NEWTON COUNTY SCHOOLS
SPIRIT | PRIDE | EXCELLENCE
Achieves

FISCAL YEAR 2027 BUDGET DEVELOPMENT PROCESS



December 16, 2025

Erica Robinson, CPA
Chief Financial Officer

FY27 BUDGET DEVELOPMENT PROCESS

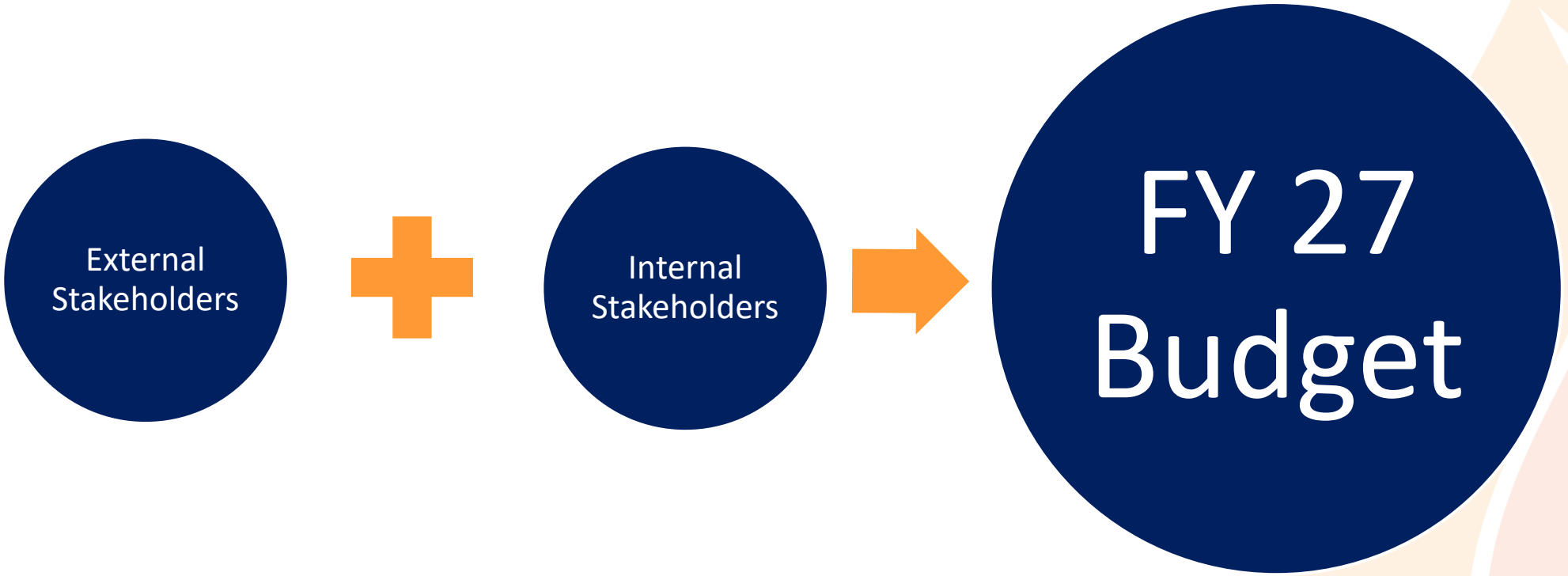
Fund Overview

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	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND
Accounts for the daily operations of the district. The primary funding sources are Quality Basic Education (QBE) and local property tax funds	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)	Accounts for E-SPLOST revenues and capital outlay expenditures in accordance with the board and voter approved E-SPLOST referendum	Accounts for financial resources legally restricted for the payment of general long-term debt

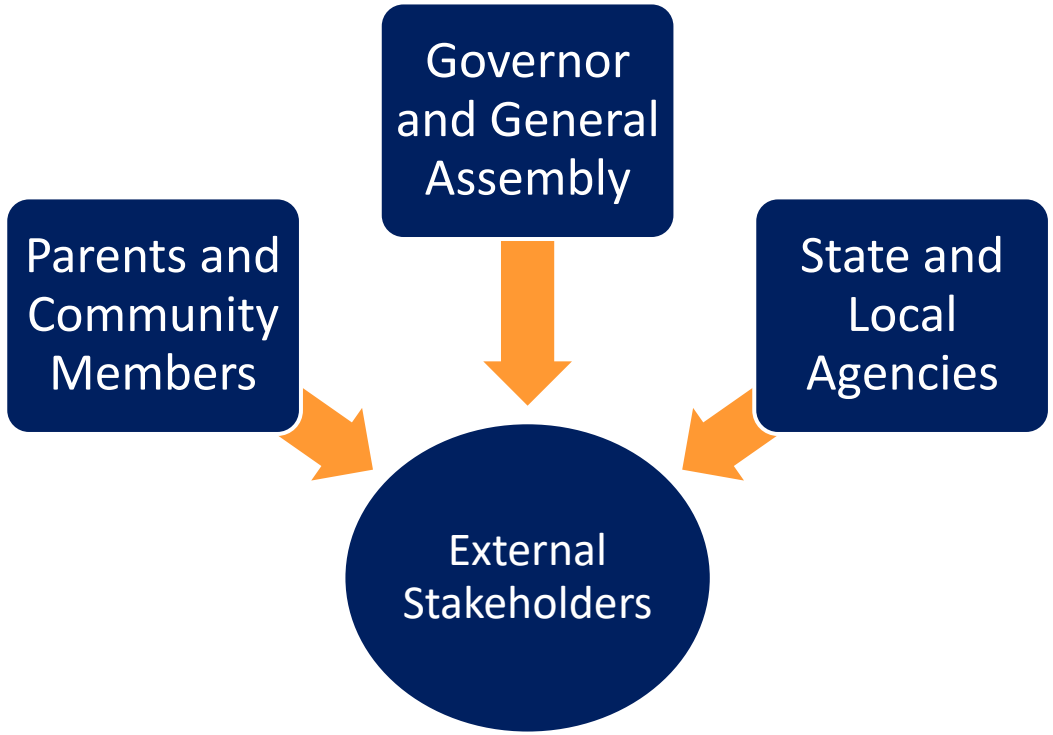
FY27 BUDGET DEVELOPMENT PROCESS

Overview



FY27 BUDGET DEVELOPMENT PROCESS

External Stakeholders



External Stakeholder input informs revenue projections and budget priorities

STAKEHOLDER GROUP	ACTIVTY
Governor	• Presents state-wide budget recommendations to the General Assembly • Approves or vetoes 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

NEWTON COUNTY SCHOOLS

FY27 BUDGET DEVELOPMENT PROCESS

External Stakeholders

APRIL 28, 2025

Gov. Kemp Signs Bills Strengthening Education and School Safety

...p, accompanied by First Lady Marty Kemp, Speaker Jon ...

State superintendent highlights big changes happening in Georgia schools



State School Superintendent Richard Woods said the Georgia ... others.

By Abby Kousouris
Published: Jul. 31, 2025 at 7:19 PM EDT

ATLANTA, Ga. (Atlanta News First) - As more than 1.7 ... education leaders say this school year will be about m...

State School Superintendent Richard Woods said the ... mental health and equity across districts.

"I'm excited about being able to make a difference in ...

Investing in literacy

This year, the department is investing over $14 millio... training teachers in a curriculum model called the "Science of Reading," which focuses on decoding and phonics to ... comprehension.

GaDOE

Superintendent Woods calls for sweeping statewide reforms to school district financial safeguards

Have news or info that should be on GaDOE.org? Submit for consideration

Georgia Partnership for Excellence in Education

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A Plan to Address Digital Distractions

By Matthew Smith

This blog post is part of a series recapping 2025 le...

Nearly all students (97%) who responded to a 202... Their teachers took notice. Nearly three quarters... from teaching and learning.

Why It Matters: Excessive screen time affects chil... executive functioning and the ability to multi-tas... anxiety and depression.

How Did Georgia Respond? Inspired by legislatio... law requires local districts to adopt policies that ...

Georgia joins 10 other states in the southeastern ...

Root Causes of Disengagement: While the legisl... contribute to disengagement – the lack of engag...

Issue 3 of the *Top Ten Issues to Watch in 2025* reco... students set their learning goals and are challeng...

The Path Forward: The Georgia Partnership reco... mental health challenges. By connecting the dots ... out as the only reason why students are not mea...

National Center for Learning Disabilities

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May 2025 Policy News Round-Up

Movement in legislation and the courts: universal school choice, blocked filings, and budget cuts for FY26, the fight against attempts to shutter the Department of Education continues in May.

Budget Reconciliation Bill Includes ECCA, Passes House

The Budget Reconciliation bill (H.R. 1) narrowly passed through the U.S. House of Representatives on May 22, including a version of the Educational Choice for Children Act (ECCA), a universal school choice provision that will provide up to $5 billion in federal tax credits for donations to scholarship organizations each year through 2029. NCSD opposes ECCA as it would drain public funding towards private schools. Read more about this proposal in NCSD's earlier measure on the universal school choice in H.R. 1 and the National Coalition for Public Education (NCPE) ECCA 2-pager.

In addition, the bill includes steep cuts to Medicaid and impacts college affordability. See NCSD's joint statement with other education groups here.

President's FY 26 Budget Proposes Huge Cuts to Education Programs

President Trump's Fiscal Year (FY) 2026 proposes cutting funding for education programs by $12.4 billion (15.6%). The budget holds almost all current funding for the Individuals with Disabilities Education Act into a new "Special Education Simplified Funding program," freezing total special education funding. The budget maintains the grants for infants and toddlers as a separate program, as well as the Special Olympics education, but everything else would now be funded in the main grants to states. It eliminates funding for programs including TRIO, Teacher Quality Partnerships, GEAR UP, Innovative Approaches to Literacy, State Assessment grants, and English language acquisition.

Secretary of Education Linda McMahon testified in front of the House Appropriations Committee in late May, discussing the President's FY26 budget as it pertains to the Department of Education. The Secretary has previously vowed to dismantle the Department. In her testimony, the secretary defended budget (decrease by $12 billion), program, and personnel cuts to the department to improve efficiency as the Trump administration moves forward with winding down the department. Check out the full testimony.

Courts block Trump's bid to Dismantle USED

A U.S. District Judge from Massachusetts blocked the Trump administration's latest attempt at dismantling the Department of Education in line with the Executive Order signed in March to close down the Department. This court order barred the firing of half of the Department's remaining workforce as well as the transferring of federal student loan programs to the Small Business Administration. More details on the ruling here.

SCOTUS 4-4 Ruling on Religious Charter Schools

The Supreme Court announced a split 4-4 decision with one abstention on the Oklahoma Statewide Charter School Board v. Drummond case on religious charter schools. In 2023, the Oklahoma Charter School Board approved an explicitly religiously affiliated charter school, which was then challenged by the state attorney general. As the Supreme Court was undecided over its decision, the lower court ruling from the Oklahoma Supreme Court still stands, which ruled that this school violated both the State and Federal Constitution, requiring a separation between church and state, and that public schools be nonsectarian. The dividending of the Supreme Court means, however, that the case sets no national precedent.

Grant priorities

U.S. Secretary of Education Linda McMahon announced her first three proposed priorities for discretionary grants from the Department of Education: evidence-based literacy, expanding education choice, and returning education to the states. Read the full press release.

September 11, 2025

Georgia slips in national education freedom rankings



...e Heritage Foundation released its 2025 Education Freedom Re... ...all 50 states and the District of Columbia on six metrics that ev... ...fully states have advanced educational freedom for K-12 student...

...time for education policy in Georgia. This fall, Georgia families ... ...portunity to use the state's Promise Scholarship program, whic... ...ears of debate. This was a huge victory for educational choice, ...trapped in the lowest-performing schools now have increased a... ...ity and more personalized education options. Georgia lawmake... ...expand educational freedom in other ways, such as expanding a... ...hools, buoying the state's tax credit scholarship program and fa... ...within and between school districts.

...least relative to other states by the Heritage Fo... ...m last year. Its overall rank is 14th, which is five ... ...age ranking for overall education freedom is it... ...ducation choice, transparency, teacher freedo... ...ation.

...ia ranks 19th, which is six spots down from th... ...its Georgia for empowering its K-12 families w... ...t notes that it could do more in that area by ex... ...hip beyond those in the bottom 25% of schools... ...o open and operate and giving families more choices among ... ...is beyond their assigned school. It should be noted that some ...d Georgia in this year's ranking largely did so by adopting ...their school choice programs.

...time in close to seven years, Congress failed to reach a budget agreement ...e new fiscal year. As a result, the federal government has shut down, ...nwide ripple effects with short- and long-term implications for schools.

...truggled in recent years to meet self-imposed appropriations deadlines. ...s were particularly contentious this year in the wake of the Trump ...unprecedented push to unilaterally adjust federal spending decisions ...the president's policy preferences.

GaDOE

GaDOE, GSAN award $11 million in BOOST grants for afterschool and summer learning

October 23, 2025



The Georgia Department of Education, in partnership with the Georgia Statewide Afterschool Network, is awarding more than $11 million in Building Opportunities in Out-of-School Time (BOOST) grants to expand afterschool and summer learning.

Previously provided with American Rescue Plan funds, BOOST grants are now state-funded. This round of grants provides $11,541,140 to three statewide organizations and 60 community-based organizations to expand access to and improve the quality of afterschool and summer learning opportunities ... out-of-school time programming over ... year, or year-round.

Continuing the grants aligns with Ga... funding afterschool and summer lear... learning loss, and support working f...

"The availability of high-quality after... educational landscape in Georgia," ... "These programs are relied on by fa... classroom, and they expand opportu... to the Georgia General Assembly – ... Jon Burns, Chairman Blake Tillery, Cl... Billy Hickman, and Chairman Matt D... enables us to again offer these gran...

GaDOE partners with the Georgia St... private collaborative dedicated to ad... programs in Georgia – to administe...

Georgia School Policy Changes: Everything School Leaders Need to Know in 2025–26



Georgia school districts are heading into a transformative year. With new state legislation and continued funding initiatives shaping everything from device usage to mental health infrastructure, K-12 leaders across the state are facing an evolving set of responsibilities. The 2025-26 school year won't just be about keeping up – it'll be about planning ahead, building compliance into every layer of operations, and keeping students safe, supported, and conne... school policy.

Whether you're part of a large urban district or a smaller suburban system ... how schools manage technology, protect student data, and deliver equita... balancing compliance with practicality, and finding ways to implement ne...

Federal judge declares Education Department's attempt to bar diversity programs unlawful

The Trump administration is permitted to have its policy positions, the judge wrote, but "it must do so within the procedural bounds Congress has outlined. And it may not do so at the expense of constitutional rights."



The Department of Education building in Washington, D.C., on May 2, 2022. | Stefani Reynolds/AFP via Getty Images

By JUAN PEREZ JR., and REBECCA CARBALLO
08/14/2025 04:45 PM EDT
Updated: 08/14/2025 04:52 PM EDT

A federal judge in Maryland struck down the Trump administration's attempts to have the country's school systems comply with a conservative interpretation of federal anti-discrimination law.

Thursday's 76-page ruling from Stephanie Gallagher, a Trump appointee, vacates both a Feb. 14 Education Department letter that asserts that federal law prohibits schools from using race in decisions pertaining to all aspects of education — and an ensuing agency demand for schools to certify they would comply with the administration's views.

EducationWeek

Ed. Dept. Offices Will Be Virtually Wiped Out in Latest Layoffs

The agency that lost half its staff earlier this year will see a fifth of remaining employees depart under a new reduction in force

By Mark Lieberman & Brooke Schultz — October 15, 2025 | Updated: October 16, 2025



Updated: A federal judge on Oct. 15 temporarily halted these layoffs and blocked the Trump administration from carrying out additional layoffs during the federal government shutdown.

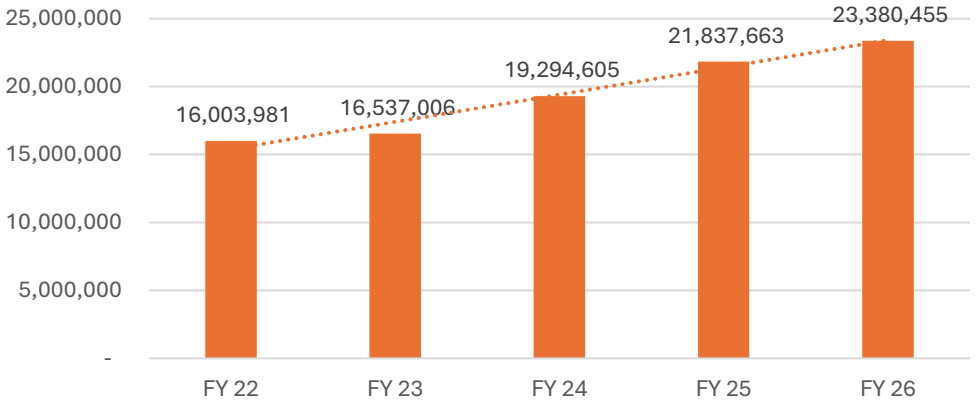
A small team overseeing special education programs at the U.S. Department of Education was shielded when Education Secretary Linda McMahon announced in May ... one of her chief priorities would be improving literacy through evidence-based practices. It seemed to align perfectly with another initiative the 20-person division, a part of the office of special education programs, had been planning to bolster ... achievement among different student populations by the end of 3rd grade.

A CHANGING LANDSCAPE...

FY27 BUDGET DEVELOPMENT PROCESS

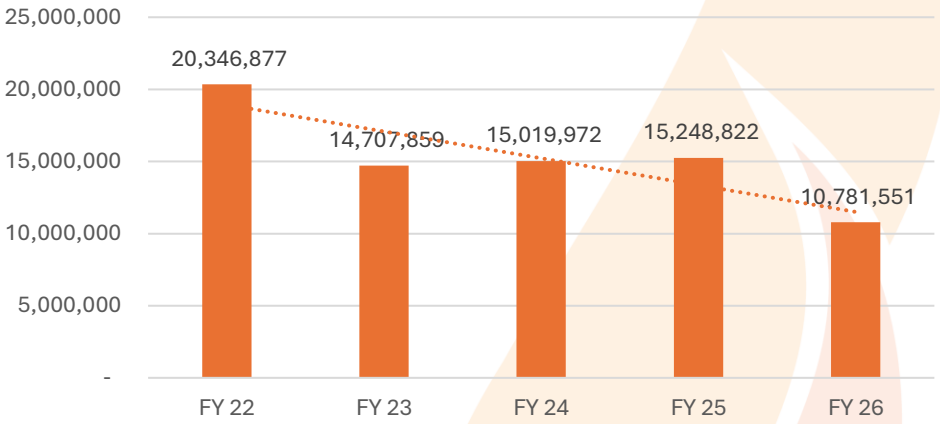
External Stakeholders

LOCAL FAIR SHARE CONTRIBUTIONS (LFS)

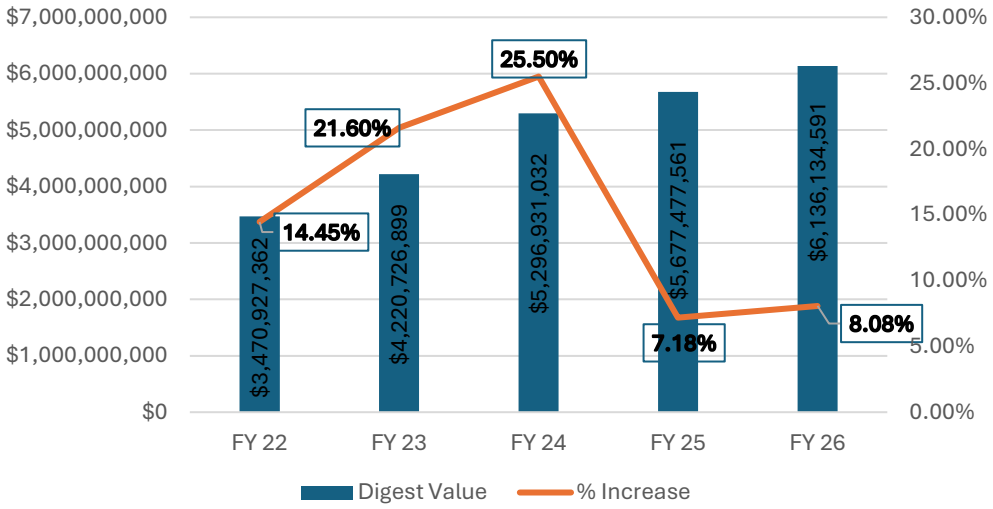


- Increase in LFS contributions decreases state funding
- Decrease in Equalization decreases state funding

EQUALIZATION FUNDING



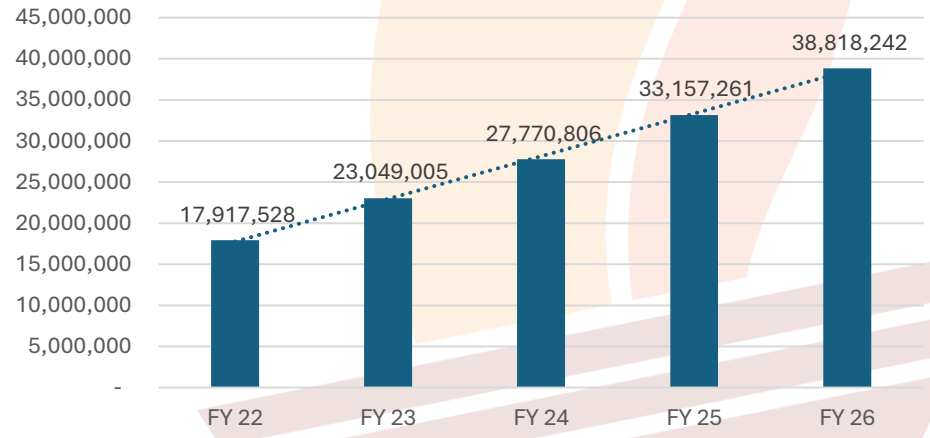
PROPERTY TAX DIGEST



- Slowing property tax digest and increasing health insurance cost creates significant challenges for the district

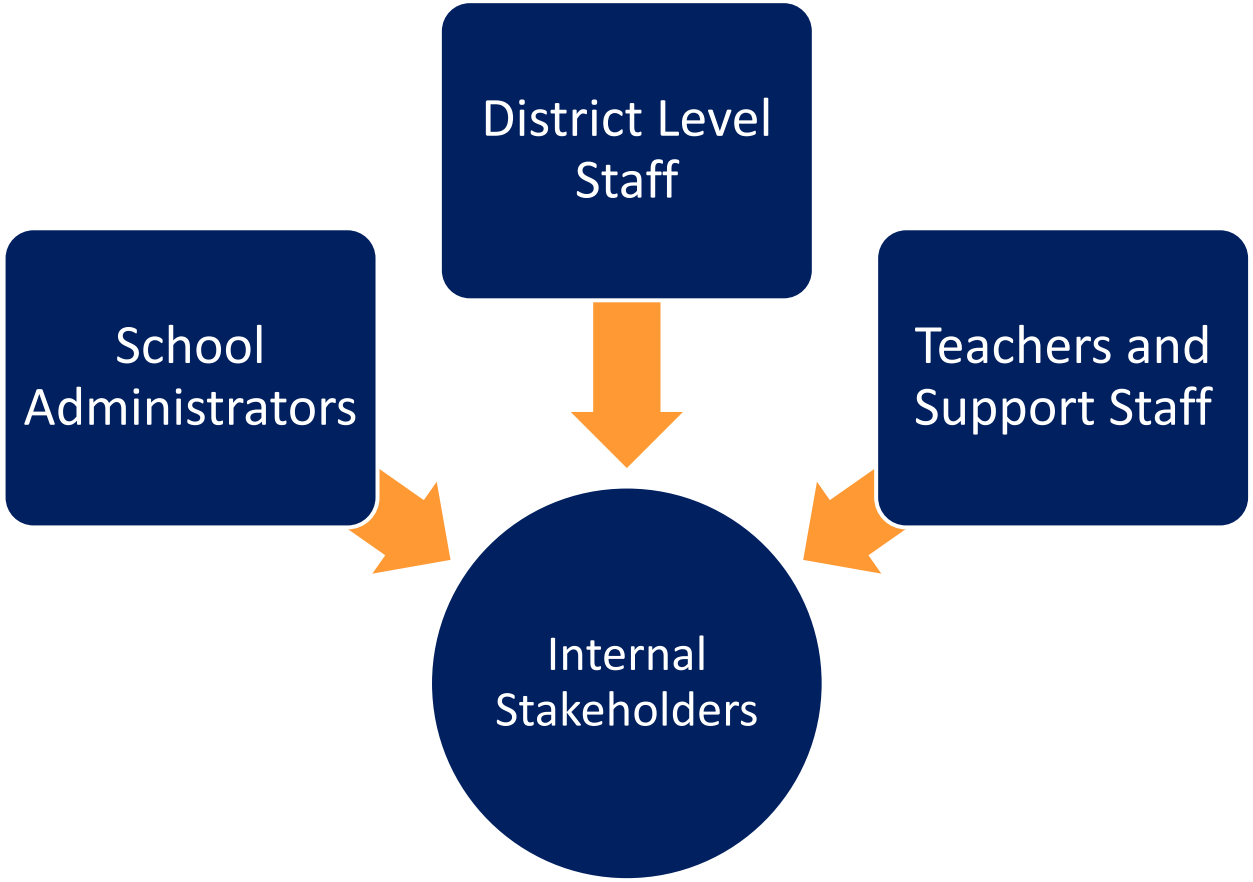
EMPLOYER HEALTH INSURANCE COSTS

(general fund only)



FY27 BUDGET DEVELOPMENT PROCESS

Internal Stakeholders



NEWTON COUNTY SCHOOLS
FISCAL YEAR 2027 BUDGET CALENDAR

DATE	BUDGET ACTIVITY	RESPONSIBLE PERSON(S)
	BUDGET PREPARATION AND ENGAGEMENT ACTIVITIES	
December 2, 2025 - January 2, 2026	Student enrollment is projected for the 2026-2027 school year.	Chief of Learning and Leadership Student Services
January 5-30, 2026	Personnel allotments completed by Human Resources.	Chief of Human Resources
January 2026	Superintendent holds sessions with board members to discuss budget priorities.	Superintendent Board of Education
January 2026	Conduct budget informational sessions for staff and community.	Superintendent Chief Financial Officer
	SCHOOL LEVEL BUDGET ACTIVITIES	
January 5-7, 2026	School budget packets budgets are prepared. Guaranteed school budgets will be based on the following projections: Elementary/Middle/High ---------- $75/student** Self-contained Special Ed/High School Vocational ----------$105/student**	Budget & Financial Reporting Coordinator
January 8, 2026	School budget packets and initial guaranteed school budgets reviewed by Chief Financial Officer.	Chief Financial Officer
January 9, 2026	Principals receive initial guaranteed budget packets via email.	Budget & Financial Reporting Coordinator
January 12-16, 2026	Chief Financial Officer and staff holds budget preparation meeting with Principals.	Chief Financial Officer
January 9, 2026 - February 4, 2026	Principals meet with faculty and staff to develop school budgets and compile system budget requests. Principals complete school budget documents on system forms.	Principals
February 4, 2026	Principals email completed budgets to Budget & Financial Reporting Coordinator.	Principals
	DISTRICT LEVEL BUDGET ACTIVITIES	
November 17, 2025 - January 6, 2026	Chief Financial Officer and staff holds one-to-one budget preperation meetings with division Chiefs and Directors. Directors develop departmental budgets.	Chief Officers Central Office Directors
January 7, 2026	Directors email completed budget to respective Chief Officer.	Chief Officers Central Office Directors
January 7-9, 2026	Chief Officers review completed departmental budget packets and request clarification from Directors as needed.	Chief Officers
January 9, 2026	Chief Officers submit completed departmental budget packets to the Division of Business Services.	Chief Officers
January 12-23, 2026	Chief Financial Officer and staff review departmental budget packets and request clarification as needed.	Chief Financial Officer
January 26-30, 2026	Superintendent meets with Chief Financial Officer and division Chief Officers to review departmental budgets.	Superintendent Chief Financial Officer Chief Officers
February 2, 2026	Personnel allotments distributed to Principals and Chief Financial Officer.	Chief of Human Resources
February 2-6, 2026	Chief Financial Officer and staff holds SPLOST budget preparation meeting with Chief Operations Officer.	Chief Financial Officer Chief Operations Officer
February 2-27, 2026	Budget & Financial Reporting Coordinator compiles preliminary budget.	Budget & Financial Reporting Coordinator
March 2, 2026	Chief Operations Officer submits completed SPLOST budget to the Division of Business Services.	Chief Operations Officer
March 2-20, 2026	Superintendent holds budget review sessions with Executive Cabinet.	Superintendent
March 23-27, 2026	Provide 2026-2027 budget notebook to Board of Education.	Chief Financial Officer
March 30 - April 3, 2026	Superintendent holds preliminary budget discussion with Board of Education.	Superintendent
April 13, 2026	Superintendent presents tentative budget to the Board of Education.	Superintendent
April 14-17, 2026	Superintendent works with Executive Cabinet to make any necessary adjustments to tentative budget.	Superintendent
*April 21, 2026	Board of Education adopts tentative budget.	Board of Education
*April 26 - May 3, 2026	Tentative budget published in the county's legal organ.	Chief Financial Officer
*April 22 - May 1, 2026	Board of Education holds work session(s) on tentative budget as necessary.	Board of Education
*May 4-19, 2026	Board of Education holds two budget hearings.	Board of Education Superintendent
*May 19, 2026	Board of Education adopts final budget.	Board of Education
*June 2026 - July 2026	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 2026 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.

FY27 BUDGET DEVELOPMENT PROCESS

Internal Stakeholders

ADVANCING ACADEMICS, SCHOOL IMPROVEMENT, AND STUDENT SUPPORTS

- Strengthen the district's literacy foundation; clarify and document the district's literacy improvement philosophy, strategy, and resources
- Strengthen the instructional core (implement research-based instructional practices, interventions, and support systems in service of ensuring rigorous, Tier 1 Instruction, districtwide)

ADVANCING OPERATIONAL EFFECTIVENESS

- Advance school safety through coordinated improvement strategy
- Ensure the development of a multi-year Strategic Plan
- Identify and implement necessary operational efficiencies to streamline core systems and enhance organizational effectiveness
- Evaluate district-wide facilities to explore opportunities for future use, right sizing, efficiency, upgrades, and modernization

ADVANCING CULTURE AND ENGAGEMENT

- Develop a commonly applied, Tier I behavior support and intervention framework
- Deepen community and stakeholder engagement

ADVANCING INNOVATION AND ORGANIZATIONAL STABILITY

- Strengthen pathways and programs for students that support workforce development, aligned with community needs and industry partnerships
- Evaluate and modernize policies to promote coherence and to correspond with the current state of the district
- Invest in the professional growth of current and aspiring leaders to strengthen executive capacity, develop a sustainable leadership pipeline, and ensure high-impact leadership at all levels

FY27 BUDGET DEVELOPMENT PROCESS

Board Updates



February 2026
- FY27 Budget Outlook

March 2026
- FY27 Budget Overview

April 2026
- FY27 Tentative Budget Presentation
- FY27 Tentative Budget Adoption

May 2026
- FY27 Required Budget Hearings
- FY27 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**

NEWTON COUNTY SCHOOLS