

FY2026 Budget Planning: Preliminary Revenue, Expenditure and Allotment Presentation

Agenda

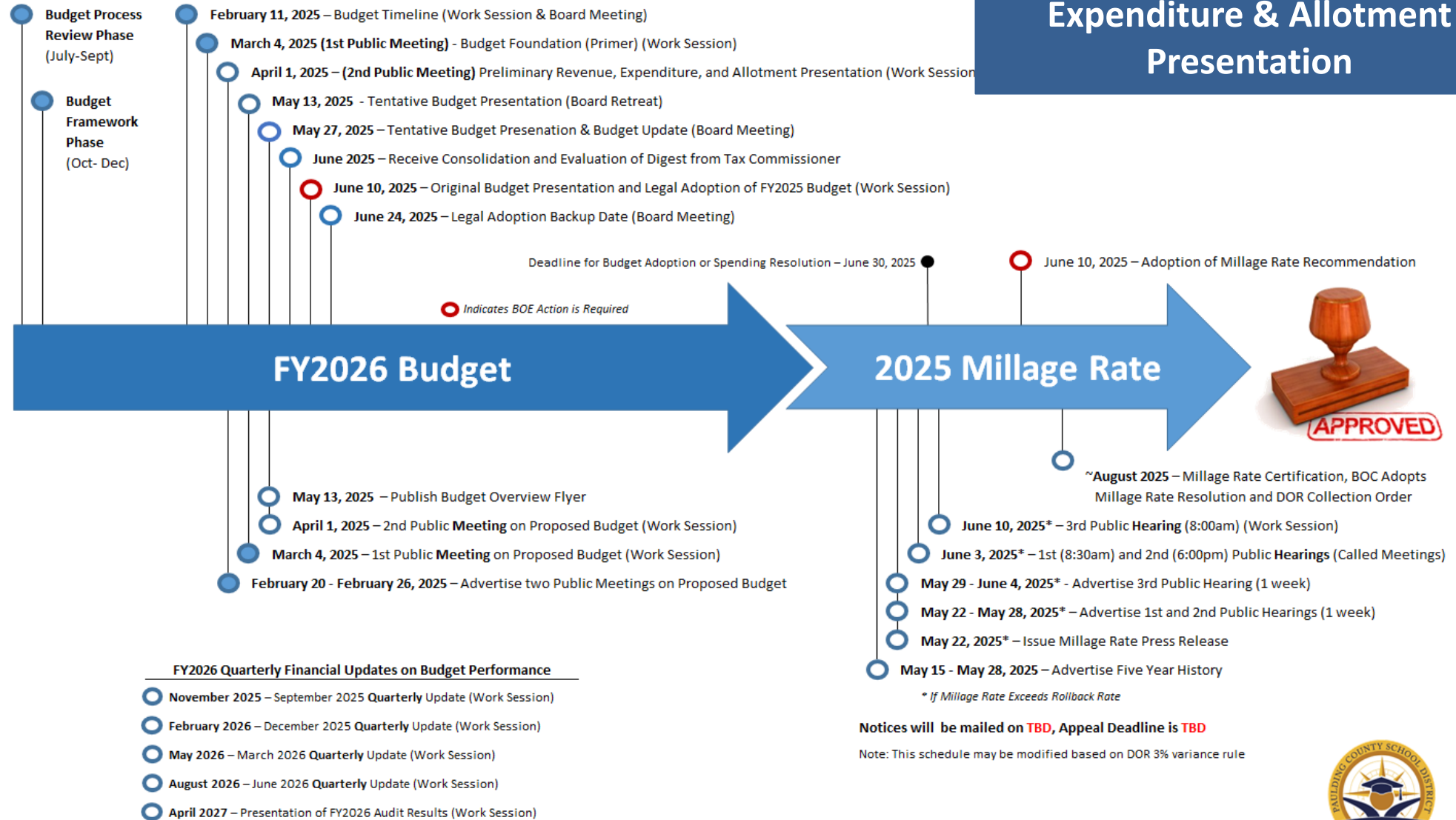
1. 2026 Budget Roadmap
2. General Fund Revenue (Preliminary)
3. Divisions and Departments
4. Projected Enrollment
5. Preliminary Allotment Changes



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FY2026 Budget Development - Major Milestones



FY2026 Public Meetings and Hearings, Press Releases, Advertisements and Notices



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FY2026 Budget Roadmap



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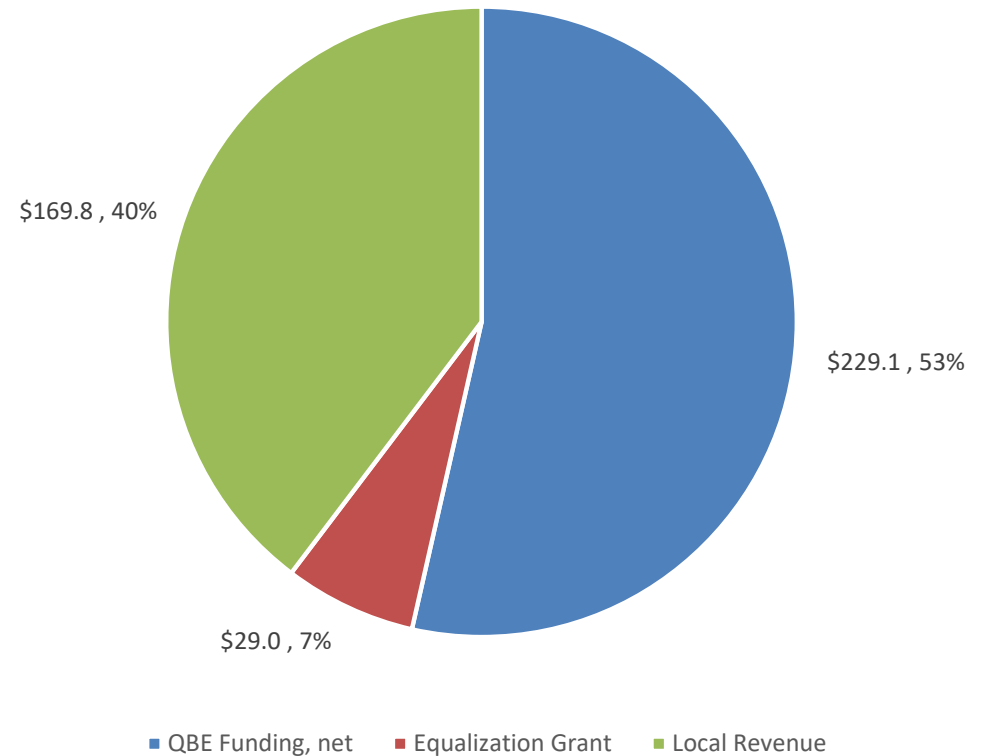
Preliminary FY2026 General Fund Revenue

	FY2025	FY2026	Change	%
(1) QBE Funding, net	\$ 230.9	\$ 229.1	\$ (1.7)	-0.8%
(2) Equalization Grant	34.0	29.0	(5.0)	-14.8%
(3) Local Taxes	162.2	167.1	4.9	3.0%
Other Local Revenue	2.2	2.7	0.5	22.0%
Total GF Revenue	\$ 429.3	\$ 427.9	\$ (1.4)	-0.3%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$427.9m Budget
- -\$1.4 Decrease
- \$4.36 Per-Pupil Decrease
- \$29.0m Equalization Grant
- \$4.9m Increase in Local Taxes



Note: Pending GaDOE Earnings/Allotment Report

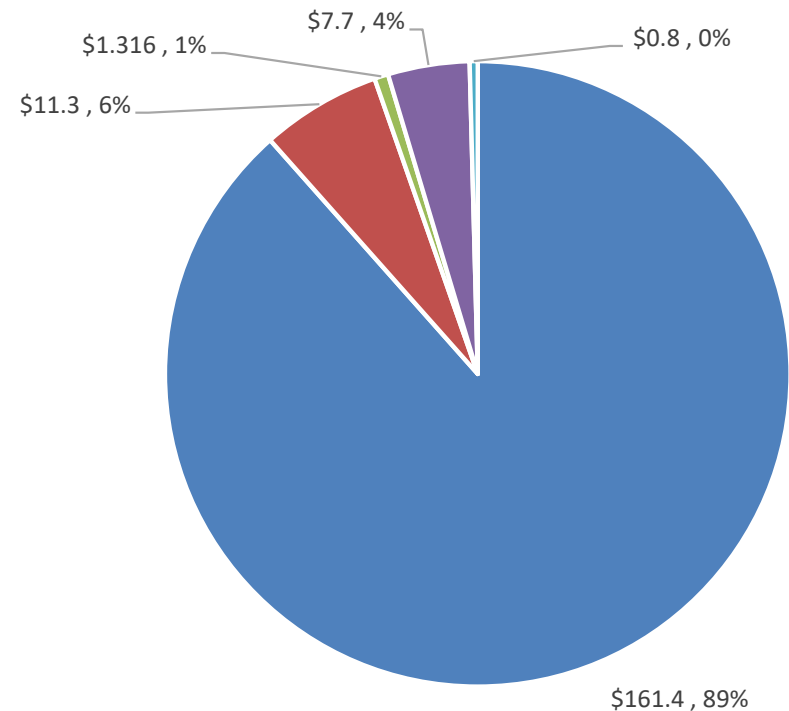
(millions)

Preliminary General Fund Revenue

	FY2025	FY2026	Change	%
Salaries (FTE/T&E)	\$ 199.2	\$ 196.5	\$ (2.7)	-1.3%
Operations	\$ 14.0	\$ 13.8	\$ (0.2)	-1.6%
LFS	\$ (35.2)	\$ (37.9)	\$ (2.7)	7.7%
Transportation	\$ 7.7	\$ 7.7	\$ -	0.0%
Nursing	\$ 0.8	\$ 0.8	\$ -	0.0%
Health Insurance	\$ 42.9	\$ 46.7	\$ 3.8	8.9%
Total	\$ 230.9	\$ 229.1	\$ (1.7)	-0.8%

Highlights

- \$229.1m QBE and Categorical Grants, net
- -\$2.7m Increase in LFS
- -\$1.7m Total Decrease, net

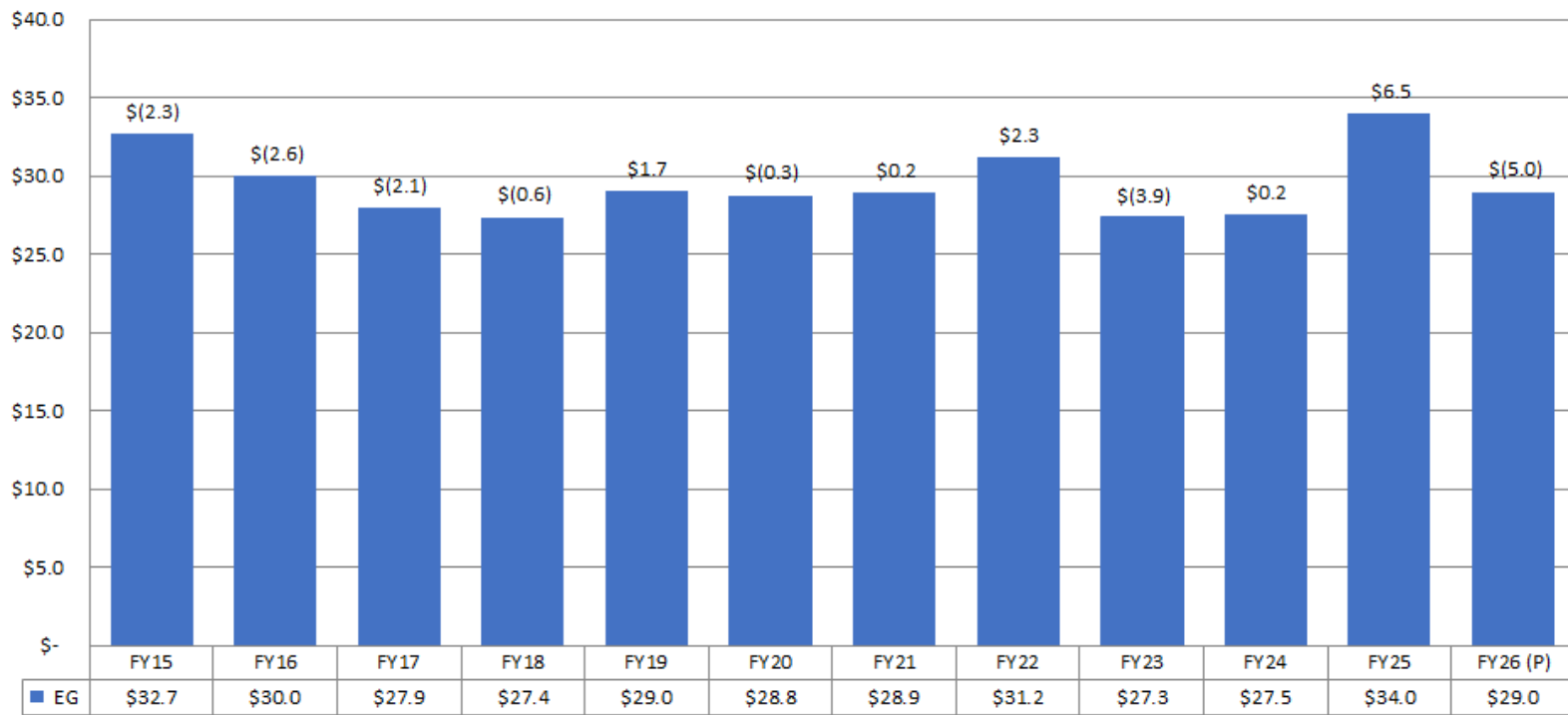


■ Salaries ■ Operations ■ Health Insurance ■ Transportation ■ Nursing (millions)

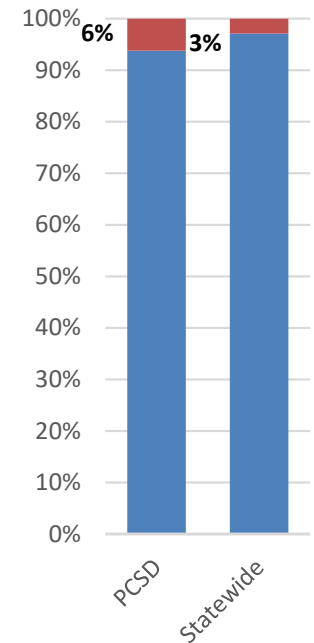
Note: Pending GaDOE Earnings/Allotment Report

Preliminary GF Revenue: (1) QBE Funding

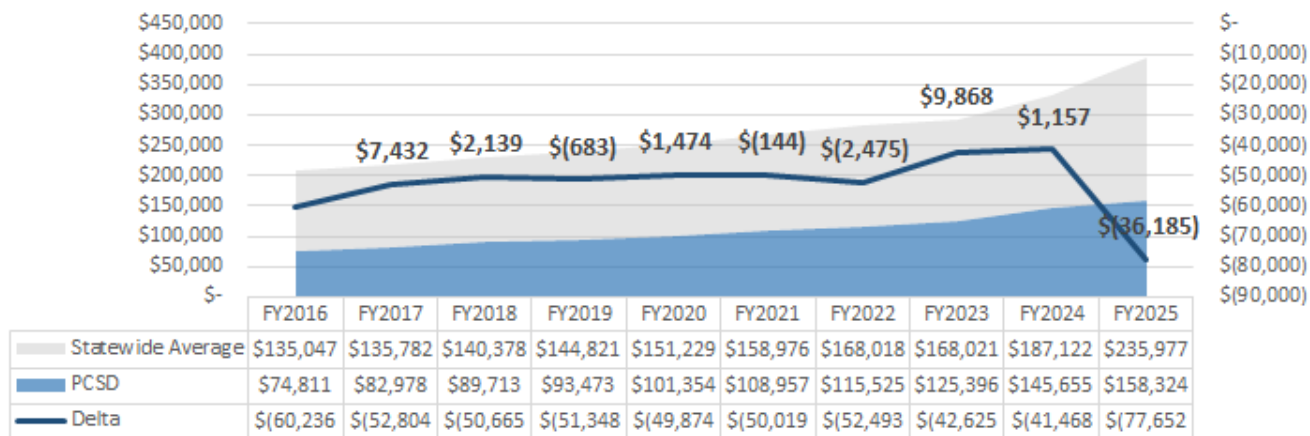
Equalization Grant, FY2010 - FY2026(P)



FY2024 Per-Pupil EG Percentage



Historical Wealth per Weighted FTE, FY2016 - FY2025



A decreasing (unfavorable) variance between PCSD and Statewide Wealth-per-Weighted FTE will result in a grant decrease (assuming no changes in state funding)

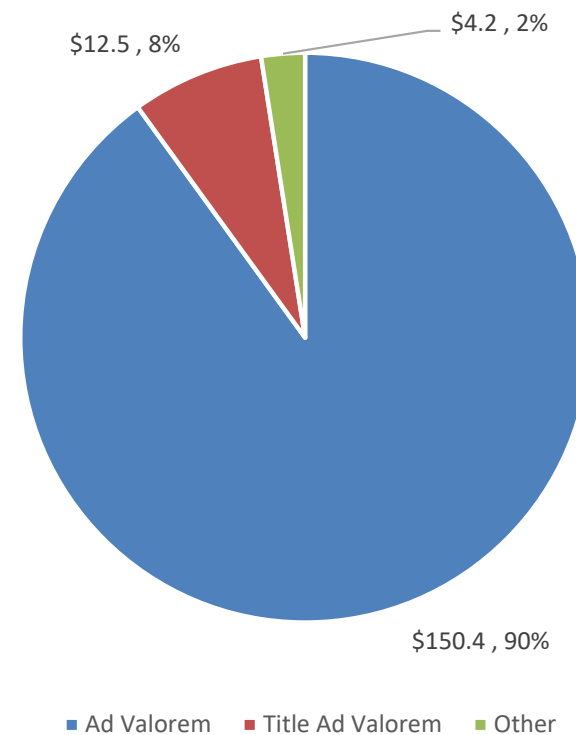
FY2015 – FY2026 (P)

(2) Equalization Grant

	FY2025	FY2026	Change	%
Ad Valorem	\$ 146.0	\$ 150.4	\$ 4.4	3.0%
Title Ad Valorem	\$ 12.5	\$ 12.5	\$ 0.1	0.5%
Other Sales Taxes	\$ 3.7	\$ 4.1	\$ 0.4	10.0%
Other Taxes	\$ -	\$ 0.0	\$ 0.0	0.0%
Total	\$ 162.2	\$ 167.1	\$ 4.9	3.0%

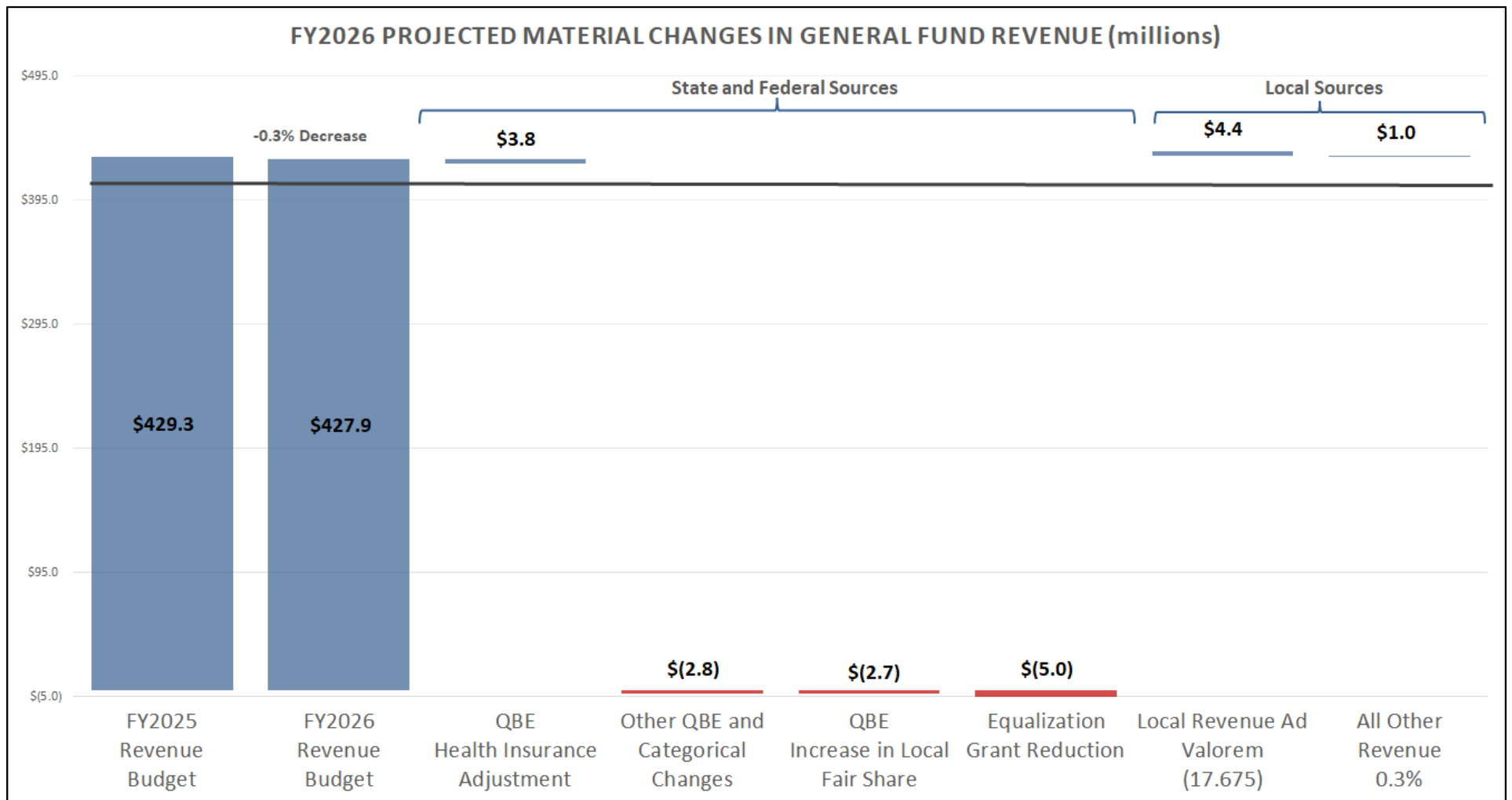
Highlights

- \$167.1m Budget
- \$4.4m Ad Valorem Increase
- \$0.1m TAVT Increase
- \$0.4m Other Sales Tax or Recording/Intangible Tax Increase



(millions)

Preliminary GF Revenue: (3) Local Taxes



Highlights

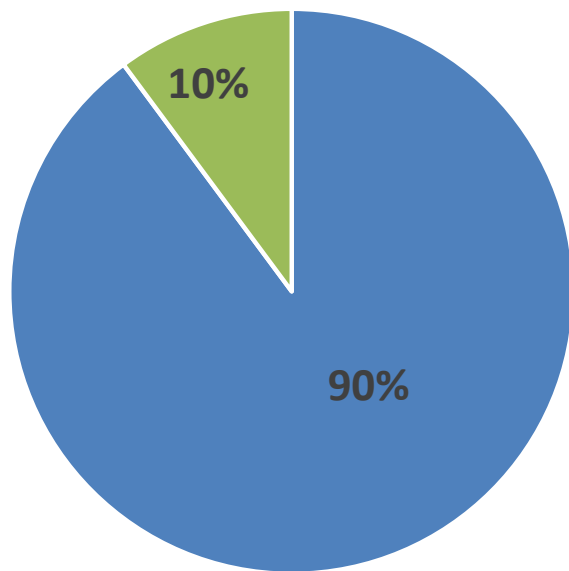
- -\$1.4 million or -0.3% General Fund Revenue Decrease
- Projected as of March 31st, pending QBE and Final Digest

Note: Excludes Grants and Transfers to Other Funds



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Divisions & Departments



■ Salaries and Benefits & Outsourcing ■ Other

(\$ in millions)

Salaries
Benefits

Professional Services
Technology
Utilities
Textbooks and Books
Supplies
Vehicle Purchases
Fuel
Other

Grand Total

	FY25 Budget	FY26 Budget	Change	%
Salaries	\$ 258.6	\$ 251.9	\$ (6.7)	-2.6%
Benefits	127.2	132.5	5.3	4.2%
	\$ 385.8	\$ 384.4	\$ (1.4)	-0.4%
Professional Services	\$ 6.8	\$ 6.9	\$ 0.2	2.3%
Technology	11.0	10.3	(0.6)	-5.7%
Utilities	7.2	7.4	0.2	2.5%
Textbooks and Books	1.8	1.8	0.0	0.8%
Supplies	3.0	3.7	0.6	21.6%
Vehicle Purchases	2.0	0.9	(1.2)	-57.7%
Fuel	2.3	2.4	0.1	4.2%
Other	9.4	10.0	0.7	7.0%
	\$ 43.5	\$ 43.5	\$ (0.0)	-0.1%
Grand Total	\$ 429.3	\$ 427.9	\$ (1.4)	-0.3%

**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$384.4m Payroll (90%)
- \$43.5m Other Operating (10%)
- \$10.3m Technology
- \$7.4m Utilities (\$1.84 sqft)
- \$1.8m Textbooks & Books
- +\$0.6m Supplies
- \$0.2m Professional Services

(millions)

Preliminary GF Expenditures by Object

(\$ in millions)	FY25 Budget	FY26 Budget	Change	%
Divisions and Departments				
School Leadership Division	\$ 6.1	\$ 6.2	\$ 0.2	2.5%
Transportation Department	6.1	5.0	(1.1)	-17.6%
Teaching & Learning Division				
Curriculum & School Impr Department	1.4	1.4	(0.0)	0.0%
Student Services Department	0.2	0.1	(0.1)	-34.2%
Maintenance Department	12.1	12.4	0.3	2.6%
Technology Division	8.6	8.6	(0.0)	-0.1%
Business Services Division	1.5	1.6	0.1	6.8%
Human Resources Division	0.7	0.7	0.0	4.7%
Office of Superintendent	0.8	0.7	(0.0)	-3.3%
Chief of Staff	0.3	0.3	(0.0)	-10.1%
QBE & Local Funds Allocated to Schools	5.5	5.5	0.0	0.3%
Other <1%	0.3	0.9	0.6	181.0%
Total	\$ 43.5	\$ 43.5	\$ (0.0)	-0.1%

**Excludes Grants and Transfers to Other Funds.*

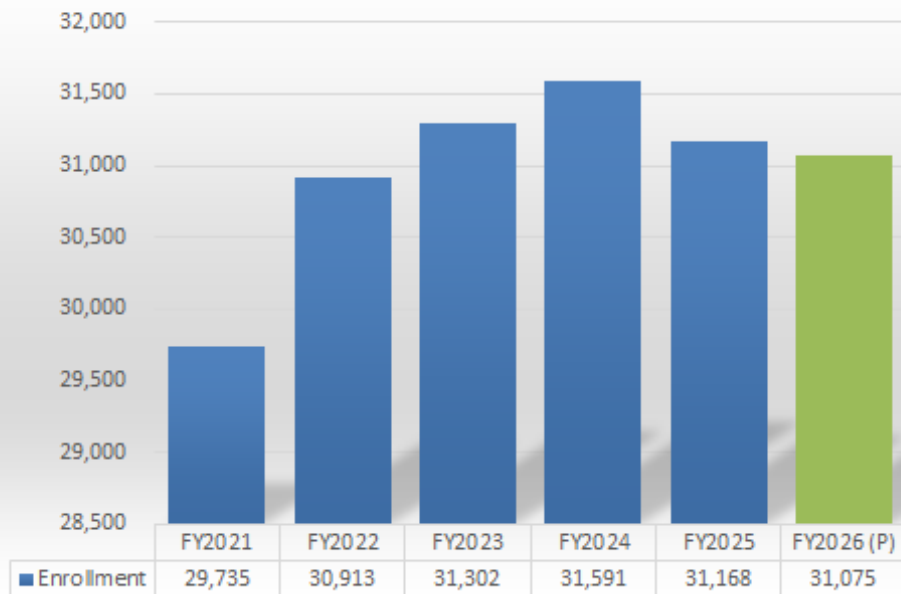
Highlights

- \$43.5m Other Operating
- -\$0.0m or -0.1% Total
- -\$0.6m or -1.6% Divisions
- -\$1.1m Transportation Department
- +\$0.3m Maintenance Department

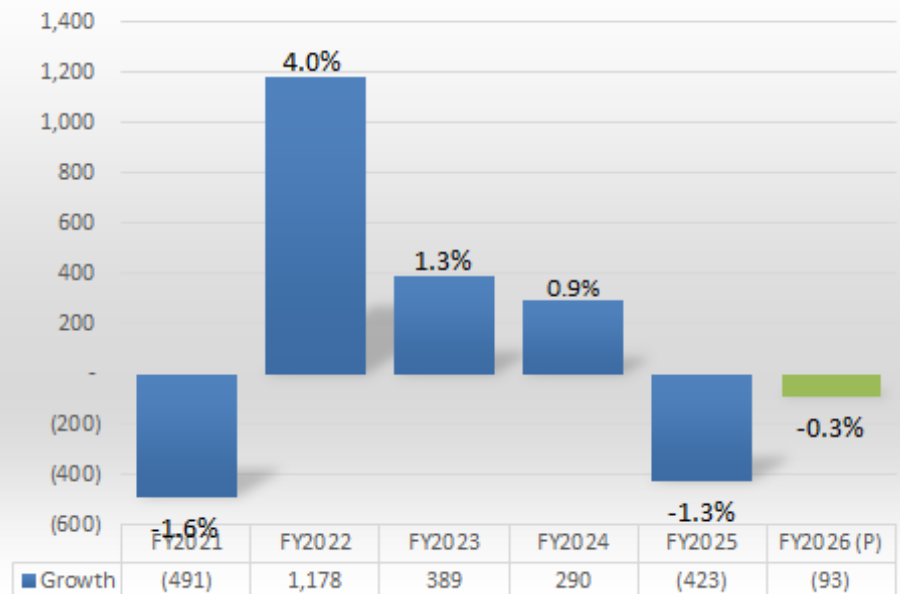
(millions)

Preliminary Operating Expenditures by Division

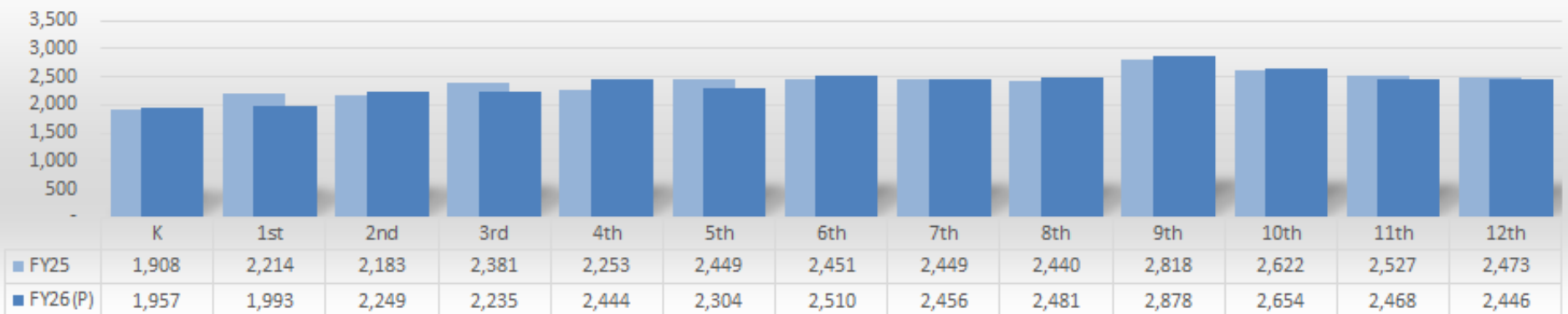
FY2026 K-12 Enrollment



FY2026 K-12 Enrollment Growth



FY2026 Enrollment by Grade



Please Note: These are preliminary numbers and will be influenced by Kindergarten Registration, School Choice, Programs, etc.

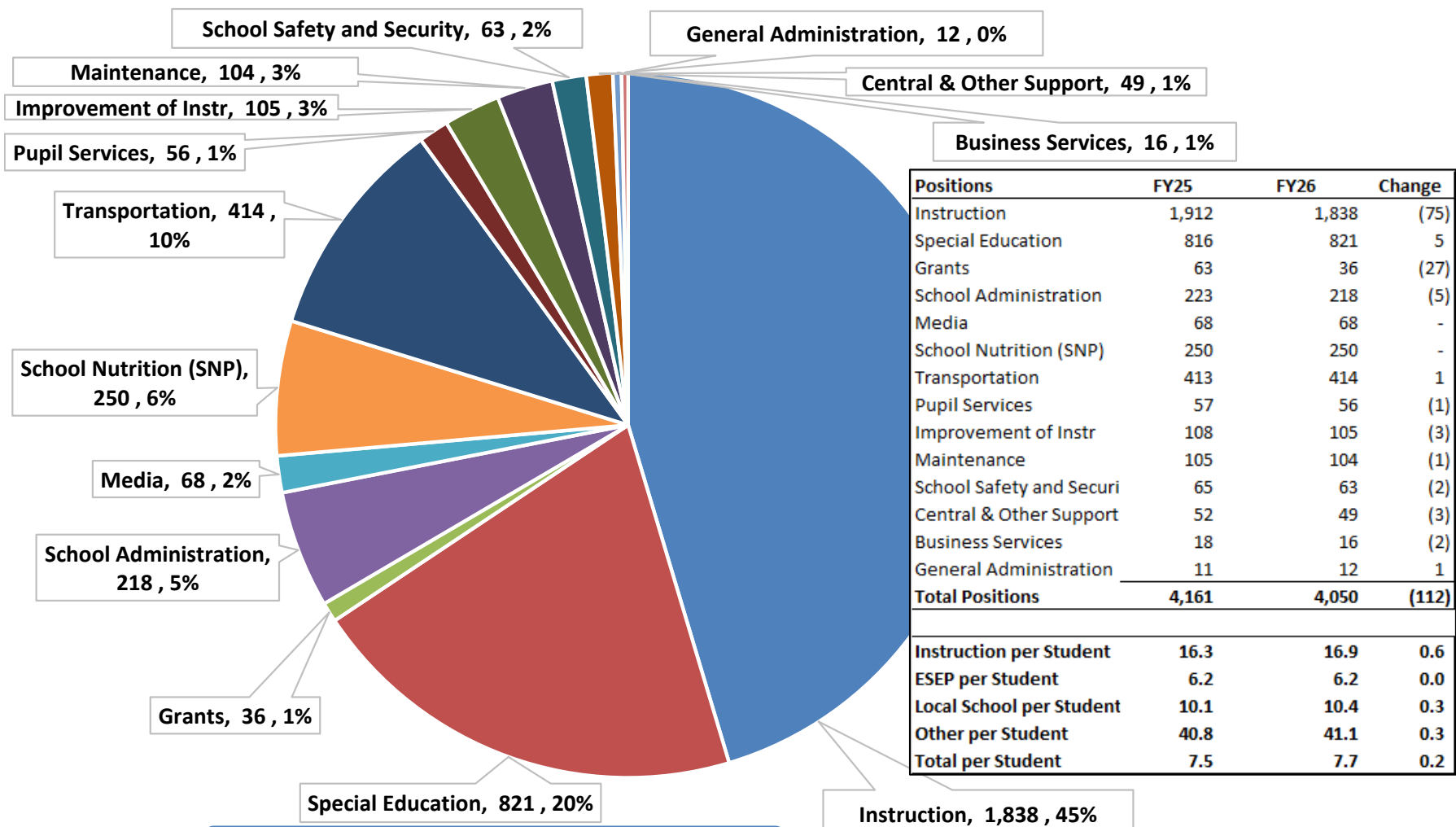
FY2026 (P)

Preliminary Enrollment



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Preliminary FY2026 Allotment Changes



Highlights

- 4,053 Total Positions
- 64% Instructional Positions
- Decline of 112 Allotments

	General Fund				
	Original GenEd	+/-	Original ESEP	+/-	Total
School Based Allotments:					
Elementary Schools	1,170	(59)	300	(4)	1,408
Middle Schools	528	(7)	154	5	680
High Schools	610	(18)	183	4	779
Total School Based Allotments	2,308	(84)	637	5	2,867
NHEC Based Allotments	24	-	1	1	26
Total School Based Allotments	2,332	(84)	638	6	2,893
Other Direct Instruction & Support:					
School Leadership Division*	3	-	-	-	3
Teaching & Learning Division*	36	-	-	-	36
Safety & Security*	14	(1)	-	-	13
Technology*	31	(2)	-	-	29
Student Services*	6	-	111	-	117
School Supports*	13	-	-	-	13
Total Direct Instruction & Support	2,435	(87)	749	6	3,104
Transportation**	413	1	-	-	414
Maintenance**	39	-	-	-	39
Total Direct Instruction, Support, Transportation and Maintenance	2,887	(86)	749	6	3,557
Office of Chief Academic Officer	1	1	-	-	2
School Leadership Division	9	-	-	-	9
Safety & Security	16	-	-	-	16
Teaching & Learning Division	4	-	-	-	4
Curriculum	21	1	-	-	22
School Improvement	39	-	-	-	39
Title I	-	-	-	-	-
Special Education	15	(4)	127	-	138
Office of Chief of Staff	5	(1)	-	-	4
Communications	4	-	-	-	4
Facilities	5	-	-	-	5
Maintenance	39	-	-	-	39
School Support	2	-	-	-	2
Transportation	413	1	-	-	414
Custodial	15	-	-	-	15
SNP	-	-	-	-	-
Central Registration	8	-	-	-	8
Nursing	4	-	-	-	4
Technology Division	54	(1)	-	-	53
Human Resources Division	12	-	-	-	12
Office of Superintendent	5	(2)	-	-	3
Business Services Division	22	(2)	-	-	20
Board of Education	7	-	-	-	7
Grand Total	3,032	(91)	765	6	3,713

General Fund Instruction & Student Support, Net

- GenEd Average Class Size:
 - Kindergarten at 22.0 : 1
 - Grades 1-3 at 23.0 : 1
 - Grades 4-5 at 29.0 : 1
 - Grades 6/8 at 29.0 : 1
 - Grades 9-12 at 22.8 : 1
- -87 GenEd -\$8.4 million
- 6 ESEP \$0.6 million
- 78% School Based Allotments
- 84% Direct Instruction & Support
- 96% Including Transportation & Maintenance

Fiscal Year	K	1-3	4-5	6-8	9-12
FY2019	21.60	22.60	28.60	28.60	22.80
FY2020	21.60	22.60	28.60	28.60	22.80
FY2021	21.60	22.60	28.60	28.60	22.80
FY2022	21.60	22.60	28.60	28.60	22.80
FY2023	21.00	22.00	28.00	28.00	22.00
FY2024	21.00	22.00	28.00	28.00	22.00
FY2025	21.00	22.00	28.00	28.50	22.50
FY2026	22.00	23.00	29.00	29.00	22.75

	FY2026 Changes														
	General Fund					Grants					SNP		Total		FY2026 Total
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	
School Based Allotments:															
Elementary Schools	1,170	(59)	300	(4)	1,408	39	-	25	(9)	55	116	-	1,650	(72)	1,579
Middle Schools	528	(7)	154	5	680	1	-	12	(5)	8	69	-	764	(7)	757
High Schools	610	(18)	183	4	779	4	-	7	(3)	8	50	-	854	(17)	837
Total School Based Allotments	2,308	(84)	637	5	2,867	44	-	44	(17)	71	235	-	3,268	(96)	3,173
NHEC Based Allotments	24	-	1	1	26	-	-	-	-	-	-	-	25	1	26
Total School Based Allotments	2,332	(84)	638	6	2,893	44	-	44	(17)	71	235	-	3,293	(95)	3,199
Other Direct Instruction & Support:															
School Leadership Division*	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Teaching & Learning Division*	36	-	-	-	36	-	-	-	-	-	-	-	36	-	36
Safety & Security*	14	(1)	-	-	13	-	-	-	-	-	-	-	14	(1)	13
Technology*	31	(2)	-	-	29	-	-	-	-	-	-	-	31	(2)	29
Student Services*	6	-	111	-	117	4	-	1	-	5	-	-	123	-	123
School Supports*	13	-	-	-	13	-	-	-	-	-	-	-	13	-	13
Total Direct Instruction & Support	2,435	(87)	749	6	3,104	48	-	45	(17)	77	235	-	3,513	(98)	3,416
Transportation**	413	1	-	-	414	-	-	-	-	-	-	-	413	1	414
Maintenance**	39	-	-	-	39	-	-	-	-	-	2	-	41	-	41
Total Direct Instruction, Support, Transportation and Maintenance	2,887	(86)	749	6	3,557	48	-	45	(17)	77	237	-	3,967	(97)	3,871
Office of Chief Academic Officer	1	1	-	-	2	-	-	-	-	-	-	-	1	1	2
School Leadership Division	9	-	-	-	9	-	-	-	-	-	-	-	9	-	9
Safety & Security	16	-	-	-	16	-	-	-	-	-	-	-	16	-	16
Teaching & Learning Division	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Curriculum	21	1	-	-	22	-	-	3	(3)	-	-	-	24	(2)	22
School Improvement	39	-	-	-	39	-	-	-	-	-	-	-	39	-	39
Title I	-	-	-	-	-	-	-	15	(7)	8	-	-	15	(7)	8
Special Education	15	(4)	127	-	138	6	-	1	-	7	-	-	150	(4)	146
Office of Chief of Staff	5	(1)	-	-	4	-	-	-	-	-	-	-	5	(1)	4
Communications	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Facilities	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Maintenance	39	-	-	-	39	-	-	-	-	-	2	-	41	-	41
School Support	2	-	-	-	2	-	-	-	-	-	-	-	2	-	2
Transportation	413	1	-	-	414	-	-	-	-	-	-	-	413	1	414
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
SNP	-	-	-	-	-	-	-	-	-	-	13	-	13	-	13
Central Registration	8	-	-	-	8	-	-	-	-	-	-	-	8	-	8
Nursing	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Technology Division	54	(1)	-	-	53	-	-	-	-	-	-	-	54	(1)	53
Human Resources Division	12	-	-	-	12	-	-	-	-	-	-	-	12	-	12
Office of Superintendent	5	(2)	-	-	3	-	-	-	-	-	-	-	5	(2)	3
Business Services Division	22	(2)	-	-	20	-	-	-	-	-	-	-	22	(2)	20
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	3,032	(91)	765	6	3,713	50	-	63	(27)	87	250	-	4,161	(112)	4,050

79% School Based Allotments

84% Direct Instruction & Support

96% Including Transportation & Maintenance

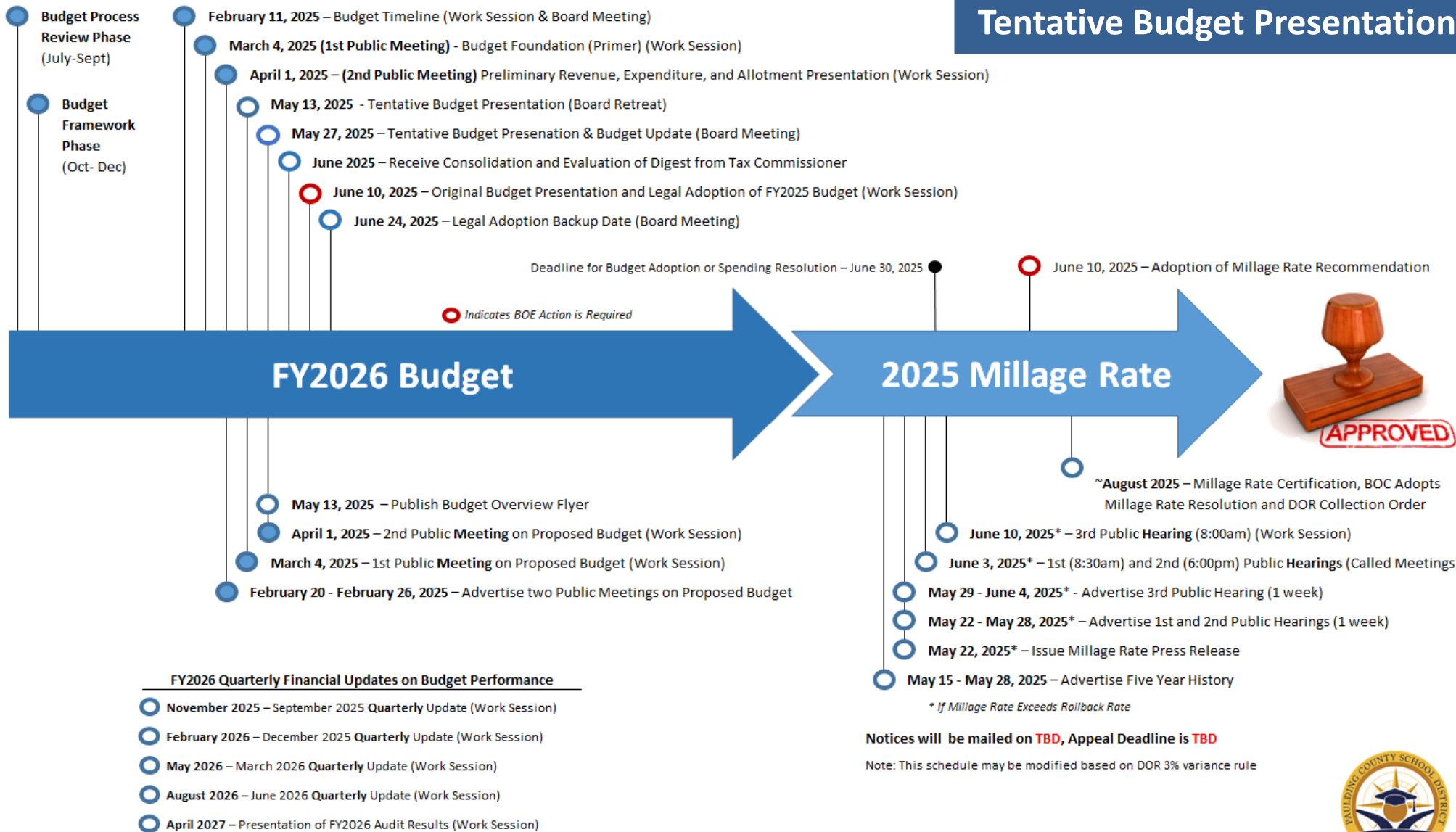
* Instruction and support allotments based at a non-school facility that directly support students

** Total instructional and support allotments, plus transportation and maintenance allotments

Preliminary Allotment Changes

FY2026 Budget Development - Major Milestones

May 13, 2025
Tentative Budget Presentation



FY2026 Public Meetings and Hearings, Press Releases, Advertisements and Notices



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FY2026 Budget Roadmap

District Resources

- > Governor's Office of Student Achievement Report Card
- > Have a budget idea? Click here to submit one to PCSD
- > Have a Tip? Click here for our Safety Tip Line
- > Dexter Mosley Act (home school extracurricular participation)
- > Math Practice Videos
- > RevTrak
- > School Safety
- > See Something, Say Something, Send Something
- > Student Accident Insurance
- > Suicide Prevention Resources

For Budget Ideas and Feedback Please Visit our Website



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Thank You