Beaufort County School District
Multi-Year Comparison 2025, 2026 and 2027

Comparative Budgeted Revenues and Expenditures General Fund

Revenue:	FY 24-25 Audited	FY 25-26 Original Budget	FY 25-26 Projected (04/28/26)	FY 26-27 Approved Budget	Variance with FY26 Orig Budget	% Change with FY26 Orig Budget
Local Revenue:						
Property Taxes	$ 222,343,648	$ 240,131,304	$ 243,327,143	$ 254,966,016	$ 14,834,712	6%
Other Local	2,610,953	1,643,500	4,223,000	4,081,000	2,437,500	148%
Total Local Revenue	224,954,601	241,774,804	247,550,143	259,047,016	17,272,212	7%
State Revenue:						
Fringe Benefits / Retiree Insurance	$ 10,597,043	$ 11,550,840	$ 11,166,830	$ 11,548,889	$ (1,951)	0%
Sales Tax - Owner Occupied	54,015,306	56,204,196	56,633,429	56,633,429	429,233	1%
Reimbursement for Local Property Tax Relief	7,036,261	7,036,261	7,036,261	7,036,261	-	0%
State Aid to Classrooms	55,084,756	53,777,357	50,590,628	54,690,775	913,418	2%
Other State Revenue	4,991,400	5,516,542	4,858,928	5,055,230	(461,312)	-8%
Transfer from Other Funds	770,571	500,000	600,000	750,000	250,000	50%
Total State Revenue	132,495,337	134,585,196	130,886,076	135,714,584	1,129,388	1%
Federal Revenue:						
PL 874 (Impact Aid)	$ 20,902	$ 50,000	$ 12,000	$ 15,000	$ (35,000)	0%
Other Federal Revenue (E-Rate)	846,144	570,000	315,936	545,000	(25,000)	-4%
Total Federal Revenue	867,046	620,000	327,936	560,000	(60,000)	-10%
Total General Fund Budgeted Revenues	**$ 358,316,984**	**$ 376,980,000**	**$ 378,764,155**	**$ 395,321,600**	**$ 18,341,600**	**5%**
Expenditures:						
Salary and Benefits	$ 265,217,193	$ 293,449,608	$ 290,030,763	$ 306,153,266	12,703,658	4%
Non-salary	86,237,496	83,530,392	81,984,035	89,168,334	5,637,942	7%
Total expenditures	**$ 351,454,689**	**$ 376,980,000**	**$ 372,014,798**	**$ 395,321,600**	**$ 18,341,600**	**5%**
		$ -	**$ -**	**$ -**	**$ -**	**0%**
Add to/(Use of) Unassigned Fund Balance	6,862,295	-	6,749,357	-	-	
Beginning Unassigned Fund Balance	**$ 72,214,174**	**$ 79,076,472**	**$ 79,076,472**	**$ 85,825,829**		
Ending Unassigned Fund Balance	**79,076,469**	**79,076,472**	**85,825,829**	**85,825,829**		
Unassigned Fund Balance as % of Next Year's Expenditures	21.0%	20.0%	21.7%	20.8%		
Number of Days of Operations	76.6	77.6	79.2	75.8		
Operations Millage	121.8	126.1	126.1	126.1		