FY2026 Budget Amendment #1

Dr. Lonita Broome
Chief Financial Officer

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FY 2026 Budget Amendment #1

MAJOR REVENUE SOURCES	Budget	Amended Budget	$ Increase
Taxes	$ 64,091,777	$ 64,091,777	
Other Local	5,208,460	5,208,460	
QBE	39,407,933	39,379,435	(28,498)
Other Grants GA DOE	1,147,943	2,143,409	995,466
Total Revenue	**$ 109,856,113**	**$ 110,823,081**	**$ 966,968**
MAJOR EXPENDITURE CATEGORIES			
Instruction	$ 63,859,310	$ 64,501,864	$ 642,554
Pupil Services	9,948,766	10,028,990	80,224
Improvement of Instructional Srvs	3,319,446	3,335,937	16,491
Instructional Staff Training	22,493	22,493	0
Educational Media Services	1,466,670	1,482,572	15,902
Federal Grant Administration	16,326	16,326	0
General Administration	3,182,150	3,189,218	7,068
School Administration	8,489,002	8,557,910	68,908
Support Services - Business	1,387,411	1,395,656	8,245
Maintenance and Operations	11,148,376	11,195,493	47,117
Safety & Security	1,471,656	1,478,724	7,068
Student Transportation	2,700,012	2,732,994	32,982
Support Services - Central	4,413,479	4,439,393	25,914
Other Support Services	146,844	146,844	0
School Nutrition Program	211,791	254,785	42,994
Transfers to Other Funds	944,513	944,513	0
Debt Service	281,846	281,846	0
Total Expenditures	**$ 113,010,092**	**$ 114,005,558**	**$ 995,466**

FUND BALANCE	Budget	Amended Budget	$ Increase
Beginning Fund Balance	**$ 23,643,739**	**$ 23,643,739**	**$ (0)**
Designate Funds from Fund Balance	**(3,153,979)**	**(3,182,477)**	**$ (28,498)**
Projected Ending Fund Balance	**$ 20,489,760**	**$ 20,461,261**	**$ (28,498)**
Fund Balance % of Expenditures	**18.13%**	**17.95%**	**-0.18%**
Millage Rate	**20.30**		

Questions?

APPENDIX

Function Codes

Function	Name	Description
1000	Instruction	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
2100	Pupil Services	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.
2210	Improvement of Instruction	Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.
2213	Instructional Staff Training	Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

Function Codes

Function	Name	Description
2220	Educational Media Services	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2230	Federal Grant Administration	Activities concerned with the demands of Federal Programs grant management charged to applicable federal funds, including Federal Single Audit Cost should now be charged to 2230-300 in each applicable federal grant. Single Audit Costs charged to Fund 100 should continue to be charged to 2300-300. Federal Indirect Cost charges should continue to be charged to 2300-880. Note: At this time, Function 2230 is not allowable with Fund 100.
2300	General Administration	Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
2400	School Administration	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
2500	Support Services - Business	Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
2600	Maintenance and Operation of Plant Services	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

Function Codes

Function	Name	Description
2660	School Safety and Security	Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.
2700	Student Transportation Service	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
2800	Support Services - Central	Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
2900	Other Support Services	All other support services not properly classified elsewhere in the 2000 series.
3100	School Nutrition Program	Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
3200	Enterprise Operations	Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

Function Codes

Function	Name	Description
3300	Community Services Operations	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
4000	Facilities Acquisition and Construction Services	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
5000	Other Outlays	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.
5100	Debt Service	Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.