



Oconee County Schools

FY26 General Fund

Budget

FY26 Budget Development Calendar

February 2025	Division budget requests due to Business Services
March 2025	Staffing Allotments distributed to principals
March 2025	Per-Pupil Allotments distributed to principals
March 2025	Cabinet review and revision of budget requests
April 15, 2025	Expenditure Budget Review Meeting
May 12, 2025	Adoption of Tentative Budget
May 15, 2025	Publish budget advertisement in the legal organ
May 22, 2025	Budget Hearing
May 29, 2025	Budget Hearing
June 9, 2025	Review and Adoption of Final Budget; Adoption of Tentative Millage Rate



FY26 Budget Development Calendar

June 26, 2025	Publish 5-year tax digest in the legal organ (Tentative)
July 7, 2025	Tax Digest Update (Tentative)
August 4, 2025	Final Adoption of millage rate (Tentative)
August 5, 2025	Notify BOC Chairman of millage rate adoption (Tentative)
August 29, 2025	Submission of adopted budget to Carl Vinson Institute per Georgia Statute
September 30, 2025	Transmit adopted budget to Georgia DOE



FY26 General Fund Expenditures

FY 25 General Fund Budget	\$114,890,755
FY 26 Continuation Budget	\$112,648,891



FY26 Additional Considerations

Salary Steps

Health Insurance Increase

Teacher Retirement System Increase

School Safety Program



FY26 Salary Steps

Total Cost \$1,088,472	
Certified Staff (employees)	\$872,337
Classified Staff (employees)	\$216,135



History of Pay Raises

FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<u>Step Increase</u>	<u>Step Increase, % Increase</u>	<u>Step Increase, % Increase</u>	<u>Step Increase, % Increase</u>	<u>Step Increase</u>	<u>Step Increase, State Increase, Hourly Wage Increase, and % Increase</u>	<u>Step Increase, One-time Payment</u>	<u>Step Increase, Hourly Wage Increase, and One-time Payment</u>	<u>Step Increase, State Increase, and % Increase</u>	<u>Step Increase, % Increase</u>	<u>Step Increase, % Increase, Add Steps</u>	<u>Step Increase, % Increase, Add Steps</u>
Step for all eligible employees	Step for all eligible employees 2% Increase for all employees	Step for all eligible employees 3% Increase for all employees	Step for all eligible employees 2.5% Increase for all employees	Step for all eligible employees	Step for all eligible employees \$3,000 State salary increase for certified positions \$1/hour Increase for Bus Drivers, Custodians, and School Nutrition Workers 2% Increase for all other classified employees	Step for all eligible employees \$1,000 One-time Payment All Regular FT/PT Employees	Step for all eligible employees \$1/hour Increase for Bus Drivers, Custodians, and School Nutrition Workers \$1,250 One-time Payment All Regular FT/PT Employees \$2,000 One-time Payment All Employees	Step for all eligible employees \$2,000 State salary increase for certified positions 3% Increase for classified employees	Step for all eligible employees 5% Increase for all employees Mid Year Salary Enhancement for Bus Drivers & School Nutrition employees	Step for all eligible employees 4% Increase for all employees Add Steps 22-30 to all Salary Scales	Steps for all eligible employees



FY26 State Health Insurance Increase

Total Cost \$3,085,080	
Certified (\$1,760/month to \$1,885/month)	\$1,163,940
Classified (\$1,580/month to \$1,885/month)	\$1,921,140



History of SHBP Increases (Classified)

Plan Year	Classified Contribution	Yearly Local Cost Increase
2012	\$296.00	\$400,000
2013	\$446.20	\$450,000
2014 - 2015	\$596.20	\$450,000
2016	\$746.20	\$450,000
2017	\$846.20	\$325,000
2018 - 2023	\$945.00	\$350,000
2024	\$1,195.00	\$1,200,000
2025	\$1,580.00	\$983,090
2026	\$1,885.00	\$1,921,140
Total		\$6,529,230



FY26 TRS Increase

Total Cost \$1,176,845

Employer Percentage(Certified) - \$869,072
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Employer Percentage(Classified) - \$307,773



History of TRS Increases (Certified)

Fiscal Year	Employer Rate	Yearly Increase
2011 – 2012	10.28%	\$200,000
2013	11.41%	\$400,000
2014	12.28%	\$350,000
2015	13.15%	\$350,000
2016 – 2017	14.27%	\$475,000
2018	16.81%	\$1,100,000
2019	20.90%	\$1,875,000
2020	21.14%	\$150,000
2021	19.06%	(\$1,050,000)
2022	19.81%	\$450,000
2023 – 2024	19.98%	\$90,000
2025	20.78%	\$470,000
2026	21.91%	\$869,072
Total		\$5,729,072



FY26 School Safety & Security

Total Cost \$2,527,016	
SRO Program	\$2,527,016



FY26 Considerations

Salary Steps	\$1,088,472
Health Insurance Employer Contribution	\$3,085,080
Teacher Retirement Employer Contribution	\$1,176,845
School Resource Officer Program	<u>\$2,527,016</u>
Total	\$7,877,413



FY26 General Fund Expenditures

Continuation Budget	\$112,648,891
Additional Considerations	<u>\$ 7,877,413</u>
Total FY26 Expenditures	\$120,526,304



Budget Expenditures

FY26 Expenditures

\$120,526,304

Function	% of Budget	Total Expenditure
INSTRUCTION (1000)	69.8%	\$84,144,205
PUPIL SERVICES (2100)	3.2%	\$3,835,098
IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)	1.0%	\$1,190,252
INSTRUCTIONAL STAFF TRAINING (2213)	0.1%	\$140,710
EDUCATIONAL MEDIA SERVICES (2220)	1.2%	\$1,486,752
CENTRAL ADMINISTRATION (2300)	0.9%	\$1,043,143
SCHOOL ADMINISTRATION (2400)	6.7%	\$8,071,064



Budget Expenditures

FY26 Expenditures

\$120,526,304

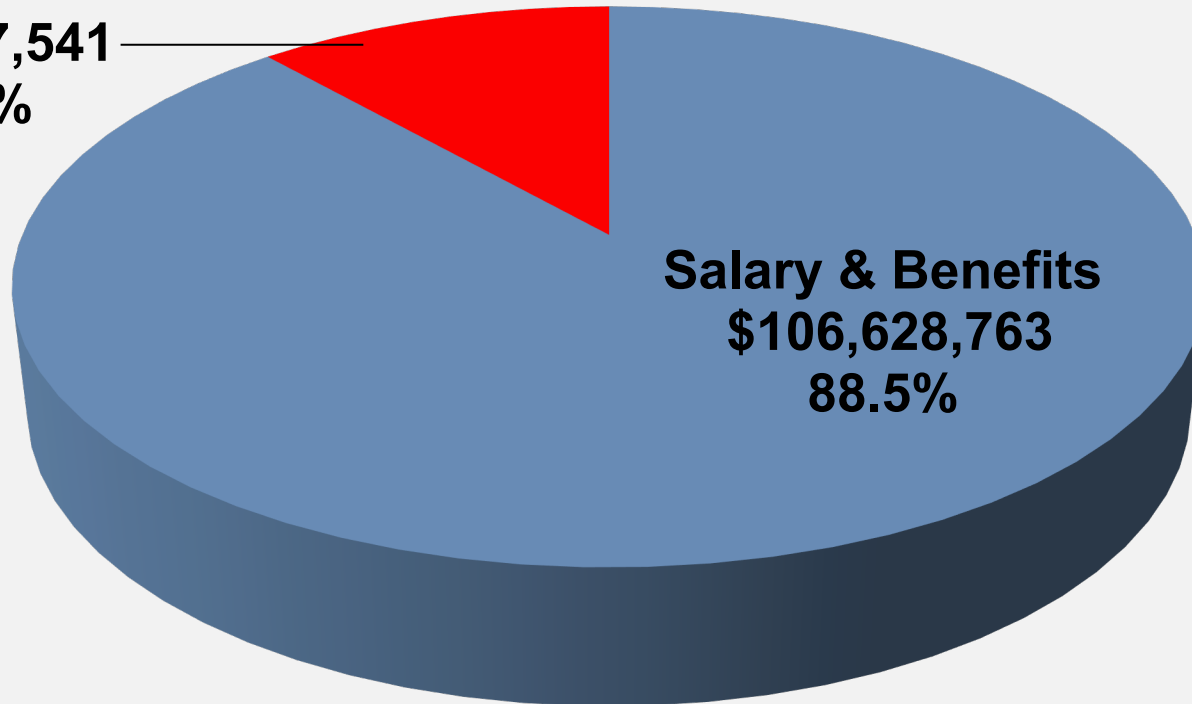
Function	% of Budget	Total Expenditure
SUPPORT SERVICES - BUSINESS (2500)	0.9%	\$1,120,864
MAINTENANCE & OPERATIONS (2600)	7.4%	\$8,890,732
SCHOOL SAFETY & SECURITY (2660)	2.3%	\$2,764,331
STUDENT TRANSPORTATION (2700)	5.4%	\$6,559,788
SUPPORT SERVICES - CENTRAL (2800)	0.8%	\$990,262
OTHER SUPPORT SERVICES (2900)	0.03%	\$31,000
SCHOOL FOOD SERVICES (3100)	0.2%	\$258,103



FY26 General Fund Expenditures

Total Expenditures \$120,526,304

Operations
\$13,897,541
11.5%

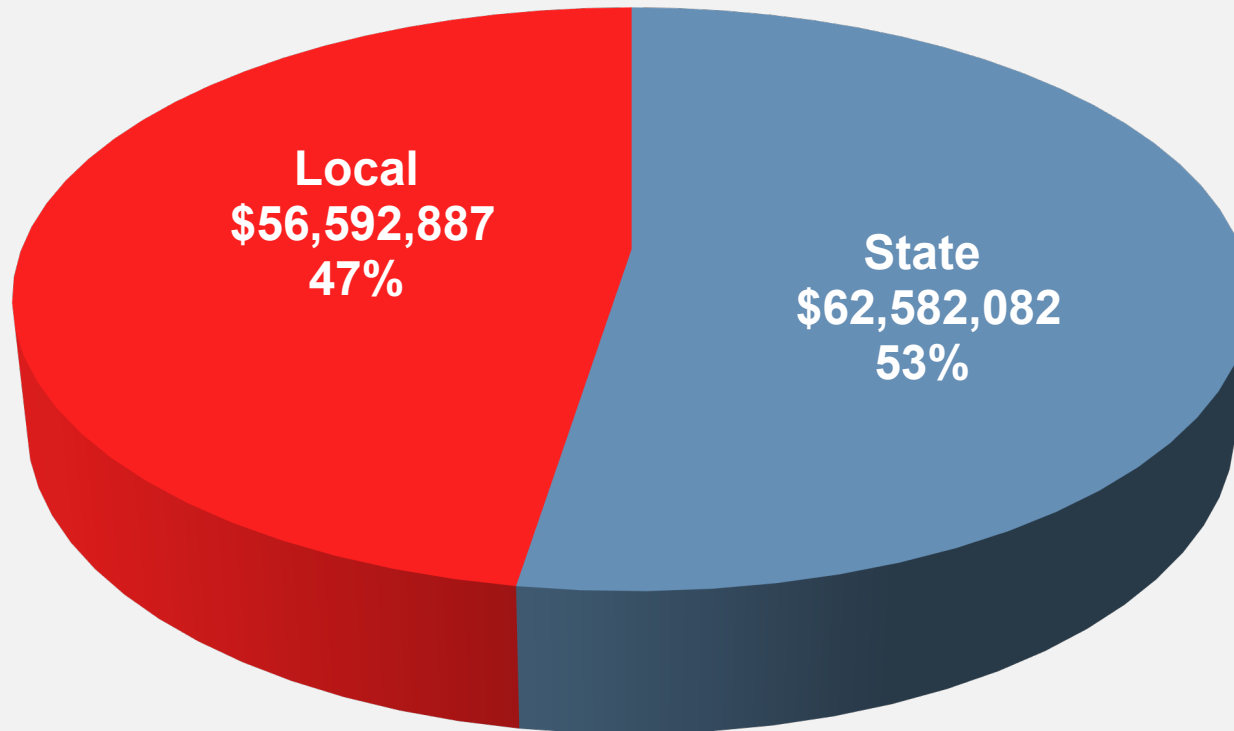


Salary & Benefits
\$106,628,763
88.5%



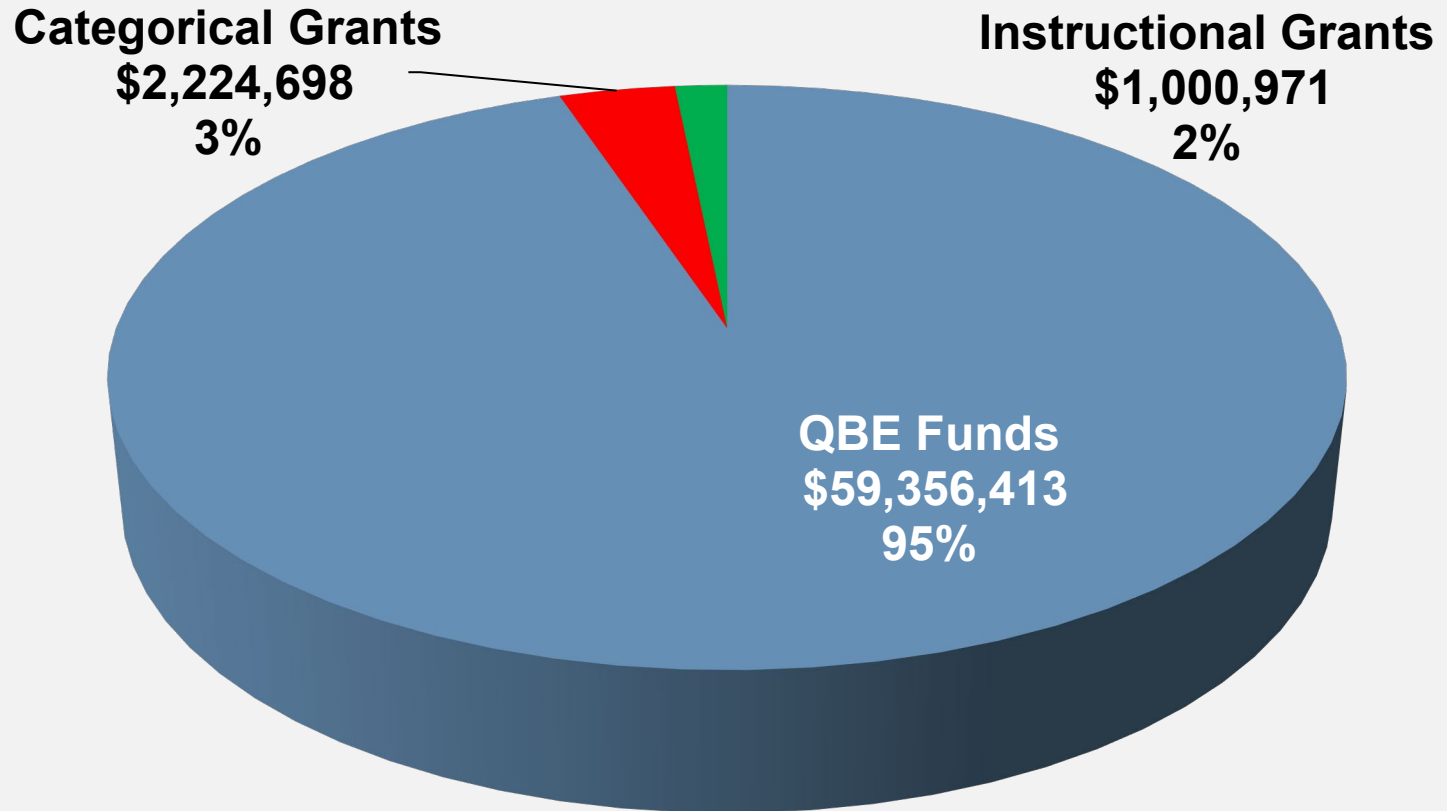
FY26 General Fund Revenue

Available Funds \$119,174,969



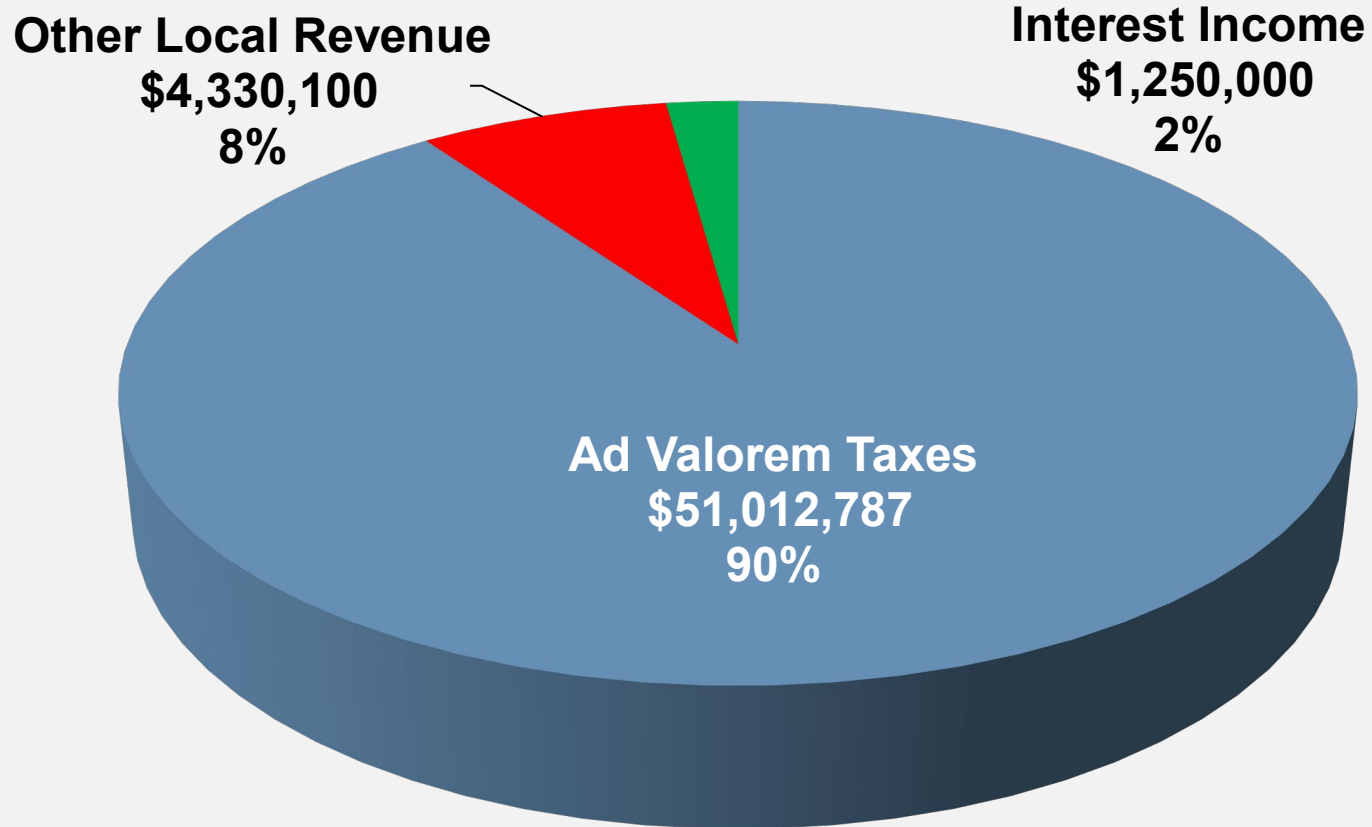
FY26 General Fund Revenue

State Revenue \$62,582,082



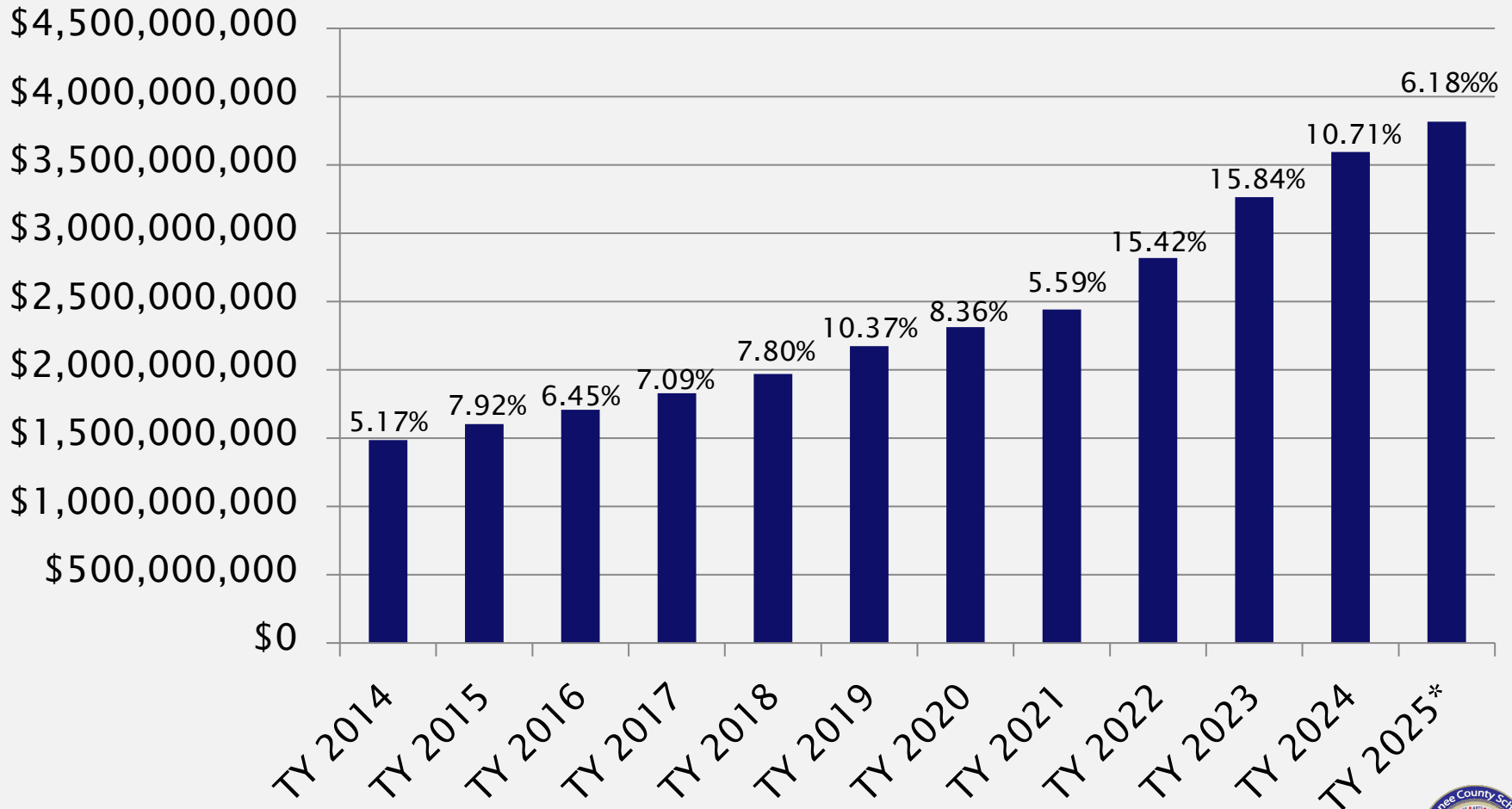
FY26 General Fund Revenue

Local Revenue \$56,592,887



Net Tax Digest History

Net Tax Digest Value



*Estimated



FY26 General Fund Budget

Current Millage Rate: 14.25 mills

Proposed Millage Rate: 13.919 mills

Estimated Total Fund Balance at 6/30/24	\$ 40,041,878
Less: Committed Fund Balance	\$ 13,462,425
Less: Assigned Fund Balance	<u>\$ 2,020,000</u>
Estimated Unassigned Fund Balance at 6/30/25	\$ 24,559,453



FY26 General Fund Budget

Committed Fund Balance	\$13,462,425
Series 2021 GO Bond	
Assigned Fund Balance	\$ 2,020,000
New School Generators	\$ 1,170,000
Intercoms – MBMS & OCMS	\$ 850,000



FY26 General Fund Budget

Estimated Unassigned Fund Balance at 6/30/25	\$ 24,559,453
Revenues	\$119,174,969
Expenditures	<u>\$120,526,304</u>
Ending Unassigned Fund Balance at 6/30/26	\$ 23,208,118



FY26 Federal Fund Revenue

Federal Fund – Revenue & Expenditures - \$7,659,703

Title I Part A	\$585,704
Title II Part A	\$223,662
Title III Part A	\$42,205
Title IV Part A	\$41,210
IDEA 611 Flowthrough	\$2,404,112
IDEA 619 Preschool	\$43,307
IDEA Parent Mentor	\$18,400
CTAE - Perkins V	\$68,125
School Nutrition	\$4,232,978



