

Butts County School System  
FY 26 Tentative Budget

ESTIMATED REVENUES

Local Sources	\$	21,294,000.00
State Sources	\$	23,728,000.00
Total	\$	45,022,000.00

ESTIMATED EXPENDITURES

**ACCOUNT NUMBER/DESCRIPTION** **FY26 Recommended Budget**

**1000 INSTRUCTION**

110 TEACHERS SALARIES	\$	14,658,987.94
112 PRESCHOOL TEACHERS SALARY	\$	70,704.27
113 SUBSTITUTES	\$	-
114 SUB NON-CERT/CLERICAL	\$	309,759.00
115 EXTENDED DAY - TEACHERS	\$	84,000.00
117 EXTENDED YEAR	\$	-
118 ART, MUSIC, PE	\$	1,272,903.00
140 AIDES & PARAPROFESSIONALS	\$	1,284,891.00
172 ELEMENTARY COUNSELOR	\$	214,391.00
173 SECONDARY COUNSELOR	\$	338,913.00
191 OTHER ADMIN PERSONNEL	\$	9,200.00
199 OTHER SALARIES & COMP	\$	-
210 STATE HEALTH INSURANCE	\$	5,101,544.90
220 FICA	\$	1,397,322.16
230 TEACHER RET SYSTEM	\$	4,002,003.74
260 WORKERS COMPENSATION	\$	90,507.88
290 OTHER BENEFITS	\$	6,570.97
300 PURCHASED PROF. SERVICES	\$	-
310 OTHER FEES	\$	-
430 REPAIR & MAINT SERVICES	\$	18,500.00
532 WEB BASED SUBSCR & LIC	\$	-
580 EMPLOYEE TRAVEL	\$	-
592 PURCHASED SERV. FROM LUA	\$	-
610 SUPPLIES	\$	135,026.00
612 PURCH COMPUTER SOFTWARE	\$	-
615 EXPENDABLE EQUIPMENT	\$	4,000.00
616 EXPEND COMPUTER EQUIP	\$	8,500.00
810 DUES & FEES	\$	12,900.00
<b>1000 INSTRUCTION</b>	<b>\$</b>	<b>29,020,624.87</b>

**2100 PUPIL SERVICES**

117 EXTENDED YEAR	\$	10,000.00
141 SECRETARIAL STAFF	\$	90,800.00
142 CLERICAL	\$	143,706.00
146 ATHLETICS PERSONNEL	\$	330,000.00
163 SCHOOL NURSE	\$	216,223.00
164 PHY/OCC/MOB THERAPIST	\$	210,091.40

172 ELEMENTARY COUNSELOR	\$	61,059.00
173 SECONDARY COUNSELOR	\$	62,876.00
174 SCHOOL PSYCHOLOGIST	\$	-
176 SCHOOL SOCIAL WORKER	\$	94,528.00
191 OTHER ADMIN PERSONNEL	\$	504,478.00
199 OTHER SALARIES & COMP	\$	14,400.00
210 STATE HEALTH INSURANCE	\$	299,155.20
220 FICA	\$	132,969.35
230 TEACHER RET SYSTEM	\$	380,831.16
260 WORKERS COMPENSATION	\$	8,537.03
290 OTHER BENEFITS	\$	425.06
300 PURCHASED PROF. SERVICES	\$	1,150,000.00
305 PHYSICIAN	\$	-
310 OTHER FEES	\$	348,000.00
314 NURSE	\$	-
316 PSYCHIATRIST	\$	1,000.00
430 REPAIR & MAINT SERVICES	\$	-
532 WEB BASED SUBSCR & LIC	\$	-
580 EMPLOYEE TRAVEL	\$	29,000.00
610 SUPPLIES	\$	44,194.00
615 EXPENDABLE EQUIPMENT	\$	-
810 DUES & FEES	\$	10,000.00
812 RESA FEES	\$	-
<b>2100 PUPIL SERVICES</b>	<b>\$</b>	<b>4,142,273.20</b>
<b>2210 IMPROV OF INSTR SERVICES</b>		
110 TEACHERS SALARIES	\$	74,574.00
117 EXTENDED YEAR	\$	-
141 SECRETARIAL STAFF	\$	-
161 TECH SPECIALIST	\$	378,334.00
190 OTHER MGMT PERSONNEL	\$	127,394.06
191 OTHER ADMIN PERSONNEL	\$	7,920.00
210 STATE HEALTH INSURANCE	\$	135,244.46
220 FICA	\$	44,998.99
230 TEACHER RET SYSTEM	\$	136,210.80
260 WORKERS COMPENSATION	\$	2,882.29
290 OTHER BENEFITS	\$	192.87
303 CONSULTANT	\$	-
432 TECHNOLOGY REPAIR & MAINT	\$	-
443 RENTAL OF COMPUTER EQUIP	\$	-
447 LEASE - USAGE BASED	\$	120,000.00
530 COMMUNICATION	\$	-
532 WEB BASED SUBSCR & LIC	\$	4,000.00
580 EMPLOYEE TRAVEL	\$	6,000.00
610 SUPPLIES	\$	-
611 TECHNOLOGY SUPPLIES	\$	-
612 PURCH COMPUTER SOFTWARE	\$	-
615 EXPENDABLE EQUIPMENT	\$	12,000.00

616 EXPEND COMPUTER EQUIP	\$	-
642 BOOKS & PERIODICALS	\$	-
810 DUES & FEES	\$	3,500.00
<b>2210 IMPROV OF INSTR SERVICES</b>	<b>\$</b>	<b>1,053,251.47</b>

#### 2213

190 OTHER MGMT PERSONNEL	\$	125,787.00
210 STATE HEALTH INSURANCE	\$	22,620.00
220 FICA	\$	8,909.96
230 TEACHER RET SYSTEM	\$	25,518.58
260 WORKERS COMPENSATION	\$	570.70
290 OTHER BENEFITS	\$	21.72
580 EMPLOYEE TRAVEL	\$	5,500.00
610 SUPPLIES	\$	8,000.00
810 DUES & FEES	\$	5,920.00
<b>2213</b>	<b>\$</b>	<b>202,847.96</b>

#### 2220 EDUC MEDIA SERVICES

113 SUBSTITUTES	\$	-
165 LIBRARIAN/MEDIA SPEC	\$	363,764.00
210 STATE HEALTH INSURANCE	\$	113,100.00
220 FICA	\$	27,827.95
230 TEACHER RET SYSTEM	\$	79,700.69
260 WORKERS COMPENSATION	\$	1,782.44
290 OTHER BENEFITS	\$	108.60
310 OTHER FEES	\$	200.00
610 SUPPLIES	\$	6,770.06
612 PURCH COMPUTER SOFTWARE	\$	-
615 EXPENDABLE EQUIPMENT	\$	5,800.00
616 EXPEND COMPUTER EQUIP	\$	1,500.00
642 BOOKS & PERIODICALS	\$	22,500.00
<b>2220 EDUC MEDIA SERVICES</b>	<b>\$</b>	<b>623,053.74</b>

#### 2300 GENERAL ADMIN

111 SCHOOL BOARD MEMBERS	\$	24,600.00
120 SUPERINTENDENT	\$	195,000.00
121 ASST SUPERINTENDENT	\$	145,000.00
141 SECRETARIAL STAFF	\$	169,514.00
190 OTHER MGMT PERSONNEL	\$	-
191 OTHER ADMIN PERSONNEL	\$	18,160.00
210 STATE HEALTH INSURANCE	\$	108,708.48
220 FICA	\$	39,553.64
230 TEACHER RET SYSTEM	\$	108,945.50
260 WORKERS COMPENSATION	\$	2,533.50
290 OTHER BENEFITS	\$	205.25
300 PURCHASED PROF. SERVICES	\$	15,000.00
302 ATTORNEY	\$	60,000.00
520 INSURANCE	\$	50,000.00
530 COMMUNICATION	\$	14,000.00
580 EMPLOYEE TRAVEL	\$	31,000.00

610 SUPPLIES	\$	13,000.00
810 DUES & FEES	\$	35,000.00
<b>2300 GENERAL ADMIN</b>	<b>\$</b>	<b>1,030,220.37</b>
<b>2400 SCHOOL ADMIN</b>		
130 PRINCIPAL	\$	684,719.00
131 ASST PRINCIPAL	\$	1,394,449.00
141 SECRETARIAL STAFF	\$	158,535.00
142 CLERICAL	\$	408,663.00
190 OTHER MGMT PERSONNEL	\$	-
191 OTHER ADMIN PERSONNEL	\$	108,455.00
210 STATE HEALTH INSURANCE	\$	696,780.00
220 FICA	\$	210,743.81
230 TEACHER RET SYSTEM	\$	603,581.28
260 WORKERS COMPENSATION	\$	13,581.25
290 OTHER BENEFITS	\$	862.94
430 REPAIR & MAINT SERVICES	\$	-
442 EQUIPMENT RENTAL	\$	-
530 COMMUNICATION	\$	500.00
580 EMPLOYEE TRAVEL	\$	42,100.00
610 SUPPLIES	\$	19,355.00
615 EXPENDABLE EQUIPMENT	\$	-
810 DUES & FEES	\$	28,300.00
<b>2400 SCHOOL ADMIN</b>	<b>\$</b>	<b>4,370,625.28</b>
<b>2500 SUPPORT SERV - BUSINESS</b>		
142 CLERICAL	\$	235,240.00
148 ACCOUNTANT	\$	103,454.00
210 STATE HEALTH INSURANCE	\$	78,000.00
220 FICA	\$	23,267.17
230 TEACHER RET SYSTEM	\$	66,638.39
260 WORKERS COMPENSATION	\$	1,490.32
290 OTHER BENEFITS	\$	97.52
310 OTHER FEES	\$	100,000.00
430 REPAIR & MAINT SERVICES	\$	-
580 EMPLOYEE TRAVEL	\$	6,000.00
610 SUPPLIES	\$	2,000.00
810 DUES & FEES	\$	5,000.00
<b>2500 SUPPORT SERV - BUSINESS</b>	<b>\$</b>	<b>621,187.40</b>
<b>2600 MAINT &amp; OPER OF PLNT SERV</b>		
181 MAINT PERSONNEL	\$	165,231.00
190 OTHER MGMT PERSONNEL	\$	83,157.00
210 STATE HEALTH INSURANCE	\$	81,226.36
220 FICA	\$	19,001.68
230 TEACHER RET SYSTEM	\$	35,275.32
260 WORKERS COMPENSATION	\$	8,345.84
290 OTHER BENEFITS	\$	588.60
303 CONSULTANT	\$	13,500.00
310 OTHER FEES	\$	5,000.00

410 WATER, SEWER, & CLEANING	\$	1,387,917.28
430 REPAIR & MAINT SERVICES	\$	321,800.00
442 EQUIPMENT RENTAL	\$	14,500.00
520 INSURANCE	\$	143,000.00
580 EMPLOYEE TRAVEL	\$	3,000.00
610 SUPPLIES	\$	134,300.00
615 EXPENDABLE EQUIPMENT	\$	4,000.00
620 ENERGY	\$	783,216.00
810 DUES & FEES	\$	16,400.00
<b>2600 MAINT &amp; OPER OF PLNT SERV</b>	<b>\$</b>	<b>3,219,459.08</b>

#### 2700 STUDENT TRANSPORTATION

114 SUB NON-CERT/CLERICAL	\$	75,000.00
142 CLERICAL	\$	43,830.00
180 BUS DRIVERS	\$	1,006,955.00
181 MAINT PERSONNEL	\$	294,160.00
190 OTHER MGMT PERSONNEL	\$	113,225.00
210 STATE HEALTH INSURANCE	\$	879,480.00
220 FICA	\$	117,287.51
230 TEACHER RET SYSTEM	\$	189,128.22
260 WORKERS COMPENSATION	\$	47,585.04
290 OTHER BENEFITS	\$	8,906.64
310 OTHER FEES	\$	2,000.00
332 DRUG & ALCOHOL TESTING	\$	3,500.00
334 BUS DRIVER PHYSICALS	\$	5,500.00
430 REPAIR & MAINT SERVICES	\$	107,000.00
442 EQUIPMENT RENTAL	\$	-
511 STUDENT TRANS FROM LUA	\$	-
520 INSURANCE	\$	114,000.00
530 COMMUNICATION	\$	-
580 EMPLOYEE TRAVEL	\$	3,500.00
610 SUPPLIES	\$	139,000.00
615 EXPENDABLE EQUIPMENT	\$	1,000.00
616 EXPEND COMPUTER EQUIP	\$	1,300.00
620 ENERGY	\$	300,000.00
730 EQUIPMENT (OVER \$5000)	\$	-
810 DUES & FEES	\$	500.00
<b>2700 STUDENT TRANSPORTATION</b>	<b>\$</b>	<b>3,452,857.40</b>

#### 2800 SUPP SERVICES - CENTRAL

142 CLERICAL	\$	39,708.00
190 OTHER MGMT PERSONNEL	\$	134,883.00
191 OTHER ADMIN PERSONNEL	\$	35,470.00
210 STATE HEALTH INSURANCE	\$	40,080.00
220 FICA	\$	16,306.82
230 TEACHER RET SYSTEM	\$	38,932.10
240 EMPLOYEE RET SYSTEM	\$	5,113.84
260 WORKERS COMPENSATION	\$	985.77
290 OTHER BENEFITS	\$	54.08

580 EMPLOYEE TRAVEL	\$	4,000.00
610 SUPPLIES	\$	7,000.00
810 DUES & FEES	\$	4,000.00
<b>2800 SUPP SERVICES - CENTRAL</b>	<b>\$</b>	<b>326,533.61</b>
<b>2900 OTHER SUPPORT SERVICES</b>		
310 OTHER FEES	\$	-
812 RESA FEES	\$	60,000.00
<b>2900 OTHER SUPPORT SERVICES</b>	<b>\$</b>	<b>60,000.00</b>
<b>TOTALS:</b>	<b>\$</b>	<b>48,122,934.37</b>

Excess of Revenues over (under) Expenditures	\$	(3,100,934.37)
Estimated Fund Balance July 1, 2025	\$	20,289,000.00
Estimated Fund Balance June 30, 2026	\$	17,188,065.63