

FY27 TENTATIVE
BUDGET



**BUILDING
LEGACIES**

Cartersville City Schools

Board Member & Stakeholder Budget Priorities

- Additional Security Measures
- Mental Health Services: Addressing the social-emotional needs of students.
- Competitive Salaries and Benefits: Ensuring attractive compensation packages to retain high-quality teachers and staff.

Legislative Impact

FY27 GA State Budget is pending sign off by Governor Kemp

Certified Health Insurance to increase from \$1,885 to \$1,935 per month, per member effective July 1, 2026. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

Classified/Non-Certified Health Insurance to increase from \$1,885 to \$1,935 per month, per member effective July 1, 2026. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

TRS Employer Rate to increase from 21.91% to 22.32%.

Increased state funding for safety and security, pupil transportation, mental health, and student advocates.

What makes up the Comprehensive Budget?

GENERAL FUND

Accounts for the daily operations of the school district funded by the state (Quality Basic Education – QBE) and local sources (Property Taxes, Tuition, Interest, etc.)

SPECIAL REVENUE FUND

Accounts for state and federal grants which are to be used for designated purposes (i.e. Federal Funding, Lottery Pre-K, School Activity Accounts, etc.) and enterprise activities of the district (i.e. School Nutrition and ASP)

CAPITAL PROJECTS FUND

Accounts for E-SPLOST revenues and capital outlay expenditures in accordance with the board and voter approved E-SPLOST referendum. Repayment of general long-term debt is made from this fund.



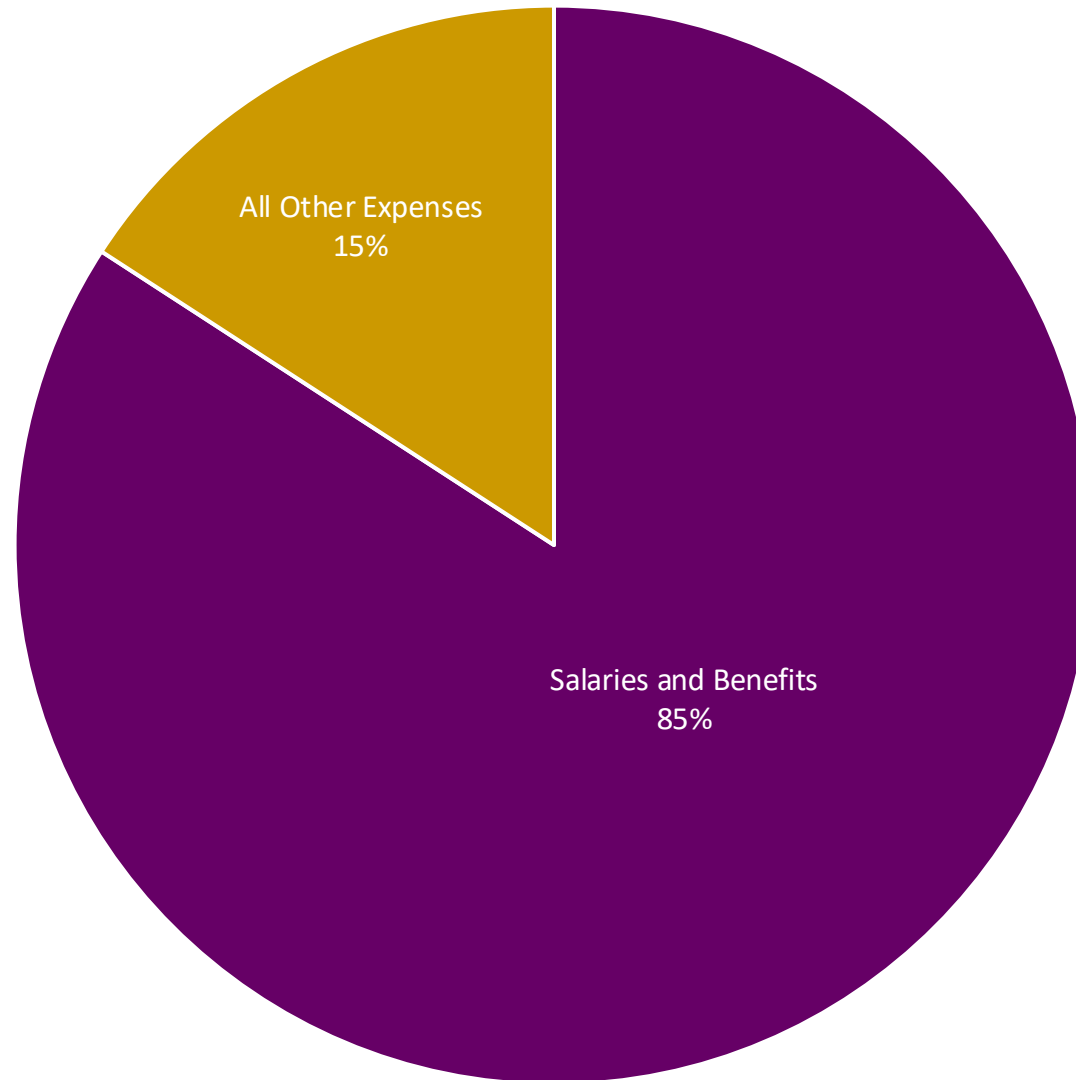
Tentative Budget

Cartersville School System FY 2027 Consolidated Budgets

	Funds				Totals
	General	Special Revenue	School Nutrition	Capital Projects	
Projected Beginning Fund Balance	\$20,787,508	\$0	\$846,400	\$16,315,031	\$37,948,939
Revenues:					
Local Taxes	36,318,671			9,000,000	45,318,671
State	33,228,103	860,000	100,000		34,188,103
Other Local	795,000		1,105,000		1,900,000
Federal Sources		2,214,207	2,630,000		4,844,207
Transfers from Other Funds		457,000			457,000
Total Revenues	\$70,341,774	\$3,531,207	\$4,681,400	\$9,000,000	\$86,707,981
Expenditures:					
Instruction	46,326,326	2,523,660			48,849,986
Pupil Support Services	4,918,929	639,926			5,558,855
Improvement of Instruction	3,365,961	57,902			3,423,863
Instructional Staff Training	161,025	9,049			170,074
Media Services	671,390	9,270			680,660
Federal Grant Administration		25,000			25,000
General Administration	1,681,360	5,000			1,686,360
School Administration	3,785,178				3,785,178
Business Support Services	1,048,125				1,048,125
Maintenance & Operations	4,689,004	900			4,689,904
School Safety and Security	295,000				295,000
Student Transportation	2,854,527	25,500			2,880,027
Central Support Services	750,613				750,613
Other Support Services	26,300	38,000			64,300
School Food Services			4,661,400		4,661,400
Capital Outlay				6,000,000	6,000,000
Transfer to Other Funds	260,000	197,000			457,000
Total Expenditures	\$70,833,738	\$3,531,207	\$4,661,400	\$6,000,000	\$85,026,345
Projected Ending Fund Balance	\$20,295,544	\$0	\$866,400	\$19,315,031	\$39,630,575

The Cartersville Board of Education will adopt the final FY 2027 budget on Monday June 8, 2026.

2027 General Fund Budget by Expense Type



FY27 General Fund Highlights

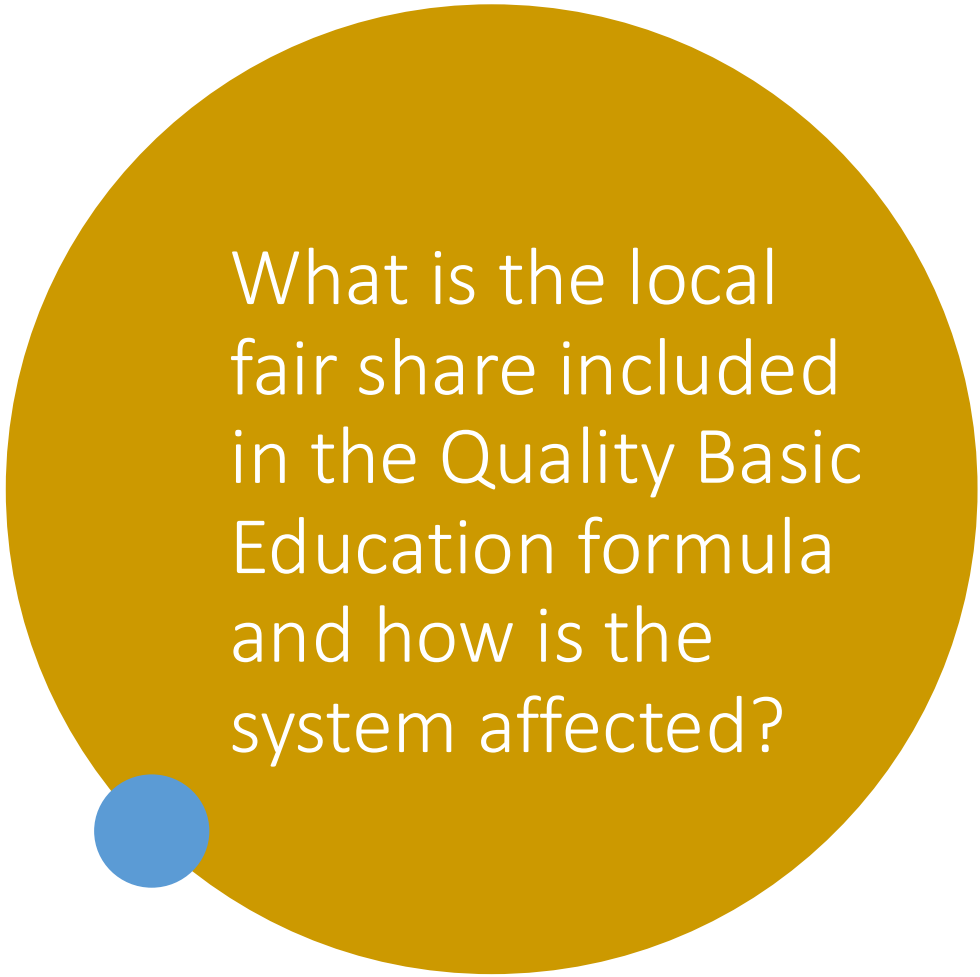
- 2% Salary Increases for all employees.
- Increases for steps/years of experience.
- Increases in employer paid benefits for employees.
- Rising Costs – Inflation, Costs of goods/services.
- Addition of 5.5 School Based Positions due to factors such as growth and student need. Positions include a Counselor, Special Education Resource Teacher, Registered Behavioral Technicians, Literacy Coach and 1.5 teaching positions.

FY27 Capital Projects Fund Highlights

Bond Payments
\$3,519,600

Summer
Projects/Long
Range Plan
\$2.5 million

- Various maintenance projects, school buses, and technology updates.



What is the local fair share included in the Quality Basic Education formula and how is the system affected?

- The local fair share is equal to 5 mills in the QBE formula. Every system in the state has to contribute this amount to the state for equalization. In FY 2026, the local fair share was \$8,413,601. FY 2027 local fair share is estimated at \$8.5 Million.
- The state provides QBE funds to each school district on a monthly basis. The Local Fair Share is deducted from the total amount provided to the school district.

System: 767 - Cartersville City

School: ALL

<-----Earnings (\$)----->

DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Kindergarten	205	1,543,060	16,021	1,559,081	340,568	1,218,513
Kindergarten Early Intervention	91	891,335	7,112	898,447	196,258	702,189
Primary Grades 1-3	711	4,314,904	61,104	4,376,008	955,902	3,420,106
Primary Grades 1-3 Early Intervention	155	1,405,451	13,315	1,418,766	309,917	1,108,849
Upper Elementary Grades 4-5	315	1,458,598	22,182	1,480,780	323,464	1,157,316
Upper Elementary Grades 4-5 Early Intervention	153	1,387,315	10,774	1,398,089	305,401	1,092,688
Middle Grades 6-8	0	0	0	0	0	0
Middle School 6-8	731	3,828,211	51,442	3,879,653	847,478	3,032,175
High School Grades 9-12	963	4,198,029	109,397	4,307,426	940,921	3,366,505
Vocational Lab 9-12	280	1,391,430	91,896	1,483,326	324,020	1,159,306
Special Education Category 1	8	95,882	1,992	97,874	21,380	76,494
Special Education Category 2	10	139,496	1,248	140,744	30,744	110,000
Special Education Category 3	179	3,401,231	36,552	3,437,783	750,955	2,686,828
Special Education Category 4	55	1,736,319	23,304	1,759,623	384,375	1,375,248
Special Education Category 5	29	341,582	12,039	353,621	77,246	276,375
Gifted - Special Education Category 6	548	4,432,005	55,293	4,487,298	980,212	3,507,086
Remedial	88	574,508	5,055	579,563	126,601	452,962
Alternative	49	319,897	3,451	323,348	70,633	252,715
ESOL	109	1,488,482	6,261	1,494,743	326,514	1,168,229
Special Education Itinerant				0	0	0
Special Education Supplemental Speech				0	0	0
TOTAL DIRECT INSTRUC.	4,678	32,947,735	528,438	33,476,173	7,312,589	26,163,584
Cent. Admin/ Tchr. Sal Incr.		1,122,680	0	1,122,680	245,240	877,440
School Administration		1,320,158	32,197	1,352,355	295,411	1,056,944
Facility M&O			1,394,044	1,394,044	304,517	1,089,527
MEDIA CENTER		727,316	64,670	791,986	173,003	618,983
20 Days Additional Instruction		231,518		231,518	50,573	180,945
Staff & Professional Development				146,148	31,925	114,223
Principal Staff and Prof. Dev.				1,569	343	1,226
Midterm Hold Harmless				0	0	0
ONE TIME QBE PAYMENT						0
Charter System Adjustment				574,379		574,379
QBE FORMULA EARNINGS	4,678	36,349,407	2,019,349	39,090,852	8,413,601	30,677,251

Next Steps

