

The background of the slide is a dense field of 3D-rendered numbers in various shades of blue and white. The numbers are scattered across the frame, creating a sense of depth and movement. Some numbers are larger and more prominent, while others are smaller and recede into the background. The overall effect is a vibrant, data-oriented aesthetic.

FY27
Tentative Budget
Presentation

May 11, 2026

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.

FY27 Nonnegotiable Expenditures for All Districts

- ◆ Certified and classified health insurance will increase to \$1,935 per month per member (pmpm) (\$23,220 annual cost per member) effective July 1, 2026. Approximate increase \$243,000 from FY26
- ◆ Teachers Retirement System (TRS) employer rate will increase from 21.91% to 22.32% effective July 1, 2026. Approximate increase \$185,000 from FY26
- ◆ Training (certificate upgrades) and experience increases are annual obligations. Approximate increase \$585,000 from FY26

FY27 Negotiables for Hart County

- ◆ Salary scale adjustments for high-need categories:
 - ◆ Bus drivers
 - ◆ Bus monitors
 - ◆ Paraprofessionals
 - ◆ \$320,000
- ◆ English language arts curriculum for grades 6-8 (\$220,000)

Expenditure Comparisons

FUNCTION	FY 2026	FY 2027	Change	% Change
Instruction (1000)	31,267,732	30,776,510	-491,222	-1.57%
Pupil Services (2100)	2,122,336	3,119,352	997,016	46.98%
Improvement of Instruction (2210)	988,522	1,130,762	142,240	14.39%
Instructional Staff Training (2213)	139,206	185,895	46,689	33.54%
Media Services (2220)	600,873	604,470	3,597	0.60%
General Administration (2300)	457,157	458,061	904	0.20%
School Administration (2400)	3,051,523	3,138,667	87,144	2.86%
Business Services (2500)	371,635	479,761	108,126	29.09%
Plant Maintenance (2600)	4,370,249	4,604,403	234,154	5.36%
Safety and Security (2660)	535,000	551,500	16,500	3.08%
Pupil Transportation (2700)	3,298,128	3,446,391	148,263	4.50%
Support Services (2800)	376,920	383,286	6,366	1.69%
Other Support Services (2900)	654,135	654,320	185	0.03%

Budget
Reductions
Total
\$750,000

Cost (salaries and benefits) of three elementary interventionists and one middle school interventionist.

Cost (salaries and benefits) of two teachers (1.5 special education and .5 English teacher).

At this time, the district will not replace the secondary science instructional coach. Half of this salary was being paid with local funds.

Unofficial
State
Allocation

STATE REVENUES	FY26	FY27
Total QBE Formula Earnings	29,521,805	29,940,771
Local Fair Share (5 mill)	-6,537,778	-6,537,775
Austerity	0	0
Charter Grant	448,527	448,036
Nursing Grant	90,754	90,754
Transportation Grant	1,053,522	1,053,522
Total	24,576,832	25,188,940
Other State Grants	778,051	701,290
Total State Revenues	25,354,883	25,890,230

Local Revenue Estimate / Credits

3% Growth in Digest, 9.310
Millage, 97% Collection Rate

Ad Valorem Taxes	\$17,093,851
TAVT	\$2,000,000
Intangible Tax	\$320,327
Real Estate Transfer Tax	\$165,801
Other Revenue	\$240,000
Total	\$19,819,979

3% Growth in Digest, 9.310
Millage, 97% Collection Rate

State Sources	\$25,890,230
Local Sources	\$19,819,979
Fund Equity	\$3,823,169
Total	\$49,533,378



Questions
Concerns
Comments