2025 GAINS Conference

GaDOE Financial Review Updates

May 8, 2025



Agenda

- Past Budget Appropriation Reminders
- Amended FY 25 Budget
- FY 26 Initial Budget
- School Security Grants
- Various Legislation
- Updates to the Chart of Accounts
- GA@Work Conversion

- Grant Payment Process
- GaConnects Staff Resources
- Grant Award End Dates
- Grant Payment Dates for FYE
- Upcoming Deadlines and Dashboard
- GaDOE Community
 Professional Learning Events



REMINDER Amended FY 2022 Transportation Allotments

- Individual letters were distributed to transportation directors and finance officers.
- Cash of \$188,001,658— this is not bus bonds
- \$153,928,170 for bus replacement funds
- Grant #821
- General Ledger Fund 100, Program Code 2412
- Funds must be spent by June 30, 2025



REMINDER Amended FY 2022 Transportation Allotments

- \$34,071,830 safety incentives Grant #822, General Ledger Program Code 2413
- \$5,000,000 alternative fuel incentives Grant #824, General Ledger Program Code 2414
- Plan on distributing these funds through an application process
- Funding is intended to be a three-year appropriation spent by June 30, 2025



REMINDER Amended FY 2023 Budget: School Security Grants

- Email to Superintendents and Finance Officers on April 18, 2023
- \$115,700,00 funded state-wide; \$50,000 per school
- One-time purchase of goods or services within this scope
- Excludes ongoing expenses such as salaries, rent, or vehicles
- Invoice must be dated on or after March 10, 2023
- GAORS Invoice Application utilized
- No reimbursements were to be issued until after June 30, 2023
- Requests for reimbursement must be submitted no later than March 1, 2024
- Fund 100, Revenue Source 3800, Function Code 2600, Program Code 1695
- Funding expired June 30, 2024, with some exceptions approved.



Amended FY 25 Budget

- Enrollment Growth: \$114,282,588
- Increase of State Charter Supplement Formula Grant, Local Charter Supplement Formula Grant, and Charter System Grant, as well as increase in Training and Experience for Charter Schools: \$15,896,009
- Increase in Special Needs Scholarship: \$12,304,103



Amended FY 25 Budget

- Local Five Mill Share Adjusted
 - 3 state charter schools included in the original calculation were removed.
 - The LFMS Cap was not removed and the overall allotment was not changed for the total amount removed.
 - The LFMS that was originally allotted to the 3 state charters that closed was prorated and redistributed to the remaining school districts.
 - Amount of LFMS for each LEA is still less than the total amount calculated due to the cap.



Amended FY 25 Budget

- Additional School Security Grant
- \$50,000,000
- Fund 100, Revenue Source 3800, Program Code 1695
- Will utilize the Consolidated Application for budget approval and Invoice Application for reimbursement approval.
- Period initially from March 6, 2025 June 30, 2026
- NEW ALLOWABILITY: Are vehicles an allowable expense?
- Yes. Law enforcement specific vehicles are an allowable expense as well as the accessories (radio, decals, lights, etc.). School Police Departments shall follow their internal procurement process to obtain the vehicle and equipment. For those districts that contract with local law enforcement (Sheriff's Office or Municipal Police), the price of the vehicle may be included in the contracted cost. Specialized tactical vehicles are not permitted.



Initial FY 2026 Budget – HB 68	
QBE Regular Earnings – FY 2025 Initial	\$14,101,605,664
QBE Regular Earnings – FY 2026 Initial	\$14,693,944,090
Enrollment Growth and T&E	\$300,438,543
Increase funds for TRS increase (20.78% to 21.91%)	\$100,330,135
Increase in funds for health insurance increase to \$1,885 per member per month for certified school employees, July 1, 2025	\$172,603,500
Increase funds to fund school psychologist ratio at 1:2,420 for all QBE student categories	\$871,982
Increase in State Charter School Supplement	\$21,526,403
Increase in State Charter School Supplement Decrease in Completion Special Schools Supplement	\$21,526,403 -\$1,828,238
	. , ,
Decrease in Completion Special Schools Supplement	-\$1,828,238



Non-QBE Formula Grants:	
Custodian Salary Supplement \$1,000 (Total \$9,042,000)	\$543,000
Sparsity Grants – Increase based on enrollment data	\$5,940,936
Residential Treatment Facilities – Decrease based on attendance	-\$95,812
Increase funds for one-time character education programming	\$2,000,000
Increase funds for feminine hygiene grants due to inflation and increased enrollment.	\$75,000
No Change in Dyslexia Screener Grant (Total funding in FY 2025 - \$5,029,773)	



GNETS	
Declining Enrollment and T&E	-\$4,034,597
Increase in Teacher Retirement Employer Rate	\$364,207
Increase in Employer Rate of Health Insurance	\$330,000
Preschool Disabilities Services	
Increasing Enrollment	\$3,478,250
Increase in Teacher Retirement Employer Rate	\$416,934
Increase in Employer Rate of Health Insurance	\$793,919



\$18,480,000
\$150,000
\$6,963,875



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Student Support Services	
To establish mental health support grants.	\$19,580,000
Add funds for out-of-school care for statewide and community grantees.	\$12,500,000
Add funds to districts for targeted support to economically disadvantaged students.	\$15,275,991



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Initial	FY 2026	Budget -	HB 68

Equalization	
Decrease	-\$113,139,423
Total FY 26 Equalization	\$909,708,064
Local Five Mill Share	
Increase	-\$114,771,361
Total FY 26 Local Five Mill Share	-\$2,868,165,769



Local Five Mill Share — O.C.G.A. §20-2-164 — LFMS cannot be in excess of 20% of overall QBE Earnings

As Calculated:	-\$3,479,621,683
Reduction Based on Overall Ratio at State Level:	\$660,779,151
Total FY 26 Local Five Mill Share	-\$2,818,842,532



Pupil Transportation	
Increase funds for required bus driver safety training.	\$158,400
Increase funds to reflect updated bus counts and operations	\$10,228,129
Total FY 26 Pupil Transportation	\$364,145,902



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Department of Community Health

Recognize an increase in formula funds in the Department of Education... to reflect an increase in the employer healthcare contribution per-member permonth rate for certified school employees to \$1,885 effective July 1, 2025.

Increase the employer health care contribution per-member per —month for non-certified school employees to match the PMPM for certified school employees, effective July 1, 2025.



FY 26 Bus Driver Base Salary Schedule

- FY 2026 No Change from FY 2025
 - Salary \$10,821.56
 - Social Security \$827.42 (7.65%)
 - Sick Leave \$125
 - Requirement Medical Examination \$30
 - Total \$11,803.98



FY 26 Nursing Salary Schedule

- Salary for each RN earned in formula \$55,609
 - Earn 1 RN for every 4,500 elementary FTE, 1 RN for every 9,000 other FTE
- Salary for each LPN earned in formula \$39,544
 - Earn 1 LPN for every 900 elementary FTE, 1 LPN for every 1,800 other FTE
- TRS rate of 21.91% applied
- Medicare rate of 1.45% applied
- (Note: Does not mean you have to pay at that rate)
- Salary is earned based on FTEs reported. You earn positions. (O.C.G.A. §20-2-186)
- Minimum grant \$45,000 for traditional school districts and \$20,000 for state charter schools
- State support is 50% of the calculated amount based on FTEs



FY 2026 Budget Considerations – Pending Governor Approval

- TRS Employer rate is increasing to 21.91% from 20.78%
- SHBP certified employer rate is increasing to \$1,885 from \$1,760
- These increases affect the Salaries/Benefits Payable calculation and should be considered when posted as of June 30th.
- Example: To calculate the increase in the benefit expense, run the May payroll, save a copy to excel, and change the deduction for the SHBP and the TRS within excel. Use the updated balances to upload the payables for July and August in the Financial System.



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Teacher Retirement System Rates

- Employer Rates
 - FY 2024 19.98%
 - FY 2025 20.78%
 - FY 2026 21.91%
- Employee Rates
 - FY 2024 6%
 - FY 2025 6%
 - FY 2026 6%



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FY 25 School Security Grants

- School Security Grants \$108,905,000
 - Provide funds to establish school security grants for safety infrastructure and POST certified personnel
- Email sent to Superintendents on May 21, 2024
- \$47,124 per school
- Statewide 2,311 schools, including GNETS facilities
- RESAs awarded funding for 1 GNETS school if they are the fiscal agent.
- Funding will be distributed monthly through the GAORS system.
- No budget required; no completion report required.



FY 25 School Security Grants

Amended FY 2025 Budget includes the following language:

The Department of Education shall provide an annual report to the Governor's Office of Planning and Budget, the House Budget and Research Office and the Senate Budget and Evaluation Office regarding the utilization of the \$108,905,000 base funding for school security by local education agencies. Reports shall be provided annually on October 1, beginning October 1, 2025.



FY 25 School Security Grants

Webinar in partnership with the Office of Whole Child, School Safety Division tentatively scheduled for Wednesday, May 21, 2025 at 10 am.

Be prepared to answer questions such as these:

- Were PTSOs employed for each school facility in the school system?
- Were the PTSOs full-time employees or contracted?
- What was the total amount expended for salaries/benefits of PTSOs?
- Did the LEA have any unspent funds remaining at June 30th?
- How will the unspent funds be utilized?



HB 92 – Opt Out of Base Year Homestead Exemption – Signed 4.1.25

- In order for HB 581 Opt Out Decision to remain effective for tax years 2027 (FY 2028) and after:
 - The same procedures and hearings must be repeated.
 - Resolution filed with the Secretary of State by March 1, 2027.
- Exempts qualifying construction materials used in capital outlay projects for educational purposes from local sales and use tax paid.
 Only allowable for those school systems with a base year value homestead exemption in place.



HB 235 – GA Support for Living Donors – **Signed 4.28.25**

- Must provide leave for up to 7 days for bone marrow donation.
- Must provide leave for up to 30 days for the purpose of organ donation for transplantation



HB 268 – Student Advocacy – Signed 4.28.25

Amends various code sections relating to "juvenile code, elementary and secondary education, and emergency management, respectively, so as to provide for the safety, health, and well-being of students and school communities; to require public schools to implement a mobile panic alert system capable of connecting disparate emergency services technologies to ensure real-time coordination between multiple state and local first responder agencies in the event of a school security emergency...."

The FY 2026 Initial Budget includes \$6,963,875 in additional funding for a qualified student advocacy specialist. <u>Draft allocation methodology:</u>

- 0 to 18,000 FTEs = 1 student advocacy specialist
- 18,001 to 36,000 FTEs = 2 student advocacy specialists
- > 36,000 FTEs = 3 student advocacy specialists



HB 307 – Dyslexia – Signed 4.28.25

- Provides for the Georgia Literacy Coach Coordinating Committee within the Governor's Office of Student Achievement (GOSA).
- Requires the State Board of Education to approve an MOU between the GA Literacy Council and GaDOE that includes a list of 5 universal reading screeners, one of which shall be a free universal reading screener, for use by public schools and local school systems as part of their comprehensive literacy programs which meet certain criteria.
- Funding will not be distributed in full in August as it has been the past few years.
- Email sent to Superintendents on April 30th Re: Dyslexia Screening



HB 371 – Capital Outlay Funding

Starting with FY 2027, increasing the authorized level of funding for Capital Outlay Grants from \$300 million to \$375 million.



SB 44 – Equalization

- Reduces the required actual or equivalent mill rate to 10 mills, instead of 14 mills. Effective July 1, 2025.
- Calendar year 2025 mill rate, FY 2026.
- Affects the FY 2028 initial calculation.
- Requires a reduction of the equalization grant if the mill is dropped below 10 mills in the year of the grant.
 - Reduction is set at 75% of the initial allotment.
 - Reduction would be applied at the midterm.
- May affect the mid-term FY 2026 equalization.



SB 82 – Local Charter School Authorization and Support – Signed 4.28.25

- Includes certain reporting requirements if a local board of education denies a local charter petition. The reporting requirements will be published by the Office of Charter School Compliance.
- Denial of local charter petitions that are subsequently approved by the State Charter Schools Commission could result in a loss of the school system's charter or strategic waiver contract.
- The state board may require training for authorizers.



SB 93 – Georgia Literacy Act

- The Professional Standards Commission is required to adopt rules that establish the criteria for core curricula for state approved education prep programs.
- The Initial FY 2026 Budget includes \$18,480,000 for 116 RESAbased literacy coaches to improve literacy outcomes in grades K-5.



Updates to the Chart of Accounts



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Code Relationship Change

- Program Code 1613 State Dyslexia Screening Grant only used with Function 2100 – Pupil Services
- Program Codes 1670 and 1695 use Function 2660, NOT 2600.
- Object Code 116 Stipends only used for stipends associated with professional development or continuing education courses. Function Code 2213
- Object Code 199 All Other Stipends/Supplements various function codes.



GA@Work – Statewide Software Conversion





GA@Work - Statewide Software Conversion

What does this mean for our Entities?

Dear K12 Finance Officers.

This is a reminder that all suppliers, which include our grant subrecipients, must review their supplier information and update it before March 31, 2025.

What information needs to be reviewed?

- Addresses (physical, mailing, and email)
- · Phone numbers
- · Contact names & titles
- . Small business and diversity information

▲ Failure to update your information may result in payment delays.

How to review your information:

To update your data, please visit: www.sao.georgia.gov/supplier-update

If you experience any issues, please contact the Procurement Help Desk at procurementhelp@doas.ga.gov or 404.657.6000.

If you have attempted to contact this help desk and did not receive a response, please email suppliers@sao.ga.gov

Please note that GaDOE does not have access to this log in portal. If you have difficulty creating an account or accessing an existing account, you must contact the Procurement Help Desk listed above.

All Vendor Information must be reviewed and verified.



GA@Work - Statewide Software Conversion

Grants Accounting (GAORS)

Grants Accounting manages the Grants Accounting Online Reimbursement System (GAORS) and the allocations and payments of all federal and state grants awarded to subrecipients.

Important Dates and Helpful Documents

- GAORS Payment Schedule Exceptions
- Federal Grant Refund Form
- Completion Report Refund Form
- · Completion Report Instructions link coming soon
- Supplier Change Request Form (SCR)
- DE0147 Drawdown Procedures

LEAs should use the Supplier Change Request form to update information related to addresses, phone numbers, contact information, and banking information.



GA@Work - Statewide Software Conversion

Beginning September 2025, the GAORS system will only process one payment a month.

Only one payment will be processed monthly through January 2026.

This affects all grants that are processed through the Consolidated Application, including Bond Grants.

What does this mean for subrecipients? PLAN, PLAN, PLAN!!!!



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GaConnects Staff Resources

ClassLink Districts: Staff members can find the GaConnects app in their ClassLink LaunchPad. No account claiming is necessary.

Non-ClassLink Districts: Staff members will need to claim an account.

Learn your district's status and claim an account if needed:

gadoe.org/ga-connects-access

Questions? gaconnectsstaff@doe.k12.ga.us



Link to flyer for school and district teams



GaConnects Staff Resources

Use Dashboard to find out how to log in or set up account! Link to Dashboard: gadoe.org/ga-connects-access



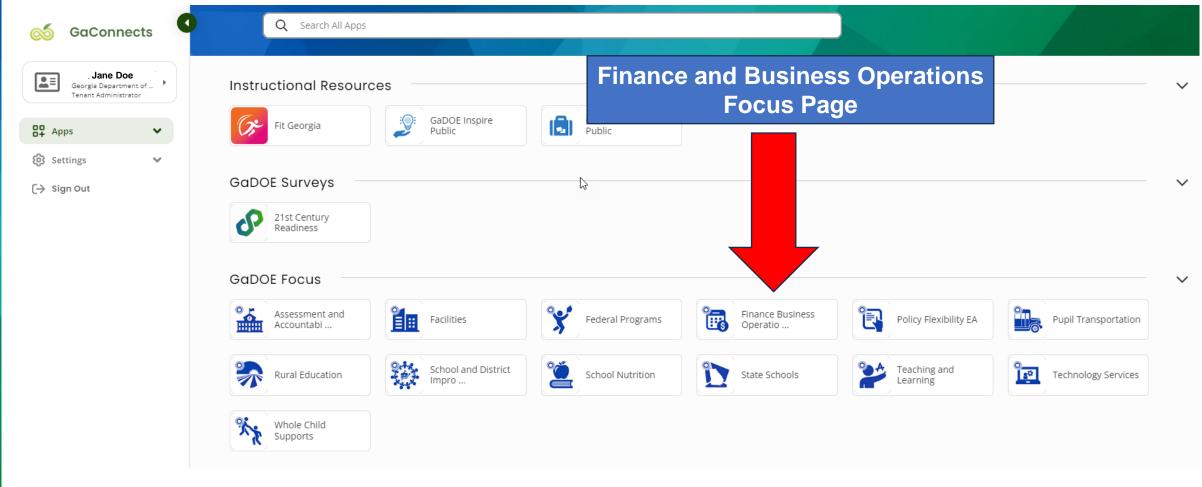
Congratulations, it looks like your district is ready to begin using GaConnects Staff! Your district uses ClassLink LaunchPad, so that is where you will find the GaConnects Staff (Pilot) application. If you are unsure of how to access your district's ClassLink Launchpad, reach out to your school/district technology or instructional technology staff for guidance. Once you are logged into ClassLink, you should see the GaConnects Staff (Pilot) application.

If your district uses ClassLink, contact district technology for access.

Non-ClassLink
Districts – claim an account.

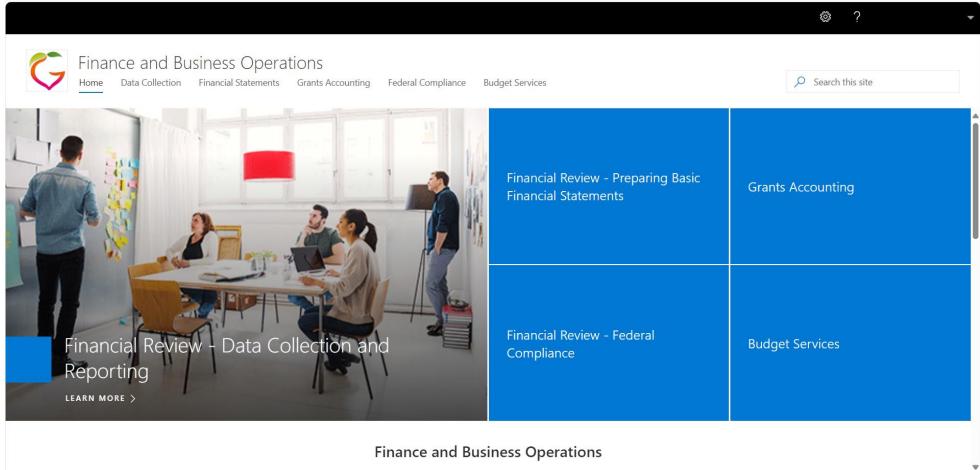


GaDOE Focus – Navigation





GaDOE Focus – Navigation





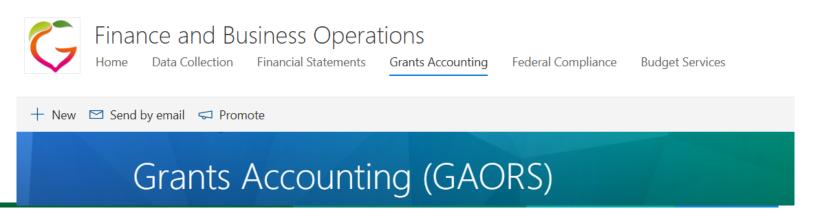
Grant Award End Dates

In GAORS, run the "List of Grants Approved" for FY 2024 and FY 2025 Sort by Grant End Date

Completion Report Due 30 Days after that Date

					Completion Report	Completion Report
Program Description	Fiscal Year	Grant #	Start Date	End Date	Required?	Deadline
IDEA 619 - SPECIAL ED-AGES 3-5 (CFDA # 84.173)	2025	37	7/1/2024	9/30/2025	Yes	October 30, 2025
IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)	2025	39	7/1/2024	9/30/2025	Yes	October 30, 2025
Education for Homeless Children and Youth (CFDA # 84.196)	2025	55	7/1/2024	9/30/2025	Yes	October 30, 2025
Career, Technical, and Agriculture - CTE Apprenticeship	2025	125	7/1/2024	6/30/2025	Yes	July 30, 2025
Title I-C, Migrant Education (CFDA# 84.011)	2025	127	7/1/2024	9/30/2025	Yes	October 30, 2025

Copy of Full Worksheet on GA Connects – FBO Grants Accounting Page:





Grants That Do Not Require a Completion Report

- Miscellaneous Adjustments and Payments #855
 - In FY 2025, this was the amended nursing amount from FY 2024
- RESA State Grant #340
- SCSC Admin Fee Reduction Grant #715
- State School Security Grant #865
- RESA Literacy Coaches #869 (for RESAs only)
- Pending Decision on Whether a Completion Report will be Required:
 - Custodian Supplement #864



Grant Payment Schedule for FYE Closeout Process

Holiday	Payment File Processed (3 pm)	Payment Date				
Memorial Day - May 26, 2025	Wednesday, May 21, 2025	Thursday, May 29, 2025				
Juneteenth – June 19, 2025 (Last FY 2025 Payment)	Wednesday, June 11, 2025	Wednesday, June 18, 2025				
No Payments Processed During FYE Close: June 26, 2025 – July 17, 2025						
Processing Resumes (First FY 2026 Payment)	Thursday, July 17, 2025	Thursday, July 24, 2025				

QBE Payment Dates

Monday, June 30, 2025

Thursday, July 31, 2025



Upcoming Deadlines

Financial Review Division Estimated Dates of Financial-Related Reports - FY 2025

Financial Related Reports	Due Date		
Nutrition DE 0107 Financial Year End Final	July 31, 2025		
FY 2025 CS-1 Salaries and Travel Report to DOAA	August 15, 2025		
FY 2025 Budget-Final Amended (DE 46) Final Upload With Superintendent Sign Off	August 22, 2025		
DE 46 vs SNP Financial Data Comparison	August 30, 2025		
FY 2025 Financial (DE 46) Final Upload With Superintendent Sign Off	September 19, 2025		
FY 2025 Audit History (TIGA) File to DOAA	October 1, 2025		
FY 2025 Purchasing Card Report to DOAA	October 1, 2025		
FY 2026 Budgets in Federal Consolidation Application	October 1, 2025 (estimate)		
FY 2026 Budget-Initial (DE 46) Final Upload With Superintendent Sign Off	October 17, 2025		
FY 2026 Initial Budget to Carl Vinson Institute	As Soon As Approved by Board		
FY 2025 Grant Completion Reports	30 days after grant award period end		
FY 2025 SPLOST Expenditure Report	December 4, 2025		
HB 1187 Immigration Report	December 31, 2025		
	December 31, 2025* (Deadline of November 15, 2025 (estimate) for		
FY 2025 Draft Financial Statements, including Notes and MD&A (if presenting)	DOAA Certificate of Excellence Reward)		
FY 2025 Adjustments to Financial Statements (including auditor-proposed and accepted)	At the end of the audit engagement		
FY 2025 Audited Financial Report to Carl Vinson Institute	At the end of the audit engagement		
FY 2025 Special Education Excess Cost Report	January 31, 2026		
Nutrition DE 0106 Claims	Due by 20th of Each Month		
Nutrition DE 0107 Financial	Due by the End of Each Month		



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District Deadlines & To-Dos Dashboard – New!

Select Items by Office

Real-time updates on upcoming deadlines and to-dos for districts and schools, all in one place.

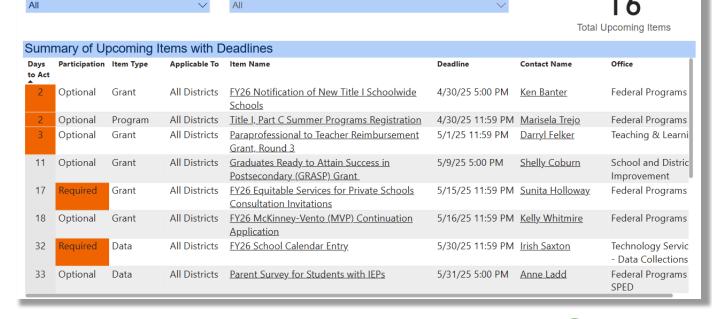
View the dashboard:



District Deadlines and To-Dos

This dynamic dashboard provides Georgia districts and schools with real-time updates on upcoming deadlines and to-dos all in one place. Containing timely information from all GaDOE offices, this dashboard is designed to keep you organized and ahead of schedule. Refresh this page to ensure you're receiving the most up-to-date information.

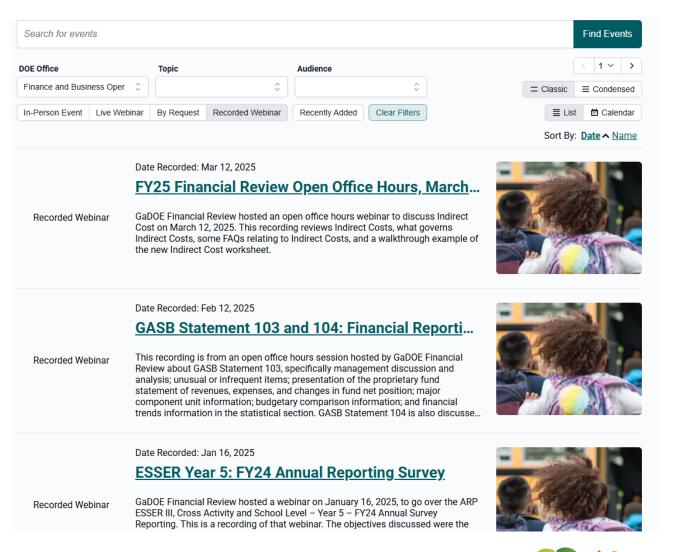
Select Items by Applicable To





GaDOE Community Professional Learning Events

View Open Office
Hours Recorded
Sessions on
GaDOE
Community









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