

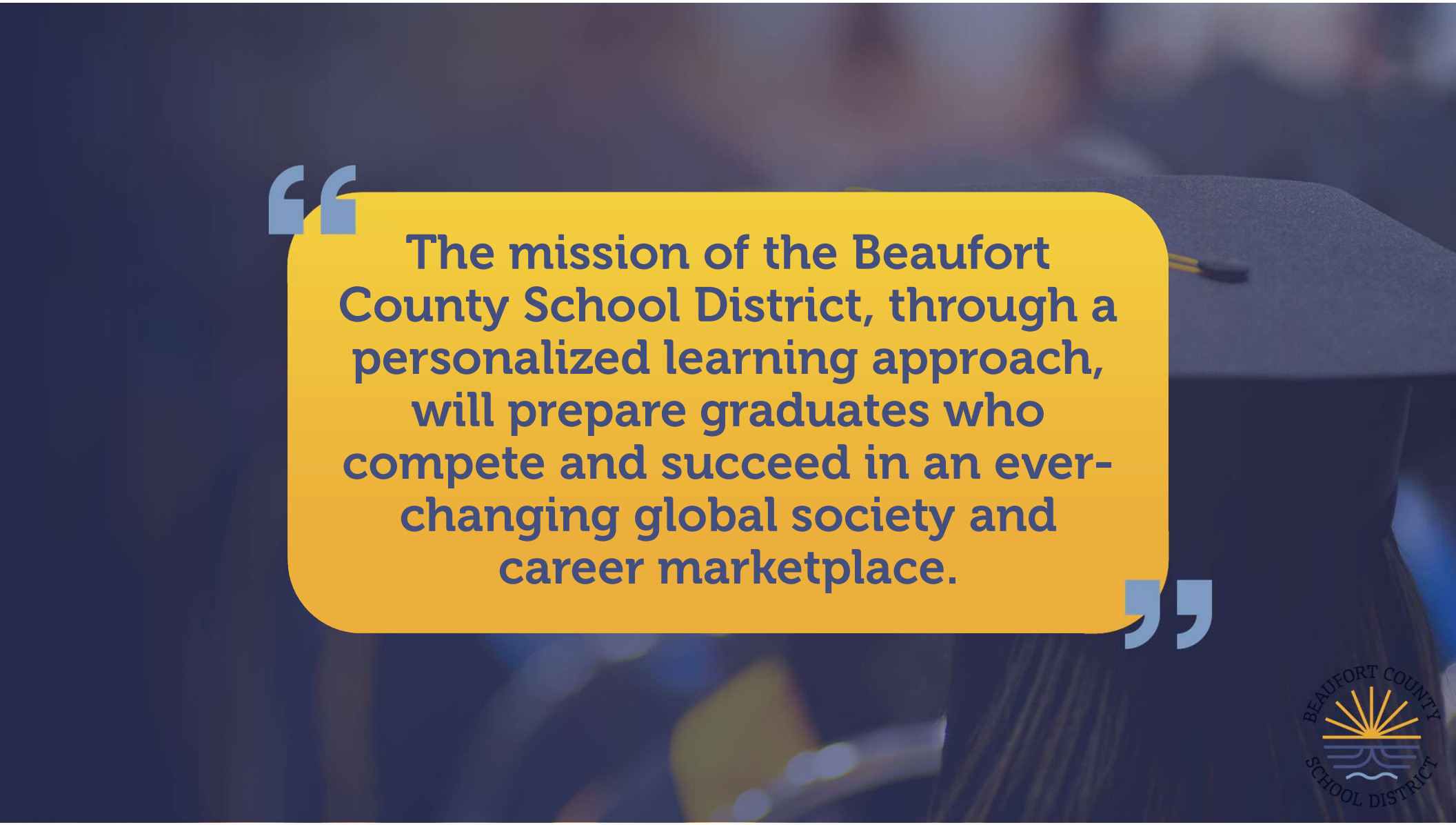
Budget Update

Fiscal Year 2026-2027

Board Work Session

Tonya Crosby, CFO
Katie Abar, Director of Budget
March 27, 2026

BEAUFORT COUNTY SCHOOL DISTRICT


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.
BEAUFORT COUNTY SCHOOL DISTRICT

SEAS Pillars

BEAUFORT COUNTY SCHOOL DISTRICT





Support: Nurturing and Supportive environment

- Enhanced campus safety protocols and practices across all schools.
- Expanded access to nutrition by providing no-cost breakfast and lunch districtwide through the Community Eligibility Provision (CEP).
- Strengthened recruitment, onboarding, and retention by expanding career fairs and improving new-teacher training.
- Implemented the student cell phone use policy consistently across schools to support instruction.
- Strengthened internal communication by improving the employee intranet and launching a staff newsletter.

BEAUFORT COUNTY SCHOOL DISTRICT



Engagement: Unlocking Success through Teamwork and Collaboration

- Deepened community partnerships to expand career pathways for students.
- Expanded learning and enrichment beyond the school day to increase student access and participation.
- Strengthened family and community communication through the "Let's Go Public" campaign and ParentSquare.
- Increased outreach and transparency through School Choice Showcase events and an enhanced parent newsletter.
- Launched BCSD University and BCSD Connected to support community learning, gather feedback, strengthen collaboration, and host attendance-focused community meetings.



Achievement: Impactful instruction for all students

- Improved school performance, with 90%+ of schools earning ratings of Excellent, Good, or Average.
- Posted the highest ELA achievement in district history across all grade levels and student groups.
- Achieved a record graduation rate of 89.3% for the Class of 2025.
- Expanded accelerated learning and the OGAP initiative to increase growth in math achievement.
- Strengthened student supports and opportunities through MTSS, improved services for Multilingual Learners, expanded early learning (CERDEP), and $17M+ in grants for magnet and inquiry-based programs and Communities In Schools.
- Outperformed the state with 85.3% of students identified as College or Career Ready—the highest in district history.



Stewardship: Careful and Responsible Management of Resources and Investments

- Invested in competitive compensation, reaching the 2nd-highest teacher salary in the state (2025) and increasing starting salaries 63% over five years.
- Delivered on capital commitments: completed all 2019 referendum projects; 2023 referendum projects are 61% paid and encumbered.
- Maintained strong fiscal stewardship, reflected in an excellent bond rating (Aa1/AA).
- Sustained award-winning financial practices, earning the Certificate of Excellence in Financial Reporting (35 years) and the Distinguished Budget Presentation Award (12 years).
- Earned an "Unmodified Audit Opinion" for 25 consecutive years (the highest possible external audit result).

Building the Budget





Budget Engagement/Feedback

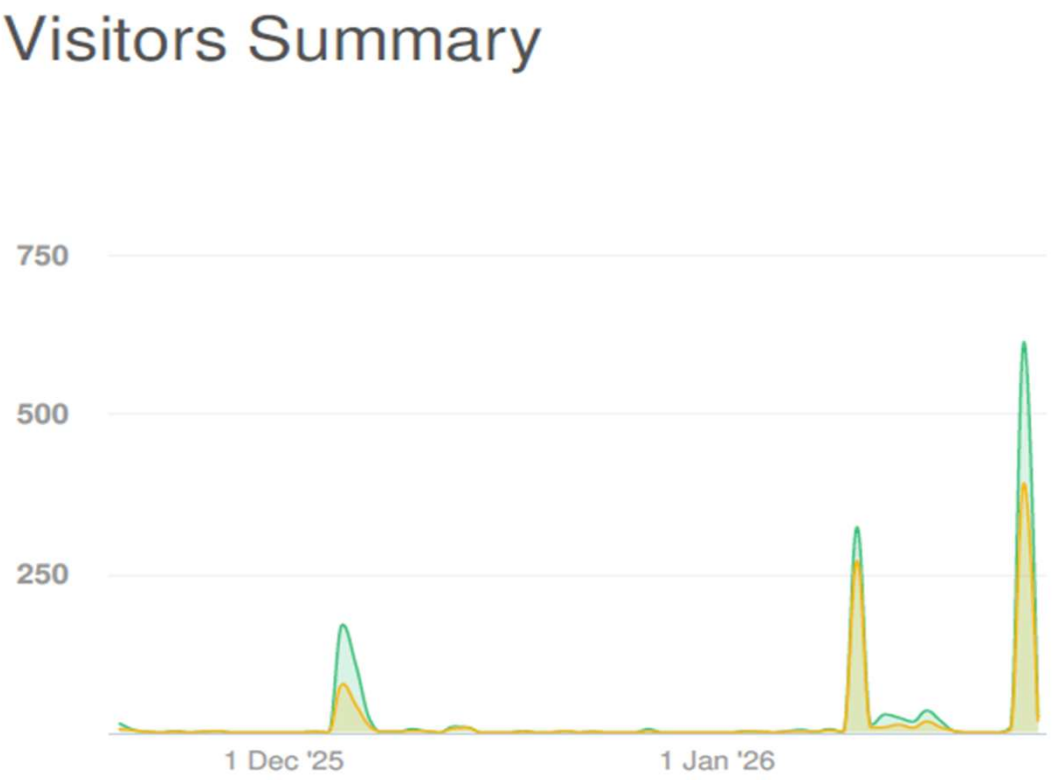
- Online Survey – Students, Staff, Community
- Principals
- Student Leadership
- Teacher Forum
- Public Forums
- Senior Staff
- Joint Board of Education & SIC

Budget Survey – BCSD Connected

Open survey November 14th to January 22nd available on the district website to all stakeholders.

Total visits: 937
Engaged visitors: 87
Informed visitors: 194
Aware visitors: 878

Downloads of budget presentation: 59

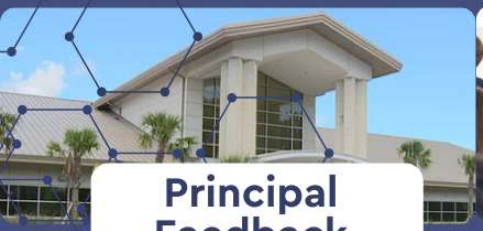


FY27 Budget Priorities

- Academics and Programs
- Teacher & Support Staff Compensation
- Safety & Security

BEAUFORT COUNTY SCHOOL DISTRICT

2026-2027 Budget Planning: Top Stakeholder Priorities



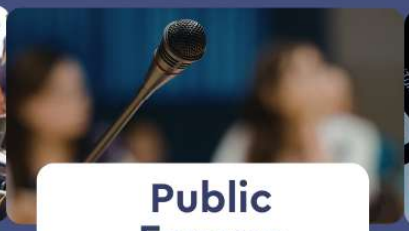
Principal Feedback

1. Specialized Staffing for SPED and ML Subgroups
2. Behavioral Support Personnel
3. Additional Interventionist FTEs



SIC

1. Increase salary for everyone
2. Recruitment of Teachers
3. Lower Class Size



Public Forums

1. Teacher Salaries
2. Student Safety and Security
3. Early Childhood Education



BCSD Connected

1. Teacher and Staff Pay
2. Student Mental Health and Counseling
3. Classroom Instruction and Technology



Teachers

1. Pay for Covering Classes
2. Pay Increase for Support Staff and Substitutes
3. More Teacher Input on School Improvements

BCSD Revenue Sources



Local Revenue

62.2%

Section 6-1-320



State Revenue

37.4%

House Bill H.5152



Federal/Other Revenue

0.4%

**based on FY25 data*

Local Revenues

Local tax collections through January 2026 (in millions)

	2026	2025	2024
Local Tax Revenues	$221.8	$201.3	$192.3
Local Tax Revenues %	92.7%	92.2%	98.6%

2026 Revenues are on target with the projection.

BEAUFORT COUNTY SCHOOL DISTRICT

State Revenues

South Carolina Laws that impact BCSD Budget

Section 6-1-320
Millage Rate Increase Limitations

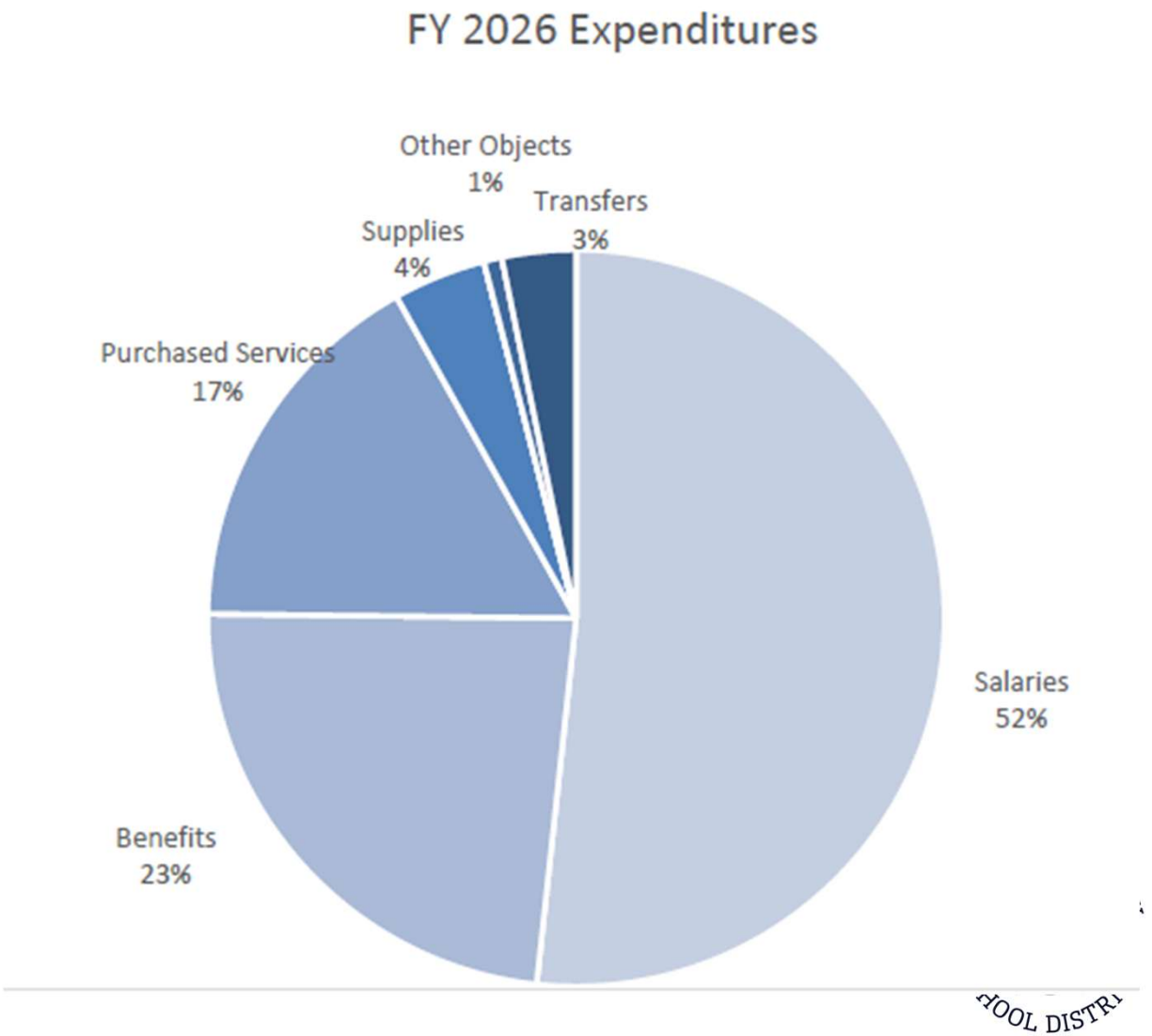
Act 388 Caps at Inflation + Growth

House Bill H.5152
General Appropriations Bill

FY 2026-2027

BCSD Projected Expenditures

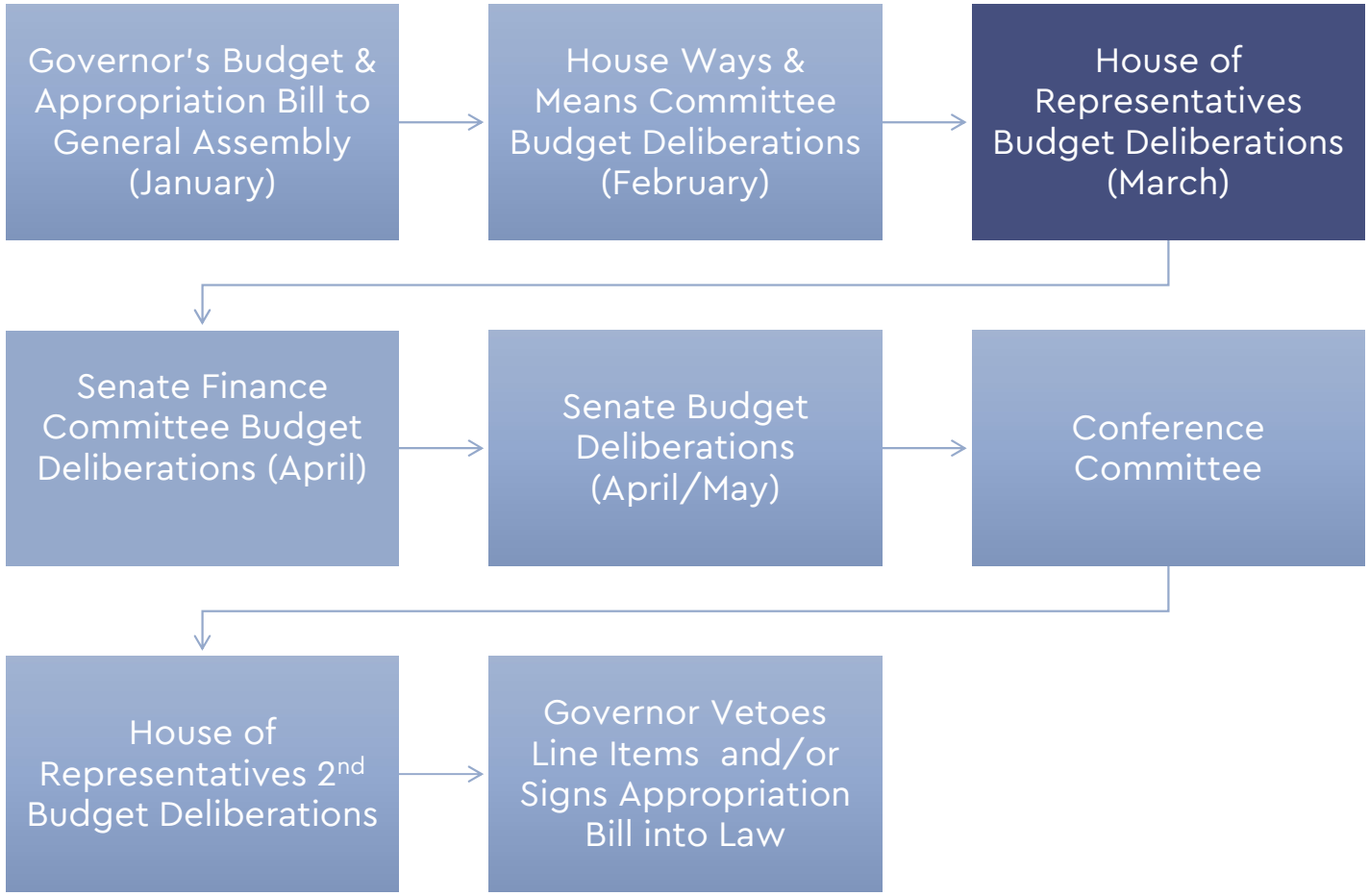
- Personnel services – Salary/Benefits projections
- Department Budget Requests
- School Budget Requests
- Contracted Services
- General operational costs
- Utilities
- Charter School Allocation



Highlights of House Ways & Means Committee

- **State Aid to Classrooms** – Increases the state minimum starting teacher salary from $48,500 to $50,500 and to increase all other cells in the State Minimum Teacher Salary Schedule by $2,000.
- **South Carolina State Employees** to receive a 2% across-the-board pay increase.
- **School Bus Drivers** – As a recognized state employee category under Proviso 117.141 a 2% increase to the statewide minimum bus driver salary schedule again this year. Districts are responsible for the difference between the prior state minimum schedule and the proposed minimum schedule.

South Carolina's State Budget Process



BEAUFORT COUNTY SCHOOL DISTRICT

South Carolina Laws – Constraints to Budget

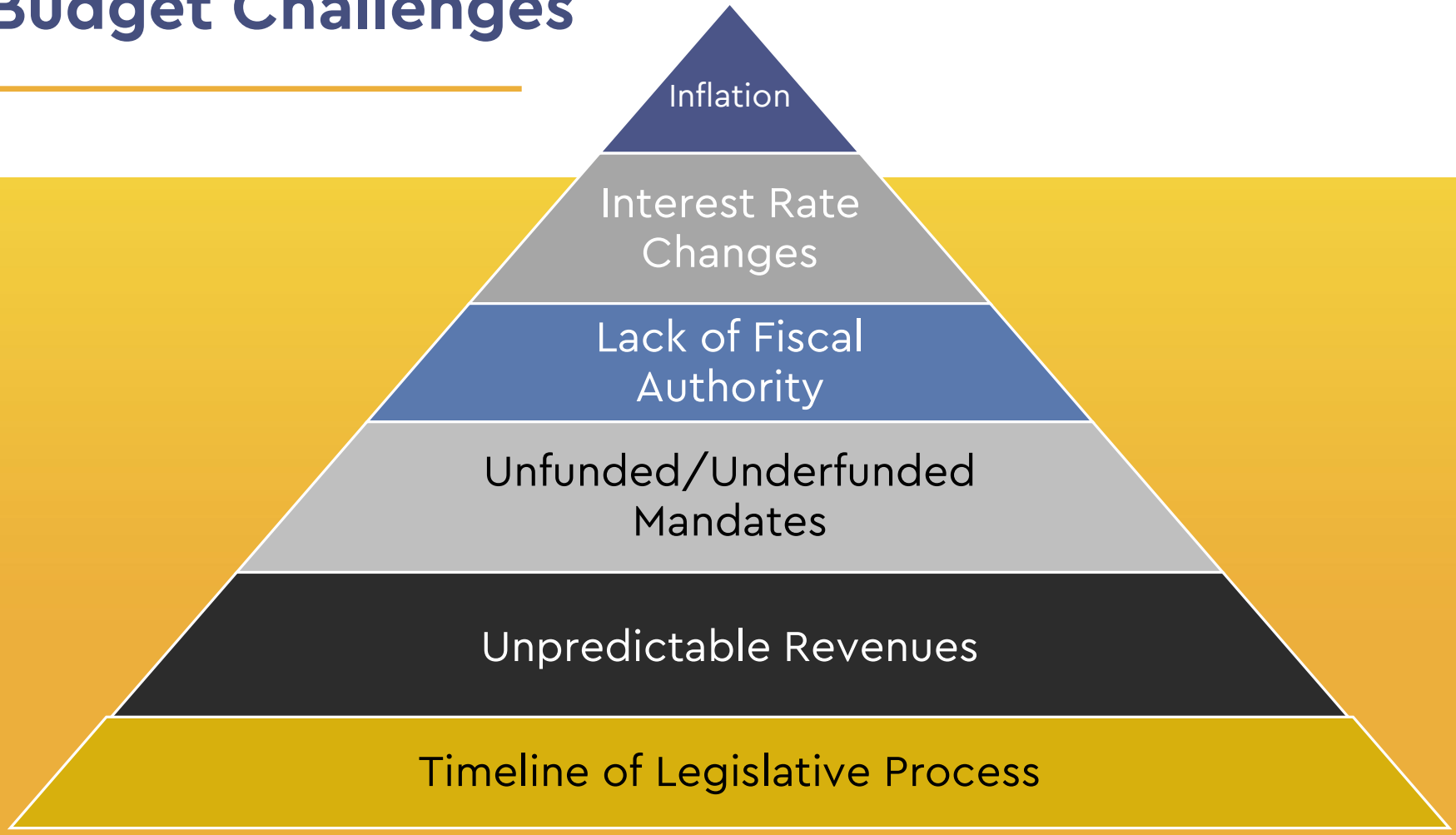
- Section 6-1-320 Millage Rate Increase Limitations
  - Act 388 Caps at Inflation + Growth
    - Consumer Price Index per SCRFA – 2.6%
    - Growth based on US Census data- Available in April

- Section 12-37-251 Calculation of Rollback Millage
  - Applies during Reassessment Year (not applicable this year)

- House Bill H. 5152 General Appropriations Bill, FY 2026-27
  - Initial projections subject to change as bill moves through Senate

BEAUFORT COUNTY SCHOOL DISTRICT

Budget Challenges



BCSD Financial Strategy

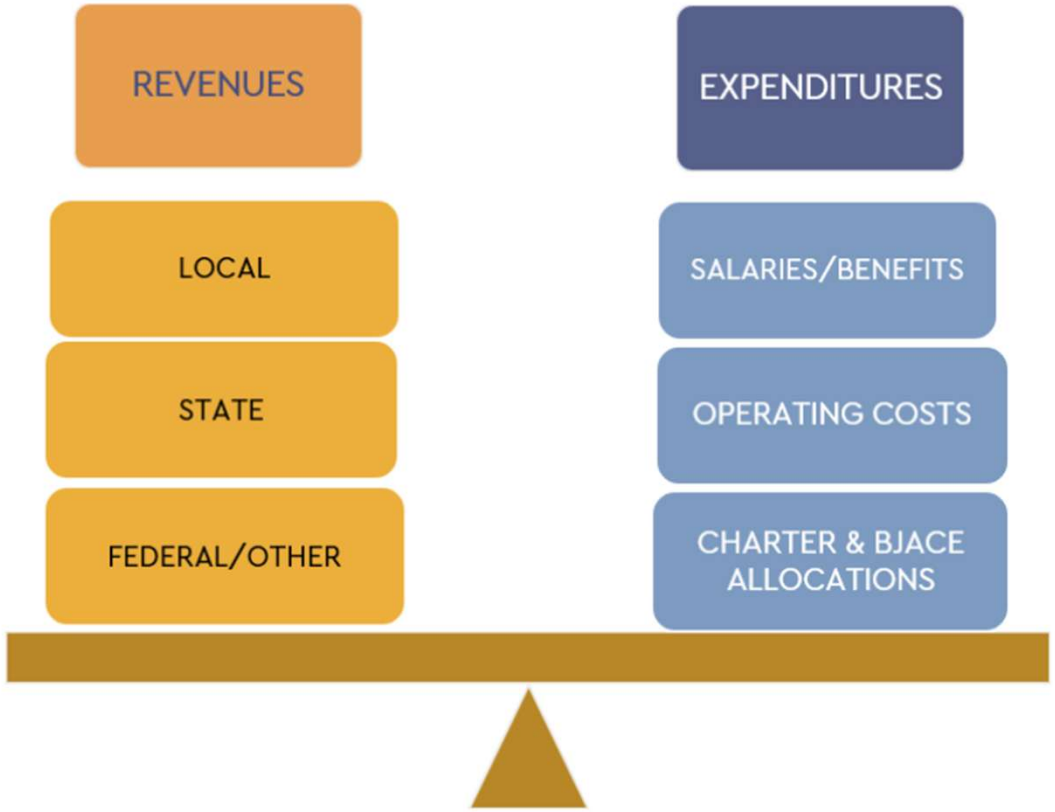
Prioritize expenditures to maximize academic outcomes

Prepare a balanced budget (Expenditures = Revenue)

Maintain sufficient fund balance to eliminate the need for a Tax Anticipation Note (TAN)

Maintain a strong credit rating

Minimize financial impact on taxpayers



BEAUFORT COUNTY SCHOOL DISTRICT


Implementation of Certified/Adopted Budget – July 1, 2026
BEAUFORT COUNTY SCHOOL DISTRICT

FY27 Budget Adoption Schedule

Activity	Date	Description
BOE Work Session	March 27,2026	Budget Update
BOE Work Session	April 24, 2026	Initial Presentation of Superintendent's Preliminary Budget
Board Meeting	May 5, 2026	Budget Discussion
Board Meeting	May 19, 2026	Board Budget Certification
County Council Readings		
Finance Committee	May 18, 2026	
First Reading	May 26, 2026	
Second Reading	June 8, 2026	
Final Reading	June 22, 2026	