

# Proposed General Fund Budget

FISCAL YEAR 2023-2024



May 2, 2023

BEAUFORT COUNTY SCHOOL DISTRICT  
Beaufort, South Carolina  
Frank Rodriguez, Ph.D., Superintendent  
Tonya Crosby, CPA, Chief Financial Officer

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# Beaufort County School District

## 2023 Board Members



Richard Geier  
Vice Chair

Christina Gwozdz  
Chair

Angela Middleton  
Secretary



Earl Campbell

Chloe Gordon

William Smith

Victor Ney

Rachel Wisniewski

Carlton Dallas

Elizabeth Hey

Ingrid Boatwright

**Christina Gwozdz, Chair**  
**District 9**

77 Gascoigne Bluff Road  
Bluffton, SC 29910  
(843) 636-8555

[Christina.gwozdz@beaufort.k12.sc.us](mailto:Christina.gwozdz@beaufort.k12.sc.us)

Term Ending 2024

**Richard Geier, Vice Chair**  
**District 4**

32 Petigru Drive  
Beaufort, SC 29902  
(843) 441-6683

[Richard.geier@beaufort.k12.sc.us](mailto:Richard.geier@beaufort.k12.sc.us)

Term Ending 2026

**Angela Middleton, Secretary**  
**District 6**

9 Edisto Court  
Okatie, SC 29909  
(843) 941-0992

[Angela.middleton@beaufort.k12.sc.us](mailto:Angela.middleton@beaufort.k12.sc.us)

Term Ending 2024

**Earl Campbell**

**District 1**

93 Bruce Smalls Drive  
Grays Hill  
P.O. Box 768  
Lobeco, SC 29931  
(843) 476-7512

[Earl.campbell@beaufort.k12.sc.us](mailto:Earl.campbell@beaufort.k12.sc.us)

Term Ending 2024

**Victor Ney**

**District 5**

198 Okatie Village Drive  
Suite 103 PMB#323  
Okatie, SC 29909  
(843) 812-4410

[Victor.ney@beaufort.k12.sc.us](mailto:Victor.ney@beaufort.k12.sc.us)

Term Ending 2026

**Elizabeth Hey**

**District 10**

P.O. Box 22403  
Hilton Head Island, SC 29926  
(843) 941-9858

[Elizabeth.hey@beaufort.k12.sc.us](mailto:Elizabeth.hey@beaufort.k12.sc.us)

Term Ending 2026

**Cloe Gordon**

**District 2**

702 North Reeve Road  
St. Helena Island, SC  
29920 (843) 592-0784

[Chloe.Gordon@beaufort.k12.sc.us](mailto:Chloe.Gordon@beaufort.k12.sc.us)

Term Ending 2026

**Rachel Wisniewski**

**District 7**

129 Planters Row Court  
Bluffton, SC 29910  
(843) 941-9535

[Rachel.wisniewski@beaufort.k12.sc.us](mailto:Rachel.wisniewski@beaufort.k12.sc.us)

Term Ending 2026

**Ingrid Boatwright**

**District 11**

56 Bridgetown Road  
Hilton Head Island, SC 29928  
(843) 986-7872

[Ingrid.boatwright@beaufort.k12.sc.us](mailto:Ingrid.boatwright@beaufort.k12.sc.us)

Term Ending 2024

**William Smith**

**District 3**

164 Ball Park Road  
St. Helena Island, SC 29920  
(843) 441-4993

[William.smith2@beaufort.k12.sc.us](mailto:William.smith2@beaufort.k12.sc.us)

Term Ending 2026

**Carlton Dallas**

**District 8**

P.O. Box 22962  
Hilton Head Island, SC 29926  
(610) 888-5296

[Carlton.Dallas@beaufort.k12.sc.us](mailto:Carlton.Dallas@beaufort.k12.sc.us)

Term Ending 2026



# Presentation Handouts



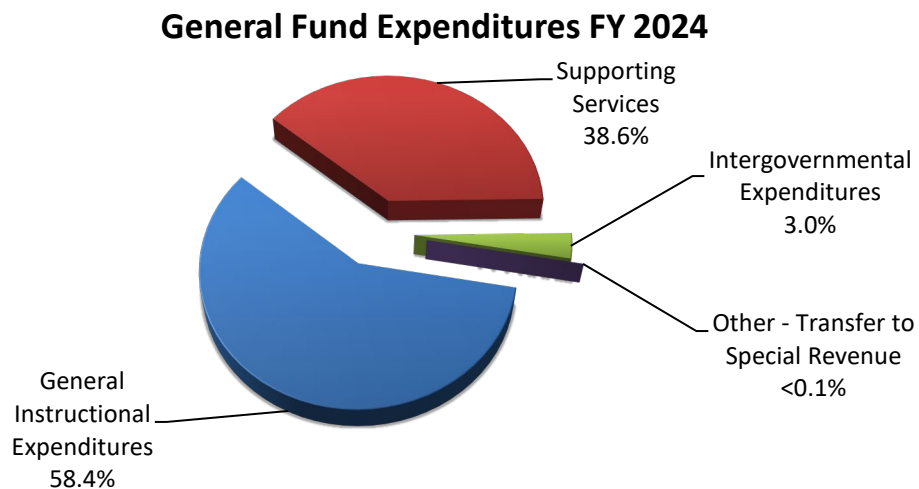
# Beaufort County School District

## 2023-2024

### General Fund Budget

The FY 2024 Proposed General Fund Budget is proposed at \$320.4 million. The chart below is an overview of funding sources and expenditure uses.

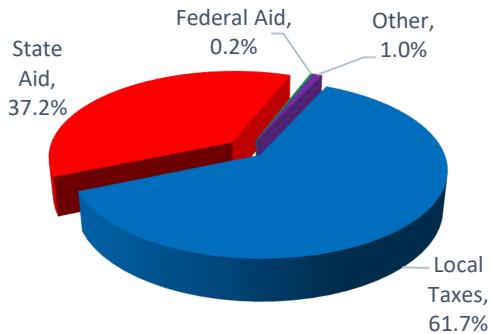
GENERAL FUND	2022-2023	2023-2024
<b>REVENUE</b>		
Local Revenue	\$ 178,868,406	\$ 197,585,038
State Revenue	105,481,328	119,077,940
Federal Revenue	650,000	650,000
Other-Transfers from Special Revenue	12,133,859	3,100,000
<b>Total Revenues</b>	<b>\$ 297,133,593</b>	<b>\$ 320,412,978</b>
<b>EXPENDITURES</b>		
Instructional Expenditures	\$ 173,578,312	\$ 187,032,394
Supporting Services	113,511,043	123,701,355
Intergovernmental Expenditures	10,024,238	9,659,229
Debt Service (TAN)	20,000	20,000
<b>Total Expenditures</b>	<b>\$ 297,133,593</b>	<b>\$ 320,412,978</b>
Use of Fund Balance	-	-
<b>Grand Total</b>	<b>\$ 297,133,593</b>	<b>\$ 320,412,978</b>



# Beaufort County School District 2023-2024 General Fund Revenue and Expenditure Highlights

*Where it comes from...*

## FY 2024 Revenue Sources



**Local Taxes:** 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

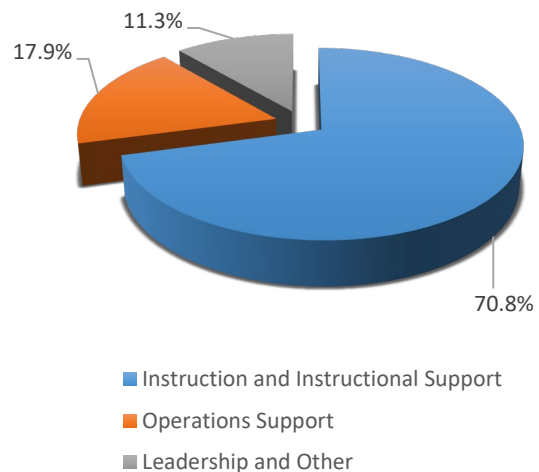
**Instruction and Instructional Support:** Includes costs associated with providing instructional programs. The costs of supporting those programs include, Attendance and Social Work, Guidance, Health, Psychological Services, Curriculum Development, Literacy, Media, Improvement of Instruction, Planning 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, Payment to Other Governmental Units and Debt Service

*Where is goes to ...*

## FY 2024 Expenditures



**Beaufort County School District  
Multi-Year Comparison 2022, 2023 and 2024**

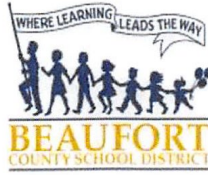
**Comparative Budgeted  
Revenues and Expenditures  
General Fund**

	<b>FY 21-22 Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Projected Actual</b>	<b>FY 23-24 Proposed Budget</b>	<b>Variance with FY23 Orig Budget</b>	<b>% Change with FY23 Orig Budget</b>
<b>Revenue:</b>						
<b>Local Revenue:</b>						
Property Taxes	\$ 168,337,424	\$ 178,132,206	\$ 184,819,016	\$ 195,919,037	\$ 17,786,831	10%
Other Local	1,974,373	1,736,200	1,926,000	1,666,000	(70,200)	-4%
Total Local Revenue	170,311,797	179,868,406	186,745,016	197,585,037	17,716,631	10%
<b>State Revenue:</b>						
Education Finance Act	\$ 16,413,336			\$ -	\$ -	0%
Fringe Benefits / Retiree Insurance	13,866,909	6,678,358	6,957,194	7,956,359	1,278,001	19%
Sales Tax - Owner Occupied	48,441,909	49,163,783	49,665,160	49,163,783	-	0%
Reimbursement for Local Property Tax Relief	7,036,261	7,036,262	7,036,261	7,036,262	-	0%
State Aid to Classrooms*	7,437,249	37,482,172	39,679,971	46,586,950	9,104,778	24%
Other State Revenue	5,405,456	5,120,753	5,504,564	8,334,587	3,213,834	63%
Transfer from Special Revenue Fund EIA	7,226,763	7,133,859	-	-	(7,133,859)	-100%
Transfer from Other Funds	3,403,288	5,000,000	3,422,109	3,100,000	(1,900,000)	-38%
Total State Revenue	109,231,171	117,615,187	112,265,259	122,177,941	4,562,754	4%
<b>Federal Revenue:</b>						
PL 874 (Impact Aid)	\$ 77,155	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Other Federal Revenue (E-Rate)	581,218	575,000	575,000	575,000	0	0%
Total Federal Revenue	658,373	650,000	650,000	650,000	0	0%
<b>Total General Fund Budgeted Revenues</b>	<b>\$ 280,201,341</b>	<b>\$ 298,133,593</b>	<b>\$ 299,660,275</b>	<b>\$ 320,412,978</b>	<b>\$ 22,279,385</b>	<b>7%</b>
<b>Expenditures:</b>						
<b>Salary and Benefits</b>	\$ 215,344,780	\$ 236,407,847	\$ 236,407,847	\$ 255,102,646	18,694,799	8%
<b>Non-salary</b>	58,274,655	61,725,746	61,725,746	65,310,332	3,584,586	6%
<b>Total expenditures</b>	<b>\$ 273,619,435</b>	<b>\$ 298,133,593</b>	<b>\$ 298,133,593</b>	<b>\$ 320,412,978</b>	<b>\$ 22,279,385</b>	<b>7%</b>
<b>Add to/(Use of) Fund Balance</b>	6,581,906	-	1,526,682	-	-	
<b>Beginning Fund Balance</b>	<b>\$ 50,550,294</b>	<b>\$ 57,132,200</b>	<b>\$ 57,132,200</b>	<b>\$ 58,658,882</b>		
<b>Ending Fund Balance</b>	<b>57,132,200</b>	<b>57,132,200</b>	<b>58,658,882</b>	<b>58,658,882</b>		
<b>Fund Balance as % of Next Year's Expenditures</b>	19.2%	19.2%	18.3%	17.8%		
 Number of Days of Operations	69.9	69.9	66.8	64.4		
Operations Millage	121.6	125.6	125.6	130.0		

\*State's New Funding Formula dictates that EFA is replaced by State Aid to Classrooms.

**Beaufort County School District**  
**Debt Service Fund Multi-Year Comparison**  
**Fiscal Years 2022, 2023 and 2024**

Revenues by Source	2021-2022 Audited Actual	2022-2023 Approved Budget	2022-2023 Projected Actual	2023-2024 Proposed Budget	2022-23 to 2023-24	
					Increase/ (Decrease)	Percent Change
<b>Local</b>						
Ad Valorem (Current and Delinquent)	\$ 77,527,881	\$ 79,477,936	\$ 83,769,937	\$ 86,278,448	\$ 6,800,512	8.56%
Other Local	446,499	355,000	295,000	335,000	(20,000)	-5.63%
<b>Total Local Revenue</b>	<b>\$ 77,974,380</b>	<b>\$ 79,832,936</b>	<b>\$ 84,064,937</b>	<b>\$ 86,613,448</b>	<b>\$ 6,780,512</b>	<b>8.49%</b>
<b>State</b>						
Homestead exemption	\$ 1,372,935	\$ 1,200,000	\$ 1,372,000	\$ 1,400,000	\$ 200,000	16.67%
Merchant's inventory tax	85,988	86,000	86,000	86,000	-	0.00%
Other State Property Tax	148,776	50,000	112,000	114,000	64,000	128.00%
<b>Total State Revenue</b>	<b>\$ 1,607,699</b>	<b>\$ 1,336,000</b>	<b>\$ 1,570,000</b>	<b>\$ 1,600,000</b>	<b>\$ 264,000</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>\$ 79,582,079</b>	<b>\$ 81,168,936</b>	<b>\$ 85,634,937</b>	<b>\$ 88,213,448</b>	<b>\$ 7,044,512</b>	<b>8.68%</b>
<b>Expenditures:</b>						
Redemption of principal	\$ 62,909,400	\$ 65,252,100	\$ 69,911,400	\$ 73,915,400	\$ 8,663,300	13.28%
Interest	13,558,559	15,807,395	13,492,250	16,276,635	469,240	2.97%
Other Objects	121,742	25,000	111,851	150,000	125,000	500.00%
<b>Total Expenditures</b>	<b>\$ 76,589,701</b>	<b>\$ 81,084,495</b>	<b>\$ 83,515,501</b>	<b>\$ 90,342,035</b>	<b>\$ 9,257,540</b>	<b>11.42%</b>
<b>Other Financing Sources (Uses)</b>						
Premium on general obligation bonds	\$ 40,423	\$ 10,000	\$ 18,394	\$ 10,000	\$ -	0.00%
Proceeds of refunding debt	20,777,500	-	-	-	\$ -	0.00%
Payment to refunded debt escrow agent	(20,689,000)	-	-	-	\$ -	0.00%
Transfer to EFC Debt Service Fund	(2,723,462)	(2,718,327)	(2,484,315)	(2,723,462)	\$ (5,135)	0.19%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,594,539)</b>	<b>\$ (2,708,327)</b>	<b>\$ (2,465,921)</b>	<b>\$ (2,713,462)</b>	<b>\$ (5,135)</b>	<b>0.19%</b>
<b>Excess Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 397,839</b>	<b>\$ (2,623,886)</b>	<b>\$ (346,485)</b>	<b>\$ (4,842,049)</b>	<b>\$ (2,218,163)</b>	<b>84.54%</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,577,383</b>	<b>\$ 16,975,222</b>	<b>\$ 16,975,222</b>	<b>\$ 16,628,737</b>		
<b>Ending Fund Balance</b>	<b>\$ 16,975,222</b>	<b>\$ 14,351,336</b>	<b>\$ 16,628,737</b>	<b>\$ 11,786,688</b>		
<b>Fund Balance as a % of CY Expenditures</b>	<b>22.2%</b>	<b>17.7%</b>	<b>19.9%</b>	<b>13.0%</b>		



**Beaufort County School District**  
**2023-2024 Proposed General Fund Budget Information**

**Proposed State Increases and Budget Priorities to Align with District Strategic Goals**

The information following provides further explanation of the major increases and decreases proposed in this budget. Each budget item has been tied with a strategic goal in the Beaufort County School District Strategic Plan. The Strategic Goals may be found below:

***Strategic Goals***

*I Student Achievement*

*II Teacher & Administrator Quality*

*III School Climate*

*IV Gifted & Talented*

**Proposed State Increases**

**Increase to State Minimum Salary Schedule (SG II)** **\$5,614,967**

The House version of the state budget includes a \$2,500 increase to the teacher State Minimum Salary Schedule. The FY 24 budget includes a \$3,000 increase to provide a new BCSD teacher Minimum Salary of \$48,566.

**Teacher Salary Step (SG II)** **\$2,870,271**

This budget includes the FY 24 step increase mandated by the state. The value of the step increase is an average of 2% of the teacher's base salary.

**State Health Insurance Increase (SG II)** **\$1,678,848**

A 3.7% increase to the employer's share of the State Health Insurance premiums will be effective January 1, 2024. Costs are adjusted to account for the affected six-month period.

**State Retirement Increase (SG II)** **\$1,617,670**

The employer's share of state retirement employer contribution will increase by 1.0% in FY 24. The rate will adjust from 23.81% to 24.81%, effective July 1, 2023.

**Bus Driver State Mandated Increase (SG II)****\$522,222**

The legislature has proposed a 25% increase to all cells of the State Bus Driver's Salary Schedule. If approved, the increase will equate to an average 13% increase to the BCSD Bus Driver's Salary Schedule.

**Other Compensation Increases****Compensation Study- ADM/CLAS employees (SG II)****\$3,582,135**

To provide funding for the full implementation of recommendations in the support staff compensation study;

**2% COLA for ADM/CLAS/PROF (SG II)****\$1,233,103**

To provide a cost of living increase for classified, professional and administrative staff;

**FY 24 Salary Step Increase – ADM/CLAS/PROF (SG II)****\$1,202,878**

To provide a step increase for classified, professional and administrative staff;

**Addition of Step 27 to Teacher Salary Schedule (SG II)****\$246,393**

To ensure that our most experienced teachers will be moved an additional step, step 27 has been added to the certified salary schedule. This provides a step increase for all teachers.

**Additional Employee Compensation/Payouts (SG II)****\$1,911,031**

To provide funding that supports employee incentives such as Paid Parental Leave, Sick-Leave Payouts, and stipends;

**Staffing Allocations****Certified/SPED Teaching Positions (SG I)****\$1,102,180**

To fund additional teachers in schools to support Career Technology and Multi-Language Learners and the growing population of students identified with disabilities;

**Instructional Support Positions (SG II)****\$103,740**

To address a need for instructional support in mathematics at the elementary level;

**Operational Expenditure Increases****Service Providers/Supply Contracts (SG III)****\$566,118**

To provide funding for the increase in service and supply contracts including Grounds, Custodial, Maintenance and other purchased services. All significant multi-year contracts have an inflationary clause that caps any increase at 3%;

**Substitute Contracted Services (SG II)****\$660,937**

To provide for an increased need for substitute support, outsourced services have been utilized. This service contract provides substitutes and is now filling paraprofessional vacancies.

**Security Contracted Services (SG II)**

**\$407,989**

To provide for an increased cost of security support, outsourced services have been utilized. This service contract provides armed security guards at 17 Elementary schools and the District Office as well as. A cost of living increase is also provided for contracted SRO's.

**Professional Development (SG III)**

**\$45,684**

To provide for professional development requirements for teachers, support staff and administrators, inclusive of the costs of registration, travel and dues to professional organizations;

**Pupil Activities (SG III)**

**\$155,945**

To provide increased resources to support student activities;

**Property Insurance (SG III)**

**\$381,524**

To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District;

**Utilities (SG II)**

**\$193,159**

To provide funding for anticipated cost increases due to the impact of inflation;

**Supplies and Materials (SG III)**

**\$171,604**

To provide additional supply allocations to schools due to increased enrollment;

**Other Increases/Decreases**

**Charter School Allocation Decrease (SG I)**

**(\$405,009)**

The General Fund allocation is determined per the state formula as specified in S.C Code Ann. Section 59-40-140. The decrease resulted from a higher total number of weighted students district-wide, which decreases the Charter School's per pupil allocation.

**BEAUFORT COUNTY SCHOOL DISTRICT**  
**PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024**

		FY22 Actual	FY23 Original Budget	FY24 Requested Budget	% Change from Original	Footnote
<b>1 Instruction &amp; Instructional Support</b>						
<b>General Instruction</b>						
111	Kindergarten Programs	9,774,847	11,159,761	11,850,048	6.19%	1
112	Primary Programs	29,252,565	30,330,631	32,401,547	6.83%	1
113	Elementary (Middle School) Programs	46,503,205	48,505,734	50,863,849	4.86%	1
114	High School Programs	34,449,849	37,009,643	38,990,119	5.35%	1
115	Vocational Programs	6,301,641	6,781,447	7,901,804	16.52%	1
117	Driver Education Programs	227,888	242,539	249,246	2.77%	1
118	Montessori Programs	1,130,990	1,226,015	1,311,295	6.96%	1
	<b>Total General Instruction</b>	<b>127,640,984</b>	<b>135,255,770</b>	<b>143,567,908</b>	<b>6.15%</b>	
<b>Exceptional Programs</b>						
120	<b>Special Education Programs</b>	<b>19,995,475</b>	<b>22,575,413</b>	<b>25,176,202</b>	<b>11.52%</b>	<b>1</b>
<b>Preschool Programs</b>						
135	PreSchool Handicapped Self-Contained (3 and 4 Yr)	142,827	157,326	172,344	9.55%	1
137	PreSchool Handicapped Speech (3 and 4 Yr)	867,431	1,072,853	1,253,385	16.83%	1
139	Early Childhood Programs	4,364,321	4,721,389	5,159,990	9.29%	1
	<b>Total Preschool Programs</b>	<b>5,374,580</b>	<b>5,951,568</b>	<b>6,585,719</b>	<b>10.66%</b>	
<b>Special Programs</b>						
141	Gifted and Talented Academic	3,203,299	3,478,683	3,677,020	5.70%	1
144	International Baccalaureate	118,174	199,604	171,000	-14.33%	1
145	Homebound	182,849	135,142	177,460	31.31%	2
148	Gifted and Talented Artistic	18,089	56,000	101,000	80.36%	1
	<b>Total Special Programs</b>	<b>3,522,411</b>	<b>3,869,429</b>	<b>4,126,480</b>	<b>6.64%</b>	
<b>Other Exceptional Programs</b>						
162	Limited English Proficiency	5,671,011	6,732,411	7,363,036	9.37%	1,3
	<b>Total Exceptional Programs</b>	<b>5,671,011</b>	<b>6,732,411</b>	<b>7,363,036</b>	<b>9.37%</b>	
<b>Summer School Programs</b>						
173	High School Summer School	0	0	0	0.00%	4
175	Instructional Programs Beyond Regular School Day	1,501	3,150	2,250	-28.57%	4
	<b>Total Summer School Programs</b>	<b>1,501</b>	<b>3,150</b>	<b>2,250</b>	<b>-28.57%</b>	
<b>Adult Education</b>						
181	Adult Basic Education Programs	109	0	0	0.00%	4
183	Adult Secondary Education Programs	0	0	0	0.00%	4
188	Parenting/Family Literacy	82,807	70,432	77,085	9.45%	1
	<b>Total Adult Education</b>	<b>82,916</b>	<b>70,432</b>	<b>77,085</b>	<b>9.45%</b>	
<b>Pupil Activity</b>						
190	Instructional Pupil Activity	90,513	120,139	133,714	11.30%	5
	<b>Total Pupil Activity</b>	<b>90,513</b>	<b>120,139</b>	<b>133,714</b>	<b>11.30%</b>	
<b>Support Services - Students</b>						
211	Attendance and Social Work	3,706,812	4,150,730	4,929,754	18.77%	6

**BEAUFORT COUNTY SCHOOL DISTRICT**  
**PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024**

		FY22 Actual	FY23 Original Budget	FY24 Requested Budget	% Change from Original	Footnote
212	Guidance Services	6,159,725	6,923,291	7,441,948	7.49%	6
213	Health Services	2,480,461	2,783,519	3,188,463	14.55%	6
214	Psychological Services	1,350,188	1,793,136	1,803,679	0.59%	6
217	Career Specialist Services	89,495	104,437	16,122	-84.56%	7
	<b>Total Support Services-Students</b>	<b>13,786,681</b>	<b>15,755,113</b>	<b>17,379,966</b>	<b>10.31%</b>	
<b>Support Services - Instructional Staff</b>						
221	Improvement of Instruction Curriculum Development	8,602,057	10,391,435	11,862,862	14.16%	6
222	Literacy and Media Services	4,469,169	4,663,297	4,974,893	6.68%	1
224	Improvement of Instruction Inservice and Staff Training	435,175	663,314	769,047	15.94%	6
	<b>Total Support Services-Instructional Staff</b>	<b>13,506,401</b>	<b>15,718,046</b>	<b>17,606,802</b>	<b>12.02%</b>	
<b>Support Services - Central</b>						
262	Planning	105,420	5,900	6,802	15.29%	6
	<b>Total Support Services-Central</b>	<b>105,420</b>	<b>5,900</b>	<b>6,802</b>	<b>15.29%</b>	
<b>Support Services - Pupil Activity</b>						
271	Pupil Services Activities	4,602,120	4,390,916	4,770,850	8.65%	8
	<b>Total Support Services-Pupil Activity</b>	<b>4,602,120</b>	<b>4,390,916</b>	<b>4,770,850</b>	<b>8.65%</b>	
<b>2 Operations</b>						
<b>Finance and Operations</b>						
252	Fiscal Services	2,324,729	2,509,447	2,855,289	13.78%	6
254	Operation and Maintenance of Plant	27,413,999	28,164,029	29,077,786	3.24%	9
255	Student Transportation	7,472,951	7,936,312	8,858,430	11.62%	10
256	Food Services	0	0		0.00%	
258	Security	2,040,811	2,342,704	2,776,310	18.51%	11
	<b>Total Finance and Operations</b>	<b>39,252,491</b>	<b>40,952,492</b>	<b>43,567,815</b>	<b>6.39%</b>	
<b>Support Services - Central</b>						
264	Staff Services	4,479,349	5,501,561	5,787,931	5.21%	6
266	Technology and Data Processing Services	5,970,991	6,738,508	8,149,650	20.94%	6
	<b>Total Support Services-Central</b>	<b>10,450,339</b>	<b>12,240,069</b>	<b>13,937,581</b>	<b>13.87%</b>	
<b>3 Leadership</b>						
<b>Support Services - Instructional Staff</b>						
223	Supervision of Special Programs	529,887	771,553	1,011,971	31.16%	16
	<b>Total Support Services-Instructional Staff</b>	<b>529,887</b>	<b>771,553</b>	<b>1,011,971</b>	<b>31.16%</b>	
<b>Support Services -General Administration</b>						
231	Board of Education	576,209	728,947	807,027	10.71%	
232	Office of the Superintendent	475,794	475,886	566,981	19.14%	6
233	School Administration	19,191,746	21,840,094	23,127,104	5.89%	6
	<b>Total Support Services-General Administration</b>	<b>20,243,749</b>	<b>23,044,927</b>	<b>24,501,112</b>	<b>6.32%</b>	
<b>Facilities &amp; Operations</b>						
253	Facilities Acquisition and Construction	49,305	44,647	47,375	6.11%	
	<b>Total Finance and Operations</b>	<b>49,305</b>	<b>44,647</b>	<b>47,375</b>	<b>6.11%</b>	
<b>Support Services - Central</b>						
263	Information Services	452,521	587,380	871,081	48.30%	12
	<b>Total Support Services-Central</b>	<b>452,521</b>	<b>587,380</b>	<b>871,081</b>	<b>48.30%</b>	

**BEAUFORT COUNTY SCHOOL DISTRICT**  
**PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024**

		<b>FY22 Actual</b>	<b>FY23 Original Budget</b>	<b>FY24 Requested Budget</b>	<b>% Change from Original</b>	<b>Footnote</b>
<b>Charter School and Other Charges</b>						
412	Payments to Other Governmental Units	150,851	75,000	115,000	53.33%	
416	LEA Payments to Public Charter Schools	7,948,760	9,839,238	9,434,229	-4.12%	13
421	Interfunded Transfers - Special Revenue	-	-	-	0.00%	
425	Interfund Transfers - Food Service	110,000	110,000	110,000	0.00%	
	<b>Total Other Charges</b>	<b>8,209,611</b>	<b>10,024,238</b>	<b>9,659,229</b>	<b>-3.64%</b>	
<b>Debt Service</b>						
500	Debt Service	51,519	20,000	20,000	0.00%	14
	<b>Total Debt Service</b>	<b>51,519</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>	
<b>Grand Total</b>		<b>273,619,435</b>	<b>298,133,593</b>	<b>320,412,978</b>	<b>7.47%</b>	

**Footnotes:**

- 1 \$3,000 teacher increase plus step and increased Certified step to 27 years including benefits
- 2 Continued increases due to residual impact of Pandemic
- 3 Additional positions to transition to mandatory 60 to 1 student to teacher ratio
- 4 Funded in Special Revenue Funds
- 5 Field trips, increased fuel costs
- 6 Step and FY24 2% COLA including benefits  
Career Development Facilitator position moved from General Fund  
to Special Revenue EIA - Fund 303
- 7 School athletics allocations and increases in benefits costs
- 8 Annual energy and other contractual increases
- 10 State mandated increases for bus drivers and operational increases - fuel, repairs, etc.
- 11 Annual increases for security and SRO services
- 12 Step and FY24 2% COLA including benefits; Additional departmental expenses due to assuming FOIA and District Celebration responsibilities
- 13 Reduction to allocation based on state mandated formula
- 14 Decrease due to reduction in TAN borrowing as a result of increased Fund Balance

## CURRENT

BEAUFORT COUNTY SCHOOL DISTRICT

Salary and Stipend Schedules

2022-2023 School Year

### CERTIFIED STAFF SALARY CLASSIFICATIONS AND YEARS EXPERIENCE

YEARS EXP	BA	BA+18	MA	MA+30	PHD/EDD
0	45,566	47,276	51,080	54,884	58,688
1	46,403	48,307	52,221	56,027	60,209
2	47,467	49,369	53,363	57,168	61,732
3	48,494	50,397	54,504	58,306	63,252
4	49,559	51,462	55,646	59,450	64,773
5	50,587	52,490	56,787	60,589	66,296
6	51,653	53,553	57,927	61,732	67,816
7	52,678	54,580	59,067	62,873	69,338
8	53,745	55,646	60,209	64,014	70,860
9	54,770	56,672	61,350	65,155	72,380
10	55,835	57,737	62,491	66,296	73,901
11	56,863	58,764	63,633	67,436	75,422
12	57,927	59,829	64,773	68,577	76,946
13	58,954	60,856	65,915	69,717	78,466
14	60,020	61,922	67,057	70,860	79,987
15	61,046	62,948	68,198	72,001	81,511
16	62,110	64,014	69,338	73,141	83,031
17	63,140	65,041	70,479	74,282	84,553
18	64,129	66,032	71,546	75,383	86,003
19	65,128	67,031	72,637	76,505	87,484
20	66,153	68,057	73,753	77,645	88,987
21	67,151	69,086	74,879	78,837	90,371
22	68,160	70,128	76,016	80,044	91,777
23	69,187	71,188	77,177	81,269	93,203
24	70,225	72,260	78,352	82,514	94,648
25	71,309	73,379	79,573	83,806	96,147
26+	72,411	74,516	80,816	85,120	97,671

## PROPOSED

BEAUFORT COUNTY SCHOOL DISTRICT

Salary and Stipend Schedules

Proposed 2023-2024 School Year (including \$3,000 Increase)

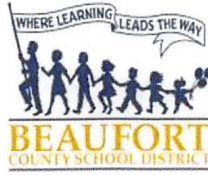
### CERTIFIED STAFF SALARY CLASSIFICATIONS AND YEARS EXPERIENCE

YEARS EXP	BA	BA+18	MA	MA+30	PHD/EDD
0	48,566	50,276	54,080	57,884	61,688
1	49,403	51,307	55,221	59,027	63,209
2	50,467	52,369	56,363	60,168	64,732
3	51,494	53,397	57,504	61,306	66,252
4	52,559	54,462	58,646	62,450	67,773
5	53,587	55,490	59,787	63,589	69,296
6	54,653	56,553	60,927	64,732	70,816
7	55,678	57,580	62,067	65,873	72,338
8	56,745	58,646	63,209	67,014	73,860
9	57,770	59,672	64,350	68,155	75,380
10	58,835	60,737	65,491	69,296	76,901
11	59,863	61,764	66,633	70,436	78,422
12	60,927	62,829	67,773	71,577	79,946
13	61,954	63,856	68,915	72,717	81,466
14	63,020	64,922	70,057	73,860	82,987
15	64,046	65,948	71,198	75,001	84,511
16	65,110	67,014	72,338	76,141	86,031
17	66,140	68,041	73,479	77,282	87,553
18	67,129	69,032	74,546	78,383	89,003
19	68,128	70,031	75,637	79,505	90,484
20	69,153	71,057	76,753	80,645	91,987
21	70,151	72,086	77,879	81,837	93,371
22	71,160	73,128	79,016	83,044	94,777
23	72,187	74,188	80,177	84,269	96,203
24	73,225	75,260	81,352	85,514	97,648
25	74,309	76,379	82,573	86,806	99,147
26	75,411	77,516	83,816	88,120	100,671
27+	76,535	78,671	85,066	89,434	102,174

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# Inquiries & Requests

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**Beaufort County School District**  
**2023-2024 Budget: Board Inquiries & Requests**

**Question One**

*Can you provide a sample tax bill for a 6% residence and a business? – R. Wisniewski*

This is an estimated tax liability for a **6% property** owner based on the Beaufort County Tax Calculator. Additional 4.4 requested millage impact for this property owner would be **\$104.77** per year.



## Beaufort County Property Tax Calculator

[Home](#) / [Auditor](#) / Tax Calculator

**Property Value:**

400000

**Assessment Ratio:**

☐ 4% Legal Residence

☒ 6% All Other Real Property and Motor Vehicles

**Tax District:**

120 City of Beaufort

**Assessment:**

24,000.00

Millage Description	Millage	Taxes
County Operations	53.90	\$1,293.60
County Debt	5.60	\$134.40
County Purchase Prop	5.30	\$127.20
<b>School Operations</b>	<b>125.60</b>	<b>\$3,014.40</b>
School Debt	36.30	\$871.20
City of Beaufort Ops	58.90	\$1,413.60
City of Beaufort Debt	17.30	\$415.20
City of Beaufort Deficiency	2.00	\$48.00
City of Beaufort Emergency	0.00	\$0.00
<hr/>		
Credits:	-0.00	-\$0.00
<hr/>		
<b>Totals:</b>	<b>304.90</b>	<b>\$7,317.60</b>

Source: <https://apps.beaufortcountysc.gov/tax-calculator/>

This is an estimated tax liability for a **4% property** owner based on the Beaufort County Tax Calculator.



# Beaufort County Property Tax Calculator

[Home](#) / [Auditor](#) / [Tax Calculator](#)

Property Value:

400000

Assessment Ratio:

☒ 4% Legal Residence

☐ 6% All Other Real Property and Motor Vehicles

Tax District:

120 City of Beaufort

Assessment:

16,000.00

## Millage Description

## Millage

## Taxes

County Operations  
County Debt  
County Purchase Prop  
**School Operations**  
School Debt  
City of Beaufort Ops  
City of Beaufort Debt  
City of Beaufort Deficiency  
City of Beaufort Emergency

53.90  
5.60  
5.30  
**125.60**  
36.30  
58.90  
17.30  
2.00  
0.00

\$862.40  
\$89.60  
\$84.80  
**\$2,009.60**  
\$580.80  
\$942.40  
\$276.80  
\$32.00  
\$0.00

**Credits: School Operations**

**-125.60**

**-\$2,009.60**

**Totals:**

**179.30**

**\$2,868.80**

This is a sample bill for an automobile at the 6% tax rate.

Month/Year	AIN	Property ID
Apr/2024		
		Tax Ratio
		6.00%

Where Your Tax Dollars Go			
The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.			
Description	Millage	Taxable Value	Tax/Fee
County	0.06480	1,490	96.55
<b>School Operation</b>	<b>0.12560</b>	<b>1,490</b>	<b>187.14</b>
School Bond	0.03630	1,490	54.09
Fire	0.04350	1,490	64.82
Road Maintenance Fee		1,490	10.00
DMV Renewal Fee		1,490	36.00
Total	0.27020		448.60

Year	Make	Model	Body
2021	HOND	PILOT	SU
		Plate	

Values	
Appraised Value	24,833
Assessed Value	1,490
Exemption Value	0
Taxable Value	1,490

Tax Calculation	
Tax Amount +	402.60
Road Maintenance Fee +	10.00
DMV Renewal Fee +	36.00
Prior Unpaid Taxes +	0.00

**TOTAL AMOUNT DUE: \$448.60**

**AMOUNT DUE BY: April 30, 2023**

**Pay with **no extra fee** when paying by check!**

Online: [www.myBeaufortCounty.com](http://www.myBeaufortCounty.com)

Phone: 888-970-0624

8706PVTN 11/26/19 2935.199.k 3.5

### **Question Two**

*Federal dollars reported in General Fund, does this include resources from Title I, IDEA, etc? – I. Boatright*

The funds included in the General Fund Federal Revenues do not include Title I, IDEA or other sources of federal program revenues that are reported and managed by BCSD's special revenues team. The funds recorded in the general fund are related to the E-Rate reimbursement that is administered by the Federal Communications Commission and Impact Aid, due to the military presence in the county.

### **Question Three**

*Request for data related to cost of living for Beaufort County verses recruitment. How many applicants showed interest in BCSD and determined the cost of living was too high and did not pursue working at BCSD? – I. Boatright*

Per the HR recruitment team, approximately 25% of the applicants that are interested or accept a teaching position, will not be employed by BCSD due to the high cost of living in Beaufort County.

### **Question Four**

*Is the state not fully funding the full amount of the mandated \$2,500 to State Minimum Salary Schedule? – W. Smith*

"The budget as adopted by the Senate includes a \$2,500 teacher salary increase that is to be applied to each cell of the state minimum salary schedule (SMSS). School districts are required to at least meet the SMSS. Although encouraged, districts are not required to increase teacher salaries above the amount necessary to meet the SMSS. The revenue in State Aid to Classrooms (both 3103 and 3503) is **intended** to fund this increase. " Steven Strother, SCDOE

### **Question Five**

*Request the details for the percentage/increase for all non-certified employee types (total compensation for all employee groups); -R. Wisniewski*

Teachers	Classified, Professional & Administrative
\$3,000 Increase to Teacher Base Salary	2% Cost of Living Increase
State-Mandated Teacher Step Increase	Annual Step Increase
Max step moved from 26 to 27	Bus Drivers-State Mandated Increases
6.5% (includes step)	3.7 % (includes step)

**Question Six**

*What happens to Teacher for Growth funds if not used for teachers? -I. Boatright*

Teachers For Growth are positions that are built into the budget to be used for additional staffing is needed due to growth in enrollment. If these funds are not utilized, the funds will be reallocated to other budgetary needs or returned to the fund balance.

**Question Seven**

*How many positions were moved from ESSER into the General Fund budget? – R. Wisniewski*

ESSER positions will remain ESSER budgets for FY24 (23-24 School Year). During this year all positions will be reviewed and prioritized for transition in the General Fund budget for FY25 (24-25 School Year)

**Question Eight**

*Requested information regarding if we can negotiate contracted services wages, specifically custodial? – W. Smith*

*The minimum acceptable wage can be established during the solicitation process or contract negotiations.*

**Question Nine**


*Requested information related to the organizations used to supply our international teachers; -I. Boatright*

BCSD works with two organizations for international teacher placement.

1. TPG – Teacher Placement Group – 49 participating teacher (22-23)
2. Participate Learning – 21 participating teachers (22-23)

### Question Ten

How is the charter school funded? Is the funding received by the charter school comparable to other district schools; -R. Wisnefski

 <b>Beaufort County School District</b> <b>Riverview Charter School</b> <b>Estimated Allocation FY 2023-2024</b>			
General Fund			
<b><u>FY 2022-2023 Financial Statements</u></b>	<b><u>Amount</u></b>		
General Fund Revenues 2023 projected	<b>\$294,443,430</b>		
Transfers from EIA Fund actual*	<b>\$0</b>	*Funds 350 & 355 were rolled into EIA fund 303 by the State. Please see latest quarterly Special Revenue allocation for increased 303 funding.	
Total General Fund Revenues	<b>\$294,443,430</b>		
FY 2022-2023 45-day WPU	<b>32,894.04</b>		
FY 2022-2023 Weighted Per Pupil Amount	\$ 8,951.27		
FY 2022-2023 Inflation Factor (0.00%)	0.00%		
Weighted Projected number of students	1,032		
Projected revenue due to Charter school	\$ 9,234,228.49		
			Weighted
Student Classification	Weight	FY24 Proj 45-Day ADM	FY24 Proj 45 Day ADM
		<b>715.00</b>	<b>833.40</b>
<i>Additional weights for personalized instruction:</i>			
Subtotal of additional weights		<b>619.62</b>	<b>198.21</b>
Grand Total Weighted ADM		<b>1,334.62</b>	<b>1,031.61</b>
FY 2023-24 Weighted Per Pupil Amount (Proj)	\$ 8,951.27		
Weighted ADM	1,031.61		
Estimated Allocation	\$ 9,234,228.49		

**SECTION 59-40-140.** Funds; services; reports.

(A) A local school board of trustees sponsor shall distribute state, county, and school district funds to a charter school as determined by the following formula: the previous year's audited total general fund revenues, divided by the previous year's weighted students, then increased by the Education Finance Act inflation factor, pursuant to Section 59-20-40, for the years following the audited expenditures, then multiplied by the weighted students enrolled in the charter school, which will be

subject to adjustment for student attendance and state budget allocations based on the same criteria as the local school district. These amounts must be verified by the State Department of Education before the first disbursement of funds. All state and local funding must be distributed by the local school district to the charter school monthly beginning July first following approval of the charter school application and must continue to be disbursed to the charter school for the duration of its charter and for the duration of any subsequent renewals. After verification of student attendance on the fifth day of school at the beginning of each school year, the State Department of Education shall distribute funds to school districts with charter schools: (1) having approved incremental growth and expansion as provided in their charter application; or (2) for opening of new charter schools in the current fiscal year. These funds must be released to districts on behalf of their charter schools no later than fifteen days after receipt of verified enrollment. Districts shall provide this funding to eligible charters no later than thirty days after receipt from the Department of Education. Necessary adjustments due to enrollment changes must be made pursuant to the Education Finance Act.

#### **Question Eleven**

*How does this budget address extra-curricular activities; -I. Boatright*

The budget does contain funding for athletics, and stipends for academic to support organizations and clubs (Dance, Debate, Drama, Newspaper, Student council, Yearbook, Band, Chess, Honor Society to name a few). School administrators have the discretion, with feedback from their community stakeholders, to allocate their supply funds to extra-curricular activities.

#### **Question Twelve**

*What work needs to be completed to develop an ESSER funding roll-in to General Fund; -I. Boatright*

Discussions have already begun regarding the roll-in of programs and positions into the General Fund budget. With one additional year of ESSER funding, program directors are actively communicating with nonprofit organizations and community partners for other grant opportunities to continue programs. Programs will also be reviewed to determine effectiveness and prioritization for continued funding. This will be a consolidated effort across instructional services, finance, and human resources with the support of the Superintendent.

#### **Question Thirteen**

*What is the average stipend cost for athletic and academic stipends? -C. Gordon*

Academic and Athletic Stipends are located on the district's website.

<https://resources.finalsite.net/images/v1672937680/beaufortk12scus/jvwpu0y1qvi497it6q5c/SalaryandStipendBook-Revised01-01-2023.pdf>

#### **Question Fourteen**

*How are pupil activities budgeted? How does that relate to athletics and the art? Please provide more detail as to how we allocate those funds and how they can be used. – I. Boatright*

Pupil activities accounts are budgeted at both the school level (as part of their school allocation budget) and at the district level. Schools budget these funds for activities such as field trips, National Academic competitions, Academic programs (Honors/Gifted screenings), CTE programs not funded through grants, other student activities related to specific academic subjects (Youth in Government, National History Day). These funds not only support these programs but also any transportation cost associated with travel required for participation. In addition, funding is budgeted here for costs associated with athletic travel at the school level. Funds held in this budget at the district level are to provide the needed funding should athletic teams advance to playoffs and required funds above what is allocated for the regular season. These funds are distributed to schools to support playoff costs.

#### **Question Fifteen**

*Based on last year's staffing formula I would expect Whale Branch High to have 1 AP, Battery Creek to have 2 and Bluffton, Beaufort and HHI to have 3. The reality seems to be that WBHS has 2, BCHS, BLHS, HHIHS and BHS all have 3. Why is that? – I. Boatright*

#### **Beaufort County School District**

Review of AP Staffing

Fiscal Year 2024

Staffing Formula	
0-750	1.0
751-1000	2.0
1001-1500	3.0
1501+	4.0

School	Proj Enrollment	Staffed AP	Per Formula	Variance
Beaufort High School	1216	3	3	0
Battery Creek High School	789	3	2	1
Whale Branch Early College High School	485	2	1	1
Hilton Head High School	1350	3	3	0
May River High School	1626	5	4	1
Bluffton High School	1377	3	3	0

Any staff increases outside the staffing formula are related to differentiated needs of each school based on discipline, Special Education program needs, and other needs of the internal population (mental health, social services, etc.).

### **Question Sixteen**

*Outside of administrative personnel, how many classified staff do we have since we contract grounds, maintenance and custodial. Bus drivers are not contracted right? I assume they are classified. – I. Boatright*

District has 767 classified personnel.

The largest groups are:

- Transportation = 152
- Paraprofessionals = 136
- Sped Assistants = 92
- Behaviorists = 59

### **Question Seventeen**

*When you list the operational cost increases for fy24, could you also tell me how much we are currently spending in those categories? Something like current budget for international teacher is x, increase of y for a total of z? Based on those categories in the presentation under operational expenses. – I. Boatright*

<b>BEAUFORT COUNTY SCHOOL DISTRICT</b>			
Detail of Operating Expenditures			
FY23 Compared to FY24			
Description	FY23	FY24	Inc/Dec
Contracted Employee/Substitutes	5,135,963	5,796,900	660,937
Custodial	6,200,303	6,500,568	300,265
Maintenance	3,627,559	3,808,679	181,120
Grounds	1,668,335	1,723,501	55,166
Pest Control	152,212	156,779	4,567
Waste Removal	350,000	375,000	25,000
Security	2,159,761	2,567,750	407,989
Technology	4,301,980	5,119,360	817,380
Property/Athletic Insurance	4,309,306	4,690,830	381,524
BJACE	1,822,097	2,144,090	321,993
Utilities	7,252,224	7,445,383	193,159
Student Activities	851,241	1,007,186	155,945
International Teachers	984,323	1,100,142	115,819
Professional Development	856,132	901,816	45,684
Supplies & Material	5,374,622	5,546,226	171,604
Other	6,716,293	6,884,493	168,200
Riverview Charter	9,854,238	9,449,229	(405,009)
Advertising	109,157	92,400	(16,757)
<b>Total Operating Expenditures:</b>	<b>61,725,746</b>	<b>65,310,332</b>	<b>3,584,586</b>