

Fiscal Year 2026 Budget Development

**FY2026 Budget Development
School Board Work Session
February 13, 2025**

Updated Budget Development Calendar



- **Thursday, November 21, 2024: 5:15 PM School Board Work Session**
 - Action:
 - Board Report: Revenue Constraints and Budget Development Calendar
 - Board Report: Recent School Board Priorities
 - Solicit School Board Member Budget Priorities – Due December 12, 2024



- **Thursday, December 12, 2024: 5:15 PM School Board Work Session**
 - Action:
 - Board Report: Revenue and Expense Forecast
 - School Board Submission and Discussion of FY2025-26 Budget Priorities



- **Thursday, January 16, 2025 @ 5:15 PM – School Board Work Session**
 - Action:
 - Board Report: Budget Development Status Report



- **Thursday, February 13, 2025 @ 5:15 PM – School Board Work Session and Meeting**
 - Action:
 - Board Report: Budget Development Status Report
 - School Board Business Item: School Board Consideration of Resolution to Opt Out of Floating Homestead Exemption

Thursday, March 20, 2025 @ 5:15 PM & 7:00 PM – School Board Work Session and School Board Meeting

- Action:
 - Board Report: Superintendent's Recommended Tentative FY26 Budget
 - School Board Business Item: School Board Table Superintendent's Recommended Tentative FY26 Budget

Thursday, April 17, 2025 @ 7:00 PM – School Board Meeting

- Action:
 - School Board Business Item: School Board Consideration of the Superintendent's Recommended Tentative F26 Budget

Public Hearing Dates

1. Opt Out of State Floating Homestead Exemption



- Wednesday, February 5, 2025 @ 11:30 AM
- Thursday, February 13, 2025 @ 11:30 AM
- Thursday, February 13, 2025 @ 6:30 PM

2. Proposed Millage Rate

- Wednesday, April 9, 2025 @ 11:30 AM
- Thursday, April 17, 2025 @ 11:30 AM
- Thursday, April 17, 2025 @ 6:30 PM

Identify Revenue and Expenditure Impacts

Table 1

REVENUE: STATE	FY2025	FY2026	Difference
QBE	\$ 355,750,576	\$ 360,213,485	\$ 4,462,909
Less Local 5 Mills	\$ (78,351,453)	\$ (81,427,366)	\$ (3,075,913)
Other State Revenue*	\$ 5,693,518	\$ 6,873,933	\$ 1,180,415
TOTAL			\$ 2,567,411

*State Pre-School Grant, Governor's Safety/Security Grant, Various CTAE Grants

Table 2

EXPENDITURES: STATE	FY2025	FY2026	Difference
State Health Benefit Plan (Increasing)	\$ 57,340,800	\$ 59,608,800	\$ (2,268,000)
Teacher Retirement (Increasing)	\$ 67,319,109	\$ 71,203,422	\$ (3,884,313)
TOTAL			\$ (6,152,313)

Table 3

SUMMARY: STATE	FY2025	FY2026	Difference
Revenue	\$ 283,092,641	\$ 285,660,052	\$ 2,567,411
Expenditures	\$ 124,659,909	\$ 130,812,222	\$ (6,152,313)
TOTAL			\$ (3,584,902)

Identify Revenue and Expenditure Impacts

Table 4

REVENUE: LOCAL	FY2025	FY2026	Difference
Property Tax Digest (5.1%)	\$ 307,374,583	\$ 323,735,498	\$ 16,360,915
Senior Tax Exemption	\$ (34,693,247)	\$ (48,604,385)	\$ (13,911,138)
Other Local Revenue*	\$ 33,493,462	\$ 34,297,392	\$ 803,930
Increase in TAVT	\$ 23,279,252	\$ 24,094,026	\$ 814,774
TOTAL			\$ 4,068,481

*Includes Intangible Tax, Real Estate Transfer Tax, Motor Vehicle, Title Ad Valorem Tax and Mobile Homes

Table 5

EXPENDITURES: LOCAL	FY2025	FY2026	Difference
Daily Operations	\$ 57,006,941	\$ 55,296,733	\$ (1,710,208)
Honoring Salary Schedule	\$ 352,401,361	\$ 355,927,688	\$ 3,526,327
Eligible for Grants, Ed-SPLOST	\$ -	\$ (9,132,960)	\$ (9,132,960)
Reduce Division Budgets	\$ -	\$ (1,311,412)	\$ (1,311,412)
Reduce Redundancies	\$ -	\$ (1,263,892)	\$ (1,263,892)
TOTAL	\$ 409,408,302	\$ 399,516,157	\$ (9,892,145)

Table 6

SUMMARY: LOCAL	FY2025	FY2026	Difference
Revenue	\$ 329,454,050	\$ 333,522,531	\$ 4,068,481
Expenditures	\$ 409,408,302	\$ 399,516,157	\$ (9,892,145)
TOTAL			\$ 13,960,626

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FY2026 Revenue and Expenditure Outlook
(\$3,584,902) + \$13,960,626 = \$10,375,724

Analyze All Current Investments to Recognize Opportunities to Re-Align/Re-Focus Expenditures to Meet Key Priorities

- A total of \$9,132,960 of investments were identified:
 - \$125,000 Eligible for Federal Title Funds
 - \$65,000 Eligible for State Formula Funds (ExP, State Staff Development, etc.)
 - \$8.2M Eligible for Ed-SPLOST Funds (repairs/maintenance, vehicles, major equipment)
 - \$650,000 Eligible for Other Grants (Governor's Safety and Security, etc.)
- Other areas still under analysis
 - Reduce redundancies and shed/re-align resources
 - Instructional Resources
 - Business software
 - Technology
 - Sale of capital improvements at end of useful life

Identify and Prioritize New and Budget Neutral Investments Aligned with School Board Budget Priorities and Key Priorities

- Honor the CCSD Salary Scales
 - Annual Steps (\$3.5M)
- Make investments to improve salaries and resources for employees closest to the classroom
 - What is the cost to improve teacher and student support staff salary scales?
 - Each 1% Cost of Living Adjustment = (\$3.1M)
- Student and Teacher Instructional Resources (ELA and Math)
 - Re-focus current instructional resource material investments to address gaps in core and print materials (\$8.7M available from existing budget)
- Increase school-based allocations for consumable instructional materials
 - Re-direct allocations from Central Office budgets to direct additional funds directly to schools (\$0.5M can be re-allocated from existing budgets)
- Literacy Model and New ELA Standards Roll-out
 - Re-focus current investments in LETRS training (\$0.5M available from Title II)
- School-based/Student-serving personnel allotments
 - Utilize Federal and State grant funds where possible (Title IV, ExP, SSD, Governor's Safety/Security, etc.)

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