Proposed General Fund Budget

Fiscal Year 2026-2027
Board of Education Meeting

Presented by Tonya Crosby, CFO and Dr. Frank Rodriguez

Date May 5, 2026

Operating Budget Highlights



Budget Priorities align with the Strategic Plan



$15.2 million investment in employee compensation



One of the highest starting teacher salaries in South Carolina



$2.9 million increase in academic programs



$3.4 million increase in essential operational services

STUDENT ACHIEVEMENT

BEAUFORT COUNTY SCHOOL DISTRICT

PRIOR MEETING SUMMARY



Teacher and Support Staff Compensation

- Maintain competitive starting salaries to attract and retain highly qualified candidates.
- Propose a starting salary for first-year teachers: $62,587 plus $1,500 locality supplement
- Provide a 3% Cost of Living for all other BCSD employees, which closely aligns with the average inflation rate for the year.



Academic Programs

Invest in:

- Special Education staffing and support
- Multilingual Learner support,
- Montessori Expansion,
- Behavior Interventionists,
- CTE Workforce Development, and
- Extended school year and summer learning support.

Safety & Security

- Continue funding School Resource Officers and security guards
- Expand weapons detection systems to middle schools
- Continue mental health and wellness support

BEAUFORT COUNTY SCHOOL DISTRICT

Operational Highlights



- Maintain Core District Operations
  - Contracted services:
    - Custodial, Maintenance, and Grounds contracts
  - Transportation and utilities
  - Property and liability insurance increases
  - Technology infrastructure, and software licenses
  - Required professional services (audit, legal, compliance)

Financial Stewardship

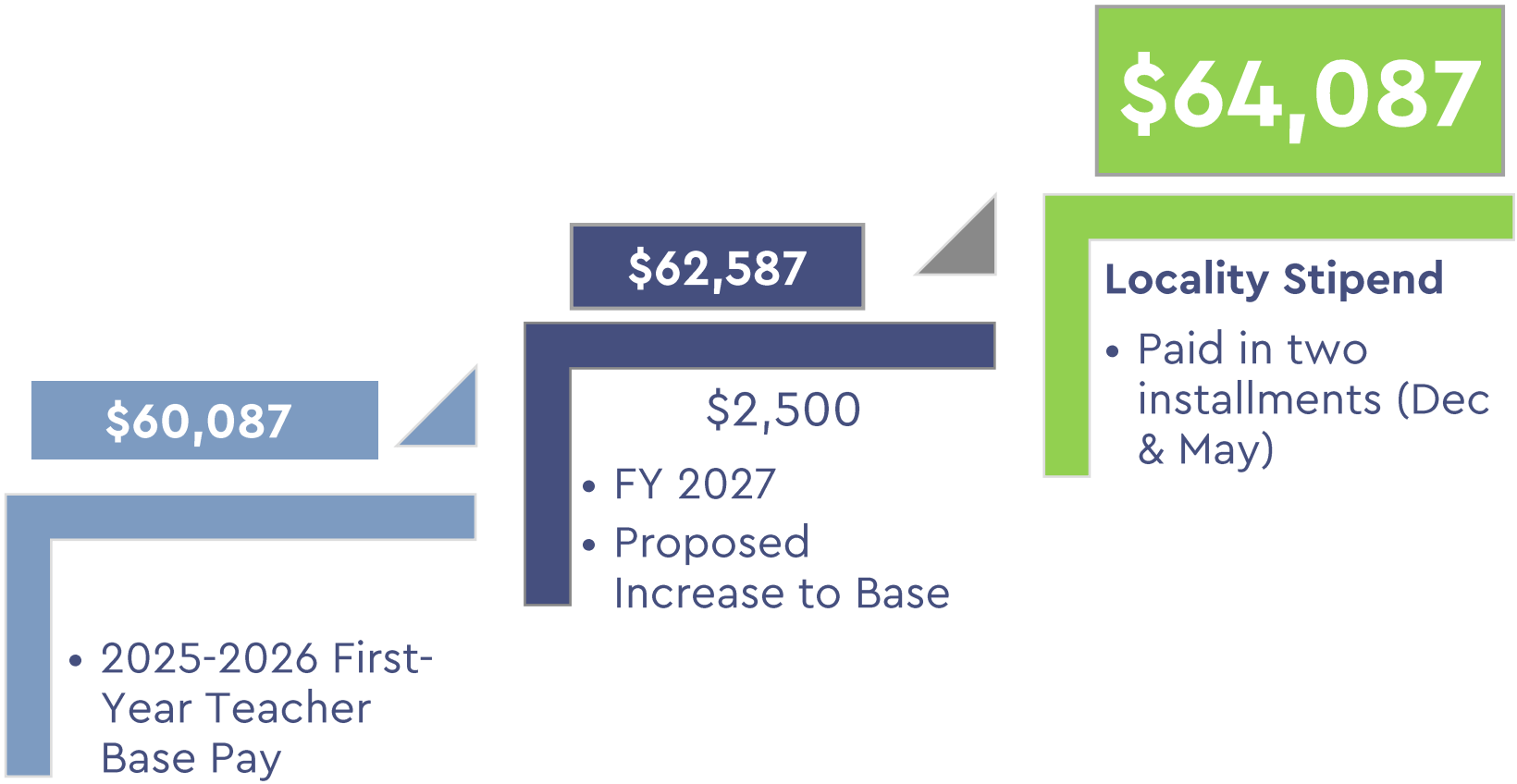
Proposed Expenditures: $395,321,600

- 83% of budget increases are allocated to employee compensation

Proposed Revenues: $395,321,600

- Balanced budget
- No millage increase requested

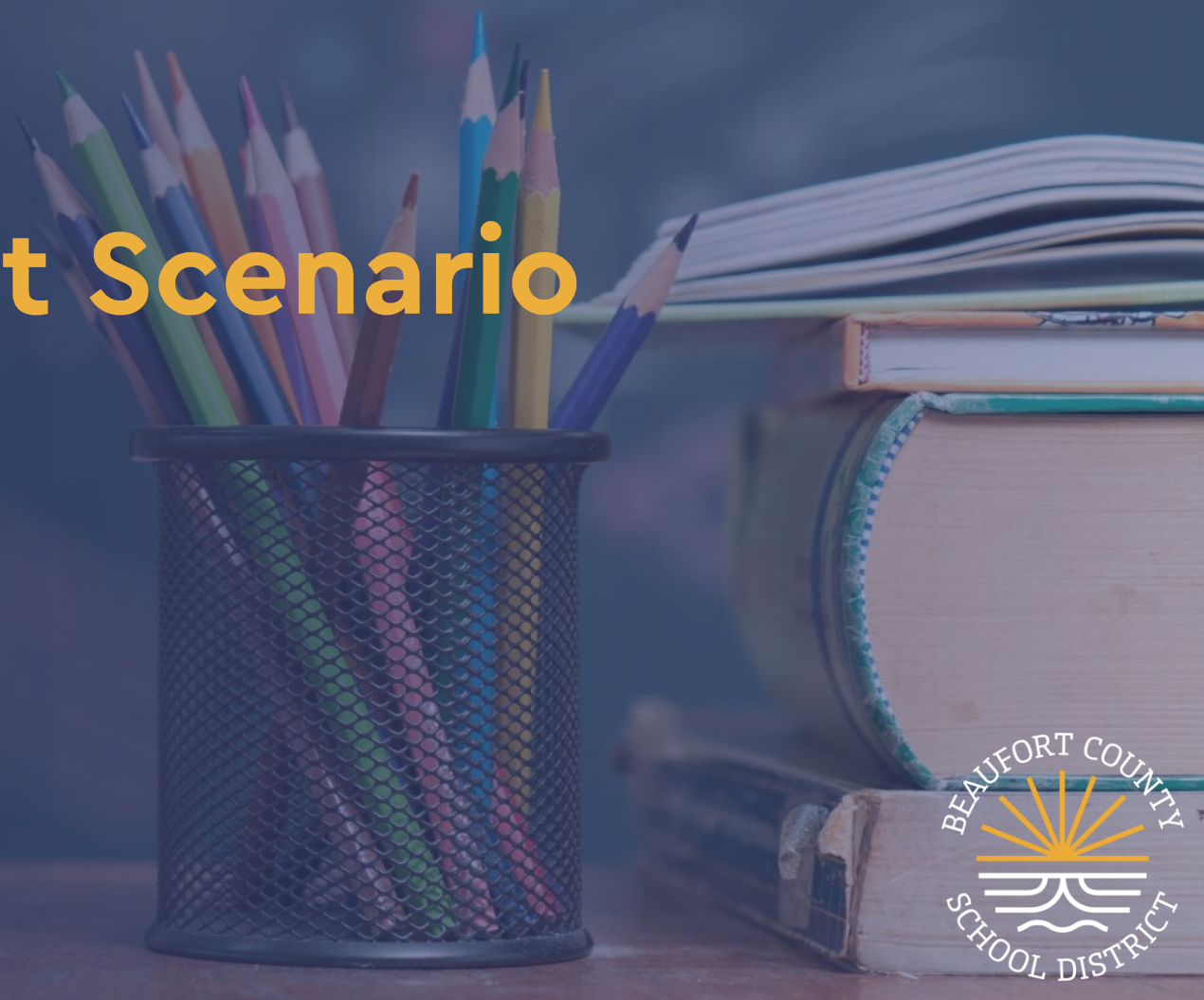
First Year Teacher Salary – Proposed Strategy



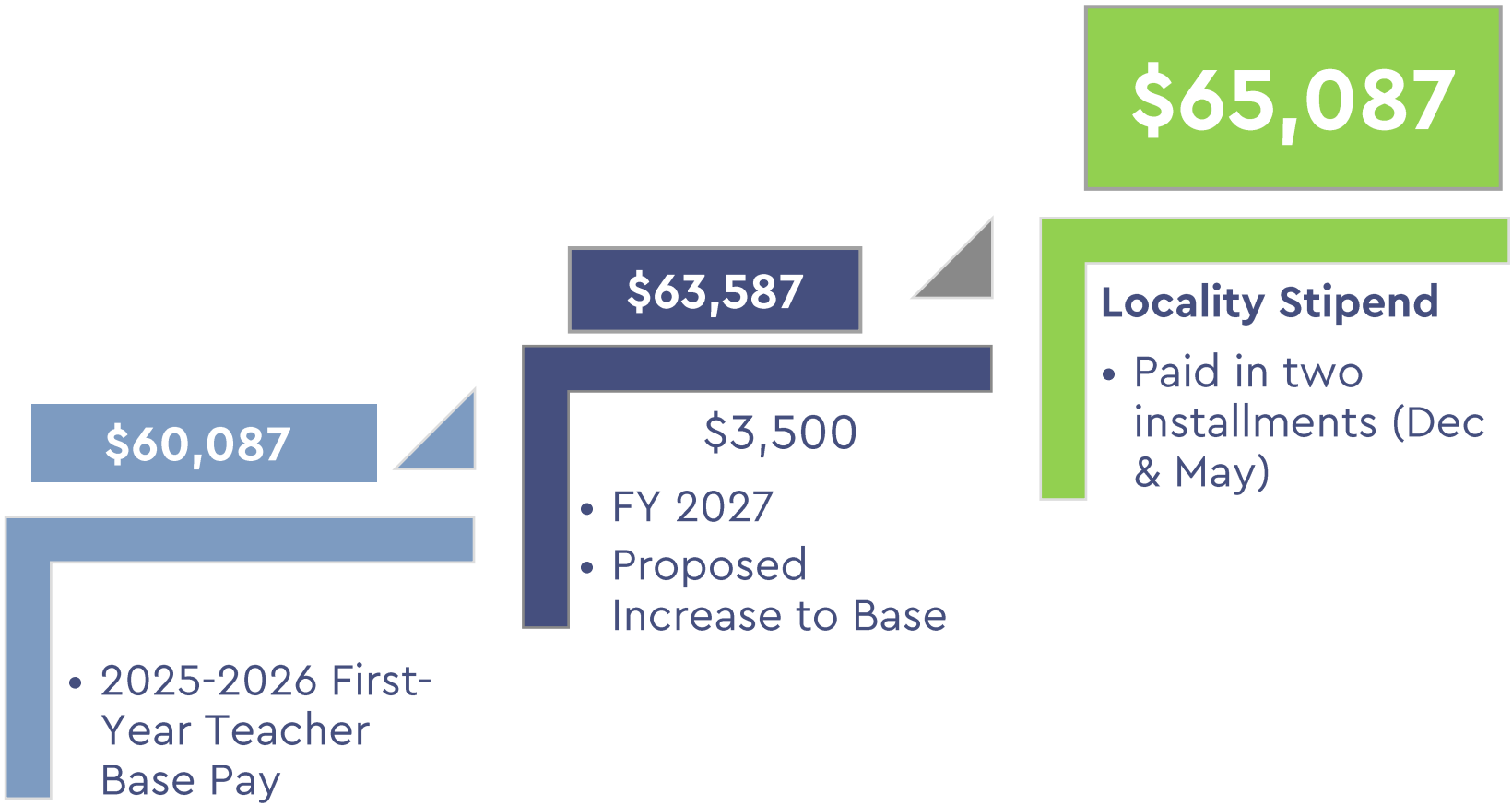
Contingencies

- Conservative value of the mill
- Fund Balance reserves in the Capital Projects Fund
- Option to temporarily suspend non-essential initiatives
- Operating Fund Balance

Alternative Budget Scenario



First Year Teacher Salary – Alternative



Enhanced Compensation Proposal

- Additional $1,000 to Teacher Salary Scale totaling $3,500
- Cost of $3,032,903
- Requires a 1.5 mill increase (to 127.6 mills)
- Total budget of $398,354,500
- Contingencies remain
- Locality Remains
- **Total Compensation Package $65,087**

Legislative Update

The House and Senate have passed versions of the education budget.

The budget is currently in final reconciliation between the House and Senate (Conference Committee).

No material changes in state revenue are expected.

The projection of final funding from the State is expected in mid-June.

BEAUFORT COUNTY SCHOOL DISTRICT

Debt Service Highlights

Expenditures

- Total FY27 Expenditures of $120.9M to fund principal and interest payments

Millage

- The millage will remain at 36.3 mills

Fund Balance

- Projected fund balance at 12/31/2026 of $5.0M

BEAUFORT COUNTY SCHOOL DISTRICT

Board Recommendation

- Seek recommendation of which General Fund budget scenario to present to County Council Finance Committee on **May 18th, 2026**.
- Proposed date of budget certification **May 19th, 2026.**

2026-2027 Budget Schedule

- Board Meeting — May 19, 2026 – **Certify Budget**
- County Council Readings — May 26, 2026; June 8, 2026; June 22, 2026