

BEAUFORT COUNTY
SCHOOL DISTRICT
1986-87
BUDGET SUMMARY

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

This publication is prepared to acquaint the general public with the financial plan developed by the Beaufort County Board of Education for FY86-87. This document contains projections for revenue and expenditures for fiscal year 1986-87, along with data of a historical and statistical nature. The Education Improvement Act may cause some changes in the larger budget document which has been prepared and distributed. To the extent possible, this document will address these possibilities. This document will explain the district's budget, funds and their respective guidelines, origins and restrictions. This summary is being designed to provide factual information with reference to the revenue and expenditures of the district.

The General Fund Budget for the district as approved by the Board of Education and the Beaufort County Council allows expenditures of \$ 27,994,022, including a contingency fund of approximately \$ 530,000. The approved expenditures for 1986-87 are expected to be higher than in 1985-86. This is due in large part to mandated staff and salary increases, and also because the Beaufort County School District is one of the fastest growing districts in the State with respect to the student population. This document examines these expenditures in detail on the following pages.

There are several major programs which will be continued and expanded during the 1985-86 school year. These include: the Essential Skills Program, which will be continued in grades 4-6; the continued use of the Base Student Cost Formula for allocating non-personnel funds to the district's schools; the expansion of the district's instructional computer program(1-12); the expansion of compensatory and remedial programs; and the continuation of regularly scheduled landscaping attention for the space adjacent to all schools. Also included in the FY86-87 budget is an approximate 6.4% salary increase for certificated staff, a 5.0% cost of living increase for all non-certificated staff, and a 5.0% cost of living adjustment for the administrative staff. The certificated staff and building level administrators receive an EIA supplement, but central level administrators do not.

For FY86-87 the Beaufort County School District's budget is balanced; however, there may arise circumstances over which the district has no control which could alter this condition. The State and Federal Governments are revenue sources which are affected by economic conditions, and are subject to change. Local revenue is dependant on the extent of collections and accuracy of projected revenues. These are conditions over which the district has no control. For the first time in the history

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

(Cont.)

of the district it was necessary to issue tax anticipation notes. These notes (\$6,500,000) were required to meet cash flow shortfalls at the beginning of the fiscal year. This may well be a course of action which will be required in all subsequent years.

The District intends to continue to operate within the boundaries set forth by the Board of Education and the County Council. Regular reports on the fiscal operations of the district will be provided to the Board of Education and the County Council.

The Beaufort County School District will continue to make every effort to provide accurate and meaningful data on district operations to the public, and this document represents one such effort. Inquiries concerning the fiscal operations of the school district are welcomed and should be directed to the Office of Finance at the Board of Education Building.

Dr. Robert G. Salisbury, Superintendent
Col. Paul Siegmund, Chairman of The Board
Mr. Herman K. Gaither, Director of Finance

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

THE BUDGET PROCESS

Each year it is the task of the district's Office of Finance, along with the administration, teachers, parents, advisory groups, community groups and the Board of Education, to prepare the annual financial plan for the school district. The process begins in September of each year with the establishment of the Administrative Budget Committee(ABC), and the assigning of specific tasks to individuals who will have primary responsibility for developing program budgets. The ABC is the central processing unit which manages the budget development.

The ABC helps to establish the budget calendar, reviews the budget preparation packages, and sets the rules for debate on the program budgets. These debates decide what items are to be included/excluded in the recommended budget.

The ABC receives budgetary guidance from the Board of Education defining the parameters to be used in the preparation of the budget. These guidelines are usually communicated to the ABC in October/November of each year. The Board of Education develops and adopts goals and objectives for the school year during the same time period. The Board of Education establishes priorities for the implementation of programs and advises the ABC accordingly.

Each year between December 1 and February 15, principals, teachers, PTO's, advisory groups, parents, directors and other interested persons are involved in prioritizing the needs of each school and determining how the non-personnel allocation for each school will be spent. After the school level budgets are developed, they are forwarded to the director of that particular program. It is the task of the director to scrutinize each budget to assure that all local and state standards are met, and all planned expenditures are within the established guidelines.

Beginning in mid-February and continuing through mid-March, the ABC conducts budget hearings on the non-personnel items to be included in the budget. The purpose of these hearings is to afford an opportunity for all interested parties to present, explain and defend their budgets. These hearings are designed to examine each program's budget as carefully as possible to determine if it is consistent with the established parameters and if it is fiscally responsible. The public is welcome to attend these hearings and anyone may address the ABC with regard to a particular program's budget.

The ABC considers all program budgets, the supporting data,

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

(Cont.)

the arguments presented for or against any budget, and then decides what will be recommended to the administration and subsequently to the Board of Education.

The ABC forwards its findings to the Office of Finance where the total non-personnel budget for the district is assembled. The non-personnel budget is then reviewed by the administration, which may recommend modifications, insertions or deletions. The review process continues as the Board of Education schedules "work sessions" to examine the non-personnel budget presented by the administration. The public is invited to these sessions and their input is welcomed. The non-personnel budget for the district is formally adopted by the Board of Education at a regular meeting of the Board.

With the adoption of the non-personnel budget the Board of Education focuses its attention on the salaried portion of the district's budget. The Office of Finance furnishes the Board of Education with the best available projections and information with respect to student growth, staff requirements, mandated additions/deletions, mandated salary increases, anticipated revenue from all sources, changes in programs or requirements, grants, and all other pertinent data. The Board of Education then decides the rate of compensation for all the district's employees for the next school year. The rate of compensation may be influenced by State requirements or other factors. The Office of Finance utilizes projections for staff requirements along with Board defined rates of compensation to establish the cost of the personnel budget. The Office of Finance combines the personnel and non-personnel budgets to form the General Fund Budget.

The Board of Education adopts the proposed budget at a regular meeting and the Office of Finance prepares the proposed budget for presentation to the County Council. The County Council examines the proposed budget and decides the funding level for the school district. The County Council's decision determines the funding for the district's General Fund Budget. After approval by The County Council the Board of Education makes any needed adjustments and approves the official budget.

The process of establishing a budget for the district is a continuous one. The approval of the budget and the subsequent preparation of the various budget documents is no sooner concluded than the process begins over again.

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

STUDENT MEMBERSHIP - HISTORY AND TRENDS

The Beaufort County School District continues to be one of the fastest growing districts in the State. The district's membership has grown by more than 20% (1800 students) in the last 8 years. All projections are forecasting that this growth will continue for the foreseeable future. It is obvious that the need to provide educational services for a growing student population will continue to be a significant concern.

Membership is defined as the actual number of students who are on the active attendance rosters on a given date. For this report we have selected the 135th day because it is the day that is used by the State to generally determine allocations. The table (Table 1) on the following page illustrates the 135th day membership for the most recent 8 year period (1979-86). The projected membership for the 1986-87 school year is 11,344 students. This means that the district will have more than 800 new students and illustrates the continued growth of the district. The 10th day membership for 1986-87 is 11,040 and based on this number it appears that the projection for student growth is very accurate. This growth is produced by both internal and external factors. More of the students who are long-time residents of the district are now attending the public schools and most of the students who are new to the district are also opting to attend public schools.

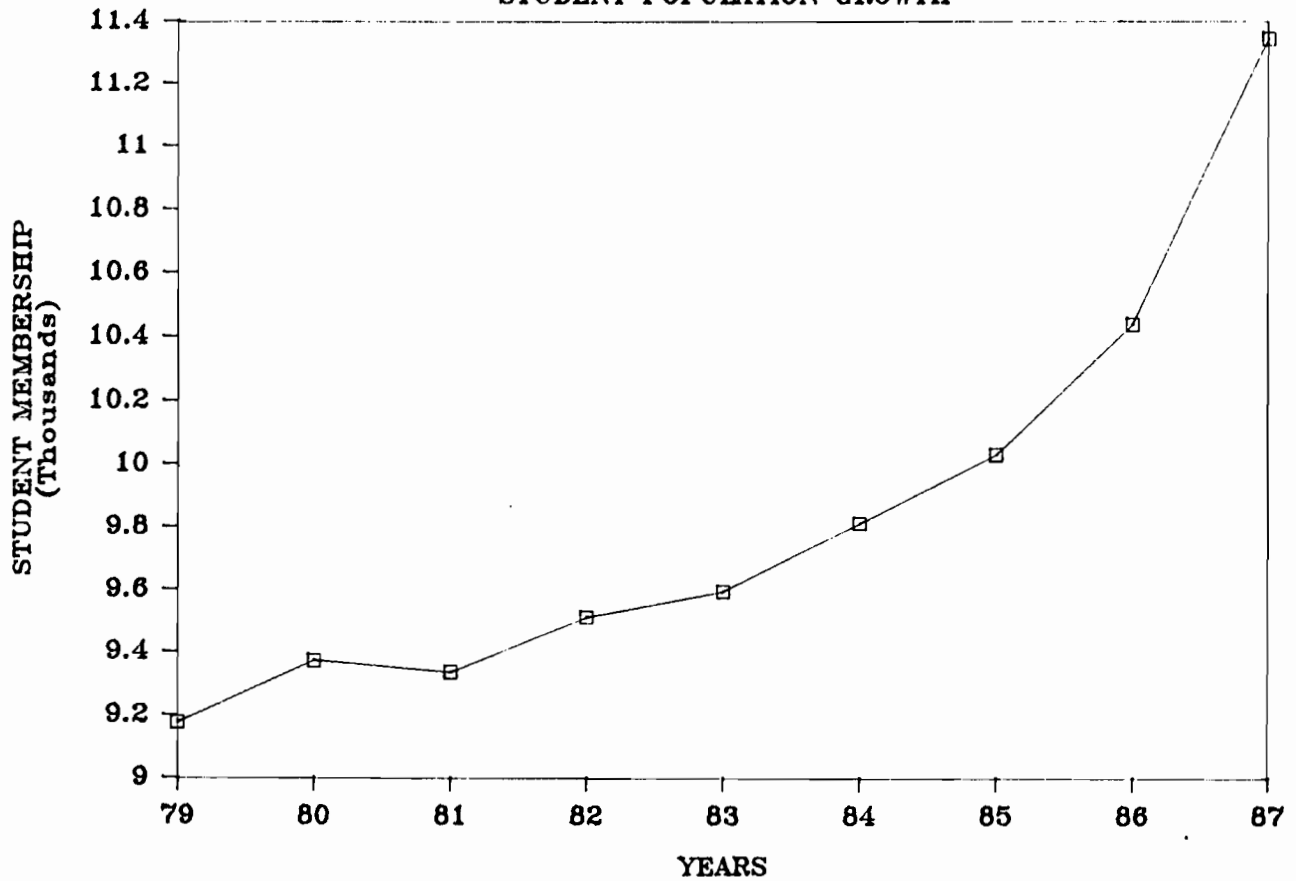
The growth in the district's schools continues to be generally concentrated in the grade span 1-10. Both the northern and southern parts of the district continue to grow rapidly, and the district has had to utilize various options to provide adequate classroom space. In 1983-84 the 6th grades were removed from Hilton Head Elementary and M. C. Riley Elementary and placed in McCracken Middle School. For 1985-86 there was been a shift in the attendance line between St. Helena Elementary and Lady's Island Elementary to take advantage of the only available space in the district. Several Special Education Programs have been moved temporarily to the St. Helena Elementary School to free classroom space at the Mossy Oaks Elementary School. The district has purchased 6 additional temporary classrooms to be used at Shell Point Elementary, Davis Elementary, and Hilton Head Elementary. Additionally the district moved 5 mobile classrooms to other locations. Space continues to be a paramount concern at many other schools including Robert Smalls Junior High, Davis Elementary, M. C. Riley Elementary, and Hilton Head High School. The district is currently utilizing more than 106 temporary classrooms. Student growth particularly in the primary/elementary grades is directly related to increased space and staff requirements.

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

TABLE 1 - Student Population Growth

BEAUFORT COUNTY SCHOOL DISTRICT
STUDENT POPULATION GROWTH



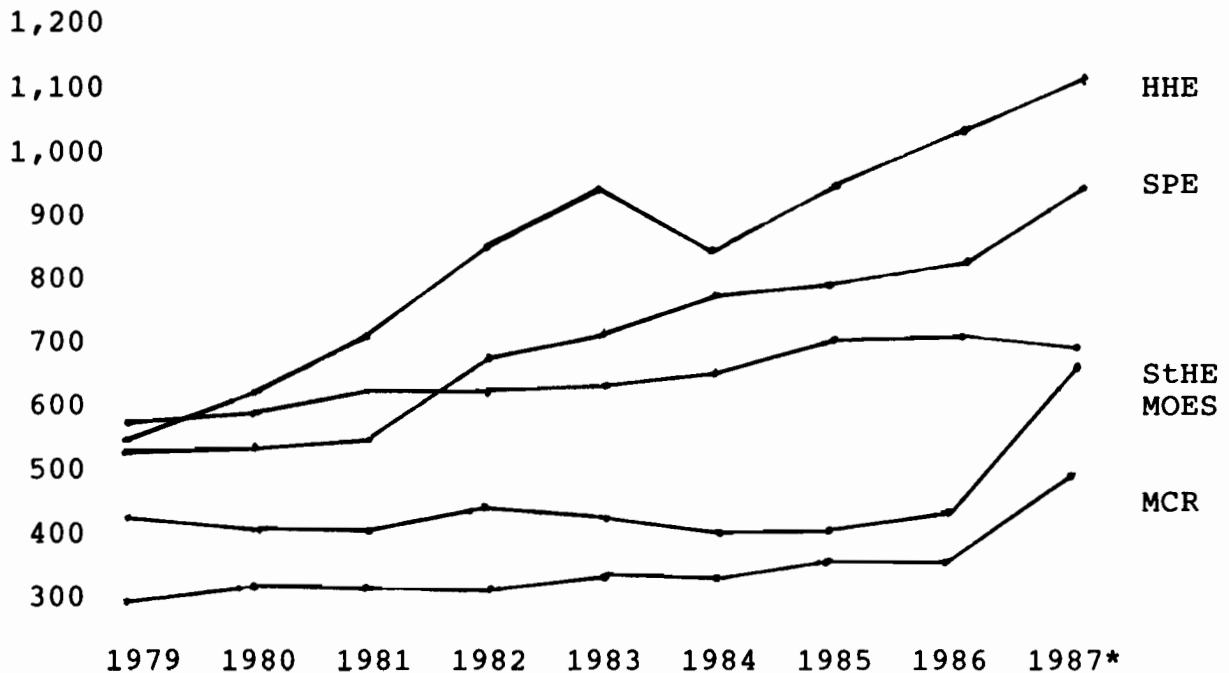
BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

When the growth patterns of particular schools are examined, it further illustrates the general growth of the school district, as opposed to concentrated growth in one region of the district. To illustrate this several schools have been selected from all parts of the district. The selected schools are:

- a - Shell Point Elementary (k-3) - Northern Beaufort County (suburban).
- b - Mossy Oaks Elementary (k-6) - Northern Beaufort County (urban).
- c - M. C. Riley Elementary (k-5) - Southern Beaufort County (suburban).
- d - St. Helena Elementary (k-6) - Northern Beaufort County (rural)
- e - Hilton Head Elementary (k-5) Southern Beaufort County (Hilton Head Area)

Table 2 - Membership (selected schools)



*projected

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

THE BUDGET - FUNDS AND ACCOUNT GROUPS

It is the task of the Board of Education to provide for the needs of a growing school district. The Board of Education authorizes all budgets which affect the school district. The administration monitors or manages all the expenditures in the various programs covering everything from transportation, special projects, salaries, materials and supplies, to special academic programs.

The total expenditure package governed by the district is divided into "funds." These funds are generally well defined and are not mixed. Each of these funds is examined and explained herein with respect to purpose, intent, funding source, projected revenue, and management.

THE GENERAL FUND

The purpose of this fund is to provide for the ordinary operations of the district. Included in this fund are monies for salaries, instructional programs, instructional supplies, instructional and support equipment, nurses, teachers, administration, maintenance and transportation. Revenue for this fund is generated from local, State and Federal sources. The Board of Education, through the administration, manages, monitors and audits this fund. Expenditures in this fund are approved by the Board of Education and the funding level of this fund is approved by the County Council. The projected revenue in this fund for 1986-87 is \$27,994,022, (Contingency included).

THE CAPITAL PROJECTS FUND

The purpose of this fund is to provide for the purchase of large equipment, temporary classrooms, major renovations, furniture, paving, and the construction of new facilities. For 1986-87, this fund has been merged with the Capital Acquisition Fund. Revenues for this fund are generated from State and local sources. At the State level funds are provided via the EIA School Building Provision and the EFA School Building Aid. The EFA allocation is based on the number of students in the district and the EIA allocation is contingent upon the number of available dollars at the State level. Local funds are generated by the sale of construction bonds. The Board of Education, through the administration manages, monitors, audits, and approves expenditures from this fund. Funding levels for this fund are approved by The Board of Education. The revenue

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

(Cont.)

expected to be generated in this fund for 1986-87 is \$ 672,000.
(Exclusive of any bond issue in 1986-87)

THE EDUCATION IMPROVEMENT ACT FUND

The purpose of this fund is to provide a conduit to channel the monies, programs, and regulations which are a part of the EIA of 1984. All revenue in this fund is generated from State sources. For 1986-87 teacher salaries (\$ 1,542,833) from this fund are included in the General Fund. All other funds including teacher fringe, principal salaries and fringe, early childhood programs (4 and 5 year old children), programs for the handicapped, compensatory and remedial programs, gifted and talented programs, inservice programs, teacher grant programs, school incentive programs, and community service programs are contained here. All revenue in this fund is generated from State sources. The Board of Education through the administration, manages, monitors and audits this fund. All expenditures from this fund are approved by the Board of Education. The expected revenue and expenditures in this fund for 1986-87 are \$ 1,904,508.

THE DEBT SERVICE FUND

The purpose of this fund is to provide for the payment of principal and interest resulting from the sale of construction bonds. The major revenue source for this fund is local property tax with some funds being transferred from State sources. Revenue generated in this fund is collected and invested by the Beaufort County Treasurer. The Board of Education, through the administration, manages, monitors and audits this fund. All expenditures from this fund are approved by the Board of Education. The projected revenue in this fund for 1986-87 is \$6,486,000.

THE SPECIAL REVENUE FUND

This fund provides for the operation of special educational and instructional programs. These programs include Chapter I, Chapter II, PL 94-142, Vocational Education, Adult Education, Arts in Education, Migrant Education, Project Stride, and grants which are awarded to the district. Revenue for these programs are generated from State and Federal sources. These programs are generally operated under guidelines dictated by the funding sources. The Board of Education, through the administration, provides management services to these programs. These programs

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

(Cont.)

are approved by the Board of Education, monitored by the administration, but most are subject to external audits by the funding source or the State Department of Education. Revenue expected to be generated in this fund for 1986-87 totals \$1,695,044.

THE SCHOOL LUNCH FUND

The purpose of this fund is to operate the district's lunch and breakfast programs. All expenditures related to school lunch are accounted for in this fund, including food, supplies, equipment, salaries and fringe benefits. Revenues in this fund are generated from local lunch and breakfast sales, State and USDA allocations. The Board of Education, through the administration, monitors and provides management services to this fund. Expenditures in this fund are made in accordance with the guidelines established by the funding source. The expected revenue to be generated in this fund for 1986-87 totals \$2,163,464.

THE PUPIL ACTIVITY FUND

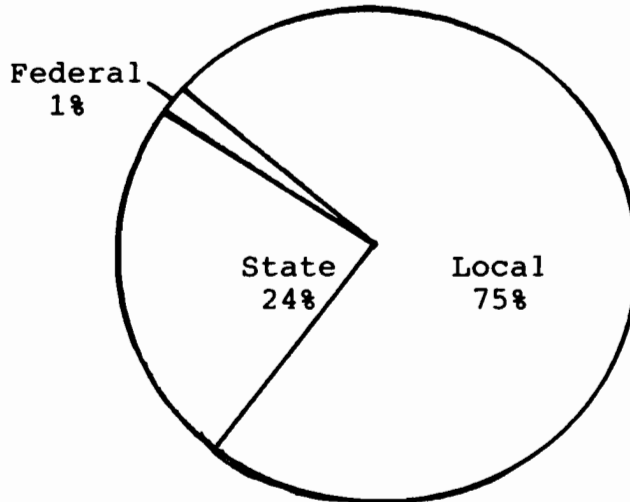
This fund accounts for financial transactions related to school sponsored activities. These activities include athletic events, school fund raising drives, student fees and extra-curricular activities. The primary sources of revenue for this fund are admission receipts, student fees and fund raising drives. The Board of Education, through the administration, monitors and audits this fund. The revenue projected to be generated in this fund for 1986-87 totals \$700,000.

The General Fund is the largest of the district's funds, accounting for approximately 64% of the district's expenditures. The General Fund Budget is prepared annually by the Board of Education and approved by the County Council in the manner previously outlined. Because of the size of the General Fund we will examine it in greater detail. This fund will be described in terms of revenue sources, giving their origin and the percentage of the total that they represent. Also examined will be any trends that may exist with respect to revenue sources, along with comparing the growth/decline of any revenue source. Table III shows the General Fund separated into its component parts.

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

Table III - The General Fund

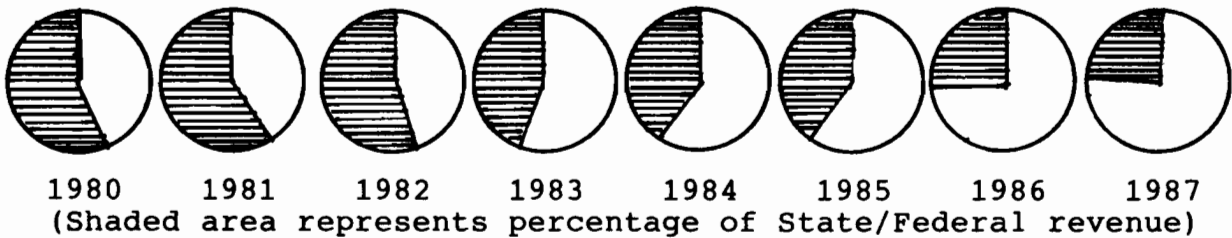


REVENUE

The General Fund receives revenue from three sources; local, State, and Federal. For 1986-87 the percentage of revenue derived from State and Federal sources continues to decline. This decline for 1986-87 continues because of the phasing out of the "hold harmless" category. Although there will be some increase in the district's allocation because of growth and EIA, this growth will not offset the loss produced by the "hold harmless" phaseout. We are projecting that revenue from State sources will continue to decline for the foreseeable future.

The revenue generated from Federal sources has been declining for the past several years and it appears as if this will continue. Table IV illustrates the changing pattern in state and federal revenue sources.

Table IV Trends in General Fund Revenue



BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

Each of the General Fund revenue sources is examined in detail on the following pages.

FEDERAL REVENUE

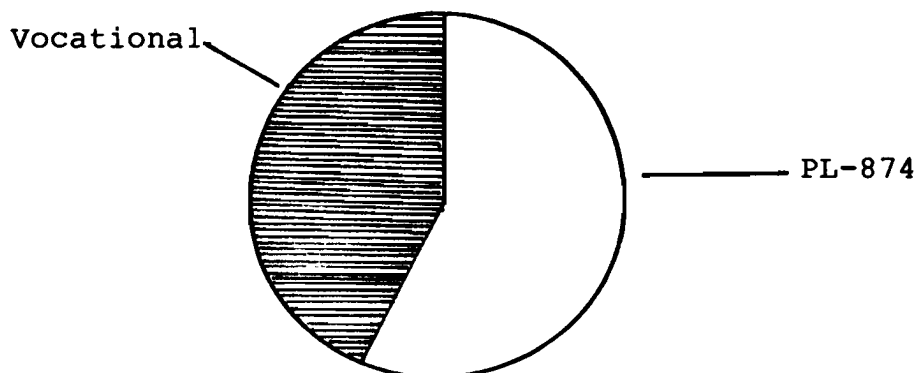
Federal Revenue for 1986-87 is projected to be \$265,000. For 1986-87 one of the sources for Federal revenue (Indirect Cost) is no longer significant. Because of the cuts in Federal education programs, the amount the district is able to claim has been reduced substantially. The larger of the Federal revenue sources are:

(A) PL 874 (Impact Aid) - These are monies that the district receives because the Federal government owns property in the district which is not on the local property tax rolls. The amount of revenue from this source has been declining. In 1978-79 the district received more than \$600,000, while in 1984-85 the allocation was approximately \$150,000. Because of the uncertainty of the Federal budget, the district has estimated revenue from this source at \$170,000 for 1986-87.

(B) Vocational Education Aid - The district receives these monies based on a formula which requires a minimum effort on the part of the district. Funding in this category is dependent on the number of eligible students, the curriculum, and the commitment of matching funds by the district. The estimated revenue from this source for 1986-87 is \$ 95,000.

Table V below shows the composition of revenue received from Federal sources.

Table V - Federal Revenue for 1986-87



BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

STATE REVENUE

State revenue received by the district comes from two sources, general appropriations (EFA 1977) and to a much lesser extent, EIA 1984. Revenues expected by the district for 1986-87 are defined as follows:

(A) Education Finance Act (EFA) - The allocation for the district is computed by multiplying the weighted pupil units in each of the 16 categories by the base student cost. This allocation is affected by the student enrollment in the district. Additionally the district receives an allocation called "hold harmless" because the district cannot fit into the State formula without substantial hardship. The "hold harmless" category is being phased out and the allocation has been reduced by 1/5 for 1986-87. There is also an allocation based on the percentage of teachers in the district who have masters degrees. The district expects to receive in 1986-87 from all the above allocations approximately \$ 4,627,157.

(B) Transportation/Bus Drivers - This allocation is to provide for the cost of transporting students (regular and special education) to and from school. The district utilizes contracted transportation in some instances and these services are paid for from this revenue. The district expects to receive approximately \$ 341,000 in 1986-87.

(C) EIA - (These monies are receipted in the General Fund) This category includes funds for teacher salaries, diplomas, staff development and partnerships. For 1986-87 this revenue is estimated to be \$ 1,654,492.

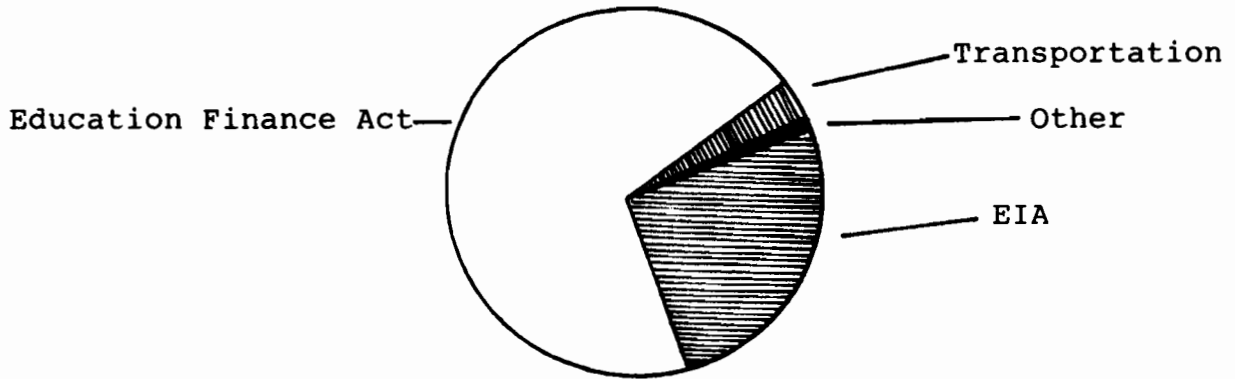
(D) Other - This category includes the smaller allocations from State sources. These sources include Attendance and St. Helena/St. Luke. Attendance monies are sent to the district to help pay the cost of the State mandated attendance supervisor. St. Helena/St. Luke is the interest generated on the past sale of school properties. The estimated amount to be received in 1986-87 from these sources is \$12,194.

Table VI on the following page illustrates revenue from State sources.

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

Table VI - State revenue



LOCAL REVENUE

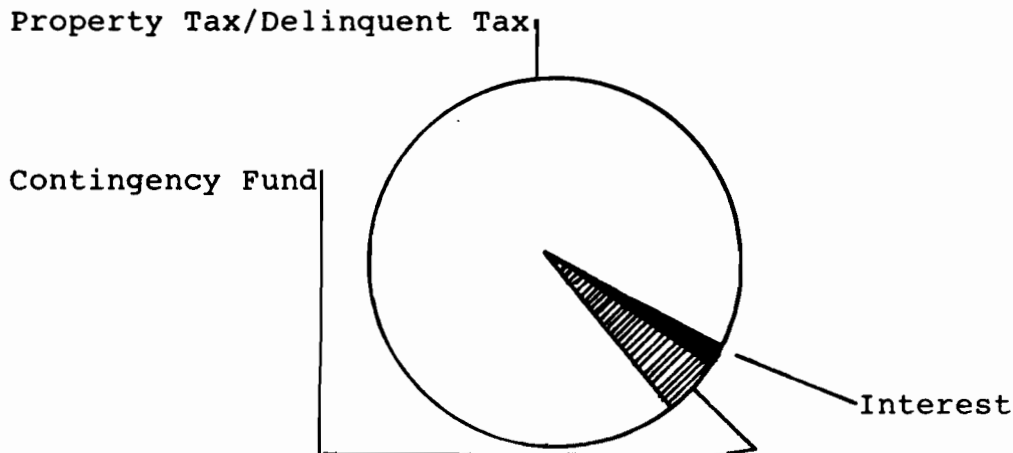
Local revenue is generated from the sources listed below.

(A) Property Tax - This revenue is generated by the 70.4 mill levy and the estimated collections from delinquent taxes (\$600,000) The district expects to receive \$ 20,494,179 in 1986-87.

(B) Interest - This revenue, is generated by the County Treasurer investing the district's funds. For 1986-87 the district expects this source to produce \$ 200,000.

(C) Other - This category contains the appropriation from the district's existing fund balance which is to be used as a contingency fund . For 1986-87 this amount is projected to be \$ 530,000.

Table VII - Local Revenue



BEAUFORT COUNTY SCHOOL DISTRICT

1986-87 BUDGET SUMMARY

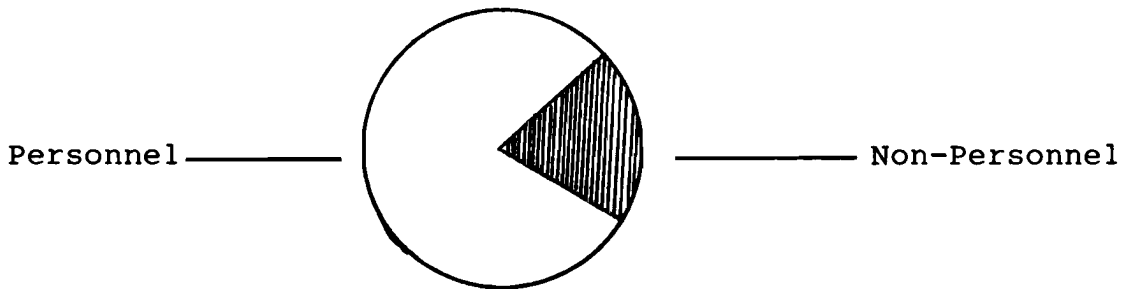
The total projected General Fund Revenue for 1986-87 is \$27,464,022 (Excluding Contingency).

EXPENDITURES

The expenditure side of the General Fund Budget is divided into two sections: The non-personnel section and the personnel section. The non-personnel section provides for the purchase of goods and services which are used in the instructional and support programs in the district. The personnel section provides for the compensation of the district's General Fund employees.

Approximately 20.0% of the total General Fund Budget is allocated to non-personnel expenses. This compares very favorably with other school districts. Non-personnel costs are computed using the Base Student Cost Formula for instructional materials, and the best data available for items such as utilities.

Table VIII - General Fund Expenditures



The personnel section of the General Fund Budget is subdivided into four major categories:

(A) Certificated Staff - This category contains teachers, media specialists and guidance counselors. Approximately 58.5% of the total General Fund Budget, or 73.2% of the personnel budget is used to compensate certificated staff. There are 703.8 approved positions for 1986-87.

(B) Administration - This category includes principals, assistant principals, supervisors, coordinators, directors, and superintendents. Approximately 7% of the total General Fund Budget, or 8.9% of the personnel budget is used to compensate these positions. There are 52.5 approved positions for 1986-87.

BEAUFORT COUNTY SCHOOL DISTRICT

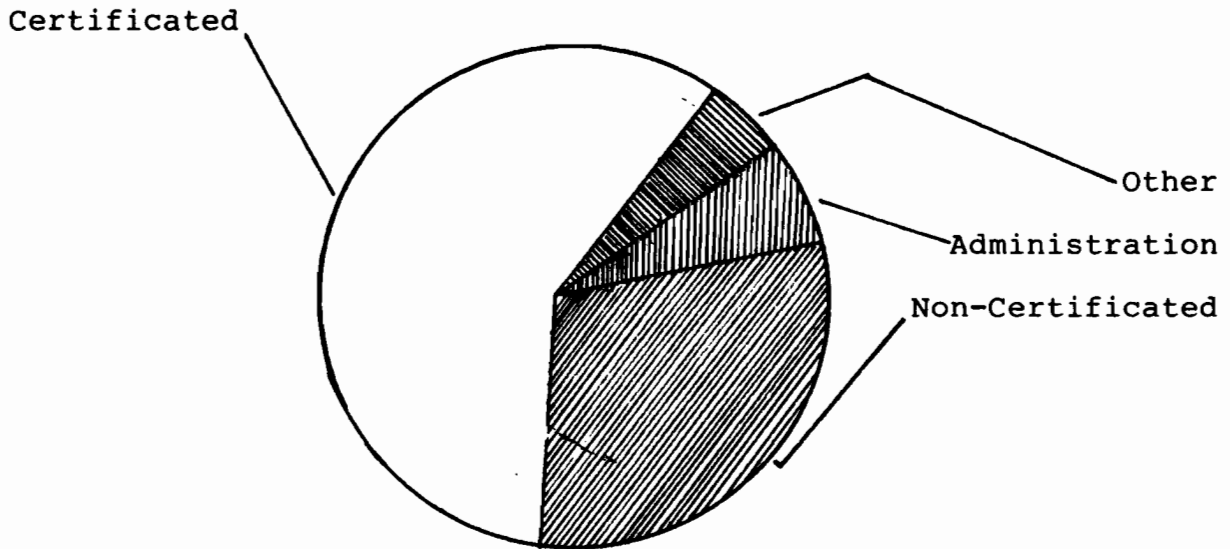
FY86-87 BUDGET SUMMARY

(C) Non-Certificated Staff - This category includes aides, secretaries, clerks, custodial workers, maintenance workers, proctors, nurses, psychologists, therapists, bus drivers and other para-professionals. Approximately 10.1% of the total General Fund Budget, or 12.6% of the personnel budget, is used to compensate these positions. There are 226.2 approved positions for 1986-87.

(D) Other - This category includes the cost of substitute and temporary workers, along with the share of fringe benefits which must be paid by the district. This represents approximately 4.5% of the total General Fund Budget. Approximately 5.3% of the personnel budget is used for this purpose.

Table IX, below illustrates the component parts of the General Fund Budget as related to salaries.

Table IX - General Fund Budget (Salaries)



BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

STATISTICAL DATA

Projected Average Salaries (Professionals)

Program	1985-86	1986-87
Kindergarten	\$ 21,868	\$ 23,704
Primary	\$ 20,733	\$ 22,475
Elementary	\$ 21,877	\$ 23,715
High School	\$ 22,019	\$ 23,869
Special Education	\$ 25,181	\$ 27,371
Guidance(205 Days)	\$ 28,074	\$ 30,433
Media(205 Days)	\$ 24,893	\$ 26,984
Average Teacher	\$ 22,336	\$ 24,212
School Administrators	\$ 34,689	\$ 36,527
Central Administrators	\$ 35,990	\$ 37,790
District Superintendent	\$ 56,887	\$ 60,000

GENERAL FUND BUDGET BY CATEGORY

Category	1985-86 (Budgeted)	1986-87
Non-Personnel	\$ 4,584,808	\$ 5,500,552
Certificated Staff	\$ 14,396,133	\$ 16,078,690
Non-Certificated Staff	\$ 2,909,471	\$ 3,183,744
Administration	\$ 1,895,139	\$ 1,951,617
Other (Fringe Benefits)	\$ 667,130	\$ 749,419
Contingency	\$ 430,000	\$ 530,000

Listed below are some comparisons showing how the Beaufort County School District relates to the State and the Nation. The computations are based on the best available data.

Estimated Average Teacher Salaries FY85-86

Beaufort County	\$ 22,336
South Carolina	\$ 21,428
United States	\$ 25,101

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

(Cont.)

Estimated Average Teacher Salaries FY86-87

Beaufort County	\$ 24,212
South Carolina	\$ 23,014
United States	\$ 27,101

Actual Per-Pupil Expenditures FY84-85

Beaufort County	\$ 2,852
South Carolina	\$ 2,518
United States	\$ 3,498

Estimated Per-Pupil Expenditures FY86-87

Beaufort County	\$ 3,059
South Carolina	\$ 2,855
United States	\$ 3,603

Sources of Revenue FY85-86

Beaufort	: Local - 60.0% ; State - 35.0% ; Federal - 5.0%
South Carolina	: Local - 28.2% ; State - 61.3% ; Federal - 10.5%
United States	: Local - 44.6% ; State - 49.0% ; Federal - 6.4%

Estimated Sources of Revenue FY86-87

Beaufort	: Local - 75.0% ; State - 24.0% ; Federal - 1.0%
South Carolina	: Local - 28.2% ; State - 65.3% ; Federal - 5.5%
United States	: Local - 43.5% ; State - 50.1% ; Federal - 6.4%

BEAUFORT COUNTY SCHOOL DISTRICT

1986-87 BUDGET SUMMARY

Budgeted Expenditures by Group and Program

INSTRUCTIONAL

Instructional programs are those programs which have direct contact with the student population in an instructional setting. These programs consist of classroom teachers and the materials they require to carry out the instructional process.

Program	FY85-86	FY86-87
Kindergarten	\$ 569,957	\$ 661,145
Primary	2,893,705	3,555,343
Elementary	4,335,225	5,280,151
High School	3,133,088	3,764,099
Vocational Education	546,393	549,019
EMH	540,219	488,909
TMH	216,145	317,600
OH	37,519	53,214
VH	21,436	52,386
HH	37,748	49,225
Speech	224,273	273,852
LD	436,370	564,756
EH	420,050	540,162
Homebound	18,000	20,000
Gifted/Talented	4,550	9,237
Voc. Disadvantaged	26,189	
Inst. Pupil Act.	11,655	12,175
EIA Teacher Salaries	1,241,832	
Subtotal	14,714,354	16,191,273

BEAUFORT COUNTY SCHOOL DISTRICT

1985-86 BUDGET SUMMARY

SUPPORTING SERVICES

Program	FY85-86	FY86-87
Attendance	\$ 213,008	\$ 233,760
Guidance	571,752	640,624
Health Services	138,953	142,733
Psy. Services	142,482	144,550
Speech/Hearing	7,500	11,450
Impr. of Instruction	473,570	572,603
Media Services	816,993	973,538
Board of Education	742,723	858,822
Office of Superintendent	148,289	214,764
School Administration	1,695,776	1,855,556
Fiscal Services	226,931	289,481
Maintenance	3,134,786	3,754,473
Pupil Transportation	439,051	482,389
Research/Testing	148,075	92,471
Staff Services	108,878	129,629
Data Processing	28,000	28,800
Supp. Pupil Activities	81,520	87,545
Community Services		49,719
Subtotal	\$ 9,118,287	\$ 10,562,907
Payment to Govt. Units	\$ 620,040	\$ 709,842
	\$ 24,452,681	\$ 27,464,022

BEAUFORT COUNTY SCHOOL DISTRICT

FY86-87 BUDGET SUMMARY

STATE/DISTRICT COMPARISONS

Each year the State Department of Education compiles data on the school districts in the State. This data is analyzed and published in a document called RANKINGS, in which each school district is compared to all other districts in the State. Items listed under the 1986 column are based on data from the 1984-85 school year, and items under 1985 are based on the 1983-84 school year.

Data from the RANKINGS 1986
for the Beaufort County School District

Category	1985	Rank	1986	Rank
Population	70,800	15	65,364	15
Per Capita Personal Income	10,073	1	10,676	3
Avg. Daily Membership (K-12)	9,745	20	10,029	19
35-Day Enrollment	10,315	18	10,696	16
Free/Reduced Eligible	56.2%	46	50.4%	49
WPU-Kindergarten	668	9	732	9
WPU-Primary	2,030	15	2,133	15
WPU-Elementary	3,363	20	3,472	19
WPU-High	1,488	14	1,556	14
WPU-Handicapped	1,109	14	1,165	59
WPU-Vocational	1,087	30	969	33
Dropouts	131	61	131	57
Teachers with Bachelors	49.9%	55	52.6%	45
Teachers with Masters	37.7%	49	36.7%	52
Average Experience-Adm.	21.4	19	19.5	47
Average Experience-Superv.	19.7	27	21.1	19
Average Experience-Tch.	10.9	57	11.1	50
Ratio-Membership to Adm.	1:325	84	1:292	22
Teacher Turnover	13.8	14	10.1	67
Average Teacher Salary	18,266	17	20,801	19
Assessed Taxation-Schools		2		5
Revenue-Local		3		4
Revenue-State		91		91
Revenue-Federal		24		41
Total Assessed Value		1		1
Fiscal Capacity		1		1
Local tax Effort		89		92
Per-Pupil Expenditure		14		14

WPU-Weighted Pupil Units

BEAUFORT COUNTY SCHOOL DISTRICT

1986-87 BUDGET SUMMARY

Any questions concerning this document or the budget process for the Beaufort County School District should be directed to the Superintendent and subsequently the Office of Finance.