

# **Thomaston - Upson County School System**

**Fiscal Year 2026  
July 1, 2025 through June 30, 2026**

## **Budget Presentation**



Dr. Larry Derico, Superintendent

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This budget document is intended as an informational document. Items in this presentation are current as of June 19, 2025, but are subject to change before final budget adoption. The document is organized with introductory, financial, and informational sections to describe the financial framework, and organization detail of the day-to-day operations of the Thomaston - Upson County School System (TUCSS).

## Executive Summary

The TUCSS Budget Book Presentation for FY2026 provides a comprehensive overview of the financial planning and allocation for the TUCSS. This document outlines the budget process, revenue sources, expenditures, and strategic considerations for the upcoming fiscal year.

### Key Highlights:

#### 1. Budget Process:

- The budget is submitted annually to the Board of Education (BOE) as a plan for operations.
- The process includes planning, preparing, adopting, reporting, monitoring, and adjusting the financial plan.
- The BOE approves the budget at the aggregate level of fund type.

#### 2. Revenue Sources:

- State Sources: Quality Basic Education (QBE) state funding and various state grants contribute 51% of the total revenue.
- Local Taxes: Ad valorem taxes and local option sales tax account for 28% of the total revenue.
- Federal Sources: Grants from the federal government contribute 11% of the total revenue.
- Other Local Sources: Medicaid, interest, and miscellaneous revenue make up 5% of the total revenue.
- Transfers: Transfers from other funds account for 6% of the governmental fund type revenue sources.

#### 3. Expenditures:

- The total expenditure budget for the governmental fund types is \$81.1M.
- General Fund: \$55.1M, including \$54.9M in expenditures and \$207K in transfers, with \$8.9M in unrestricted ending fund balance.
- Debt Service Fund: \$3.9M for Series 2024 Bonds principal and interest.
- Capital Projects Fund: \$12.1M, including \$8.1M in expenditures and \$3.9M in transfers, with \$4.8M in restricted ending fund balance.
- Special Revenue Fund: \$5.1M for grants and the PreKindergarten program.
- School Nutrition Fund: \$5.0M, with \$2.1M in restricted ending fund balance.

#### 4. General Fund Revenue and Expenditures:

- The district is projected to receive \$53.2M in revenue for the General Fund during FY2026.
- State revenues represent 65% of all available General Fund sources of funding.
- Property taxes account for 24% of total General Fund revenues.
- The General Fund expenditures total \$55.1M, an increase of \$2.7M from the FY2025 budget.

#### 5. Capital Projects Fund:

- Accounts for the special purpose of the local option sales tax for education as specified in the voter approved referendum.
- SPLOST VI collections began on January 1, 2024, with a maximum collection of \$28M over

five years.

6. Special Revenue Funds:

- Used to account for funds restricted for specific purposes, such as Title grants, Special Education, Pre-Kindergarten, and Career, Technical, Agricultural Education federal grants.

7. School Nutrition Funds:

- Accounts for cafeteria operations, including procurement, preparation, and serving of student meals.

- The revenue projection for FY2026 is an increase of \$122K, while expenditures are projected to increase by \$462K.

8. On the Horizon:

- The district is highly susceptible to changes in state and federal funding.
- Major unexpected economic, social, or environmental events can impact district operations.
- The district aims to maximize available funding streams, maintain healthy reserves, and strategically utilize reserves to ensure operational integrity.

This executive summary provides a high-level overview of the TUCSS Budget Book Presentation for FY2026. The detailed document includes further insights into the budget process, revenue sources, expenditures, and strategic considerations for the Thomaston-Upson County School System.

**BUDGET TIMELINE – TIMETABLE FOR BUDGET ADOPTION**

May 20, 2025 6:00 PM	Budget presentation of all budgets presented to the Board
June 10, 2025 6:00 PM	1 <sup>st</sup> public budget hearing Request tentative approval of the Governmental Funds budget
June 24, 2025 7:30 AM	2 <sup>nd</sup> public budget hearing Request final approval of the Governmental Funds budget
July/August 2025 TBD	Set millage rate. If required to hold three millage rate hearings.

## **INTRODUCTION**

### **Section 1: Budget Process**

#### *Process*

Each year, the budget for the TUCSS is submitted to the Board of Education (BOE) to be used as a plan for operations in the upcoming fiscal year. The goal of this plan is to outline the necessary resources needed to provide an educational learning environment for all students. The budget is a planning document. The school system identifies needs based on the district's mission, strategic plan, and external factors that continue to influence education.

The budget process exists to meet state code requirements; provides a means to allocate resources; and represents fiduciary responsibility as good stewards and transparency of public funds. The Georgia Department of Education (GADOE) requires school boards to adopt balanced budgets. The budget process is a year-round activity beginning with planning, preparing, adopting, and then evolving to reporting, monitoring, and adjusting the financial plan. School budgets are developed using guidelines that ensure both equal and equitable funding for all schools. The GADOE requires the School Board to adopt a budget by July 1st of the fiscal year for which the budget applies. Mid-year a budget calendar is developed. The calendar identifies all deadlines for the annual budget process. The calendar inputs important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and two public hearings for comments on the budget. The public hearing time and location are published in the local newspaper and on the school system's website.

#### *Approved Budget*

The BOE approves the school system budget at the aggregate level of fund type as it is the legal level of control (for example, governmental fund types of general fund, debt service, capital projects, special revenue, and school nutrition). Annual budgets are adopted for all funds except school activity, and fiduciary (scholarship and trust) funds.

Once the budget is adopted by the School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins July 1. Fiscal accountability is by a unique account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amount. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. The Superintendent is authorized by the Board to approve adjustments of no more than 10% of the amount budgeted for expenditure in any budget function for any fund. If the expenditure of funds in any budget function is anticipated to be more than 10% of the budgeted amount, the Superintendent shall request approval for the budget to be amended. Any position or expenditure not previously approved in the annual budget that exceeds \$100,000 shall require Board approval unless the Superintendent deems the position or purchase an emergency.

## Section 2: Budget Overview

The budget will be considered for final adoption by the Board of Education at 7:30 AM, Tuesday, June 24, 2025 in the Board Room, Thomaston - Upson County Board of Education, 205 Civic Center Drive, Thomaston, GA 30286. Opportunities for public comment will be provided at the Tuesday, June 10, 2025 board meeting at 6:00 PM, and the Tuesday, June 24, 2025 called board meeting at 7:30 AM.

THOMASTON-UPSON COUNTY BOARD OF EDUCATION  
FISCAL YEAR 2026 RECOMMENDED BUDGET  
GOVERNMENTAL FUND TYPES  
For the Fiscal Year Beginning July 1, 2025 Through June 30, 2026

<b>Estimated Revenues</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Special Revenue Funds</b>	<b>School Nutrition Program</b>	<b>Total Governmental Fund Types</b>
Local Taxes	\$14,951,044 *		\$5,156,300			\$20,107,344
State Sources	\$35,566,890			\$1,055,402	\$134,700	\$36,756,992
Federal Sources	\$136,755			\$3,802,357	\$4,308,000	\$8,247,112
Other Local Sources	\$2,522,000		\$200,000		\$196,500	\$2,918,500
Transfers from Other Funds		\$3,904,500		\$206,697		\$4,111,197
<b>Total Estimated Revenues</b>	<b>\$53,176,689</b>	<b>\$3,904,500</b>	<b>\$5,356,300</b>	<b>\$5,064,456</b>	<b>\$4,639,200</b>	<b>\$72,141,145</b>
<b>Estimated Expenditures</b>						
Instruction	\$35,053,152		\$734,225	\$3,331,335		\$39,118,712
Pupil Support Services	\$2,566,239		\$48,500	\$297,480		\$2,912,219
Improvement of Instructional Services	\$1,097,886		\$1,000	\$988,139		\$2,087,025
Instructional Staff Training	\$280,637					\$280,637
Educational Media Services	\$650,032		\$7,500			\$657,532
Federal Grant Administration				\$9,000		\$9,000
General Administration	\$1,261,237		\$28,500	\$290,495		\$1,580,232
School Administration	\$3,869,666		\$6,500	\$69,881		\$3,946,047
Business Services	\$477,721		\$205,500			\$683,221
Maintenance and Operations	\$4,575,630		\$347,500	\$61,617		\$4,984,747
School Safety and Security	\$532,242					\$532,242
Student Transportation	\$4,084,862		\$26,597	\$16,009		\$4,127,468
Central Support Services	\$241,628					\$241,628
Other Support Services	\$238,447					\$238,447
School Nutrition				\$500	\$4,960,359	\$4,960,859
Facilities, Acquisition / Construction			\$6,742,000			\$6,742,000
Debt Service		\$3,904,500				\$3,904,500
Transfers to Other Funds	\$206,697		\$3,904,500			\$4,111,197
<b>Total Estimated Expenditures</b>	<b>\$55,136,076</b>	<b>\$3,904,500</b>	<b>\$12,052,322</b>	<b>\$5,064,456</b>	<b>\$4,960,359</b>	<b>\$81,117,713</b>
Excess of Revenues Over (Under) Expenditures	(\$1,959,387)	\$0	(\$6,696,022)	\$0	(\$321,159)	(\$8,976,568)
Estimated Fund Equity June 30, 2025	\$10,861,711	\$2	\$11,462,053	\$0	\$2,437,217	\$24,760,983
<b>Estimated Fund Equity June 30, 2026</b>	<b>\$8,902,324</b>	<b>\$2</b>	<b>\$4,766,031</b>	<b>\$0</b>	<b>\$2,116,058</b>	<b>\$15,784,415</b>

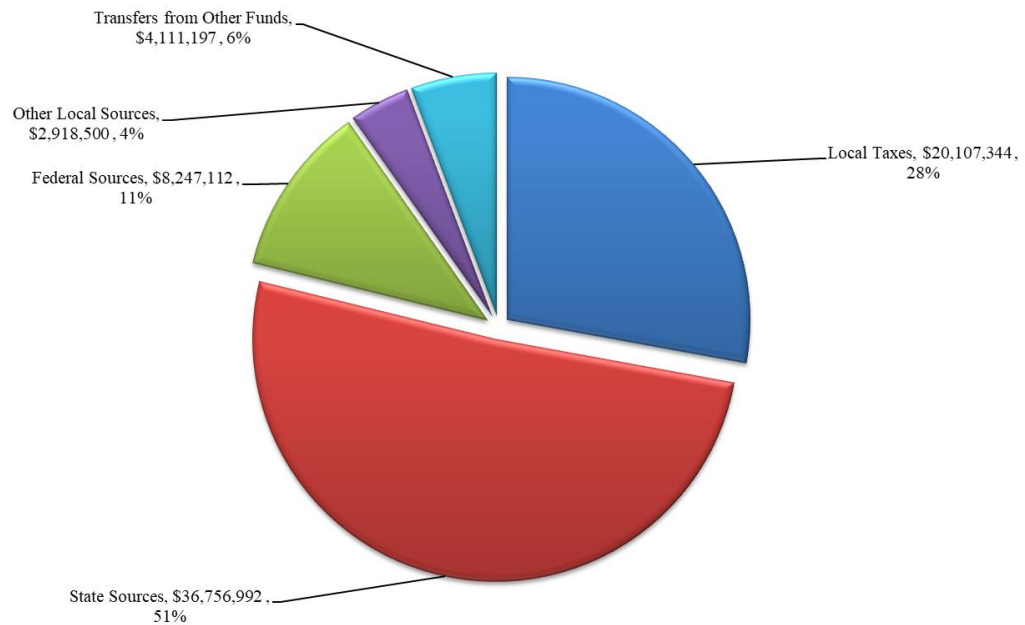
\* Pending final tax digest

Debt Service, Capital Projects and School Nutrition Fund Equity is restricted  
Annual budgets are not adopted for School Activity Funds or Fiduciary Funds  
No Proprietary Funds exist

There are four main sources of revenue for the Governmental Fund types:

- State Sources
  - Quality Basic Education (QBE) state funding.
  - Various state grants.
  - State sources contribute 51% of the total revenue.
- Local Taxes
  - Ad valorem taxes (property tax, real estate tax, intangible tax, and title ad valorem tax).
  - Local option sales tax (1% sales tax for Capital Projects).
  - Local taxes account for 28% of the total revenue.
- Federal Sources
  - Grants from the federal government (such as NJROTC, Career, Technical, and Agricultural Education (CTAE), Title, Special Education (SPED), School Nutrition (SNP)).
  - Federal grants contribute 11% of the total revenue.
- Other Local Sources
  - Various local sources such as Medicaid, interest, and miscellaneous revenue.
  - Other local sources make up 4% of the total revenue.
- Transfer from other funds
  - Transfer from the General Fund to the Special Revenue Fund for the revenue shortfall in the PreKindergarten program.
  - Transfer from the Capital Projects Fund to the Debt Service Fund for the Series 2024 bonds principal and interest.
  - Transfers from other funds account for 6% of the governmental fund type revenue sources.
- The total revenue budget for the governmental fund types is \$72.1M.

Thomaston - Upson Board of Education  
 FY2026 Governmental Fund Types Revenue by Source



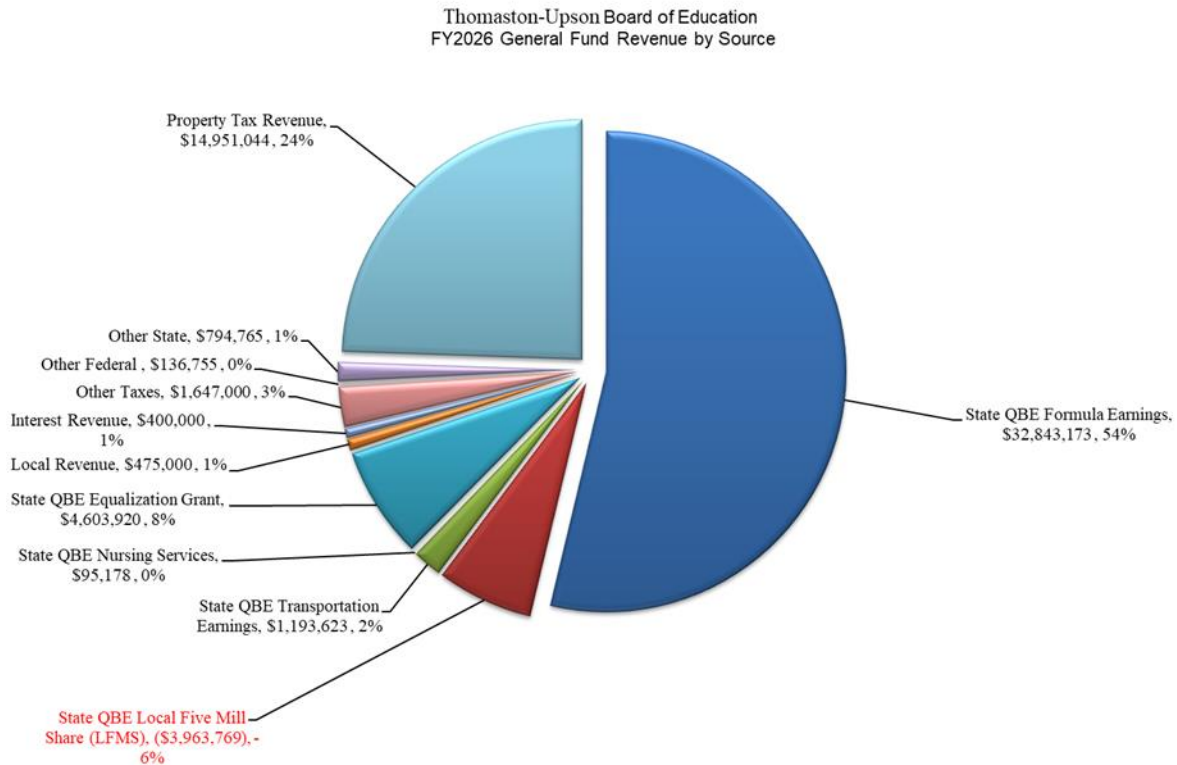
- The total expenditure budget for the governmental fund types is \$81.1M. This includes:
- \$55.1M General Fund
  - \$54.9M General Fund expenditures
  - \$207K General Fund transfer
  - \$8.9M General Fund ending fund balance
- \$3.9M Debt Service Fund
  - Series 2024 Bonds principal and interest
- \$12.1M Capital Projects Fund
  - \$8.1M Capital Projects expenditures
  - \$3.9M Capital Projects Fund transfer for Series 2024 Bonds debt service
  - \$4.8M Capital Projects restricted ending fund balance
- \$5.1M Special Revenue Fund
  - \$5.1M Federal grants and PreKindergarten program
  - \$207K transfer from the General Fund for revenue shortfall to balance budget
- \$5.0M School Nutrition Fund
  - \$2.1M School Nutrition restricted ending fund balance

### Section 3: General Fund Revenue and Expenditures

FY2026 General Fund			
Description	Projected Revenue	Projected Expenditures	Difference
FY2026 Tentative Budget	\$53,176,689	\$55,136,076	(\$1,959,387)
<b>Total General Fund</b>	<b>\$53,176,689</b>	<b>\$55,136,076</b>	<b>(\$1,959,387)</b>

The \$2.0M difference between revenues and expenditures will be addressed with unrestricted fund balance reserves.

### Where do the General Fund revenues originate?



The district is projected to receive \$53.2M in revenue for the General Fund during FY2026, an increase of 7% from the current fiscal year. The General Fund is the district’s operating fund and accounts for 74% of the district’s total revenues.

### *State Quality Basic Education (QBE)*

State revenues for FY2026 represent 65% of all available General Fund sources of funding. QBE accounts for the largest portion of state revenues. Overall, state revenue is expected to increase by 4% over the current year. There are elements that increased Thomaston-Upson QBE Earnings: the state mandated employer increases for certified employee's health insurance and teacher retirement system contributions, an increase in transportation funding, and a slight increase in equalization funding.

Offsetting state funding will be the school district's *Local Five Mill Share*. The Local Fair Share (LFS) amount paid by TUCSS will increase approximately 2%, negatively impacting QBE earnings as a reduction in funds. State law requires that each local school system match five effective mills of property tax against QBE formula earnings to participate in the QBE program. State law caps the total state-wide five mill share at 20% of QBE funding. A factor that affects the computation of our local five mill share is the results of the property sales ratio study conducted annually by the State. The purpose of this study is to determine whether our county digest reflects the full fair market value of the properties listed. The study compares the actual sales prices of a specific property (assumed to be fair market value) with the value shown on the tax digest. For FY2026, TUCSS required five – mill share will be a deduction increase of \$122K to \$4.0M.

The district will receive \$4.6M in equalization funds from the QBE funding allotment in FY2026, a slight increase of \$31K from the current fiscal year. The Equalization Grant accounts for 13% of the total QBE funding. The purpose of the equalization grant is to close the gap between the value of a mill of property tax in a wealthy area versus the value of a mill of tax in a less affluent area of the state. The formula for equalization funding benefits systems that fall into the 75<sup>th</sup> percentile point of school district wealth rankings and attempts to “equalize” (provide funds equivalent) to the higher wealth districts. Because the equalization grant comes from a finite pot of money, there can be fluctuations from one year to the next. Upson County is a lower ranking wealth system according to property wealth rankings and is ranked at 123 out of 159 counties. Our district has benefitted from equalization funding for many years thus allowing us to maintain one of the lowest millage rates in the state.

**What is the Equalization grant?** The amount districts can raise through property taxes varies significantly depending on the value of property. Equalization grants are Georgia's constitutional mechanism to provide financial assistance to districts who have lower tax digests to “equalize” funding in support of comparative educational opportunities in Georgia regardless of property wealth. The calculation for FY2026 was based on the 2023 millage rate of 14.01 mills.

**How is the Equalization grant funded?** O.C.G.A. §20-2-165 (9)(c) Requires a Minimum Millage Rate to Qualify for Equalization: (9) "Qualified local school system" is defined as any local school system: (A) Having an assessed valuation per weighted full-time equivalent count for the year of the digest which is below the guaranteed valuation; (B) Having an effective millage rate greater than the millage rate applied to calculate the local five mill share pursuant to subsection (a) of Code Section 20-2-164; and (C) Beginning July 1, 2015, having a millage rate

or an equivalent millage of at least 12 mills; beginning July 1, 2016, having a millage rate or an equivalent millage of at least 12 1/2 mills; beginning July 1, 2017, having a millage rate or an equivalent millage of at least 13 mills; beginning July 1, 2018, having a millage rate or an equivalent millage of at least 13 1/2 mills; beginning July 1, 2019, having a millage rate or an equivalent millage of at least 14 mills; beginning July 1, 2025, and thereafter, Senate Bill 44 would reduce the required minimum millage rate or effective rate from 14 mills to 10 mills and provide for a 25% reduction of the equalization grant awards for local school systems whose millage rate or equivalent millage rate does not meet the required minimum requirement.

With approximately 65% of revenue coming from state sources, the district is highly susceptible to changes in state funding, including austerity reductions, Equalization Grant funding and changes in the QBE funding formula.

### *Property Taxes*

Property taxes (also called ad valorem taxes) is the primary source of tax for local governments in Georgia. Ad valorem means “according to the value,” and property is taxed based on its assessed value. The Upson County Board of Tax Assessors, which is appointed by the Upson County Board of Commissioners, evaluates, and assesses all property for tax purposes. Assessed value by law is based on 40% of the fair market value as of January 1 each year. The school district sets the millage rate, and the Upson County Tax Commissioner’s office is responsible for billing and collecting taxes based on the set millage rate. The school district pays a 2.5% collection fee to the Tax Commissioner for the billing and collection of the school taxes. Property taxes account for 24% of total General Fund revenues.

### *Tax Millage Rate*

For FY2026, the budgeted revenue is based on a 13.63 millage rate pending final tax digest information. There is no change in the millage rate from the prior year.

### *Tax Levy*

A millage rate of 13.63 mills will levy \$15.3M in taxes. After the Upson County Tax Commissioner collection fee of 2.5%, the school district is expected to net \$14.9M.

### *Local Revenue*

Local revenue represents 1% of available revenue sources. Local revenue is estimated to increase by \$17K. Other local revenue sources are Medicaid reimbursement for speech and therapy services, and miscellaneous revenue from a variety of sources.

### *Interest*

Interest earnings on short-term investments contribute 1% to the revenue sources. Interest revenue is estimated to increase \$100K or 20% due to re-negotiating the interest rate with our local bank.

### *Other Taxes*

Other taxes for FY2026 represent 3% of all available sources of funding. Revenue included in the other tax sources are the title ad valorem tax (TAVT), real estate transfer taxes, intangible recording taxes, and railroad taxes.

Effective, March 1, 2013, the Georgia General Assembly passed House bill 386 which changed the way motor vehicles are taxed in Georgia. Under prior law, motor vehicles were generally subject to sales tax at the time of purchase and an annual ad valorem tax over each year thereafter. Under House Bill 386, motor vehicles purchased on or after March 1, 2013, are subject to a one-time TAVT and are exempt from sales tax and annual ad valorem tax. The TAVT distribution to the school district remains the same at 49%. The TAVT has been strong for the school system.

The real estate transfer tax is an excise tax paid to the Clerk of Superior Court on transactions involving the sales of real property where title to the property is transferred from the seller to the buyer. The tax is based upon the property's sales price at a rate of \$1.00 on the first \$1,000 or fractional part of \$1,000 and at the rate of 10 cents for each additional \$100 or fractional part of \$100. The seller is liable for the real estate transfer tax, though frequently the parties agree in the sales contract that the buyer will pay the tax.

The intangible recording tax is paid to the Clerk of Superior Court by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000.

Real estate transfer and intangible recording taxes fluctuate yearly depending upon the local real estate market.

Railroad tax is paid to the Georgia Department of Revenue by the railroads for tax on railroad equipment. This tax makes up a small portion of the other taxes category.

### *Other Federal*

Federal funds make up less than 1% of the total revenues in the General Fund. These funds represent the amount the Navy provides for the JROTC program and indirect cost revenue.

### *Other State*

State grants revenue includes allotted funds for the Career, Technical, and Agricultural Education (CTAE) program, the Special Education Preschool program, and the State Security and Safety. These grants awards are much less than the cost of the programs. Other state grants contribute 1% of the total General Fund revenue.

**General Fund Revenue by Source**

<b>Description</b>	<b>FY 2025 Approved Budget</b>	<b>FY 2025 Mid-Term Budget</b>	<b>FY 2026 Proposed Budget</b>	<b>Increase / (Decrease)</b>	<b>% of Change Increase / (Decrease)</b>
<b>General Fund</b>					
State QBE					
Formula Earnings	\$31,558,979	\$31,518,766	\$32,843,173	\$1,324,407	4.20%
Austerity Reduction	\$0	\$0	\$0	\$0	#DIV/0!
Local Five Mill Share (LFMS)	(\$3,839,796)	(\$3,842,054)	(\$3,963,769)	(\$121,715)	-3.17%
Transportation	\$973,173	\$975,895	\$1,193,623	\$217,728	22.31%
Nursing Services	\$96,548	\$96,548	\$95,178	(\$1,370)	-1.42%
Equalization Grant	\$4,572,586	\$4,572,586	\$4,603,920	\$31,334	0.69%
<b>Total QBE Funding</b>	<b>\$33,361,490</b>	<b>\$33,321,741</b>	<b>\$34,772,125</b>	<b>\$1,450,384</b>	<b>4.35%</b>
Local Revenue	\$458,000		\$475,000	\$17,000	3.71%
Interest	\$500,000		\$400,000	(\$100,000)	-20.00%
Other Taxes	\$1,724,450		\$1,647,000	(\$77,450)	-4.49%
Other Federal	\$125,068		\$136,755	\$11,687	9.34%
Other State	\$624,779		\$794,765	\$169,986	27.21%
Property Tax	\$13,004,869		\$14,951,044	\$1,946,175	14.96%
<b>Total General Fund Revenue</b>	<b>\$49,798,656</b>		<b>\$53,176,689</b>	<b>\$3,417,782</b>	<b>6.86%</b>

**General Fund Revenue by Source Detail**

Description	FY 2025 Approved Budget	FY 2026 Proposed Budget	Increase / (Decrease)	% of Change Increase / (Decrease)
<b>Local Revenue</b>				
Medicaid	\$275,000	\$300,000	\$25,000	9.09%
Miscellaneous	\$100,000	\$122,000	\$22,000	22.00%
Services other LUA's	\$3,000	\$3,000	\$0	0.00%
<b>Total Local Revenue</b>	\$378,000	\$425,000	\$47,000	12.43%
<b>Interest Revenue</b>				
	\$500,000	\$400,000	(\$100,000)	-20.00%
<b>Total Interest Revenue</b>	\$500,000	\$400,000	(\$100,000)	-20.00%
<b>Other Taxes</b>				
TAVT Tax less collection fee	\$1,555,000	\$1,500,000	(\$55,000)	-3.54%
less 1% TAVT collection fee	(\$15,550)	(\$15,000)	(\$550)	3.54%
Real Estate Transfer and Intangible Recording Taxes	\$175,000	\$150,000	(\$25,000)	-14.29%
Railroad Taxes	\$10,000	\$12,000	\$2,000	20.00%
<b>Total Other Taxes</b>	\$1,724,450	\$1,647,000	(\$77,450)	-4.49%
<b>Other Federal</b>				
Navy - NJROTC and Indirect Cost	\$125,068	\$136,755	\$11,687	9.34%
<b>Total Other Federal</b>	\$125,068	\$136,755	\$11,687	9.34%
<b>Other State</b>				
Hygiene Grant	\$0	\$3,663	\$3,663	#DIV/0!
Dyslexia Screener	\$0	\$11,873	\$11,873	#DIV/0!
State Bus Bonds	\$0	\$176,220	\$176,220	#DIV/0!
Security and Safety Grant	\$180,000	\$180,000	\$0	0.00%
Custodian \$1K Grant	\$39,000	\$39,000	\$0	0.00%
State PreSchool - SPED	\$115,049	\$126,059	\$11,010	9.57%
State Vocational Supervision	\$28,877	\$28,884	\$7	0.02%
State Vocational AG Extended Year	\$12,032	\$12,032	\$0	0.00%
State Youth Apprenticeship	\$18,818	\$18,750	(\$68)	-0.36%
State Vocational AG Extended Day	\$15,839	\$15,839	\$0	0.00%
State Vocational Extended Day	\$75,164	\$44,445	(\$30,719)	-40.87%
State On Behalf	\$140,000	\$138,000	(\$2,000)	-1.43%
<b>Total Other State</b>	\$624,779	\$794,765	\$169,986	27.21%
<b>Total General Fund Revenue by Source</b>				
<b>Detail</b>	\$3,352,297	\$3,403,520	\$51,223	1.53%

## General Fund – Expenditures

General Fund expenditures total \$55.1M, an increase of \$2.7M or 5.25% from the FY2025 budget. The increase in the general fund expenditures is not due to salary increases. The increases are due to state mandated employer contribution increases. Salaries are increasing by \$435K. With a state mandated 7.1% increase in the employer state health insurance premium for certified employees and a 35.9% increase for classified employees, health insurance benefits are increasing a total of \$1.8M or 21.42% from FY2025. The state health employer contribution for covered members is \$22,620 annually in addition to the employee premium paid by the employee. Employer health insurance costs have doubled over the last three years. The total budgeted health insurance employer contribution is \$10.5 million for 462.5 general fund employees. The state only provides funding for certified employees. For TUCCS in FY2026 this equates to \$6.6M for 290 certified employees. The unfunded mandate is \$3.9M or 172.50 employees. In many instances, the school system is paying as much or more for the employer contribution as the annual salary of some classified positions. The state discontinued funding for classified employees in FY2012. The Teacher Retirement System (TRS) employer contribution also a state mandate is increasing 5.4% to 21.91% from 20.78%. The TRS employer contribution is increasing \$356K or 6.35%. Total benefits are increasing to \$2.2M or 13.18%. Total salary and benefits are increasing \$2.7M or 5.61% from FY2025.

### Thomaston - Upson County School District Employer Matching Benefits

	FY2026	FY2025	FY2024	FY2023	Increase / (Decrease) FY26 vs FY25	% Change Increase / (Decrease)
Certified State Health Insurance (annually if an employee participates)	\$22,620	\$21,120	\$18,960	\$11,340	\$1,500	7.10%
Classified State Health Insurance (annually if an employee participates)	\$22,620	\$16,650	\$12,840	\$11,340	\$5,970	35.86%
FICA and Medicare	7.65%	7.65%	7.65%	7.65%	0.00%	0.00%
Teacher Retirement System	21.91%	20.78%	19.98%	19.98%	1.13%	5.44%
Life Insurance (annually for \$15,0000 coverage)	\$27	\$27	\$26	\$17	\$0	0.00%

**Health Insurance Costs:** Both Certified and Classified State Health Insurance employer contributions nearly doubled over the three-year period, reflecting a significant increase in employer healthcare costs. The employer cost for State Health Insurance is in addition to the employee paid premium amount.

**Teacher Retirement System:** Gradual increase from 19.98% to 21.91%, indicating a steady rise in retirement funding.

**Life Insurance:** Employer paid life insurance increased from \$10,000 to \$15,000 in FY2024.

**FY2026 Salary and Benefits Totals and Increase by Function**

**Totals by Function**

<i>Function</i>	<i>Salary</i>	<i>Health Insurance</i>	<i>FICA</i>	<i>TRS</i>	<i>Life</i>	<i>Workers Compensation</i>	<i>Total</i>
Instruciton	\$21,191,403	\$6,718,140	\$1,621,144	\$4,551,714	\$9,607	\$225,000	\$34,317,008
Pupil Services	\$1,483,161	\$350,610	\$113,463	\$314,019	\$486	\$0	\$2,261,739
Improvement of Instructional Services	\$732,820	\$158,340	\$53,221	\$142,789	\$216	\$0	\$1,087,386
Instructional Staff Training	\$171,614	\$45,240	\$13,128	\$37,601	\$54	\$0	\$267,637
Educational Media Services	\$370,559	\$135,720	\$28,348	\$81,189	\$216	\$9,000	\$625,032
General Administration	\$727,555	\$113,100	\$55,658	\$149,218	\$206	\$9,000	\$1,054,737
School Administration	\$2,372,488	\$769,080	\$181,797	\$509,275	\$1,026	\$5,000	\$3,838,666
Business Services	\$287,615	\$90,480	\$22,002	\$63,016	\$108	\$0	\$463,221
Maintenance and Operations	\$1,668,430	\$814,320	\$127,641	\$51,465	\$1,274	\$15,000	\$2,678,130
School Safety and Security	\$55,360	\$22,620	\$4,235	\$0	\$27	\$0	\$82,242
Student Transportation	\$1,684,505	\$1,198,960	\$128,483	\$26,403	\$1,791	\$8,500	\$3,048,642
Central Support Services	\$114,683	\$45,240	\$8,774	\$25,127	\$54	\$0	\$193,878
Other Support Services	\$25,000	\$0	\$1,911	\$2,193	\$0	\$0	\$29,104
<b>Total by Function</b>	<b>\$30,885,193</b>	<b>\$10,461,850</b>	<b>\$2,359,805</b>	<b>\$5,954,009</b>	<b>\$15,065</b>	<b>\$271,500</b>	<b>\$49,947,422</b>

**High Health Insurance Costs:**

For **Maintenance and Operations**, state health insurance is nearly **50%** of total salaries.

For **Student Transportation**, it's nearly **75%**, indicating a significant cost burden

<i>Function</i>	<i>Salary</i>	<i>Health Insurance</i>	<i>FICA</i>	<i>TRS</i>	<i>Life</i>	<i>Workers Compensation</i>	<i>Total</i>
Instruciton	\$247,539	\$789,881	\$21,074	\$296,792	\$141	(\$25,000)	\$1,330,427
Pupil Services	\$98,760	\$66,720	\$7,558	\$27,000	\$67	\$0	\$200,105
Improvement of Instructional Services	\$14,911	\$25,378	\$1,139	\$1,381	(\$27)	\$0	\$42,782
Instructional Staff Training	(\$97,938)	\$3,000	(\$7,494)	(\$18,413)	(\$27)	\$0	(\$120,872)
Educational Media Services	\$4,837	\$22,410	\$369	\$5,193	\$0	\$0	\$32,809
General Administration	\$7,618	\$16,440	\$1,038	\$8,966	\$0	\$0	\$34,062
School Administration	\$3,125	\$160,290	\$5,044	\$26,614	(\$27)	\$0	\$195,046
Business Services	\$3,727	\$23,880	\$284	\$4,024	\$0	\$0	\$31,915
Maintenance and Operations	\$46,989	\$239,895	\$3,604	\$3,245	\$0	\$2,000	\$295,733
School Safety and Security	(\$320)	\$22,620	(\$25)	\$0	\$0	\$0	\$22,275
Student Transportation	\$117,288	\$462,031	\$8,586	(\$762)	\$128	(\$500)	\$586,771
Central Support Services	\$1,591	\$11,940	\$123	\$1,627	\$0	\$0	\$15,281
Other Support Services	(\$13,500)	\$1,033	\$426	\$0	\$0	\$0	(\$12,041)
<b>Total Increase by Function</b>	<b>\$434,627</b>	<b>\$1,845,518</b>	<b>\$41,726</b>	<b>\$355,667</b>	<b>\$255</b>	<b>(\$23,500)</b>	<b>\$2,654,293</b>

**Health Insurance Increases:**

Most functions experienced a **notable rise** in health insurance costs.

Property and fleet insurance is increasing \$130K or 31.62% as newer facilities come on board.

Purchase of 2 buses for transportation utilizing State School Bus bond funds. The bond funds allocated in FY2024 and FY2025 total \$176K. The total bus cost is \$259,817. Balance to be paid from SPLOST funds.

<b>General Fund - Expenditures by Function</b>				
<b>Function</b>	<b>FY2025 Amended Budget</b>	<b>FY2026 Proposed Budget</b>	<b>Increase / (Decrease)</b>	<b>% Change Increase / (Decrease)</b>
Instruction	\$33,630,128	\$35,053,152	\$1,423,024	4.23%
Pupil Support Services	\$2,444,094	\$2,566,239	\$122,145	5.00%
Improvement of Instructional Services	\$1,044,604	\$1,097,886	\$53,282	5.10%
Instructional Staff Training	\$416,322	\$280,637	(\$135,685)	-32.59%
Educational Media Services	\$609,223	\$650,032	\$40,809	6.70%
General Administration	\$1,229,175	\$1,261,237	\$32,062	2.61%
School Administration	\$3,673,120	\$3,869,666	\$196,546	5.35%
Business Support Services	\$445,806	\$477,721	\$31,915	7.16%
Maintenance and Operations	\$4,153,397	\$4,575,630	\$422,233	10.17%
Safety and Security	\$751,507	\$532,242	(\$219,265)	-29.18%
Student Transportation Services	\$3,263,371	\$4,084,862	\$821,491	25.17%
Central Support Services	\$228,847	\$241,628	\$12,781	5.58%
Other Support Services	\$288,045	\$238,447	(\$49,598)	-17.22%
Transfers to Other Funds	\$209,184	\$206,697	(\$2,487)	-1.19%
<b>Total General Expenditures by Function</b>	<b>\$52,386,823</b>	<b>\$55,136,076</b>	<b>\$2,749,253</b>	<b>5.25%</b>

<b>General Fund Expenditures by Object</b>				
<b>Description</b>	<b>FY2025 Amended Budget</b>	<b>FY2026 Proposed Budget</b>	<b>Increase / (Decrease)</b>	<b>% Change Increase/ (Decrease)</b>
<b>Personnel Expenditures</b>				
Salary	\$30,450,566	\$30,885,193	\$434,627	1.43%
<b>Employee Benefits</b>				
Health - Employer Contribution	\$8,616,332	\$10,461,850	\$1,845,518	21.42%
Social Security and Medicare Tax	\$2,318,079	\$2,359,805	\$41,726	1.80%
Teacher Retirement System - Employer Contribution	\$5,598,342	\$5,954,009	\$355,667	6.35%
Other Benefits - Employer Paid Life	\$14,810	\$15,065	\$255	1.72%
Worker's Compensation	\$295,000	\$271,500	(\$23,500)	-7.97%
<b>Total Benefits</b>	<b>\$16,842,563</b>	<b>\$19,062,229</b>	<b>\$2,219,666</b>	<b>13.18%</b>
<b>Total Salary and Benefits</b>	<b>\$47,293,129</b>	<b>\$49,947,422</b>	<b>\$2,654,293</b>	<b>5.61%</b>
<b>Operating Expenditures</b>				
Property / Fleet Insurance	\$409,500	\$539,000	\$129,500	31.62%
Utilities	\$1,050,000	\$1,065,000	\$15,000	1.43%
Transportation Fuel	\$425,000	\$425,000	\$0	0.00%
Purchase of Buses	\$0	\$176,220	\$176,220	#DIV/0!
Other Operating Expense	\$3,000,010	\$2,776,837	(\$223,173)	-7.44%
<b>Total Operating Expenditures</b>	<b>\$4,884,510</b>	<b>\$4,982,057</b>	<b>\$97,547</b>	<b>2.00%</b>
<b>Other Financing Sources</b>				
Transfers to Other Funds	\$209,184	\$206,597	(\$2,587)	-1.24%
<b>Grand Total Expenditures</b>	<b>\$52,386,823</b>	<b>\$55,136,076</b>	<b>\$2,749,253</b>	<b>5.25%</b>

### Highlights and Summary of Changes in the General Fund Budget:

#### **Revenue**

- QBE
  - QBE revenue allocation totals \$34.8M, an increase of \$1.4M.
  - The allocation includes:
    - A 7.1% increase in the employer contribution of the State Health Benefits Plan for certified positions.
      - The certified state health employer annual rate is increasing to \$22,620 from \$21,120, funding 290 employees at \$6.6M.
      - The state stopped providing funding for classified employees in FY2012.
    - A 5.4% increase in the employer contribution of the teacher retirement system contribution rate increase.

- The employer contribution rate for the Teacher Retirement System, rising to 21.91% from 20.78%.
  - Equalization funding of \$4.6M, an increase of \$31K.
  - The local five-mill share will increase by \$22K to \$4.0M, offsetting state funding.
- Local funds revenue is projected to decrease \$17K due to a decline in miscellaneous revenue.
- Interest earnings in the General Fund are projected to decrease \$100K due to a revised banking services agreement.
- Other Taxes: Title Ad Valorem Vehicle Tax (TAVT), real estate transfer tax, intangible tax and railroad tax are projected to decrease slightly to \$78K due to a housing market slowdown and potential vehicle sales impact from announced tariffs. The TAVT distribution remains the same at 49% for school districts.
- Other federal revenue is projected to increase \$12K due to higher indirect cost revenue.
- Other state revenue is projected to increase \$170K, primarily due to \$176K in state bus bond funding.
- Property Tax Revenue
  - The value of a mill is \$1.1M, an increase of \$144K due to inflationary growth.
  - The mill rate remains unchanged at 13.63 mills, generating \$14.9M in net revenue, an increase of \$1.9M
- Total General Fund Revenue
  - \$53.2M, an increase of \$3.4M from the FY2025 budget.
  - QBE revenue accounts for 65.3% of total revenue.
  - Property tax revenue accounts for 27% of total revenue.

## Expenses

- Salaries
  - Annual step increase for all eligible employees; no cost-of-living adjustments (COLA).
  - State mandated \$1K custodian supplement totaling \$39K.
  - 361.94 instructional positions (teachers, para's, data clerks, and school counselors) funded by the General Fund.
  - Total 554.42 positions funded by the General Fund. The remaining 110 positions in the district are funded by other grants.
  - Salaries are increasing \$435K, including open and new positions.
- Total general fund salaries: \$30.9M.
- Benefits
  - Certified employees state health insurance is increasing 7.1% to \$1,885 / month or \$22,620 annually.
  - Classified employees state health insurance is increasing 35.9% to \$1,885 / month or \$22,620 annually.
  - Health insurance costs have doubled over the past three years.
  - Health insurance for maintenance and operations of \$814K vs. \$1.7M in salaries

- Transportation health insurance \$1.2M vs. \$1.7M in salaries.
- Total state health employer contributions: \$10.5M, an increase of \$1.8M
- \$3.9M in health insurance costs are not covered by the state.
- Teacher Retirement System
  - Employer contribution rate to 21.91% from 20.78%, a 5.4% increase.
  - Total employer contribution is increasing by \$356K to \$6M.
- Total General Fund Benefits \$18.9M.
- New positions requested including salaries and benefits:
  - ULPS: 2 tech support positions at 49% (no benefits) - \$44K. Two employees are retiring, to return at 49% and 1 SPED paraprofessional previously SPED federally funded - \$55.5K.
  - ULES: 3 new teachers – 1 general education and 2 special education - \$331K for pilot alternative school and 1 SPED paraprofessional previously SPED federally funded - \$57.0K.
  - ULES: 1 tech support position - \$81K.
  - ULMS: 1 - 49% position (no benefits) - \$36K (position shifted from ULPS)
  - ULHS: ½ year custodian - \$38K.
- Positions not replacing including salaries and benefits:
  - ULPS: 1 teacher - \$108K.
  - ULMS: 1 receptionist - \$52.3.
  - ULHS: 1 - 49% teacher \$41.3K, 1 – half-year teacher \$60.5K, and 1 instructional coach position budgeted FY2025 but not unfilled - \$123.5K
- Instructional Supplies
  - \$50K for back-to-school supplies (previously \$100K funded by ESSER).
- Sixty-four percent of the General Fund budget is allocated to the classroom.
- Other Operating Expenses
  - Continuation of the school resource officer (SRO) program at all schools including one supervisor.
    - \$180K Security and Safety grant from the state will support this program.
    - Current cost-sharing with Upson County Sheriff’s Department is 75/25.
- Buses
  - Purchase 2 buses: one Type A (14 + 1) short bus and one regular SPED bus.
  - Funded by \$176K State Bond Bus funds and \$62K insurance reimbursement.
  - Total cost: \$260K. Balance to be paid from SPLOST funds.
- Other Transfer
  - \$207K deficit in the PreK program \$207K due to expenses exceeding the Department of Early Care and Learning allocation.
- Total Expenses General Fund Budget
  - Salaries and benefits: \$50.08M (90.5% of the budget).
  - Operating expenses: \$5.2M (9.5% of the budget).

- Total general fund expenditures: \$55.2M, an increase of \$2.7M.
- The increase is due to state-mandated health insurance and retirement contributions, not salary increases.

**Fund Balance**

- \$2.0M needed from fund balance reserves to balance budget.
- An additional 1.75 mills of property tax revenue would be needed to balance the budget without using fund balance reserves.
- Mill rate can only increase 2 mills at a time.
- Projected FY2025 ending fund balance: \$10.9M.
- Projected FY2026 ending fund balance: \$8.9M.

**Section 4: Debt Service Fund**

The Debt Service Fund was created to account for the annual principal and semi-annual interest payments on the Series 2024 general obligation bonds sold.

<b>FY2026 Debt Services Fund</b>			
<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
Debt Service Fund	\$3,904,500	\$3,904,500	\$0
<b>Total Debt Service Fund</b>	<b>\$3,904,500</b>	<b>\$3,904,500</b>	<b>\$0</b>

Highlights and Changes in the Debt Service Fund budget:

**Revenue**

- Transfer of \$3.9M from SPLOST VI for debt service payments
- Total Revenue: \$3.9M

**Expenses**

- \$1.1M - Debt service interest
- \$2.8M - Debt service principal
- Total Expenses: \$3.9M

**Section 5: Capital Project Fund**

The Capital Project fund accounts for the special purpose of the local option sales tax for education as specified in the referendum.

## Special Local Option Sales Tax (SPLOST) – General Information

In FY1998, the Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that could be used for capital project or debt retirement. The passage of this sales tax assists the school district with facility improvements, renovations, adding classrooms to existing schools, and providing system-wide technology improvements for teaching and learning.

### SPLOST V (July 1, 2020 – December 31, 2023)

Voters in the county approved the extension of the Special Local Option Sales Tax. The referendum approved a maximum collection of \$15 million over the five-year period. Since the pandemic and the change in state law regarding sales tax on internet sales revenue monthly collections have increased significantly. SPLOST V ended 18 months early. Revenue was used as stated in the referendum for: safety and security equipment, technology enhancements, textbooks, and system-wide facility modifications, building improvements to include new roofs, floor coverings, painting, and HVAC units, new buses, vehicles, fine arts, and athletic equipment.

### SPLOST VI (January 1, 2024 – December 31, 2028)

Voters in the county approved the extension of the Special Local Option Sales Tax on March 21, 2023. The referendum approved a maximum collection of \$28M over the five-year period with a \$25M bond referendum for upgrades to athletic facilities. Revenue will be used as stated in the referendum for: safety and security, construction and renovations to athletic facilities, technology, textbooks, and system-wide facility modifications, building improvements to include new roofs, floor coverings, painting, and HVAC units, new buses, vehicles, fine arts, and athletic equipment.

<b>FY2026 Capital Projects Fund</b>			
<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
SPLOST V and VI	\$5,256,300	\$5,654,122	(\$397,822)
Construction Fund, Series 2024 Bonds	\$100,000	\$6,398,200	(\$6,298,200)
<b>Total Capital Projects Fund</b>	<b>\$5,356,300</b>	<b>\$12,052,322</b>	<b>(\$6,696,022)</b>

The \$6.7M difference between revenues and expenditures will be addressed with the restricted fund balance reserves in either the SPLOST fund or the Construction Fund.

### Highlights and Changes in the SPLOST V and VI Fund budget:

- Upson County voters approved SPLOST VI March 21, 2023. SPLOST VI collections began January 1, 2024.

## **Revenue**

- \$5.2M – Sales and Use Tax Revenue
- \$100K – Interest earned
- Total Revenue: \$5.3M

## **Expenses**

- \$989.7K – Technology
- \$25K – Athletic and Chorus Uniforms
- \$21K - Athletic, Band and Fine Arts Equipment
- \$348K - Facility Repairs and Improvements
- \$21.6K – Purchase of a Type A (14+1) bus and a regular bus (funded through state bus bond funds and insurance proceeds; remaining balance covered by the General Fund)
- \$356K – Paving Project at ULHS and Matthews Field
- \$3.9M – Transfer from SPLOST VI to the Debt Service Fund for annual principal and semi-annual interest payments on the Series 2024 bonds
- Total SPLOST V and VI Expenses: \$5.7M

## **SPLOST Fund Balance Reserve**

- Use of \$398K from SPLOST reserves to balance budget

## Highlights and Changes in the Construction Fund budget:

Construction Fund projects are scheduled for completion by December 2024.

## **Revenue**

- Construction Fund Revenue \$100K - Interest earned
- Total Construction Fund Revenue: \$100K

## **Expenses**

- \$900K - Paving at ULHS and Matthews Field
- \$5.5M - Completion of Phase II and Phase III athletic projects
- Total Construction Expenses: \$6.4M

## **Fund Balance Reserve**

- Use of \$6.3M from restricted Construction Fund reserves to balance budget

## Section 6: Special Revenue Funds

The Special Revenue Fund accounts are used to account for those funds that are restricted for a specific purpose. Title grants fall under the Elementary and Secondary Education Act (ESEA). Special Education, Pre-Kindergarten – Department of Early Care and Learning (DECAL), and Career, Technical, Agricultural Education federal grants also fall under the Special Revenue Funds. These grants are approved after the start of the fiscal year by the State Board of Education; therefore, projections are based on the current allotments until the official allotments come during FY2026. Budgets in the Special Revenue funds must be balanced. There is no fund balance reserves for the Special Revenue funds.

<b>FY2026 Title Budgets</b>			
<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
402-1750 Title I	\$1,901,563	\$1,901,563	\$0
414-1784 Title II	\$286,799	\$286,799	\$0
408-1847 Title IV	\$145,200	\$145,200	\$0
462-1779 Title V	\$146,871	\$146,871	\$0
<b>Total Title Budgets</b>	<b>\$2,480,433</b>	<b>\$2,480,433</b>	<b>\$0</b>

<b>FY2026 Special Education</b>			
<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
404-2824 PreSchool Regular	\$24,445	\$24,445	\$0
404-2831 Parent Mentor	\$18,400	\$18,400	\$0
404-2820 IDEA Flowthrough	\$1,069,883	\$1,069,883	\$0
<b>Total Special Education</b>	<b>\$1,112,728</b>	<b>\$1,112,728</b>	<b>\$0</b>

**FY2026 Career, Technical, and Agricultural Education (CTAE) Federal**

<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
<b>CTAE</b>			
406-3324 Program Improvement	\$72,537	\$72,537	\$0
406-3325 Perkins Plus Reserve	\$10,600	\$10,600	\$0
<b>Total CTAE</b>	<b>\$83,137</b>	<b>\$83,137</b>	<b>\$0</b>

**FY2026 PreKindergarten - Department of Early Care and Learning**

<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
560-1540 PreKindergarten	\$950,000	\$1,156,697	(\$206,697)
<b>Total PreKindergarten</b>	<b>\$950,000</b>	<b>\$1,156,697</b>	<b>(\$206,697)</b>

Grant allocation from the Department of Early Care and Learning is not enough to support the program. A budgeted transfer of \$207K from the General fund will be needed for the revenue shortfall.

Highlights and Changes in Special Revenue Fund budget:

**Title Programs**

- **Positions:**
  - Fourteen first grade paraprofessionals at ULPS
  - Five teachers: 3 at ULES and 2 at ULHS.
  - Six instructional coaches: 2 each at ULPS, ULES, and ULMS
  - One Instructional Technologist at ULMS
  - One district wide Family Engagement Coordinator

**Special Education Program**

- Enrollment in the Special Education Program continues to increase significantly.
  - The program currently serves 704 students, representing 17.6% of TUCSS's total student enrollment.
  - Forty students graduated in 2025.
  - The 2025 – 2026 school year will begin with 664 students.

- **Positions:**

- Seventeen SPED teachers with extended day schedules
- Ten special education paraprofessionals at ULPS funded by SPED; the remainder are paid from the General Fund.
- One Deaf/Hard of Hearing Teacher
- One district-wide Psychologist (funded 50/50 by SPED and General Funds)
- One district wide Parent Mentor (49% position)
- One Assistant Special Education Director.
- One Special Education Administrative Assistant.

### **Career, Technical, and Agricultural Education**

- Carl Perkins Federal funds support career and technical education programs in rural areas with high student populations.
- Funds are allocated for end-of-the pathway assessments, program improvement, and professional development.
- The program served 819 students at ULMS and 1,022 students at ULHS across both semesters.

### **PreKindergarten -DECAL**

- The instructional calendar will consist of 174 days
- The PreKindergarten program currently serves 120 students across six classrooms.
- DECAL funded teachers and paraprofessionals follow a 190-day schedule. PreK salaries are paid according to the TUCSS salary scale.
- Beginning in FY2025, the Georgia Department of Education will include PreK locations in the Capital Funding Formula Program. While not funded at 100%, this will support building improvements, including renovations.

### **Revenue**

- The grant allocation from the Department of Early Care and Learning is insufficient to fully support the program.
- A transfer of \$207K from the General Fund will be required to balance the budget.

### **Expenses**

*\*Unless otherwise noted paid, positions are funded by PreK – Department of Early Care and Learning funds:\**

- One school principal funded (100% funded by the General Fund)
- Six PreK classrooms, each with a teacher and paraprofessional (12 classroom positions)
- One school secretary
- One custodian
- One school nurse (position shared with ULAS and funded 100% by the General Fund)

## Section 7: School Nutrition Funds

The School Nutrition Fund accounts for cafeteria operations within the school district including the procurement, preparation, and serving of student breakfast and lunches.

<b>FY2026 School Nutrition</b>			
<b>Description</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
<b>School Nutrition</b>			
Catering	\$500	\$2,707	(\$2,207)
Central Office	\$240,700	\$266,921	(\$26,221)
Upton Lee Primary	\$1,152,500	\$1,209,426	(\$56,926)
Upton Lee Elementary	\$1,056,000	\$1,164,604	(\$108,604)
Upton Lee Middle	\$1,035,000	\$1,065,328	(\$30,328)
Upton Lee High	\$1,052,500	\$1,186,778	(\$134,278)
Summer Feeding	\$102,000	\$64,595	\$37,405
<b>Total School Nutrition</b>	<b>\$4,639,200</b>	<b>\$4,960,359</b>	<b>(\$321,159)</b>

The \$322K difference between revenues and expenditures will be addressed with the restricted fund balance reserves.

### Revenue Projection

The revenue projection for FY 2026 in the School Nutrition fund is an increase of \$122K, or 2.8%.

### Expenditure Projection

The expenditure projection for FY 2026 shows an increase of \$462K, or 10.3%. This increase is primarily due to higher personnel service costs, driven by a rise in the employer contribution for state health, as well as increased purchased food costs.

### Highlights and Changes in the School Nutrition Fund budget:

The FY2026 budget reflects the largest increase in expenditures for the state-mandated employer health insurance contribution. In FY2025, \$683K was budgeted for health insurance. For FY2026, this amount increased to \$915K, representing an increase of \$232K.

The department includes 54 staff members, including:

- One School Nutrition Director
- One School Nutrition Coordinator
- One School Nutrition Bookkeeper

- One School Nutrition Maintenance Worker

Serving locations:

- Six serving locations: PreK, ULPS, ULES, ULMS, ULHS and ULAS

Meals served:

- Approximately 1,195,500 meals were served during the 2024 – 2025 school year, including:
  - 626,750 breakfasts
  - 568,750 lunches

Community Eligibility Provision (CEP):

- CEP has been approved and began a new four-year cycle starting with the FY2025 school year. This program allows the district to provide free breakfast and lunch to all students each school day. Claiming percentages for school meals will remain the same for FY2026 under the new CEP cycle, which will help increase program revenue.

Program Participation:

- Participation in the school meal program is essential to maintaining CEP eligibility and securing appropriate funding levels.

Meal Reimbursement Rates (current, pending FY2026 update from USDA):

- Breakfast: \$2.84
- Lunch: \$4.54
- Snacks (educational after-school groups): \$1.21
- Adult meals (staff, parents, visitors): No reimbursement
- Student Meal Charges:
  - Students are not charged for meals, except for a la carte items or second meals.

Seamless Summer Program:

- This program will continue to offer meals to children aged 18 and under during the summer break.

## **Section 8: On the Horizon**

### **General Fund**

The TUCSS currently receives 65% of its general fund revenue from state sources. The district is highly susceptible to changes in state and federal funding, including austerity reductions, Equalization Grant funding, and changes to the QBE funding formula. Legislative actions at the federal, state, or local level can also significantly impact district operations. Additionally, major unexpected economic, social, or environmental events may affect funding and operations.

Current known considerations include, but are not limited to:

- Uncertainty surrounding federal funding presents a potential financial risk.

- Ongoing state-mandated increases in employer health insurance contributions for both certified and classified employees. At this time, it is unknown how much the employer contribution will increase.
- Continued state-mandated increases in employer contributions to the Teacher Retirement System. For FY2027, the employer contribution rate will increase 1.83% to 22.32% from 21.91%.
- The need to monitor and improve salary parity to remain competitive with surrounding districts in recruiting and retaining quality employees.
- To alleviate pressure on the general fund and taxpayers while supporting the continued operations of TUCCS:
  - Maximize all available funding streams, including federal grants and other special revenue sources, where appropriate and aligned with program purposes.
  - Continue identifying grant-generating opportunities.
  - Assess the required millage rate.
  - Maintain a healthy fund balance. The previously suggested 15% fund balance reserve is now outdated due to rising costs, and is insufficient to support expenditures while awaiting property tax revenues (typically received in November–December).
  - Strategically utilize reserves to ensure the operational integrity of district programs, support expenditure parameters, and offset potential revenue decreases.

### **Capital Projects Fund**

- Aging rooftop HVAC units.
- Additional classrooms are needed at Upson Lee Elementary. The current estimated cost is \$6M.
- Replacement of the fuel storage tank island for transportation. The current estimated cost \$450K.
- Aging facilities: Upson Lee Middle School is currently 41 years old and will require major renovations or replacement within the next 10 to 12 years.
  - While capital outlay funding is available, it does not cover 100% of construction costs.
  - The current estimated construction cost is \$90 million.

### **Section 9: FY2026 Budgets**

All Funds Budget Government Fund Types – line-item detail

- General Fund
- Debt Service Fund
- Capital Projects
- Federal Program
- Special Education
- Career, Technical, and Agricultural Education (CTAE)

- PreKindergarten – DECAL
- School Nutrition and Catering

FY2026 THOMASTON - UPSON BOARD OF EDUCATION REQUESTED GENERAL FUND BUDGET - 13.63 MILLAGE RATE

FY2021 M&O	13.73 mills	1 mill = \$645,268
FY2022 M&O	13.21 mills	1 mill = \$691,882
FY2023 M&O	14.01 mills	1 mill = \$768,495
FY2024 M&O	14.01 mills	1 mill = \$925,779
FY2025 M&O	13.63 mills	1 mill = \$970,726
<b>FY2026 M&amp;O</b>	<b>13.63 mills</b>	<b>1 mill = \$1,125,048 - pending final tax digest</b>

FY2026 Estimated Revenue

State QBE	\$34,772,125
Local	\$475,000
Interest	\$400,000
Other Taxes	\$1,647,000
Other Federal	\$136,755
Other State	\$794,765

Total Excluding Property Tax	\$38,225,645
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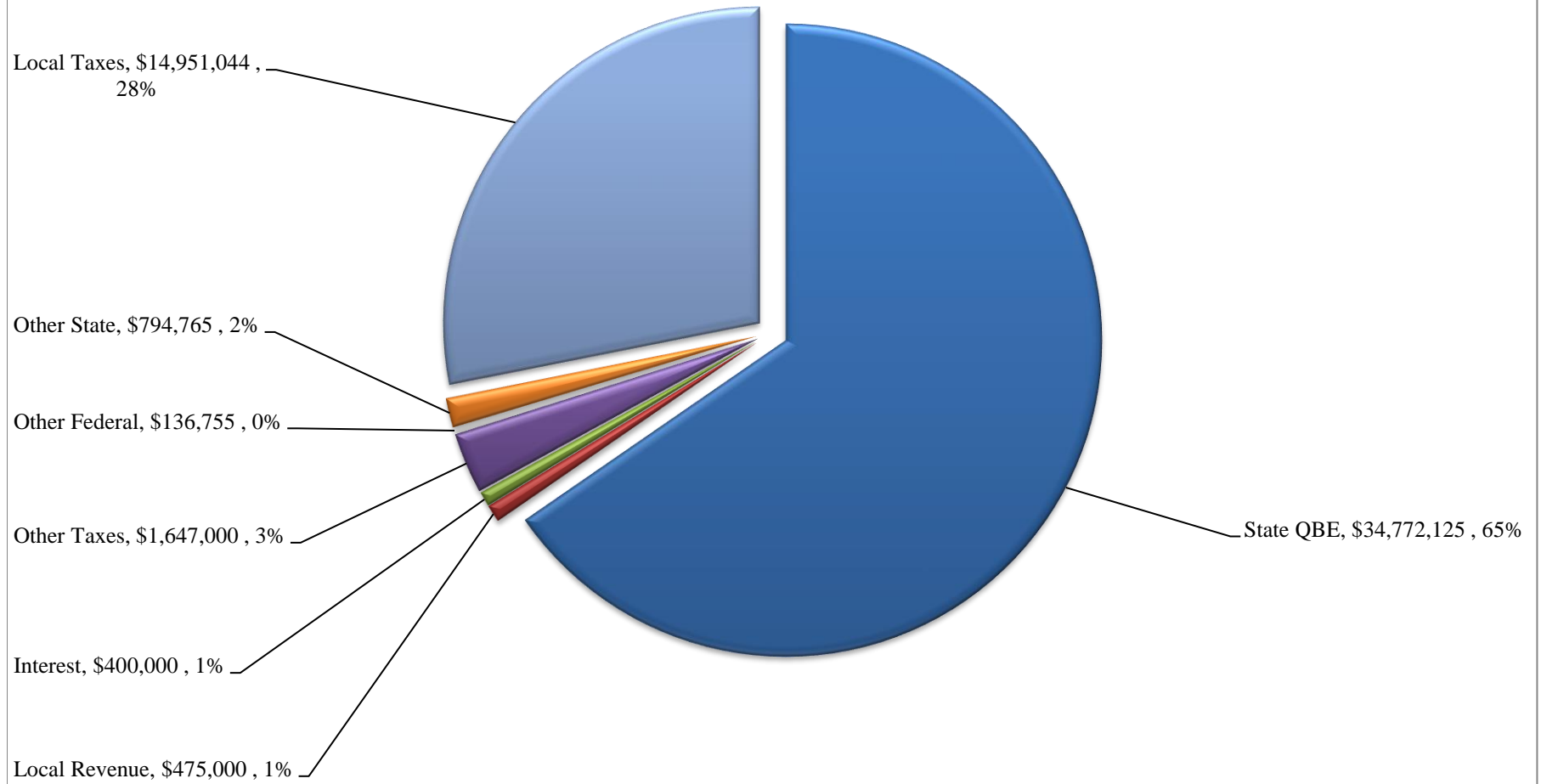
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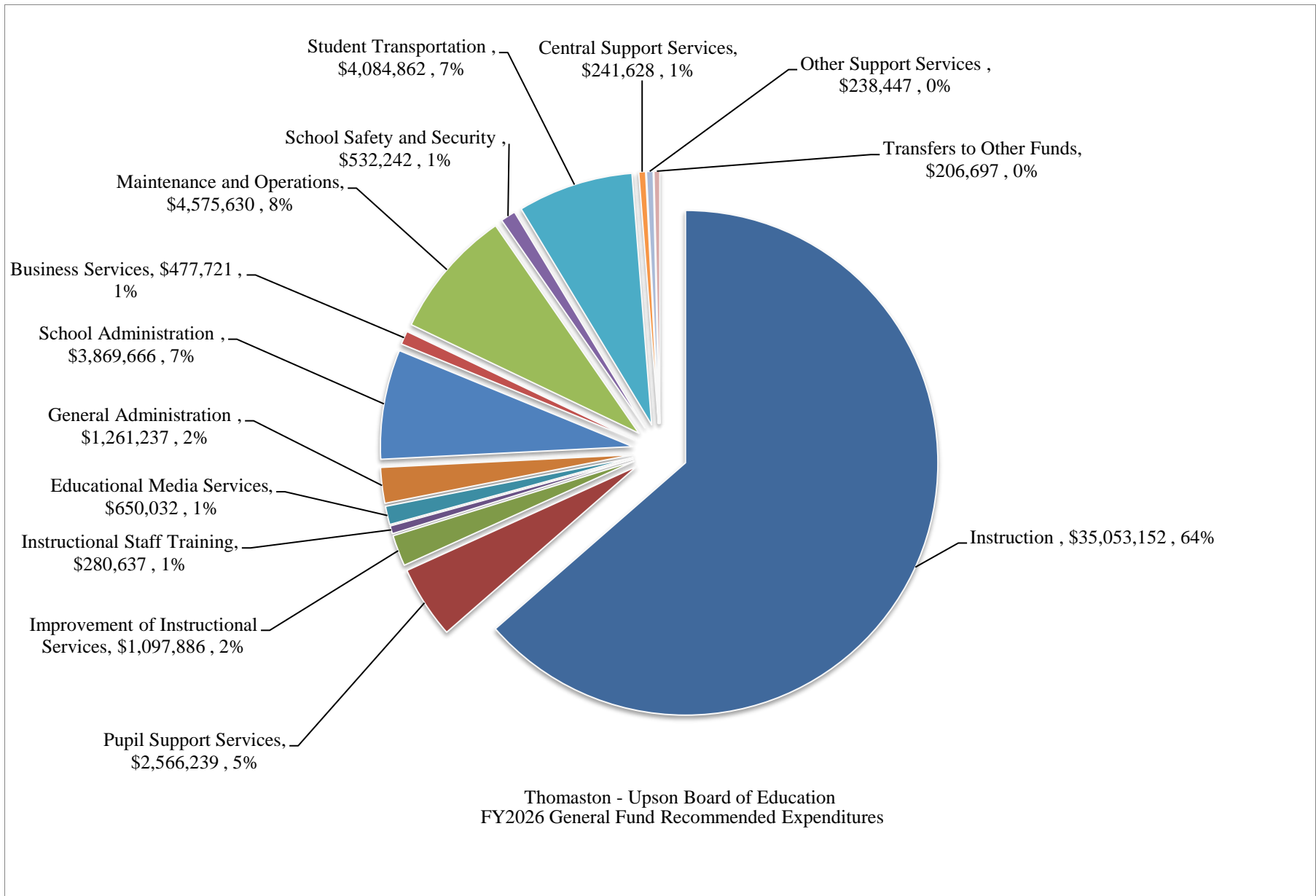
Total Proposed Revenue	\$38,225,645
Total Proposed Expenditures	\$55,136,076
To Fund Budget	(\$16,910,431)
Property Tax	\$15,334,404
Collection Fee - 2.5%	(\$383,360)
0% Uncollected	\$14,951,044
Anticipated Tax	\$14,951,044
Total Revenue	\$53,176,689
Total Expenditures	\$55,136,076

Total Expenditures over Revenue (\$1,959,387)

\* to be taken from fund balance reserve to balance budget

Thomaston-Upson Board of Education  
FY2026 General Fund Estimated Revenue





**General Fund Expenditures by Object**

<b>Description</b>	<b>FY2025 Amended Budget</b>	<b>FY2026 Proposed Budget</b>	<b>Increase / (Decrease)</b>	<b>% Change Increase/ (Decrease)</b>
<b>Personnel Expenditures</b>				
Salary	\$30,450,566	\$30,885,193	\$434,627	1.43%
<b>Employee Benefits</b>				
Health - Employer Contribution	\$8,616,332	\$10,461,850	\$1,845,518	21.42%
Social Security and Medicare Tax	\$2,318,079	\$2,359,805	\$41,726	1.80%
Teacher Retirement System - Employer Contribution	\$5,598,342	\$5,954,009	\$355,667	6.35%
Other Benefits - Employer Paid Life	\$14,810	\$15,065	\$255	1.72%
Worker's Compensation	\$295,000	\$271,500	(\$23,500)	-7.97%
<b>Total Benefits</b>	\$16,842,563	\$19,062,229	\$2,219,666	13.18%
<b>Total Salary and Benefits</b>	\$47,293,129	\$49,947,422	\$2,654,293	5.61%
<b>Operating Expenditures</b>				
Property / Fleet Insurance	\$409,500	\$539,000	\$129,500	31.62%
Utilities	\$1,050,000	\$1,065,000	\$15,000	1.43%
Transportation Fuel	\$425,000	\$425,000	\$0	0.00%
Purchase of Buses	\$0	\$176,220	\$176,220	#DIV/0!
Other Operating Expense	\$3,000,010	\$2,776,837	(\$223,173)	-7.44%
<b>Total Operating Expenditures</b>	\$4,884,510	\$4,982,057	\$97,547	2.00%
<b>Other Financing Sources</b>				
Transfers to Other Funds	\$209,184	\$206,597	(\$2,587)	-1.24%
<b>Grand Total Expenditures</b>	\$52,386,823	\$55,136,076	\$2,749,253	5.25%

**FY2026 Salary and Benefits Totals and Increase by Function**

**Totals by Function**

<i>Function</i>	<i>Salary</i>	<i>Health Insurance</i>	<i>FICA</i>	<i>TRS</i>	<i>Life</i>	<i>Workers Compensation</i>	<i>Total</i>
Instrucion	\$21,191,403	\$6,718,140	\$1,621,144	\$4,551,714	\$9,607	\$225,000	\$34,317,008
Pupil Services	\$1,483,161	\$350,610	\$113,463	\$314,019	\$486	\$0	\$2,261,739
Improvement of Instructional Services	\$732,820	\$158,340	\$53,221	\$142,789	\$216	\$0	\$1,087,386
Instructional Staff Training	\$171,614	\$45,240	\$13,128	\$37,601	\$54	\$0	\$267,637
Educational Media Services	\$370,559	\$135,720	\$28,348	\$81,189	\$216	\$9,000	\$625,032
General Administration	\$727,555	\$113,100	\$55,658	\$149,218	\$206	\$9,000	\$1,054,737
School Administration	\$2,372,488	\$769,080	\$181,797	\$509,275	\$1,026	\$5,000	\$3,838,666
Business Services	\$287,615	\$90,480	\$22,002	\$63,016	\$108	\$0	\$463,221
Maintenance and Operations	\$1,668,430	\$814,320	\$127,641	\$51,465	\$1,274	\$15,000	\$2,678,130
School Safety and Security	\$55,360	\$22,620	\$4,235	\$0	\$27	\$0	\$82,242
Student Transportation	\$1,684,505	\$1,198,960	\$128,483	\$26,403	\$1,791	\$8,500	\$3,048,642
Central Support Services	\$114,683	\$45,240	\$8,774	\$25,127	\$54	\$0	\$193,878
Other Support Services	\$25,000	\$0	\$1,911	\$2,193	\$0	\$0	\$29,104
<b>Total by Function</b>	<b>\$30,885,193</b>	<b>\$10,461,850</b>	<b>\$2,359,805</b>	<b>\$5,954,009</b>	<b>\$15,065</b>	<b>\$271,500</b>	<b>\$49,947,422</b>

**High Health Insurance Costs:**

For **Maintenance and Operations**, state health insurance is nearly **50%** of total salaries.

**FY2026 Salary and Benefits Totals and Increase by Function**

For **Student Transportation**, it's nearly **75%**, indicating a significant cost burden

<i>Function</i>	<i>Salary</i>	<i>Health Insurance</i>	<i>FICA</i>	<i>TRS</i>	<i>Life</i>	<i>Workers Compensation</i>	<i>Total</i>
Instrucion	\$247,539	\$789,881	\$21,074	\$296,792	\$141	(\$25,000)	\$1,330,427
Pupil Services	\$98,760	\$66,720	\$7,558	\$27,000	\$67	\$0	\$200,105
Improvement of Instructional Services	\$14,911	\$25,378	\$1,139	\$1,381	(\$27)	\$0	\$42,782
Instructional Staff Training	(\$97,938)	\$3,000	(\$7,494)	(\$18,413)	(\$27)	\$0	(\$120,872)
Educational Media Services	\$4,837	\$22,410	\$369	\$5,193	\$0	\$0	\$32,809
General Administration	\$7,618	\$16,440	\$1,038	\$8,966	\$0	\$0	\$34,062
School Administration	\$3,125	\$160,290	\$5,044	\$26,614	(\$27)	\$0	\$195,046
Business Services	\$3,727	\$23,880	\$284	\$4,024	\$0	\$0	\$31,915
Maintenance and Operations	\$46,989	\$239,895	\$3,604	\$3,245	\$0	\$2,000	\$295,733
School Safety and Security	(\$320)	\$22,620	(\$25)	\$0	\$0	\$0	\$22,275
Student Transportation	\$117,288	\$462,031	\$8,586	(\$762)	\$128	(\$500)	\$586,771
Central Support Services	\$1,591	\$11,940	\$123	\$1,627	\$0	\$0	\$15,281
Other Support Services	(\$13,500)	\$1,033	\$426	\$0	\$0	\$0	(\$12,041)
<b>Total Increase by Function</b>	<b>\$434,627</b>	<b>\$1,845,518</b>	<b>\$41,726</b>	<b>\$355,667</b>	<b>\$255</b>	<b>(\$23,500)</b>	<b>\$2,654,293</b>

**Health Insurance Increases:**

Most functions experienced a **notable rise** in health insurance costs.

Thomaston - Upson County School District  
Employer Matching Benefits

	FY2026	FY2025	FY2024	FY2023	Increase / (Decrease) FY26 vs FY25	% Change Increase / (Decrease)
Certified State Health Insurance (annually if an employee participates)	\$22,620	\$21,120	\$18,960	\$11,340	\$1,500	7.10%
Classified State Health Insurance (annually if an employee participates)	\$22,620	\$16,650	\$12,840	\$11,340	\$5,970	35.86%
FICA and Medicare	7.65%	7.65%	7.65%	7.65%	0.00%	0.00%
Teacher Retirement System	21.91%	20.78%	19.98%	19.98%	1.13%	5.44%
Life Insurance (annually for \$15,0000 coverage)	\$27	\$27	\$26	\$17	\$0	0.00%

**Health Insurance Costs:** Both Certified and Classified State Health Insurance employer contributions nearly doubled over the three-year period, reflecting a significant increase in employer healthcare costs. The employer cost for State Health Insurance is in addition to the employee paid premium amount.

**Teacher Retirement System:** Gradual increase from 19.98% to 21.91%, indicating a steady rise in retirement funding.

**Life Insurance:** Employer paid life insurance increased from \$10,000 to \$15,000 in FY2024.

**Instruction**

Instruction includes activities dealing directly with the interaction between teachers and students.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
1000-110-118	Salaries - Teachers	\$18,139,087	\$18,380,800	\$241,713	Teachers includes (ULPS, ULES, ULMS, ULHS, ULAS)	286.94 certified teachers includes: 3 new teachers ULES (1 General Education and 2 SPED for Pilot Alternative School) and 1 new - 49% position ULMS, 6 - 49% teachers (2.94 FTEs). Not replacing 1 - 49% teacher position ULPS shifted to ULMS new 49% position, 1 teacher ULPS, a 1/2 year position ULHS and 1 -49% position ULHS.
1000-113-114	Salaries - Substitutes	\$55,000	\$50,000	(\$5,000)	Long Term Substitutes	Long Term substitutes paid daily rate of pay at time of retirement. Contracted substitutes budgeted object 32100.
1000-115-117	Salaries - Ext. Day / Ext. Year	\$96,991	\$102,231	\$5,240	Extended Day PS, MS and HS (CTAE), Extended Year MS and HS (CTAE)	
1000-140	Salaries - Paraprofessionals	\$1,470,399	\$1,499,854	\$29,455	Paraprofessionals	59 Para positions includes: 27 - general ed and 32 SPED (2 SPED para's shifted from Federal SPED grant)
1000-161	Salaries - Technology/Data	\$204,717	\$210,133	\$5,416	Data Clerks	6 Data/Registrar positions
1000-172-173	Salaries - School Counselors	\$820,020	\$791,235	(\$28,785)	School Counselors	10 School Counselor positions
1000-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay - 12 month employee	
1000-199	Salaries - Other Salaries and Compensation	\$157,650	\$157,150	(\$500)	Academic Team Supplements \$27,650 / Teacher of the Year \$3,000 / Health Insurance Incentives \$16,500 / Attendance Incentives \$1,000, ECS Recruitment and Retention Incentives \$109,000	
1000-200	Benefits					
210	State Health Insurance - Employer	\$5,928,259	\$6,718,140	\$789,881	State mandated employer health insurance contribution \$22,620 annually per covered member	
220	FICA and Medicare Tax	\$1,600,070	\$1,621,144	\$21,074	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	

	230 Teacher Retirement System - Employer	\$4,254,922	\$4,551,714	\$296,792	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation
	290 Life Insurance - Employer	\$9,466	\$9,607	\$141	Employer paid life insurance \$18 or \$27 annually depending upon age
1000-260	Workers Compensation	\$250,000	\$225,000	(\$25,000)	Workers Compensation
<b>Subtotal Personnel Expenditures</b>		<b>\$32,986,581</b>	<b>\$34,317,008</b>	<b>\$1,330,427</b>	
<b>Operating Expenditures</b>					
1000-300	Purchased Services	\$3,000	\$2,500	(\$500)	Gifted Testing, Band and Choral Accompanists
1000-321	Contracted Services	\$400,000	\$425,000	\$25,000	ESS Contracted Substitutes
1000-430	Instructional Repair	\$0	\$200	\$200	Equipment Repair
1000-442	Rental	\$55,000	\$55,000	\$0	Copiers \$48,100, and Risographs ULMS and ULHS \$6,900
1000-520	Insurance	\$200	\$200	\$0	Insurance - Surety Bonds
1000-530	Communication	\$35,000	\$34,100	(\$900)	Charter bandwidth \$32,000 and ZAYO additional data transmission services \$2,100
1000-532	Web Based Subscriptions	\$20,144	\$20,144	\$0	Dyslexia Grant
1000-580	Travel	\$6,000	\$6,000	\$0	Travel
1000-610-730	Instruction Supplies, etc.	\$115,203	\$178,000	\$62,797	All objects 610-730, including local required match for CTAE grants \$73,000 and \$50,000 back to school supplies previously purchased with ESSER funds (\$100K).
1000-616	Technology	\$1,500	\$0	(\$1,500)	Technology
1000-810	Dues and Fees	\$7,500	\$15,000	\$7,500	Georgia Virtual School, Georgia Reach Foundation, Registration Fees
<b>Subtotal Operating Expenditures</b>		<b>\$643,547</b>	<b>\$736,144</b>	<b>\$92,597</b>	
<b>Total Instruction</b>		<b>\$33,630,128</b>	<b>\$35,053,152</b>	<b>\$1,423,024</b>	

**Pupil Services**

Activities designed to assess and improve the well-being of students and to supplement the teaching process.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2100-146	Salaries - Athletic Personnel	\$401,664	\$473,099	\$71,435	Athletic personnel, athletic extended year and supplements	1 Athletic Director and 1 Athletic Trainer. Trainer position budgeted as contracted services in FY2025.
2100-163	Salaries - School Nurse	\$282,740	\$286,265	\$3,525	School Nurses	6 School Nurses. Includes nurse for 1:1 student.
2100-171	Salaries - Teacher Support Specialist	\$152,407	\$154,256	\$1,849	AIMS Coordinator	1 AIMS Coordinator and 1 Behavior Intervention Specialist position.
2100-173	Salaries - School Counselors	\$192,011	\$194,020	\$2,009	Mental Health Counselor	3 Mental Health Counselors
2100-174	Salaries - School Psychologist	\$186,463	\$201,329	\$14,866	School Psychologist	2.5 System Psychologists (.50 position paid with federal SPED funds)
2100-176	Salaries - School Social Worker	\$60,015	\$68,532	\$8,517	Social Worker	1 Social Worker
2100-190	Salaries - Other Management	\$103,901	\$105,460	\$1,559	SPED Director	1 SPED Director
2100-191	Salaries - Other Administrative	\$5,000	\$0	(\$5,000)	Videographer	
2100-199	Salaries - Other Salaries and Compensation	\$200	\$200	\$0	Attendance Incentive	Attendance Incentive \$200
2100-200	Benefits					
	210 State Health Insurance - Employer	\$283,890	\$350,610	\$66,720	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$105,905	\$113,463	\$7,558	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$287,019	\$314,019	\$27,000	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$419	\$486	\$67	Employer paid life insurance \$18 or \$27 annually depending upon age	
<b>Subtotal Personnel Expenditures</b>		<b>\$2,061,634</b>	<b>\$2,261,739</b>	<b>\$200,105</b>		

**Operating Expenditures**

2100-300	Purchased Services	\$325,000	\$278,000	(\$47,000)	Athletics Community Coaches \$13,000. Rehab Services: Medicaid, Speech Pathologist, OT, PT, Nursing Services \$265,000	Athletic Trainer position shift
2100-561	Tuition	\$25,000	\$0	(\$25,000)	Tuition	Gordon State College - Para to Teacher program not continuing
2100-580	Travel	\$6,000	\$6,000	\$0	Social Worker / School Nurses / Hospital Home Bound	
2100-610	Supplies	\$13,860	\$9,000	(\$4,860)	Pupil Support supplies - Medicaid reimbursable and Hygiene Grant	
2100-615	Expendable Equipment	\$6,500	\$6,500	\$0	Expendable Equipment	
2100-642	Books and Periodicals	\$2,500	\$2,500	\$0	Books and Periodicals	
2100-810	Dues and Fees	\$3,600	\$2,500	(\$1,100)	CPR Certifications and registration fees	
<b>Subtotal Operating Expenditures</b>		<b>\$382,460</b>	<b>\$304,500</b>	<b>(\$77,960)</b>		
<b>Total Pupil Services</b>		<b>\$2,444,094</b>	<b>\$2,566,239</b>	<b>\$122,145</b>		

**Improvement of Instructional Services**

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2210-161	Salaries - Technology	\$421,505	\$432,829	\$11,324	Technology Support	4 Tech Support positions includes 2 new - 49% tech support positions and 1 new F/T tech support position. One FTE Tech Support position each school, 1 Director of Technology, 1 Network Administrator, and 1 Assistive Technology position. Two tech support positions retiring. Returning at 49%.
2210-190	Salaries-Other Management Personnel	\$296,404	\$299,991	\$3,587	Deputy Superintendent for Curriculum and Instruction, Executive Director Student Services / School Improvement Specialist; CTAE Grant Supervision and Youth Apprenticeship	
2210-200	Benefits					1 Deputy Superintendent and 1 Director of Student Services / School Improvement Specialist
210	State Health Insurance - Employer	\$132,962	\$158,340	\$25,378	State mandated employer health insurance contribution \$22,620 annually per covered member	
220	FICA and Medicare Tax	\$52,082	\$53,221	\$1,139	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
230	Teacher Retirement System - Employer	\$141,408	\$142,789	\$1,381	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
290	Life Insurance - Employer	\$243	\$216	(\$27)	Employer paid life insurance \$18 or \$27 annually depending upon age	
<b>Subtotal Personnel Expenditures</b>		<b>\$1,044,604</b>	<b>\$1,087,386</b>	<b>\$42,782</b>		
<b>Operating Expenditures</b>						
2210-300	Purchased Services	\$0	\$0	\$0	Consultant Teacher training	
2210-580	Travel	\$0	\$4,000	\$4,000	Staff Travel	
2210-595	Other Purchased Services	\$0	\$0	\$0	Other Purchased Services	
2210-610	Supplies	\$0	\$2,000	\$2,000	Staff Development	
2210-642	Books and Periodicals	\$0	\$500	\$500	Books, Periodicals	

2210-810	Dues and Fees	\$0	\$4,000	\$4,000	Registration fees
2210-890	Other Expenses	\$0	\$0	\$0	Tuition Reimbursement
<b>Subtotal Operating Expenditures</b>		<b>\$0</b>	<b>\$10,500</b>	<b>\$10,500</b>	
<b>Total Improvement of Instructional Services</b>		<b>\$1,044,604</b>	<b>\$1,097,886</b>	<b>\$53,282</b>	

**Instructional Staff Training**

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Services</b>						
2213-191	Salaries-Other Admin Personnel	\$264,552	\$166,614	(\$97,938)	Instructional Coach and Literacy Coach	1 Instructional Coach and 1 Literacy Coach position. 1 - Instructional Coach position budgeted not filled.
2213-199	Compensation	\$5,000	\$5,000	\$0	Salaries - Other Salaries and Compensation	
2213-200	Benefits			\$0		
210	State Health Insurance - Employer	\$42,240	\$45,240	\$3,000	State mandated employer health insurance contribution \$22,620 annually per covered member	
220	FICA and Medicare Tax	\$20,622	\$13,128	(\$7,494)	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
230	Teacher Retirement System - Employer	\$56,014	\$37,601	(\$18,413)	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
290	Life Insurance - Employer	\$81	\$54	(\$27)	Employer paid life insurance \$18 or \$27 annually depending upon age	
<b>Subtotal Personnel Services</b>		<b>\$388,509</b>	<b>\$267,637</b>	<b>(\$120,872)</b>		
<b>Operating Expenditures</b>						
2213-300	Purchased Services	\$2,500	\$0	(\$2,500)	Consultant Teacher training	
2213-580	Travel	\$17,313	\$7,500	(\$9,813)	Staff Travel	
2213-610	Supplies	\$500	\$500	\$0	Staff Development	
2213-810	Dues and Fees	\$7,500	\$5,000	(\$2,500)	Registration fees	
<b>Subtotal Operating Expenditures</b>		<b>\$27,813</b>	<b>\$13,000</b>	<b>(\$14,813)</b>		
<b>Total Instructional Staff Training</b>		<b>\$416,322</b>	<b>\$280,637</b>	<b>(\$135,685)</b>		

**Educational Media Services**

Activities concerned with directing, managing and operating educational media centers.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2220-140	Salaries - Paraprofessionals	\$125,490	\$130,327	\$4,837	Media Para Professionals	5 Media Para Positions
2220-165	Salaries - Media Specialist	\$240,232	\$240,232	\$0	Media Specialists	3 Media Specialists
2220-200	Benefits					
	210 State Health Insurance - Employer	\$113,310	\$135,720	\$22,410	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$27,979	\$28,348	\$369	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$75,996	\$81,189	\$5,193	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$216	\$216	\$0	Employer paid life insurance \$18 or \$27 annually depending upon age	
2220-260	Workers Compensation	\$9,000	\$9,000	\$0	Worker's compensation	
<b>Subtotal Personnel Expenditures</b>		<b>\$592,223</b>	<b>\$625,032</b>	<b>\$32,809</b>		
<b>Operating Expenditures</b>						
2220-321	Contracted Services	\$0	\$7,500	\$7,500	ESS Contracted Substitutes	
2220-532	Web Based Subscription	\$2,000	\$2,500	\$500	Web Based Subscription Licenses - Movie Licensing, Ebook subscriptions	
2220-610-642	Supplies, etc.	\$15,000	\$15,000	\$0	Media Supplies \$3,750 per school	
<b>Subtotal Operating Expenditures</b>		<b>\$17,000</b>	<b>\$25,000</b>	<b>\$8,000</b>		
<b>Total Educational Media Services</b>		<b>\$609,223</b>	<b>\$650,032</b>	<b>\$40,809</b>		

**General Administration**

Activities concerned with establishing and administering policy for operating the school system. These include activities of the Board of Education, Superintendent, Administrative Personnel and Support Staff.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2300-111	Salaries - Board Member	\$42,000	\$42,000	\$0	\$500.00 per month / 7 board members	
2300-120-190	Salaries - Superintendent/Directors	\$526,192	\$530,875	\$4,683	Superintendent, Executive Director Human Resources and Safety, Facilities Director and Federal Programs Director	1 Superintendent, 1 Executive HR Director and Safety, 1 Facilities Director, and 1 Federal Programs Director
2300-142	Salaries - Administrative Support	\$148,745	\$150,180	\$1,435	Administrative Support	1 Administrative Assistant, 1 Receptionist, and 1 Human Resources Specialist
2300-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
2300-199	Salaries - Other Salaries and Compensation	\$3,000	\$4,500	\$1,500	Health Insurance Incentive \$4,500	
2300-200	Benefits					
	210 State Health Insurance - Employer	\$96,660	\$113,100	\$16,440	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$54,620	\$55,658	\$1,038	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$140,252	\$149,218	\$8,966	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$206	\$206	\$0	Employer paid life insurance \$18 or \$27 annually depending upon age	
2300-260	Workers Compensation	\$9,000	\$9,000	\$0	Workers Compensation	
<b>Subtotal Personnel Expenditures</b>		<b>\$1,020,675</b>	<b>\$1,054,737</b>	<b>\$34,062</b>		
<b>Operating Expenditures</b>						
2300-300	Purchased Services	\$25,000	\$21,000	(\$4,000)	Legal Fees \$20,000, Georgia School Board Association (GSBA) \$1,000	
2300-432	Repairs and Maintenance - Technology	\$3,000	\$3,000	\$0	Eboard	
2300-520	Insurance	\$26,000	\$29,000	\$3,000	Surety Bond, Liability and Cyber Insurance	

2300-530	Communication	\$82,000	\$88,000	\$6,000	Postage, Phone Service Charter, Verizon and Windstream (Phone and Fax), Newspaper subscription
2300-580	Travel	\$7,500	\$7,500	\$0	System level travel
2300-585	Travel - Board Members	\$15,000	\$15,000	\$0	Travel - Board Members - 2 conferences
2300-610	Supplies	\$10,000	\$8,000	(\$2,000)	Central Office supplies
2300-810	Dues and Fees	\$40,000	\$35,000	(\$5,000)	GSBA, GHSA Dues, E-Board, E-Policy, E-Law, Cognia, Bank Service Fees
<b>Subtotal Operating Expenditures</b>		<b>\$208,500</b>	<b>\$206,500</b>	<b>(\$2,000)</b>	
<b>Total General Administration</b>		<b>\$1,229,175</b>	<b>\$1,261,237</b>	<b>\$32,062</b>	

**School Administration**

Activities concerned with the overall administrative responsibility for school operations. Included are activities of principals, assistant principals, and support staff.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2400-130	Salaries - Principals	\$648,504	\$656,616	\$8,112	Principals	6 Principals - ULPK, ULPS, ULES, ULMS, ULHS, and ULAS. All principals 12 months.
2400-131	Salaries - Assistant Principals	\$1,051,849	\$1,066,014	\$14,165	Asst. Principals	11 Assistant Principal positions--2 ULPS, 2 ULES, 3 ULMS, and 4 ULHS
2400-142	Salaries - Administrative Support	\$664,510	\$643,858	(\$20,652)	School Secretaries	21 School Clerical positions - 5 ULPS, 4 ULES, 5 ULMS, 6 ULHS, and 1 ULAS. Not replacing 1 position ULMS.
2400-195	Salaries - Terminal Pay	\$0	\$0	\$0	Terminal Vacation Pay	
2400-199	Salaries - Other Salaries and Compensation	\$4,500	\$6,000	\$1,500	Health Insurance Incentive	
2400-200	Benefits					
	210 State Health Insurance - Employer	\$608,790	\$769,080	\$160,290	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$176,453	\$181,497	\$5,044	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$482,961	\$509,575	\$26,614	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$1,053	\$1,026	(\$27)	Employer paid life insurance \$18 or \$27 annually depending upon age	
2400-260	Workers Compensation	\$5,000	\$5,000	\$0	Workers Compensation	
<b>Subtotal Personnel Expenditures</b>		<b>\$3,643,620</b>	<b>\$3,838,666</b>	<b>\$195,046</b>		
2400-300	Purchased Services	\$8,000	\$8,000	\$0	Fingerprinting and Background Checks	
2400-325	Contracted Services - Clerical	\$0	\$1,500	\$1,500	ESS Contracted Substitutes	
2400-530	Communications	\$2,000	\$2,000	\$0	Communications, Postage	
2400-580	Travel	\$1,500	\$1,500	\$0	Staff Training	

2400-610-642	Supplies, Equipment, etc.	\$10,000	\$10,000	\$0	Office supplies
2400-810	Dues and Fees	\$8,000	\$8,000	\$0	Cognia, Pre-K, GA Accrediting
<b>Subtotal Operating Expenditures</b>		<b>\$29,500</b>	<b>\$31,000</b>	<b>\$1,500</b>	
<b>Total School Administration</b>		<b>\$3,673,120</b>	<b>\$3,869,666</b>	<b>\$196,546</b>	

**Business Support Services**

Activities concerned with the fiscal operation of the school system. Activities include budgeting, financial and property accounting, payroll, purchasing, and internal auditing.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2500-142	Administrative Salaries	\$283,888	\$287,615	\$3,727	Central Office Finance	1 CFO, 1 Finance and Business Services Manager, 1 Assistant Manager over Purchasing, and 1 Accounting Clerk
2500-200	Benefits					
	210 State Health Insurance - Employer	\$66,600	\$90,480	\$23,880	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$21,718	\$22,002	\$284	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$58,992	\$63,016	\$4,024	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$108	\$108	\$0	Employer paid life insurance \$27 or \$18 annually depending upon age	
<b>Subtotal Personnel Expenditures</b>		<b>\$431,306</b>	<b>\$463,221</b>	<b>\$31,915</b>		
<b>Operating Expenditures</b>						
2500-300	Purchased Services	\$5,000	\$5,000	\$0	SmartFusion / Etrieve Consultant	
2500-432	Repairs and Maintenance - Technology	\$1,500	\$1,500	\$0	SmartFusion and Etrieve	
2500-580	Travel	\$2,000	\$2,000	\$0	Travel	
2500-610	Supplies	\$5,000	\$5,000	\$0	Supplies	
2500-810	Dues and Fees	\$1,000	\$1,000	\$0	Workshop registration	
<b>Subtotal Operating Expenditures</b>		<b>\$14,500</b>	<b>\$14,500</b>	<b>\$0</b>		
<b>Total Business Support Services</b>		<b>\$445,806</b>	<b>\$477,721</b>	<b>\$31,915</b>		

**Maintenance and Operation of Plant Services**

Activities concerned with keeping the facilities open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2600-181	Salaries - Maintenance and Grounds	\$410,118	\$445,078	\$34,960	Maintenance and Grounds	5 Facility Maintenance positions: 1 Electrician, 1 Plumber, 2 HVAC and 1 Maintenance. 6 Grounds positions.
2600-186	Salaries - Custodial	\$1,167,323	\$1,173,621	\$6,298	Custodians	39 Custodians includes: 1 new custodial position for 1/2 year ULHS, 38 custodial positions, 1- 4 hr day position ULMS. The .50 PREK position shifted to DECAL grant.
2600-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
2600-199	Salaries - Other Salaries and Compensation	\$44,000	\$49,731	\$5,731	Health Insurance Incentive \$7,500, State mandated \$1K Custodian Supplement	
2600-200	Benefits					
210	State Health Insurance - Employer	\$574,425	\$814,320	\$239,895	State mandated employer health insurance contribution \$22,620 annually per covered member	
220	FICA and Medicare Tax	\$124,037	\$127,641	\$3,604	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
230	Teacher Retirement System - Employer	\$48,220	\$51,465	\$3,245	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
290	Life Insurance - Employer	\$1,274	\$1,274	\$0	Employer paid life insurance \$18 or \$27 annually depending upon age	
2600-260	Workers Compensation	\$13,000	\$15,000	\$2,000	Workers Compensation	
<b>Subtotal Personnel Services</b>		<b>\$2,382,397</b>	<b>\$2,678,130</b>	<b>\$295,733</b>		
<b>Operating Expenditures</b>						
2600-410	Water and Sewage	\$250,000	\$255,000	\$5,000	Water, Sewage, Garbage, Pest	
2600-430	Repairs and Maintenance	\$150,000	\$175,000	\$25,000	Facilities, Security Camera's, and Grounds	
2600-442	Rental	\$0	\$0	\$0	Equipment Rental	
2600-444	Other Rentals	\$5,500	\$5,500	\$0	Cintas Service - Custodial uniforms service (39)	

2600-520	Insurance	\$190,000	\$275,000	\$85,000	Property Insurance - Facilities
2600-530	Communication	\$39,000	\$44,000	\$5,000	Southern Linc Service
2600-580	Travel	\$1,000	\$0	(\$1,000)	Travel
2600-610	Maintenance Supplies	\$300,000	\$300,000	\$0	Custodial and Maintenance Supplies
2600-61011	Landscaping Supplies	\$30,000	\$30,000	\$0	Landscaping Supplies
2600-615	Expendable Equipment	\$5,000	\$3,000	(\$2,000)	Custodial and Grounds equipment
2600-620	Energy - Utilities	\$800,000	\$810,000	\$10,000	Utilities --City of Thomaston, Upson EMC, TruNatural Gas, Evergreen Propane
2600-810	Dues and Fees	\$500	\$0	(\$500)	Dues and Fees
<b>Subtotal Operating Expenditures</b>		<b>\$1,771,000</b>	<b>\$1,897,500</b>	<b>\$126,500</b>	
<b>Total Maintenance and Operating of Plant Services</b>		<b>\$4,153,397</b>	<b>\$4,575,630</b>	<b>\$422,233</b>	

**School Safety and Security**

Activities concerned with maintaining a safe and secure environment for students and staff.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2660-183	Safety and Security Personnel	\$55,680	\$55,360	(\$320)	Crossing Guards and Parking Lot Attendant	2 P/T Crossing Guards, 1 ULHS Parking Lot attendant, decrease # days PL attendant 174 to 172 based on the 2025 - 2026 school calendar.
2660-200	Benefits					
	210 State Health Insurance - Employer	\$0	\$22,620	\$22,620	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$4,260	\$4,235	(\$25)	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	290 Life Insurance - Employer	\$27	\$27	\$0	Employer paid life insurance \$18 or \$27 annually depending upon age	
<b>Subtotal Personnel Expenditures</b>		<b>\$59,967</b>	<b>\$82,242</b>	<b>\$22,275</b>		
<b>Operating Expenditures</b>						
2660-300	Purchased Services	\$425,000	\$450,000	\$25,000	School Resource Officers and Security	
2660-73400	Expendable Equipment	\$266,540	\$0	(\$266,540)	State Safety and Security Grant - purchased OpenGate Screeners in FY2025	
<b>Subtotal Operating Expenditures</b>		<b>\$691,540</b>	<b>\$450,000</b>	<b>(\$241,540)</b>		
<b>Total School Safety and Security</b>		<b>\$751,507</b>	<b>\$532,242</b>	<b>(\$219,265)</b>		

**Student Transportation Services**

Activities concerned with the conveyance of students to and from school and school activities. Including supervision of student transportation, vehicle operation, and servicing and maintenance of vehicles.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY6 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2700-142	Administrative Salaries	\$30,562	\$30,912	\$350	Transportation Clerical	1 Administrative Assistant
2700-180	Salaries - Bus Drivers and Driver to Atlanta	\$1,341,273	\$1,460,319	\$119,046	Bus drivers and monitors, Field Trips, Athletic Events	52 Bus Driver positions, 12 Bus Monitor positions, substitutes, and drivers for field trips and athletic events.
2700-181-190	Salaries - Other	\$187,582	\$189,874	\$2,292	Mechanics and Transportation Director	1 Transportation Director, 2 Mechanics, and Mechanics Overtime
2700-199	Salaries - Other Salaries and Compensation	\$7,800	\$3,400	(\$4,400)	Attendance Incentive \$3,400	
2700-200	Benefits					
	210 State Health Insurance - Employer	\$736,929	\$1,198,960	\$462,031	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$119,897	\$128,483	\$8,586	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$27,165	\$26,403	(\$762)	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$1,663	\$1,791	\$128	Employer paid life insurance \$18 or \$27 annually depending upon age	
2700-260	Workers Compensation	\$9,000	\$8,500	(\$500)	Workers Compensation	
<b>Subtotal Personnel Expenditures</b>		<b>\$2,461,871</b>	<b>\$3,048,642</b>	<b>\$586,771</b>		
<b>Operating Expenditures</b>						
2700-300	Purchased Services	\$15,000	\$20,000	\$5,000	Fuel Tank Inspection, physicals and drug testing	
2700-430	Repairs and Maintenance	\$60,000	\$75,000	\$15,000	Bus & fleet repair	
2700-444	Other Rentals	\$2,500	\$3,000	\$500	Cintas Service - Transportation uniforms (3) and shop towels	
2700-519	Transportation Student by Parent	\$0	\$0	\$0	Student transport	

2700-520	Insurance	\$193,500	\$235,000	\$41,500	Fleet insurance
2700-530	Communication	\$3,500	\$3,500	\$0	Radios/tower rental
2700-580	Travel	\$3,500	\$3,000	(\$500)	Travel
2700-610	Supplies	\$90,000	\$90,000	\$0	Parts, tires and supplies
2700-615	Expendable Equipment	\$5,000	\$2,500	(\$2,500)	Additional radios, cameras
2700-620	Energy - Fuel	\$425,000	\$425,000	\$0	Transportation Fuel
					Purchase Type A (14 +1) bus using awarded FY2024 State Bus Bond Funds (\$88,110). Total bus cost \$107,817. SPLOST to pay the balance (\$19,707). Purchase regular bus for SPED using FY2025 State Bond Bus Funds (\$88,110) and Insurance Funds(\$62K). Total bus cost \$152,000. SPLOST to pay balance ( \$1,890).
2700-732	Purchase of Buses	\$0	\$176,220	\$176,220	
2700-810	Dues and Fees	\$3,500	\$3,000	(\$500)	Registration Fees and Tags/Titles
<b>Subtotal Operating Expenditures</b>		<b>\$801,500</b>	<b>\$1,036,220</b>	<b>\$234,720</b>	
<b>Total Student Transportation Services</b>		<b>\$3,263,371</b>	<b>\$4,084,862</b>	<b>\$821,491</b>	

**Central Support Services**

Central Office activities other than general administration and business services. Included here are public and community relations and testing services.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2800-190	Administrative Salaries	\$113,092	\$114,683	\$1,591	Records Clerk/ PR salaries	1 Public Relations Director and 1 Records Clerk
2800-200	Benefits					
	210 State Health Insurance - Employer	\$33,300	\$45,240	\$11,940	State mandated employer health insurance contribution \$22,620 annually per covered member	
	220 FICA and Medicare Tax	\$8,651	\$8,774	\$123	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$23,500	\$25,127	\$1,627	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
	290 Life Insurance - Employer	\$54	\$54	\$0	Employer paid life insurance \$18 or \$27 annually depending upon age	
<b>Subtotal Personnel Expenditures</b>		<b>\$178,597</b>	<b>\$193,878</b>	<b>\$15,281</b>		
<b>Operating Expenditures</b>						
2800-300	Purchased Services	\$0	\$3,000	\$3,000	Purchased Services	
2800-530	Communications	\$250	\$250	\$0	Communications	
2800-532	Web Based Subscriptions	\$0	\$2,000	\$2,000	Web based subscriptions / licenses	
2800-592	Services	\$35,000	\$35,000	\$0	Pine Mountain Regional Library (Hightower and Yatesville) \$20,000, Thomaston - Upson Archives \$10,000, Thomaston - Upson Arts Council \$5,000	
2800-610	Supplies	\$15,000	\$7,500	(\$7,500)	Testing Materials and Public Relations	
<b>Subtotal Operating Expenditures</b>		<b>\$50,250</b>	<b>\$47,750</b>	<b>(\$2,500)</b>		
<b>Total Central Support Services</b>		<b>\$228,847</b>	<b>\$241,628</b>	<b>\$12,781</b>		

**Other Support Services**

This function is for all other support services not properly classified elsewhere.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Personnel Expenditures</b>						
2900-190	Salaries	\$38,500	\$25,000	(\$13,500)	Extra Curricular Supplements/Other school salaries reimbursed	
2900-200	Benefits					
	220 FICA and Medicare Tax	\$878	\$1,911	\$1,033	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation	
	230 Teacher Retirement System - Employer	\$1,767	\$2,193	\$426	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation	
<b>Subtotal Personnel Expenditures</b>		<b>\$41,145</b>	<b>\$29,104</b>	<b>(\$12,041)</b>		
<b>Operating Expenditures</b>						
2900-300	Purchased Services	\$81,000	\$65,000	(\$16,000)	Purchased Services - Employee Benefits URMW Wellness Center and Results by Patrick	
2900-580	Travel	\$5,000	\$2,500	(\$2,500)	NJROTC travel	
2900-595	Other Purchased Ser.	\$30,000	\$20,000	(\$10,000)	NJROTC	
2900-812	Dues & Fees	\$130,900	\$121,843	(\$9,057)	RESA Membership	
<b>Subtotal Operating Expenditures</b>		<b>\$246,900</b>	<b>\$209,343</b>	<b>(\$37,557)</b>		
<b>Total Other Support Services</b>		<b>\$288,045</b>	<b>\$238,447</b>	<b>(\$49,598)</b>		

**Other Outlays**

This function is for outlays which cannot be classified as expenditures, but require budgetary or accounting control, such as transfers to cover grants.

<u>Account #</u>	<u>Account Name</u>	<u>2025 Budget - Amended</u>	<u>2026 Budget</u>	<u>Change FY26 vs FY25</u>	<u>Description</u>	<u>Notes</u>
<b>Operating Expenditures</b>						
5000-930	Transfer to other funds	\$209,184	\$206,697	(\$2,487)	Transfer from General Fund to other funds / programs.	Deficit Pre-K DECAL grant \$209,184
<b>Subtotal Operating Expenditures</b>		<b>\$209,184</b>	<b>\$206,697</b>	<b>(\$2,487)</b>		
<b>Total Other Outlays</b>		<b>\$209,184</b>	<b>\$206,697</b>	<b>(\$2,487)</b>		
<b>GRAND TOTAL ALL FUNCTIONS</b>		<b>\$52,386,823</b>	<b>\$55,136,076</b>	<b>\$2,749,253</b>		

FY2026 THOMASTON-UPSON BOARD OF EDUCATION DEBT SERVICE, SERIES 2024 RECOMMENDED BUDGET

FY2026 Estimated Revenue

Transfer In from SPLOST 6 Taxes	\$3,904,500
<b>Total Estimated Revenue</b>	<u>\$3,904,500</u>

Total Estimated Expenditures	<u>\$3,904,500</u>
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Total Expenditures over Revenue	\$0
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FY2026 Estimated Expenditures

**Debt Service**

<u>Account #</u>	<u>Account Name</u>	<u>FY2025 Budget</u>	<u>Description</u>
5100 - 830	Bond Interest	\$1,084,250	Debt Service Interest
5100 - 831	Redemption of Bond Principal	<u>\$2,820,250</u>	Debt Service Principal
<b>Total Debt Service</b>		<u>\$3,904,500</u>	

<b>Grand Total Debt Service, Series 2024 bonds</b>	<u><u>\$3,904,500</u></u>
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FY2026 THOMASTON-UPSON COUNTY BOARD OF EDUCATION CONSTRUCTION FUND,  
SERIES 2024 BONDS RECOMMENDED BUDGET

FY2026 Estimated Revenue

Local SPLOST Taxes	\$0
Interest	\$100,000
Total Estimated Revenue	\$100,000

Total Estimated Expenditures	\$6,398,200
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Total Expenditures over Revenue (\$6,298,200)

\* to be taken from the Construction Fund, Series 2024  
Bond fund balance reserve to balance budget.

FY2026 Estimated Expenditures

<u>Account #</u>	<u>Account Name</u>	<u>FY2025 Budget</u>	<u>Description</u>
<b>Facilities, Acquisition and Construction</b>			
4000 - 715	Land Improvements	\$898,200	Paving: Upson Lee High School, Softball/Tennis Complex and Matthews Field. Total project cost \$1,253,721. SPLOST V \$355,521.
4000 - 720	Construction	\$5,500,000	Athletic Facility Upgrades: Phase II Matthews Field and Phase III Upson Lee High School Athletics Complex. Construction Projections to be completed by December 2025.
<b>Total Facilities, Acquisition and Construction</b>		<b>\$6,398,200</b>	
<b>Grand Total Construction Fund, Series 2024 Bond Estimated Expenditures</b>		<b>\$6,398,200</b>	

FY2026 THOMASTON-UPSON COUNTY BOARD OF EDUCATION SPLOST V and VI RECOMMENDED BUDGET

FY2026 Estimated Revenue

Local SPLOST Taxes	\$5,156,300
Interest	<u>\$100,000</u>
Total Estimated Revenue	<u>\$5,256,300</u>

Total Estimated Expenditures	<u>\$5,665,843</u>
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Total Expenditures over Revenue (\$409,543)

\* to be taken from SPLOST fund balance reserve to balance budget

FY2026 Estimated Expenditures

**Instruction**

<u>Account #</u>	<u>Account Name</u>	<u>FY2026 Budget</u>	<u>Description</u>
1000 - 532	Web Based Software Licenses	\$448,300	Instructional Software Licenses
1000 - 610	Supplies	\$3,500	Technology Supplies
1000 - 612	Computer Software	\$227,200	Computer Software
			Chromebooks (600) \$214,200, Teacher
			computers and monitors (25) \$31,900, printers
1000 - 616	Expendable Computer Equipment	<u>\$55,225</u>	\$2,125
<b>Total Instruction</b>		<u>\$734,225</u>	

**Pupil Support Services**

2100 - 610	Supplies	\$25,000	Athletic/Chorus Uniforms
			Athletic/Band/Fine Arts Equipment - Mat for
2100 - 615	Expendable Equipment	\$21,000	Wrestling
2100 - 616	Expendable Computer Equipment	<u>\$2,500</u>	Computers and Printers
<b>Total Pupil Support Services</b>		<u>\$48,500</u>	

<u>Account #</u>	<u>Account Name</u>	<u>FY2026 Budget</u>	<u>Description</u>
<b>Improvement of Instructional Services</b>			
2210 - 610	Supplies	\$1,000	Technology Supplies
<b>Total Improvement of Instructional Services</b>		<u>\$1,000</u>	
<b>Educational Media Services</b>			
2220 - 532	Web Based Software Licenses	\$7,500	Media Software Licenses
<b>Total Educational Media Services</b>		<u>\$7,500</u>	
<b>General Administration</b>			
2300 - 532	Web Based Software Licenses	\$5,500	Administrative Software Licenses
2300 - 612	Computer Software	\$12,000	Administrative Software
2300 - 615	Expendable Equipment	\$1,000	Furniture
2300 - 616	Expendable Computer Equipment	\$10,000	Computers and Printers
<b>Total General Administration</b>		<u>\$28,500</u>	
<b>School Administration</b>			
2400 - 432	Technology Maintenance	\$3,500	Software Maintenance
2400 - 532	Web Based Software Licenses	\$0	Administration Software Licenses
2400 - 616	Expendable Computer Equipment	\$3,000	Computers and Printers
<b>Total School Administration</b>		<u>\$6,500</u>	
<b>Business Support</b>			
2500 - 432	Technology Maintenance	\$55,000	Software Maintenance
2500 - 532	Web Based Software Licenses	\$150,000	Finance Software Licenses - upgrade paperless solution
2500 - 612	Computer Software	\$500	Finance Software
<b>Total Business Support</b>		<u>\$205,500</u>	

<u>Account #</u>	<u>Account Name</u>	<u>FY2026 Budget</u>	<u>Description</u>
<b>Maintenance and Operations</b>			
2600 - 430	Repairs and Maintenance	\$250,000	Facility repairs and improvements to include replacing HVAC systems and painting
2600 - 615	Expendable Equipment	\$50,000	Security
2600 - 730	Purchase of Equipment	\$47,500	Grounds Mower (\$32,500) and Tornado Floor Scrubber (\$14,965)
<b>Total Maintenance and Operations</b>		<u>\$347,500</u>	
<b>Transportation</b>			
2700 - 616	Computer Software	\$5,000	Transportation Software
2700 - 732	Purchase Buses	\$21,597	Purchase Type A (14 +1) bus using awarded FY2024 State Bus Bond Funds (\$88,110). Total bus cost \$107,817. SPLOST to pay the balance \$19,707. Purchase regular bus for SPED using FY2025 State Bond Bus Funds (\$88,110) and Insurance Funds(\$62K). Total bus cost \$152,000. SPLOST to pay balance \$1,890.
<b>Total Transportation</b>		<u>\$26,597</u>	
<b>Facilities, Acquisition and Construction</b>			
4000 - 715	Land Improvements	\$355,521	Paving Project. Total Cost \$1,253,721. Construction Fund \$898,200.
<b>Total Facilities, Acquisition and Construction</b>		<u>\$355,521</u>	

<u>Account #</u>	<u>Account Name</u>	<u>FY2026 Budget</u>	<u>Description</u>
<b>Other Outlays</b>			
5000 - 930	Transfer to Other Funds	<u>\$3,904,500</u>	Debt Service Principal \$2,820,250 and Interest \$1,084,250
<b>Total Other Outlays</b>		<u>\$3,904,500</u>	
<b>Grand Total SPLOST V and VI Estimated Expenditures</b>		<u><u>\$5,665,843</u></u>	

Thomaston-Upson Schools - Federal Programs - Proposed Budget FY26					
Object Code	Description	Title I, Part A	Title II, Part A	Title IV, Part A	Title V, Part B
<b>1000 - INSTRUCTION</b>					
110	<b>Salaries (Teachers)</b> -2 teachers at ULHS, 3 teachers at ULES	\$281,411			
140	<b>Aides and Paraprofessionals salaries</b> - 14 first grade paras at ULPS to support literacy instruction	\$338,610			
199	<b>Other Salaries and Compensation</b> - extended day pay for 12 teachers at ULPS to provide high frequency tutoring after school, summer school salary for six teachers at ULHS to provide summer credit recovery				\$54,300
210	<b>State Health Insurance</b> -employer portion- paying for 9 of 14 paras at ULPS, 2 teachers at ULHS, 3 teachers at ULES	\$316,680			
220	<b>FICA</b> for 14 paraprofessionals at ULPS, 2 teachers at ULHS, 3 teachers at ULES and FICA for extended day teachers at ULPS and Summer School Teachers at ULHS	\$47,432			\$4,654
230	<b>TRS-teacher retirement</b> employer contributions for 14 paraprofessionals at ULPS, 2 teachers at ULHS, 3 teachers at ULES	\$135,847			
290	<b>Life Insurance</b> for 14 paraprofessionals at ULPS, 2 teachers at ULHS, 3 teachers at ULES	\$513			
321	<b>Contracted Service - Substitute teachers</b> to cover Title I paid teacher absences (2 at ULHS, 3 at ULES, 14 paras at ULPS)	\$6,030			
532	<b>Communication-Web-based subscriptions</b> purchase of digital booklets for 95 percent Core Phonics Program, purchase of write score assessment program to determine students' proficiency in reading and writing. Web based subscriptions for Tier II/Tier III interventions to include iReady, Progress Learning, Programs support district literacy initiative.				
610	<b>Supplies</b> -instructional supplies purchased for students: paper, pens, pencils, notebooks, math and science materials, literacy materials, batteries, markers, tape, labels, paper clips, chart tablets, laminating film, etc.	\$42,837			\$5,000
610	<b>Required Neglected and Delinquent Set Aside</b> for students in Winshape homes	\$4,730			
611	<b>Supplies - Technology Related</b> -funds used to purchase toner, ink for printers, headphones for student instructional and assessment use, keyboards, adapters, etc to support student instruction	\$10,000			\$5,000
642	<b>Books Other than Textbooks</b> -funds used to purchase student books to support the district needs assessment for literacy, numeracy, and mental health				
Function 1000 Total		\$1,184,090		\$0	\$68,954
<b>2100 - PUPIL SERVICES</b>					
177	<b>1% Required Set Aside for Parent and Family Engagement</b> and additional set aside to pay for salary for Parent and Family Engagement Coordinator to support district parent and family engagement activities	\$83,975			
210	<b>State Health Insurance</b> for one parent and family engagement coordinator	\$22,620			
220	<b>FICA</b> for one parent and family engagement coordinator	\$6,424			
230	<b>TRS</b> for one parent and family engagement coordinator	\$18,399			
290	<b>Life Insurance</b> for one parent and family engagement coordinator	\$27			
610	<b>Homeless Set-Aside (required set aside) and supplies for district parent and family engagement specialist</b> to provide parent workshops	\$10,000			
Function 2100 Total		\$141,445	\$0	\$0	\$0

Object Code	Description	Title I, Part A	Title II, Part A	Title IV, Part A	Title V, Part B
<b>2210 - Improvement of Instructional Services</b>					
161	<b>Technology Specialist</b> -salary for one technology specialist/instructional coach at ULMS	\$51,520			
210	<b>State Health Insurance</b> for one technology specialist/instructional coach at ULMS	\$22,620			
220	<b>FICA</b> for one technology specialist/instructional coach at ULMS	\$3,941			
230	<b>TRS</b> for one technology specialist/instructional coach at ULMS	\$11,288			
290	<b>Life Insurance</b> for one technology specialist/instructional coach at ULMS	\$27			
Function 2210 Total		\$89,396	\$0	\$0	\$0
<b>2213 - Instructional Staff Training</b>					
321	<b>Substitute teachers</b> for teachers to participate in professional learning during the school day	\$30,000			
191	<b>Instructional Coaches</b> - salaries for 2 instructional coaches at ULPS, 2 at ULES, and 2 at ULMS	\$67,105	\$286,799	\$145,200	\$30,000
199	<b>New Teacher Induction Program</b> -funds used to pay teacher mentors additional salary of \$300 to provide professional and instructional support to teachers with 1-3 years experience.	\$15,000			
210	<b>State Health Insurance</b> 2 instructional coaches at ULPS, 2 at ULES, and 2 at ULMS	\$135,720			
220	<b>FICA</b> for two instructional coaches at ULPS, two at ULES, and 2 at ULMS	\$40,477			
230	<b>TRS</b> for two instructional coaches at ULPS, two at ULES, and 2 at ULMS	\$115,927			
290	<b>Life Insurance</b> for two instructional coaches at ULPS, two at ULES, and two at ULMS	\$162			
580	<b>Travel</b> for teachers and administrators to participate in off campus professional learning related to district and school needs assessment				\$12,000
610	<b>Supplies</b> for professional development				\$603
611	<b>Supplies</b> -Technology Related				
615	<b>Expendable Equipment</b>				
642	<b>Books Other than Textbooks</b>				
810	<b>Dues and Fees</b> to improve teacher and leader quality through participation in professional learning .				\$12,000
Function 2213 Total		\$404,391	\$286,799	\$145,200	\$54,603
<b>2230- Federal Grant Administration</b>					
300	<b>Audit Fees</b>	\$2,500			
532	<b>Set Aside for Federal Programs</b> -purchase of Title I Crate for district and 4 schools to maintain monitoring documentation for federal program regulations	\$5,000			
580	<b>Travel</b> expenses for Federal Programs Director to attend Federal Programs and Assessment related training and workshops				\$1,000
810	<b>Dues and Fees</b> for Federal Programs Director to attend job related training and				\$500
Function 2230 Total		\$7,500	\$0	\$0	\$1,500
<b>2300 - GENERAL ADMINISTRATION</b>					
300	<b>Professional Services-Audit cost</b>				\$2,570
880	<b>Federal Indirect Cost Charges</b>	\$74,741			\$3,235
Function 2300 Total		\$74,741	\$0	\$0	\$5,805
<b>2700 -STUDENT TRANSPORTATION SERVICE</b>					
180	<b>Bus Drivers</b> -salary for bus drivers to provide transportation for high frequency tutoring afterschool program at ULPS and for summer school credit recovery at ULHS				\$14,800
220	<b>FICA</b> for bus drivers to provide transportation for high frequency afterschool tutoring at ULPS and summer school credit recovery at ULHS				\$1,209
Function 2700 Total		\$0	\$0	\$0	\$16,009
<b>TOTAL ALLOCATIONS BY GRANT</b>		\$1,901,563	\$286,799	\$145,200	\$146,871
<i>Title I, II, IV, and V allocations are based on FY25 funding.</i>					

**Thomaston-Upson Schools- Exceptional Children Services- Proposed Budgets FY26**

Object Code	Description	Preschool Disability (100)	Preschool Regular Project (404)	Parent Mentor	IDEA Flowthrough
<b>1000-Instruction</b>					
110	<b>Salaries for Certified</b> (Lead, HBI, ESY)- 1 and 1 partial teacher salary at ULPK, 1 Parent Mentor, 1 SLP at ULPK (stipend), 9 lead teachers (1- SLP lead, 2 leads at each school)	\$105,434	\$23,245	\$16,197	\$21,500
114	<b>Substitutes for Paras</b>				\$5,000
115	<b>Extended Day-</b> 2 teachers at ULPK, 2 SLPs at ULPS, 2 teachers at ULPS, 2 SLPs at ULES, 2 teachers at ULES, 2 teachers at ULMS, 4 teachers at ULHS, 1 Adaptive PE Coach	\$15,919			\$115,909
140	<b>Salaries for Paras-</b> 10 paras at ULPS				\$247,260
210	<b>Employee Benefits: State Health-</b> 8 paras at ULPS				\$180,960
220	<b>Employee Benefits: FICA-</b> all salaries for certified and paras, all extended day staff (all listed above)	\$1,218		\$2,203	\$29,427
230	<b>Employee Benefits: TRS-</b> all salaries for certified and paras, all extended day staff (all listed above)	\$3,488			\$84,281.00
290	<b>Employee Benefits: Life Insurance-</b> 10 paras at ULPS				\$270
610	<b>Instructional supplies-</b> sensory items, manipulatives, resources to support lesson plans				\$5,373
611	<b>Technology Supplies for Classrooms &amp; Proportionate Share-</b> technology supplies for student use to receive speech services				\$3,000
612	<b>Software for Proportionate Share-</b> speech and language apps, software, etc.		\$369		\$4,000
615	<b>Technology for Proportionate Share-</b> electronic devices for students to access apps, speech software, etc.				\$3,000
	<b>Function 1000 Total</b>	\$126,059	\$23,614	\$18,400	\$699,980
<b>2100 Student Services</b>					
171	<b>Stipend for TU Behavior Specialist-</b> 1 for the district				\$3,000
174	<b>50% Salary for School Psychologist-</b> 1 lead school psychologist				\$44,301
177	<b>Partial Parent Mentor Salary-</b> 1 Parent Mentor for the district				\$12,826
210	<b>Employee Benefits: State Health-</b> 50% for lead School Psychologist				\$11,310
220	<b>Employee Benefits: FICA-</b> 1 Behavior Specialist, 1 School Psychologist				\$3,619
230	<b>Employee Benefits: TRS-</b> 1 Behavior Specialist, 1 School Psychologist				\$10,023

Object Code	Description	Preschool Disability (100)	Preschool Regular Project (404)	Parent Mentor	IDEA Flowthrough
290	<b>Employee Benefits: Life Insurance-</b> 50% for lead School Psychologist				\$14
300	<b>Hearing Impaired Services-</b> 1 Teacher <b>Proportionate Share Services -</b> Speech		\$800		\$61,379
432	<b>Calibrate Audiometers-</b> 6 machines				\$300
580	<b>Travel Fees for Student Services-</b> conduct evaluations in the district and community				\$200
610	<b>Supplies for Student Services-</b> instructional or office supplies				\$250
611	<b>Technology Supplies for Student Services-</b> supplies needed for staff to carry out daily job-related tasks				\$1,000
642	<b>Evaluation Booklets for School Psychologists</b>				\$7,013
	<b>Function 2100 Total</b>	\$0	\$800	\$0	\$155,235
<b>2213 Professional Learning</b>					
113	<b>Substitutes for Certified-</b> to attend PL				\$500
114	<b>Substitutes for Paraprofessionals-</b> to attend PL				\$250
580	<b>Travel Fees for PL-</b> to improve teacher and leader quality through participation in professional learning .				\$2,000
810	<b>Dues &amp; Fees for PL-</b> to improve teacher and leader quality through participation in professional learning.				\$2,000
	<b>Function 2213 Total</b>	\$0	\$0	\$0	\$4,750
<b>2300 General Administration</b>					
142	<b>Administrative Assistant (ECS) Salary-</b> 1 for the district				\$40,701
191	<b>Assistant Director (ECS) Salary-</b> 1 for the district				\$102,540
210	<b>Employee Benefits: State Health-</b> 1 Admin assistant				\$22,620
220	<b>Employee Benefits: FICA-</b> 1 Admin assistant and 1 Assistant Director				\$10,958
230	<b>Employee Benefits: TRS-</b> 1 Admin assistant and 1 Assistant Director				\$31,385
290	<b>Employee Benefits: Life Insurance-</b> 1 Admin assistant and 1 Assistant Director				\$54
300	<b>Audit Services</b>		\$31		\$1,450
610	<b>ECS Office Supplies</b>				\$210
	<b>Function 2300 Total</b>	\$0	\$31	\$0	\$209,918
	<b>Budget Total</b>	\$126,059	\$24,445	\$18,400	\$1,069,883
	<b>Actual State/Federal Budget (FY25)</b>	\$126,059	\$24,445	\$18,400	\$1,069,883
	<b>DIFFERENCE</b>	\$0	\$0	\$0	\$0
	<b>OTHER BUDGET FUNDS</b>	\$0	\$0	\$0	\$0
	<b>Difference ( General Funds)</b>	\$0	\$0	\$0	\$0

All budgets are based off FY25 allocations.

## FY2026 CTAE BUDGET

The FY2026 CTAE Grants are made up of Carl D. Perkins V-Federal Grants, CTAE State Grants, State Agricultural Education Grants, and Local Funds.

- Carl Perkins Federal funds are made available to career and technical education programs in rural areas with a high percentage of students.
- Funds are allocated for end of the pathway assessments, program improvement and professional development.
- The program at ULMS served 819 students who took courses both semesters and at ULHS 1022 students.

### CTAE D. Perkins V-Federal Grants

1. Program Improvement \$72,537 (purchase of equipment)
  - New Macs for Graphic Design
  - 4 computers for Forensic Science
  - Several kitchen items for Food and Nutrition
  - RaceTrak for Engineering
2. Perkins Plus Reserve \$10,600 (EOPA's)
3. **TOTAL FEDERAL GRANTS ALLOCATION \$83,137**

Thomaston-Upson School System (**LOCAL FUNDS**) **\$73,000**-Local Funds must match or exceed Perkins V Program Improvement.

- Subs for CTAE teachers
- General supplies for pathways
- Other equipment

### CTAE State Grants (Based off FY2025 Allocations)

1. CTAE Extended Day \$29,158 (8 teachers)
2. CTAE Apprenticeship \$18,750 (1 YAP instructor)
3. CTAE Supervision \$28,884 (CTAE Director)
4. **TOTAL CTAE STATE GRANT ALLOCATION \$76,792**

### State Agricultural Education Grants (Based off FY2025 Allocations)

1. Agricultural Education Extended Day \$16,402 (2 Agriculture Teachers)
2. Agricultural Education Extended Year \$12,208 (2 Agriculture Teachers)
3. **TOTAL STATE AG EDUCATION GRANT \$28,610**

### FY2026 CTAE BUDGET

1. PERKINS V FEDERAL GRANTS \$83,137
2. LOCAL FUNDS \$73,000
3. CTAE STATE GRANTS \$76,792
4. CTAE AG GRANTS \$28,610
5. **TOTAL BUDGET \$261,539**

**THOMASTON UPSON BOARD OF EDUCATION  
FY2026 PRE-KINDERGARTEN BUDGET DECAL FUNDED**

<b>Instructional</b>			<u>Notes</u>
1000-110	Teacher Salaries	\$419,890	6 PreK Teachers
1000-140	Teacher Assistants Salaries	\$162,124	6 Paraprofessionals
1000-210	Benefits - Health Insurance	\$248,820	State mandated employer health insurance contribution \$22,620 annually per covered member
1000-220	Benefits - FICA	\$44,524	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation
1000-230	Benefits - TRS	\$127,517	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation
1000-290	Benefits - Other/Life Insurance	\$324	Employer paid life insurance \$18 or \$27 annually depending upon age
1000-321	Contracted Services - Substitutes	\$10,000	
1000-610	Materials	\$8,000	
1000-890	Other: Field trips	\$500	
<b>Total Instructional</b>		<b><u>\$1,021,699</u></b>	
<b>Improvement of Instructional Services</b>			
2210-321	Contracted Services - Substitutes	\$2,000	
2210-580	Travel	\$1,000	
<b>Total Improvement of Instructional Services</b>		<b><u>\$3,000</u></b>	
<b>School Administration</b>			
2400-142	Clerical	\$34,528	1 Principal Secretary
2400-210	Benefits - Health Insurance	\$22,620	State mandated employer health insurance contribution \$22,620 annually per covered member
2400-220	Benefits - FICA	\$2,641	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation
2400-230	Benefits - TRS	\$7,565	State mandated employer teacher retirement system contribution (TRS) - 21.91% of earnable compensation
2400-290	Benefits - Other/Life Insurance	\$27	Employer paid life insurance \$18 or \$27 annually depending upon age
2400-610	Office Supplies	\$2,500	
<b>Total School Administration</b>		<b><u>\$69,881</u></b>	
<b>Maintenance and Operations</b>			
2600-186	Custodial	\$33,414	1 Custodial
2600-210	Benefits - Health Insurance	\$22,620	State mandated employer health insurance contribution \$22,620 annually per covered member
2600-220	Benefits - FICA	\$2,556	Federal mandated Social Security (6.2%) and Medicare Tax (1.45% ) total 7.65% of compensation
2600-290	Benefits - Other/Life Insurance	\$27	Employer paid life insurance \$18 or \$27 annually depending upon age
2600-610	Supplies: Custodial	\$3,000	
<b>Total Maintenance and Operations</b>		<b><u>\$61,617</u></b>	

**School Nutrition Program**

3100-630 Food Purchased

\$500

**Total School Nutrition Program**

**\$500**

**GRAND TOTAL ALL FUNCTIONS**

\$1,156,697

**ANTICIPATED REVENUE AMOUNT FROM DECAL FOR 2025-2026\***

**\$950,000**

**OVER BUDGET**

**(\$206,697)**

Expenses more than DECAL allocation award. Deficit to be taken from General Fund to balance budget.

In FY2025, to improve salary parity between Pre-K and K-12, DECAL is moving to the K-12 teacher scale and increasing the base salary for teacher assistants. The funding formula will include benefits for teachers: Medicare portion (1.45%) teacher retirement (TRS - 21.98%) and state health funding for teachers (\$22,620). Teacher and Assistant Teacher salaries were leveled across all Thomaston - Upson Schools in FY2022. In addition, DECAL will provide \$15K classroom replenishment funds per classroom for two classrooms every five years. Transportation funds for all students at \$80.78 per student (annual). GADOE will include PreK in the Capital Outlay Funding Formula Program.

Actual revenue amount received from DECAL:

FY2021 \$595,840

FY2022 \$613,720

FY2023 \$699,792 - includes one time \$5,000 per classroom award by DECAL

FY2024 \$774,469 - includes \$3,000 one time MMCI substitutes

FY2025 \$903,268 - includes one time \$4,442 per classroom award by DECAL

**ESTIMATED SCHOOL NUTRITION BUDGET  
2025- 2026**

WHAT IF #1

<b>REVENUE:</b>								
<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>EST AMT</b>	<b>CO-601</b>	<b>PS-602</b>	<b>ES-605</b>	<b>MS-603</b>	<b>HS-604</b>	<b>SSO-610</b>
1500	Earnings/Inv & Dep	\$85,000	\$85,000					
1611	Stud Sales/Brkfst-Lunch	\$0						
1621	Supplemental Sales	\$60,000		\$4,000	\$15,000	\$1,000	\$40,000	
1622	Adult Sales	\$50,000		\$16,000	\$10,000	\$9,000	\$15,000	
1995	Other Local Revenue	\$1,000	\$1,000					
3510	State Nutrition Funds (Grants)	\$134,700	\$134,700					
4510	Fed Funds/Lunch	\$2,500,000		\$650,000	\$610,000	\$600,000	\$580,000	\$60,000
4511	Fed Funds/Brkfst	\$1,615,000		\$450,000	\$385,000	\$375,000	\$365,000	\$40,000
4513	Fed Funds/Snack	\$28,000		\$2,500	\$1,000	\$12,000	\$12,500	
4520	Other Federal Grants	\$20,000	\$20,000					
4900	USDA Commodities	\$145,000		\$30,000	\$35,000	\$38,000	\$40,000	\$2,000
	<b>TOTALS</b>	<b>\$4,638,700</b>	<b>\$240,700</b>	<b>\$1,152,500</b>	<b>\$1,056,000</b>	<b>\$1,035,000</b>	<b>\$1,052,500</b>	<b>\$102,000</b>

<b>EXPENDITURES:</b>								
<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>EST AMT</b>	<b>CO-601</b>	<b>PS-602</b>	<b>ES-605</b>	<b>MS-603</b>	<b>HS-604</b>	<b>SSO-610</b>
11400	Salaries/Substitutes	\$30,000		\$9,000	\$11,000	\$4,000	\$6,000	
11600	Salaries/Stipends	\$0						
14200	Salaries/Admin Asst	\$40,701	\$40,701					
18400	Salaries/Cafeteria	\$1,187,000		\$286,000	\$262,000	\$288,000	\$321,000	\$30,000
19000	Salaries/Administrative	\$113,186	\$113,186					
19900	Salaries/Other	\$15,850		\$7,275	\$2,000	\$2,000	\$4,575	
21000	Benefits/State Hlth Ins	\$914,860	\$45,240	\$230,075	\$249,255	\$160,215	\$230,075	
22000	Benefits/FICA	\$105,492	\$11,772	\$22,989	\$20,881	\$22,570	\$24,985	\$2,295
23000	Benefits/Tchr Retiremnt	\$74,553	\$33,717	\$9,979	\$11,414	\$9,935	\$9,508	
26000	Benefits/Wrkr Comp	\$37,650	\$5,000	\$10,000	\$6,000	\$8,000	\$8,000	\$650
29000	Benefits/Life Insurance	\$1,460	\$55	\$358	\$304	\$358	\$385	
30010	Prof Serv/Other Fees	\$2,500	\$500	\$500	\$500	\$500	\$500	
33200	Drug and Alcohol Testing/Fingerprinting	\$500	\$100	\$100	\$100	\$100	\$100	
41000	Prof Serv/ClngSup, Pest, GrTrap	\$24,000		\$6,000	\$6,000	\$6,000	\$6,000	
43000	Prof Serv/Rep & Maint	\$15,000		\$5,000	\$5,000	\$2,500	\$2,500	
43200	Repair and Main. Service/Tech related	\$2,500	\$500	\$500	\$500	\$500	\$500	
52000	Insurance	\$900	\$150	\$150	\$150	\$150	\$150	\$150
53000	Communication	\$0						
58000	Travel	\$7,800	\$3,000	\$1,200	\$1,200	\$1,200	\$1,200	
59100	Commodity Hauling	\$35,000		\$9,000	\$8,000	\$8,000	\$10,000	
61000	Supplies/Non-food	\$175,000		\$50,000	\$50,000	\$35,000	\$39,500	\$500
61200	Computer Software	\$10,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
61500	Equip less than 5000	\$4,000		\$1,000	\$1,000	\$1,000	\$1,000	
61600	Computer Equip less than 5000	\$12,000	\$6,000	\$1,500	\$1,500	\$1,500	\$1,500	
62000	Fuel	\$1,000	\$1,000					
63000	Purchased Food	\$1,800,000		\$485,000	\$450,000	\$405,000	\$430,000	\$30,000
63500	USDA Food Acquisitions	\$135,000		\$30,000	\$34,000	\$35,000	\$35,000	\$1,000
73000	Equipment over 5000	\$200,000		\$40,000	\$40,000	\$70,000	\$50,000	
81000	Dues & Fees	\$11,700	\$4,000	\$1,800	\$1,800	\$1,800	\$2,300	
	<b>TOTALS</b>	<b>\$4,957,652</b>	<b>\$266,921</b>	<b>\$1,209,426</b>	<b>\$1,164,604</b>	<b>\$1,065,328</b>	<b>\$1,186,778</b>	<b>\$64,595</b>
	*Excess expenditures to be transferred from fund balance	<b>(\$318,952)</b>	<b>(\$26,221)</b>	<b>(\$56,926)</b>	<b>(\$108,604)</b>	<b>(\$30,328)</b>	<b>(\$134,278)</b>	<b>\$37,405</b>

Total Projected Revenue \$4,638,700  
 Total Projected Expenditures \$4,949,652  
 Total Projected Expenditures over Projected Revenue **(\$318,952)**  
 \* to be taken from fund balance reserve to balance budget

## ESTIMATED SNP CATERING BUDGET 2025- 2026

REVENUE:		
ACCT #	DESCRIPTION	EST AMT
1995	Catering Events	\$500
	<b>TOTALS</b>	<b>\$500</b>
EXPENDITURES:		
ACCT #	DESCRIPTION	EST AMT
18400	Salaries/Cafeteria	\$1,400
22000	Benefits/FICA	\$107
61000	Supplies/Non-food	\$200
63000	Purchased Food	\$1,000
	<b>TOTALS</b>	<b>\$2,707</b>
	*Excess expenditures to be transferred from fund balance	<b>(\$2,207)</b>
Total Projected Revenue \$500 Total Projected Expenditures \$2,707 Total Projected Expenditures over Projected Revenue <b>(\$2,207)</b> * to be taken from fund balance reserve to balance budget		

# Section 10: Appendix

## 1. Allotment Sheet

### FY2026 Initial QBE Allotment.

Georgia State Department Of Education  
Earnings Sheet for FY 2026

04/23/2025  
FY26 Initial-Published

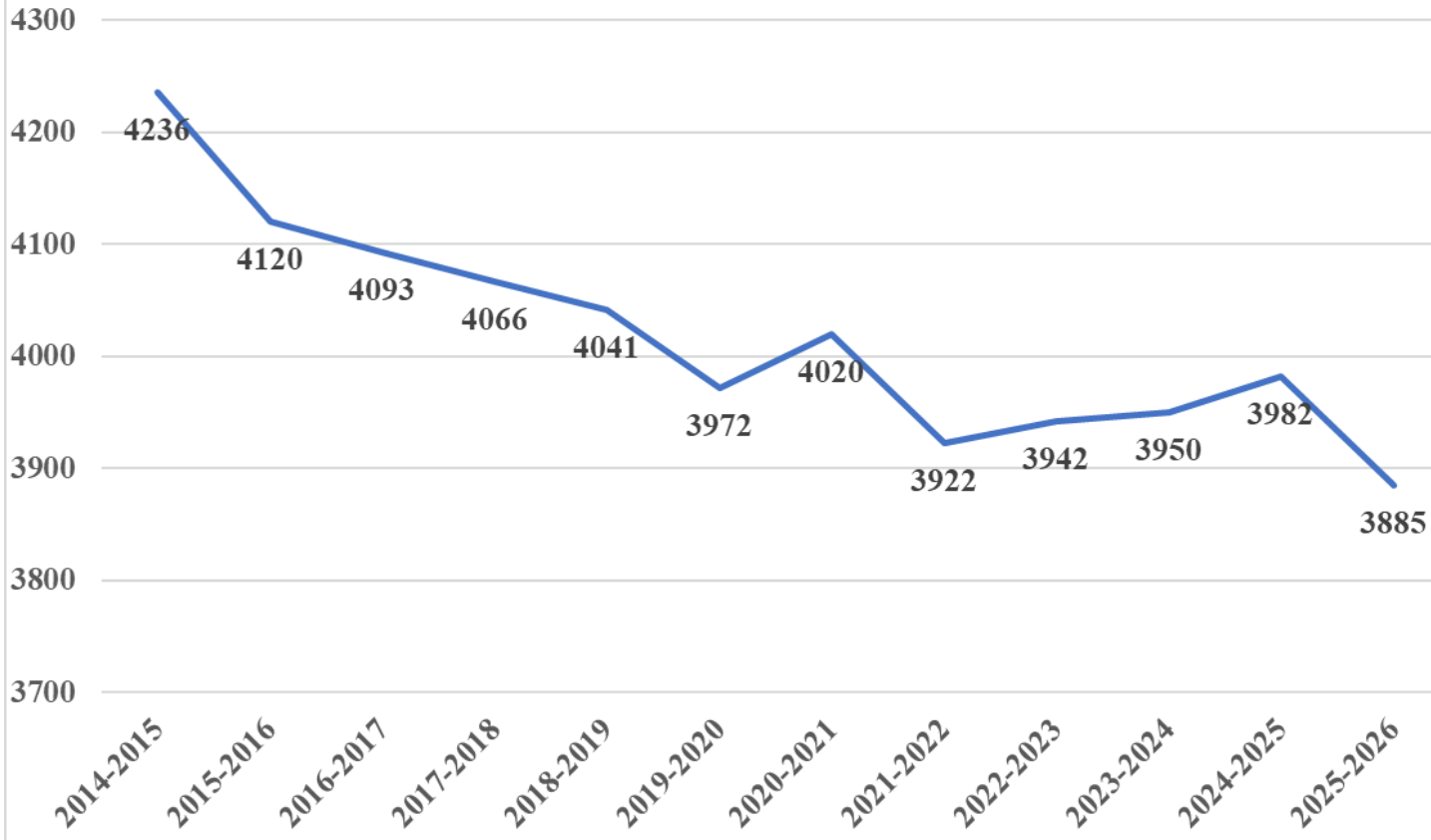
System: 745 - Thomaston-Upson County		THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,243.94																			
School: ALL		Earnings (\$)						Earned Positions													
DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL & MILLS	State Funds	Teacher	Subj. Spec.	Couns.	Tech. Spec.	Supt.	Asst Supt.	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ltr	Media Center	
Nursery/center	196	1,486,412	15,317	1,511,729	182,447	1,329,282	13,07	0.00	0.43	0.12											
Nursery/center Early Intervention	56	566,636	4,376	561,012	67,701	493,304	3,01	0.00	0.12	0.02											
Primary Grades 1-3	896	3,746,886	23,227	3,801,124	458,748	3,342,376	35,70	1.70	1.55	0.55											
Primary Grades 1-3 Early Intervention	174	1,693,744	14,047	1,689,691	195,306	1,494,385	15,92	0.50	0.39	0.16											
Upper Elementary Grades 4-5	456	2,146,306	32,112	2,178,417	262,808	1,915,609	19,83	1.32	1.01	0.41											
Upper Elementary Grades 4-5 Early Intervention	43	396,326	3,028	399,354	48,197	351,157	3,91	0.12	0.10	0.04											
Middle Grades 6-8	0	0	0	0	0	0	0	0.00	0.00	0.00											
Middle School 6-8	697	3,712,877	40,063	3,761,960	454,020	3,307,937	34,65	2.02	1.54	0.63											
High School Grades 9-12	679	3,004,351	77,021	3,081,372	371,884	2,709,488	29,48	0.00	1.50	0.81											
Vocational Lab 9-12	314	1,586,116	120,055	1,666,173	203,662	1,462,511	15,70	0.00	0.70	0.29											
Special Education Category 1	32	369,853	7,967	397,820	48,012	349,808	4,00	0.00	0.07	0.03											
Special Education Category 2	23	343,295	3,021	346,316	41,736	304,580	3,54	0.00	0.05	0.02											
Special Education Category 3	216	1,171,846	44,107	1,215,953	168,526	1,047,427	43,20	0.00	0.45	0.20											
Special Education Category 4	63	2,015,556	26,612	2,042,171	246,465	1,795,706	21,00	0.00	0.14	0.06											
Special Education Category 5	75	913,723	21,862	945,695	114,099	831,596	9,38	0.00	0.17	0.07											
Gifted - Special Education Category 6	133	1,593,336	13,420	1,606,809	133,579	1,473,230	11,09	0.00	0.29	0.12											
Remedial	72	417,802	4,136	421,938	58,194	363,744	4,80	0.00	0.15	0.07											
Alternative	42	275,716	3,959	281,674	33,865	247,809	2,80	0.00	0.08	0.04											
ESOL	77	97,167	452	97,689	11,776	85,913	1,50	0.00	0.02	0.01											
Special Education Bilingual				0	0	0															
Special Education Supplemental Speech				0	0	0															
<b>TOTAL DIRECT INSTRUC.</b>	<b>3,885</b>	<b>28,033,117</b>	<b>485,471</b>	<b>28,518,589</b>	<b>3,481,844</b>	<b>25,036,744</b>	<b>274,31</b>	<b>5.72</b>	<b>8.61</b>	<b>3.53</b>											
Comm. Adminl. Trn. Ssl Insr.		943,320	0	943,320	113,546	829,774					1	2				1	1	1.51	1.61	2.71	
School Administration		1,182,156	27,008	1,209,164	145,934	1,063,230							4	8.36	7.83						
Facility M&O			1,152,730	1,152,730	139,724	1,013,006															
MEDIA CENTER		626,680	54,114	680,794	82,164	598,630															8.01
20 Days Additional Instruction		209,972		209,972	25,341	184,631															
Staff & Professional Development				122,000	14,724	107,276															
Principal Staff and Prof. Dev.				1,569	193	1,366															
Midyear Hold Hireless				0	0	0															
ONE TIME QBE PAYMENT				0	0	0															
Charter System Adjustment				0	0	0															
<b>QBE FORMULA EARNINGS</b>	<b>3,885</b>	<b>50,995,254</b>	<b>1,724,341</b>	<b>52,643,164</b>	<b>3,963,769</b>	<b>28,679,395</b>	<b>274,31</b>	<b>5.72</b>	<b>8.61</b>	<b>3.53</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>8.26</b>	<b>8.03</b>	<b>1</b>	<b>1.51</b>	<b>1.61</b>	<b>2.71</b>	<b>6.01</b>	
<b>CATEGORICAL GRANTS</b>																					
Pupil Transportation Pgm (Includes 42 Drivers and Bus Replacement Funds of 0)				1,193,823		1,193,823															
Sparsity - Regular				0		0															
Nursing Services				35,174		35,174															
Educational Equalization Grant				4,903,927		4,903,927															
Charter Commission (GA DOE Admin - State)				0		0															
Military Counselors				0		0															
Local Charter Supplement				0		0															
State Special Charter Supplement				0		0															
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>50,725,681</b>	<b>3,963,769</b>	<b>34,772,111</b>															

NOTES: 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-107 are reinstated, subject to each district's approved flexibility contract.  
2. Health Insurance for Certificated Personnel is funded on a per member per month amount (PMPM) of \$1,885 for an annual funding amount of \$22,820 in QBE under appropriation in FY26(100).  
3. Teacher Retirement is funded at 21.91% in QBE in FY26(100).  
**Total T&E - 13,232,325 Includes T&E - 6,673,025 and MI - 6,559,600**

## 2. Student Enrollment

Student enrollment is projected to be 3,885 for the 2025-2026 school year, a decrease of 97 students. Changes in student enrollment affect both revenue and expenditure. The district has experienced declining enrollment over the last five years. Steadily declining birth rates, in addition to the loss of available housing and jobs, and other educational opportunities contribute to the decline in enrollment.

### Student Enrollment



### 3. Budgeted Per Pupil Revenue and Expenditures – General Fund and All Funds

FY2026 Budgeted Per Pupil Revenue and Expenditures  
General Fund

<b>Revenue</b>	<b>Amount</b>	<b>Per Pupil</b>	<b>% of Total</b>
State Revenue	\$35,566,890	\$9,155	66.88%
Local Revenue	\$17,473,044	\$4,498	32.86%
Federal Revenue	\$136,755	\$35	0.26%
<b>Total Revenue</b>	<b>\$53,176,689</b>	<b>\$13,688</b>	<b>100.00%</b>

<b>Expenditures by Function</b>	<b>Amount</b>	<b>Per Pupil</b>	<b>% of Total</b>
Instruction	\$35,053,152	\$9,023	63.58%
Pupil Support Services	\$2,566,239	\$661	4.65%
Improvement of Instructional Services	\$1,097,886	\$283	1.99%
Instructional Staff Training	\$280,637	\$72	0.51%
Educational Media Services	\$650,032	\$167	1.18%
General Administration	\$1,261,237	\$325	2.29%
School Administration	\$3,869,666	\$996	7.02%
Business Support Services	\$477,721	\$123	0.87%
Maintenance and Operations	\$4,575,630	\$1,178	8.30%
School Safety and Security	\$532,242	\$137	0.97%
Student Transportation Services	\$4,084,862	\$1,051	7.41%
Central Support Services	\$241,628	\$62	0.44%
Other Support Services	\$238,447	\$61	0.43%
Transfers to Other Funds	\$206,697	\$53	0.37%
<b>Total Expenditures</b>	<b>\$55,136,076</b>	<b>\$14,192</b>	<b>100.00%</b>

General Fund budgeted cost per student instruction function \$9,023

General Fund budgeted cost per student all functions \$14,192

FY2026 Budgeted Per Pupil Revenue and Expenditures  
ALL Fund Sources

<b>Revenue</b>	<b>Amount</b>	<b>Per Pupil</b>	<b>% of Total</b>
State Revenue	\$36,756,992	\$9,461	50.95%
Local Revenue	\$23,025,844	\$5,927	31.92%
Federal Revenue	\$8,247,112	\$2,123	11.43%
Transfers from Other Funds	\$4,111,197	\$1,058	5.70%
<b>Total Revenue</b>	<b>\$72,141,145</b>	<b>\$18,569</b>	<b>100.00%</b>

<b>Expenditures by Function</b>	<b>Amount</b>	<b>Per Pupil</b>	<b>% of Total</b>
Instruction	\$39,118,712	\$10,069	48.22%
Pupil Support Services	\$2,912,219	\$750	3.59%
Improvement of Instructional Services	\$2,087,025	\$537	2.57%
Instructional Staff Training	\$280,637	\$72	0.35%
Educational Media Services	\$657,532	\$169	0.81%
Federal Grant Administration	\$9,000	\$2	0.01%
General Administration	\$1,580,232	\$407	1.95%
School Administration	\$3,946,047	\$1,016	4.86%
Business Support Services	\$683,221	\$176	0.84%
Maintenance and Operations	\$4,984,747	\$1,283	6.15%
School Safety and Security	\$532,242	\$137	0.66%
Student Transportation Services	\$4,127,468	\$1,062	5.09%
Central Support Services	\$241,628	\$62	0.30%
Other Support Services	\$238,447	\$61	0.29%
School Nutrition	\$4,960,859	\$1,277	6.12%
Facilities, Acquisition / Construction	\$6,742,000	\$1,735	8.31%
Debt Service	\$3,904,500	\$1,005	4.81%
Transfers to Other Funds	\$4,111,197	\$1,058	5.07%
<b>Total Expenditures</b>	<b>\$81,117,713</b>	<b>\$20,880</b>	<b>100.00%</b>

All Fund sources budgeted cost per student instruction function \$10,069

All Fund sources budgeted cost per student all functions \$20,880

All Fund sources includes:

General Fund

Debt Service Fund

SPLOST V and VI

Construction Fund

Federal Programs - Title, Special Education, and CTAE

Department of Early Care and Learning - PreK

School Nutrition

#### 4. Millage Rate Comparison Local and State School Exemptions

- Millage rate comparisons for the following three school-only exemption types:
  - \$15,000 local senior school exemption – exemption codes L3 and L4
  - \$4,000 state senior exemption – exemption codes L5 and L6
  - \$2,000 state exemption – all other exemptions

Local \$15,000 Senior Exemption Codes School (62 and Older) - Income Requirements - Codes L3 and L4							<b>2025</b>
<b>13.63 mills</b>							
Homestead value base		\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000
40% assessed value		\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000
<b>Current local school senior exemption for ages 62 and Older - Exemptions Codes L3, L4 - income requirements</b>		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Taxable value		\$25,000	\$45,000	\$65,000	\$85,000	\$105,000	\$185,000
Tax current school mill rate 13.63		\$341	\$613	\$886	\$1,159	\$1,431	\$2,522
<b>12.38 mills</b>							
Homestead value base		\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000
40% assessed value		\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000
<b>Current local school senior exemption for ages 62 and Older - Exemptions Codes L3, L4 - income requirements</b>		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Taxable value		\$25,000	\$45,000	\$65,000	\$85,000	\$105,000	\$185,000
Tax school mill rate 12.38		\$310	\$557	\$805	\$1,052	\$1,300	\$2,290
<b>Annual savings between 12.38 and 13.63 mills</b>		<b>(\$31)</b>	<b>(\$56)</b>	<b>(\$81)</b>	<b>(\$106)</b>	<b>(\$131)</b>	<b>(\$231)</b>
<b>Savings per month</b>		<b>(\$3)</b>	<b>(\$5)</b>	<b>(\$7)</b>	<b>(\$9)</b>	<b>(\$11)</b>	<b>(\$19)</b>

State \$4,000 Senior Exemption Codes School (62 and Older) - No income requirements - Codes L5 and L6							2025
<b>13.63 mills</b>							
Homestead value base		\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000
40% assessed value		\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000
<b>Current state school senior exemption for ages 62 and Older - Exemption Codes L5, L6 - no income requirements</b>		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Taxable value		\$36,000	\$56,000	\$76,000	\$96,000	\$116,000	\$196,000
Tax current school mill rate 13.63		\$491	\$763	\$1,036	\$1,308	\$1,581	\$2,671
<b>12.38 mills</b>							
Homestead value base		\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000
40% assessed value		\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000
<b>Current state school senior exemption for ages 62 and Older - Exemption Codes L5, L6 - no income requirements</b>		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Taxable value		\$36,000	\$56,000	\$76,000	\$96,000	\$116,000	\$196,000
Tax school mill rate 12.38		\$446	\$693	\$941	\$1,188	\$1,436	\$2,426
<b>Annual savings between 12.38 and 13.63 mills</b>		<b>(\$45)</b>	<b>(\$70)</b>	<b>(\$95)</b>	<b>(\$120)</b>	<b>(\$145)</b>	<b>(\$245)</b>
<b>Savings per month</b>		<b>(\$4)</b>	<b>(\$6)</b>	<b>(\$8)</b>	<b>(\$10)</b>	<b>(\$12)</b>	<b>(\$20)</b>

State \$2,000 All Other Exemption Codes School							<b>2025</b>
<b>13.63 mills</b>							
Homestead value base	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000	
40% assessed value	\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000	
<b>Current state school exemption - below age 62</b>	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Taxable value	\$38,000	\$58,000	\$78,000	\$98,000	\$118,000	\$198,000	
Tax current school mill rate 13.63	\$518	\$791	\$1,063	\$1,336	\$1,608	\$2,699	
<b>12.38 mills</b>							
Homestead value base	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$500,000	
40% assessed value	\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$200,000	
<b>Current state school exemption - below age 62</b>	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Taxable value	\$38,000	\$58,000	\$78,000	\$98,000	\$118,000	\$198,000	
Tax school mill rate 12.38	\$470	\$718	\$966	\$1,213	\$1,461	\$2,451	
<b>Annual savings between 12.38 and 13.63 mills</b>	<b>(\$48)</b>	<b>(\$73)</b>	<b>(\$98)</b>	<b>(\$123)</b>	<b>(\$148)</b>	<b>(\$248)</b>	
<b>Savings per month</b>	<b>(\$4)</b>	<b>(\$6)</b>	<b>(\$8)</b>	<b>(\$10)</b>	<b>(\$12)</b>	<b>(\$21)</b>	

## 5. Current Homestead Exemptions

### Upson County Homestead Exemptions

Tax Year 2025 \*

#### L1 REGULAR HOMESTEAD

Gives **\$10,000** off the county portion of assessed value. A property owner must own and reside at the property on **January 1<sup>st</sup>**. Surviving heirs qualify; also recorded sales contract-holders qualify. Must be the primary residence of the owner.

#### S5 DISABLED VETERAN OR SURVIVING SPOUSE

Gives **\$121,812** off all portions of the assessed value. A property owner must provide documentation supporting declaration as being service-connected totally disabled by the Veterans Administration and as receiving 100% disability benefits. Also the un-remarried surviving spouse of a disabled veteran qualifies. (Includes city)

#### SE SURVIVING SPOUSE OF U.S. MEMBER

Gives **\$121,812** off all portions of assessed value. A property owner must be the un-remarried surviving spouse of a U.S. member killed in action. (Includes city)

## **SG SURVIVING SPOUSE OF FIREFIGHTER OR PEACE OFFICER**

Gives **100%** off all portions of assessed value. A property owner must be the un-remarried surviving spouse of firefighter or peace officer killed in the line of duty. (Includes city)

## **SD SURVIVING SPOUSE OF A VETERAN**

Gives **\$121,812** off the total assessed value. A property owner must be the unmarried spouse of a Veteran deceased as a result of war or armed conflict, and is receiving survivor benefits. May be required to prove marital status. (Includes city)

## **L3 ELDERLY PERSON 62 YEARS OF AGE – Income Required**

Gives **\$12,000** off the county portion of assessed value. Gives **\$15,000** off the school portion of assessed value. A property owner must be 62 years old January 1<sup>st</sup>. Net income of the husband and wife must be less than \$30,000, excluding up to **\$96,432** in Social Security and retirement pensions.

## **L4 ELDERLY PERSON 65 YEARS OF AGE – Income Required**

Gives **\$14,000** off the county portion of assessed value. Gives **\$15,000** off the school portion of assessed value. A property owner must be 65 years old January 1<sup>st</sup>. Net income of the husband and wife must be less than \$10,000, excluding up to **\$96,432** in Social Security and retirement pensions.

## **L5 ELDERLY PERSON 62 YEARS OF AGE**

Gives **\$12,000** off the county portion of assessed value. A property owner must be 62 years old January 1<sup>st</sup>.

## **L6 ELDERLY PERSON 65 YEARS OF AGE**

Gives **\$14,000** off the county portion of assessed value. A property owner must be 65 years old January 1<sup>st</sup>.

## **L7 REGULAR DISABLED PERSONS**

Gives **\$20,000** off the county portion of assessed value. A property owner must have a letter from their physician stating total disability. Adjusted gross income of husband and wife must be less than \$10,000. (Disability, social security, and retirement income is not counted towards this homestead).

## **L8 ELDERLY DISABLED PERSON 62 TO 64 YEARS OF AGE**

Gives **\$22,000** off the county portion of assessed value. Gives **\$15,000** off the school portion of assessed value. A property owner must have a letter from their physician stating total disability.

Adjusted gross income of husband and wife must be less than \$10,000. (Disability, social security, and retirement income is not counted towards this homestead).

## **L9 ELDERLY DISABLED PERSON 65 YEARS OF AGE OR OLDER**

Gives **\$24,000** off the county portion of assessed value. Gives **\$15,000** off the school portion of assessed value. A property owner must have a letter from their physician stating total disability. Adjusted gross income of husband and wife must be less than \$10,000. (Disability, social security, and retirement income is not counted towards this homestead).

The local county exemption can adjust with the consumer price index (CPI), the Upson County Board of Commissioners thought it best to leave the material with the base rate. The calendar year 2025 increase for local exemptions was for county only.

<b>Local Exemption</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
L1	\$10,000	\$10,300	\$10,600
L3 and L5	\$12,000	\$12,360	\$12,700
L4 and L6	\$14,000	\$14,420	\$14,800
L7	\$20,000	\$20,600	\$21,200
L8	\$22,000	\$22,660	\$23,300
L9	\$24,000	\$24,720	\$25,400

\* Source Upson County Tax Assessor's Office

## 6. Millage Rate Comparison Surrounding Area

Thomaston - Upson Schools continues to maintain one of the lowest millage rates within the surrounding area.

Millage Rate Comparison by Calendar Year

	2021	2022	2023	2024
Butts	15.08	14.17	13.17	12.67
Fayette	20.43	20.00	20.05	19.60
Henry	23.62	23.62	23.62	23.62
Lamar	17.60	16.60	15.50	15.50
Meriwether	18.63	18.34	18.01	17.59
Monroe	15.22	15.02	16.21	16.21
Newton	18.28	16.78	16.00	16.00
Pike	18.05	17.03	14.89	14.89
Spalding	16.74	16.74	16.74	16.74
<b>Upson</b>	<b>13.21</b>	<b>14.01</b>	<b>14.01</b>	<b>13.63</b>

## 7. Five Year Property Tax History

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
BOARD OF EDUCATION		2019	2020	2021	2022	2023	2024
V A L U E	Real & Personal	694,577,250	739,181,178	794,827,642	874,289,246	1,075,370,705	1,125,421,682
	Motor Vehicles	14,890,910	12,842,720	11,043,860	10,663,180	10,744,790	10,676,140
	Mobile Homes	1,846,158	1,871,846	1,898,950	2,090,552	2,642,934	2,273,227
	Timber - 100%	4,125,055	3,210,571	4,138,013	4,929,024	3,161,522	4,224,371
	Heavy Duty Equipment	186,408	0	0	103,840	331,436	146,642
	Gross Digest	715,625,781	757,106,315	811,908,465	892,075,842	1,092,251,387	1,142,742,062
	Less Exemptions	111,213,114	111,837,740	120,026,646	123,580,427	166,471,936	172,015,706
	<b>NET DIGEST VALUE</b>	604,412,667	645,268,575	691,881,819	768,495,415	925,779,451	970,726,356
R A T E	<b>MILLAGE RATE (Maintenance &amp; Operation)</b>	14.3200	13.7300	13.2100	14.0100	14.0100	13.6300
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$8,655,189	\$8,859,538	\$9,139,759	\$10,766,621	\$12,970,170	\$13,231,000
	Net Tax \$ Increase	\$68,214	\$204,348	\$280,221	\$1,626,862	\$2,203,549	\$260,830
	Net Tax % Increase	0.79%	2.36%	3.16%	17.80%	20.47%	2.01%

## 8. Previous Years' Tax Digests, Value of a Mill, and Millage Rates

### Millage Rate History Since 2010

<b>Tax Year</b>	<b>Tax Digest Value</b>	<b>Value of 1 Mill</b>	<b>M &amp; O Millage</b>
2010	\$635,103,045	\$635,103	14.30
2011	\$625,130,692	\$625,131	14.30
2012	\$606,056,447	\$606,056	15.30
2013	\$602,933,307	\$602,933	15.34
2014	\$587,908,518	\$587,909	15.38
2015	\$548,791,739	\$548,792	15.38
2016	\$537,286,730	\$537,287	15.42
2017	\$541,106,709	\$541,107	15.11
2018	\$599,230,661	\$599,231	14.33
2019	\$604,412,667	\$604,413	14.32
2020	\$645,268,575	\$645,269	13.73
2021	\$691,881,819	\$691,882	13.21
2022	\$768,495,415	\$768,495	14.01
2023	\$925,779,451	\$925,779	14.01
2024	\$970,726,356	\$970,726	13.63
2025	\$1,125,048,154	\$1,125,048	13.63

\*2025 pending final tax digest information

## 9. Equalization Grant Fact Sheet



Fact Sheet

### Equalization in Georgia

The state of Georgia has a constitutional obligation to provide every child with an "adequate public education."<sup>1</sup> Over the past 50 years, almost every state's funding laws have been created or changed in response to lawsuits alleging that schools are either not funded enough (adequacy challenges) or not funded fairly (equity challenges). Georgia lawmakers enacted the current funding legislation, the Quality Basic Education Act (QBE), in 1985, after a lawsuit claimed that rural, low-wealth school districts were not given the same access to educational opportunities as their wealthier district counterparts.<sup>2</sup>

#### How Does the State Help Low-Wealth Districts?

The amount districts can raise through property taxes varies significantly depending on the value of property. When these local taxes make up a significant portion of the school system's budget, that difference can be thousands of dollars per student. Georgia's funding formula includes a grant to make sure districts across the state can offer comparatively similar opportunities regardless of property wealth: equalization grants.



#### *McDaniel v. Thomas*

In 1981, a court ruled Georgia's school funding system unconstitutional. The Adequate Program for Education in Georgia (APEG) provided a base amount of funding for all districts, but wealthier districts were levying additional taxes on top of the state funds. On appeal, Georgia's Supreme Court recognized the stark difference in school opportunities based on geography, but upheld the constitutionality of APEG.

#### How Equalization Works:



**1**  
Rank school districts by property wealth per number of students



**2**  
Find the average property wealth per student. Do not include top and bottom 5 percent of districts in calculation



**3**  
For all districts that have less property wealth per student than the average, calculate the difference



**4**  
Multiply that amount by the number of students and the property tax rate



**5**  
Give the ending amount to the school district

## 10. Equalization Grant Funding Allocations

Fiscal Year	Equalization Grant Award	Local Five Mill Share (LFMS)	Digest Year	Digest Change	Millage Rate	Effective Mills Levied	Rank
2015	\$1,717,244	\$3,228,103	2012	-3.05%	15.30	14.22	120
2016	\$1,197,844	\$3,361,776	2013	-0.52%	15.34	13.83	109
2017	\$1,935,822	\$3,039,898	2014	-2.49%	15.38	14.88	124
2018	\$2,749,661	\$2,896,786	2015	-4.89%	15.38	15.99	133
2019	\$2,976,983	\$2,896,520	2016	-1.85%	15.42	15.55	133
2020	\$4,553,884	\$2,754,309	2017	0.71%	15.11	17.3	146
2021	\$4,176,797	\$2,973,144	2018	10.74%	14.33	15.93	145
2022	\$4,477,639	\$3,124,760	2019	0.86%	14.32	15.78	143
2023	\$4,090,298	\$3,162,159	2020	6.76%	13.73	15.88	142
2024	\$4,317,405	\$3,549,263	2021	7.22%	13.21	15.82	138
2025	\$4,572,586	\$3,839,796	2022	11.07%	14.01	14.01	130
2026	\$4,603,920	\$3,963,769	2023	20.05%	14.01	14.8	123
*2027							

\*FY2027 will be based on digest year 2024 information.

## 11. Fund Balance

Five reasons for a **General Fund Balance**:

1. A fund balance is necessary to adequately serve the children of our community both short term and long term against any type of disruption.
2. Property taxes do not begin flowing to us until 5 - 7 months after the fiscal year has begun. There is little property tax revenue received for the months of July through October.
3. A fund balance provides a way to set money aside for scheduled, unforeseen unscheduled expenses or near catastrophic events.
4. Insufficient cash reserves will result in the borrowing of funds to meet cash flow needs.
5. The establishment of sufficient and stable fund balance reserves is considered a prudent business practice and demonstrates solid financial planning, sound fiscal management and a strong fiscal position.

### Federal Funds

Federal grants are not allowed to carry a fund balance.

Federal grant expenditure is on a reimbursable basis. School districts float the expenditures

until reimbursed.

**Capital Projects and School Nutrition Funds**

SPLOST and School Nutrition fund balances are restricted to either SPLOST or the School Nutrition program. These balances cannot be transferred out for other purposes.



**Thank You**