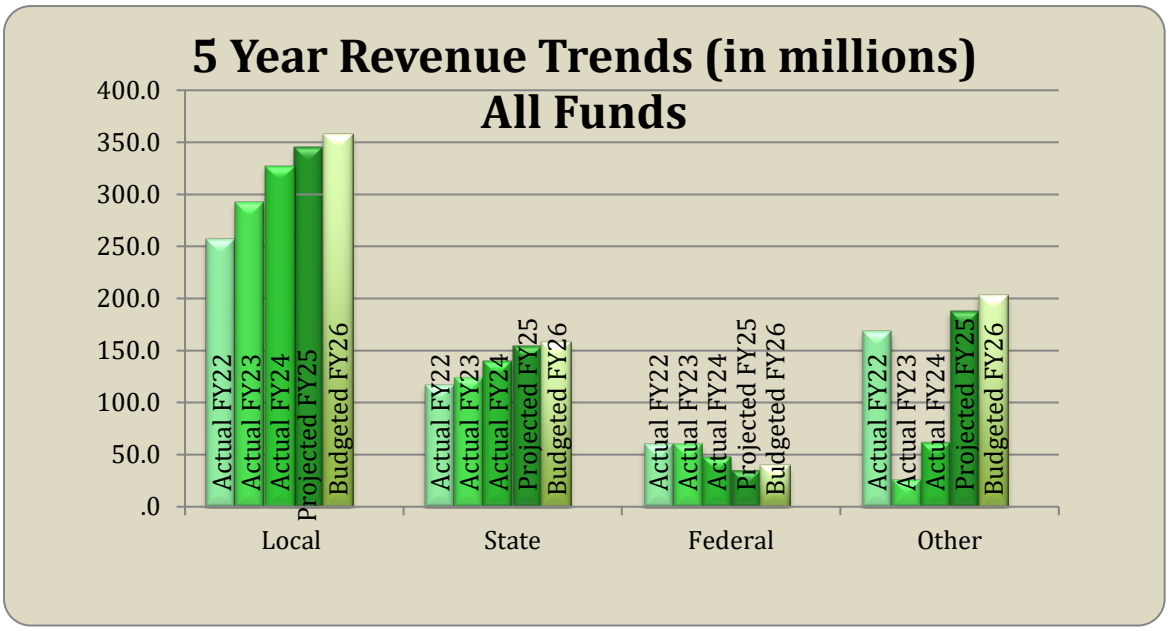
The following graph is a comparison of the beginning and projected ending fund balances for the General Fund, Capital Projects Fund, and the Debt Service Fund of the School District. The General Fund reserves are projected to increase by $7.0 million during FY 2025. The Capital Projects Fund increase by $77.7 million with the issuance of $182.5 million in bonds for the 2023 referendum projects. Debt Service Fund balance is projected to increase by $8.9 million due to strong revenue collections.





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

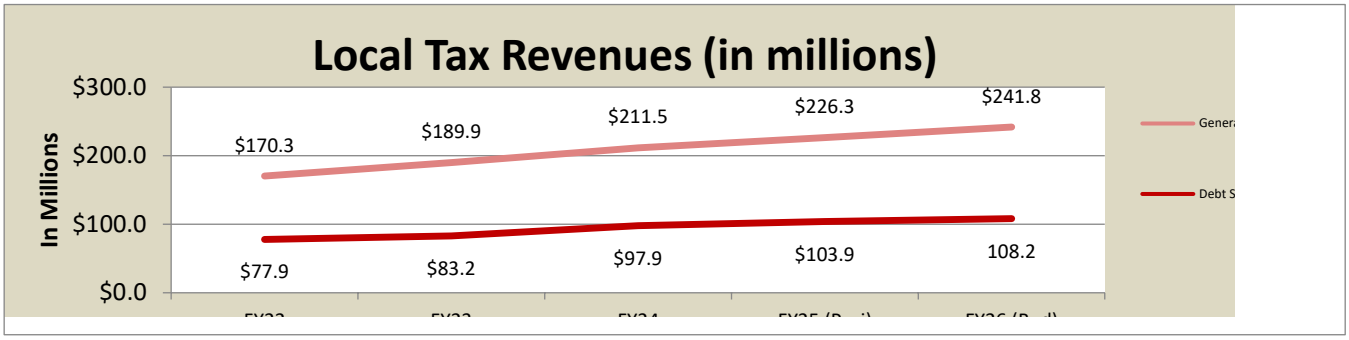
Local property taxes are the primary source of revenue for the Beaufort County School District. Sixty-four percent of all general fund revenues are provided by local property taxes and other local funding sources. The School District projects to receive $242 million in local property tax revenues in FY 2026 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 increased by 4.3 mills to 126.1 for FY 2026. This millage is projected to produce 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 five years while providing the requested funding for the debt program. With a goal of maintaining a level of millage, the FY 2026 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 $157.9 million in state revenues projected for FY 2026, $134 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

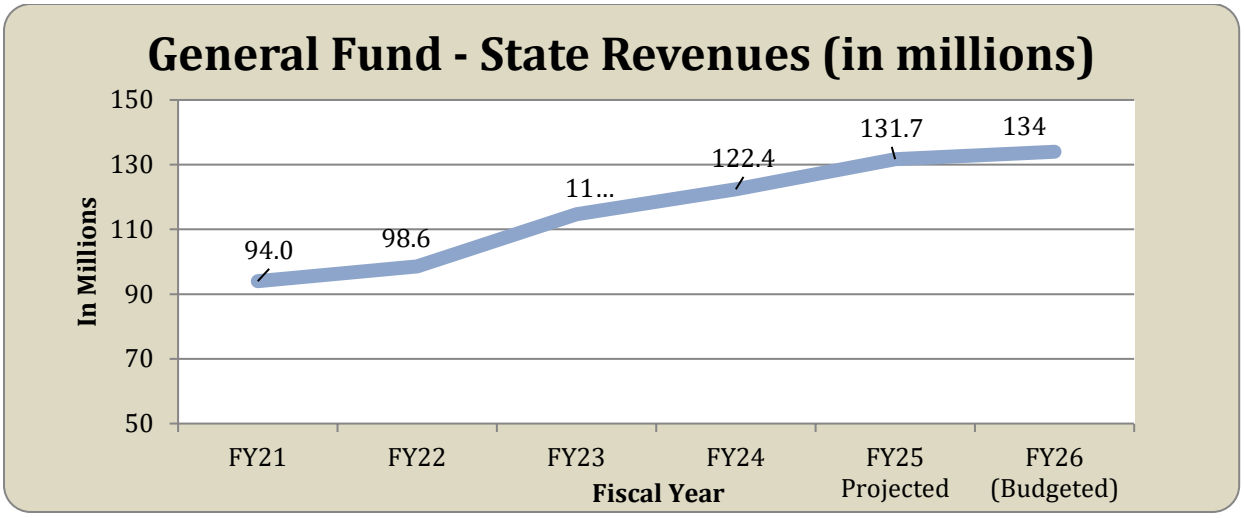
and State Aid to Classrooms. Budget projections are provided each year for each of these revenue sources by the South Carolina Department of Education.

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 2025-26, 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.

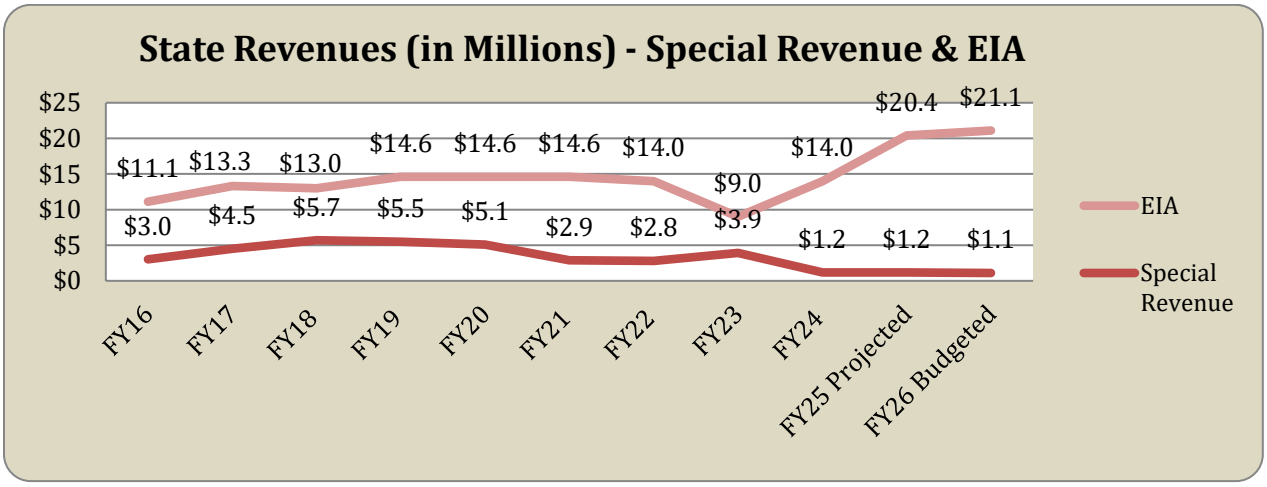
As part of the Aid to Classrooms model, many funds previously allocated and reported in separate funds have been rolled up and included in the one Aid to Classrooms allocation. While this provides simplification through a single allocation, these funds were historically funded by the state at 70% of 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 2026 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.



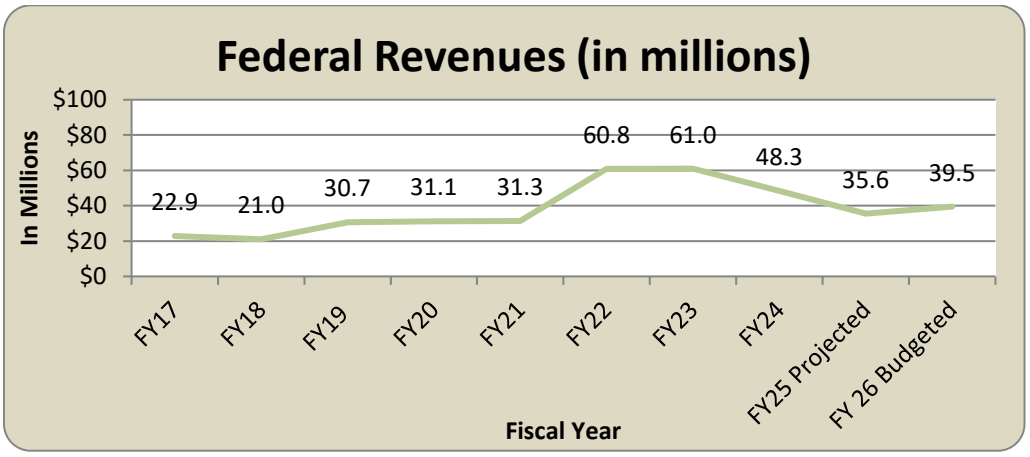
Additionally, the completion of two ESSER grants under the CARES Act, initiated due to the COVID-19 pandemic, has led to a reduction in the projected total revenues. The final ESSER funds were completed at the start of FY25 year.

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 nineteen 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 continued through completion of the final grant award end date of September 2024 at which time federal revenues normalized.

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 2025 a decrease was anticipated in Federal Revenue, as illustrated in the graph below. However, USDA funding in the School Food Service Fund rose due to the continuation of all schools' participating in the federal Community Eligibility Program, which provides one free breakfast and lunch to all Beaufort County School students.



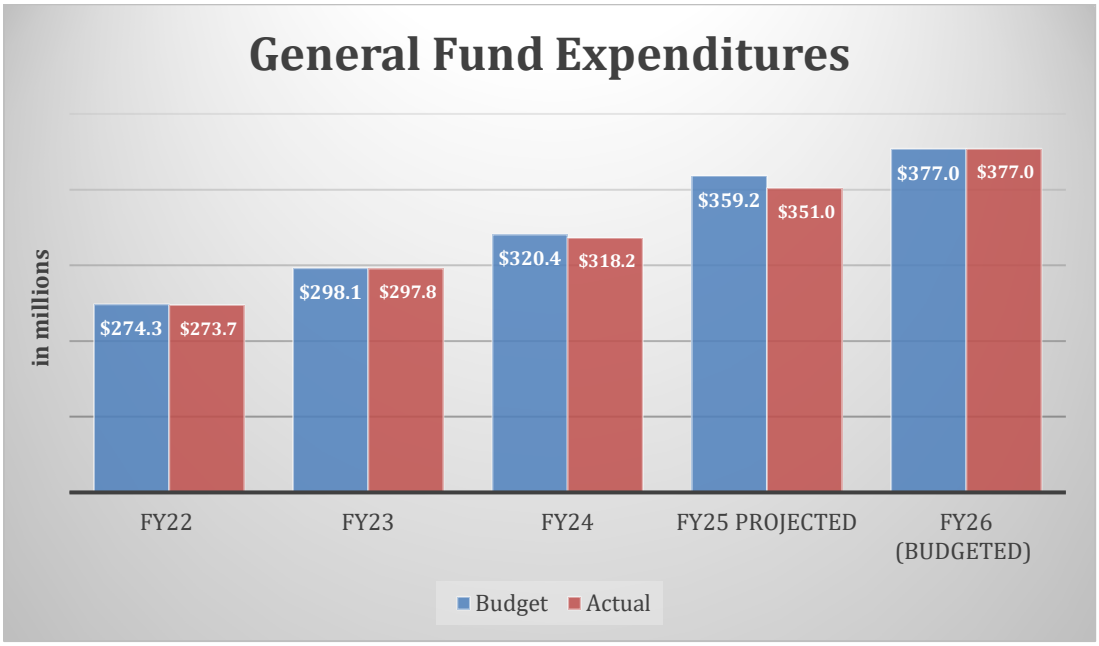
Other Revenues

Other sources of revenue include $202.7 million of general obligation bonds used to support the District's Referendum and 8% capital renewals and renovations. Transfers from other funds account for $620,000 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.

Expenditure Trends

The FY 2026 General Fund budget is set at $377.0 M, marking a 5% increase from the FY 2025 budget of $359.2 M. Historically, BCSD has spent over 99% of its budget. In FY 2026, district operations are expected to increase due to expiring contracts with custodial and maintenance services. The financial impact experienced in FY 2025 is primarily due to increased contracted service costs and teacher pay increases. These same expenses have continued to affect the FY 2026 expenditures.



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:

- 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 and 5% cost of living increase for bus drivers. Additional compensation increases for $3.7M including restoration of a waived step increase from 2011-2012 for certified staff, raising the maximum step from 24 to 25 years and a 2% cost of living increase for certified and administrative staff.

- FY2023 – 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 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. The maximum step was raised to twenty-six for all staff. Operating expenditures totals $3.3M with $2.3M needed to support the district's charter school.

- FY2024 – 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. Additional compensation increases totaling $8.2M includes a 2% COLA for Classified & Administrative staff, step increases for classified and administrative staff. The maximum step was raised to twenty-seven for all employees. 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 to maintain certified teacher compensation, with $19.9 M allocated for wage increases. Of this amount, $12 M 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 M 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.

- FY2026 – The Board Priorities for FY 2026 include teacher and support staff compensation, academic program support, and school security. Teacher salaries were increased an additional $4,000 for every level on the certified table with steps 0-5 being consolidated, so a beginning teacher would start at $60,087 with a cost of $9.4M. Consolidating steps 0-5 cost $2.7M, and teachers with 28+ years of service would now also receive a step increase to year 30 costing $0.4M. Support staff and administrator step and 3% COLA increases amounted to $4.8M. Operational expenses increased by $4.0M in anticipation of increased cost of service contracts.

Expenditures-5 Year Comparison

	FY22	FY23	FY24	FY25 Projected	FY26 Budgeted
Budget	$274,274,600	$298,133,593	$320,412,978	$359,170,000	$376,980,000
Actual	273,747,783	297,822,153	317,970,410	350,962,354	376,980,000
Inc From Prior Yr Budgeted	19,977,158	23,858,993	22,279,385	38,75,022	17,810,000
% increase	7.9%	8.7%	7.5%	12.1%	5.0%

Salaries and Benefits

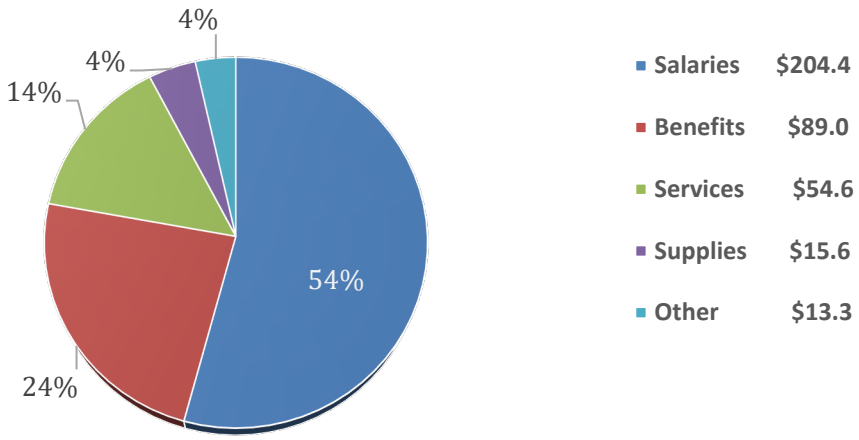
Salaries and benefits comprise 78% of the School District's budget. Through a formalized staffing process, school positions are standardized to provide equity among schools through a weighted staffing model and are distributed based on projected student enrollment for the 2025-2026 school year. A basic staffing formula was established for elementary, middle, K-8 and high school. In FY 2026, 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 2024, the district prioritized teachers' salaries which moved Beaufort County School District to the highest paying school district for teacher compensation in the state of South Carolina. The commitment to maintaining competitive teacher salaries continued in the FY 2025 budget and is further strengthened in the FY 2026 budget, which includes a $4,000 increase to teacher base pay through the consolidation of steps 0–5, a $1,500 locality supplement, and a 6% Critical Needs Stipend for Exceptional Learners Educators to support the recruitment and retention of educators serving high-needs student populations. These measures have helped the Beaufort County School District stay competitive, maintaining one of the highest teacher salaries in South Carolina.

FY 2026 General Fund Spending by Object (in millions)



The state of South Carolina requires an annual step increase for all eligible certified teachers. The cost of this budget item is $2.7M.

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 2026, the employer's share of retirement decreased slightly by 0.31% to 24.60%.

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 4.6% for the employer portion of health benefits as of January 1, 2026. There are no expected increases in Social Security, Medicare, dental, or life insurance benefits. Benefit costs are estimated to increase by $2.9 M to total $89.0M. As a result of these increases, the Budget Office currently budgets at a benefits rate of 46.12% of a full-time employee's salary.

Instructional Programs

Many instructional and curricular initiatives are supported by Special Revenue and State Aid to Classroom funds. Below is a summary of key initiatives for the 2025–2026 school year and the Special Revenue sources that will help fund them, with potential support from general fund resources as well.

FY 2026 Utilization of Special Revenue Funds

Initiative	Intended Use of Program	Amount	Special Revenue
Title One Schoolwide Program	To supplement the core instructional programs at 18 high-poverty schools	$6,477,542	Title I, Part A
Special Education	Provide support to students with special needs in a way that addresses the student's individual differences and needs	$4,613,388	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	$1,680,000	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 provides 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 diseases, 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.	$2,900,000	CERDEP, 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
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.	$700,000	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.	$100,000	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.	$2,600,000	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 2026 budget includes $25.4 M for these major contracts with an average of a 21% CPI increase applied to existing contracts. This is primarily due to several large contracts being bid for FY 2026 resulting in significant cost of doing business.

Supplies

The budget includes $6.9 M in 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 $4.3 M for all schools in FY 2026.

Utilities

Utilities of $10.4 M 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 2026 allocation to the charter school has increased by $400 thousand, primarily due to the State allocation based on a change in the district-wide weighted pupil units (WPU).

Major Increases

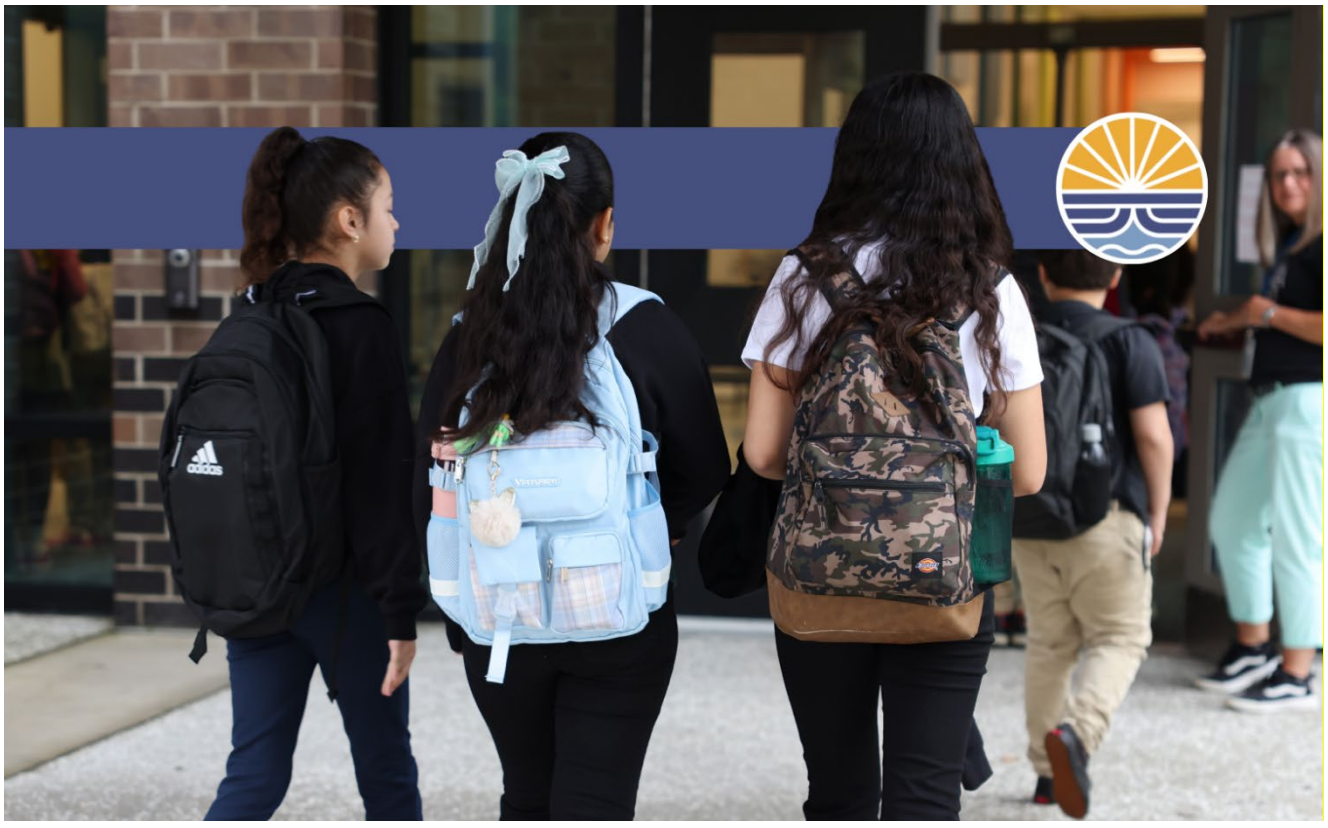
The majority of the 2025-2026 General Fund budget increases are allocated to employee compensation, state mandates, service contracts, operational costs, and rising property insurance rates. In FY 2023, Beaufort County implemented a compensation initiative to bring our starting teacher salaries to be 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 2026. 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 2026 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
Employee Compensation	I & II	$ 13,118,244
School Staffing Allocations	I & II	1,362,415
Operational	I, II & III	2,803,952
Charter School	II	525,389
Net Increases		17,810,000
FY2024-2025 Budget		359,170,000
FY2025-2026 Approved Budget		$ 376,980,000

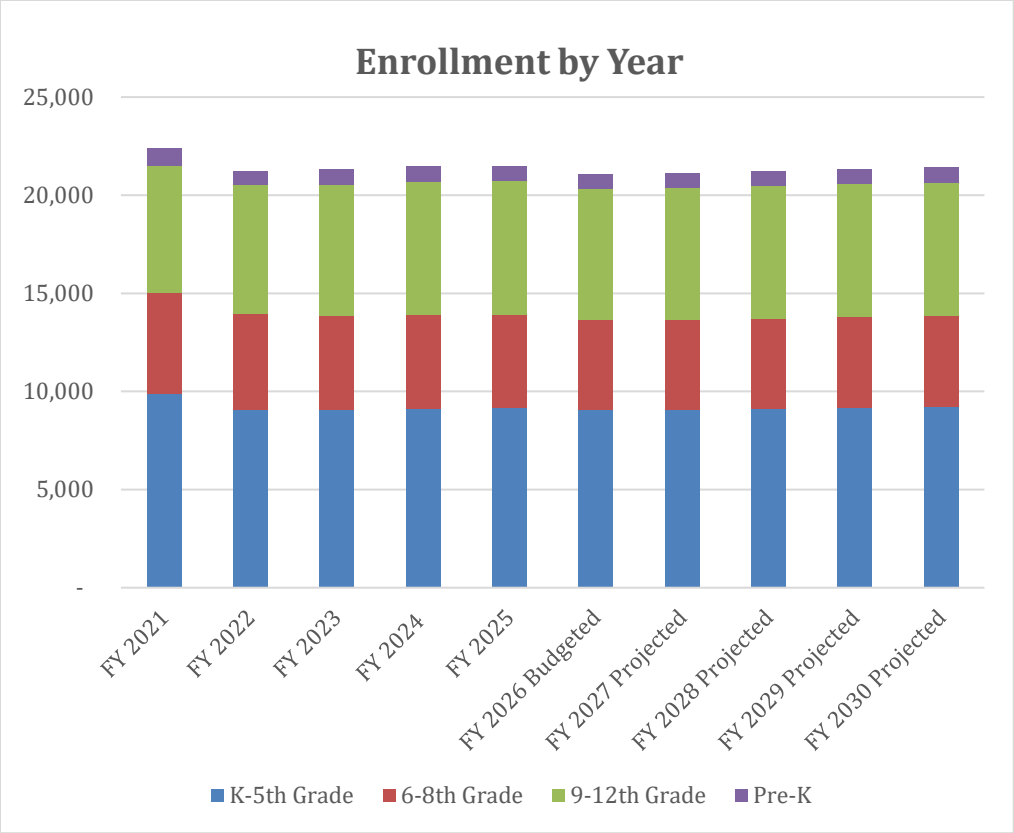


Enrollment and Staffing Projections Methodology

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.

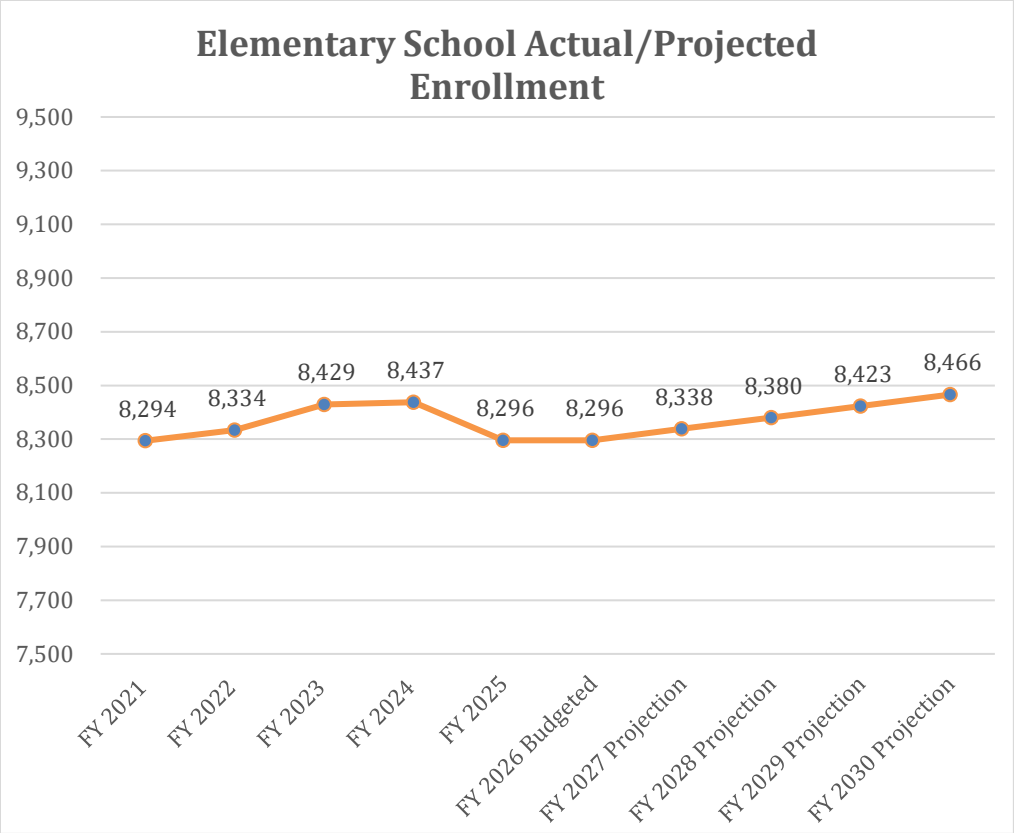
For all other grade levels, the pipeline methodology is used to project enrollment. This method is based on the idea of maximizing graduates and focuses on retention and promotion of all students through completion of their academic program. In addition to the pipeline method, historical trends, economic 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

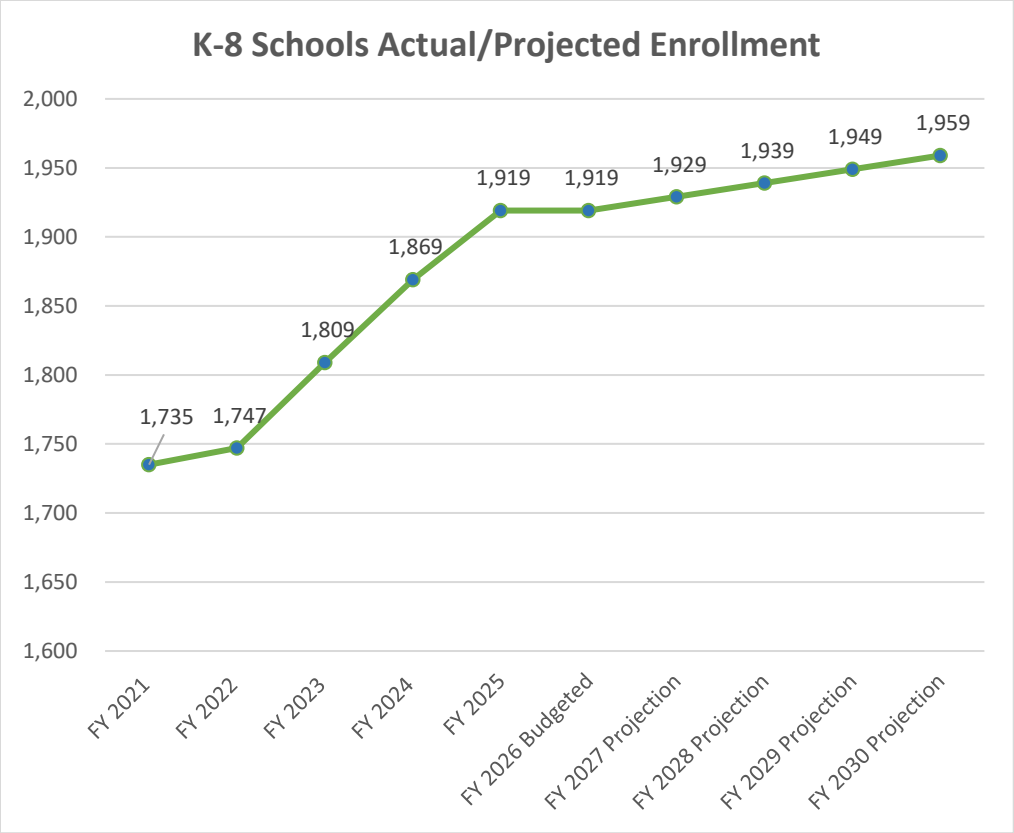
Grade	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
K	1,425	1,459	1,441	1,470	1,385	1,385	1,392	1,399	1,406	1,413
1st	1,448	1,525	1,505	1,468	1,472	1,455	1,462	1,469	1,476	1,483
2nd	1,469	1,436	1,563	1,541	1,488	1,482	1,489	1,496	1,503	1,511
3rd	1,513	1,501	1,502	1,615	1,576	1,579	1,587	1,595	1,603	1,611
4th	1,590	1,522	1,543	1,523	1,626	1,622	1,630	1,638	1,646	1,654
5th	1,603	1,593	1,559	1,547	1,533	1,557	1,565	1,573	1,581	1,589
6th	1,608	1,553	1,579	1,559	1,470	1,464	1,471	1,478	1,485	1,492
7th	1,674	1,615	1,576	1,613	1,496	1,496	1,503	1,511	1,519	1,527
8th	1,656	1,668	1,637	1,573	1,594	1,606	1,614	1,622	1,630	1,638
9th	1,974	2,080	2,025	1,929	1,826	1,839	1,848	1,857	1,866	1,875
10th	1,677	1,741	1,762	1,803	1,701	1,710	1,719	1,728	1,737	1,746
11th	1,496	1,480	1,549	1,581	1,630	1,639	1,647	1,655	1,663	1,671
12th	1,393	1,349	1,422	1,520	1,517	1,521	1,529	1,537	1,545	1,553
PreK	703	772	802	750	744	744	748	752	756	760
Grand Total	**21,229**	**21,294**	**21,465**	**21,492**	**21,058**	**21,099**	**21,204**	**21,310**	**21,416**	**21,523**
Gain or Loss	(1,176)	65	171	27	(434)	41	105	106	212	213
% change from PY	-5.2%	0.3%	0.8%	0.1%	-2.0%	0.2%	0.5%	0.5%	1.0%	1.0%



10- Year Enrollment/Projection Summary - Elementary Schools

Location	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Budgeted	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beaufort Elementary	375	327	359	376	377	377	379	381	383	385
Bluffton Elementary	753	699	699	714	709	709	713	717	721	725
Broad River Elementary	446	451	455	459	467	467	469	471	473	475
Coosa Elementary	453	442	461	449	467	467	469	471	473	475
Joseph Shanklin Elementary	385	430	427	428	415	415	417	419	421	423
Hilton Head Island Early Childhood Center	320	363	300	328	301	301	303	305	307	309
Hilton Head Island Elementary	769	729	710	722	702	702	706	710	714	718
Hilton Head Island School for Creative Arts	596	524	557	529	497	497	499	501	504	507
Lady's Island Elementary	225	208	227	250	242	242	243	244	245	246
Mossy Oaks Elementary	352	358	352	365	329	329	331	333	335	337
Okatie Elementary	563	569	612	598	648	648	651	654	657	660
Port Royal Elementary	168	168	169	192	180	180	181	182	183	184
Pritchardville Elementary	881	1,018	1,005	939	887	887	891	895	899	903
Red Cedar Elementary	572	611	601	643	636	636	639	642	645	648
Michael C. Riley Elementary	711	777	772	718	706	706	710	714	718	722
St. Helena Elementary	348	327	349	328	324	324	326	328	330	332
Whale Branch Elementary	377	333	374	399	409	409	411	413	415	417
Total Enrollment	8,294	8,334	8,429	8,437	8,296	8,296	8,338	8,380	8,423	8,466

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

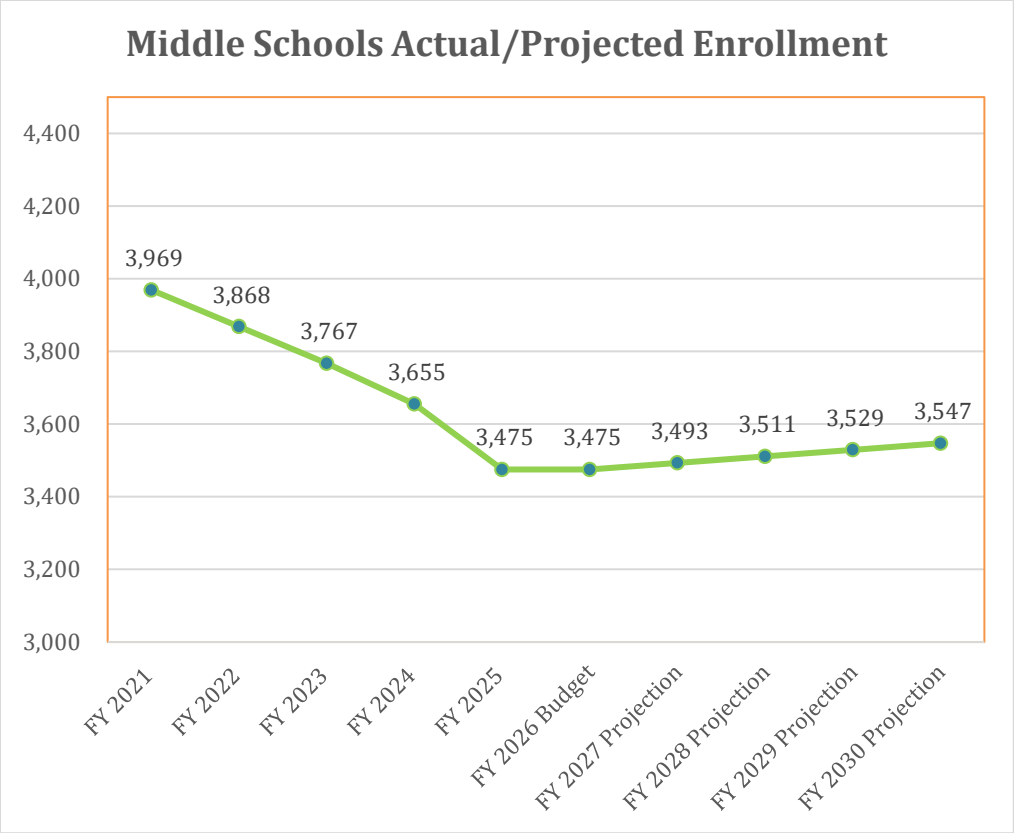
Location	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Budgeted	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
River Ridge Academy	1,090	1,103	1,121	1,136	1,134	1,134	1,140	1,146	1,152	1,158
Robert Smalls Leadership Academy	645	644	688	733	785	785	789	793	797	801
Total Enrollment	1,735	1,747	1,809	1,869	1,919	1,919	1,929	1,939	1,949	1,959

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Budgeted	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Riverview Charter School	691	695	702	698	694	snip	700	700	700	700
Total Enrolllment	691	695	702	698	694	-	700	700	700	700

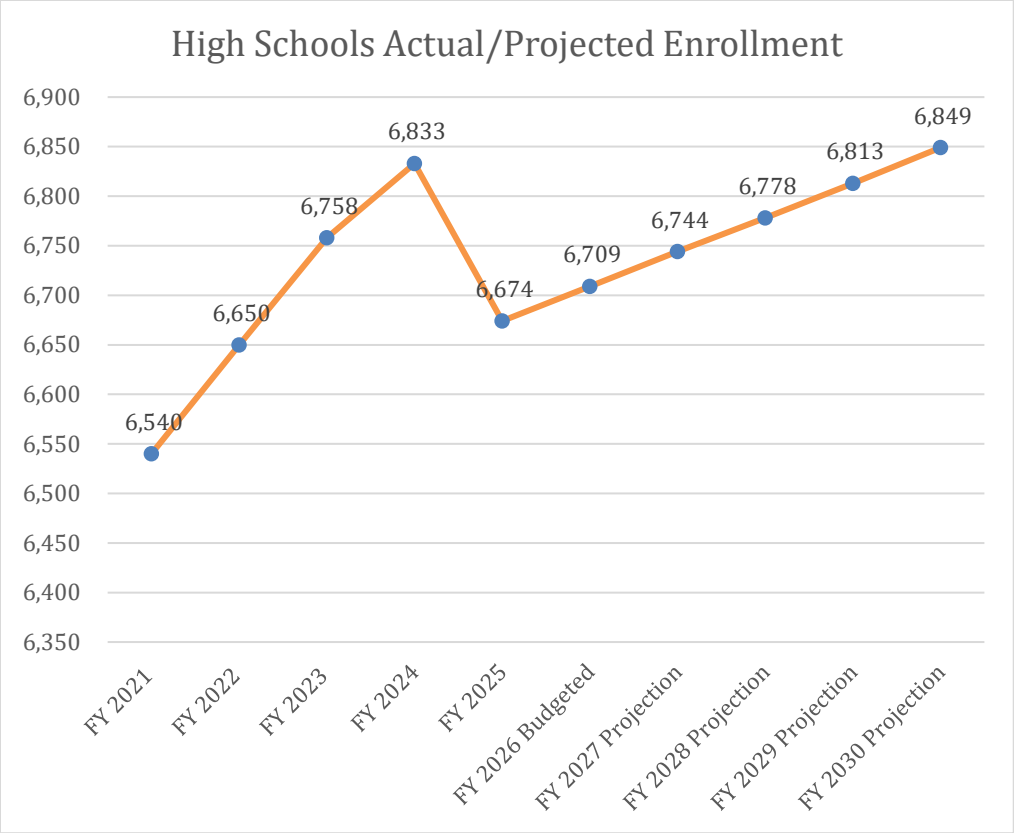
Note:
1. All actuals based on 45th day count
2. Projections based on historical actuals



10- Year Enrollment/Projection Summary - Middle Schools

Location	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beaufort Middle	460	418	384	371	348	348	350	352	354	356
Bluffton Middle	824	868	872	916	921	921	926	931	936	941
Hilton Head Middle	883	828	856	832	778	778	782	786	790	794
H.E. McCracken Middle	935	953	890	892	846	846	850	854	858	862
Lady's Island Middle	509	477	434	418	339	339	341	343	345	347
Whale Branch Middle	358	324	331	226	243	243	244	245	246	247
Total Enrollment	3,969	3,868	3,767	3,655	3,475	3,475	3,493	3,511	3,529	3,547

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Budgeted	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Battery Creek High	767	786	789	829	809	819	823	827	832	837
Beaufort High	1,207	1,173	1,192	1,188	1,105	1,115	1,121	1,127	1,133	1,139
Bluffton High	1,290	1,318	1,350	1,384	1,375	1,375	1,382	1,389	1,396	1,403
Hilton Head Island High	1,359	1,343	1,350	1,317	1,265	1,265	1,272	1,278	1,284	1,290
May River High	1,479	1,595	1,601	1,665	1,731	1,740	1,749	1,758	1,767	1,776
Whale Branch High	438	435	476	450	389	395	397	399	401	404
Total Enrollment	6,540	6,650	6,758	6,833	6,674	6,709	6,744	6,778	6,813	6,849

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
2025-2026

Grades PreK - 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+	1.0	@	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
2025-2026

Grades PreK - 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
2025-2026

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
(A weighted staffing model is used in all schools, potentially leading to additional staff)				
School Counselor	0-500	1.0	@	190
	501-850	2.0	@	190
	851+	3.0	@	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	1.0	@	190
or	501+	1.0	@	260
	and	2.0	@	190
or	750-1000	1.0	@	260
	and	3.0	@	190
Behavior Interventionist	0+	1.0	@	180
Behavior Management Specialist	**Case Driven 1.0 @ 190**			
Bilingual Liaison	**Case Driven 1.0 @ 190**			

Beaufort County School District
Basic Staffing Allocation Formula
2025-2026

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
(A weighted staffing model is used in all schools, potentially leading to additional 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**			

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.

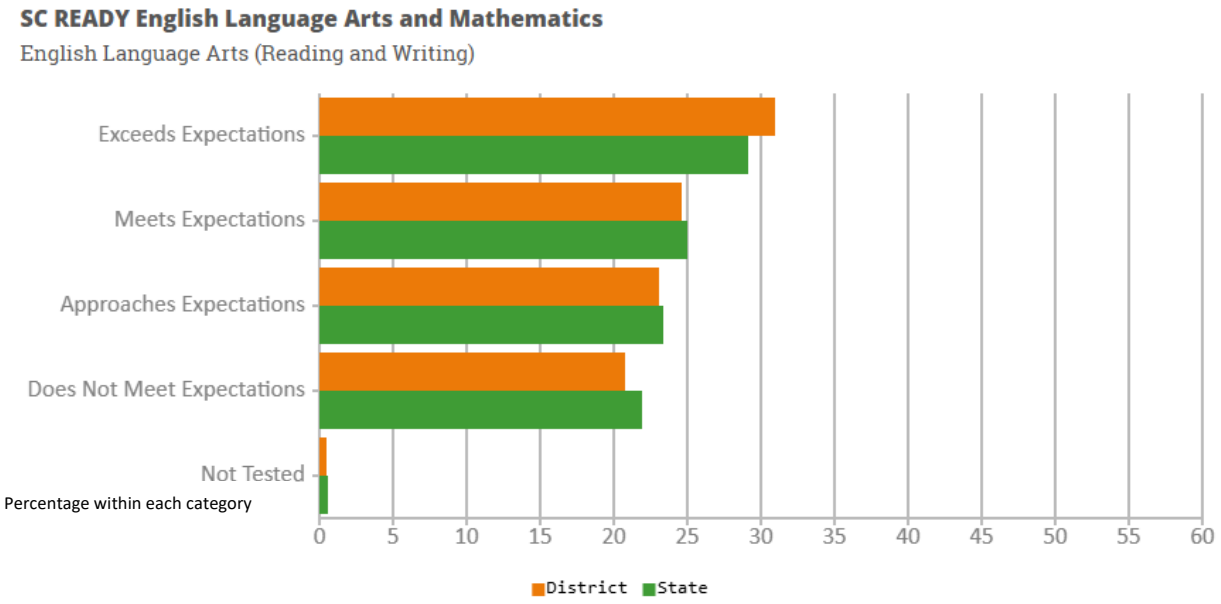
Reference: https://ed.sc.gov/data/report-cards/sc-school-report-card/files/accountability-manual/

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.

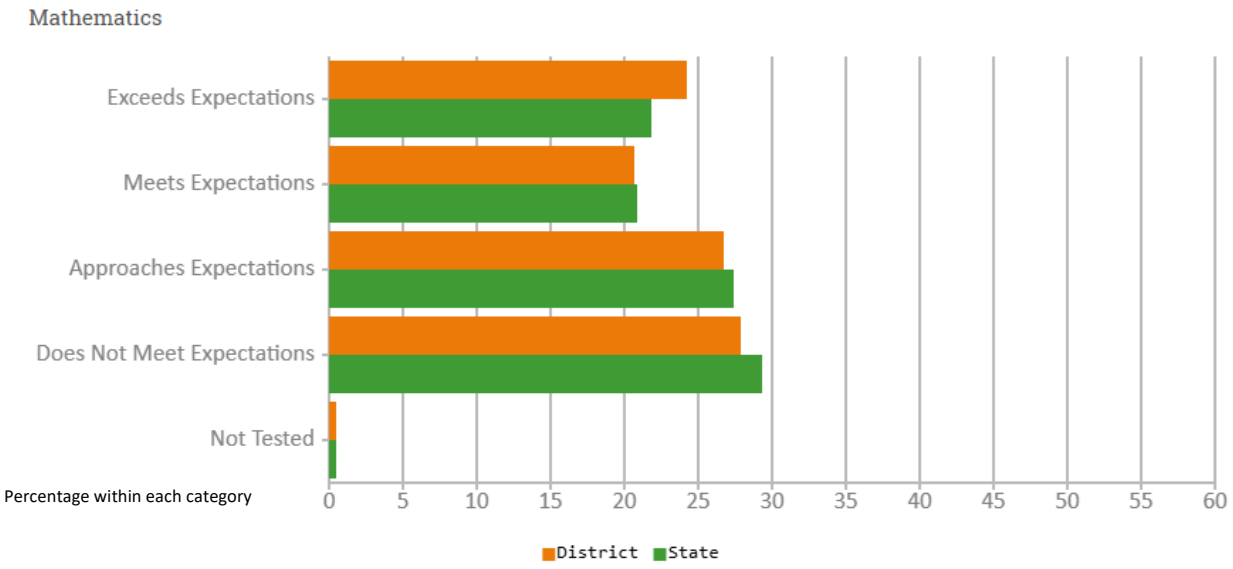
Reference: https://ed.sc.gov/data/report-cards/sc-school-report-card/

The data presented on the following pages reflect the Districts Report Card results for 2023-2024 school year. All data can be access at https://screportcards.com/

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

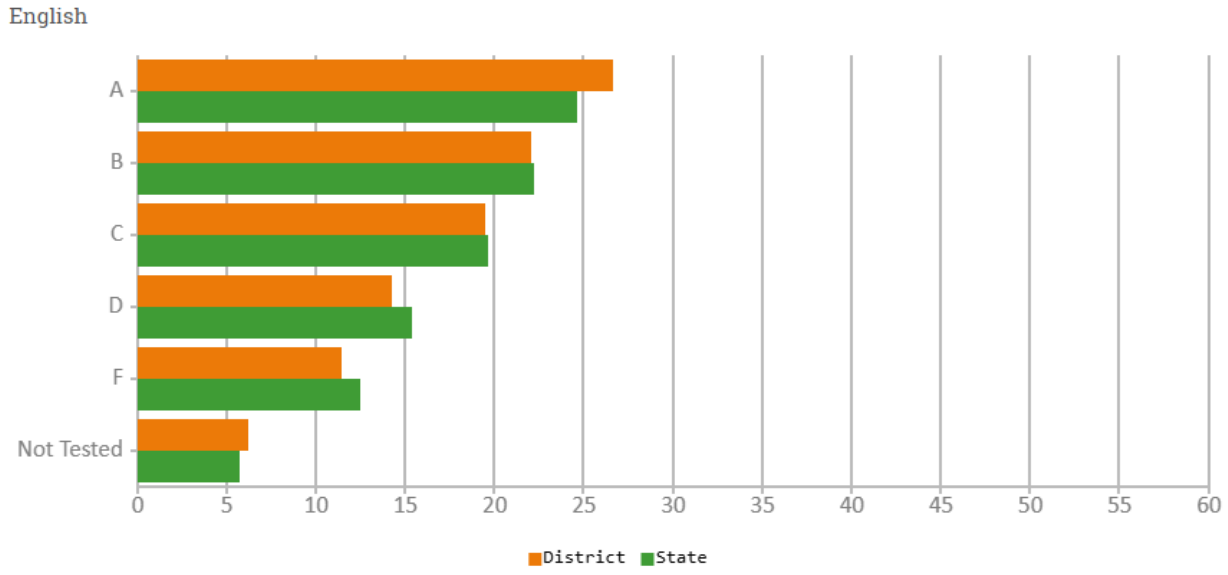


The chart above reflects BCSD's 2023-2024 SC READY Ratings for English Language Arts compared to the State. This information reflects 55.6% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

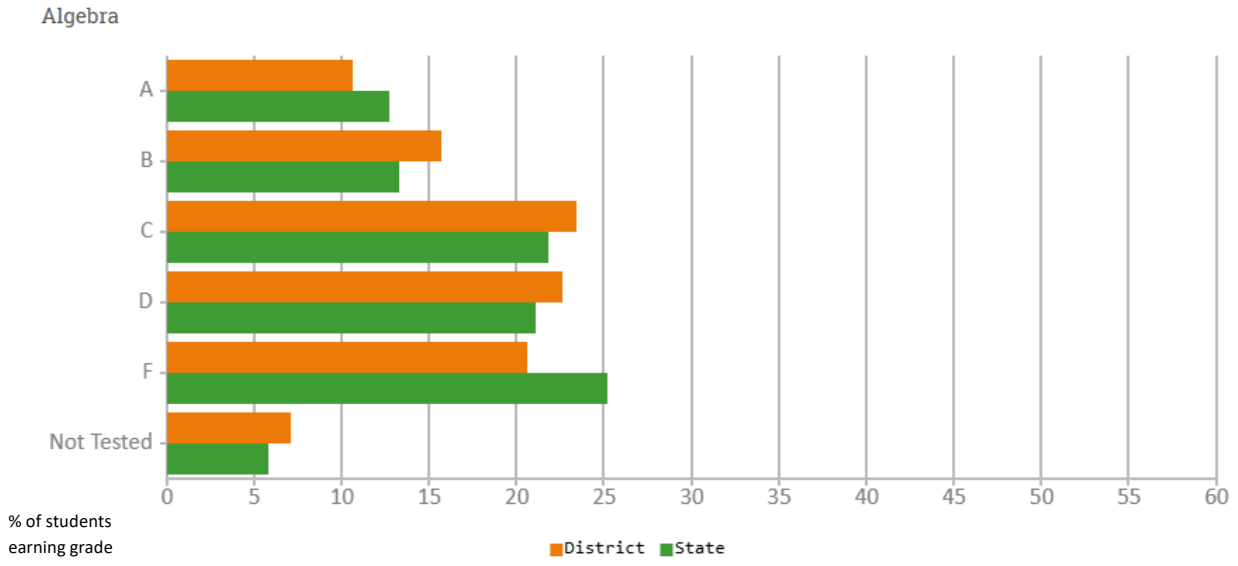


The chart above reflects BCSD's 2023-2024 SC READY Ratings for Mathematics compared to the State. This information reflects 44.9% of BCSD students who meet or exceed expectations. This data is based on students who had continuous enrollment from the 45th to the 160th day.

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



The chart above reflects BCSD's 2023-2024 grade earned on the End of Course Test for English 2 and Algebra 1 compared to the State. This information reflects 62.8% of BCSD students who achieved a letter grade of C or higher.



The chart above reflects BCSD's 2023-2024 grade earned on the End of Course Test for Algebra I compared to the State. This information reflects 49.7% of BCSD students who achieved a letter grade of C or higher.

Graduation Rate

On-Time Graduation Rate



District Four-Year Cohort Graduation Rate

	2021	2022	2023	2024
District	88.5	86.2	87.2	88.6
State	83.3	83.8	83.8	85.4

Additional Information

	Our District	Change from Last Year
Annual Dropout Rate	1.3	Up from 0.9
Dropout Recovery Rate	6.8	Down from 17.7

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 Schedule

2025-2026 School Year

Max 30th Step

Including $4,000 Increase and consolidate steps 0 to 5

CERTIFIED STAFF SALARY CLASSIFICATIONS AND YEARS EXPERIENCE

YEARS EXP	BA	BA+18	MA	MA+30	PHD/EDD
0	60,087	61,990	66,287	70,089	75,796
1	60,087	61,990	66,287	70,089	75,796
2	60,087	61,990	66,287	70,089	75,796
3	60,087	61,990	66,287	70,089	75,796
4	60,087	61,990	66,287	70,089	75,796
5	60,087	61,990	66,287	70,089	75,796
6	61,153	63,053	67,427	71,232	77,316
7	62,178	64,080	68,567	72,373	78,838
8	63,245	65,146	69,709	73,514	80,360
9	64,270	66,172	70,850	74,655	81,880
10	65,335	67,237	71,991	75,796	83,401
11	66,363	68,264	73,133	76,936	84,922
12	67,427	69,329	74,273	78,077	86,446
13	68,454	70,356	75,415	79,217	87,966
14	69,520	71,422	76,557	80,360	89,487
15	70,546	72,448	77,698	81,501	91,011
16	71,610	73,514	78,838	82,641	92,531
17	72,640	74,541	79,979	83,782	94,053
18	73,629	75,532	81,046	84,883	95,503
19	74,628	76,531	82,137	86,005	96,984
20	75,653	77,557	83,253	87,145	98,487
21	76,651	78,586	84,379	88,337	99,871
22	77,660	79,628	85,516	89,544	101,277
23	78,687	80,688	86,677	90,769	102,703
24	79,725	81,760	87,852	92,014	104,148
25	80,809	82,879	89,073	93,306	105,647
26	81,911	84,016	90,316	94,620	107,171
27	83,035	85,171	91,566	95,934	108,674
28	84,170	86,337	92,840	97,263	110,198
29	85,305	87,519	94,132	98,610	111,743
30+	86,544	88,717	95,442	99,976	113,309

*FY 26 $1,500 Additional Locality Supplement

Beaufort County Council



Alice Howard
Chair
District 4



Anna Maria Tabernik
Vice Chair
District 6



Gerald Dawson
Council Member
District 1



David Bartholomew
Council Member
District 2



York Glover
Council Member
District 3



Joe Passiment
Council Member
District 5



Logan Cunningham
Council Member
District 7



Paula Brown
Council Member
District 8



Mark Lawson
Council Member
District 9

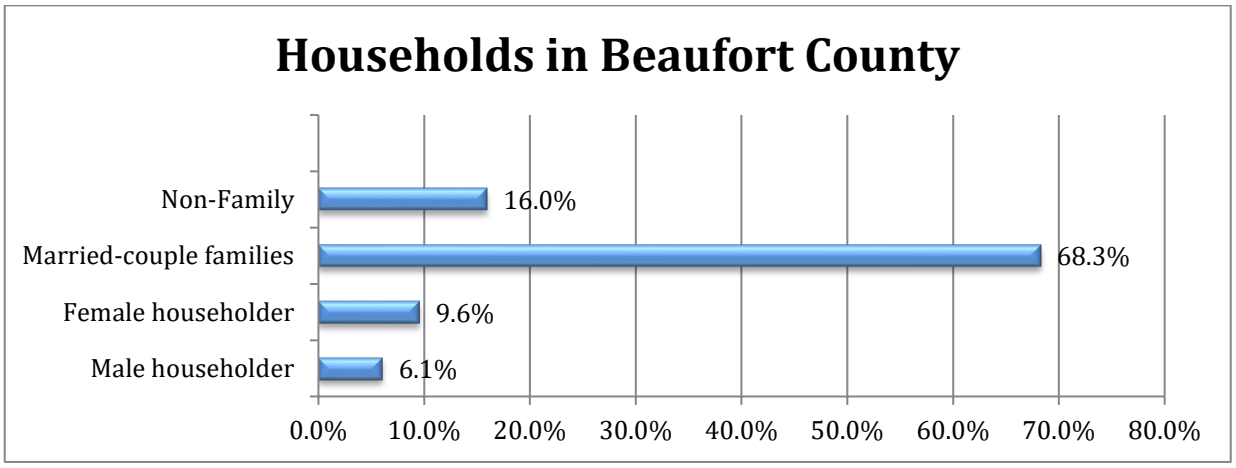


Larry McElynn
Council Member
District 10



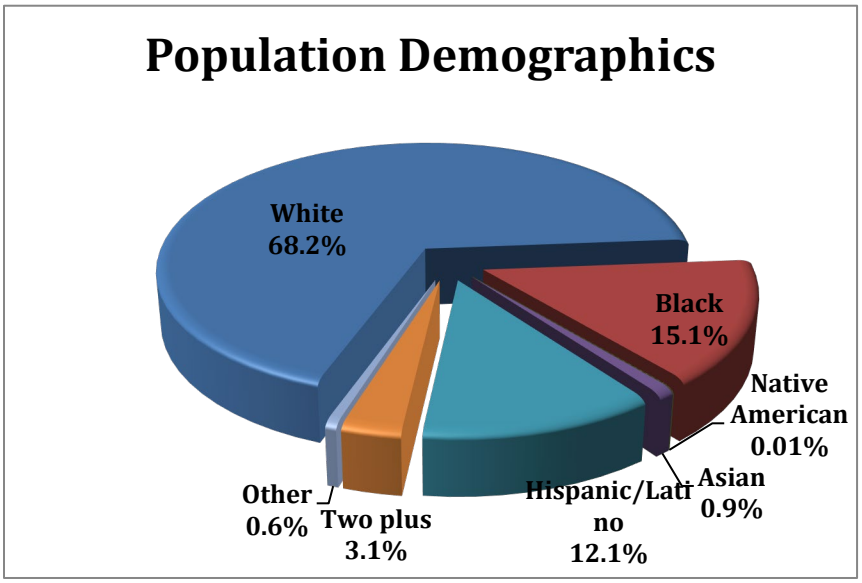
Thomas Reitz
Council Member
District 11

Households in Beaufort County: In 2023 there were an estimated 87,165 households in Beaufort County. Married couples made up 68.3 percent of households in Beaufort County. Female households make up 9.6 percent, male household 6.1 percent, while nonfamily households made up 16.0 percent of all households in Beaufort County. Most of the nonfamily households were people living alone.



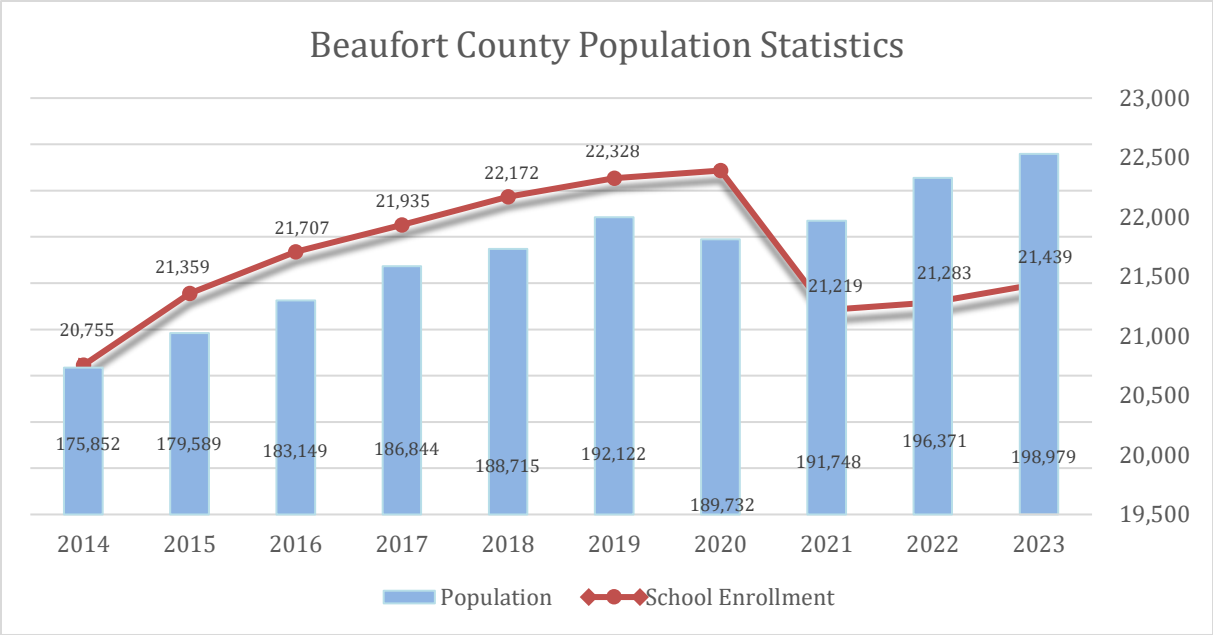
Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

Population Demographics: According to census estimates for 2023, the Black or African American population was projected to be 15.1 percent. The American Indian and Alaska Native population was less than 0.1 percent, while the Asian population was 0.9 percent. Additionally, 3.1 percent of residents reported two or more races. Hispanic individuals made up 12.1 percent of the population, and White non-Hispanic individuals accounted for 68.3 percent of the population in Beaufort County.



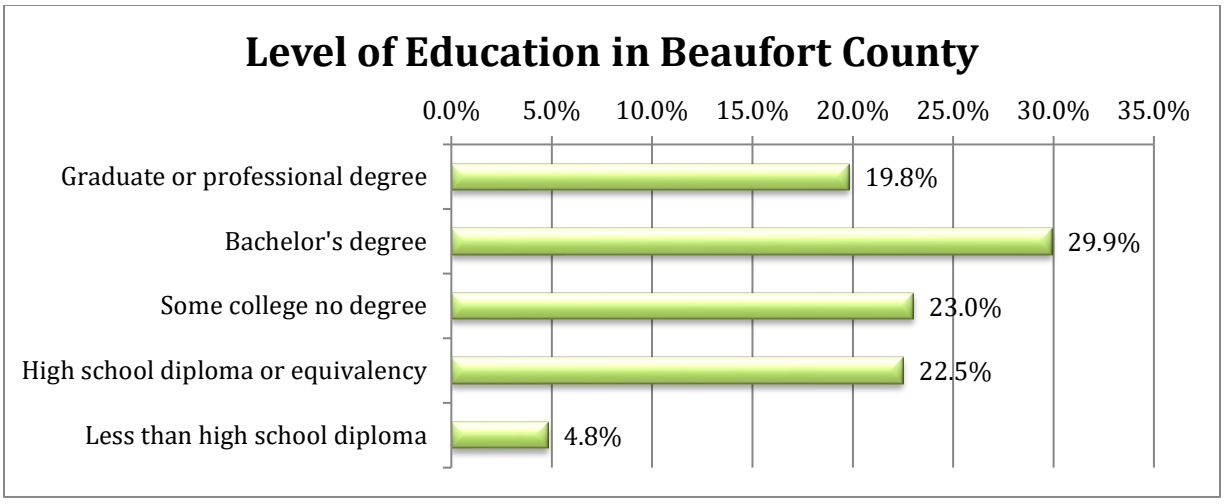
Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

Beaufort County Population Statistics: The graph below indicates the population growth over the last ten years. The population in Beaufort County has increased by 13% over the last ten years while the student population has increased by only 3.3%. This is due primarily to the impact of COVID and the opening of private and new charters schools in the area.



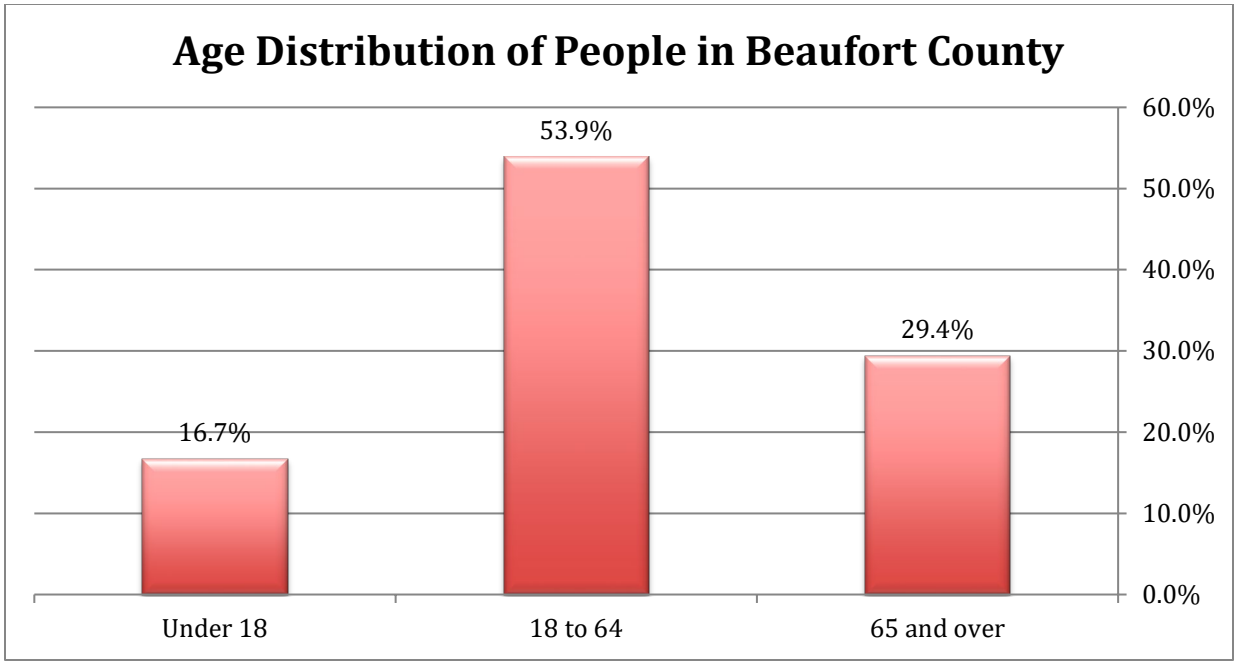
Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/
Source: https://ed.sc.gov/data/other/student-counts/active-student-headcounts/

Level of Education in Beaufort County: In 2023, for the population 25 years and over, 95.2 percent of the population had at least graduated from high school or had higher education, and 49.7 percent had a bachelor's degree or higher.



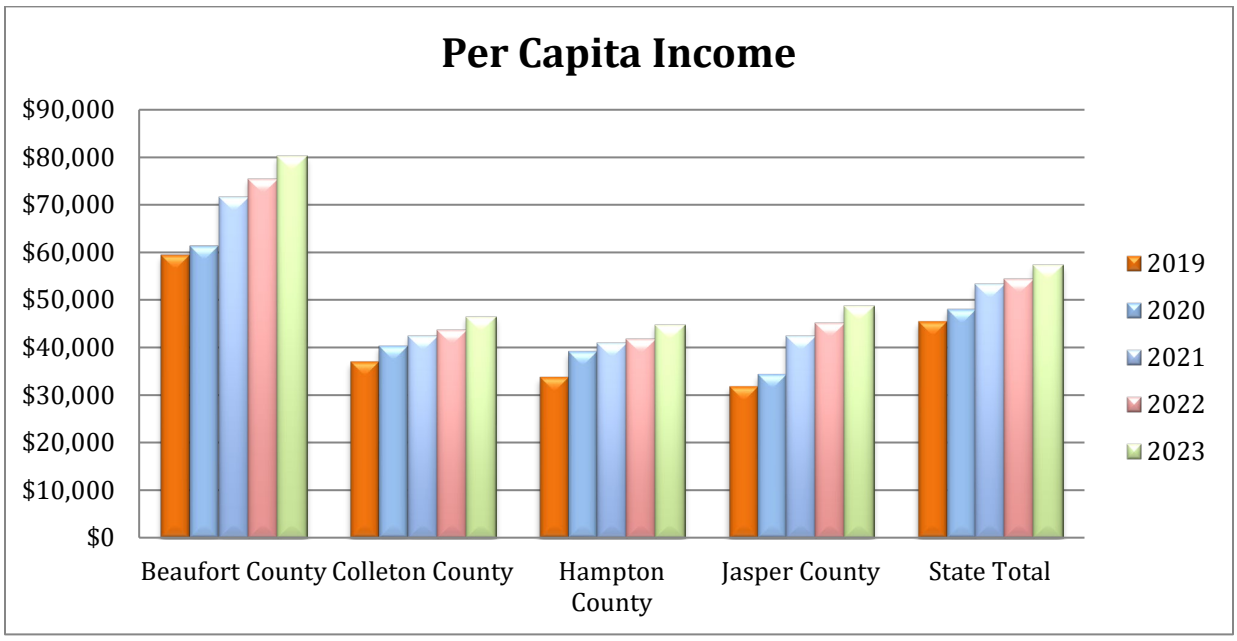
Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

Age Distribution of People in Beaufort County: In 2023, Beaufort County had a total population of 198,979, of which 51% were females 49% were males. 16.7% of the population was under 18 years, 53.9% of the population age 18 to 64 and 28.8% of the population was over 65 years old.



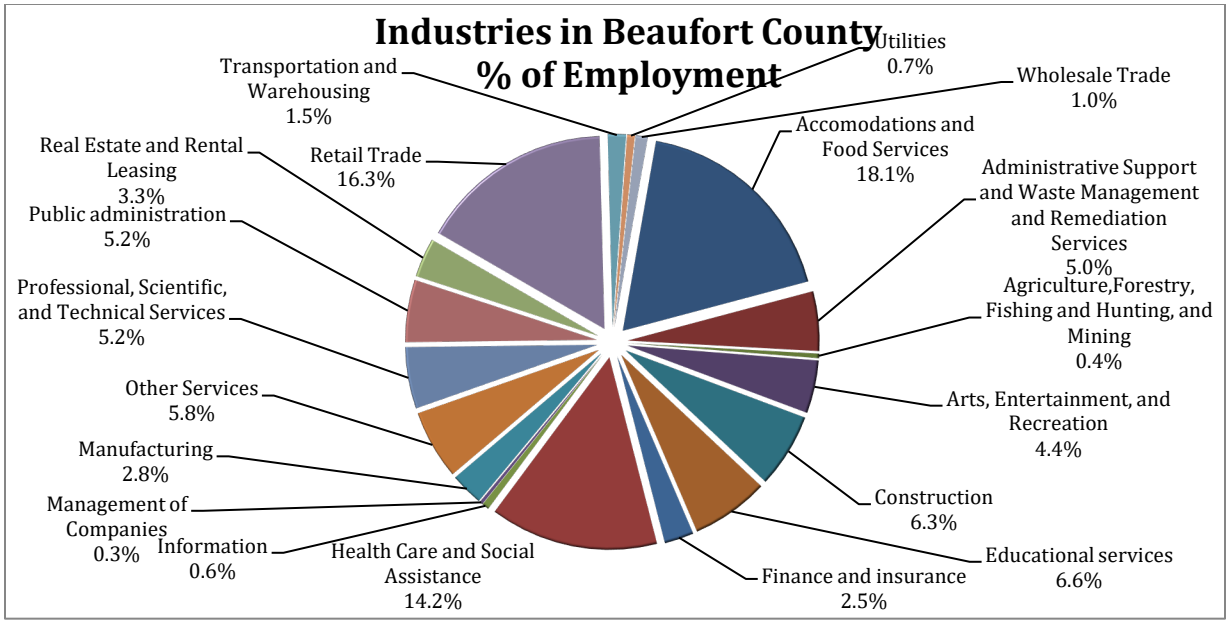
Source: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

Per Capita Income: Beaufort County has the highest per capita income of the three adjacent counties and is currently 40% 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.



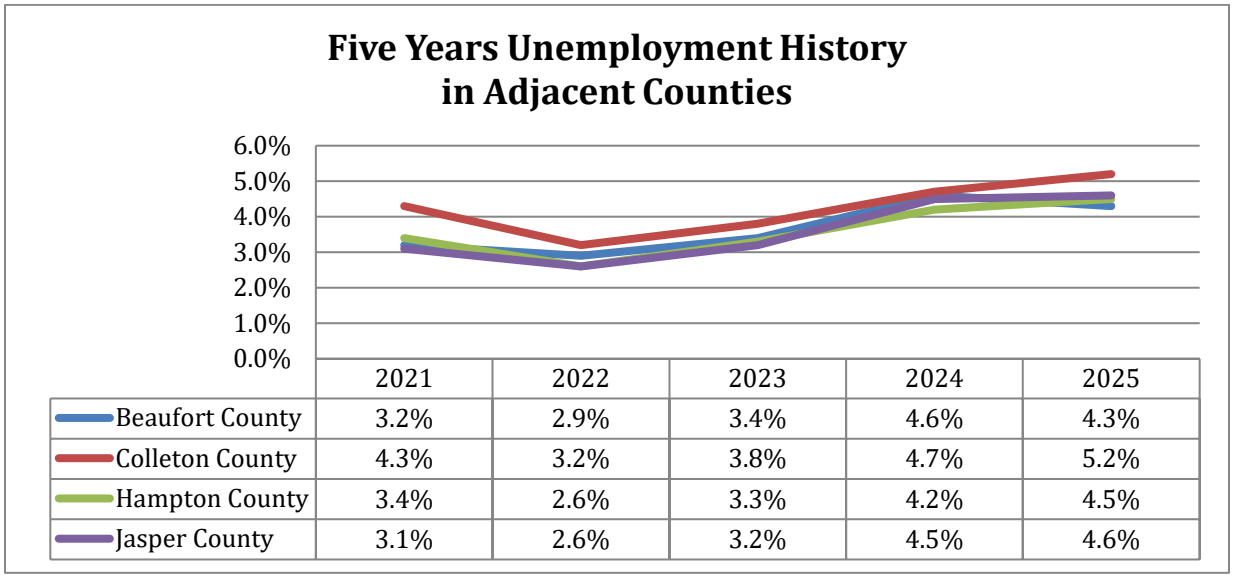
Source: Bureau of Economic Analysis - https://apps.bea.gov/

Industries in Beaufort County as a % of Employment: In the first quarter of 2025, 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 16.3%.



Source: S.C. Department of Employment and Workforce 3/31/2025
https://lmi.sc.gov/Community-Profiles/

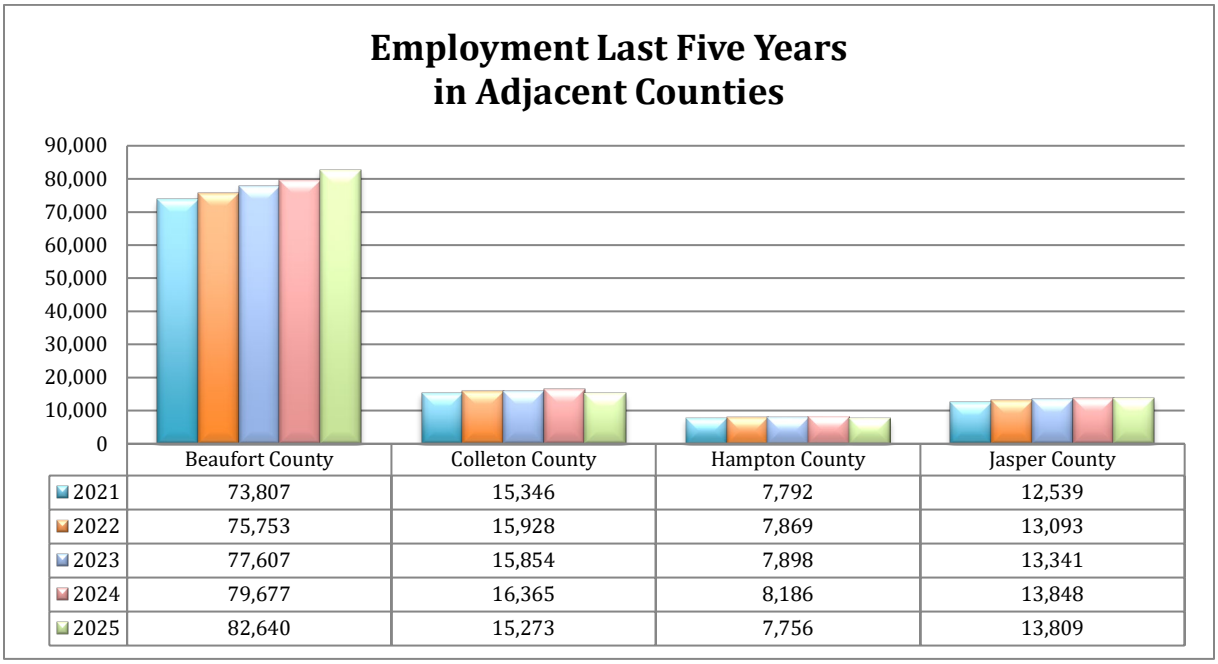
Five Years Unemployment History in Adjacent Counties: In South Carolina, the unemployment rate has reached 4.7% across the state as of June 2025.



	2021	2022	2023	2024	2025
Beaufort County	3.2%	2.9%	3.4%	4.6%	4.3%
Colleton County	4.3%	3.2%	3.8%	4.7%	5.2%
Hampton County	3.4%	2.6%	3.3%	4.2%	4.5%
Jasper County	3.1%	2.6%	3.2%	4.5%	4.6%

Source: SC Department of Employment and Workforce https://lmi.sc.gov/Community-Profiles/

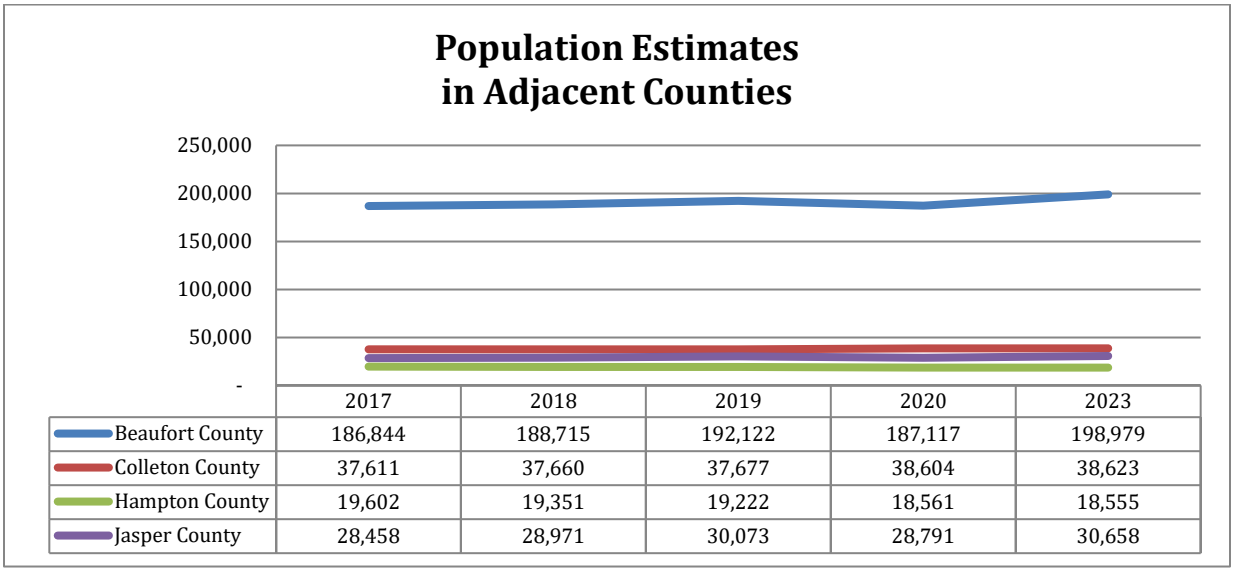
Employment Last Five Years in Adjacent Counties: The number of people employed in Beaufort County has begun to increase, indicating that the county employment is returning to Pre-COVID employment numbers.



	Beaufort County	Colleton County	Hampton County	Jasper County
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
2025	82,640	15,273	7,756	13,809

Source: SC Department of Employment and Workforce

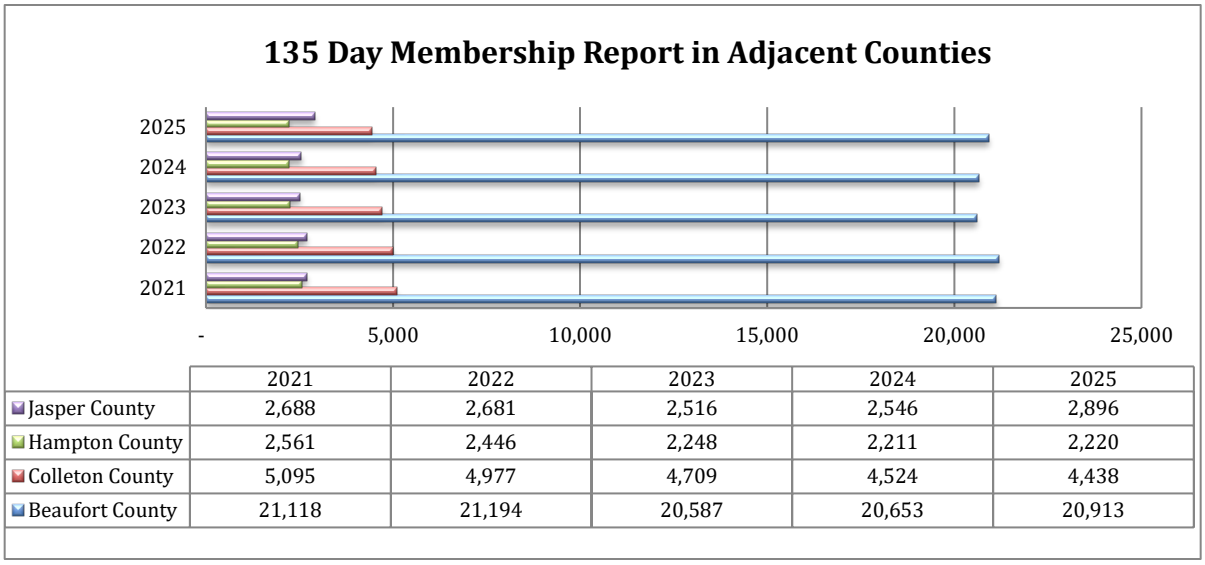
Population Estimates in Adjacent Counties: Beaufort County's population is almost five times larger than Colleton's population which is the next largest of the surrounding three counties. The surrounding counties are largely rural areas with large tracks of timber and farmland. Beaufort County is the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



	2017	2018	2019	2020	2023
Beaufort County	186,844	188,715	192,122	187,117	198,979
Colleton County	37,611	37,660	37,677	38,604	38,623
Hampton County	19,602	19,351	19,222	18,561	18,555
Jasper County	28,458	28,971	30,073	28,791	30,658

Source: U.S Census Bureau: https://censusreporter.org/profiles/05000US45013-beaufort-county-sc/

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 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.

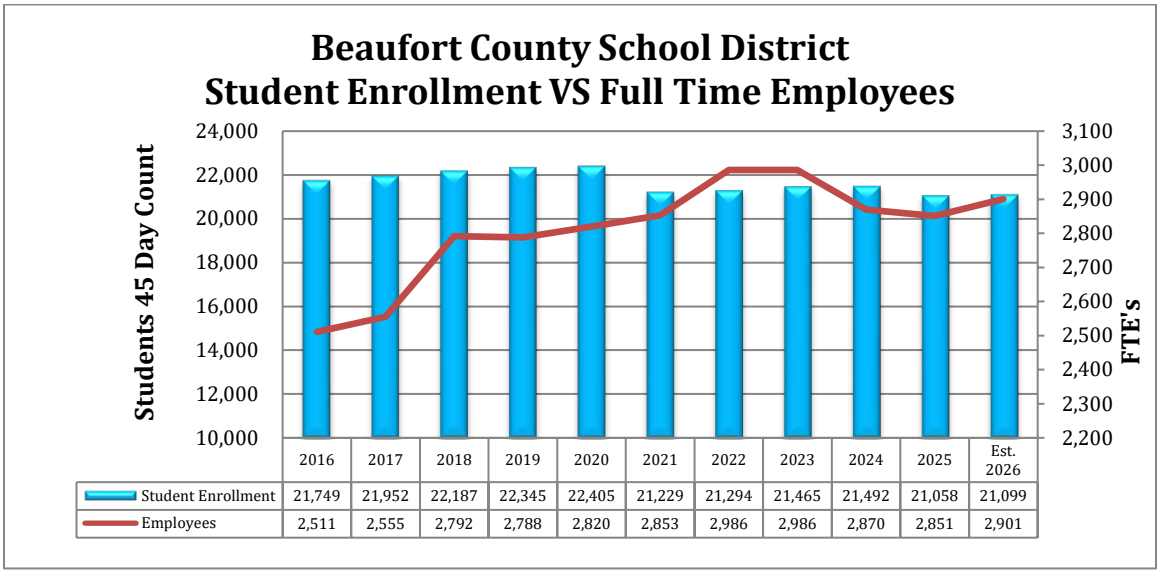


Source: SC Department of Education 135-day Membership Report;

	2021	2022	2023	2024	2025
Jasper County	2,688	2,681	2,516	2,546	2,896
Hampton County	2,561	2,446	2,248	2,211	2,220
Colleton County	5,095	4,977	4,709	4,524	4,438
Beaufort County	21,118	21,194	20,587	20,653	20,913

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 fluctuate post COVID, but projections show future stability. Staffing is estimated to increase in 2026 as contracted para-professionals are brought back as full-time employees.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Est. 2026
Student Enrollment	21,749	21,952	22,187	22,345	22,405	21,229	21,294	21,465	21,492	21,058	21,099
Employees	2,511	2,555	2,792	2,788	2,820	2,853	2,986	2,986	2,870	2,851	2,901

Source: Beaufort County School District 45-day Count

Principal Taxpayers

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

Corporation Name
Beaufort County School District
Beaufort Memorial Hospital
County of Beaufort
Department of Defense
Gregory M Parker Inc
Hilton Head Medical Center LLC
Hilton Head Regional Physicians Group
Marine Corps Community Services
Marriott Resorts Hosp Corp
Merrill Lynch Pierce Fenner & Smith
Montage Palmetto Bluff
Palmetto Bluff Investments LLC
Publix Super Market Inc
Sea Pines Resort LLC
Select Employment Services Inc
Sitel Operating Corporation
TG Administration LLC
The Kroger Co
Venture Inc of Beaufort
Wal-Mart Associates Inc

Source: S.C. Department of Employment & Workforce - 5/21/2025
https://lmi.sc.gov/_docs/Community-Profiles/04000013_Beaufort.pdf

BEAUFORT COUNTY SCHOOL DISTRICT

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

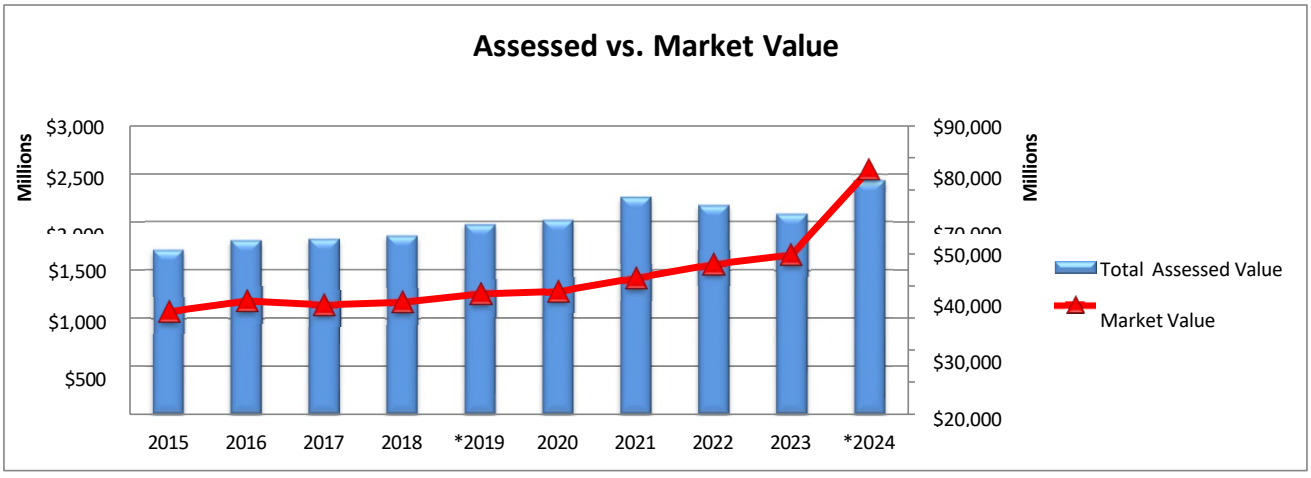
(UNAUDITED)

Fiscal Year Ended June 30,	Tax Year	Assessed Value Personal Property	Assessed Value Real Property	Total Assessed Value	Total Direct Rate	Market Value	Ratio of Total Assessed Value to Estimated Market Value
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	1,818,144,062	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	150.3	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%
*2024	2023	2,127,869,640	310,207,710	2,438,077,350	161.9	76,388,203,459 **	3.2%

Source: Beaufort County Auditor

NOTE: *Reassessment Year - Property in Beaufort County was reassessed in fiscal year 2024. Tax rates are per $1,000 of assessed value.

**Market value calculated using the data from Beaufort County's June 2023 Paid/Unpaid file

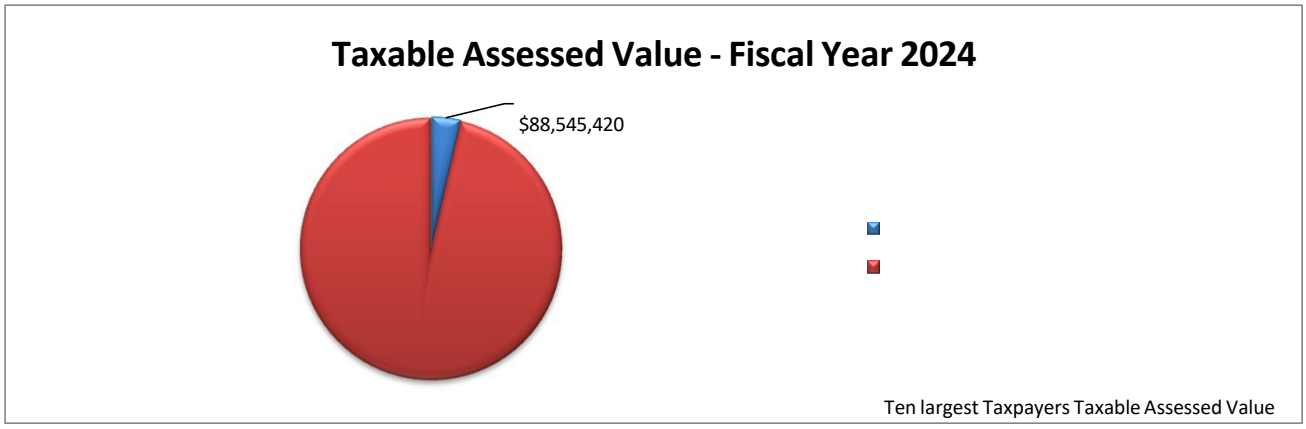


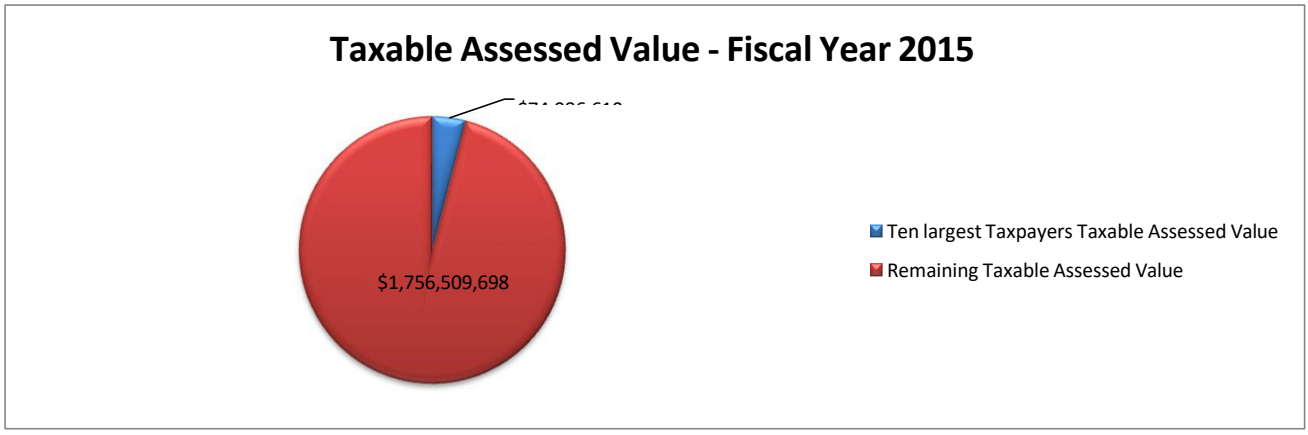
BEAUFORT COUNTY SCHOOL DISTRICT

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

	2024			2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Dominion Energy South Carolina	$ 28,791,530	1	1.18%	N/A		0.00%
Marriott Ownership Resorts, Inc.	18,555,500	2	0.76%	$ 19,208,180	2	1.14%
Palmetto Electric Coop, Inc.	11,004,530	3	0.45%	9,878,690	3	0.59%
Columbia Properties Hilton Head	5,716,730	4	0.23%	4,764,090	4	0.28%
Preserve at Port Royal LLC	4,596,500	5	N/A	1,876,850	10	0.11%
Hargray, Inc.	4,414,340	6	0.18%	N/A		
SCG Hilton Head Property LLC	4,247,510	7	0.17%	4,260,000	6	0.25%
Passco One Hampton DST.	4,161,040	8	0.17%			0.00%
Bluffton Telephone Company	3,864,650	9	0.16%	4,586,690	5	0.27%
Crowne at 170 LP	3,193,090	10	0.13%			
South Carolina Electric & Gas	N/A		N/A	22,235,150	1	1.32%
Sea Pines Resort	N/A		N/A	3,242,760	8	0.19%
Hargray Telephone Company	N/A		N/A	3,269,920	7	0.19%
COROC/Hilton Head	N/A		N/A	2,528,960	9	
Total	$ 88,545,420		3.44%	$ 75,851,290		4.36%

Source: Beaufort County Auditor





BEAUFORT COUNTY SCHOOL DISTRICT

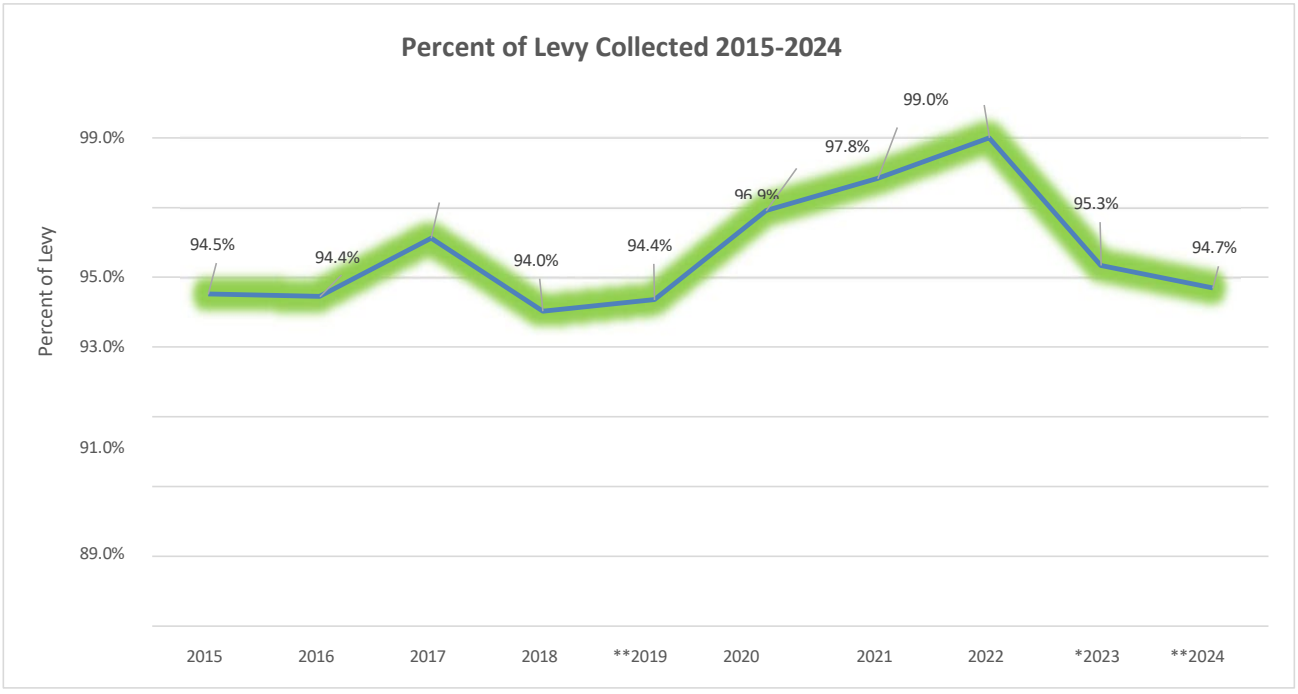
PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS (UNAUDITED)

		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2015	$ 121,822,183	$ 115,145,623	94.5%	$ 4,701,603	$ 119,847,226	98.4%
2016	128,765,601	121,617,583	94.4%	2,659,288	124,276,871	96.5%
2017	137,766,145	132,422,893	96.1%	3,053,091	135,475,984	98.3%
2018	144,430,003	135,808,833	94.0%	5,578,708	141,387,541	97.9%
**2019	138,394,227	130,583,688	94.4%	2,642,023	133,225,711	96.3%
2020	152,537,494	147,826,820	96.9%	2,066,434	149,893,254	98.3%
2021	155,247,591	151,886,449	97.8%	2,071,940	153,958,389	99.2%
2022	169,144,681	167,458,373	99.0%	801,834	168,260,207	99.5%
*2023	189,990,431	181,139,631	95.3%	4,437,774	185,577,405	97.7%
**2024	213,278,410	201,951,293	94.7%	4,208,721	206,160,014	96.7%

Source: Beaufort County Treasurer/Beaufort County Auditor

*County Correction from FY 2023 ACFR

** Reassessment





5. Appendix

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
CPI – Consumer Price Index
CRSSA - Coronavirus Response and Relief Supplemental Appropriations Act
CTE – Career and Technical Education

D

DSP – District Strategic Plan
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



Glossary

Annual Comprehensive Financial Report	The official annual report of the government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.
Acceleration Academy	An instructional approach that engages students with multiple learning pathways that include opportunities to earn college credits while still in high school, as well as opportunities to earn national career-related certifications in high-paying careers. The Academy features partnerships with local colleges, businesses and the armed forces; extracurricular clubs that reinforce academics; and access to cutting-edge technology and highly trained staff.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Advanced Placement (AP)	A cooperative educational endeavor sponsored by colleges and universities. It offers students in high school the opportunity to receive college credits while attending high school.
Alternative Programs	An instructional program for students that experience difficulty in a traditional school environment. The District's alternative middle and high school provides smaller classes and individualized instruction, coupled with a focus on personal and social development. The school offers high expectations for student achievement, self-paced credit recovery and in-house counseling for students and families.
AMES	Advanced Math, Engineering and Science Academy is a program for gifted and high-achieving students. The instructional program is based on rigorous math and science foundational skills taught through the use of science and engineering projects. The AMES learning environment is designed to actively engage students in exploration, discovery, experimentation and mastery of standards. Students take responsibility for their own learning and are engaged in higher levels of thought through application of knowledge to real-world problems, class discussion and the use of exciting resources.

Appropriation	An act of a legislature authorizing money to be paid from the treasury for a specified use.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Arts Infused	An arts curriculum that focuses on providing extensive opportunities for all students to learn through creative instructional approaches and to express themselves in the arts. It provides students with a creative learning environment that includes performances, exhibitions of artwork and special performing groups. Students have opportunities to build community relationships and to participate in a quality, comprehensive arts education that includes dance, music, theatre, visual arts and creative writing.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Average Teacher Salary	The sum of individual teacher salaries divided by the number of teachers. This included all contracted full time certified teachers for the school year. The value does not include additional supplements or stipends.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Board of Education	The elected body which has been created in accordance with state law and geographical boundaries within the county. The Board of Education is entrusted with the responsibilities for educational activities for the school district.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.
Budget Calendar	The schedule of key dates used in preparation and adoption of the annual budget.

Budget Document	The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.
Budget Message	A general discussion of the budget as presented in writing by the BCSD to the County Council. The budget message contains an explanation of the principal budget items, an outline of the BCSD's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.
Budgetary Accounts	Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.
Capital Improvement Budget	The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.
Capital Outlay	Expenditures for assets costing more than $5,000.
Career and Technology Education	An instructional initiative serving students in grades 7-12 through state-approved course offerings leading to career concentrations, work-based learning opportunities, and/or industry credentials.
Classical Studies	An instructional program **offered at the middle or high school levels and offer a college preparatory course of study with mandatory courses in English, world language, math, science, social studies and a school wide participation in world culture studies. There is an emphasis on academics with a focus on critical thinking, participation in Socratic seminars and web-based learning. A strong focus will be on the arts as well as the development of character, school pride, student leadership, personal accountability, structured discipline, along with civic responsibilities and community service.**
Connect2Learn	An instructional initiative that provides a mobile device to all students in grades K-12, allowing them to access information, think critically, problem solve, collaborate, and create.
Consumer Price Index	An economic indicator that tracks inflation or measures the average change over time in the prices paid by consumers for goods and services.
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.
Exceptional Learners	Instructional activities designed for students with various learning disabilities or handicaps (Previously referred to as Special Education (SPED).
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.
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.

Internal Service Funds

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.

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.

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.

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.

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.