

# FY '26 Budget Process

# FY '26 Budget Expenditure Review

General Fund & Capital Projects Fund

March 27, 2025 Work Session

# BUDGET PROCESS TIMELINE

- The budget must be approved by June 30.
- During the month of June we plan to tentatively adopt, advertise, and adopt a final budget.
- Therefore, budget discussions should be completed by the May 29, 2025 work session.

# BUDGET PROCESS TIMELINE

Scheduled meetings available for budget discussions:

- March 27, 2025 Work Session
- April 3, 2025 Regular Meeting
- April 24, 2025 Work Session
- May 8, 2025 Regular Meeting
- May 29, 2025 Work Session

# BUDGET PROCESS TIMELINE

During the 5 budget meetings, we will discuss revenues and expenditures for the following funds:

- General Fund
- Capital Projects Fund
- Special Revenue Fund
- School Nutrition Fund
- Debt Service Fund

Due to the timing of availability of information, particularly related to the accuracy of revenue projections, we will begin with our focus on General Fund expenditures.

# Tonight's Focus

1. Review General Fund Expenditure Components
  - a. Salaries, Benefits, Departmental Operations and Transfers
    - i. FY 25 Projected Actual
    - ii. FY 26 Proposed Budget
  
2. Review Capital Projects Fund Expenditure Components
  - a. Operational Needs of a Capital Nature that have been moved out of General Fund
  - b. Project-based Needs

FY 25 GENERAL FUND  
EXPENDITURES  
(PROJECTED ACTUAL)

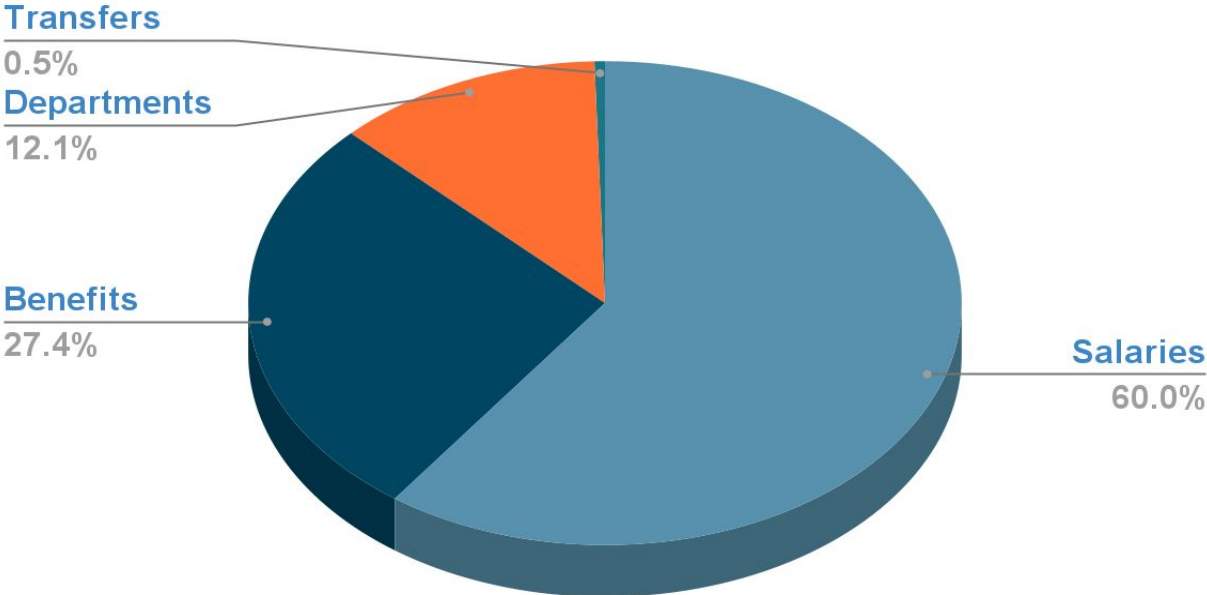
## FY 25 GENERAL FUND EXPENDITURES - COMPARISON OF BUDGET TO PROJECTED ACTUAL

EXPENDITURE CATEGORY	FY 25 APPROVED BUDGET	INCREASE/ (DECREASE)	FY 25 PROJECTED ACTUAL EXPENDITURES
<b>Salaries</b>	<b>\$93,948,195</b>	<b>(\$366,415)</b>	<b>\$93,581,780</b>
<b>Benefits</b>	<b>\$41,793,788</b>	<b>\$858,226</b>	<b>\$42,652,014</b>
<b>Department Budgets</b>	<b>\$18,526,041</b>	<b>\$405,110</b>	<b>\$18,931,151</b>
<b>Operating Transfers*</b>	<b>\$777,000</b>	<b>(\$36,668)</b>	<b>\$740,332</b>
<b>TOTAL FY 25 EXPENDITURES</b>	<b>\$155,045,024</b>	<b>\$860,253</b>	<b>\$155,905,277</b>

*\* Transfers from General Fund to PreK and JROTC to cover salaries and benefits caused by the shortfall in state and federal funds.*



# FY 25 PROJECTED ACTUAL GENERAL FUND EXPENDITURES



**FY 25 GENERAL FUND SALARIES  
COMPARISON OF BUDGET TO PROJECTED ACTUAL**

<b>FY 25 BUDGET</b>		<b>\$93,948,195</b>
Increases/(Decreases):		
<ul style="list-style-type: none"> <li>• Mid-Year One-Time Supplement to Employees</li> </ul>	\$1,694,548	
<ul style="list-style-type: none"> <li>• Salaries for Substitutes expected to be less than budgeted</li> </ul>	(\$400,000)	
<ul style="list-style-type: none"> <li>• Budget to Actual Variance related to differences in salaries and timing for new hires and/or replacement of employees leaving the system. (-1.77% of budgeted salaries)</li> </ul>	(\$1,660,963)	
Net Decrease to Salaries		(\$366,415)
<b>FY 25 PROJECTED ACTUAL</b>		<b>\$93,581,780</b>

**FY 25 GENERAL FUND BENEFITS  
COMPARISON OF BUDGET TO PROJECTED ACTUAL**

<b>FY 25 BUDGET</b>		<b>\$41,793,788</b>
Increases:		
<ul style="list-style-type: none"> <li>• Mid-Year Staff Supplement</li> </ul>	\$59,065	
<ul style="list-style-type: none"> <li>• Additional certified and classified employees who picked up health insurance</li> </ul>	\$682,560	
<ul style="list-style-type: none"> <li>• FICA for substitutes was included in the Substitute Salaries budget. Projected actual FICA for subs included with Benefits here.</li> </ul>	\$161,000	
<ul style="list-style-type: none"> <li>• Budget to Actual Variance related to projected benefit costs (.11% of budgeted benefits).</li> </ul>	(\$44,399)	
Net Increase to Benefits		\$858,226
<b>FY 25 PROJECTED ACTUAL</b>		<b>\$42,652,014</b>

## FY 25 GENERAL FUND DEPARTMENTAL EXPENDITURES COMPARISON OF BUDGET TO PROJECTED ACTUAL

<b>FY 25 BUDGET</b>		<b>\$18,526,041</b>
Increases/(Decreases):		
<ul style="list-style-type: none"> <li>State grant funding higher than budget (CTAE Heavy Equipment, Preschool Disability and Bus Allotment)</li> </ul>	\$494,110	
<ul style="list-style-type: none"> <li>Departmental expenditures more than budgeted (Special Education)</li> </ul>	\$21,000	
<ul style="list-style-type: none"> <li>State security grant expenditures for the SHS fencing project to be transferred to Capital Projects</li> </ul>	(\$110,000)	
Net Increase to Department Budgets		\$405,110
<b>FY 25 PROJECTED ACTUAL</b>		<b>\$18,931,151</b>

## FY 25 GENERAL FUND OPERATING TRANSFERS COMPARISON OF BUDGET TO PROJECTED ACTUAL

<b>FY 25 BUDGET</b>		<b>\$777,000</b>
Increases/(Decreases):		
<ul style="list-style-type: none"> <li>• Transfer funds to PreK to cover shortage of state funds for salaries and benefits</li> </ul>	(\$143,000)	
<ul style="list-style-type: none"> <li>• Transfer funds to JROTC to cover shortage of federal funds for salaries and benefits</li> </ul>	(\$3,668)	
<ul style="list-style-type: none"> <li>• State security grant expenditures for the SHS fencing project to be transferred to Capital Projects</li> </ul>	\$110,000	
Net Decrease to Operating Transfers		(\$36,668)
<b>FY 25 PROJECTED ACTUAL</b>		<b>\$740,332</b>

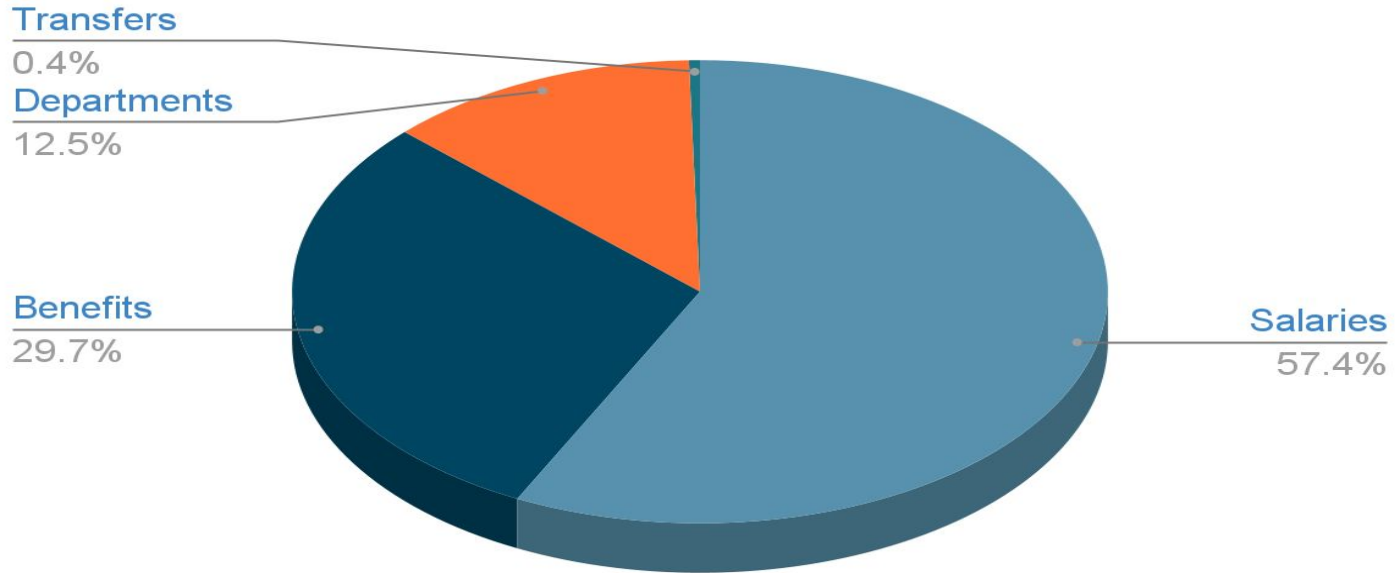
FY 26 GENERAL FUND  
EXPENDITURES  
(PROPOSED BUDGET)

**GENERAL FUND EXPENDITURES - COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 BUDGET**

<b>CATEGORY/ DEPARTMENT</b>	<b>FY 25 PROJECTED ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>	<b>FY 26 BUDGET</b>
<b>Salaries</b>	<b>\$93,581,780</b>	<b>(\$1,555,757)</b>	<b>\$92,026,023</b>
<b>Benefits</b>	<b>\$42,652,014</b>	<b>\$5,012,035</b>	<b>\$47,664,049</b>
<b>Department Budgets</b>	<b>\$18,931,151</b>	<b>\$1,044,510</b>	<b>\$19,975,661</b>
<b>Operating Transfers*</b>	<b>\$740,332</b>	<b>(\$41,807)</b>	<b>\$698,525</b>
<b>TOTAL FY 25 EXPENDITURES</b>	<b>\$155,905,277</b>	<b>\$4,458,981</b>	<b>\$160,364,258</b>

*\* Transfers from General Fund to PreK and JROTC to cover salaries and benefits caused by the shortfall in state and federal funds.*

# FY 26 BUDGETED GENERAL FUND EXPENDITURES





FY 26 GENERAL FUND  
SALARIES AND BENEFITS

# Salaries

Description	FY26 Proposed Budget	Changes from FY25 Projected Actual	Description of Changes
<p>Salaries for the majority of employees in the school system including allocations to school for school staff. These salaries do not include federally funded staff nor School Nutrition staff.</p> <p>Salaries comprise 60% of the General Fund budget. Salaries are composed of certified and classified salaries; includes base salary plus local supplements for experience.</p>	<p>\$92,026,023</p>	<p>(\$1.56M)</p>	<ul style="list-style-type: none"> <li>● Increase for Salary step and local experience increases: \$304K</li> <li>● Decrease for Mid-year supplement paid in January: (\$1.69M)</li> <li>● Decrease due to elimination of LEAP Program: (\$381K)</li> <li>● Added a TLC SPED Paraprofessional: \$28K</li> <li>● Shifted Salary and Benefits from School Nutrition Fund to General Fund to maximize T&amp;E and Health Insurance state funding: \$113K</li> <li>● Added a Speech Language Pathologist to meet student speech needs: \$74K</li> </ul>

# Employer-Funded Benefits

Description	FY26 Proposed Budget	Changes from FY25 Projected Actual	Description of Changes
<p>Employer-funded benefits follow salaries and comprise 27% of the General Fund budget.</p> <p>Benefits consist of health insurance, medicare/FICA and Teachers Retirement system (TRS).</p>	<p>\$47,664,049</p>	<p>\$5.01M</p>	<ul style="list-style-type: none"> <li>● Increase for Salary step and local experience increases: \$295K</li> <li>● Decrease for Mid-year supplement paid in January: (\$59K)</li> <li>● Decrease due to elimination of LEAP Program: (\$193K)</li> <li>● Added TLC SPED Para: \$31K</li> <li>● Shifted Salary and Benefits for School Nutrition to General Fund to maximize T&amp;E and Health Insurance state funding: \$49K</li> <li>● Added a Speech Language Pathologist: \$40K</li> <li>● Certified and Classified Health Insurance Increase: \$3.66M</li> <li>● TRS increase: \$1.19M</li> </ul>

# Employer-Funded Benefits

## Certified Health Insurance Increase:

- Increase of \$125 increase per month/\$1,500 per year per member beginning July 2025
- Annual district cost per member of \$22,620 in FY 26

## Classified Health Insurance Increase:

- Increase of \$305 increase per month/\$3,660 per year per member beginning July 2025
- Annual district cost per member of \$22,620 in FY 26

Total projected health insurance increase of \$3.66M.

## Medicare (1.45%) and FICA (7.65%):

- No increase

## Teachers Retirement System (TRS) Increase:

- Increasing from 20.78% to 21.91% in July 2025 for a projected increase of \$1.19M.

FY 26 GENERAL FUND  
DEPARTMENTAL EXPENDITURES

# SUMMARY OF FY 26 PROPOSED DEPARTMENT BUDGETS\*

<b>CATEGORY/DEPARTMENT</b>	<b>FY 26 PROPOSED BUDGET</b>	<b>% OF TOTAL DEPARTMENT BUDGET</b>
<b>Accounting and Payroll</b>	<b>\$198,575</b>	<b>.99%</b>
<b>School Allotments (Operating)</b>	<b>\$1,757,115</b>	<b>8.80%</b>
<b>Flowthrough Grants</b>	<b>\$85,894</b>	<b>.43%</b>
<b>Human Resources</b>	<b>\$372,350</b>	<b>1.86%</b>
<b>Board of Education</b>	<b>\$36,100</b>	<b>.18%</b>
<b>Superintendent</b>	<b>\$161,750</b>	<b>.81%</b>
<b>Public Relations</b>	<b>\$164,773</b>	<b>.82%</b>

# SUMMARY OF FY 26 PROPOSED DEPARTMENT BUDGETS\*

<b>CATEGORY/DEPARTMENT</b>	<b>FY 26 PROPOSED BUDGET</b>	<b>% OF TOTAL DEPARTMENT BUDGET</b>
<b>Business Services</b>	<b>\$995,800</b>	<b>4.99%</b>
<b>Central Warehouse</b>	<b>\$491,050</b>	<b>2.46%</b>
<b>Technology</b>	<b>\$1,391,549</b>	<b>6.97%</b>
<b>Transportation</b>	<b>\$3,156,850</b>	<b>15.80%</b>
<b>Grounds</b>	<b>\$1,368,191</b>	<b>6.85%</b>
<b>Maintenance</b>	<b>\$4,376,519</b>	<b>21.91%</b>

## SUMMARY OF FY 26 PROPOSED DEPARTMENT BUDGETS\*

<b>CATEGORY/DEPARTMENT</b>	<b>FY 26 PROPOSED BUDGET</b>	<b>% OF TOTAL DEPARTMENT BUDGET</b>
<b>Gifted</b>	<b>\$62,595</b>	<b>.31%</b>
<b>LIFE</b>	<b>\$13,900</b>	<b>.07%</b>
<b>School Improvement</b>	<b>\$2,173,012</b>	<b>10.88%</b>
<b>CTAE</b>	<b>\$508,775</b>	<b>2.55%</b>
<b>Data and Assessment</b>	<b>\$572,830</b>	<b>2.87%</b>
<b>Student Wellness and Support/Nursing</b>	<b>\$255,345</b>	<b>1.28%</b>



## SUMMARY OF FY 26 PROPOSED DEPARTMENT BUDGETS\*

CATEGORY/DEPARTMENT	FY 26 PROPOSED BUDGET	% OF TOTAL DEPARTMENT BUDGET
COUNTY ALLOTMENTS TO SCHOOLS FOR ATHLETIC SUPPLEMENTS/EXTENDED YEAR	\$373,884	1.87%
POST SEASON ATHLETIC COMPENSATION	\$100,000	.50%
TLC	\$47,370	.24%
Safety	\$1,015,100	5.08%

## SUMMARY OF FY 26 PROPOSED DEPARTMENT BUDGETS\*

CATEGORY/DEPARTMENT	FY 26 PROPOSED BUDGET	% OF TOTAL DEPARTMENT BUDGET
Hospital Homebound	\$37,000	.19%
Special Education	\$181,578	.91%
Social Workers	\$9,756	.05%
Student Discipline	\$19,000	.10%
Professional Learning	\$35,000	.18%
State & Federal Programs	\$14,000	.07%
<b>TOTAL DEPARTMENT BUDGETS</b>	<b>\$19,975,661</b>	<b>100%</b>

*\*Total Department Budgets comprise 12.5% of the Total General Fund Expenditures Budget.*

# Accounting and Payroll Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Accounting and payroll functions for the school system.</p> <p>Includes costs for:</p> <ul style="list-style-type: none"> <li>● Accounting Software -\$76.5K</li> <li>● Etrieve accounting and payroll workflow software - \$68.5K</li> <li>● Prof Development, Travel Costs, Bank &amp; Amazon fees - \$18.5K</li> <li>● Purchased Services - Shredding/Postage/Copier Fees/Financial Stmt Prep - \$24K</li> <li>● Workers Comp audit fees - \$5K</li> <li>● Supplies/Technology - \$6K</li> </ul>	<p>\$198,575</p>	<p>(\$5,888)</p>	<p>Increased costs:</p> <ul style="list-style-type: none"> <li>● Accounting software \$7.6K</li> <li>● Etrieve workflow software \$6.2K</li> <li>● Fees -\$500</li> </ul> <p>Reduced costs:</p> <ul style="list-style-type: none"> <li>● Purchased Services for forms and postage due to less need for additional software forms and less printed checks/more electronic vendor pmts (\$8.7K)</li> <li>● Laptop Refresh complete (\$6.5K)</li> <li>● WC audit fees based on prior year (\$5K)</li> </ul>

# School Allotments for Operations

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>School allotments are based on FTE counts and the state/local funding model. The proposed budget amount is currently based on October FTE counts. This number will need to be updated after final March FTE count updates.</p>	<p>\$1,757,115</p>	<p>\$53,684</p>	<p>FTE funding for school operations based on Oct FTE increased by \$53,684.</p>

# Flowthrough Grants

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
State funding passed through for Math and Science supplements for teachers that meet the state requirements.	\$85,894	\$7,894	This amount fluctuates from year to year depending on the number of teachers who qualify. The district is usually not notified of the amount until August, so budget is based on historical data.

# Human Resources Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Includes costs for:</p> <ul style="list-style-type: none"> <li>● Various HR-related software: Kronos software (timeclock), ReadySub software (leave mgt), TalentEd software (job applications); Compliance Director software (annual employment training) - \$150K</li> <li>● Prof Development and Travel Costs -\$12K</li> <li>● Background checks/Fingerprinting - \$42K</li> <li>● Workers Comp claim deductibles - \$20K</li> <li>● Various Events (Employee Wellness Fair, Retirement celebration, New Hire Orientation event) - \$21K</li> <li>● Intern &amp; Stipends for New Hires (New Hire Orientation) - \$25K</li> <li>● Unemployment Fees - \$10K</li> <li>● Recruitment/Retention/Dept supplies/fees, postage,office supplies - \$58K</li> <li>● Retirement Gifts (pass-thru from Foundation) - \$34K</li> </ul>	<p>\$372,350</p>	<p>\$45,000</p>	<p>Increased costs:</p> <ul style="list-style-type: none"> <li>● Approx. 3-5% increase in software fees for each program (Compliance Director, Timeclock, Leave Mgt and Applicant Tracking) - \$20K</li> <li>● Added Workers Comp premium deductibles budget (prior year budget oversight) - \$20K</li> <li>● Increased costs for membership fee and recruitment/registration fees - \$5K</li> </ul>

# Board of Education

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Includes costs for:</p> <ul style="list-style-type: none"><li>• Board Member payroll</li><li>• Board Member professional development and travel</li></ul>	\$36,100	\$2,100	Increased to allow for an average of 3 meetings per month.

# Superintendent's Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Includes Costs for:</p> <ul style="list-style-type: none"> <li>● Attorney Services - \$35K</li> <li>● First District RESA Membership Fees - \$66K</li> <li>● GSBA/GSSA Dues \$29K</li> <li>● Professional Dues and Fees \$6K</li> <li>● Travel - \$2K</li> <li>● SIMBLI Board Meeting Mgt/Board Policies Software - \$15K</li> <li>● Superintendent's Office operating costs - copier/postage/supplies - \$9K</li> </ul>	<p>\$161,750</p>	<p>\$13,450</p>	<p>Estimated Increase due to reality adjustment from excessive cuts (\$50K) during FY '25 budget process</p>



# Public Relations Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"> <li>● <u>Communication - Advertising -\$91,062:</u> <ul style="list-style-type: none"> <li>○ Graduation live streams \$15,000;</li> <li>○ Corporate Image Ads \$10,430;</li> <li>○ 7 Paid Ad campaigns \$48,600;</li> <li>○ Legal Ads \$6,032;</li> <li>○ Publications \$11,000</li> </ul> </li> <li>● <u>Communications-Software Subscriptions 12 months- less/per student - \$35,661:</u> <ul style="list-style-type: none"> <li>○ LifeSize: Livestream mtgs \$12,500</li> <li>○ Onsolve system(phone/email/SMS \$20,866;</li> <li>○ MyVRSpot video storage, closed captioning of BOE videos \$2,295.</li> </ul> </li> <li>● <u>Communications -Software subscriptions 12 months+ - \$32K:</u> <ul style="list-style-type: none"> <li>○ Finals site: district &amp; school websites content management, hosting, audioeye ADA compliance tool, Weglot translation</li> </ul> </li> <li>● <u>Remainder - \$6,050:</u> Special event supplies &amp; catering, travel, dues</li> </ul>	<p>\$164,773</p>	<p>(\$566)</p>	<p>No significant changes</p>

# Athletic Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>This is a newly proposed department which includes costs for:</p> <ul style="list-style-type: none"> <li>Athletic Supplements and Extended Year Pay as described in the previous board presentation by Dr. Prosser.</li> </ul>	\$373,884	\$373,884	<p>New budget item being proposed to pass along to the middle and high schools. Funding is based on the number of sports and the FTE.</p>
<ul style="list-style-type: none"> <li>Postseason Compensation allows for additional days worked beyond the regular season</li> </ul>	\$100,000	\$100,000	<p>New budget item being proposed to compensate high school coaches who work beyond the regular season.</p>

# Safety Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Maintaining and improving safety and security throughout the district.</p> <ul style="list-style-type: none"> <li>• Total Cost for SROs - \$906K</li> <li>• 10 current SROs (1 each at BES, NES, PES, SES, LCM, WJMS, SEBMS, PMHS, SEBHS, SHS)</li> <li>• 9 additional SROs ( 1 floating SRO, 1 each at SEBHS, JPB, MCES, MLES, SZES and 3 at SHS)</li> <li>• Safety &amp; Security Operating Supplies/Equipment/Window Tinting/Vape Detectors - \$95K</li> <li>• Security Software - \$11K</li> <li>• Travel and Dues/Registration -\$3K</li> </ul>	<p><b>\$1,015,100</b></p>	<p><b>\$301,400</b></p>	<p>Increase due to adding 9 SROs:</p> <ul style="list-style-type: none"> <li>1 - Floating SRO (July 2025)</li> <li>1 - SEBHS (July 2025)</li> <li>1 - JPB (Jan 2026)</li> <li>1 - MCES (Jan 2026)</li> <li>1 - MLES (Jan 2026)</li> <li>1 - SZES (Jan 2026)</li> <li>3 - SHS (Jan 2026)</li> </ul>

# LEAP, LIFE, TLC

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<b>LEAP</b>	\$0	(\$14,200)	Eliminated program
<b>LIFE</b> <ul style="list-style-type: none"><li>• PD and travel for staff</li><li>• Classroom supplies &amp; equipment</li></ul>	\$13,900	(\$350)	Reduction in postage and dues/fees
<b>TLC</b> <ul style="list-style-type: none"><li>• PD and travel for staff</li><li>• Classroom supplies &amp; equipment</li></ul>	\$47,370	\$16,870	<ul style="list-style-type: none"><li>• Increased \$15K for floor waxing (moved from Business Services budget)</li><li>• Increased \$8K for mental health/addiction counseling</li><li>• Decreased \$6K for operating costs</li></ul>

# Student Discipline

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"><li>• Contracted services for hearing officers</li><li>• Postage for hearing legal notifications</li><li>• Travel for staff to and from hearings</li></ul>	\$19,000	\$0	N/A

# State & Federal Programs

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"><li>• Subs, travel, supplies for English Speakers of Other Languages (ESOL) teachers that cannot be paid out of federal funds</li><li>• Contracted services for ACCESS testing &amp; translation services</li></ul>	\$14,000	\$0	N/A

# Professional Learning

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p><b>Districtwide PD Software</b></p> <ul style="list-style-type: none"><li>• Software to document all employees' professional development: \$27,400</li></ul> <p><b>Professional Development</b></p> <ul style="list-style-type: none"><li>• Subs and travel for staff not Title IIA allowable (non-academic staff such as PE, art, music, counselor, etc.)</li><li>• Rental of facilities for PD with large groups</li></ul> <p><b>Operating Costs</b></p> <ul style="list-style-type: none"><li>• Supplies related to PD events</li></ul>	\$35,000	\$0	N/A

# Gifted

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"><li>• Contracted services for coordinator</li><li>• PD and travel for gifted teachers &amp; coordinator</li><li>• Classroom supplies &amp; equipment</li></ul>	\$62,595	(\$9,930)	The need for instructional software, testing materials, and resource books/classroom novels is expected to be less.



# Career, Technical, & Agriculture Education (CTAE)

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"> <li>● Middle &amp; High CTAE classroom supplies &amp; equipment</li> <li>● Substitutes for CTAE teachers (PD or activities with students)</li> <li>● Fully fund extended day for Career Technical Student Organizations (CTSO) advisors</li> <li>● Transportation for Discovery Events/ CTSO competitions</li> <li>● PD &amp; travel for CTAE director</li> <li>● Dual Enrollment equipment &amp; clinicals equipment</li> <li>● Xcel partnership</li> </ul>	<p>\$508,775</p>	<p>(\$1,433)</p>	<p>Reduced amount for marketing Career Ready Bulloch website since website is now established</p>

# Hospital Homebound

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<b>Hospital Homebound (HHB)</b> <ul style="list-style-type: none"><li>Contracted services with teachers to provide HHB services</li></ul>	\$37,000	\$0	N/A

# Special Education

Description	FY26 Proposed Budget Amount	Changes from FY25 Projected Actual	Description of Changes
<p><b>Special Education</b></p> <ul style="list-style-type: none"> <li>• PD and travel for SpEd dept. staff, Preschool Intervention Program (PIP) staff, &amp; dedicated paraprofessionals</li> <li>• equipment &amp; supplies for SpEd dept. staff &amp; PIP classrooms</li> <li>• Operating costs for SpEd Dept (copiers, postage, shredding)</li> <li>• Extended School Year (ESY) teachers, paraprofessionals, substitutes</li> <li>• Instructional resources for SpEd program areas</li> </ul>	<p>\$181,578</p>	<p>\$12,936</p>	<ul style="list-style-type: none"> <li>• New autism hub start-up costs and training \$15K</li> <li>• Additional cost for student attending GA Academy for the Blind \$2,700</li> <li>• Increased travel costs \$5K</li> <li>• Decreased operating costs (\$9,800)</li> </ul>

# Student Wellness & Support / Nursing

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"> <li>● PD and travel for dept. staff including: Adaptive PE, Deaf Hard of Hearing, Speech Language Pathologists (SLP), Occupational Therapists / Physical Therapists (OT/PT), Psychologists</li> <li>● Equipment &amp; supplies for department staff including SLP protocols, psychologists protocols, SLP test kits, subscriptions for SLPs, OT, psychologists</li> <li>● Medicaid billing</li> <li>● Equipment &amp; supplies for school nurses (audiometers)</li> </ul>	<p>\$255,345</p>	<p>\$91,641</p>	<ul style="list-style-type: none"> <li>● Budgeting for contracted services for blind student needing assistive technology and mobility services - \$35K</li> <li>● Increased additional pay for Visually Impaired teacher - \$36K</li> <li>● Increase for Braille transcription services - \$3K</li> <li>● Increased travel costs for lead nurse, Adaptive PE teachers, SDI work - \$5K</li> <li>● Increase in additional pay for Speech Language Pathologist - \$20K</li> <li>● Decrease in district nursing costs - (\$8K)</li> </ul>

# Social Workers

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<ul style="list-style-type: none"><li>• PD and travel</li><li>• Operating costs (copiers, postage)</li></ul>	\$9,756	(\$4,009)	<ul style="list-style-type: none"><li>• Decreased amount for operating costs (copier, phone) (\$1,300)</li><li>• Decreased amount for contracted services for REACH coordinators (\$500)</li><li>• Decreased amount for dues/fees - state conference costs absorbed by Homeless Grant (\$2100)</li></ul>

# Data & Assessment

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p><b>Department Operating Costs</b></p> <ul style="list-style-type: none"> <li>• PD and travel for 3 dept. staff</li> <li>• Operating costs (shredding, copiers, postage, supplies)</li> </ul> <p><b>Testing</b></p> <ul style="list-style-type: none"> <li>• Licenses for PSAT exams - \$12K; Advanced Placement (AP) exams - \$66K</li> <li>• Testing resources for English Language Learners (ELL) students (headphones, dictionaries)</li> <li>• Headphones for new GMAS ELA testing - \$20K</li> <li>• PD and travel for Assessment Director</li> </ul> <p><b>Student Information Systems</b></p> <ul style="list-style-type: none"> <li>• PD and travel for 4-6 district personnel &amp; 3-5 school personnel to attend Infinite Campus Conference, GA Student Information Systems Conference, Data Collections Conference - \$25K</li> <li>• Contracted services for central data processing for enrollment &amp; data clerk training/sub</li> <li>• Infinite Campus - \$168K; Infinite Campus Add-On Products - \$64K; Language translation for online registration - \$6K; Support, training, consulting, custom reports - \$32K</li> <li>• Qualtrics license - \$49K (surveys, data dashboard for data analysis, help tickets, workflow notifications, field trip forms, absence excuse submission, applications for GPA, LIFE, Summer Learning, Dexter Moseley)</li> </ul> <p><b>Records</b></p> <ul style="list-style-type: none"> <li>• ScribOnline for Records Fulfillment - \$22K; Permanent records jackets -\$10K</li> <li>• PD and travel for one district office personnel to attend GA Records Management Conference - \$1,700</li> </ul>	<p><b>\$572,830</b></p>	<p><b>(\$1,660)</b></p>	<p>Decrease in postage, travel, supplies</p>

# School Improvement Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p><b>Dept. Operating Costs: \$197K</b></p> <ul style="list-style-type: none"> <li>• copiers, phones, postage, supplies, PD for dept staff (including additional teacher clarity training)</li> <li>• travel for department staff including SI Directors and Instructional Coaches to support assigned schools &amp; travel for district staff to attend Junior Achievement</li> </ul> <p><b>Subscriptions / Dues: \$128K</b></p> <ul style="list-style-type: none"> <li>• GA Virtual School -\$80K, 4H - \$23K, AdvancED/Cognia - \$25K</li> </ul> <p><b>Curriculum Work: \$100K</b></p> <ul style="list-style-type: none"> <li>• subs or stipends for various district curriculum work \$97K</li> </ul> <p><b>Supplies for Schools: \$15K</b></p> <ul style="list-style-type: none"> <li>• sculpting clay -\$3,600</li> <li>• kilns repair &amp; maintenance - \$5K</li> <li>• sex ed printed packets - \$6K</li> </ul> <p><b>Contracted Services: \$219K</b></p> <ul style="list-style-type: none"> <li>• Guided Reading implementation - \$59K , School Improvement Planning workshops/training -\$60K, Generative AI implementation - \$100K</li> </ul>	<p>\$659,100</p>	<p>\$14,850</p>	<ul style="list-style-type: none"> <li>• Increase for subs/stipends for curriculum work \$50K</li> <li>• Increase of contracted services for GenAI &amp; SIP training \$160K</li> <li>• Transportation Dept.</li> <li>• Decrease of (\$31K) for dues/fees &amp; travel to Teacher Clarity certification training</li> <li>• Decrease (\$160K) NewsELA - moved to Resources</li> <li>• Decrease in operating costs (\$4K)</li> </ul>

# School Improvement Department: Resources

Description	FY26 Proposed Amount	Changes from FY25 Budget	Description of Changes
<p><b>District Resources</b></p> <ul style="list-style-type: none"> <li>• Destiny: media center circulation/resource management - \$50K</li> <li>• Otus: assessment &amp; data analysis -\$99K</li> <li>• Google Teaching &amp; Learning upgrade - \$1K</li> <li>• Lightspeed Digital Insights - \$35K</li> <li>• IncompassingED: development of SEL curriculum - \$40K</li> </ul>	\$228,662	\$32,572	<ul style="list-style-type: none"> <li>• NEW: Lightspeed Digital Insights \$35K</li> <li>• Increase of \$16K for Otus</li> <li>• Eliminated Classlink usage add-on (\$5K) &amp; Character Strong (\$77K)</li> </ul>
<p><b>Districtwide Resources</b></p> <ul style="list-style-type: none"> <li>• Sora: ebooks - \$11K</li> <li>• Flocabulary: vocabulary - \$54K</li> <li>• Discovery Education, including MS Science Techbook - \$88K</li> <li>• ELL tutoring services - \$25K</li> <li>• TextHelp: Read/Write extension for accommodations - \$25K</li> <li>• NewsELA - \$160K</li> </ul>	\$363,479	\$190,098	<ul style="list-style-type: none"> <li>• NEW: ELL Tutoring Services \$25K</li> <li>• Increase of \$8K for DiscoveryEd</li> <li>• NewsELA added to Resources list from SI Dept. \$160K</li> <li>• Eliminated GSU STEM checkout (\$3K)</li> </ul>



# School Improvement Department: Resources

Description	FY26 Proposed Amount	Changes from FY25 Budget	Description of Changes
<p><b>Elementary Resources</b></p> <ul style="list-style-type: none"> <li>• Brainpop: K-8 all content - \$45K</li> <li>• Studies Weekly: K-5 Social Studies - \$46K</li> <li>• PebbleGo: K-2 Social Studies - \$12K</li> <li>• ESGI: K-1 assessment platform - \$28K</li> <li>• Reading A-Z: PreK-5 bank of Lexiled texts - \$42K</li> <li>• Monique Burr body safety curriculum - \$3K</li> </ul>	\$175,189	\$11,010	<ul style="list-style-type: none"> <li>• Increase for Brainpop \$5K, Studies Weekly \$3K, &amp; Reading A-Z \$3K</li> </ul>
<p><b>Elementary/Middle Resources</b></p> <ul style="list-style-type: none"> <li>• iReady: K-8 ELA/Math diagnostic &amp; personalized instruction - \$342K</li> <li>• Renaissance Learning: K-8 ELA -Accelerated Reader - \$53K</li> <li>• Generation Genius: K-8 Sci/Math - \$20K</li> <li>• Moby Max: K-8 all content- differentiated lessons - \$56K</li> </ul>	\$471,270	(\$7,634)	<ul style="list-style-type: none"> <li>• Increase of \$6K for Renaissance Learning and Moby Max</li> <li>• Decrease of (\$13K) for Quaver - subscription paid through 2027</li> </ul>

# School Improvement Department: Resources

Description	FY26 Proposed Amount	Changes from FY25 Budget	Description of Changes
<p><b>Middle School Resources</b></p> <ul style="list-style-type: none"> <li>● Gizmos: 6-8 science - \$12K</li> <li>● Learning Blade: 6-8 STEM - \$5K</li> <li>● Gallopade: 6-8 digital Social Studies - \$48K</li> </ul>	\$64,626	\$1,137	<ul style="list-style-type: none"> <li>● Increase in subscription cost for Gizmos \$1K;</li> </ul>
<p><b>Middle/High Resources</b></p> <ul style="list-style-type: none"> <li>● Imagine Learning (Edgenuity): 6-12 all content areas -online coursework - \$110K</li> <li>● Imagine Learning (Edgenuity) Instructional Services: 6-12 online coursework with virtual teacher - \$5K</li> <li>● TurnItIn: 6-12 ELA plagiarism check - \$30K</li> <li>● Progress Learning (USA TestPrep): 6-8 all content, 9-12 EOC courses - \$40K</li> <li>● Spanish: 9-12 - \$25K</li> </ul>	\$210,685	(\$29,355)	<ul style="list-style-type: none"> <li>● Decrease of (\$41K) for Imagine Learning (removed middle school licenses except for TLC)</li> <li>● Increase of \$10K for TurnItIn</li> <li>● Increase of \$2K for Progress Learning</li> </ul>
<p><b>RESOURCES TOTAL</b></p>	<p><b><u>Total</u></b>  <b>\$1,513,912</b></p>	<p><b><u>Total</u></b>  <b>\$197,801</b></p>	

# Business Services Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Insurance and small projects that occur throughout the year</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>Contingency Budget for School-Level Projects - \$110K</li> <li>Insurance Costs - \$815K</li> <li>Software - \$40K</li> <li>Operational costs/supplies/travel - \$30K</li> </ul>	<p>\$995,800</p>	<p>\$199,900</p>	<p>Increase: Insurance costs increased due to market changes - \$215K</p> <p>Decrease: Shifted TLC Waxing cost to TLC budget - \$15K</p>

# Maintenance Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Maintaining and improving building structures, facilities, and smaller construction projects</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Energy costs - \$3M</li> <li>• School Improvements &amp; Maintenance Repairs - \$540K</li> <li>• Fire/Alarm/Sprinkler/Extinguisher/Hood Units - \$85K</li> <li>• Software - \$140K</li> <li>• Supplies &amp; Equipment - \$567K</li> <li>• Department Operating Costs - \$44K</li> </ul>	<p>\$4,376,519</p>	<p>\$84,719</p>	<p>Increase: Largely due to energy cost \$300K</p> <p>Decrease:</p> <ul style="list-style-type: none"> <li>• Transferred Fire Alarm Testing to IT Budget (\$28K)</li> <li>• Net Increase for Other Projects Completed in FY25 such as parking lot sealing and recoating, roof repairs, AV room renovation, game clocks and scoreboard, etc. vs. FY26 Projects and Shifting of Major Projects to ESPLOST (\$187K)</li> </ul>

# Grounds Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Maintaining and improving trees, grass, shrubs, athletic fields, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>● Playgrounds - \$100K</li> <li>● Contracted Services - \$300K</li> <li>● Utilities - \$300K</li> <li>● Waste Services - \$203K</li> <li>● Repairs/Upkeep/Improvements at Schools - \$114K</li> <li>● Equipment - \$347K</li> </ul>	<p>\$1,368,191</p>	<p>(\$34,871)</p>	<p>Increase in Contracted Services for grounds maintenance - \$142K</p> <p>Increase in Equipment - Top Dresser and Tractor \$80K</p> <p>Decrease in Playground Needs (\$60K)</p> <p>Decrease in Utilities (\$6K)</p> <p>Decrease in Waste Services (\$6K)</p> <p>Decrease in Repairs/Improvements @ Schools (\$140K)</p> <p>Completed SHS Stadium Repairs (\$100K)</p> <p>Added PMHS Stadium Erosion Project \$55K</p>

# Warehouse Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Supplying custodial program with necessary materials, resources, and equipment. Includes:</p> <ul style="list-style-type: none"><li>● Softwash Schools - \$33K</li><li>● Custodial Supplies- \$305K</li><li>● Custodial Equipment - \$113K</li><li>● Software - \$40K</li></ul>	\$491,050	(\$56,750)	<p>Increase for Equipment for vacuums, Kaivacs, wet vacs, carpet extractors, floor scrubbers \$12K</p> <p>Decrease for Supplies (\$46K)</p> <p>Decrease due to less schools on the softwash rotation (\$22K)</p>

# Transportation Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Transporting students to/from school, activity trips, and athletic events. Includes:</p> <ul style="list-style-type: none"> <li>● Fuel &amp; Liquids - \$1M</li> <li>● Insurance - \$650K</li> <li>● Parts &amp; Supplies - \$696K</li> <li>● Software - \$52K</li> <li>● Additional Labor - \$451K</li> <li>● Contracted Services- \$110K</li> <li>● Outsourced Labor - \$162K</li> <li>● GA Tax/Dues and Registration Fees - \$35K</li> </ul>	<p>\$3,156,850</p>	<p>\$44,765</p>	<p>Increase for Fleet Insurance- \$175K</p> <p>Increase in Labor &amp; Benefits - \$287K</p> <p>Decrease in Contracted Services - (\$34K)</p> <p>Decrease in Bus Repairs &amp; Maint - (\$98K)</p> <p>Decrease in Fuel Cost (\$108K)</p> <p>Decrease in Supplies - (\$178K)</p>

# Technology Department

Description	FY26 Proposed Budget Amount	Changes from FY25 Budget	Description of Changes
<p>Maintaining and improving our network infrastructure, security, and technology resources.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Software &amp; Maintenance - \$343K</li> <li>• Computer Equipment New/Replacement/Upgrades- \$650K</li> <li>• Travel, Memberships, and PD- \$30K</li> <li>• Phone, Radio, &amp; Internet Communication- \$340K</li> <li>• Fire Alarm- \$28K</li> </ul>	<p>\$1,391,549</p>	<p>(\$2,616)</p>	<p>Increase for Fire Alarms Monitoring and Maintenance \$28K transferred from Maintenance Budget</p> <p>Increase 8% due to increase in number of 911 radios and fees associated with them - \$32K</p> <p>Decrease due to less computer lab refreshes (\$50K)</p> <p>Decrease due to reducing number of STOP Tags for Chromebooks (\$12K)</p>



**GENERAL FUND EXPENDITURES - COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 BUDGET**

<b>CATEGORY/ DEPARTMENT</b>	<b>FY 25 PROJECTED ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>	<b>FY 26 BUDGET</b>
<b>Salaries</b>	<b>\$93,581,780</b>	<b>(\$1,555,757)</b>	<b>\$92,026,023</b>
<b>Benefits</b>	<b>\$42,652,014</b>	<b>\$5,012,035</b>	<b>\$47,664,049</b>
<b>Department Budgets</b>	<b>\$18,931,151</b>	<b>\$1,044,510</b>	<b>\$19,975,661</b>
<b>Operating Transfers*</b>	<b>\$740,332</b>	<b>(\$41,807)</b>	<b>\$698,525</b>
<b>TOTAL FY 25 EXPENDITURES</b>	<b>\$155,905,277</b>	<b>\$4,458,981</b>	<b>\$160,364,258</b>

*\* Transfers from General Fund to PreK and JROTC to cover salaries and benefits caused by the shortfall in state and federal funds.*

# CAPITAL PROJECTS FUND

# Capital Projects Budget (ESPLOST Sources)

Project	FY26 Proposed Budget Amount	Description of Changes
<i>Phase 1 of Roof Management Plan</i>	<i>\$1,532,600</i>	<i>Maintain and extend the life of the roofs at MCE, WJM, PES, JPB, SES, SHS and MLE</i>
<i>Add circuits to generator systems to operate freezers and coolers</i>	<i>\$60,000</i>	<i>Add circuits at WJM, BES, SEBM and PES</i>
<i>Replace obsolete controllers for HVAC and Energy Management System</i>	<i>\$250,000</i>	<i>BES, MCE</i>
Phase 2 of lighting upgrades	\$835,000	Upgrade lighting to LED at LCE, BES and LCM

# Capital Projects Budget (ESPLOST Sources)

Project	FY26 Proposed Budget Amount	Description of Changes
Kitchen Equipment	\$559,000	Forklift Combi @ BES Serving Line @ LCMS and 2 Ovens Tilt Skillet @ MCES Serving Line @ NES Cold Pass Thru @ PES Double Door Cold Pass Thru @ PMHS Double Door Cooler & Combi @ SEBMS Combi @ SEBHS Pass Thru Warmer @ SES Double Door Cooler @ WJMS
Phase 2 of SHS Fencing Project	\$110,000.00	SHS fencing project for safety and security purposes.

# Capital Projects Budget (ESPLOST Sources)

Project	FY26 Proposed Budget Amount	Description of Changes
Bus Purchases	\$1.2M	Order 8 buses in May to be delivered in late FY26
<i>Chromebook Refresh</i>	\$635,100	<i>90 iPads and 1686 Chromebooks (phasing out half of the 3347 G5 (Chromebooks))</i>
<i>iPad Refresh</i>	\$56,000	<i>160 iPad Refresh for Gen 2, Gen 3, and Gen 4 iPads</i>
Mobile Units for Future Growth	\$478,000	Purchase of 2 Mobile Units for Future Growth

# Capital Projects Budget (ESPLOST Sources)

Project	FY26 Proposed Budget Amount	Description of Changes
Gym Floor Repairs	\$381,000	Repair/replace gym floors at WJM and LCM
MLES HVAC Replacement	\$1.07M	Local portion to replace MLES HVAC system
Portal Middle High School Weight Room Renovation	\$150,000	Upgrading equipment and flooring
Contingency for unanticipated projects	\$200,000	
<b>TOTAL</b>	<b>\$7.52M</b>	

# Closing Comments / Questions

April 3, 2025 Board Meeting (Superintendent's Report):

1. Review non-General Fund Budgets