



Barrow County School System

Boldly Committed to Student Success

**Tentative General Fund Budget
FY 2026**



BCSS Vision and Mission

Vision

Boldly Committed to Student Success

Mission

Ensuring an exceptional education that leads each student to become a high achieving and responsible citizen.

Focus

BOLD: Building Our Learning Differently





Supporting our Strategic Plan

Academics & Student Success

- 📍 **Create a robust, developmentally appropriate, simplified curriculum that is accessible to teachers, students, parents, and families.**

Communication & Culture

- 📍 **Establish BCSS as a destination for work and school to draw families, staff, and industry to Barrow County for our excellent school system.**

Elevating the Teaching Profession

- 📍 **Attract, employ, develop and retain a highly effective diverse staff who provide exceptional educational opportunities for all students.**

Finances & Infrastructure

- 📍 **Strategically manage system growth and ensure equitable distribution of resources by maintaining and improving processes for operational excellence, customer service, and shared accountability.**



FY26 Major Budget Guidelines & Goals

- Sustain and improve a quality basic education for all students.
- Provide teachers with access to equitable resources and training to ensure quality educational experiences and improved academic achievement for all students.
- Support special education students through the provision and supervision of a variety of strong special education programs intended to improve quality instruction in the least restrictive environment.
- Continue our focus on the enhancement of safety and security across the district.
- To care for existing assets while planning for and responding to the many challenges associated with rapid growth and evolving market conditions.
- To provide a safe and healthy learning environment for students, teachers, and staff.
- Invest in our people by continuing to make the Barrow County School System competitive with neighboring school systems and other job sectors.
- Elevating the teaching profession by continuing to build on our recruitment, induction and mentoring programs.
- Identify and support future educators through an innovative Grow our Own program.



Our Process

- Zero-based budgeting
- Review of staffing allotments with all departments and schools
- Submission of budgets from all departments
- Review of budgets by Business Services
- Review by Executive Cabinet
- Present to Board for approval





Revenue Assumptions

- Property Tax Digest increase of 3% net of aged based tax exemption.
- Millage rate remains at 15.5 mills, the estimated rollback rate for FY 2026.
- QBE Funding increase of \$3.2 million over FY25 budget.
 - Includes certified health insurance increase \$3.0 million.
 - Includes a reduction of equalization of \$3.8 million.
- There will be no austerity reduction for FY 2026.
- TAVT budgeted at \$7 million.
- Mid Term QBE adjustment budgeted at \$2,000,000.
- Interest rates are up. \$2 million increase.
- Indirect cost is much lower due to no ESSER funds.

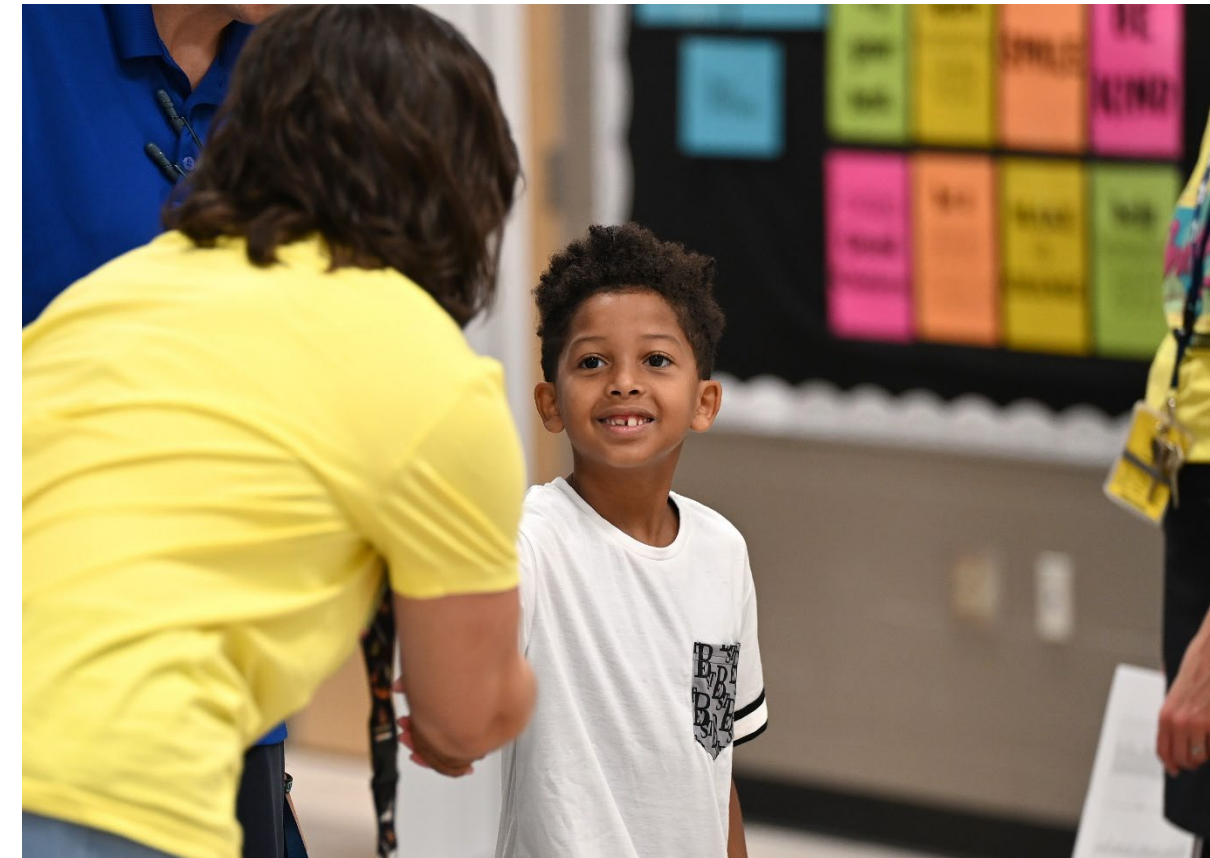
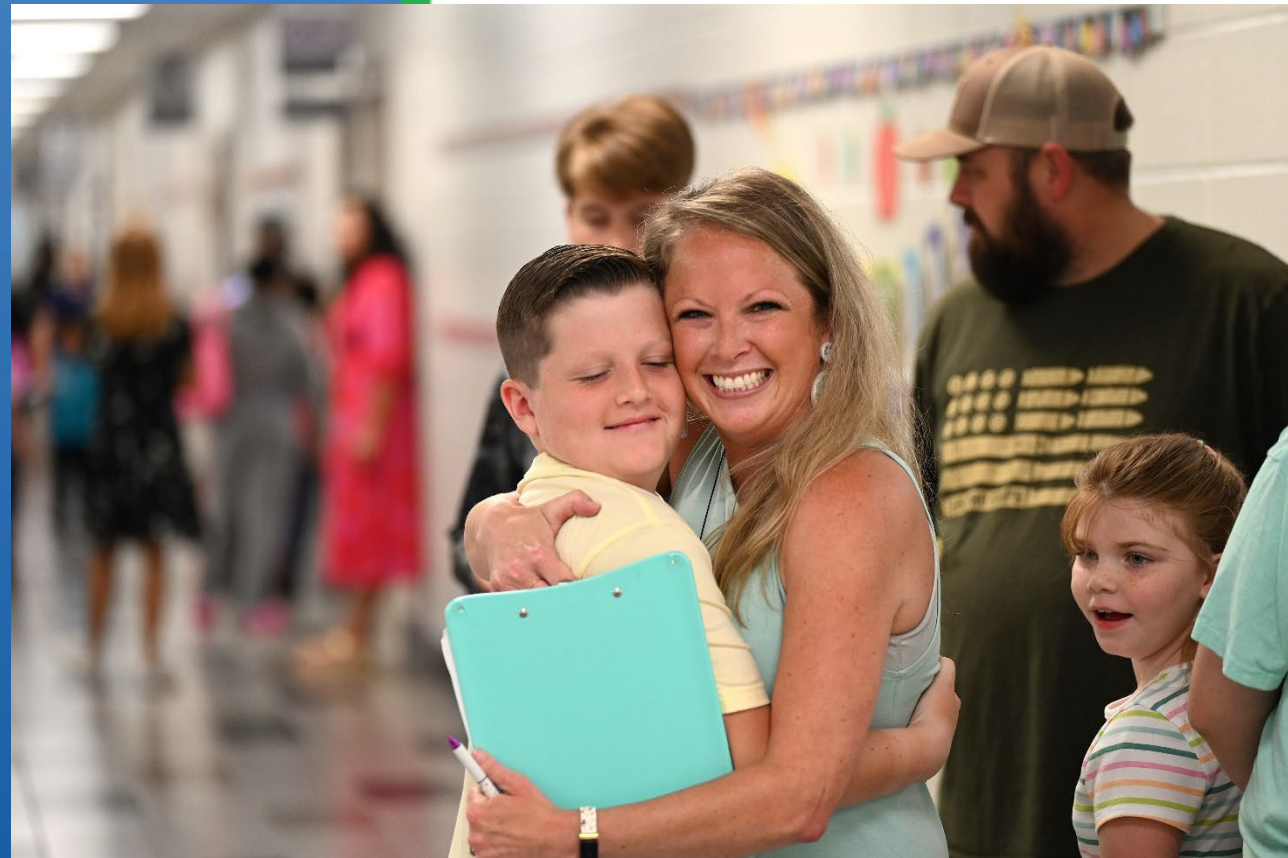


Updated Overall Budgeted Revenues - Tentative

	FY 2025 Budget	FY 2026 Tentative Budget	Increase/ (Decrease) over FY 2025 Budget
Local Taxes	\$ 66,850,659	\$ 69,159,039	\$ 2,308,380
Other Local Revenue	3,082,256	2,490,268	(591,988)
QBE	125,592,593	128,816,682	3,224,089
Mid Term Adjustment	2,000,000	2,000,000	-
TAVT	6,500,000	7,000,000	500,000
Interest Revenue	1,000,000	3,000,000	2,000,000
Miscellaneous State Grants	643,567	914,123	270,556
Total Revenues	\$ 205,669,075	\$ 213,380,112	\$ 7,711,037



Expenditures





State Required Benefits

- Teacher Retirement System employer cost increased to 21.91% from 20.78%.
 - FY26 Budgeted General Fund total cost: \$25.5 million
- Health Insurance increases for FY 2026:
 - Employer share of certified health insurance increased \$125 per month a 7.1% increase. \$22,620 per year
 - Employer share of classified health insurance increased \$497.50 per month, a 35.9% increase for the year. \$22,620 per year
 - FY26 General fund cost: \$36.3 million
- Total FY26 Budget for Health and TRS = \$61.8 million



Teacher Salaries and Benefits

	T-4 Entry level	T-5 12 Years	T-6 22 years
Salary*	\$ 43,592	\$ 60,378	\$ 76,150
Local Supplement	6,000	8,000	10,000
Gross Earnings	49,592	68,378	86,150
21.91% Teacher Retirement	10,866	14,982	18,875
7.65% FICA Tax	3,794	5,231	6,590
Health Insurance	22,620	22,620	22,620
Life insurance	20	20	20
Workers Comp. Insurance	278	383	482
Total Cost	\$ 87,170	\$ 111,614	\$ 134,737
Salary as a %	57%	61%	64%
SY 2024 - 2025 Cost	85,109	109,341	132,264



Non Certified Salaries and Benefits

	Para Pro I 10 years	Bus Driver 10 years	Maint. I 10 years
Salary	\$ 26,373	\$ 33,482	\$ 37,312
Supplement	Varies	Fieldtrips	Varies
Gross Earnings	26,373	33,482	37,312
21.91% Teacher Retirement	5,778	N/A	N/A
7.65% FICA Tax	2,018	2,561	2,854
Health Insurance	22,620	22,620	22,620
Life insurance	20	20	20
Workers Comp. Insurance	148	1,329	2,004
Total Cost	\$ 56,957	\$ 60,012	\$ 64,810
Salary as a %	46%	56%	58%
SY 2024- 2025 Cost	50,688	54,043	58,839



Investment in Faculty and Staff

- Annual local system step increase of \$2,387,552 (including benefits) for eligible certified and classified employees per applicable salary scale
- Salary study.
- 403B 3% Match for PSERS employees.
- \$150 Stipend for new teacher orientation.





Investment in Instruction

- 6.51 net instructional positions district wide
 - Down from 45.5-FY 2025, 64-FY 2024 and 40-FY 2023
- Textbooks for growth and replacement
- Formative Online Assessment
- Amplify/DIBELS for K-5
- myON Reading license
- GA Virtual School and Edmentum licenses middle and high





Academic Support

- Stipends for teacher mentors
- Grow our Own program support
- Foothills Program for Barrow County Students
- Learning Management System middle and High





Investment in Student Health & Safety

- 1 additional psychologist
- Campus mapping software
- Radio replacement





Opening the Performance Arts Center





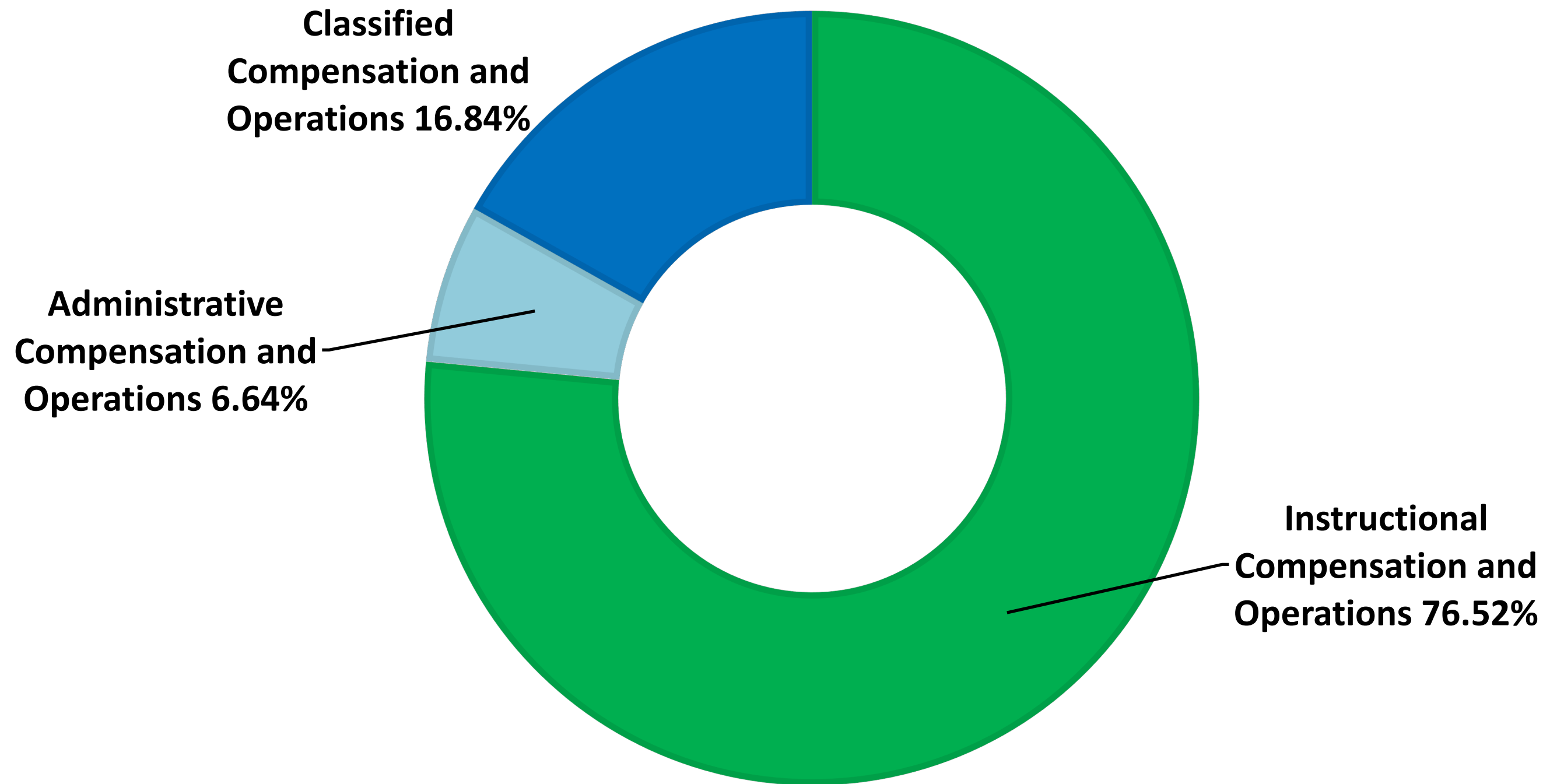
Overall Budgeted Expenditures

	FY 2025 Original Budget	FY 2026 Tentative Budget	Increase/ (Decrease) Over FY 2025 Budget
Instruction	\$ 147,041,799	\$ 147,404,490	\$ 362,691
Pupil Services	11,001,016	11,806,449	805,433
Improvement of Instruction	9,155,268	7,659,411	(1,495,857)
Instructional Staff Training	111,651	138,429	26,778
Educational Media Services	2,990,887	3,003,943	13,056
General Administration	1,989,272	2,567,241	577,969
School Administration	11,713,127	12,330,749	617,622
Support Services-Business	3,181,285	3,090,553	(90,732)
Maintenance & Operations	16,707,258	16,931,331	224,073
M&O - Security	865,673	1,404,726	539,053
Transportation	12,899,627	13,595,860	696,233
Support Services- General	1,854,349	1,898,713	44,364
Other Support Services	653,449	781,023	127,574
Enterprise Operations	47,799	31,199	(16,600)
Other Outlays	1,157,056	1,362,514	205,458
	\$ 221,369,516	\$ 224,006,631	\$ 2,637,115
Net Income (Loss)	\$ (15,700,441)	\$ (10,626,519)	

88.6% of Budget is Salaries and Benefits

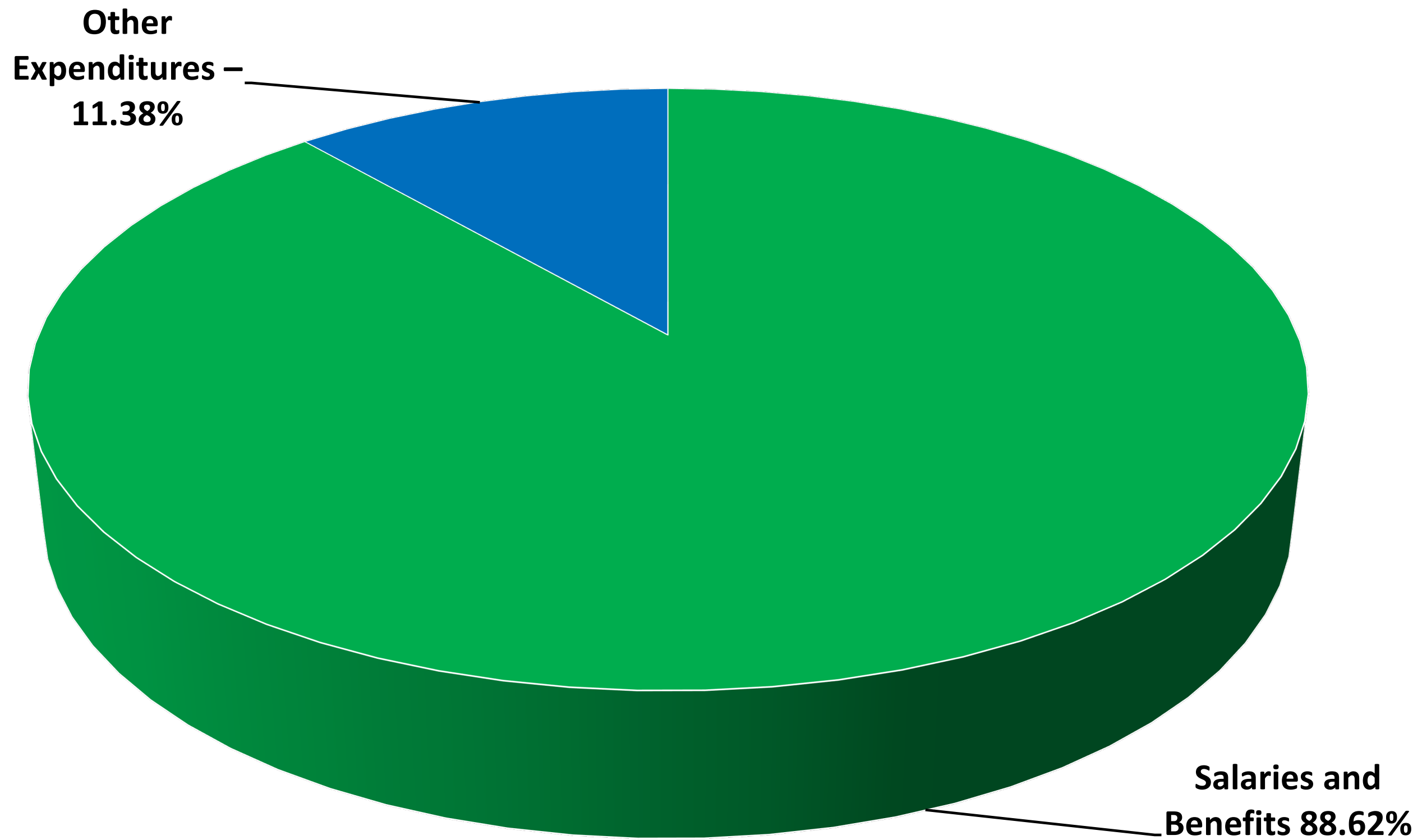


FY26 How the Money is Spent





Expenditure Breakdown



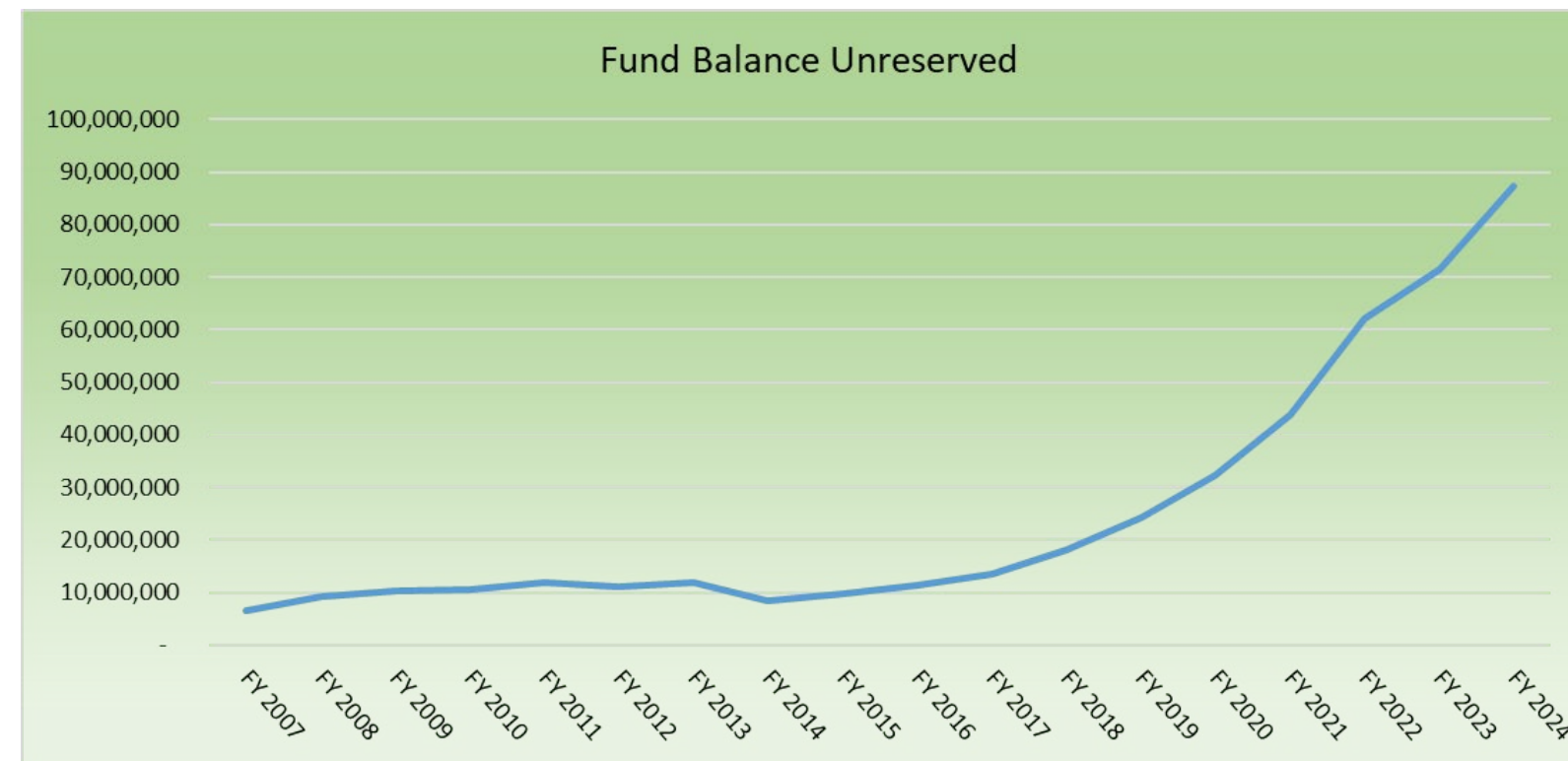


Fund Balance

BCSS Recommendation - 3 months of FY 2026 budget = \$56,000,000

GFOA Recommendation – no less than two months of FY 2026 budget = \$37,300,000

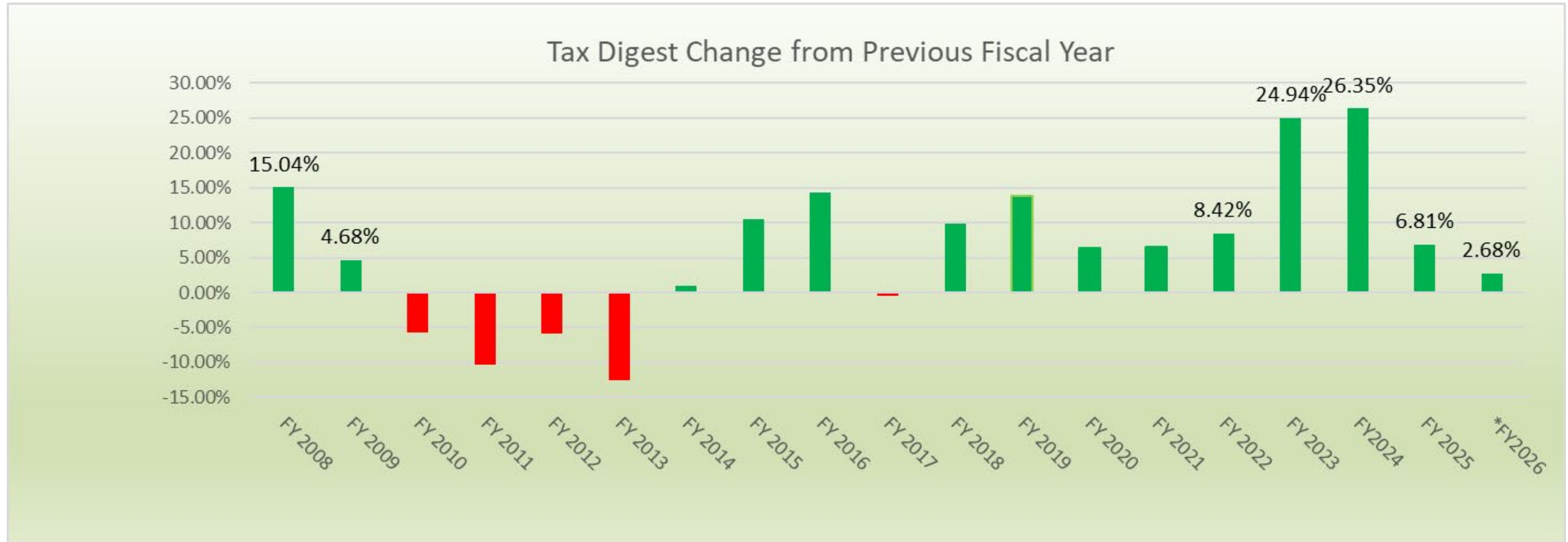
FY 2007	6,494,062
FY 2008	9,136,595
FY 2009	10,376,883
FY 2010	10,449,157
FY 2011	11,983,474
FY 2012	11,220,972
FY 2013	11,943,427
FY 2014	8,474,985
FY 2015	9,633,668
FY 2016	11,242,761
FY 2017	13,538,686
FY 2018	18,043,840
FY 2019	24,172,167
FY 2020	32,396,091
FY 2021	43,872,340
FY 2022	62,178,419
FY 2023	71,482,509
FY 2024	89,000,000



- Future Athletic Facilities Share Cost with Capital Projects approximately \$50,000,000
- Centegix, FY 2029 Renewal approximately \$1,500,000
- Literacy Materials in FY 2029 estimated \$2,500,000
- Health Care Cost for School Food Nutrition (Average Salary \$18,629. State Health \$22,620)
- Aged Based Tax Exemption
- Decrease in Federal Funds (We receive \$9 million outside of SFN)
- Future Austerity Cuts From the State



Ups and Downs of Property Values



* FY 2026 – Preliminary Digest



Assigned Fund Balance

Assigned – includes amounts that are constrained by the School District’s intent to be used for specific purposes but are neither restricted nor committed. The intent to spend resources for a specific purpose should be expressed by (1) the Board of Education or (2) the budget or finance committee or the Superintendent or designee.

Total Fund Balance June 30, 2025	\$83,000,000
Assigned:	
Future Security Enhancements	\$ 1,500,000
Future Literacy Materials	\$ 2,500,000
Capital Projects	<u>\$12,000,000</u>
Total Assigned	<u>\$16,000,000</u>
Unassigned Fund Balance June 30, 2025	<u>\$67,000,000</u>



FY 2026 Tentative General Fund Budget

		Per FTE (Est. 15,400)
Budgeted Revenues	\$213,380,112	\$13,856
Budgeted Expenditures	\$224,006,631	\$14,546
Budgeted Beginning Fund Balance (Unassigned) FY26	\$ 67,000,000	
Budgeted Reserves Increased/Decreased	\$ (10,626,519)	
Budgeted Ending Fund Balance (Unassigned) FY26	\$ 56,373,481	

Actual figures are not available at this time in the budgeting process. Therefore, the FY26 Unassigned Fund Balance is a forecast based on predictions formulated from trend data and not verified revenues and expenditures.



Vote on Tentative General Fund Budget

ANTICIPATED REVENUES:

LOCAL TAXES	\$ 76,159,039
OTHER LOCAL RECEIPTS	2,490,268
STATE SOURCES - QBE	130,816,682
STATE SOURCES - GRANTS	914,123
OTHER SOURCES - INTEREST	3,000,000

TOTAL ANTICIPATED REVENUES **\$ 213,380,112**

ANTICIPATED EXPENDITURES:

INSTRUCTIONAL EXPENSES	\$ 147,404,490
PUPIL SUPPORT SERVICES	11,806,449
IMPROVEMENT OF INSTRUCTIONAL SERVICES	7,659,411
INSTRUCTIONAL STAFF TRAINING	138,429
EDUCATIONAL MEDIA SERVICES	3,003,943
GENERAL ADMINISTRATION	2,567,241
SCHOOL ADMINISTRATION	12,330,749
BUSINESS SUPPORT SERVICES	3,090,553
MAINTENANCE AND OPERATIONS OF PLANT	16,931,331
M&O - SECURITY	1,404,726
STUDENT TRANSPORTATION	13,595,860
CENTRAL SUPPORT SERVICES	1,898,713
OTHER SUPPORT SERVICES	781,023
ENTERPRISE OPERATIONS	31,199
OTHER OUTLAYS/TRANSFERS OUT	1,362,514

TOTAL ANTICIPATED EXPENDITURES **\$ 224,006,631**

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES **\$ (10,626,519)**

ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2025 **\$ 67,000,000**

ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2026 **\$ 56,373,481**

ESTIMATED ASSIGNED FUND BALANCE JUNE 30, 2026 **\$ 16,000,000**

TOTAL ESTIMATED FUND BALANCE JUNE 30, 2026 **\$ 72,373,481**



Next Steps

- **Vote on tentative budget – General Funds: June 3, 2025**
 - **Vote on tentative budget - All Other Funds: June 3, 2025**
 - **Public Hearing on Budget: 6pm PDC June 12, 2025**
 - **Public Hearing on Budget: 4pm PDC June 23, 2025**
 - **Vote on approval of Final Budgets: 6pm PDC June 24, 2025**
- Dates are tentative. Always check the website for updated dates and time.*



Barrow County School System

Boldly Committed to Student Success

**Tentative Other Funds Budget
FY 2026**



Other Funds

- Capital Projects Fund
- Debt Service Fund
- Federal Funds:
 - Title I
 - Title II
 - Title III
 - Title IV
 - Title IX
 - Special Education
 - Perkins - Vocational Education
 - L4GA
 - Jr. ROTC
 - Project Aware
 - Emergency Assistance Grant
 - School Food Nutrition
- State Funds:
 - GNETS
 - Pre- Kindergarten (Lottery)

July 1, 2025 - June 30, 2026



ANTICIPATED REVENUES:

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL
OTHER LOCAL RECEIPTS	\$ 1,814,950	\$ -	\$ -	1,814,950
STATE SOURCES - OTHER	2,843,916	353,818	-	3,197,734
FEDERAL SOURCES	19,024,150	-	-	19,024,150
OTHER SOURCES	328,427	-	-	328,427
INTEREST REVENUE	235,000	2,000,000	400,000	2,635,000
LOCAL SALES TAX RECEIPTS	-	21,000,000	-	21,000,000
TRANSFERS IN	1,991,716	-	12,992,379	14,984,095

TOTAL ANTICIPATED REVENUES \$ **26,238,159** \$ **23,353,818** \$ **13,392,379** \$ **62,984,356**

ANTICIPATED EXPENDITURES

INSTRUCTIONAL EXPENSES	\$ 7,852,586	\$ 6,527,500	\$ -	\$ 14,380,086
PUPIL SUPPORT SERVICES	1,672,411	-	-	1,672,411
IMPROVEMENT OF INSTRUCTIONAL SERVICES	413,454	-	-	413,454
INSTRUCTIONAL STAFF TRAINING	2,303,473	-	-	2,303,473
FEDERAL GRANT ADMINISTRATION	167,003	-	-	167,003
GENERAL ADMINISTRATION	156,758	527,824	-	684,582
SCHOOL ADMINISTRATION	10,323	-	-	10,323
BUSINESS SUPPORT SERVICES	-	24,000	-	24,000
MAINTENANCE AND OPERATIONS OF PLANT	-	1,550,000	-	1,550,000
STUDENT TRANSPORTATION	28,000	874,000	-	902,000
OTHER SUPPORT SERVICES	792,000	-	-	792,000
SCHOOL NUTRITION PROGRAM	12,584,957	-	-	12,584,957
FACILITIES, ACQUISITION AND CONSTRUCTION	-	27,904,010	-	27,904,010
OTHER USES AND DEBT SERVICE	-	1,033,960	12,992,379	14,026,339
TRANSFERS OUT	629,202	12,992,379	-	13,621,581

TOTAL ANTICIPATED EXPENDITURES \$ **26,610,167** \$ **51,433,673** \$ **12,992,379** \$ **91,036,219**

EXCESS OF REVENUES OVER (UNDER EXPENDITURES) **(372,008)** **(28,079,855)** **400,000** **(28,051,863)**

ESTIMATED FUND BALANCE JUNE 30, 2025 \$ **5,697,638** \$ **66,000,000** \$ **8,900,000** \$ **80,597,638**

ESTIMATED FUND BALANCE JUNE 30, 2026 \$ **5,325,630** \$ **37,920,145** \$ **9,300,000** \$ **52,545,775**



Barrow County School System

Boldly Committed to Student Success

**Tentative Millage Rate
CY 2025/FY 2026**



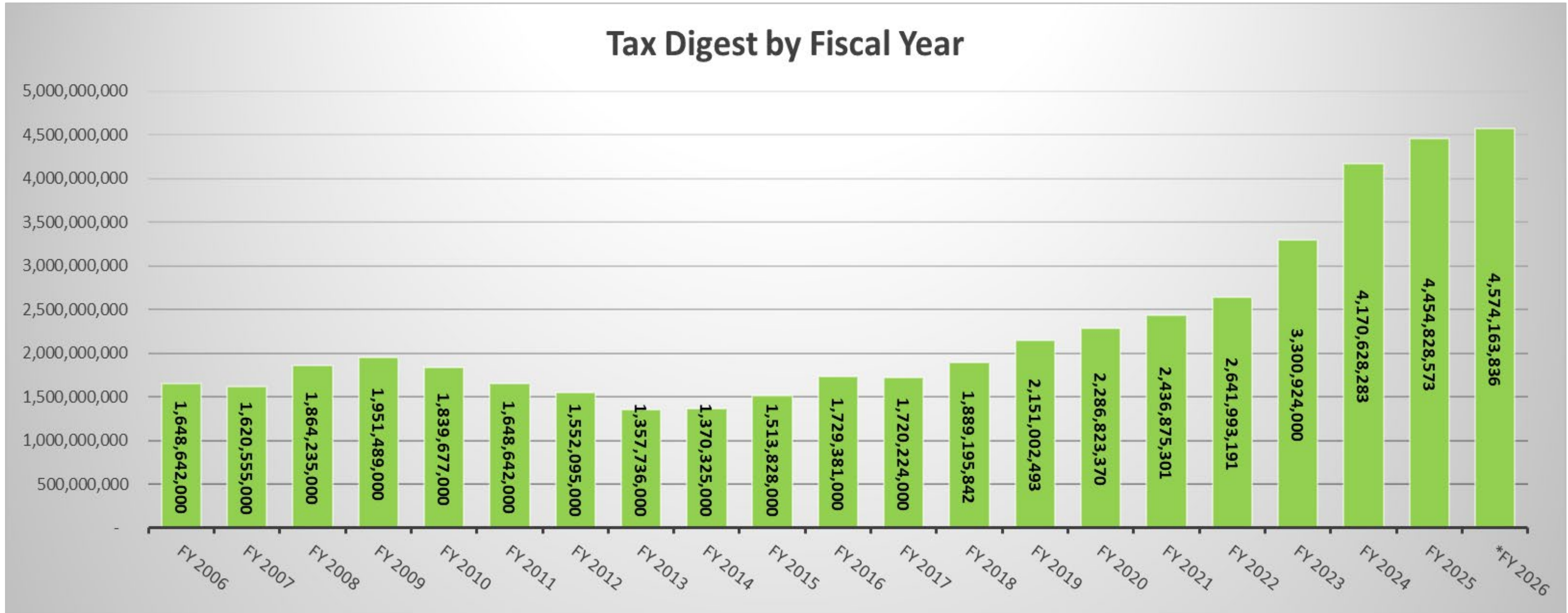
Property Taxes

- Property taxes account for approximately 32-34% of the District's General Fund revenues for FY 2023 and 2024.
- All real property and all personal property are taxable unless the property has been exempted by law
- Real property is land and generally anything that is erected, growing, or affixed to the land.
- Personal property is everything that can be owned that is not real estate.
 - Boats, airplanes, business machinery and equipment, business inventory, etc.
- Vehicles – usually older, that are still on the “Birthday Tax”.
- The contents of your household are not normally taxable unless they are used for a home-based business.



Tax Digest

NOTE: Tax Digest is reported by Fiscal Year, meaning that FY 2007 would have been the digest for September 2006



2007 FTE: 11,809 and 583 SPED
 2025 FTE: 15,313 and 1,395 SPED
 • Increase of 3,504 FTE which includes an increase of 812 SPED students

2010 Gifted FTE: 318
 2025 Gifted FTE: 856

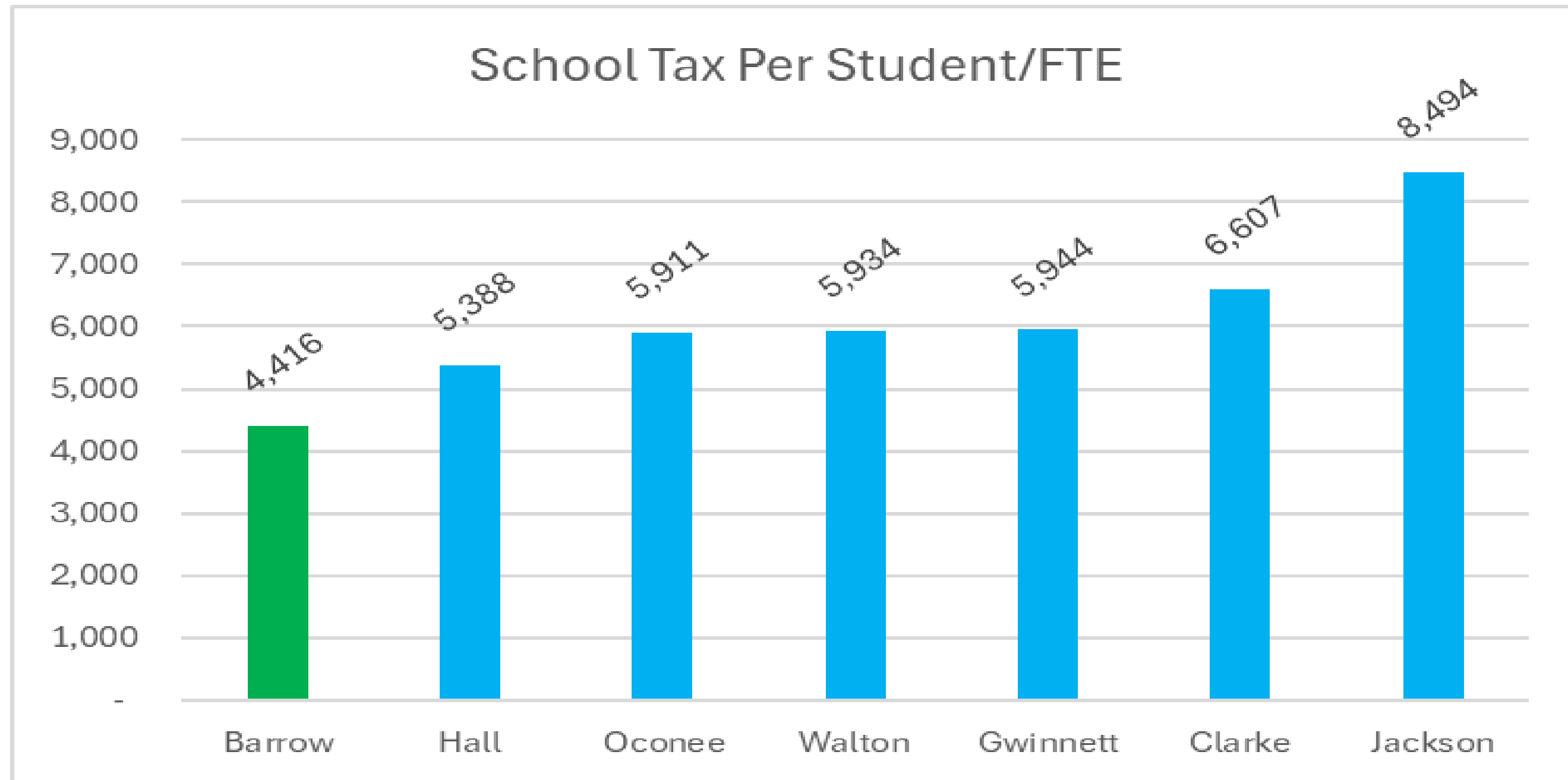
2010 ESOL FTE: 181
 2025 ESOL FTE: 519

*FY 2026
 Preliminary Digest



2024 Property Tax Digest Analysis

School Tax Levied per FTE

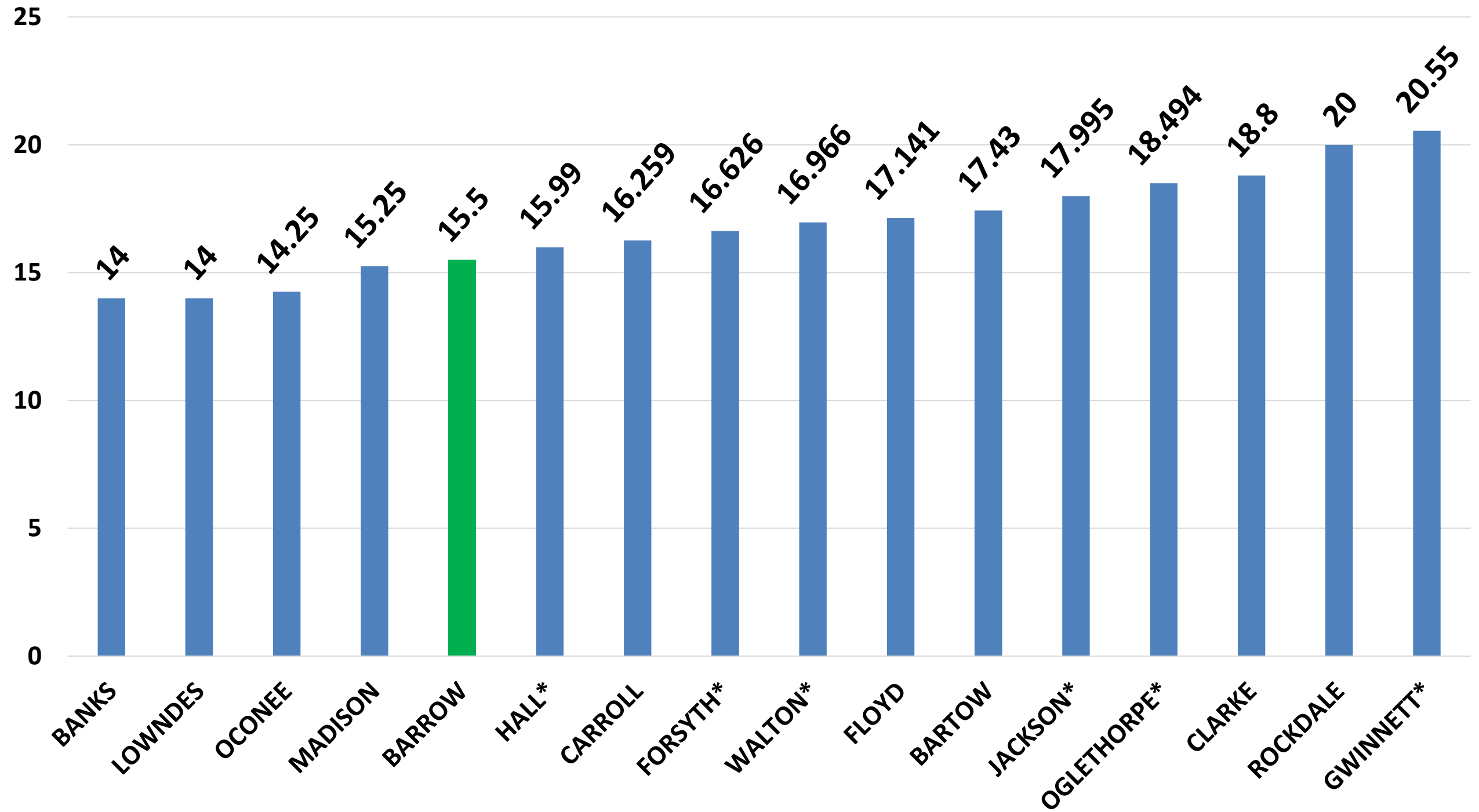


Divide total school property taxes (M&O) levied by number of students (FTE).



Comparisons – School Millage Rate - 2024

Millage Rate Comparison



* - Bond Millage included

Georgia max School millage is 20 mills

Includes Property tax bonds

Property tax bond must be passed by voters

Source: Georgia Department of Revenue



Current Exemptions

- Owner Occupied – principal residence - \$2,000 exemption
- We have local exemptions for seniors
 - i. HB 1086 Freezes Home values if you
 - ii. HB 1087 Exempts from all school taxes - Must be 70+, income from social security/retirement under \$96,432 (check with Assessor), and all other income under \$113,000.
 - iii. HB 1088 Local school tax exemption (\$80,000 reduction to taxable property) Must be over 62, income from social security/retirement under \$96,432 (check with Assessor), and all other income under \$60,000.
- Other exemptions are available for Veterans, conservation, income in the poverty level, etc.



Aged Based tax exemption

Tax Year	Number of Exemptions	Value	1 Mill	Current Year Millage Rate
2024	8,565	305,790,317	305,790	4,739,750
2025	10,024	497,663,571	497,664	7,713,785

At 15.5 mills – difference is \$2,965,200



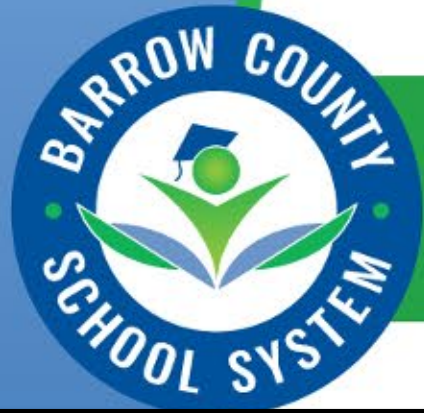
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Other Taxes	1,620,000	1,620,000	-
Other Local Revenue	3,082,256	2,490,268	(591,988)
QBE	125,592,593	128,816,682	3,224,089
Mid Term Adjustment	2,000,000	2,000,000	-
TAVT	6,500,000	7,000,000	500,000
Interest Revenue	1,000,000	3,000,000	2,000,000
Miscellaneous State Grants	643,567	914,123	270,556
Total Revenues	\$ 205,669,075	\$ 213,380,112	\$ 7,711,037



General Fund Tentative Budget FY 2026

ANTICIPATED REVENUES:	
LOCAL TAXES	\$ 76,159,039
OTHER LOCAL RECEIPTS	2,490,268
STATE SOURCES - QBE	130,816,682
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TOTAL ESTIMATED FUND BALANCE JUNE 30, 2026	\$ 72,373,481



Decision

		Estimated Ad valorem Property Taxes	Increase (Decrease) in Budgeted Revenues	Projected Net Income (Loss)	Advertised Tax Increase	Taxes on \$350,000 home with Homestead Exemption	Difference from Roll Back 15.193	Difference from 15.5 Millage
2026 Tentative Budget	Millage 15.5	\$ 67,539,039	\$ -	\$ (10,626,519)	2.021%	\$ 2,139.00	\$ 42.37	\$ -
Rollback	Millage 15.193	\$ 66,224,644	\$ (1,314,395)	\$ (11,940,914)	0.000%	\$ 2,096.63	\$ -	\$ (42.37)
	Millage 15.25	\$ 66,468,685	\$ (1,070,354)	\$ (11,696,873)	0.375%	\$ 2,104.50	\$ 7.87	\$ (34.50)
	Millage 15.75	\$ 68,609,393	\$ 1,070,354	\$ (9,556,165)	3.666%	\$ 2,173.50	\$ 76.87	\$ 34.50
	Millage 16.0	\$ 69,679,747	2,140,708	\$ (8,485,811)	5.312%	\$ 2,208.00	\$ 111.37	\$ 69.00
	Millage 16.25	\$ 70,750,101	\$ 3,211,062	\$ (7,415,457)	6.957%	\$ 2,242.50	\$ 145.87	\$ 103.50
	Millage 16.5	\$ 71,820,455	\$ 4,281,416	\$ (6,345,103)	8.603%	\$ 2,277.00	\$ 180.37	\$ 138.00
	Millage 16.75	\$ 72,890,810	\$ 5,351,771	\$ (5,274,748)	10.248%	\$ 2,311.50	\$ 214.87	\$ 172.50
	Millage 17.0	\$ 73,961,164	\$ 6,422,125	\$ (4,204,394)	11.894%	\$ 2,346.00	\$ 249.37	\$ 207.00
	Millage 17.5	\$ 76,101,872	\$ 8,562,833	\$ (2,063,686)	15.185%	\$ 2,415.00	\$ 318.37	\$ 276.00
Break Even	Millage 17.982	\$ 78,165,515	\$ 10,626,476	\$ (43)	18.357%	\$ 2,481.52	\$ 384.88	\$ 342.52



Important Dates

- June 3, 2025– Approve tentative millage rate
- June 23, 2025 (10 am) – First public hearing
- June 23, 2025 (6:00 pm) – Second public hearing
- June 30, 2025 (1pm) – Third public hearing
- July 8, 2025 (6 pm) – Vote on millage rate

All meetings are held at the BCSS Professional Development Center.

Check website to confirm times. Public hearings will only be held if we do not roll back.