

FY2026 Budget Workshop

General Fund (Fund 100 only)

Updated 4-29-2025

Revenues

FY2025 Budgeted Revenue	<u>293,131,450</u>
State Funding	
FY2025 Projected Original Allotment	138,634,398
QBE (increase)	8,252,844
Local Fair Share (increase)	-2,096,908
Transportation (decrease)	-307,312
Nursing (increase)	<u>8,548</u>
FY2026 Projected Allotment	<u>144,491,570</u>
Increase in State Funding	5,857,172
Projected Mid-Term Adjustment (no change)	0
Federal Indirect Cost (increase)	14,041
Projected Bus Replacement Funds (decrease)	-1,057,320
School Safety Grant (increase)	61,596
Additional Security Grant (increase)	627,415
Custodial Supplements (increase)	170,000
Other State Grants (increase)	537,396
Projected Interest (no change)	0
Projected TAVT (increase)	196,043
Projected Other Taxes (Intangible) (no change)	0
Projected Miscellaneous Local Receipts (no change)	0
Growth Accepted in FY2025 Above Digest Projection	5,717,881
Projected 5.00% Local Digest Increase With Digest At 15.41 Mills	<u>7,009,454</u>
Projected Revenue Increase	<u>19,133,678</u>
FY2026 Projected Revenue	<u>312,265,128</u>

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Expenditures

FY2026 Projected Expenditures	313,077,400
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Amount Budgeted into Reserves	812,272
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Salaries & Benefits	285,188,069	91.09%
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Personnel Changes

Increase State Health Benefit Plan for Certified from \$1,760 Per Member Per Month to \$1,885 Per Member Per Month or \$22,620 per year	2,181,002
Increase State Health Benefit Plan for Classified from \$1,560 (this was a mid-year increase in FY2025) Per Member Per Month to \$1,885 Per Member Per Month or \$22,620 per year	4,175,453
Increase the TRS rate from 20.78% to 21.91%, decrease the ERS rate from 29.20% to 29.15% (one employee)	1,804,567
Step - Certified Employees	1,825,191
Step - Classified Employees	897,410
Step - Administration	197,292
COLA 2.0% - Certified Employees	3,541,659
COLA 2.0% - Classified Employees	670,505
COLA 2.0% - Administration	145,020
Growth Positions (5 Remedial Teachers, 1 Regular Ed Teacher)	627,387
Reduce 3 teaching positions - due to enrollment changes in grade levels	-313,464
Custodian Supplement	170,000

Other Major Changes

Increase Safety	627,415
Contract Nurses	900,000

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Expenditures

Major Operating Items

Electricity / Natural Gas	4,308,872	
SRO's	2,634,492	
Software / Hardware for IT	2,247,683	
Transfers	1,690,824	
Insurance (Property / Auto / Bonds)	1,609,418	
Maintenance	1,577,052	
Diesel Fuel / Gasoline	1,418,950	
Transportation	1,158,126	
Custodial Supplies	1,094,775	
School Based Allotments	1,093,713	
Contracted Nursing Services	900,000	
Copiers	779,962	
Other Instructional Supplies & Materials	779,881	
Consolidated Funds	712,154	
Security Grant Funds	627,415	
Communication	588,698	
Cyber Security	570,096	
UWG GA Best	450,000	
Professional Learning	393,026	
Water / Sewer	360,000	
Perkins - Local	331,481	
Garbage	275,000	
Grounds	242,400	
Furniture	200,000	
Copy Paper	197,272	
Nurse Supplies / Materials	185,784	
Travel / Including Mileage	179,109	
Dues / Fees	131,646	
Media Services	113,196	
Non Instructional Supplies - all other departments	106,958	
Maintenance - Vehicles / Equipment	105,000	
Purchase of Buses - State Funded	88,110	
Legal Fees	85,000	
	<u>27,236,093</u>	8.70%
All Other Operating Expenses	<u>653,238</u>	0.21%

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Reserves

Projected Reserves July 1, 2025	46,600,508
As a percentage of Budgeted Expenditures	14.88%

On The Horizon

Maintaining Healthy Reserves
Potential increase in the Senior Exemption
Catch up on facility maintenance/renovation delayed due to Newnan High School Project