

# 2026-2027 Proposed Budget Presentation General Fund

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Presented by  
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June 23, 2026



# **Georgetown County School District 2026-27**

**BUDGET PRESENTATION**

**BOARD WORK SESSION**

**JUNE 23, 2026, at 5:30 p.m.**

The mission of the Georgetown County School District is to provide all students with world class knowledge and skills that prepare them for citizenship in a diverse society.

# PROPOSED GENERAL FUND BUDGET FY 2026-27

| REVENUES                                         | APPROVED BUDGET<br>2025-26 | PROPOSED BUDGET<br>2026-27 |
|--------------------------------------------------|----------------------------|----------------------------|
| <b>LOCAL</b>                                     |                            |                            |
| Taxes Levied & Fees in Lieu of Taxes             | \$58,279,468               | \$60,610,514               |
| Additional Mills - Property Tax Levy - 3.1 mills |                            | 1,550,000                  |
| Delinquent Collections & Penalties               | 868,248                    | 868,248                    |
| Other Local Revenue                              | 491,761                    | 767,374                    |
| <b>STATE (Based on 135 Day Student Counts)</b>   |                            |                            |
| State Aid to Classrooms                          | 30,023,968                 | 29,462,274                 |
| Restricted State Grants                          | 5,017,045                  | 5,080,452                  |
| PEBA On-Behalf Payments                          | 622,125                    | 622,125                    |
| State Revenue in Lieu of Taxes                   | 23,183,073                 | 23,836,363                 |
| Interfund Transfers (EIA Funds & Indirect Cost)  | 5,630,723                  | 5,235,716                  |
| <b>TOTAL PROPOSED REVENUES</b>                   | <b>\$124,116,411</b>       | <b>\$128,033,066</b>       |

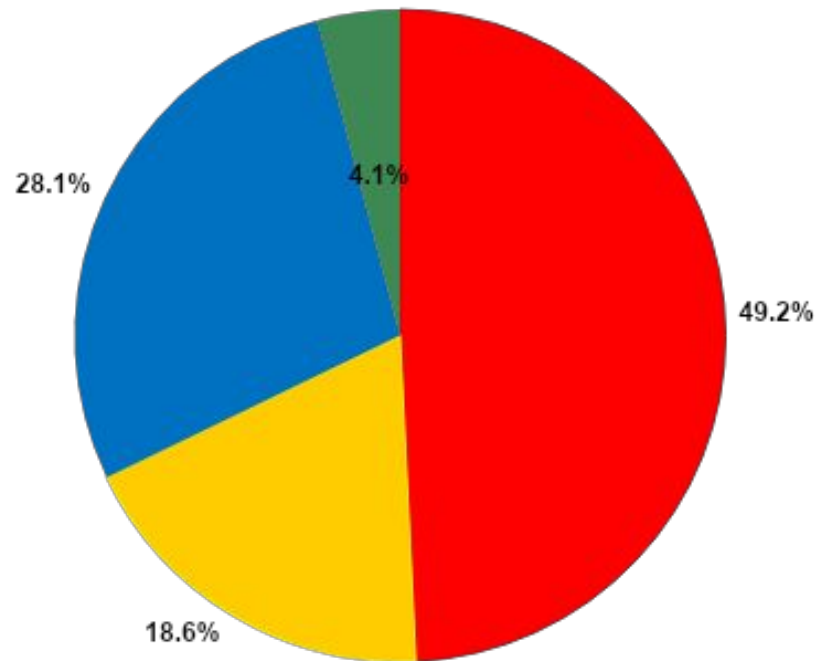
# PROPOSED GENERAL FUND BUDGET FY 2026-27

| PROPOSED GENERAL FUND REVENUE INCREASES<br>(DECREASES):                                            |                     | Notes                                                                                                                                   |
|----------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Additional Tax Collections, Growth, & FILOT                                                        | \$ 2,806,046        | Includes Delinquent, Penalties, FILOT & Additional Tax Collections                                                                      |
| Reduction in Tax Collections for Boats & Motors                                                    | (475,000)           | Estimated Loss in Revenue for Change in Taxing of Boats & Motors                                                                        |
| Reduction in State Aid To Classrooms Projected at the 135th Day (Senate Finance)                   | (561,694)           | Estimated Reduction in State Funding for Losses in Enrollment. Could Be Adjusted When the State Budget is Adopted                       |
| Other State Restricted Grants - Retiree Insurance                                                  | 63,407              | Increase in State Funding for Retiree Fringe                                                                                            |
| Additional State Reimbursed Property Taxes - Tier 3                                                | 517,396             | Increase in Tier 3 Property Tax Relief Payments                                                                                         |
| Additional Motor Carrier Tax Payments                                                              | 135,894             | Increase in Tax Payments for Motor Carriers handled by SC DOR                                                                           |
| Reduction in EIA Transfer from State Aid To Classrooms Projected at the 135th Day (Senate Finance) | (263,173)           | Estimated Reduction in State Funding for Losses in Enrollment. Could Be Adjusted When the State Budget is Adopted for the 135th Day ADM |
| Reduction in Transfer from Grants - Indirect Costs                                                 | (131,834)           | Reduction in Grant Indirect Costs Transfers to General Fund                                                                             |
| Increase in Other Local Revenues                                                                   | 275,613             | Includes Interest Earnings, Tuition Payments, & Other Miscellaneous Revenues                                                            |
| Increase Tax Levy by 3.1 mills to Balance Budget 26-27                                             | 1,550,000           | Increase Millage from 120.0 Mills for Operating to 123.1 Mills to Balance 2026-27 Budget                                                |
| <b>Proposed General Fund Revenue Budget 2026-27</b>                                                | <b>\$ 3,916,655</b> |                                                                                                                                         |

# General Fund

## Proposed Revenue Budget FY 2026-27

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**Local Property – 49.2%**

**Other State & Local - 28.1%**

**State Revenue in Lieu - 18.6%**

**Interfund Transfer - 4.1%**

# PROPOSED GENERAL FUND BUDGET FY 2026-27

| EXPENDITURES                                       | APPROVED BUDGET<br>2025-26 | PROPOSED BUDGET<br>2026-27 |
|----------------------------------------------------|----------------------------|----------------------------|
| Salaries & Related Fringe Benefits                 | \$103,501,953              | \$106,829,568              |
| Purchased Services                                 | 13,670,745                 | 13,931,785                 |
| Supplies & Materials                               | 3,831,113                  | 4,159,113                  |
| Other (includes Coastal Montessori Charter School) | 3,112,600                  | 3,112,600                  |
| <b>TOTAL PROPOSED EXPENDITURES</b>                 | <b>\$124,116,411</b>       | <b>\$128,033,066</b>       |

# PROPOSED GENERAL FUND BUDGET FY 2026-27

| PROPOSED GENERAL FUND EXPENDITURE INCREASES (DECREASES):                        |                     | Notes                                                                                                                      |
|---------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Increase Teacher Salary by \$2,000, Step, and Fringe</b>                     | <b>\$ 2,519,918</b> | Increase each step on the teacher salary schedule by \$2,000 raising the starting teacher salary from \$50,103 to \$52,103 |
| <b>Increase Bus Driver Salary by 3%, Step &amp; Fringe</b>                      | <b>53,290</b>       | Increase each step on the Bus Driver Salary Scale by 3% increasing starting hourly rate of \$18.26 to \$18.81              |
| <b>Increase for All Other Classified Salary Scales (3%), Step, &amp; Fringe</b> | <b>1,004,426</b>    | Increase All Other Classified Salary Schedules by 3% Increasing the Lowest Hourly Rate from \$14.78 to \$15.22             |
| <b>Increase Administrators Salary Scales (3%), Step, &amp; Fringe</b>           | <b>377,709</b>      | Increase Each Step On Administrative Scales by 3%                                                                          |
| <b>Increase Temp Rates for Payroll and Kelly Services (3%)</b>                  | <b>90,000</b>       | Adjust the Lowest Hourly Rate for Temporary Employees and Contracted Kelly Services Staff from \$14.78 to \$15.22          |
| <b>Increase in Hourly Security Rates</b>                                        | <b>83,000</b>       | Increase in Hourly Rates with Associated Fees for County Security Coverage                                                 |
| <b>Increase in Special Education Costs for Compliance</b>                       | <b>1,302,705</b>    | Special Education Positions, Supplies, Software Licenses, Temporary Staff                                                  |

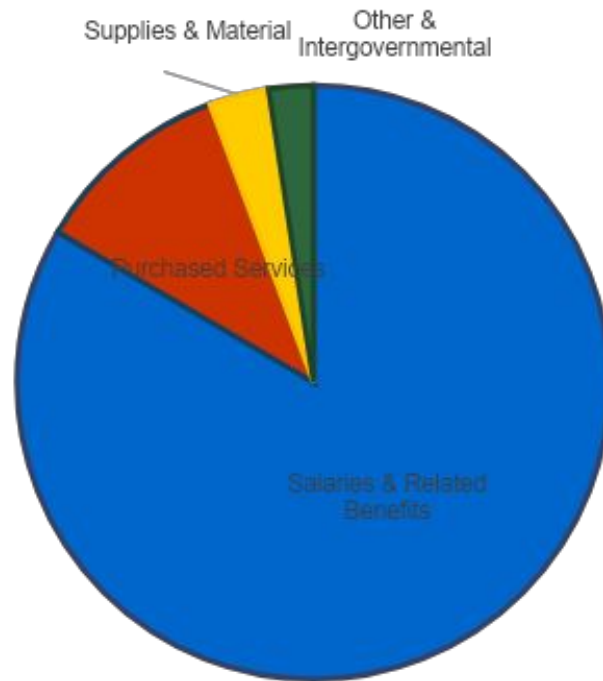
# PROPOSED GENERAL FUND BUDGET FY 2026-27 (Continued)

| PROPOSED GENERAL FUND EXPENDITURE INCREASES (DECREASES):                                                                   |                         | Notes                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reduction in Teacher Allocations for Low Enrollment (15) &amp; Reduce Middle Schools by 4 Extra Teacher Allocations</b> | <b>(1,845,356)</b>      | Reduce Teaching Positions Through Attrition for Lost Student Enrollment (15) & Reduce Additional Middle School Allocations by 1 FTE each (4) |
| <b>Administrative Position Reductions (5)</b>                                                                              | <b>(319,037)</b>        | District Office Positions That Will Not Be Filled                                                                                            |
| <b>Increase in Substitute Teacher Pay - Kelly Services</b>                                                                 | <b>50,000</b>           | Increase Substitute Teacher Pay Through Kelly Services To Be Able to Keep Subs to Cover Classrooms                                           |
| <b>Increases in Utilities &amp; Fuel</b>                                                                                   | <b>300,000</b>          | Estimated Increase in Fuel & Electricity-Increased by an additional \$100,000 from previous budget draft                                     |
| <b>Increases in Contract Services</b>                                                                                      | <b>100,000</b>          | Estimated Increases in Various Contract Services                                                                                             |
| <b>Revisions to Various Pay Scales</b>                                                                                     | <b>200,000</b>          | Corrections to Employee Placement on Various Salary Schedules                                                                                |
| <b>PROPOSED GENERAL FUND EXPENDITURE INCREASES (DECREASES):</b>                                                            | <b>\$<br/>3,916,655</b> |                                                                                                                                              |

# General Fund

## Proposed Expenditures Budget FY 2026-27

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**Employee Salaries & Related Benefits – 83.4%**

**Purchased Services – 10.9%**

**Supplies & Material - 3.3%**

**Other & Intergovernmental - 2.4%**

# GENERAL FUND

## Fund Balance

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|                                          |          |
|------------------------------------------|----------|
| Projected Unassigned Fund Balance FY 26: | \$25.5M* |
|------------------------------------------|----------|

|                                                                                                                                   |           |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------|
| Number of Days of<br>2026-27 General Fund (\$128,033,066)<br>Expenditure Budget that FY 26<br>Unassigned Fund Balance will cover: | 72.7 Days |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                       |       |
|-------------------------------------------------------|-------|
| Percent of 2026-27 General<br>Fund Expenditure Budget | 19.9% |
|-------------------------------------------------------|-------|

\* Excludes Charter School and Before Designating Employee Bonus 26-27

# TITLE I 2026– 2027

## \$2,760,583

| Funds       | Explanations                                                                                                                             | Percentage |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------|------------|
| \$2,200,583 | (Salaries/Benefits) Teachers 7.0 FTE; Interventionist 2 FTE; Instructional Coaches 6 FTE; 2 Parent Liaisons; Sub Salaries for 7 Teachers | 79.71%     |
| \$60,000    | Parenting Supplies/Purchased Services                                                                                                    | 2.17%      |
| \$213,800   | Instructional Supplies/Equipment                                                                                                         | 7.74%      |
| \$22,000    | Foster Care                                                                                                                              | 0.8%       |
| \$13,200    | McKinney Vento                                                                                                                           | 0.48%      |
| \$125,000   | Professional Development/Supplies                                                                                                        | 4.53%      |
| \$3,000     | Private Schools                                                                                                                          | 0.11%      |
| \$123,000   | Indirect Costs                                                                                                                           | 4.46%      |

# TITLE II 2026-2027

## Teacher Quality

### \$476,375

| Funds                     | Explanations                                                                                         | Percentages |
|---------------------------|------------------------------------------------------------------------------------------------------|-------------|
| \$95,000<br>( Estimation) | Salaries/Benefits<br>(1 Reduced Class Size Teacher)                                                  | 19.94%      |
| \$332,375                 | Travel (Admin. Conferences / School Leaders;<br>Teachers / School-Based Conferences);<br>Consultants | 69.77%      |
| \$17,000                  | Private Schools                                                                                      | 3.57%       |
| \$11,000                  | Coastal Montessori                                                                                   | 2.31%       |
| \$21,000                  | Indirect Costs                                                                                       | 4.41%       |

# TITLE III / MLP GRANT

## 2026-27 Preliminary Allocation

### \$31,278

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- **After-school/Summer Tutorial Program**  
*(Salaries for teachers/bus drivers; Bus Permits)*
- **Annual Professional Development/Conferences**  
*(Registration fees; Travel expenses)*
- **Academic Supplies**  
*(Leveled readers; Computer program licenses,  
Parent literature/ parent meetings)*

### **DISTRICT-WIDE TITLE III / ML PROGRAM (*district-funded*)**

- **Six (6) ML Teachers**
- **One(1) ML Instructional Coach**
- **400 Multilingual Learners**
- **One (1) Part-time Interpreter**

# Title IV 2026-2027

## Student Support and Academic Enrichment

### \$206,362

| Funds     | Explanations                                                                                                                        | Percentages |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------|-------------|
| \$76,114  | Well Rounded Education<br>(PLTW Training; Conferences; Content Area Summer Planning)                                                | 36.88%      |
| \$10,000  | Technology<br>(Implementation of latest trends in smart technology)                                                                 | 4.85%       |
| \$104,248 | Safe & Healthy Schools<br>(Discipline Management System-ABE; Social & Emotional Learning Training; Social Worker Salary & Benefits) | 50.52%      |
| \$7,000   | Private Schools                                                                                                                     | 3.39%       |
| \$9,000   | Indirect Costs                                                                                                                      | 4.36%       |

# CTE - LOCAL PLAN FEDERAL & STATE

## FY 2026 - 2027

| FUNDS     | EXPLANATION                                                   | PERCENTAGE % |
|-----------|---------------------------------------------------------------|--------------|
| \$8,189   | Administrative Costs                                          | 5%           |
| \$5,000   | Professional Development - Teachers                           | 3%           |
| \$149,060 | Salaries & Benefits / 3 – Para Professionals + (.22) Director | 91%          |
| \$1,528   | Program CTSOs                                                 | 1%           |
| \$45,981  | Salaries & Benefits / (.28) Work-based Learning Coordinator   | State        |
| \$40,000  | Making Schools Work - MMGW / HSTW                             | State        |
| \$124,420 | State Purchased Services / Supplies / Equipment               | State        |
| \$35,000  | Industry Certification Funding                                | State        |

## SPECIAL SERVICES

FY: 2025 -2026 IDEA Grant: \$2,364,653

FY 2024 – 2025 Additional Award \$27,429 = \$2,392,082

| Funds              | Explanations                                                                                                                                                                                                                                | Percentage |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| \$2,190,537        | 36.5 FTE (Salaries & Benefits)<br>5 Teachers; 13 Instructional Assistants; 1 Autism Support Therapists; 1 Occupational Therapist; 5 Psychs; 1 Preschool Transition Specialist; 1 Director; 3.5 Clerical; 1 Admin. Aide; Various Temporaries | 92%        |
| 37,592             | Purchased Services                                                                                                                                                                                                                          | 2%         |
| 3,155              | Supplies                                                                                                                                                                                                                                    | 0%         |
| 99,443             | Charter School                                                                                                                                                                                                                              | 4%         |
| 61,355             | Indirect Cost                                                                                                                                                                                                                               | 2%         |
| <b>\$2,392,082</b> | <b>Total</b>                                                                                                                                                                                                                                |            |

## SPECIAL SERVICES

FY: 2025 - 2026 IDEA Preschool Grant: \$64,696

FY: 2024 – 2025 Carryover \$34,401 = \$99,097

| Funds           | Explanations                                           | Percentage |
|-----------------|--------------------------------------------------------|------------|
| \$44,715        | (Salaries & Benefits)<br>1 FTE Instructional Assistant | 45%        |
| 50,107          | Purchased Services                                     | 51%        |
| 4,275           | Indirect Cost                                          | 4%         |
| <b>\$99,097</b> | <b>Total</b>                                           |            |

# SPECIAL SERVICES

## FY: 2025 - 2026 Medicaid Reimbursements

| Funds                     | Explanations                                                                                                                                                                                                                                                                    | Percentage |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| \$775,754<br>SY: 2024-25  | Nurse Supplement<br>Stipends (Nurses, OTs, PTs, RBHS, SLPs, AEAs)<br>(Salaries & Benefits for the below)<br>1 FTE Clerk; 1 FTE Autism Support Therapist; 1 FTE<br>Occupational Therapist; 3 RBHS (50%) 1 Temporary<br>Bilingual Interpreter; Varies Temporary Bus Drivers/Aides |            |
| \$933,901<br>(As of 6/15) | Nurse Supplement<br>Stipends<br>(Salaries & Benefits for the below)<br>1 FTE Clerk; 1 FTE Autism Support Therapist; 1 FTE<br>Occupational Therapist; 11 RBHS;<br>1 Temporary Bilingual Interpreter                                                                              |            |