NEWTON COUNTY SCHOOLS
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FY26 BUDGET OUTLOOK

February 25, 2025

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NEWTON COUNTY SCHOOLS

FY26 BUDGET OUTLOOK

State Revenue Indicators

FY26 State of Georgia Proposed Budget K-12 Education Revenue Highlights
$305.9 million for enrollment growth and training and experience
$21.4 million in additional funds for Dual Enrollment
$872,000 to fully fund the school psychologist ratio
$543,000 to increase funds for custodian supplement grants
$10.3 million for the Pupil Transportation Grant
$100.3 million for an increase in the Teachers Retirement System employer contribution from 20.78% to 21.91%
$173.7 million for an increase in the employer paid health insurance premium for certified personnel
$20 million in bonds to purchase school buses
$7.3 million for vocational and agricultural equipment
$178.5 million for Capital Outlay Programs
$112.9 million reduction for Equalization Grant

INITIAL PROJECTIONS FOR NEWTON COUNTY SCHOOLS

- ✚ Funding for SHBP increase for certified positions = $1.9M
- ✚ Funding for FTE growth, training/experience earnings, and TRS employer contribution increase = $2.2M
- ✚ Funding increase for transportation - TBD
- ▬ Decrease in equalization - TBD
- ▬ Increase in local five mil share contribution = ($5M)

NEWTON COUNTY SCHOOLS

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State Revenue Indicators: Local Five Mil Share and Equalization

FISCAL YEAR	DIGEST YEAR	DIGEST VALUE	% CHANGE	LOCAL FIVE MIL SHARE	% CHANGE	EQUALIZATION GRANT	% CHANGE
2017	2016	$2,166,406,608	-	$ 10,870,218	-	$ 22,424,761	-
2018	2017	$2,367,504,096	9.28%	$ 11,543,666	6.20%	$ 21,925,239	-2.23%
2019	2018	$2,585,783,528	9.22%	$ 12,506,864	8.34%	$ 20,757,455	-5.33%
2020	2019	$2,826,853,995	9.32%	$ 13,390,860	7.07%	$ 21,195,934	2.11%
2021	2020	$3,032,654,860	7.28%	$ 14,665,434	9.52%	$ 21,285,046	0.42%
2022	2021	$3,471,028,259	14.46%	$ 16,003,981	9.13%	$ 20,346,877	-4.41%
2023	2022	$4,220,726,899	21.60%	$ 16,537,006	3.33%	$ 14,707,859	-27.71%
2024	2023	$5,276,257,324	25.01%	$ 19,294,605	16.68%	$ 15,019,972	2.12%
2025	2024	$5,677,477,561	7.60%	$ 21,416,502	11.00%	$ 15,248,986	1.52%
*2026	2025			$ 26,381,287	23.18%	↓	

*Estimated based on FY24 digest value

- LFMS is estimated to increase by approximately $5 million. An increase in LFMS represents a decrease in state funding.
- Equalization grant estimates are not available as it requires a statewide assessment. Generally, as the tax digest increases, equalization funding decreases.

NEWTON COUNTY SCHOOLS

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Budget Considerations

BOARD OF EDUCATION MEMBERS BUDGET INPUT

- Compensation improvements
- Personnel enhancements
- Programmatic enhancements
- Identify cost savings and explore operational efficiencies where possible – ongoing
- Obtain budget input from staff - ongoing

NCS STAFF BUDGET INPUT

- **Overall compensation improvements including**:
  - Review coaching supplements
  - Increase bus driver fieldtrip pay
  - Add stipends for special education teachers
  - Offer more incentives to boost recruitment and retention
- **Additional staff**:
  - Technology staff
  - Assistant Band Director for high schools
  - Additional support for MTSS and Instructional Specialist
- **Safety enhancements**:
  - Weapons detection at every school and crisis alert badges
- Add Professional Learning Department
- Additional funds for visual/fine arts supplies
- Add back Zoom phone capabilities
- Review of software and materials used – in progress
- Equipment repair or replacement for cafeterias

FY26 BUDGET OUTLOOK

General Fund Expenditure Planning

INVESTMENT PLANNING DRIVEN BY STATE LEGISLATION
Increased cost for employer health insurance premium for certified staff ($125 per member per month) – State Funded
Increased cost for employer health insurance premium for classified staff ($305 per member per month) – Locally Funded
Increased cost for employer TRS contributions (rate increase from 20.78% to 21.91% of salary per eligible employee) – State and Locally Funded

INVESTMENT PLANNING ALIGNED TO BOARD MEMBER AND NCS STAFF BUDGET INPUT
Ongoing analysis of the classification and compensation study results
Evaluation of staffing request to assess necessity and financial viability
Examine the findings of the instructional resource audit to identify redundancies and underutilized resources
Analysis of the division's budget to identify potential cost savings.

FY26 BUDGET OUTLOOK

Budget Calendar – Remaining Tasks

January 27, 2025 - Febuary 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.

BUDGET DEVELOPMENT BOARD UPDATES

February 2025 - Complete
- 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