

BUDGETS

SECTION 2

FY 2026–2027

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INTRODUCTION

A school district's budget is its education plan expressed in dollars and cents. It is the mechanism for carrying out the district's strategic goals and objectives.

Budget Related Board Policies

Policy Code	Policy Name
DC	Annual Operating Budget
DCB	Fiscal Year
DCC	Annual Operating Budget Preparation Procedures
DCCA	Budget Deadlines and Schedules
DCH	Periodic Budget Reconciliation
DCI	Line Item Authority

FY 2026–2027 FUND 1120 BUDGET ALLOCATIONS

Each school receives an allocation per function and the Principal, in conjunction with the school's staff, allocates those functions among the expenditure objects. The school will communicate their school's strategic and fiscal plan by completing a Spending Plan.

Function	Allocation Base	Amount per Base
Kindergarten	Per classroom	\$1,000
Instructional 1110–1140	Average Daily Membership	\$16
Nursing 2134	Average Daily Membership	\$2
Staff Development 2213	Average Daily Membership	\$4
Library 2222 (Books)	Average Daily Membership	\$9
Library 2222 (General)	Average Daily Membership	\$2
Principal 2410	Average Daily Membership	\$5
Maintenance 2620	Average Daily Membership	\$4

The above budget allocations are mutually managed by the Principal and the Chief Financial Officer.

BUDGET MANAGERS

The following budget managers are responsible for overseeing expenditures within their designated areas. All budget allocations are mutually managed by the listed Budget Manager and the Chief Financial Officer.

Expenditure Area	Budget Manager
Athletics and Student Activities – Function 1910 and 1920	James Ray, Director of Athletics and Operations
Business Department – Function 2510	Natasha Henderson, Chief Financial Officer
Child Nutrition – Fund 2110 and 2112	Sarah Crenshaw, Child Nutrition Coordinator
CTE Program – Fund 2711 and 2712	Jeff Mathis, Director of CTE and Logistics
Curriculum, Elementary – Program 448	Gina Hataway, Director of Assessment and Elementary Curriculum
Curriculum, Secondary – Program 448	Dr. Jennifer Mathis, Director of Secondary Curriculum and Assistant Superintendent
Dyslexia Program – Program 490	Kristi Tanner, Dyslexia Coordinator
Federal Programs	Patti Seaman, Director of Federal Programs
Gifted – Function 1210 and Program 439	Kim Davis, Gifted Coordinator
Maintenance – Program 426	Richard Maples, Director of Maintenance
Pre-K – Function 1105	Kristi Kirkwood, Early Learning Coordinator
Security – Function 2160 and 2660	Caleb Davis, Chief of Campus Police
Special Admin. Office – Function 2330	Phyllis McDonald, Director of Human Resources
Special Education – Fund 2610 and 2620	Dr. James King, Director of Special Education
Superintendent and Board of Directors – Function 2310 and 2320	Debra Joiner, Superintendent
Technology – Program 438	Erin Weaver, Technology Coordinator
Transportation – Function 2710–2740	Christina Hudson, Transportation Coordinator

BUDGET AMENDMENTS

A **Budget Amendment** is used when a budget manager needs to move money from one expenditure **object** to another within the **same fund and same function series**. It does not change the total budget of the function series or fund. (If the total budget of a function series or fund needs to change, a Budget Revision is required instead — see next section.)

- Budget Amendments must be made within the same fund, function series and/or program code.
- A Budget Amendment must be completed in **Marathon**, along with an explanation for the change.
- The current budget is pulled from the expenditure budget report in the accounting software.
- The total increases and decreases must equal, and the current budget must equal the revised budget.
- Once the Budget Amendment has been entered into Marathon, it will route to the Principal / Budget Manager for approval.
- Once the Principal / Budget Manager has verified and approved, it will be routed to the Chief Financial Officer.
- When the Chief Financial Officer approves, the amendment is complete.
- **Budget Amendments do not go before the Board of Trustees for approval. They will all be approved at the end of the fiscal year.**
- For questions, please contact **Natasha Henderson, Chief Financial Officer**.

BUDGET REVISIONS

A **Budget Revision** is required when the **total budget** of a function and/or fund is being requested to change — whether increased or decreased. Because Board approval is required, Budget Revisions are only processed once a month.

- A Budget Revision Request must be completed in its entirety listing **ALL** codes within that function and/or fund, with an explanation for the changes, and signed by the budget manager.
- Be sure to complete the explanation section stating the reason for the revision.
- Once completed and signed by the budget manager, the form is submitted to **Natasha Henderson, Chief Financial Officer**.
- Once the Chief Financial Officer has verified and approved, it will be forwarded to the Superintendent for approval.
- When the Superintendent approves, the amendment will be returned to the Chief Financial Officer for preparation to submit to the Board of Trustees.
- **Budget Revisions do need official approval from the Board of Trustees at the time of request. Therefore, Budget Revisions are only processed once a month, after the monthly Board meeting, typically the second Tuesday of the month.**
- When the Board approves the revision, it will be processed by the Business Office.
- Once processed, the budget manager will be notified via email.
- For questions completing the form, please contact the Business Office.

AMENDMENT VS. REVISION – QUICK REFERENCE

	Budget Amendment	Budget Revision
What changes?	An object code within the same fund/function	The total budget of a function or fund
Total budget changes?	No — total stays the same	Yes — total increases or decreases
Processed in?	Marathon (electronic)	Budget Revision Request form + Marathon
Approval path	Budget Manager → CFO	Budget Manager → CFO → Superintendent → Board
Board approval required?	No	Yes
Processing frequency	As needed	Once per month
Questions?	Natasha Henderson, CFO	Business Office

FORMS INDEX

The following form is inserted at the end of this section. Contact the Business Office for the most current version.

Form Name	Purpose
Budget Revision Request Form	Request a change to the total budget of a function or fund, requiring Board approval

George County School District Budget Revision Request

To: Natasha Henderson, Chief Financial Officer

From: _____

Date: _____

Please make the following revision:

Account Number	Debit (Increase)	Credit (Decrease)
_____	+ _____	XXXXXXXXXXXXXXXXXX
_____	XXXXXXXXXXXXXXXXXX	- _____

Reason: _____

Authorizing Signature

Natasha Henderson
Chief Financial Officer

Superintendent Signature

Board Approved: _____

Budget Revision: _____