

FY26 TENTATIVE  
BUDGET



# CARTERSVILLE

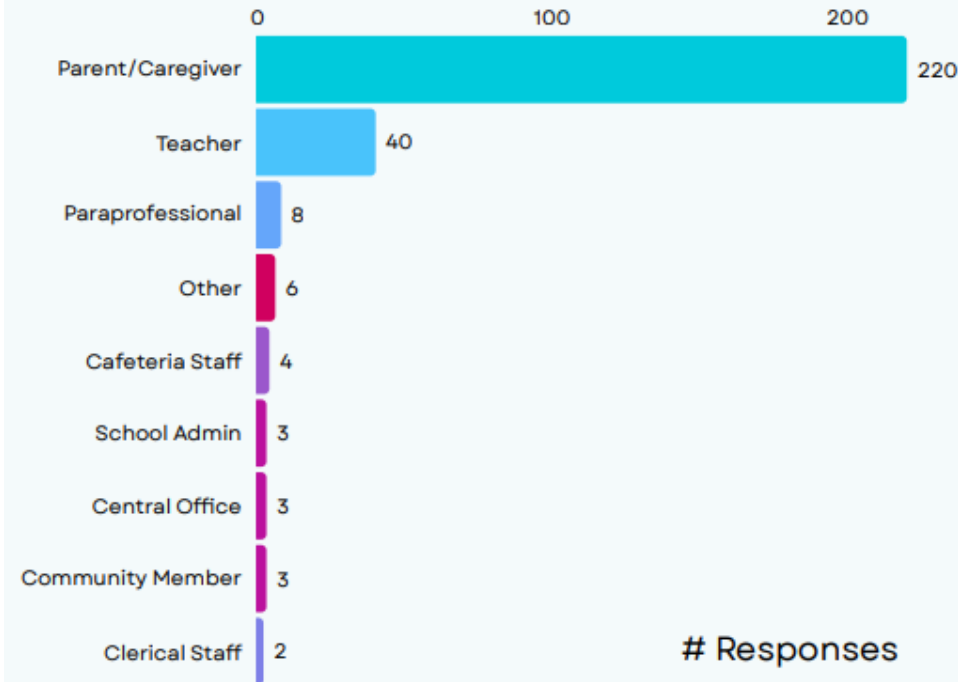
## 2026 BUDGET PLANNING

### MARCH 2025

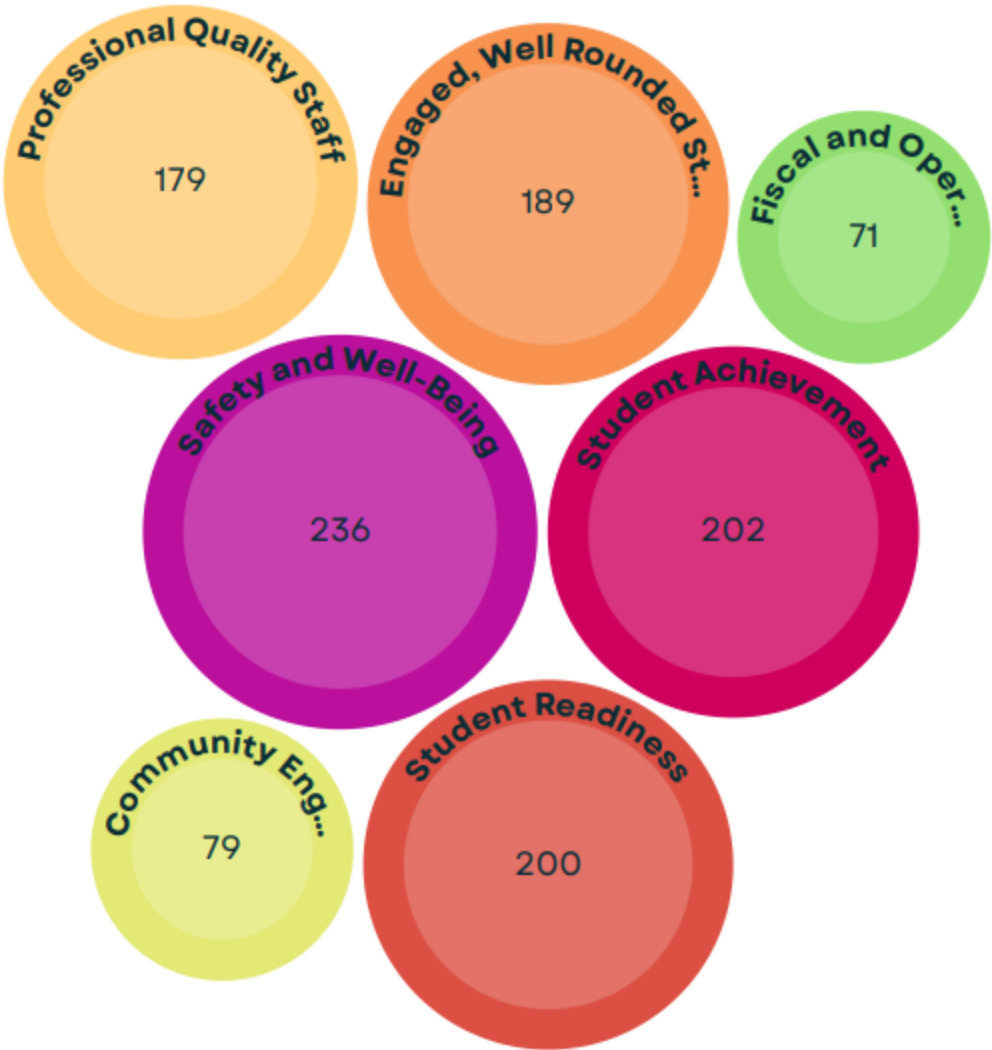


#### About the Initiative

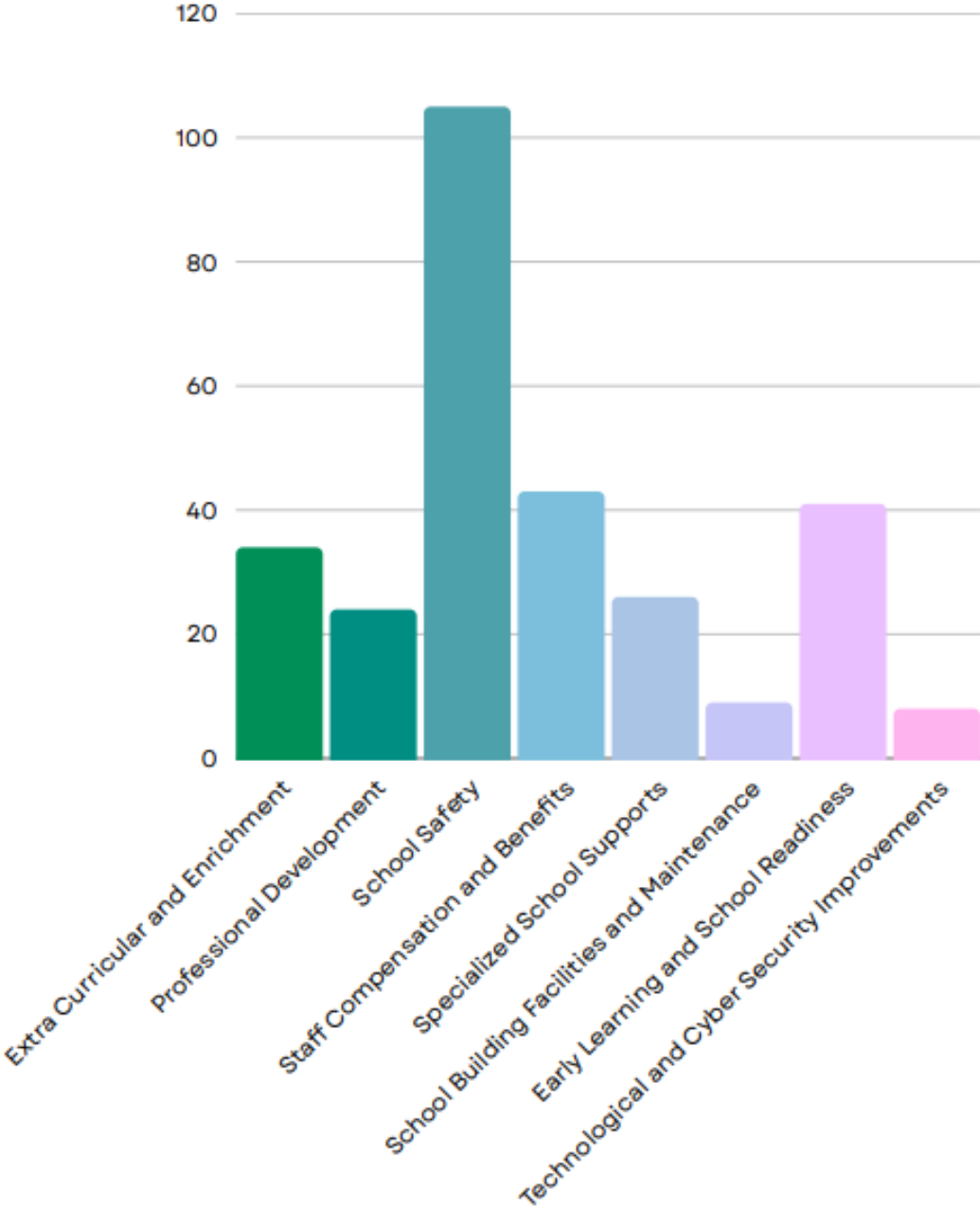
This report reflects the Cartersville City School community input on budgetary priorities. The education children receive is a valuable district asset and our goal is to determine the best way to prioritize our budget moving forward. We asked participants to provide input on the district's priorities, and to give their opinions on the strengths of the district and areas where there are opportunities for growth.



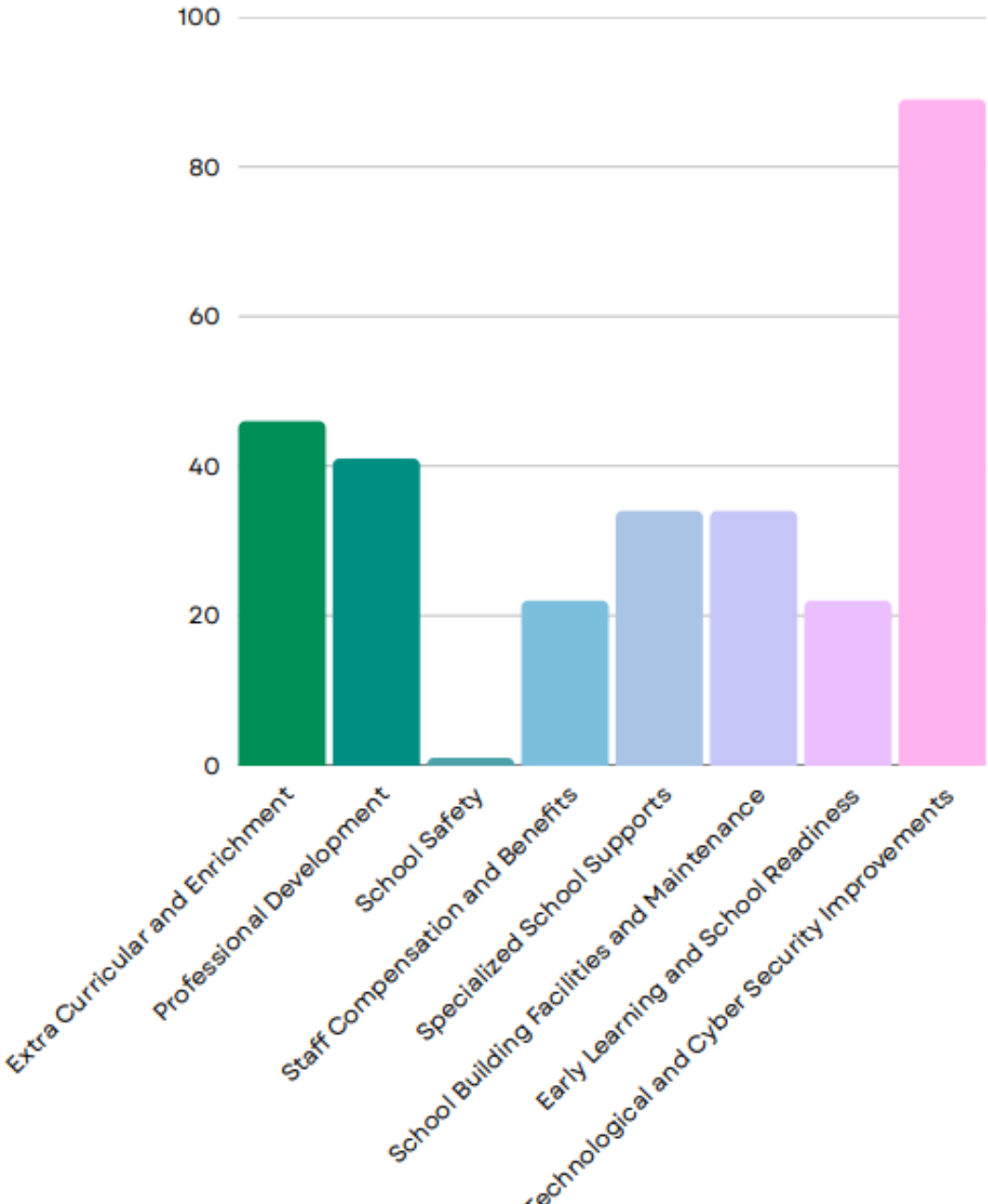
The Cartersville City Schools Strategic Plan is built on the Seven Pillars listed below. This chart displays the value of each pillar, as rated by respondents.



Respondents were asked to select from a variety of focus areas and choose the ones that are most important to their experience. These are the ratings.



Respondents were asked to select from a variety of focus areas and choose the ones that are least important to their experience. These are the ratings.



# Board Member Budget Priorities

- Competitive Salaries and Benefits: Ensuring attractive compensation packages to retain high-quality teachers and staff.
- Additional Security Measures
- Mental Health Services: Addressing the social-emotional needs of students.
- Improvements to Buildings and Grounds
- Technology and STEAM Initiatives

# Legislative Impact

FY26 GA State Budget is pending sign off of Governor Kemp

Certified Health Insurance to increase from \$1,760 to \$1,885 per month, per member effective July 1, 2025. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

Classified/Non-Certified Health Insurance to increase from \$1,580 to \$1,885 per month, per member effective July 1, 2025. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

TRS Employer Rate to increase from 20.78% to 21.91%.

Increased state funding for safety and security, pupil transportation, mental health, and student advocates.

# What makes up the Comprehensive Budget?

## GENERAL FUND

Accounts for the daily operations of the school district funded by the state (Quality Basic Education – QBE) and local sources (Property Taxes, Tuition, Interest, etc.)

## SPECIAL REVENUE FUND

Accounts for state and federal grants which are to be used for designated purposes (i.e. Federal Funding, Lottery Pre-K, School Activity Accounts, etc.) and enterprise activities of the district (i.e. School Nutrition and ASP)

## CAPITAL PROJECTS FUND

Accounts for E-SPLOST revenues and capital outlay expenditures in accordance with the board and voter approved E-SPLOST referendum. Repayment of general long-term debt is made from this fund.



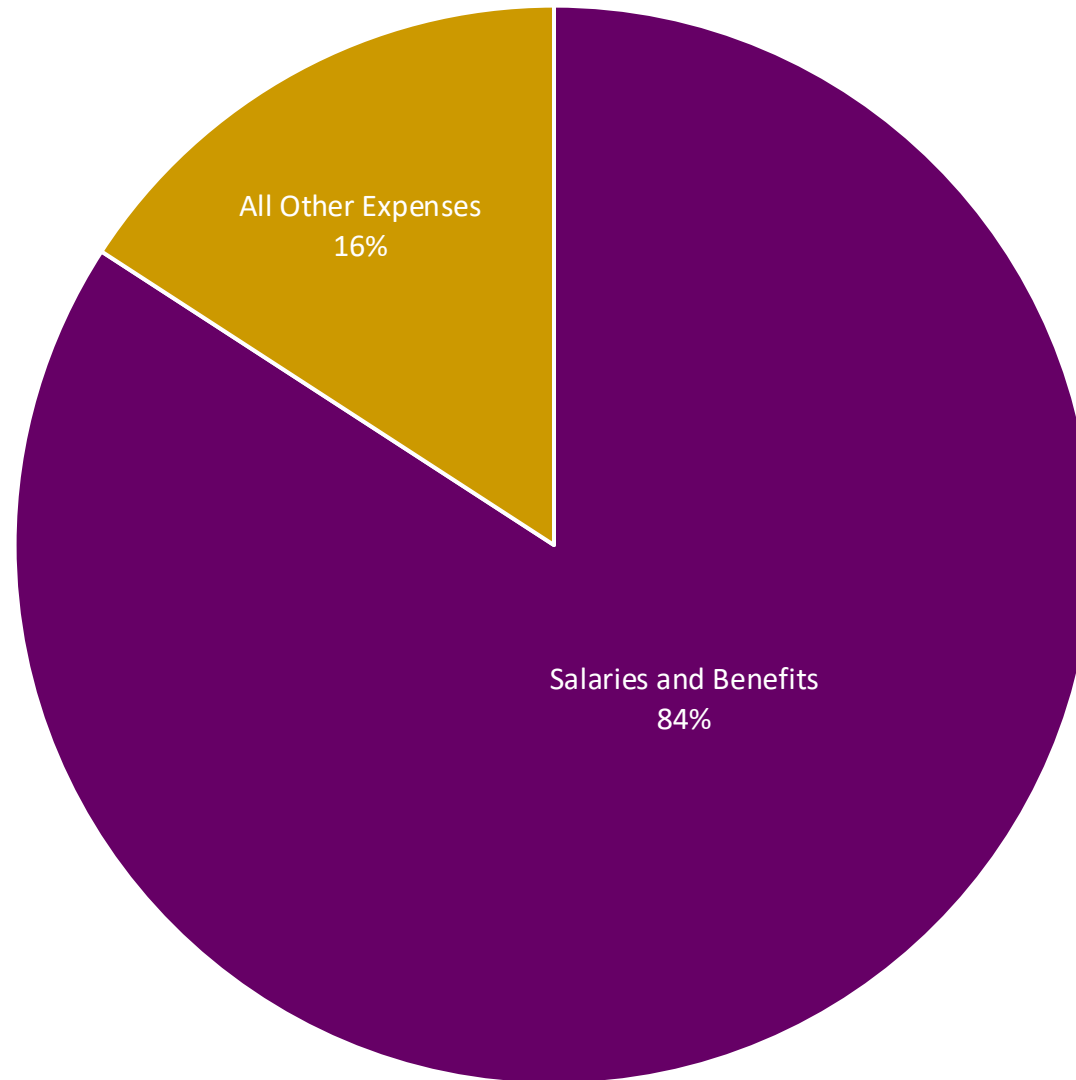
## Tentative Budget

### Cartersville School System FY 2026 Consolidated Budgets

	Funds				Totals
	General	Special Revenue	School Nutrition	Capital Projects	
Projected Beginning Fund Balance	\$20,210,240	\$0	\$455,800	\$16,045,789	\$36,711,829
Revenues:					
Local Taxes	32,862,727		1,075,000	9,000,000	42,937,727
State	31,408,861	860,000	100,000		32,368,861
Other Local	995,000		6,000		1,001,000
Federal Sources		2,214,207	2,733,000		4,947,207
Transfers from Other Funds		457,000			457,000
Total Revenues	\$65,266,588	\$3,531,207	\$3,914,000	\$9,000,000	\$81,711,795
Expenditures:					
Instruction	44,140,458	2,523,660			46,664,118
Pupil Support Services	3,560,054	639,926			4,199,980
Improvement of Instruction	3,466,059	57,902			3,523,961
Instructional Staff Training	160,369	9,049			169,418
Media Services	671,330	9,270			680,600
Federal Grant Administration		25,000			25,000
General Administration	1,621,599	5,000			1,626,599
School Administration	3,589,617				3,589,617
Business Support Services	1,025,024				1,025,024
Maintenance & Operations	5,221,606	900			5,222,506
School Safety and Security	188,496				188,496
Student Transportation	2,717,044	25,500			2,742,544
Central Support Services	750,043				750,043
Other Support Services	266,300	38,000			304,300
School Food Services			4,369,800		4,369,800
Capital Outlay				15,927,381	15,927,381
Transfer to Other Funds	260,000	197,000			457,000
Total Expenditures	\$67,637,999	\$3,531,207	\$4,369,800	\$15,927,381	\$91,466,387
Projected Ending Fund Balance	\$17,838,829	\$0	\$0	\$9,118,408	\$26,957,237

The Cartersville Board of Education will adopt the final FY 2026 budget on Monday June 6, 2025.

## 2026 General Fund Budget by Expense Type





# FY26 General Fund Highlights

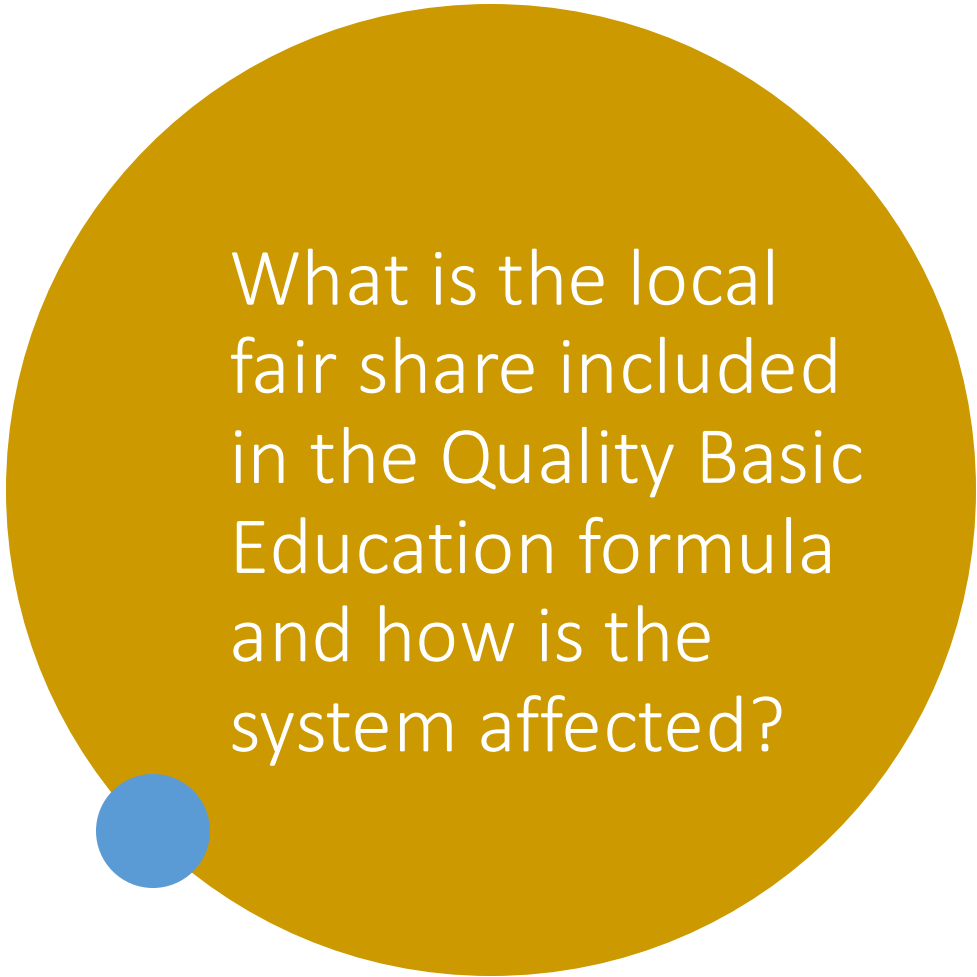
- Increases for steps/years of experience.
- Retention Bonus for returning employees – amount to be determined
- Increases in employer paid benefits for employees.
- Rising Costs – Inflation, Costs of goods/services.
- Addition of 4.5 School Based Positions due to factors such as growth and student need. Positions include an Assistant Principal and various teaching positions.
- Additional School Resource Officer
- Additional Literacy and Curriculum needs

# FY26 Capital Projects Fund Highlights

Bond Payments  
\$3,719,600

Summer  
Projects/Long  
Range Plan  
\$12.3 million

- CHS HVAC and Reroof Project \$7.0 million
- Agreement with City of Cartersville for Dellinger Park Softball Complex Enhancements. CCS portion is estimated at \$2.4 million
- Various maintenance projects, 2 school buses, and technology updates.



What is the local fair share included in the Quality Basic Education formula and how is the system affected?

- The local fair share is equal to 5 mills in the QBE formula. Every system in the state has to contribute this amount to the state for equalization. In FY 2025, the local fair share was \$7,817,647. FY 2026 local fair share is estimated at \$8,413,642.
- The state provides QBE funds to each school district on a monthly basis. The Local Fair Share is deducted from the total amount provided to the school district.

School System: 767 - Cartersville City							FY24 Midterm			
Earnings (\$)							Earned Positions			
							Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	201	1,375,163	15,709	1,390,872	292,135	1,098,737	13.40		0.45	0.18
Kindergarten Early Intr Pgm	81	720,806	6,330	727,136	152,726	574,410	7.36		0.18	0.07
Primary Grade(1-3) Pgm	695	3,824,363	59,702	3,884,065	815,800	3,068,265	40.88	2.01	1.54	0.63
Primary Grd Early Intrv(1-3) Pgm	121	995,283	10,394	1,005,677	211,230	794,447	11.00	0.35	0.27	0.11
Upper Elementary Grd(4-5) Pgm	308	1,293,744	21,689	1,315,433	276,290	1,039,143	13.39	0.89	0.68	0.28
UppElem Grd Early Intrv(4-5)	145	1,192,695	10,211	1,202,906	252,655	950,251	13.18	0.42	0.32	0.13
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	712	3,384,782	50,139	3,434,921	721,463	2,713,458	35.60	2.06	1.58	0.65
High School Gen Educ(9-12)	946	3,740,958	107,464	3,848,422	808,313	3,040,109	41.13		2.10	0.86
CTAE(9-12) PGM	264	1,190,096	86,645	1,276,741	268,164	1,008,577	13.20		0.59	0.24
Students with Disab Cat I	16	173,960	3,983	177,943	37,375	140,568	2.00		0.04	0.01
Students with Disab Cat II	13	173,165	1,708	174,873	36,730	138,143	2.00		0.03	0.01
Students with Disab Cat III	191	3,292,277	39,002	3,331,279	699,694	2,631,585	38.20		0.42	0.17
Students with Disab Cat IV	53	1,513,246	22,388	1,535,634	322,541	1,213,093	17.67		0.12	0.05
Students with Disab Cat V	34	369,665	14,362	384,027	80,660	303,367	4.25		0.08	0.03
Gifted Student Category VI	530	3,888,419	53,477	3,941,896	827,946	3,113,950	44.17		1.18	0.48
Remedial Education Pgm	76	450,094	4,365	454,459	95,453	359,006	5.07		0.17	0.07
Alternate Education Pgm	48	284,270	3,380	287,650	60,417	227,233	3.20		0.11	0.04
Eng.Spkr.s of Other Lang.(ESOL)	90	1,114,908	5,169	1,120,077	235,258	884,819	12.86		0.20	0.08
Spec Ed. Itinerant				0	0	0				
Spec Ed. Supplemental Speech				0	0	0				
<b>TOTAL DIRECT INSTRUC.</b>	<b>4,524</b>	<b>28,977,894</b>	<b>516,117</b>	<b>29,494,011</b>	<b>6,194,850</b>	<b>23,299,161</b>	<b>318.56</b>	<b>5.73</b>	<b>10.06</b>	<b>4.09</b>
<b>INDIRECT COST</b>										
Cent. Admin		1,011,197	0	1,011,197	212,389	798,808				
School Admin		1,184,462	31,094	1,215,556	255,312	960,244				
Facility M & O			1,348,153	1,348,153	283,163	1,064,990				
Sub Total (INDIRECT COST)		2,195,659	1,379,247	3,574,906	750,864	2,824,042				
MEDIA CENTER PGM.		636,165	62,485	698,650	146,743	551,907				
20 DAYS ADDITIONAL INSTRUCTION		201,900		201,900	42,407	159,493				
STAFF & PROFESSIONAL DEV				132,529	27,836	104,693				
PRINCIPAL STAFF & PROF. DEV				1,467	308	1,159				
MIDTERM HOLD HARMLESS				0	0	0				
One Time Payment						0				
Charter System Adjustment				517,545		517,545				
<b>QBE FORMULA EARNINGS</b>		<b>32,011,618</b>	<b>1,957,849</b>	<b>34,621,008</b>	<b>7,163,008</b>	<b>27,458,000</b>	<b>318.56</b>	<b>5.73</b>	<b>10.06</b>	<b>4.09</b>

# Next Steps

