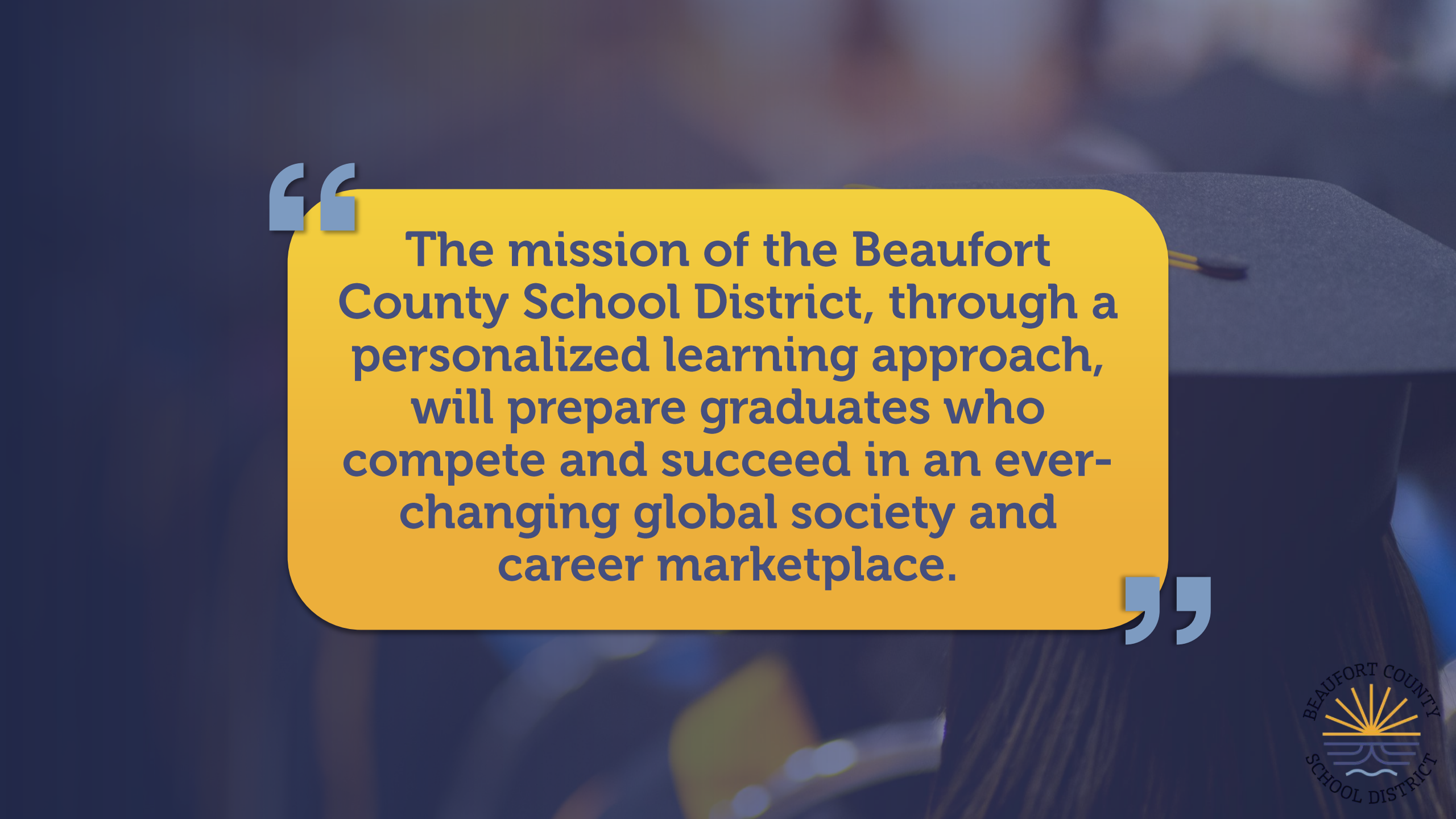
Proposed Budget

Fiscal Year 2026-2027
Board Work Session

Presented by Tonya Crosby, CFO and Dr. Frank Rodriguez

Date April 24, 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



FY27 Budget Priorities

- Staff Compensation
- Academic Programs
- Operational Services
- Safe Learning Environment

BEAUFORT COUNTY SCHOOL DISTRICT

Strategic Investment in Staff Compensation



- Maintain one of the highest starting teacher salaries in SC
- Attract and compete for high-quality instructional talent
- Improve Retention and reduce high turnover costs
- Strengthen workforce stability and instructional continuity
- Support improved student outcomes through experienced educators

BEAUFORT COUNTY SCHOOL DISTRICT

Targeted Investment in Academic Programs

- Special Education staffing & supports
- Multilingual Learner Supports
- Montessori Expansion
- Behavior Interventions
- CTE Workforce Development
- Extended school year and targeted summer learning supports

Essential Operational Services

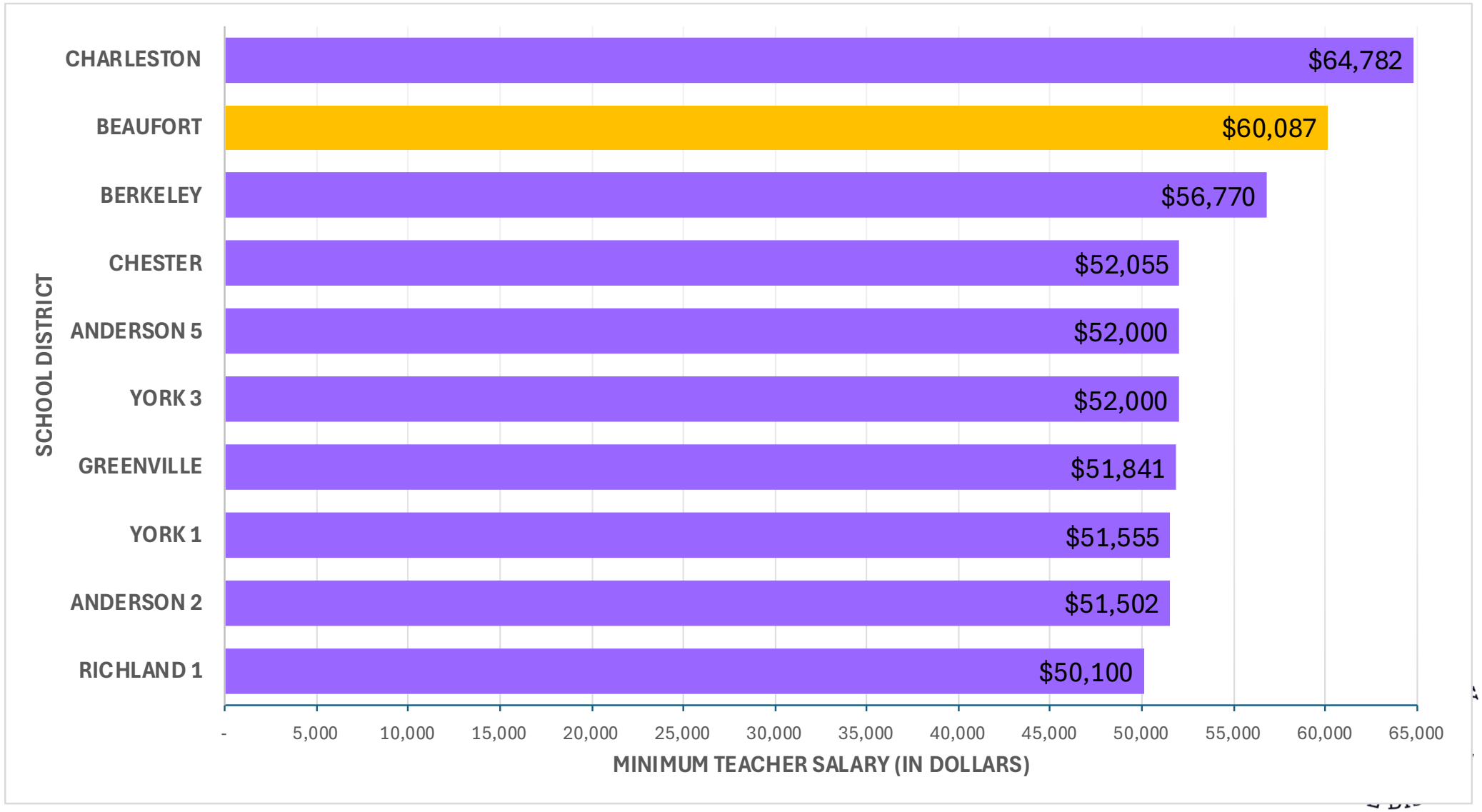
- Maintain Core District Operations
  - Contracted services:
    - Custodial, Maintenance, and Grounds contracts
    - Transportation and utilities
  - Property and liability insurance increases
  - Technology infrastructure, and software licenses
  - Required professional services (audit, legal, compliance)

Maintain a Safe Learning Environment

- Continued funding for:
  - School Resource Officers
  - Security Guards
  - Safety Contracts (alarms, sprinklers, cameras, building access)
- Expansion of safety initiatives:
  - Weapons detection at middle schools
  - Mental health and wellness supports

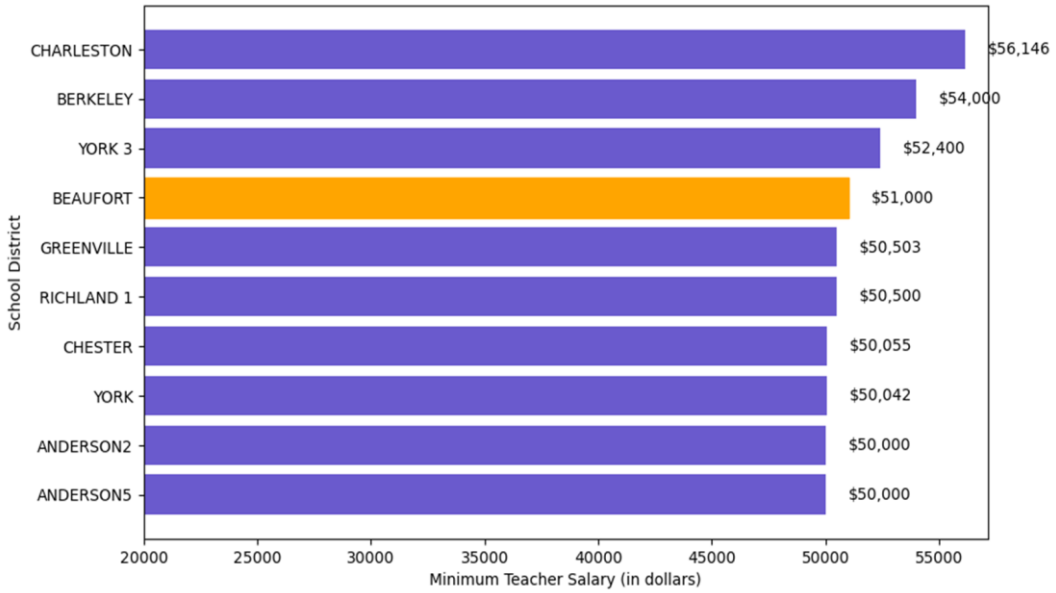
BEAUFORT COUNTY SCHOOL DISTRICT

Top Ten SC Starting Teacher Salaries 2025-2026



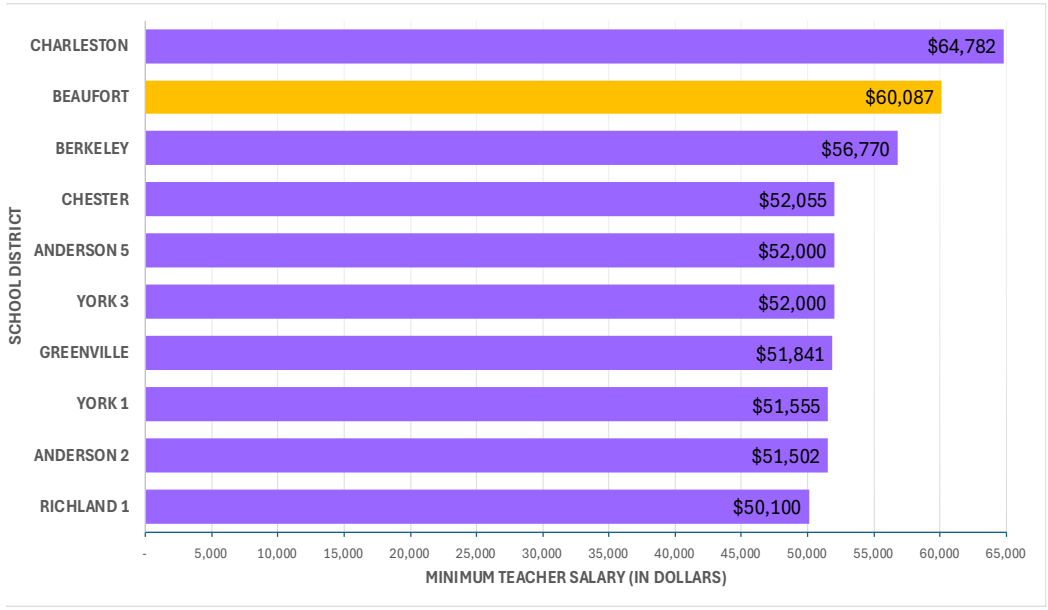
Top Ten SC Starting Teacher Salaries

Last Year



#4

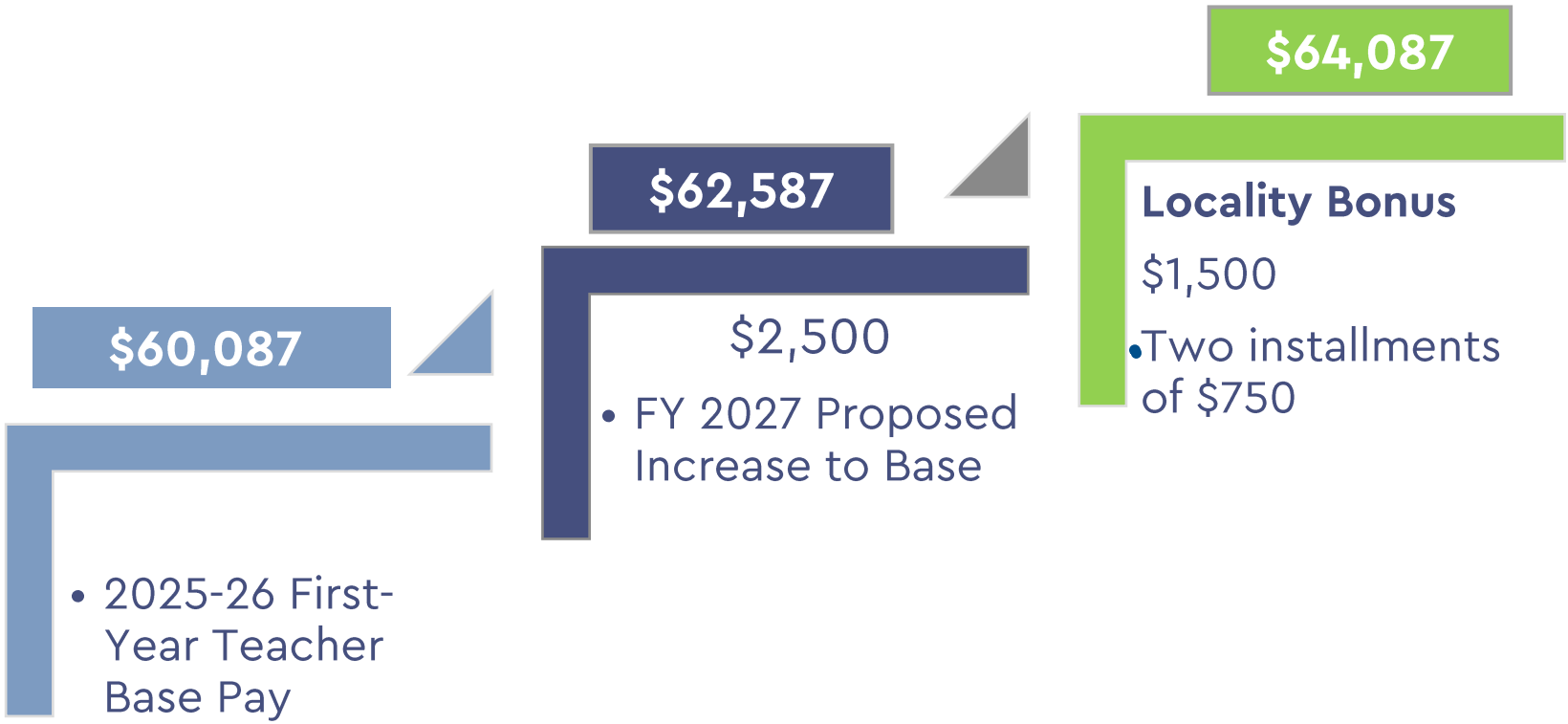
Current Year



#2

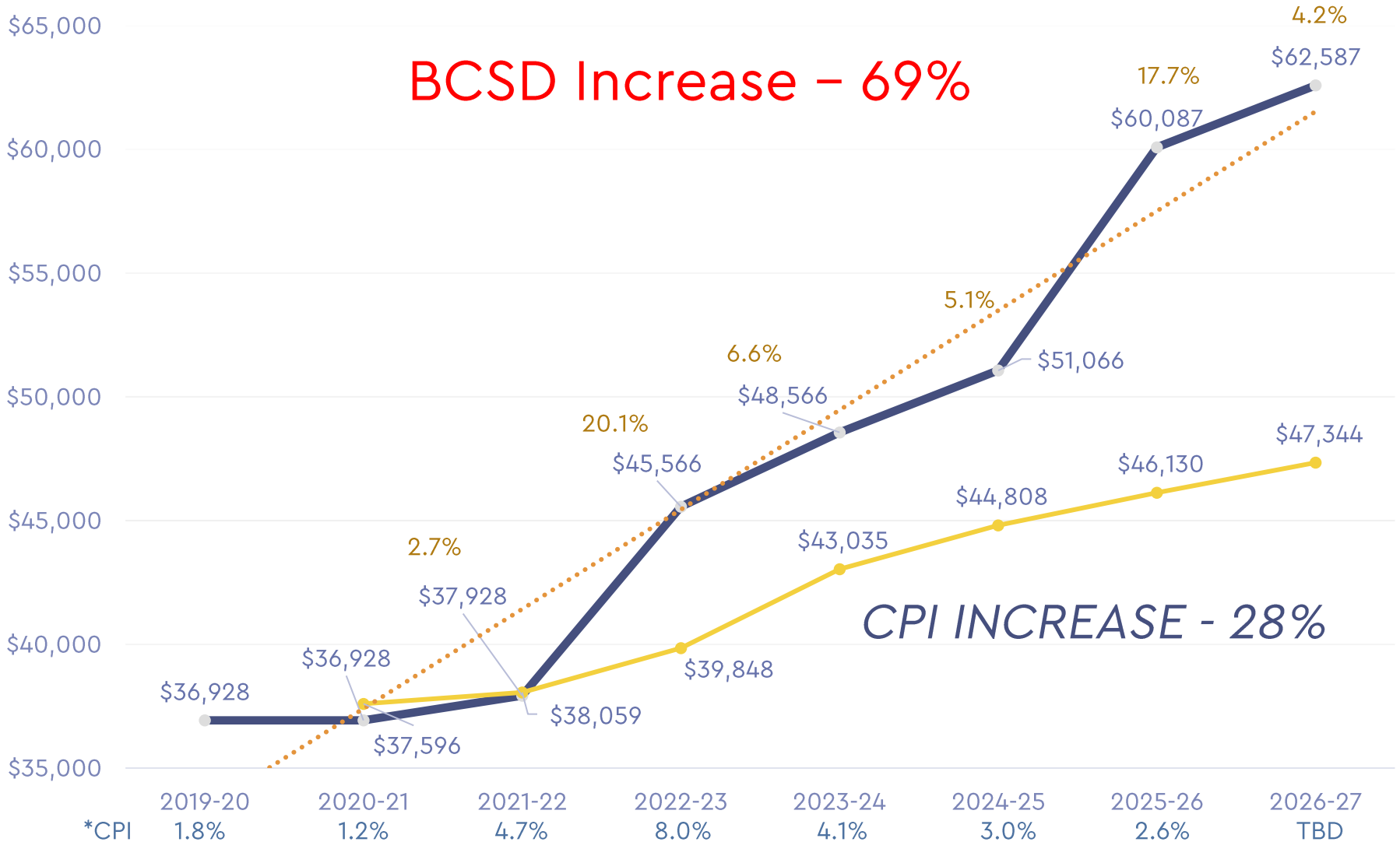
BEAUFORT COUNTY SCHOOL DISTRICT

First Year Teacher Salary – Proposed




$62,587
$64,087 with Locality Supplement
BEAUFORT COUNTY
SCHOOL DISTRICT

Comparative Teacher Salary – BCSD vs CPI



*CPI data is referenced from the SC Dept of Revenue and Fiscal Affairs.

Priority #1: Strategic Investment in Compensation

Description	Projected Increase
$2,500 Increase to the Teacher Salary Schedule	$ 6,419,129
Salary Step Increase- Certified staff	2,316,359
Increase max step from 30 to 31	224,090
Total Proposed Teacher Salary Increases	**$ 8,959,578**

Note: The Locality Supplement of $1,500 remains in place.

Priority #1: Strategic Investment in Compensation

Description	Projected Increase
3% Cost of Living Increase - Classified, Prof, Bus Drivers, Admin	$ 2,660,560
Annual Step Increase - Classified, Prof, Bus Drivers, Admin	1,676,193
Increase max step from 30 to 31	108,521
Terminal and Lapsed Leave	975,000
Expansion of Paid Parental Leave	435,059
Child Care Benefit (EPIC)	338,750
Total Other Compensation Increases	**$ 6,194,083**

Grand Total Compensation Increases	**$15,153,661**

Priority #2: Targeted Investment in Academic Programs

Description	Projected Increase
Multilingual Program Support	$ 201,188
Special Education Support	336,363
Montessori Program Expansion	362,154
Career & Technical Education Increases	264,500
Alternative Program, Extended School Year	346,047
Charter School Allocation	1,236,672
BJACE Vocational School	145,558
Total of Academic Programs	**$ 2,892,482**

BEAUFORT COUNTY SCHOOL DISTRICT

Priority #3: Essential Operational Services

Description		Projected Increase
Custodial/Maint/Grounds/Waste	$	966,692
Utilities (energy, water, telecommunications)		998,998
Property and Liability Insurance		428,170
Technology Support		354,993
Compensation Study		200,000
Transportation (fuel and staffing)		189,823
District Support		169,339
Pest Management		83,398
Stormwater and HHI Police Fees		50,000
Total Operational Activities	**$**	**3,441,413**

Priority #4: Maintain a Safe Learning Environment

Description		Projected Increases
School Resource Officers	$	389,384
Contracted Security Guards		300,000
Safety Contracts (alarms, sprinklers, cameras)		391,748
Health & Wellness Staffing Support		93,594
Total Safety and Security Increases	**$**	**1,174,726**

Offsets and Reductions

Description		Projected Decreases
Salary Slippage (1%)	$	(3,126,317)
Formula-Based Staffing Reductions		(1,194,365)
Total Offsets and Reductions	**$**	**(4,320,682)**

Proposed Expenditures

83%
of Increases are for Employee Compensation

Approved Expenditures for FY26		**$ 376,980,000**
Employee Compensation	15,153,661	
Academic Programs	2,892,482	
Operational Activities	3,441,413	
Safety and Security	1,174,726	
Offsets and Reductions	(4,320,682)	
Subtotal Increases/(Decreases)		$ 18,341,600
Total Proposed Expenditures FY27		**$395,321,600**

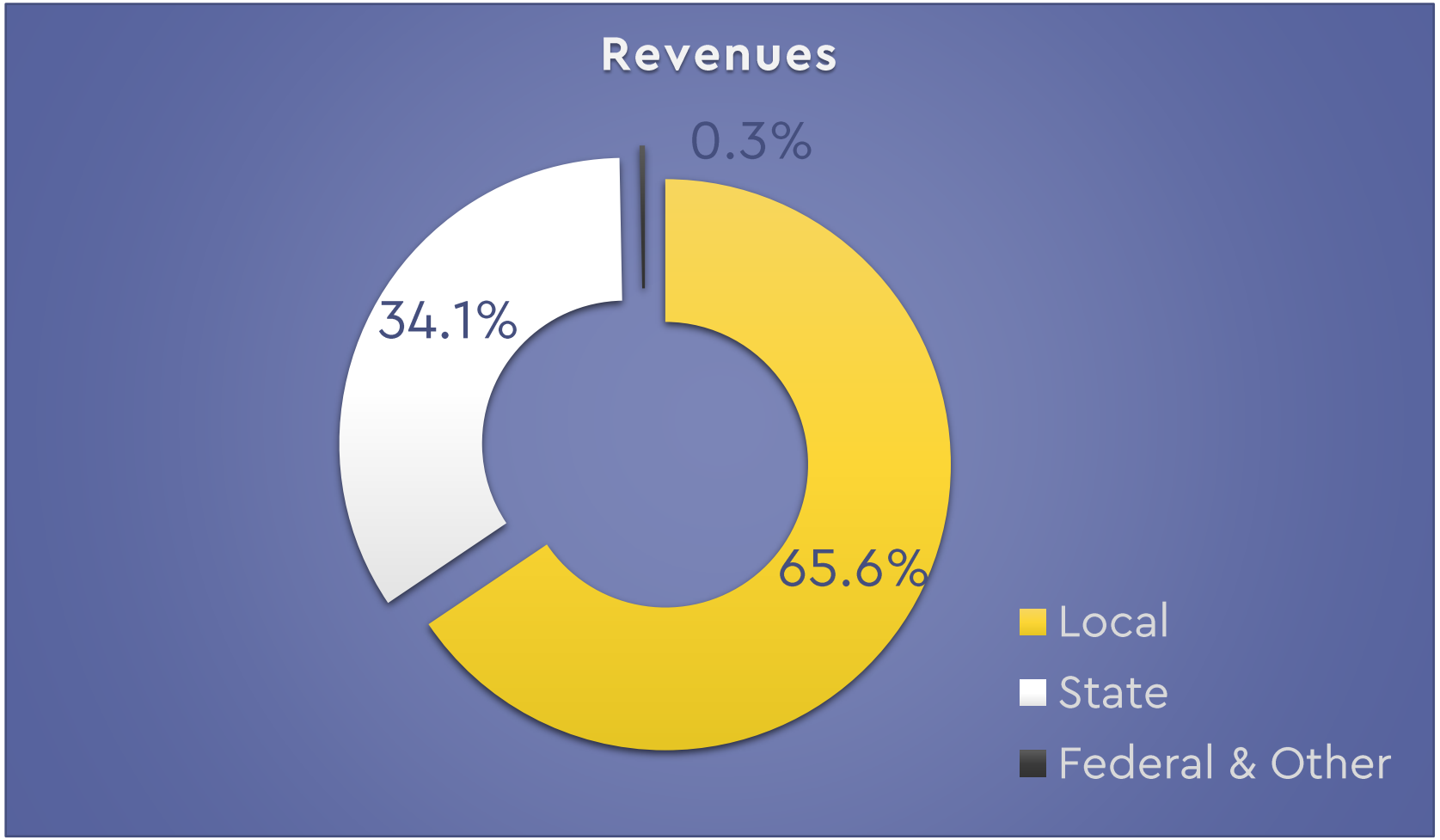
**Based on SC House Budget Proposal*

BEAUFORT COUNTY SCHOOL DISTRICT

REVENUES



Proposed Revenues



Value of a BCSD Operations Mill

Year	Local Revenue	Mill Rate	Value of Mill	Growth
2018	141,037,937	113.5	1,242,625	3.2%
*2019	134,753,580	104.6	1,288,275	3.7%
2020	148,559,066	114.0	1,303,150	1.2%
2021	153,137,581	114.0	1,343,312	3.1%
2022	168,337,424	121.6	1,384,354	3.1%
2023	186,407,679	125.6	1,484,138	7.2%
*2024	207,090,520	121.8	1,700,251	14.6%
2025	221,262,969	121.8	1,816,609	6.8%
Proj 2026	242,824,777	126.1	1,925,652	6.0%
**Prop 2027	254,966,016	126.1	2,021,935	5.0%

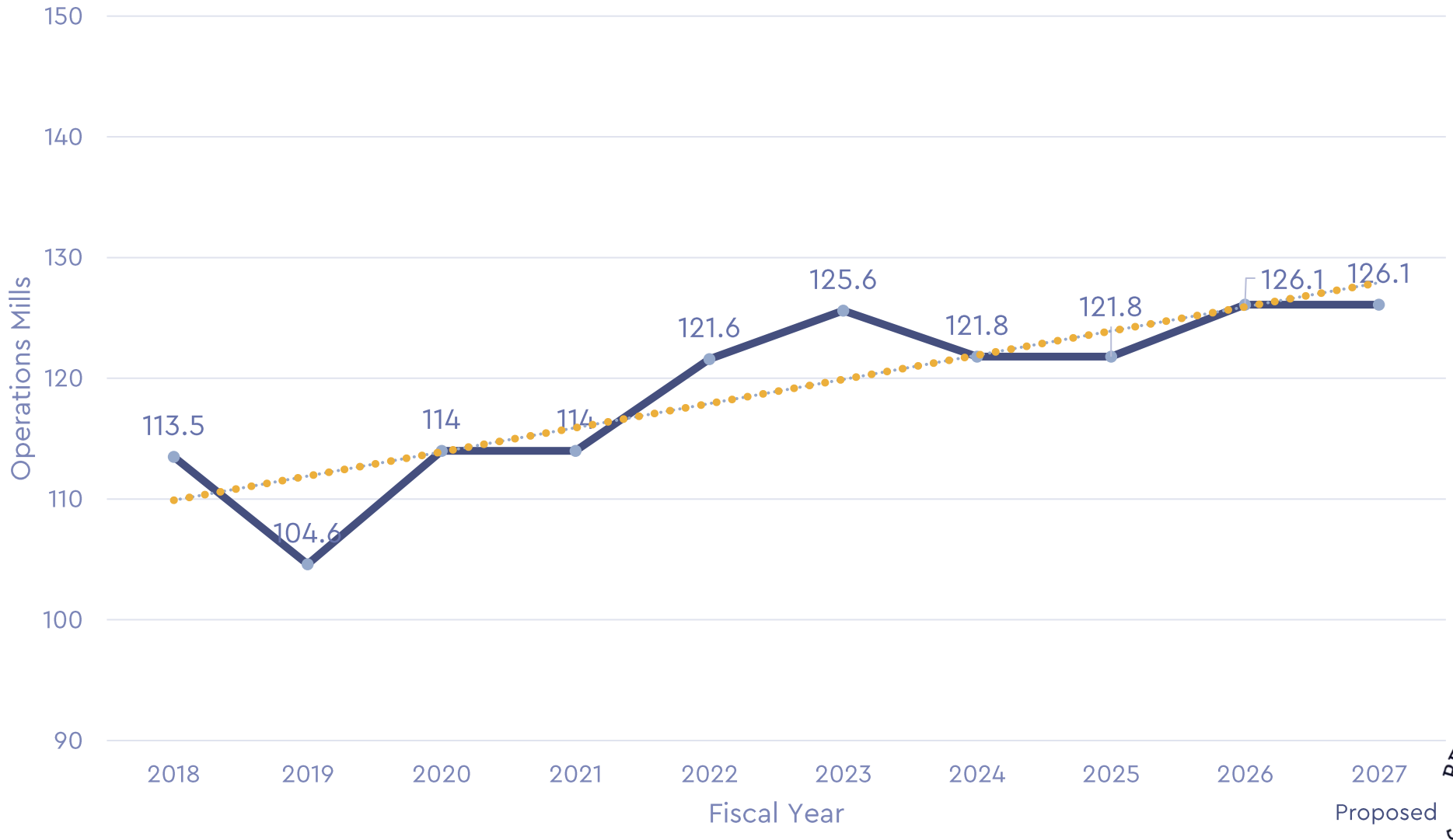


*Reassessment

**Budget Assumption: Growth in Mill Value estimated at 5%

BEAUFORT COUNTY SCHOOL DISTRICT

Historical BCSD Operations Millage



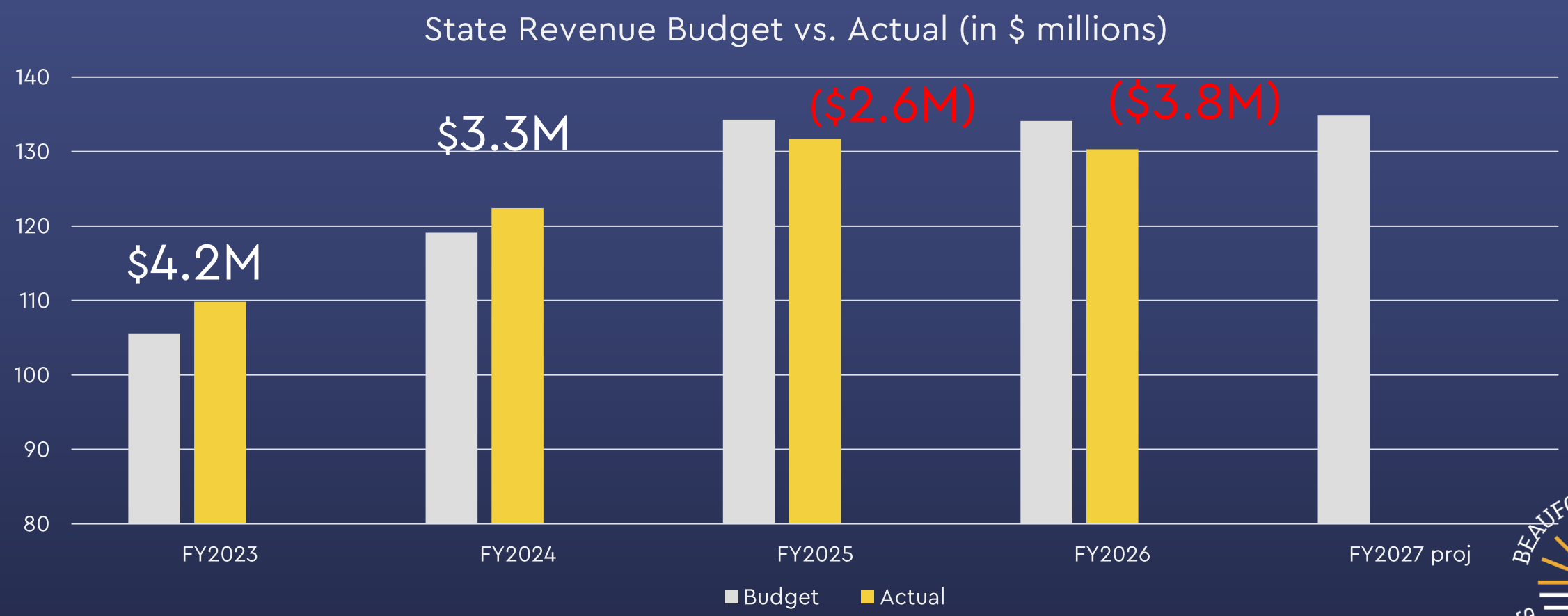
Local Tax Revenues Continue to Outperform Budget

Fiscal Year	Budget	Actual	Variance
FY 2021-22	$163,467,115	$168,337,422	$4,870,307
FY 2022-23	178,132,206	186,407,679	8,275,473
FY 2023-24	195,119,037	207,909,520	12,790,483
FY 2024-25	220,214,294	221,262,970	1,048,676
Proj FY 2025-26	239,331,304	242,824,777	3,493,473
Prop FY 2026-27	254,966,016	TBD	TBD

"Actual local tax revenues have exceeded budget in the last 5 years."

BEAUFORT COUNTY SCHOOL DISTRICT

State Revenue Allocations



Revenue Plan with Existing Millage

Projected Revenue for FY27	
Local Revenue @ 126.1 Mills	$ 259,047,016
State Revenue	134,964,584
Federal & Other Revenue	1,310,000
Total Proposed Revenue	**$395,321,600**

Balanced Budget Recommendation



	Proposed 2026-2027
Millage	126.1
Projected Revenues	$395,321,600
Projected Expenditures	$395,321,600
Ending Fund Balance (projected)	$ 85,825,826
Fund Balance %	20.2%
Days of Operations	74 days



Budget Recommendation

Approve an expenditure budget of $ 395,321,600

Proposed date of budget certification - May 19, 2026

BEAUFORT COUNTY SCHOOL DISTRICT



Next Steps...

- Seek Board Input
- Update Estimates
- Collaborate with County Officials



Budget Timeline

May 5, 2026
Board Budget Discussion

May 18, 2026
County Council Finance Committee

May 19, 2026
Board Budget Certification

May 26, 2026
County Council First Reading

June 8, 2026
County Council Second Reading

June 22, 2026
County Council Final Reading

BEAUFORT COUNTY SCHOOL DISTRICT

THANK YOU

Public input accepted through May 19th, 2026

Email: budget@beaufort.k12.sc.us

