



FISCAL YEAR 2026 BUDGET DEVELOPMENT PROCESS

Erica Robinson, CPA
Chief Financial Officer



Fund Overview

Board Policy DC - Annual Operating Budget states in part: The Superintendent shall annually prepare and submit to the Board of Education an estimated budget of the receipts from all sources and its proposed expenditures for the next year. The budget shall be according to a process established by the State Board of Education.

GENERAL FUND

Accounts for the daily operations of the district. The primary funding sources are Quality Basic Education (QBE) and local property tax funds

SPECIAL REVENUE FUND

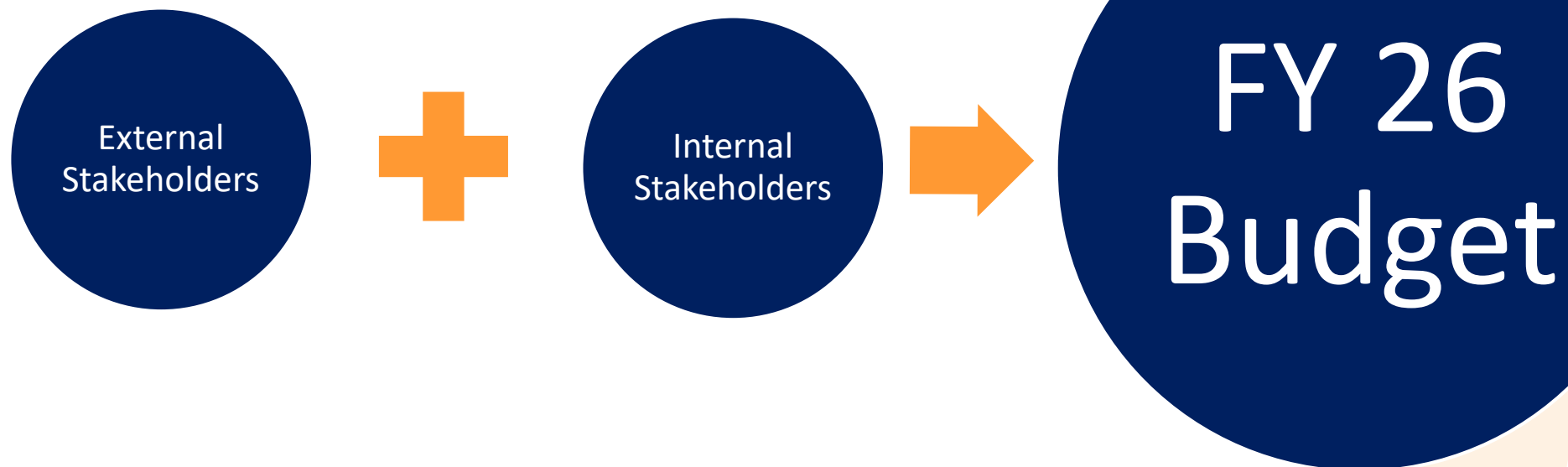
Accounts for state and federal grants which are to be used for designated purposes (i.e. Lottery Pre-K, Title I, 21st Century, etc.) and enterprise activities of the district (i.e. School Nutrition and ASP)

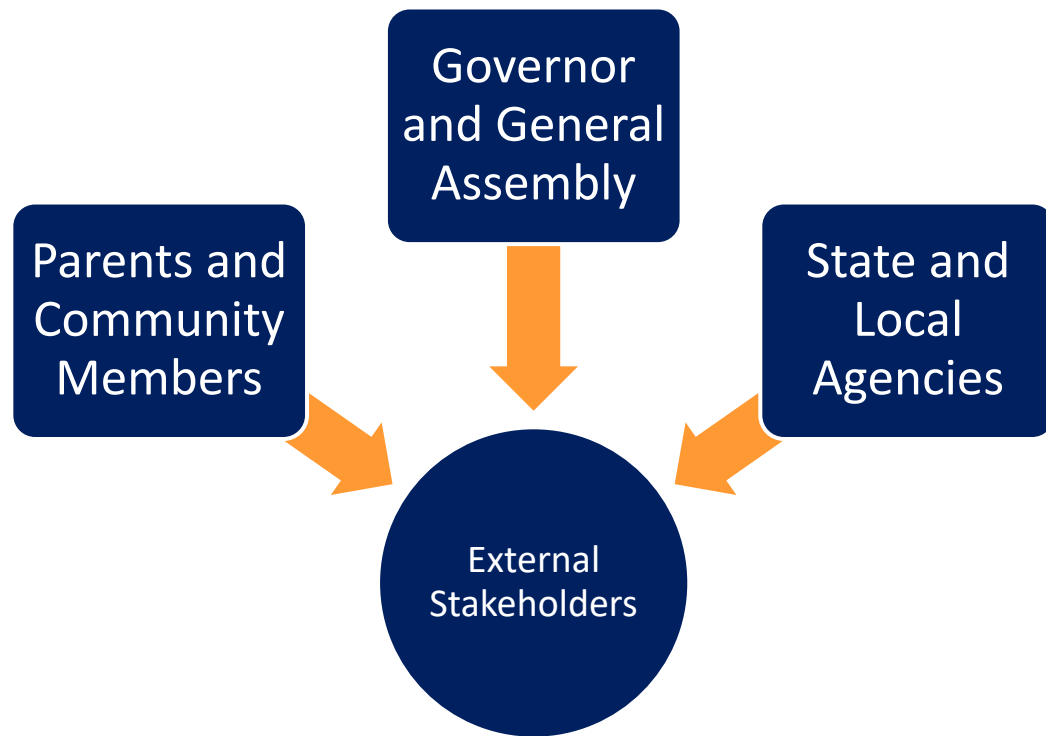
CAPITAL PROJECTS FUND

Accounts for E-SPLOST revenues and capital outlay expenditures in accordance with the board and voter approved E-SPLOST referendum

DEBT SERVICE FUND

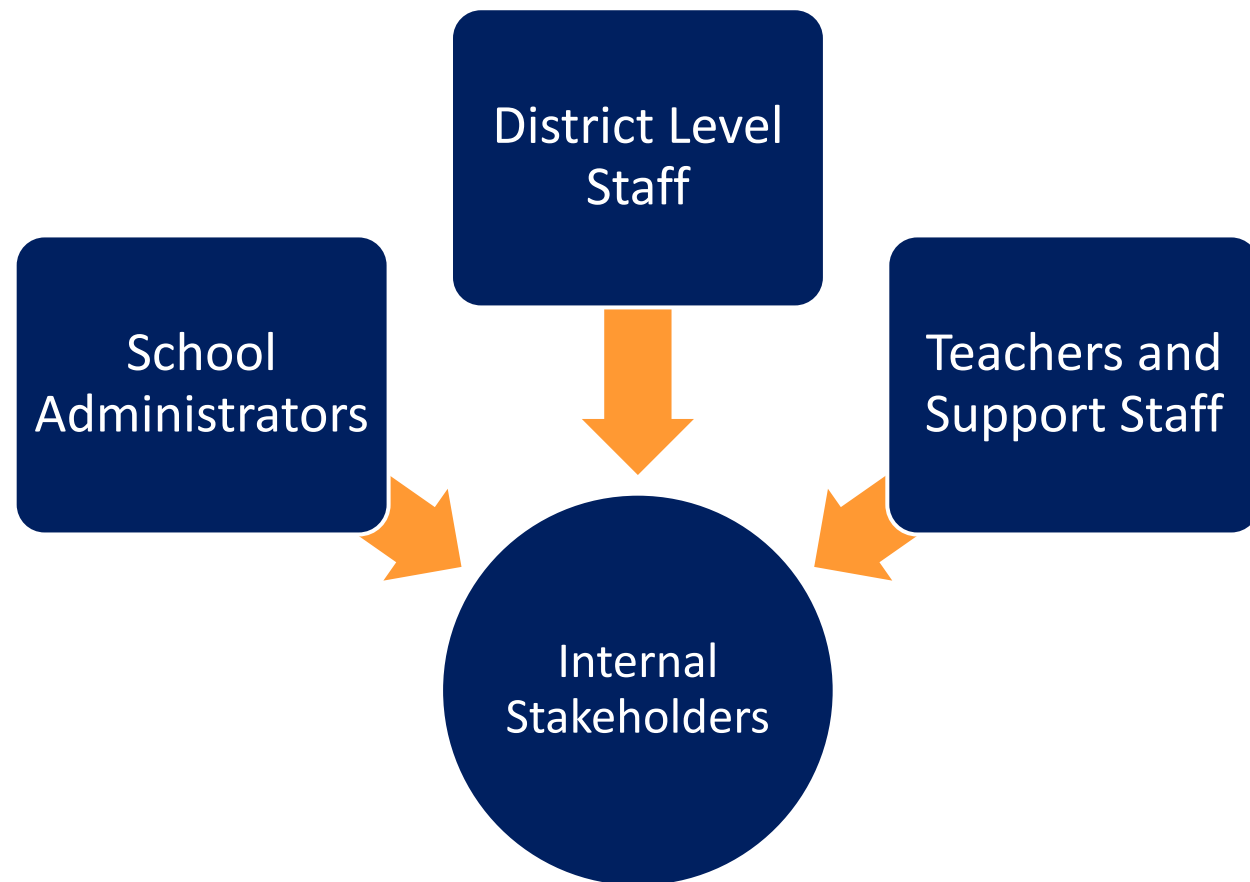
Accounts for financial resources legally restricted for the payment of general long-term debt





External Stakeholder input informs revenue projections and budget priorities

STAKEHOLDER GROUP	ACTIVITY
Governor	- Presents state-wide budget recommendations to the General Assembly - Approves or veto educational policies and funding levels
General Assembly	Determines educational policies and funding levels
Georgia Department of Education	Prepares budget allocations
Newton County Tax Assessor	Assesses property values and prepares county tax digest
Parents and Community Members	Provides feedback through surveys



DATE	BUDGET ACTIVITY	RESPONSIBLE PERSON(S)
November 2024	Superintendent holds one-to-one sessions with board members to discuss budget priorities.	Superintendent Board of Education
December 2, 2024 - January 6, 2025	Student enrollment is projected for the 2025-2026 school year.	Chief of Learning and Leadership Student Services
December 2, 2024 - January 10, 2025	Chief Financial Officer holds one-to-one meetings with division Chiefs and Directors. Directors develop departmental budgets.	Chief Officers Central Office Directors
January 6-31, 2025	Personnel allotments completed by Human Resources including all Central Office input.	Chief of Human Resources
January 6-9, 2025	School budget packets and initial guaranteed school budgets are prepared.	Budget & Financial Reporting Coordinator
	**Guaranteed school budgets will be based on the following projections:	
	Elementary/Middle/High ----- \$75/student	
	Self-contained Special Ed ----- \$105/student	
	High School Vocational ----- \$105/student	
January 10, 2025	School budget packets and initial guaranteed school budgets reviewed by Chief Financial Officer.	Chief Financial Officer
January 10, 2025	Directors email completed budget to respective Chief Officer.	Chief Officers Central Office Directors
January 13, 2025	Principals receive initial guaranteed budget packets via email.	Budget & Financial Reporting Coordinator
January 13-24, 2025	Principals meet with faculty and staff to develop school budgets and compile system budget requests. Principals complete school budget documents on system forms.	Principals
January 13-15, 2025	Chief Officers review completed departmental budget packets and request clarification from Directors as needed.	Chief Officers
January 16-24, 2025	Superintendent meets with Chief Financial Officer and division Chief Officers to review departmental budgets.	Superintendent Chief Financial Officer Chief Officers
January 24, 2025	Principals email completed budgets to Budget & Financial Reporting Coordinator.	Principals
January 27, 2025 - February 21, 2025	Budget & Financial Reporting Coordinator compiles preliminary budget.	Budget & Financial Reporting Coordinator
February 1, 2025	Personnel allotments distributed to Principals and Chief Financial Officer.	Chief of Human Resources
February 24, 2025 - March 14, 2025	Superintendent holds budget review sessions with Executive Cabinet.	Superintendent
March 24 - 28, 2025	Provide 2025-2026 budget notebook to Board of Education	Chief Financial Officer
March 31 - April 4, 2025	Superintendent holds preliminary budget discussion with Board of Education.	Superintendent
April 14 - 18, 2025	Superintendent works with Executive Cabinet to finalize tentative budget.	Superintendent
*April 22, 2025	Superintendent presents tentative budget to the Board of Education.	Superintendent
*April 22, 2025	Board of Education adopts tentative budget.	Board of Education
*April 27 - May 4, 2025	Tentative budget published in the county's legal organ.	Chief Financial Officer
*April 23, 2025 - May 9, 2025	Board of Education holds work session(s) on tentative budget as necessary.	Board of Education
*May 13, 2025	Budget Hearing (1 of 2).	Board of Education Superintendent
*May 20, 2025	Budget Hearing (2 of 2).	Board of Education Superintendent
*May 20, 2025	Board of Education adopts final budget.	Board of Education
*June 29, 2025 - July 22, 2025	Required advertisements for millage rate process published in county's legal organ. Public meetings held as necessary.	Board of Education Superintendent Chief Financial Officer
July 1, 2025	Beginning of the 2025-2026 fiscal year.	
*July 2025 Regular Board Meeting	Board of Education adopts final millage rate.	Board of Education

*NOTE: Dates are subject to change based on BOE meeting dates adopted by the BOE in January and receipt of tax digest information.

**Per student allocation amounts are subject to change based on funding.

ACADEMICS

- Develop a clear and comprehensive literacy strategy, prepared for launch in 2025 - coupled by the identification of essential, research-based supportive resources
- Strengthen the district's instructional core by clarifying common expectations for curriculum usage, instructional planning and delivery, academic intervention, and assessment
- Implement clear and consistent systems of support, coaching and development, and supervision for teaching and learning personnel; invest in the development of key instructional support personnel

OPERATIONS

- Strengthen staff recruitment and retention efforts
- Develop programming aimed at removing barriers to student learning, with a focus on mental health, behavioral support and intervention, and student attendance
- Develop infrastructure to support increased parent engagement and connection; streamline access to essential services and resources
- Enhance district communications efforts (both internal and external) to achieve 1) organizational transparency 2) elevated branding and marketing

CULTURE & ENGAGEMENT

- Increase opportunities for formal employee recognition across multiple divisions and at every level within the organization
- Deepen and initiate expansive professional development opportunities for NCS personnel
- Develop a more robust reporting structure for BOE meetings to ensure greater community transparency regarding organizational objectives, status, and plans

BUDGET DEVELOPMENT BOARD UPDATES

February 2025

- FY26 Budget Outlook

March 2025

- FY26 Budget Overview

April 2025

- FY26 Tentative Budget Presentation
- FY26 Tentative Budget Adoption

May 2025

- FY26 Required Budget Hearings
- FY26 Final Budget Adoption

We are on a relentless pursuit to become the
FASTEST IMPROVING
school district in the state of Georgia – organized and led by a
HIGHLY SKILLED TEACHER & LEADER WORKFORCE
working tirelessly
on behalf of children for the benefit of our community
and **PRODUCING BREAKTHROUGH RESULTS**

