BUSINESS SERVICES

Tentative FY27 General Fund Budget

FY27 Budget - Development Calendar

January 2026	Division budget requests due to Business Services
February 2026	Staffing Allotments distributed to principals
March 2026	Per-Pupil Allotments distributed to principals
March 2026	Cabinet review and revision of budget requests
April 15, 2026	Expenditure Budget Review Meeting
May 11, 2026	Adoption of Tentative Budget
May 15, 2026	Publish budget advertisement in the legal organ
May 21, 2026	Budget Hearing
May 28, 2026	Budget Hearing
June 15, 2026	Review and Adoption of Final Budget; Adoption of Tentative Millage Rate

FY27 Budget - Development Calendar

June 25, 2026	Publish 5-year tax digest in the legal organ (Tentative)
July 9, 2026	Tax Digest Update (Tentative)
August 10, 2026	Final Adoption of millage rate (Tentative)
August 11, 2026	Notify BOC Chairman of millage rate adoption (Tentative)
August 31, 2026	Submission of adopted budget to Carl Vinson Institute per Georgia Statute
September 31, 2026	Transmit adopted budget to Georgia DOE

Oconee County Schools
Homestead Exemptions

New School Exemptions Effective January 1, 2025

- Standard exemption increased to $5,000
  *(State $2,000 + Local $3,000) - Applies to County and School taxes

- Age 65: Property value freeze - property's assessed value as of January 1 of the year the homeowner turns 65.

- Age 75: Additional $10,000 exemption added automatically

Oconee County Schools – Per Pupil Expenditures

Rank	RESA District	District_State_Local_PPE_25
1	Greene County	$34,435.76
2	Clarke County	$19,537.78
3	Morgan County	$13,815.89
4	Madison County	$13,695.25
5	Social Circle City	$13,648.43
6	Barrow County	$13,374.48
7	Jackson County	$12,900.14
8	Oglethorpe County	$12,842.53
9	Commerce City	$12,719.20
10	**Oconee County**	**$12,557.73**
11	Elbert County	$12,244.90
12	Walton County	$11,985.18
13	Jefferson City	$11,449.73

Oconee County

$12,557.73

Ranked **10** of 13

Key Takeaways

- Oconee County ranks 10th out of 13 systems in District, State & Local PPE.
- Our PPE is $1,609.95 below the group average of $14,167.68.
- A gap of $21,878.03 exists between Oconee County and the top-ranked Greene County.

Fiscal Stewardship with Strong Student Outcomes

Oconee County Schools earned a **5-Star Financial Efficiency Star Rating**, the only 5-Star rating awarded by the state.

The Financial Efficiency Star Rating (FESR) compares a district's three-year average academic performance, as measured by CCRPI, with its three-year average per-pupil expenditures. In other words, it measures how effectively school systems use financial resources to support student outcomes.

For OCS, this recognition reflects a continued commitment to strong student achievement, responsible budgeting, and excellent stewardship of taxpayer dollars.

OCS continues to provide a strong return on investment for the Oconee County community.

Significant Reductions to OCS FY27 Budget

Overall Budget Reductions

14 Total OCS Employees

- Attrition Only
- Total reduction already includes the addition of 9 instructional coaches
- Meets literacy law requirements for K-3 and supports

The FY27 operating budget was reduced by ***3.27%***

- Prior Operating Budget: $13.1M
- Revised Operating Budget: $12.7M
- Net Reduction: ($431,357)

Significant Reductions to OCS FY27 Budget

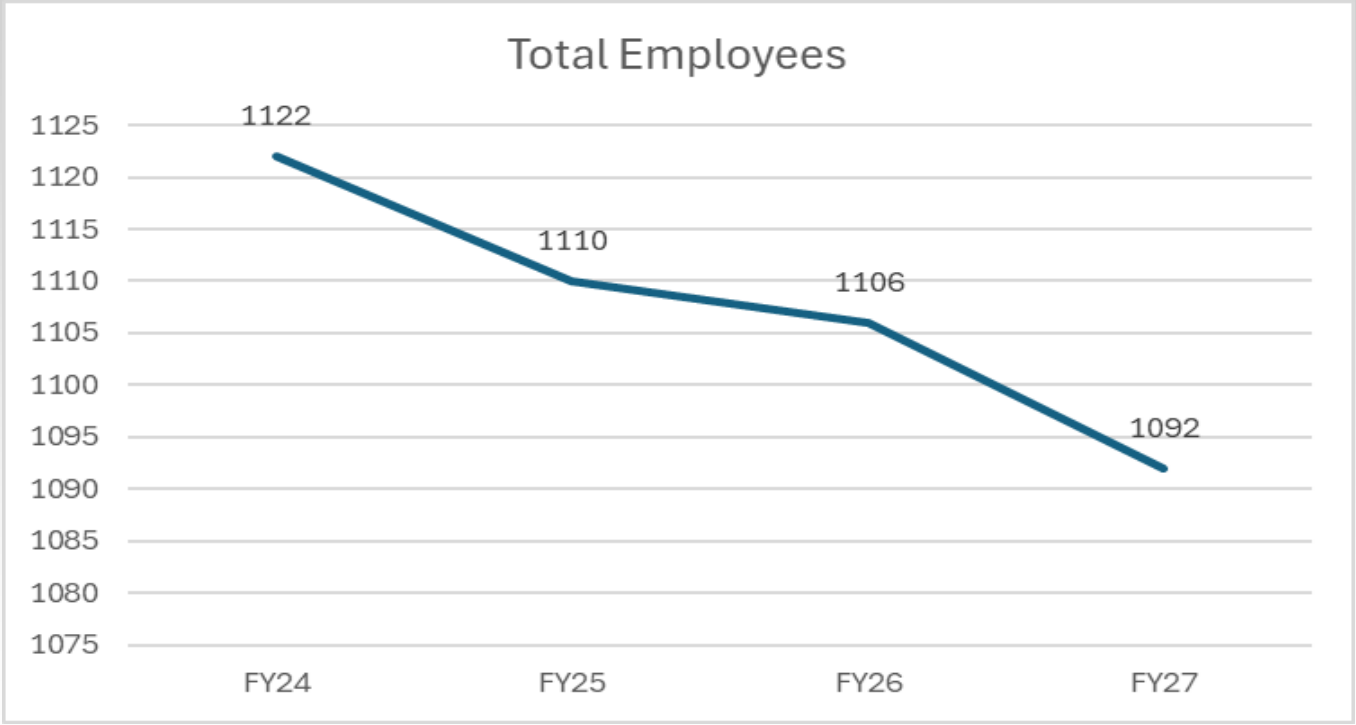
Overall Budget Reductions

-$436,074 SRO Program

- Dedicated partnership with the Board of Commissioners to continue refining the School Resource Officer program while meeting student safety needs and remaining fiscally responsible.

- ***This overall reduction reflects our continued commitment to lowering costs, even as we absorb mandatory increases such as an 18% rise in energy costs and inflationary pressures for FY27.***

Significant Reductions to OCS FY27 Budget



***The FY27 decrease includes the addition of 9 instructional coaches.**

FY27 New Mandatory Budget Requirements

- Health Insurance Increase
- Teacher Retirement System Increase
- 18% Energy Increase
- Increase to Local Fair Share QBE Withholdings

FY27 State Health Insurance Increase

Total Cost $305,644 ($1,885/month to $1,935/month)	
Certified positions	624
Classified positions	238

History of SHBP Increases
(Classified)

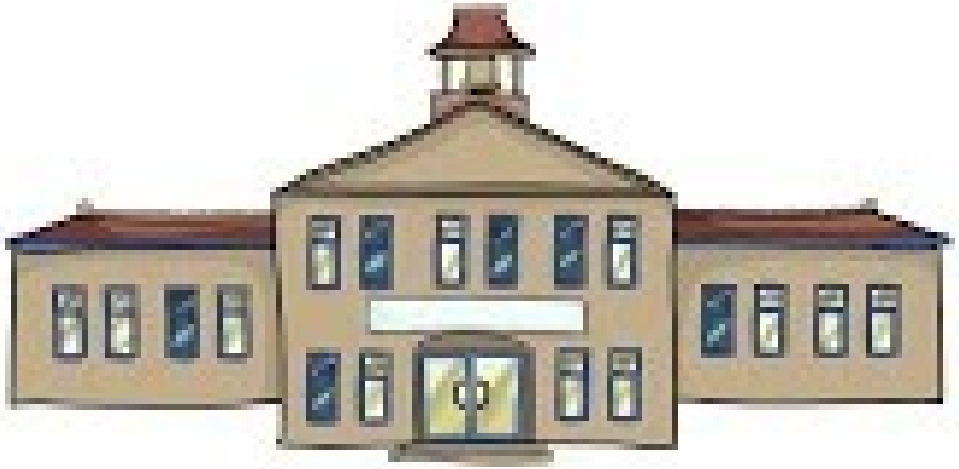
Plan Year	Classified Contribution	Yearly Local Cost Increase
2012	$296.00	$400,000
2013	$446.20	$450,000
2014 - 2015	$596.20	$450,000
2016	$746.20	$450,000
2017	$846.20	$325,000
2018 - 2023	$945.00	$350,000
2024	$1,195.00	$1,200,000
2026	$1,580.00	$983,090
2026	$1,885.00	$1,921,140
2027	$1,935.00	$305,644
Total		**$6,834,874**

FY27 TRS Increase

Total Additional Cost $248,142
Employer Percentage(Certified) - $197,471
Employer Percentage(Classified) - $50,671

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
2026	20.78%	$470,000
2026	21.91%	$869,072
2027	22.32%	$248,142
Total		**$5,977,214**



HOW DOES GEORGIA FUND SCHOOLS?

Oconee County Schools
QBE Local Five Mill Share

The Local Five-Mill Share is the required local contribution to Georgia's Quality Basic Education (QBE) funding formula and represents the district's cost of participation in state education funding.

Key Facts

- Required local contribution equal to 5 mills of property tax.
- State funding is reduced by the expected local share.
- Applies whether or not the district levies the full tax amount.
- Part of Georgia's QBE funding structure since 1985.

Why It Matters

- Ensures local participation in public education funding.
- Supports a shared state-local funding partnership.
- Provides equitable distribution of QBE resources statewide.
- Allows districts to levy up to 20 mills without voter approval.

Oconee County Schools
QBE Local Five Mill Share

The steady growth in the Local Fair Share reflects the continued increase in Oconee County's property tax digest and overall local wealth calculations within Georgia's QBE funding formula.

Overall Growth (2020–2027):
Average annual growth during the period is approximately 9 – 10% per year, indicating sustained upward momentum.

Total Increase: +$6,606,851

Overall Growth: +84.15%

As the Local Fair Share rises, the district's state QBE earnings can be reduced proportionally because the State assumes the community has a greater ability to support education locally.

Oconee County Schools
QBE Local Five Mill Share

LFS History	
Fiscal Year	**LFS Amount**
2020	$7,851,133
2021	$8,273,041
2022	$9,152,695
2023	$9,783,128
2024	$10,962,379
2026	$11,567,638
2026	$13,728,826
2027	$14,457,984

FY27 Increase in State Local Fair Share QBE Withholdings

DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Kindergarten	408	3,203,199	31,885	3,235,084	607,947	2,627,137
Kindergarten Early Intervention	91	931,044	7,112	938,156	176,301	761,855
Primary Grades 1-3	1,056	6,725,522	90,739	6,81[illegible],261	1,280,932	5,535,329
Primary Grades 1-3 Early Intervention	316	3,007,442	27,144	3,0[illegible],586	570,268	2,464,318
Upper Elementary Grades 4-5	666	3,236,873	46,900	3,[illegible]83,773	617,096	2,666,677
Upper Elementary Grades 4-5 Early Intervention	181	1,717,860	12,711	1,[illegible]30,571	325,214	1,405,357
Middle Grades 6-8	0	0	0	0	0	0
Middle School 6-8	1,467	8,069,241	103,306	[illegible],172,547	1,535,809	[illegible],636,738
High School Grades 9-12	1,821	8,332,129	206,866	[illegible],538,995	1,604,673	[illegible],934,322
Vocational Lab 9-12	350	1,825,572	114,870	[illegible],940,442	364,654	[illegible],575,788
Special Education Category 1	45	566,097	11,203	577,300	108,488	[illegible]468,812
Special Education Category 2	10	154,123	1,314	155,437	29,210	[illegible]126,227
Special Education Category 3	226	4,507,318	46,149	[illegible],553,467	855,701	[illegible]3697,766
Special Education Category 4	130	4,300,108	54,985	[illegible],355,093	818,422	[illegible]3536,671
Special Education Category 5	83	1,044,133	35,061	[illegible],079,194	202,805	[illegible]876,389
Gifted - Special Education Category 6	1,412	11,986,195	142,471	[illegible]2,128,666	2,279,255	[illegible]9849,411
Remedial	114	781,169	6,548	787,717	148,030	[illegible]639,687
Alternative	92	630,419	6,479	[illegible]636,898	119,688	[illegible]517,210
ESOL	67	960,328	3,848	964,176	181,191	[illegible]782,985
Special Education Itinerant				1,547	291	1,256
Special Education Supplemental Speech				9,298	1,747	7,551
TOTAL DIRECT INSTRUC.	8,535	61,978,772	949,591	[illegible]2,939,208	11,827,722	[illegible]5,111,486
Cent. Admin/ Tchr. Sal Incr.		2,247,608	0	[illegible],247,608	422,377	[illegible],825,231
School Administration		3,073,297	58,211	[illegible]3131,508	588,482	[illegible]2,543,026
Facility M&O			2,543,430	[illegible]2543,430	477,969	[illegible]2,065,461
MEDIA CENTER		1,382,655	117,405	[illegible],500,060	281,896	[illegible],218,164
20 Days Additional Instruction		425,853		[illegible]425,853	80,028	345,825
Staff & Professional Development				[illegible]263,232	49,467	213,765
Principal Staff and Prof. Dev.				[illegible],708	885	3,823
Midterm Hold Harmless				0	0	0
ONE TIME QBE PAYMENT						0
Charter System Adjustment						0
QBE FORMULA EARNINGS	8,535	69,108,185	3,668,637	73,055,607	13,728,826	59,326,781

FY26 LFS State Withholdings- -$13.72 Million

FY27 LFS State Withholdings- -$14.4 Million

***Additional - $730,000 in LFS will be withheld in FY27**

FY27 Additional Budget Considerations

- Salary Scale Enhancements:
  TST II, School Nurses, and 6-12 Coaching Supplements
- School Food Nutrition Program
- Salary Improvements

FY27 Salary Scale Enhancements

Total Cost $399,134	
Technical Support Technician II	$24,465
School Nurses	$74,669
6-12 Coaching Supplements	$300,000

FY27 School Food Nutrition

Total Cost $250,000	
School Food Nutrition	$250,000

FY27 All Employee Salary Improvements

Total Cost $1,789,146	
All Employees	**2%**
Certified Staff (positions)	$1,411,715
Classified Staff (positions)	$377,431

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	FY 2027
Step Increase Step for all eligible employees	**Step Increase, % Increase** Step for all eligible employees 2% Increase for all employees	**Step Increase, % Increase** Step for all eligible employees 3% Increase for all employees	**Step Increase, % Increase** Step for all eligible employees 2.5% Increase for all employees	**Step Increase** Step for all eligible employees	**Step Increase, State Increase, Hourly Wage Increase, and % Increase** 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 Increase, One-time Payment** Step for all eligible employees $1,000 One-time Payment All Regular FT/PT Employees	**Step Increase, Hourly Wage Increase, and One-time Payment** 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 Increase, State Increase, and % Increase** Step for all eligible employees $2,000 State salary increase for certified positions 3% Increase for classified employees	**Step Increase, % Increase** Step for all eligible employees 5% Increase for all employees Mid Year Salary Enhancement for Bus Drivers & School Nutrition employees	**Step Increase, % Increase, Add Steps** Step for all eligible employees 4% Increase for all employees Add Steps 22-30 to all Salary Scales	**Step Increase, % Increase, Add Steps** Steps for all eligible employees $2,000 One-time Payment All Regular FT/PT Employees	**Step Increase, % Increase, Add Steps** Steps for all eligible employees 2% Increase for all employees

** The OCS Board of Education has approved a raise of 23.5% since 2015.*

FY27 Funding

Local Options:	
All Employee 2% Salary Improvements	$1,789,146
Salary Scale Enhancements – TST II, Nurses, Coaches	$399,134
School Food Nutrition Program Support	$250,000
State Mandated Requirements:	
Health Insurance Employer Contribution	$305,644
Teacher Retirement Employer Contribution	$248,142

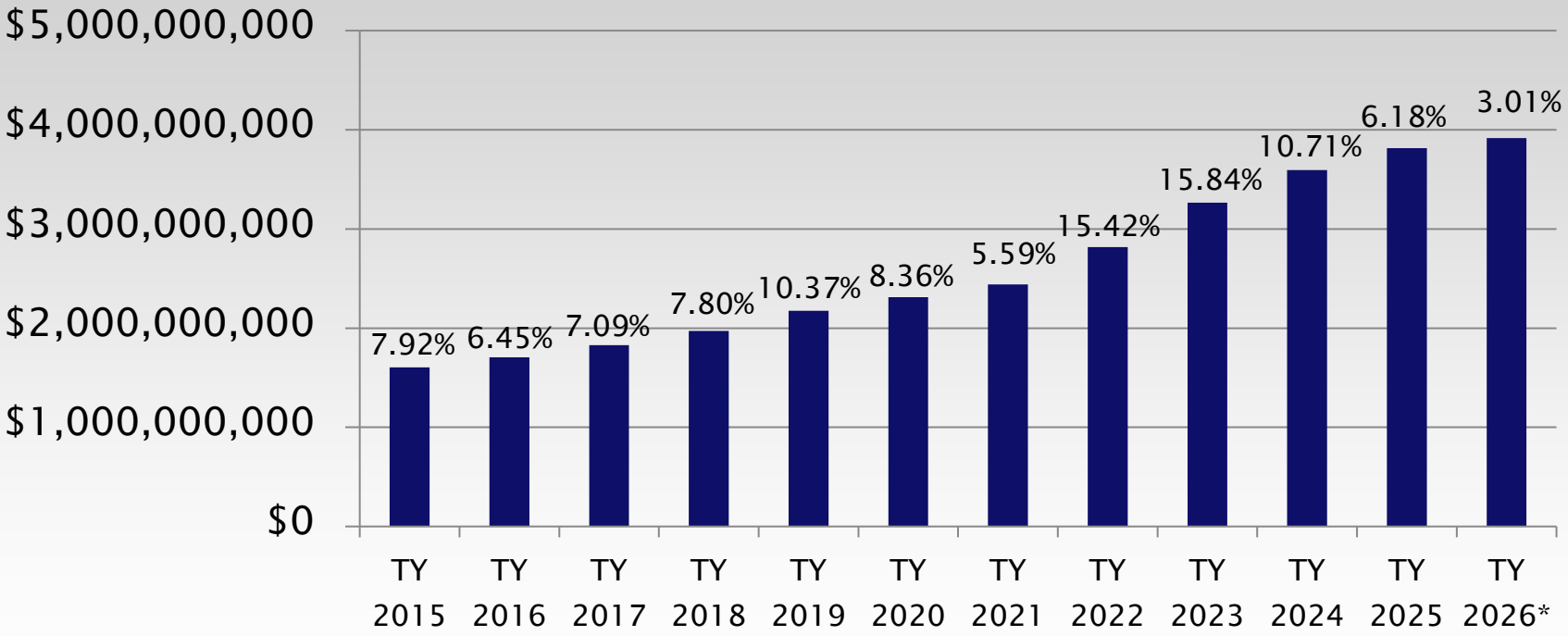
**Increase to Local Fair Share estimated to increase $730,000*

**Anticipated 18% increase in utility charges*

Total Additional Funding **$2,992,066**

Net Tax Digest History

Net Tax Digest Value



*Estimated

Tentative FY27 General Fund Expenditures

Continuation Budget	$119,488,681
Additional Requirements and Considerations	$ 2,992,066
Total FY27 Expenditures	**$122,480,747**

FY27 General Fund Budget

Current Millage Rate: 13.962 mills
Proposed Full Rollback Millage Rate: 13.813 mills*

(*Tentative based on current information provided by Tax Commissioner)

Estimated Total Fund Balance at 6/30/26	$ 54,600,789
Less: Committed Fund Balance	$ 12,074,950
Less: Assigned Fund Balance	$ 9,759,146
Estimated Unassigned Fund Balance at 6/30/26	$ 32,766,693

FY27 General Fund Budget

Committed Fund Balance	**$ 12,074,950**
Series 2021 GO Bond	
Assigned Fund Balance	**$ 9,759,146**
Weapons Detection System	$ 720,000
NOHS Auxiliary Gym Phase 1	$ 5,000,000
OCHS Field Extension	$ 2,000,000
Projected Budget Shortfall	$ 2,039,146

FY27 General Fund Budget

Estimated Unassigned Fund Balance at 6/30/26	$ 32,766,693
Revenues	$120,694,558
Expenditures	$122,480,747
Ending Estimated Unassigned Fund Balance at 6/30/27	$ 30,980,505

FY 2027 General Fund Budget Review

Monthly Average Expenditures	**$9,725,685**
Two Months Operating Expenses:	$19,451,370
Three Months Operating Expenses:	$29,177,055

FY 27 Est. Beginning Fund Balance $ 32,766,693 = ***3.3 months of Operating Expenses.***

Best business practice, as recognized by the U.S. Department of Education, GA Department of Audits and Accounts, is to maintain reserves equal to approximately **3 to 6 months of operating expenses**, which is considered a strong indicator of financial stability.

FY27 Federal Fund Revenue

Federal Fund – Revenue & Expenditures - $6,325,820

Title I Part A	$572,048
Title II Part A	$172,984
Title III Part A	$45,988
Title IV Part A	$37,397
IDEA 611 Flowthrough	$2,066,854
IDEA 619 Preschool	$43,221
IDEA Parent Mentor	$18,400
CTAE - Perkins V	$69,052
School Nutrition	$3,299,876

