NEWTON COUNTY SCHOOLS
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FY 2027 TENTATIVE BUDGET OVERVIEW



May 12, 2026

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Chief Financial Officer

FY 2027 TENTATIVE BUDGET OVERVIEW

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

FY 2027 TENTATIVE BUDGET OVERVIEW

Budget Development Process

PHASE 1

Planning & Initial Development

- Discussions with BOE member to identify budget priorities
- Budget planning meetings with division Chief Officers, Directors, and Principals
- Preparation of enrollment projections
- Preparation of personnel allotments

PHASE 2

School & Departmental Budget Submissions

- Schools and divisions submit budget requests
- Initial calculation of salaries and benefits
- Initial review of requests conducted by Superintendent, CFO, and Chief Officers

PHASE 3

Compilation & Preliminary Review

- Compilation of FY 27 budget
- Refinement of revenue projections
- Additional budget review sessions led by the Superintendent

PHASE 4

Board Review & Public Engagement

- Budget notebooks prepared and delivered to BOE members
- Superintendent discusses preliminary budget with the Board
- Presentation and adoption of tentative budget
- Required advertisements published in Covington News and on district website
- Hold two public budget hearings
- Adoption of final budget

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General Fund Budget Summary - Revenue

	FY 27 PROPOSED BUDGET	% OF BUDGET	FY 26 AMENDED BUDGET	% OF BUDGET	INCREASE/ (DECREASE)
STATE	$144,223,591	56%	$142,709,459	58%	$1,514,132
LOCAL	$115,238,375	44%	$102,833,908	42%	$12,404,467
	$259,461,966		$245,543,367		$13,918,599

Forecasted changes in revenue for FY 2027

State..... $1.5M

- Estimated increase to fund SHBP for certified positions = $1.1M
- Estimated increase for training/experience earnings and TRS employer contributions = $362K
- Estimated increase in equalization = $3.2M
- Estimated revenue for Literacy Coaches = $760K
- Estimated increase in local five mil share contribution = ($577K)
- Decrease in one-time funding = ($3.9M)

Local..... $12.4M

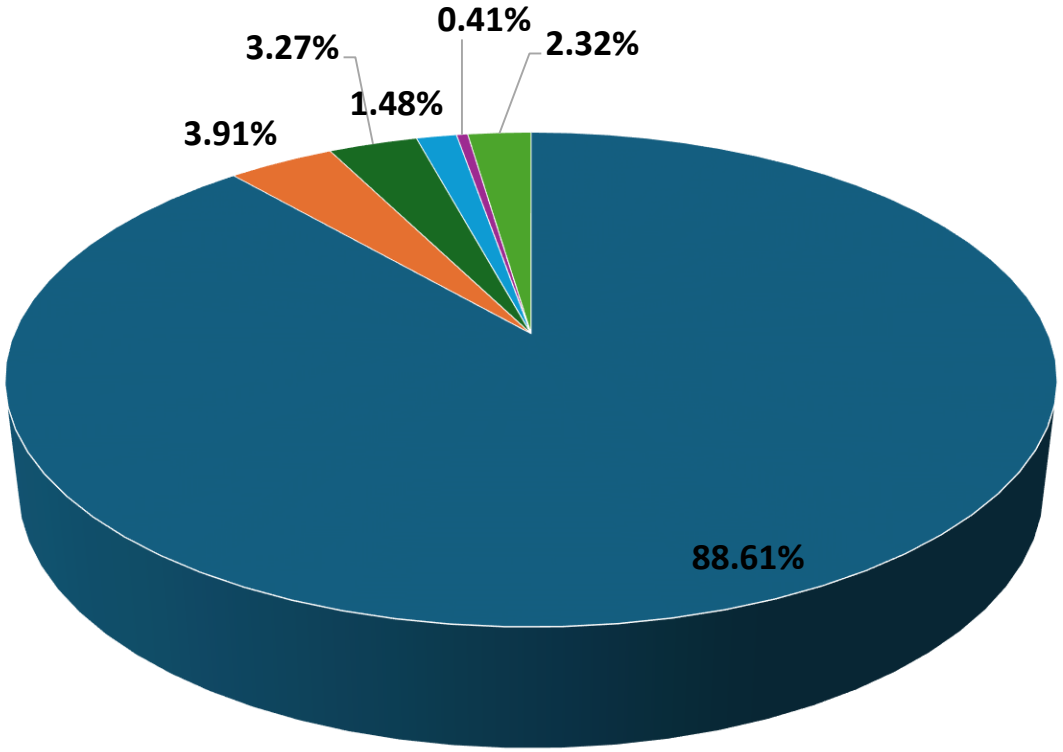
- Estimated growth in local property digest of 6%
- Estimated revenue from JDA revenue sharing agreement = $670K
- Estimated reduction in investment income = ($50K)

*State revenue figures are preliminary estimates and remain subject to change pending final allocation notices from the Georgia Department of Education.

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General Fund Budget Summary - Expenditures

	FY 27 Proposed Budget	FY 26 Amended Budget
Proposed Expenditures	$269,865,415	$270,226,281
Projected Student Enrollment	18,292	18,747
Estimated Per Pupil Expenditure	$14,753	$14,414



FY 2027 TENTATIVE BUDGET OVERVIEW

Strategic Investments and Cost Reductions

STRATEGIC INVESTMENTS
Employee step increases to support retention and compensation progression
Addition of literacy coach positions to comply with new state requirements
Increased cost for employer health insurance premiums and TRS contributions
Higher fuel expenditures driven by operational and market cost increases
Increased facilities maintenance funding due to rising material, labor, and service costs

COST REDUCTIONS AND EFFICIENCY MEASURES
Reductions in various software programs and subscriptions
Reductions in contracted services across divisions
Supplemental retirement plan redesign to reduce long-term costs

FY 2027 TENTATIVE BUDGET OVERVIEW

Budget Calendar – Remaining Tasks

	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 14, 2026	Superintendent presents tentative budget to the Board of Education.	Superintendent
April 15 - May 1, 2026	Superintendent works with Executive Cabinet to make any necessary adjustments to tentative budget.	Superintendent
*May 12, 2026	Board of Education adopts tentative budget.	Board of Education
*May 13 - May 24, 2026	Tentative budget published in the county's legal organ.	Chief Financial Officer
*May 13 - June 1, 2026	Board of Education holds work session(s) on tentative budget as necessary.	Board of Education
*June 2-16, 2026	Board of Education holds two budget hearings.	Board of Education Superintendent
*June 16, 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.

BUDGET DEVELOPMENT BOARD UPDATES

February 2026 - Complete
- FY 2027 Budget Outlook

March 2026 - Complete
- FY 2027 Budget Outlook

April 2026 - Complete
- FY 2027 Budget Workshop

May 2026
- FY 2027 Tentative Budget Presentation
- FY 2027 Tentative Budget Adoption
- FY 2027 Required Budget Hearing #1

June 2026
- FY 2027 Required Budget Hearing #2
- FY 2027 Final Budget Adoption