

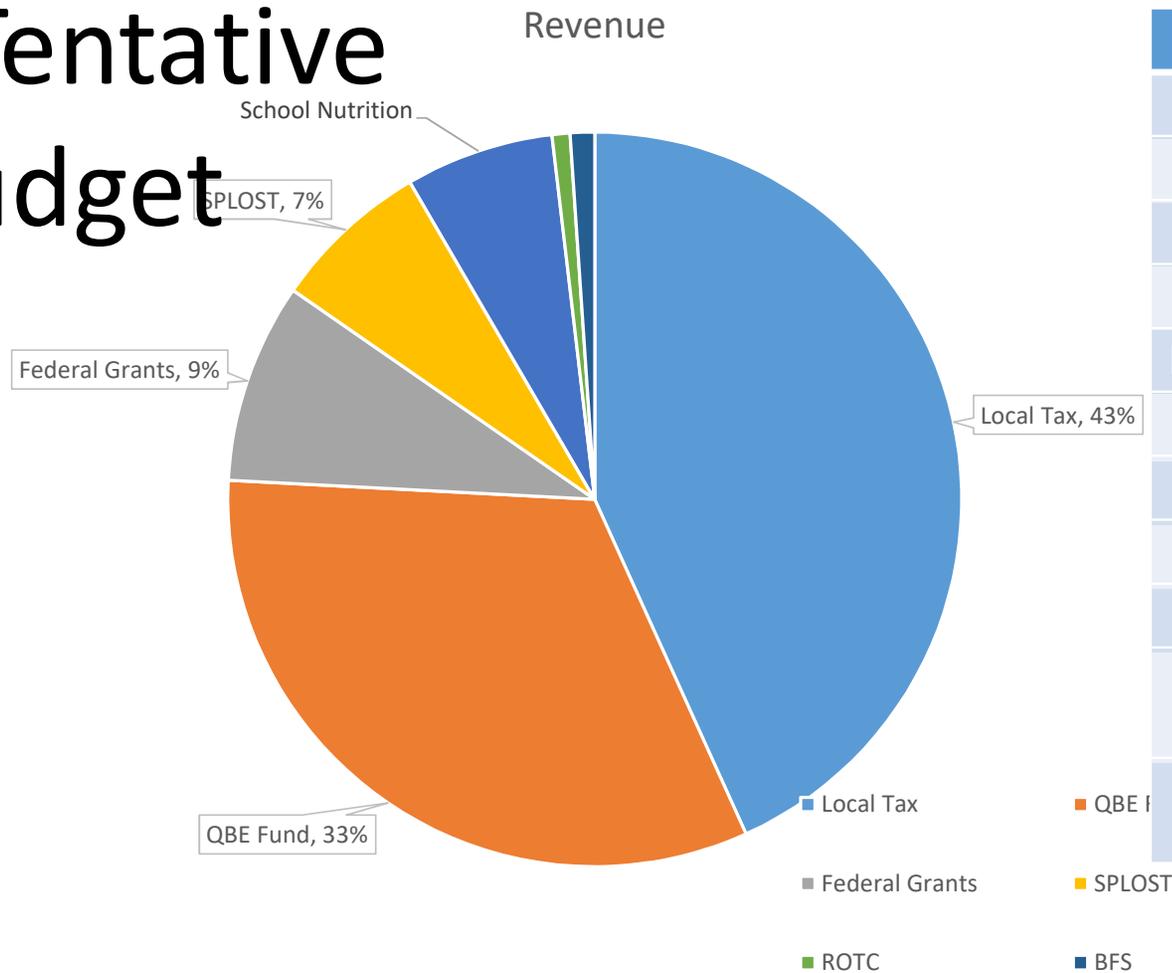
**DETERMINED TO
ACHIEVE**



**DEDICATED TO
SUCCEED**

**Talbot County
Board of Education
FY26 Tentative Budget
June 24, 2025-Hearing #2**

FY26 Tentative Budget



Est. Revenue	
Local Tax ¹	\$4,353,980.00
QBE	\$3,283,311.00
ROTC	\$79,813.00 *
State Security	\$47,142.00
Federal Grants	\$887,457.00*
SPLOST	\$700,662.000*
BFS (PreK)	\$107,376.00 *
Sch. Nutrition	\$659,000.00
UFB	\$195,446.00
Total Est. Revenue	\$10,314,187.00
¹ Includes Real Estate and TAVT	* Funds with Guidelines

FY26 Budget

Revenue-QBE-Quality Basic Education

Based on several factors:
Student Type and Grade Level

Georgia State Department of Education
Earnings Sheet for FY 2026

6/12/2025
FY26 Initial - Published

System: 730 - Talbot County
School: ALL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,243.94

DIRECT INSTRUCTIONAL COST	Earnings (\$)					Earned Positions														
	FTE	Salary	Operations	QBE Earnings	LESS LOCAL & MILL'S	State Funds	Teacher	Sub. Spec	Couns.	Teach. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secy.	Accont.	VT/SW	Psych.	Sp Ed Ldr	Media Center
Kindergarten	20	184,887	1,719	186,306	51,532	134,774	1.87	0.00	0.00	0.00										
Kindergarten Early Intervention	4	21,918	159	22,177	6,165	16,012	16.16	0.00	0.00	0.00										
Primary Grades 1-3	17	381,874	4,096	386,371	109,833	286,738	3.32	0.17	0.13	0.00										
Primary Grades 1-3 Early Intervention	6	61,997	516	62,112	17,160	44,932	0.90	0.02	0.01	0.01										
Upper Elementary Grades 4-5	38	198,223	2,679	201,889	56,844	146,054	1.86	0.11	0.06	0.00										
Upper Elementary Grades 4-5 Early Intervention	6	61,997	423	62,024	17,160	44,888	0.96	0.02	0.01	0.01										
Middle Grades 6-8	6	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School 6-8	75	440,910	5,262	450,262	124,000	326,742	3.70	0.22	0.17	0.07										
High School Grades 9-12	72	366,371	6,179	363,692	100,007	263,990	3.10	0.00	0.16	0.07										
Vocational Lab 9-12	19	108,904	6,239	113,143	31,294	81,849	0.96	0.00	0.04	0.02										
Special Education Category 1	6	122,131	2,241	124,372	34,461	89,911	1.10	0.00	0.00	0.01										
Special Education Category 2	3	69,976	304	70,272	13,900	56,368	0.46	0.00	0.01	0.00										
Special Education Category 3	17	365,731	3,471	369,202	102,121	267,081	3.40	0.00	0.04	0.00										
Special Education Category 4	4	142,843	1,690	144,233	39,889	104,339	1.30	0.00	0.01	0.00										
Special Education Category 5	3	40,712	1,261	41,974	11,611	30,389	0.36	0.00	0.01	0.00										
Other Special Education Category 6	4	0	0	0	0	0	0.00	0.00	0.00	0.00										
Remedial	12	88,701	656	89,354	24,725	64,629	0.80	0.00	0.00	0.01										
Alternative	4	28,069	282	28,351	8,258	21,084	0.27	0.00	0.01	0.00										
ESOL	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Special Education Insect				0	0	0														
Special Education Supplemental Speech				0	0	0														
TOTAL DIRECT INSTRUC	348	2,666,944	40,116	2,707,060	743,767	1,963,293	23.30	0.54	0.78	0.32	1	2	1	0.07	1.68	1	0.14	0.14	0.10	0.09
Cent. Adm'n. Trn. Sal. Inv.		473,202	5,371	478,653	132,395	346,259														
School Administration		198,731	2,416	201,149	56,637	144,512														
Facilities M&M		162,882		162,882	26,767	136,115														
MEDIA CENTER		62,168	4,667	67,004	18,832	48,172														
20 Days Additional Instruction		21,940		21,940	6,069	15,871														
Staff & Professional Development					10,427	2,884														
Principal Staff and Prof. Dev.					380	108														
Minimum Staff Expenses					0	0														
ONE TIME QBE PAYMENT					0	0														
Charter System Adjustment					0	0														
QBE FORMULA EARNINGS	348	3,422,065	156,754	3,599,639	893,160	2,699,489	23.30	0.54	0.78	0.32	1	2	1	0.07	1.68	1	0.14	0.14	0.10	0.09
CATEGORICAL GRANTS																				
Page Transportation Fund (includes T1 Drivers and Bus Replacement Funds of 0)				260,874		260,874														
Specialty - Regular				371,288		371,288														
Nursing Services				45,000		45,000														
Educational Equalization Grant				0		0														
Charter Commission (GAODE Admin - State)				0		0														
Milken Commissions				0		0														
Local Charter Supplement				0		0														
State Special Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				4,216,498		993,160														

NOTES: 1. Certain fund credits as per Item 110.0 C.G.A. Section 20-2-187 are reclassified, subject to each district's approved flexibility contract.
2. Health Insurance for Certified Personnel is funded at a per member per month amount (PMPM) of \$7,885 for an annual funding amount of \$23,820 in QBE and appropriated in FY261886.
3. Teacher Retirement is funded at 21.91% in QBE in FY261886.
Total T&E: 1,041,100 Includes T&E: 1,098,285 and HI: 542,880

PROGRAM CODE	CATEGORY/PROGRAM	FY2025 WEIGHT
A	Kindergarten	1.6901
B	Grades 1-3	1.3029
C	Grades 4-5	1.0417
D	Grades 9-12	1.0000
E	Kindergarten Early Intervention Program (EIP)	2.0951
F	Primary Grades 1-3 (EIP)	1.8388
G	Upper Grades 4-5 (EIP)	1.8340
H	Grades 6-8 (Middle School Program)	1.1439
I	Gifted Education	1.7340
J	Remedial Education	1.3698
K	CTAE Program (Vocational Lab)	1.1762
N	Study Hall (Non-state funded)	N/A
O	Other (Non-state funded)	N/A
6	Dual Enrollment - General Education **	N/A
7	Dual Enrollment - Vocational Lab **	N/A

FY26 Budget

Expenditures-Cost of Employees

Location	Teacher	Years exp.	Salary step	Cert Level	Funding Code	Salary	Monthly	Hourly	Notes	TRS @22.23%	Health	FICA	Per Person
kinder	Freeman, TJ	5		T4	100-0-1011-1000-11000-0190	\$46,753.00	\$3,896.08						
					Supplement		-						
					gross	\$46,753.00	\$3,896.08			\$10,393.19	\$22,620.00	\$677.92	\$80,444.11
HS Math	Freeman, TJ	25		T6	100-0-1011-1000-11000-0190	\$76,150.00	\$6,345.83						
					Supplement		-						
					gross	\$76,150.00	\$6,345.83			\$16,928.15	\$22,620.00	\$1,104.18	\$116,802.33

Health Insurance cost per person monthly \$1,885

Teacher Retirement is at a rate of 22.23% of person's salary

FICA-Federal Insurance Contributions Act- is at the rate of 1.45% of person's salary

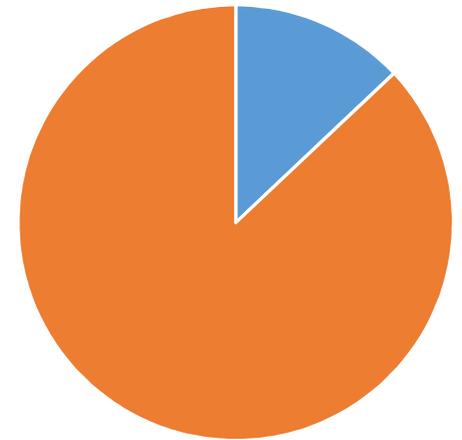
FY26 Budget

Est. Revenue		Est. Expenditures By Object (Categories)	
SPLOST	\$700,662.00	Debt Services Bond Payment	\$416,000.00
		Construction\ Projects	\$185,112.00
		Sport Complex Lights	\$70,550.00
		M&O Equipment	\$30,000.00
Total	\$700,662.00		

Debt Service- Bond Payment -General Obligation Bond Series 2017- as of 3/1/2025 \$1,637,000.00 Remaining Payments

Sport Complex Lights- as of 4/15/2025 \$296,682.11 Remaining Payments

FY26 Expenditures

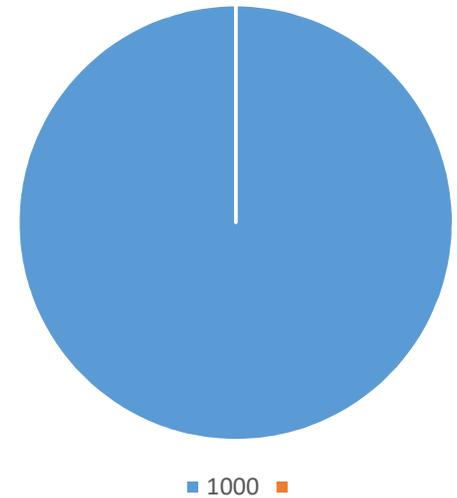


■ Bond Payment ■ Construction\ Project

FY26 Budget

Est. Revenue		Est. Expenditures By Functions		
BFS (PreK)	\$107,376.00	1000	Instruction	\$107,376.00
			Total	\$107,376.00
Total	\$107,376.00			

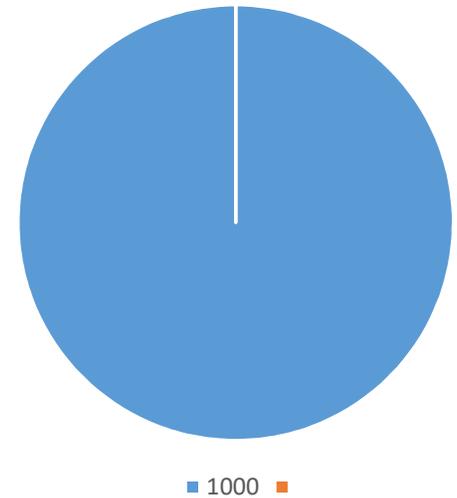
FY25 Expenditures



FY26 Budget

Est. Revenue		Est. Expenditures By Functions		
School Nutrition	\$659,000.00	3100	School Nurt. Program	\$659,000.00
			Total	\$659,000.00
Total	\$659,000.00			

FY25 Expenditures



FY26 Budget

Function 1000 Instructions Funding: LOCAL	
Est Total Expenditures	\$3,885,610.00

Est. Expenditures By Object (Categories)		
11000	Teachers Salaries	\$2,110,888.00
11300	Substitute Salaries	\$50,000.00
11500	Extended Day Teachers	\$15,000.00
11800	ART, Music, PE Teachers	\$118,000.00
14000	Para Pros & Aides	\$260,820.00
21000	State Health	\$578,400.00
22000	FICA/ Social Security	\$73,440.00
23000	Teachers Retirement	\$449,244.00
25000	Unemployment Compensation	\$5,000.00
26000	Workmen Compensation	\$7,000.00

Est. Expenditures By Object (Categories)		
58000	Employee Travel	\$10,000.00
61000	Supplies	\$80,518.00
61200	Computer Software	\$35,000.00
61500	Expendable Equipment	\$20,000.00
61600	Expendable Computer Equipment	\$20,000.00
64100	Textbooks	\$40,000.00
64200	Books\Periodicals	\$10,000.00
81000	Dues and Fees	\$300.00
89000	Parental Involvement	\$2,000.00

FY26 Budget

**Function 2100
Instructional Support
Funding: LOCAL**

Est. Total Expenditures	\$497,750.00

Est. Expenditures By Object (Categories)		
14600	Athletic\Lead T Supplements	\$156,470.00
16300	School Nurse	\$58,000.00
61000	Supplies-Nurse	\$10,000.00
21000	State Health	\$40,080.00
22000	FICA\ Social Security	\$12,000.00
23000	TRS	\$53,000.00
26000	Workmen Compensation	\$5,000.00
30000	Speech & OT	\$60,000.00
58000	Employee Travel	\$1,200.00

Est. Expenditures By Object (Categories)		
61000	Supplies-Other	\$8,000.00
61500	Equipment	\$2,000.00
81000	Dues and Fees	\$2,000.00
17300	Secondary School Counselor	\$72,000.00
19900	Attendance Office	\$18,000.00

FY26 Budget

**Function 2210
Improvement of Instructional
Services
Funding: LOCAL**

Est. Total Expenditures	\$200,839.00

Est. Expenditures By Object (Categories)		
19000	Curriculum Director	\$50,000.00
21000	State Health	\$21,120.00
22000	FICA/ Social Security	\$2,950.00
23000	TRS	\$20,520.00
58000	Travel	\$10,000.00
61000	Books/Supplies	\$1,000.00
81000	Dues & Fees	\$5,150.00
81000	RESA Membership	\$38,499.00
30000	Principal Staff Development	\$1,600.00
16100	Technology	\$50,000.00

FY26 Budget

**Function 2220
Educational Media
Funding: LOCAL**

Est. Total Expenditures	\$238,388.00

Est. Expenditures By Object (Categories)		
14000	Media Clerk	\$30,000.00
16500	Media Specialist	\$68,280.00
21000	State Health	\$40,080.00
22000	FICA	\$1,280.00
23000	TRS	\$20,424.00
26000	Workers Compensation	\$2,000.00
30000	Purchased Services	\$500.00
58000	Travel	\$500.00
61000	Supplies	\$5,000.00
61200	Computer Software	\$2,000.00

Est. Expenditures By Object (Categories)		
61500	Expendable Equipment	\$30,000.00
64200	Books & Periodicals	\$1,000.00
73400	Computer Equipment	\$500.00
81000	Dues and Fees	\$400.00
81100	Local Library Fees	\$35,800.00
44300	Printer Lease	\$624.00

FY26 Budget

Function 2300 General Administration (Central Office) Funding: LOCAL	
Est. Total Expenditures	\$562,235.00

Est. Expenditures By Object (Categories)		
12000	Superintendent	\$95,232.00
12100	Asst. Superintendent	\$67,057.00
14200	Clerical/HR Payroll	\$144,696.00
21000	State Health	\$56,880.00
22000	FICA/Social Security	\$13,870.00
23000	TRS	\$52,000.00
26000	Workmen Compensation	\$7,000.00
30000	Purchased Services	\$30,000.00
53000	Communications	\$10,000.00

Est. Expenditures By Object (Categories)		
58000	Travel	\$10,000.00
61000	Supplies	\$10,000.00
61200	Software	\$6,000.00
64200	Books/Periodicals	\$500.00
73400	Computer Equipment	\$5,000.00
81000	Dues and Fees	\$40,000.00
12000	Superintendent Travel	\$6,000.00
44300	Printer Lease	\$3,000.00
81000	SPLOST Fees	\$5,000.00

FY26 Budget

**Function 2300
General Administration
(Board Members)
Funding: LOCAL**

Est. Total Expenditures	\$85,000.00

Est. Expenditures By Object (Categories)		
11100	School Board Members Salaries	\$45,000.00
58000	Travel (Board Members)	\$25,000.00

Est. Expenditures By Object (Categories)		
81000	Dues and Fees (Board Members)	\$15,000.00

FY26 Budget

**Function 2400
School Administration
Funding: Local**

Est. Total Expenditures	\$518,857.00

Est. Expenditures By Object (Categories)		
13000	Principal Salary	\$67,057.00
19000	Asst. Principal Salary	\$54,850.00
13100	SpEd\Curr. Director	\$60,000.00
14200	Clerical	\$71,000.00
21000	State Health	\$95,000.00
22000	FICA/Social Security	\$11,000.00
23000	TRS	\$68,000.00
26000	Workmen Comp	\$3,000.00
33200	Fingerprinting & Drug Test	\$1,250.00
44200	Equipment Lease	\$10,000.00

Est. Expenditures By Object (Categories)		
53000	Communication	\$20,000.00
58000	Travel	\$5,000.00
61000	Supplies	\$10,000.00
61200	Computer Software	\$1,000.00
61500	Expendable Equipment	\$3,500.00
61600	Expendable Computer Equipment	\$1,000.00
73000	Equipment	\$2,200.00
81000	Dues & Fees	\$5,000.00
30000	Purchased Services	\$30,000.00

FY26 Budget

Function 2600 Maintenance and Operations Funding: Local	
Est. Total Expenditures	\$1,046,600.00

Est. Expenditures By Object (Categories)		
18600	Custodial Salaries	\$273,350.00
21000	State Health	\$125,000.00
22000	FICA	\$15,000.00
23000	TRS	\$15,000.00
26000	Workmen Compensation	\$20,000.00
30000	Purchased Services	\$55,000.00
41000	Water/Sewage	\$60,000.00
43000	Repairs/Maintenance	\$10,000.00
43200	Repairs/Maintenance Technology	\$10,000.00

Est. Expenditures By Object (Categories)		
44200	Equipment Rental	\$1,000.00
52000	Insurance	\$70,000.00
58000	Travel	\$1,000.00
61000	Supplies	\$60,000.00
61500	Expendable Equipment	\$10,000.00
62000	Energy	\$320,000.00
73000	Equipment	\$1,000.00
81000	Dues & Fees	\$250.00

FY26 Budget

Function 2660 School Security Funding: LOCAL	
Est. Total Expenditures	\$218,567.00

Est. Expenditures By Object (Categories)		
18300	Security Personnel	\$125,200.00
21000	State Health	\$37,920.00
22000	FICA	\$2,000.00
23000	TRS	\$16,447.00
30000	Purchased Services	\$20,000.00
58000	Travel	\$6,000.00
61000	Supplies	\$5,000.00
61500	Equipment	\$4,000.00
81000	Fess and Dues	\$2,000.00

FY26 Budget

Function 2700 Student Transportation Funding: LOCAL	
Est. Total Expenditures	\$654,346.00

Est. Expenditures By Object (Categories)		
18000	Salaries	\$331,596.00
18100	Technician	\$8,700.00
21000	State Health	\$85,000.00
22000	FICA	\$14,850.00
23000	TRS	\$3,000.00
30000	Contract Services	\$50,000.00
33200	Drug Testing / Alcohol	\$900.00
33400	Transp Physical	\$1,000.00
43000	Repair / Maintenance	\$40,000.00
52000	Fleet Insurance	\$35,000.00

Est. Expenditures By Object (Categories)		
58000	Travel	\$300.00
59500	Other Purchased Services	\$1,000.00
61200	Expendable Equipment	\$10,000.00
62000	Fuel	\$70,000.00
73000	Equipment	\$2,500.00
81000	Dues & Fees	\$500.00

FY26 Budget

Est. Revenue Federal Funds		Est. Revenue Federal Funds	
Title I-A Improving the Academic Achievement (Transfer of Title IV-A)	\$476,672.00 (\$512,766.00)	School Security Grant	\$21,635.00
Title I-A School Improvement: Literacy Support Coach	\$82,473.00	IDEA 611 Special Education Flow Through	\$142,789.00
Title II-A Improving Teacher Quality	\$49,480.00	IDEA 619 Special Education Ages 3-5	\$18,366.00
Title IV-A Student Support and Academic Enrichment (Transferred into Title I-A Improving)	\$36,094.00 (\$0.00)	Special Education Parent Mentor	\$18,400.00
Title V-B Rural and Low Income Schools	\$14,488.00	CTAE Extended Day and Year, Perkins	\$27,060.00
		Total	\$887,457.00

FY26 Budget

**Title I-A
Improving the Academics
Achievement
(including Title IV)
Funding: Federal**

Est. Total Expenditures	\$512,766.00

1000-11000	Teachers' Salaries	\$208,995.00	2213-81000	Fees and Dues	\$1,000.00
1000-19900	AfterSchool\ Summer School	\$20,000.00	2230-14100	Secretary	\$35,847.00
1000-21000	State Health Insurance	\$56,880.00	2230-21000	State Health Insurance	\$13,145.00
1000-22000	FICA	\$1,174.00	2230-22000	FICA	\$612.00
1000-23000	TRS	\$40,761.00	2230-23000	TRS	\$7,231.00
1000-53200	Software	\$48,500.00	2230-61000	Supplies	\$14,137.00
1000-61000	Supplies	\$5,528.00			
2100-30000	Parent and Family Engagement	\$30,000.00			
2100-61000	Supplies	\$21,714.00			
2213-58000	Travel	7,242.00			

FY26 Budget

**Title IV-A
Student Support and
Academic Enrichment
Funding: Federal**

Est. Total Expenditures	\$36,094.00

5000-93000	Transfer into Title I-A Improving the Academic Achievement	\$36,094.00

FY26 Budget

**Title V-B
Rural and Low Income
Schools
Funding: Federal**

Est. Total Expenditures	\$14,488.00

1000-53200	Software	\$9,000.00
1000-61000	Supplies	\$5,488.00

FY26 Budget

School Security Grant Funding: Federal

Est. Total Expenditures	\$21,635.00

2600-53200	Software	\$10,817.50
2600-61000	Supplies	\$10,817.50

FY26 Budget

Special Education Flowthrough Funding: Federal

Est. Total Expenditures	\$142,789.00

1000-14000	Para Pros' Salaries	\$80,970.00
1000-21000	State Health Insurance	\$28,680.00
1000-22000	FICA	\$2,337.00
1000-23000	TRS	\$16,257.00
1000-89000	Proportionate Share to Private Schools	\$2,228.00
2100-30000	Purchased Services	\$6,745.00
2700-58000	Student Transportation	\$5,572.00

FY26 Budget

**Special Education
Ages 3-5
Funding: Federal**

Est. Total Expenditures	\$19,024.00

2100-30000	Purchased Services	\$19,024.00
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FY26 Budget

Special Education Parent Mentor Funding: Federal

Est. Total Expenditures	\$18,400.00

2100-30000	Purchased Services	\$18,400.00
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Talbot County Board of Education FY26 Budget

Est. Expenditures By Functions			Est. Expenditures By Object (Categories)		
1000	Instruction	\$4,376,314.00	2700	Student Transportation	\$659,918.00
2100	Instructional Support (Pupil Services)	\$592,975.00	5000	Transfer of Funds	\$36,094.00
2210	Improvement of Instructional Services	\$200,839.00	5100	Debt Services Bond Payment	\$416,500.00
2213	Instructional Staff Training	\$140,195.00	4000	Construction\ Projects	\$285,662.00
2220	Educational Media	\$238,388.00	3100	School Nurt. Program	\$659,000.00
2230	Federal Administration	\$70,972.00	2660	School Security	\$240,202.00
2300	Central Office	\$647,235.00	BFS PreK	PreK School	\$107,376.00
2400	School Administration	\$518,857.00	CTAE	State Funded Program	\$27,060.00
2500	Business Administration	\$50,000.00	Total Est. Expenditures		\$10,314,187.00
2600	Maintenance and Operations	\$1,046,600.00			

Est. Revenue

Local Tax¹ \$4,353,980.00

QBE \$3,283,311.00

ROTC \$79,813.00 *

State Security \$47,142.00

Federal Grants \$887,457.00*

SPLOST \$700,662.00*

BFS (PreK) \$107,376.00 *

Sch. Nutrition \$659,000.00

UFB² \$195,446.00

Total Est. Revenue \$10,314,187.00

¹

Includes Real Estate and TAVT

²

Unassigned Fund Balance

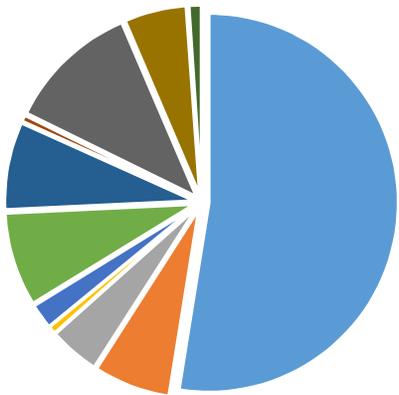
* Funds with Guidelines

FY26 Budget

Est. Revenue	
Local Taxes	\$4,353,980.00
QBE	\$3,283,311.00
UFB	\$195,446.00
ROTC\ State Sec.	\$126,937.00
Total	\$7,959,674.00

Est. Expenditures By Functions			Est. Expenditures By Functions		
1000	Instruction	\$3,885,610.00	2600	Maintenance and Operations	\$1,046,600.00
2100	Instructional Support (Pupil Services)	\$497,750.00	2660	School Security	\$218,567.00
2210	Improvement of Instructional Services	\$200,839.00	2700	Student Transportation	\$654,346.00
2220	Educational Media	\$238,388.00	5000	Transfer of Funds	
2300	Central Office	\$647,235.00			
2400	School Administration	\$518,857.00	Total		
2500	Business Administration	\$50,000.00	\$7,959,674.00		

FY26 Expenditures



- 1000 ■ 2100 ■ 2210 ■ 2213 ■ 2220 ■ 2300
- 2400 ■ 2500 ■ 2600 ■ 2700 ■ 2900 ■ 5000

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