

The background of the slide is a dense, abstract composition of three-dimensional numbers. The numbers, ranging from 0 to 9, are rendered in a light blue color with a soft gradient. They are positioned at various heights and angles, creating a sense of depth and movement. The lighting appears to come from the upper left, casting gentle shadows that emphasize the 3D quality of the digits. The overall effect is a modern, data-oriented aesthetic.

# FY26 Tentative Budget Presentation

April 29, 2025

# Budget Parameters & Budget Reduction Parameters

## **Budget Parameters**

*Budget parameters serve as guidelines for budget development.*

- A. Budget increase of no more than two mills. (Example: Millage increase necessary to fund state increases.)
- B. Recruit and retain effective teachers and administrators that meet or exceed the district's professional qualifications.
- C. Raises for classified staff serving in high-need categories and certified staff to be the same percentage. (High-need categories to be determined by the district.)
- D. Maintain fund equity at a minimum rate of 15% of the budget.
- E. Establish budget priorities for special projects/programs.

## **Budget Reduction Parameters**

*Budget reduction parameters outline protected line items within the budget.*

- A. Continue life insurance policy for all staff.
- B. Continue to preserve a quality Pre-K program.
- C. Continue to provide music, art, and foreign language course offerings.
- D. Exercise charter flexibility to maintain reasonable class sizes.
- E. Provide quality instructional materials and supplies.
- F. Continue instructional program offerings which support the district's goal of meeting individual needs and requirements, i.e., advanced placement, special education, alternative education, CTAE, dual enrollment, and gifted.

# FY26 Unofficial State Allocation

	FY25	FY26
Total QBE Formula Earnings	28,416,718	29,521,805
LFMS	-6,538,385	-6,537,777
Austerity	0	0
Charter Grant	444,562	448,527
Nursing Supplement	90,338	90,754
Transportation Grant	1,052,564	1,053,522
Regular QBE Total	23,465,798	24,576,832
Other State Grants	501,543	778,051
Total State Revenue	23,967,341	25,354,883
Total Local Revenue	18,546,628	19,252,578
Total Revenue	42,513,969	44,607,461



# Local Revenue Estimates

3% Growth in Digest, 9.545  
Millage, 97% Collection Rate

Ad Valorem Taxes	\$16,561,160
TAVT	\$1,965,290
Intangible Tax	\$320,327
Real Estate Transfer Tax	\$165,801
Other Revenue	\$240,000
Total	\$19,252,578

5% Growth in Digest, 9.545  
Millage, 97% Collection Rate

Ad Valorem Taxes	\$16,882,741
TAVT	\$1,965,290
Intangible Tax	\$320,327
Real Estate Transfer Tax	\$165,801
Other Revenue	\$240,000
Total	\$19,574,159

10% Growth in Digest, 9.545  
Millage, 97% Collection Rate

Ad Valorem Taxes	\$17,686,670
TAVT	\$1,965,290
Intangible Tax	\$320,327
Real Estate Transfer Tax	\$165,801
Other Revenue	\$240,000
Total	\$20,378,088



Click the link below to view the FY26 tentative budget.

**Budget Template 4/25/25**

FUNCTION	FY 2025	FY 2026	Change	% Change
Instruction	29,783,309	31,267,732	1,484,423	4.98%
Pupil Services	1,891,527	2,122,336	230,809	12.20%
Improvement of Instruction	896,250	988,522	92,272	10.30%
Instructional Staff Training	122,290	139,206	16,916	13.83%
Media Services	599,001	600,873	1,872	0.31%
General Administration	436,893	457,157	20,264	4.64%
School Administration	2,861,705	3,051,523	189,818	6.63%
Business Services	325,321	371,635	46,314	14.24%
Plant Maintenance	3,996,095	4,370,249	374,154	9.36%
Safety and Security	500,000	535,000	35,000	7.00%
Pupil Transportation	2,638,808	3,298,128	659,320	24.99%
Support Services	361,336	376,920	15,584	4.31%
Other Support Services	573,135	654,135	81,000	14.13%
Transfers to Other Funds	0	0	0	0.00%
TOTAL EXPENDITURES	44,985,670	48,233,415	3,247,745	7.22%



# FY26 Expenditures for All Districts

- ◆ Certified and classified health insurance will increase to \$1,885 per month per member (pmpm) (\$22,620 annual cost per member) effective July 1, 2025. Approximate increase \$1,350,000 from FY25
- ◆ Teachers Retirement System (TRS) employer rate will increase from 20.78% to 21.91% effective July 1, 2025. Approximate increase \$385,000 from FY25
- ◆ Training (certificate upgrades) and experience increases are annual obligations. Approximate increase \$575,000 from FY25
- ◆ As salaries increase, social security benefits and workers' compensation premiums also climb. Approximate increase \$57,000 from FY25
- ◆ Impact all budget functions except safety and security and other support services.

# FY26 System Specific Operational Increases

- ◆ Instruction Function
  - ◆ ESS Services (\$375,000)
- ◆ Pupil Services
  - ◆ Athletic Trainer (20,000)
- ◆ Instructional Staff Training
  - ◆ Mindset Restraint Training (\$10,000)
  - ◆ Ascripta (\$6,000)
- ◆ Plant Maintenance Function
  - ◆ Risk Management Policy (\$58,000)
- ◆ Safety and Security Function
  - ◆ Increased Security Staff (\$35,000)
- ◆ Pupil Transportation Function
  - ◆ Bus Purchases
    - ◆ Two Full-Size Buses (\$176,220 State Bus Bonds and \$107,000 ESPLOST VI)
      - ◆ \$176,220 Reimbursed by State
    - ◆ One Micro Bird (\$100,000 General Fund)
- ◆ Other Support Services Function
  - ◆ FUTURES Program/GNETS (\$80,000)





## Current Numbers

- ◇ Certified Staff – 308
- ◇ Classified Staff – 219 (Includes ESS Paraprofessionals)
- ◇ Students – 3,751 (Includes PK)
  - ◇ HES – 591 (FY24 567)
  - ◇ NHES – 688 (FY24 709)
  - ◇ SHES – 608 (FY24 604)
  - ◇ HCMS – 831 (FY24 831)
  - ◇ HCHS – 1033 (FY24 1098)

Mrs. Annie Skelton, Finance Director

Review FY26 Tentative Budget Projections for Other Funds Presentation

# Longitudinal Expenditure Details

Fiscal Year	Total Expenditures	General Fund Expenditures	Federal Funds	Capital Projects & Debt Service (ESPLOST)	School Nutriton/Food Services Operation	Notes
Projected 2026	\$61,767,901.00	\$48,233,416.00	\$3,969,000.00	\$5,594,375.00	\$3,971,109.80	Certified and classified health insurance will increase to \$1,885 per member per month (pmpm) effective July 1, 2025. Teacher Retirement System (TRS) employer rate will increase from 20.78% to 21.91% effective July 1, 2025. The district anticipates the return of Title V funds.
*Unofficial 2025	\$64,302,727.00	\$44,985,670.00	\$3,782,748.00	\$12,180,000.00	\$3,354,309.00	Lost Title V, ESSER III ends 9/30/24. Certified health insurance increases to \$1,760 pmpm effective July 1, 2024. Classified health insurance increases to \$1,580 pmpm effective January 1, 2025. TRS employer rate increases from 19.78% to 20.78% effective July 1, 2024. \$2,500 increase to certified staff and 3% increase to classified (exception of 4.1% for SN). FUTURES class added to district.
2024	\$53,472,789.44	\$40,061,179.81	\$6,867,795.59	\$3,418,707.32	\$3,125,106.72	ESSER II ends 9/30/23. In January 2023, the employer's portion increases from \$945 to \$1,580 per month per certified employee. \$2,000 increase to certified staff and 5.12% increase to classified staff.
2023	\$52,373,820.36	\$36,625,800.62	\$7,698,427.88	\$5,075,878.15	\$2,973,713.71	ESSER I ends 9/30/22.
2022	\$51,027,502.24	\$32,724,719.71	\$11,287,092.84	\$3,970,631.31	\$3,045,058.38	
2021	\$47,464,615.42	\$32,319,763.71	\$5,823,238.14	\$6,910,599.92	\$2,411,013.65	
2020	\$48,435,810.21	\$33,922,399.18	\$4,005,672.76	\$8,254,627.11	\$2,253,111.16	
2019	\$42,873,265.35	\$32,733,609.92	\$3,658,829.37	\$4,442,192.22	\$2,038,633.84	
*FY25 financial audit has not been completed at this time.						





# Public Feedback

May 12, 2025 at 5:00PM

May 28, 2025 at 10:00AM