

Stewart County School District FY 2026 Budget Hearing

MAY 13, 2025



Stewart County School District FY 2026 Budget Timeline

February – 1) *Budget meetings with Department Heads to discuss needs*
2) *Send out and receive back Letters of Intent to return*

March – 1) *Payroll and Finance will begin to compile figures based on information gathered*
2) *Gather information on expected revenues*
3) *Prepare tentative budget and have meeting with Superintendent to review*

April – 1) *Compare numbers to previous year's budget (use as a checkpoint)*
2) *Present tentative budget to board for discussion*
3) *Recommendations for positions*

4) *Issue contracts*

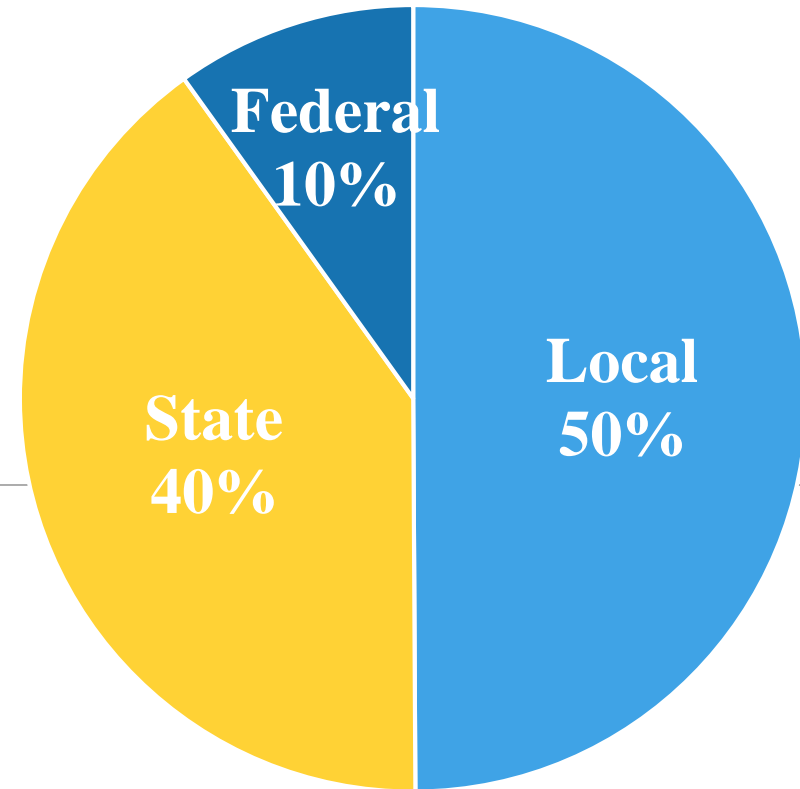
May – 1) *Make any necessary adjustments to tentative budget*
2) *Budget Hearing*
3) *Present final budget to board for approval*
4) *Run ad in newspaper and post on website*



Stewart County School District FY 2025 Budgeted Revenues Analysis

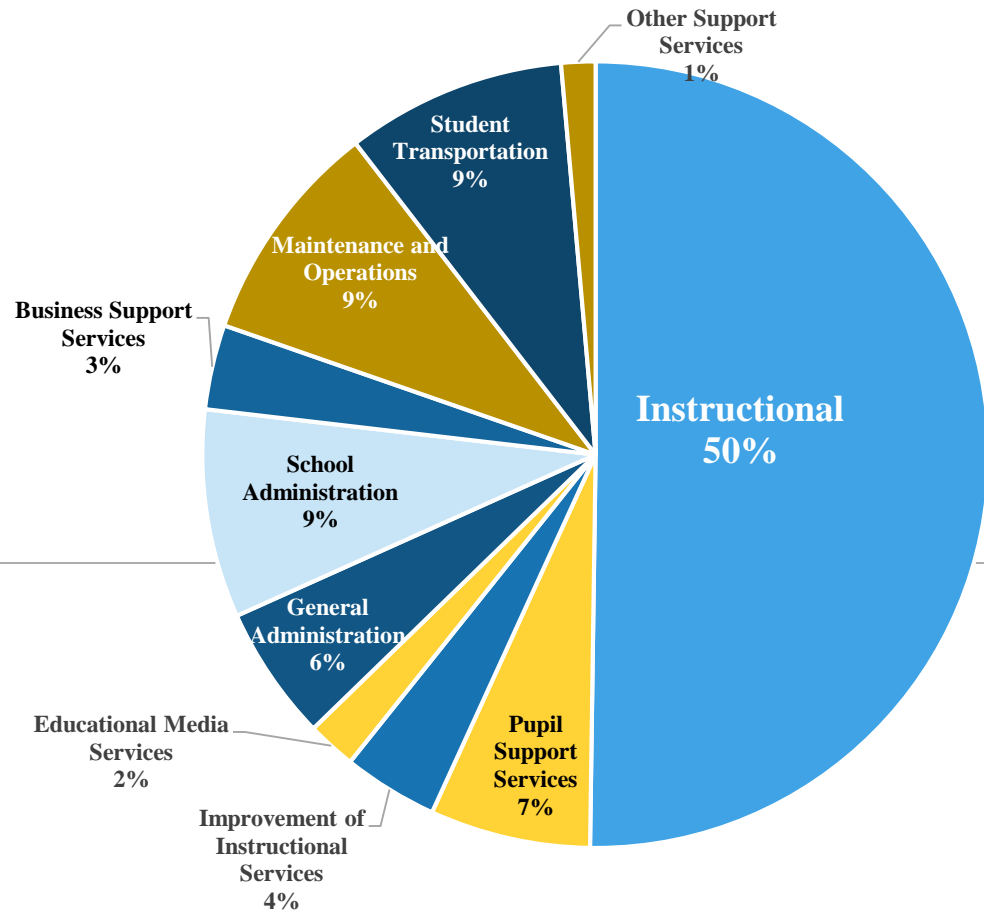
Local	\$4,037,083
State	\$3,250,377
Federal	\$801,018
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Total	\$8,088,478

Local Includes \$816,000 from FY2024 Fund Balance



Stewart County School District FY 2025 Budgeted Expenses Analysis

Instruction	\$4,062,467
Pupil Services	\$534,106
Improve of Instruction	\$315,635
Media Services	\$162,658
General Administration	\$448,219
School Administration	\$692,745
Business Administration	\$281,780
Maintenance & Ops	\$745,336
Student Transportation	\$731,787
Other Support Services	\$113,745
Total	\$8,088,478



The mission of Stewart County Board of Education is to provide a quality education to all students.

Stewart County School District FY 2026-FY 2025 Summary Budget Comparison

Revenues	FY 2026 Tentative Budget	FY 2025 Final Budget	% Change of Budget
State	\$4,149,627	\$3,250,377	28%
Local	\$4,004,214	\$4,037,083	** -1%
Federal	* \$1,745,452	\$801,018	118%
Total Revenues	\$9,899,293	\$8,088,478	22%

****Reduced PY Fund Balance draw for FY 2026**

***Additional Federal Grants budgeted for FY 2026**

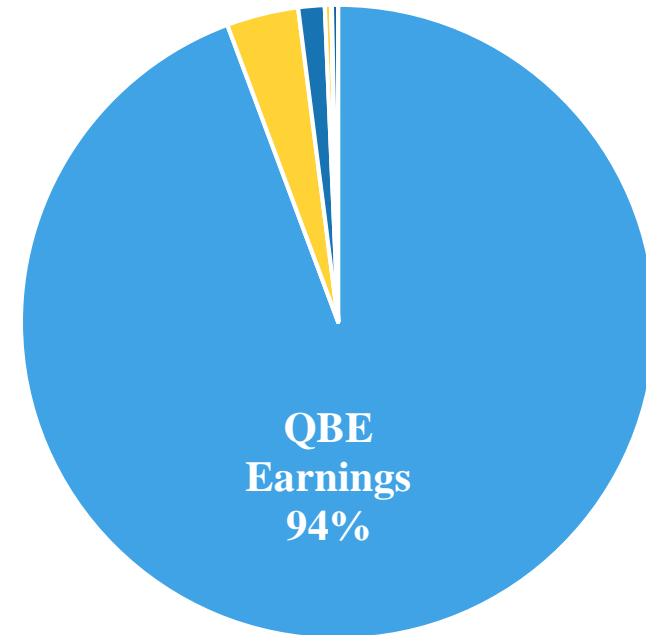


Expenses by Function	FY 2026 Tentative Budget	FY 2025 Final Budget	% Change of Budget
<i>Includes all state, local, and federal expenses</i>			
Instruction	\$4,626,597	\$4,062,467	14%
Pupil Support Services *	\$1,305,252	\$534,106	45% <i>*% Excludes SBHC</i>
Improvement of Instructional Serv.	\$366,203	\$315,635	16%
Instructional Staff Training	\$58,987	\$0	<i>*93% Federal</i>
Educational Media Services	\$145,532	\$162,658	-11%
Federal Grant Administration	\$115,386	\$0	<i>*100% Federal</i>
General Administration	\$437,358	\$448,219	-2%
School Administration	\$623,615	\$692,745	-10%
Business Support Services	\$315,047	\$281,780	12%
Maintenance & Operations	\$718,636	\$745,336	-4%
Security	\$159,084	\$0	<i>*New State Grant</i>
Student Transportation	\$910,104	\$731,787	24%
Other Support Services	\$117,491	\$113,745	3%
Total Expenses	\$9,899,293	\$8,088,478	22%

*** Pupil Support Services increase mostly attributable to expenses moving from Federal to State/Local**

Stewart County School District FY 2026 Tentative Budgeted State Revenues

State Revenue Sources	
QBE Earnings	\$3,912,394
Security Grant	\$152,984
Family Connection	\$56,250
Special Ed Grant	\$13,688
Hygiene Grant	\$204
Dyslexia Grant	\$1,075
CTAE Grant	\$13,032
Total State Revenues	\$4,149,627



Stewart County School District

FY 2025 QBE Midterm Allotment Sheet

Elementary School	\$531,977
Middle School	\$265,829
High School	\$333,712
Special Ed	\$467,052
Sparcity	\$443,493
Central Admin	\$307,099
School Admin	\$289,924
Media Center	\$38,879
Professional Development	\$7,912
20 Days Add Instruction	\$12,962
Midterm Hold Harmless	\$106,121
Transportation	\$320,437
Facilities M&O	\$75,431
Nursing Services	\$45,000
Total	\$3,241,168

**\$270,097 monthly*

School System: 728 - Stewart County		FY25 Midterm				
Earnings (\$)						
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS
Kindergarten Pgm	9	66,233	703	66,936	17,259	49,677
Kindergarten Early Intr Pgm	6	57,451	469	57,920	14,935	42,985
Primary Grade(1-3) Pgm	48	284,508	4,123	288,631	74,424	214,207
Primary Grd Early Intrv(1-3) Pgm	8	70,881	687	71,568	18,454	53,114
Upper Elementary Grd(4-5) Pgm	31	140,262	2,183	142,445	36,729	105,716
UppElem Grd Early Intrv(4-5)	10	88,601	704	89,305	23,027	66,278
Middle Grade(6-8) Pgm	0	0	0	0	0	0
Middle School(6-8) Pgm	69	353,329	4,859	358,188	92,359	265,829
High School Gen Educ(9-12)	72	306,694	8,179	314,873	81,190	233,683
CTAE(9-12) PGM	26	126,250	8,533	134,783	34,754	100,029
Students with Disab Cat I	2	23,423	498	23,921	6,168	17,753
Students with Disab Cat II	1	14,348	131	14,479	3,733	10,746
Students with Disab Cat III	15	278,503	3,063	281,566	72,602	208,964
Students with Disab Cat IV	5	153,772	2,112	155,884	40,195	115,689
Students with Disab Cat V	6	70,268	2,535	72,803	18,772	54,031
Gifted Student Category VI	1	7,903	101	8,004	2,064	5,940
Remedial Education Pgm	6	38,275	345	38,620	9,958	28,662
Alternate Education Pgm	5	31,896	352	32,248	8,315	23,933
Eng.Spkr.s of Other Lang.(ESOL)	0	0	0	0	0	0
Spec Ed. Itinerant				0	0	0
Spec Ed. Supplemental Speech				1,798	464	1,334
TOTAL DIRECT INSTRUC.	320	2,112,597	39,577	2,153,972	555,402	1,598,570
INDIRECT COST						
Cent. Admin		408,872	4,925	413,797	106,698	307,099
School Admin		388,442	2,213	390,655	100,731	289,924
Facility M & O			95,360	95,360	24,589	70,771
Sub Total (INDIRECT COST)		797,314	102,498	899,812	232,018	667,794
MEDIA CENTER PGM.		47,962	4,425	52,387	13,508	38,879
20 DAYS ADDITIONAL INSTRUCTION		17,465		17,465	4,503	12,962
STAFF & PROFESSIONAL DEV				9,495	2,448	7,047
PRINCIPAL STAFF & PROF. DEV				1,166	301	865
MIDTERM HOLD HARMLESS				142,992	36,871	106,121
One Time Payment						0
Charter System Adjustment				0		0
QBE FORMULA EARNINGS		2,975,338	146,500	3,277,289	845,051	2,432,238
CATEGORICAL GRANTS						
Pupil Transportation Pgm (Includes 11 Drivers and bus replacement funds of 0)				320,437		320,437
Sparsity - Regular				443,493		443,493
Nursing Services				45,000		45,000
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				4,086,219		3,241,168
Education Equalization Funding Grant				0		0
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				4,086,219		3,241,168
Charter Commission /GADOE Admin - State						0
Military Counselors						0
Local Charter Supplement						0
State Commission Charter Supplement				0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET				4,086,219		3,241,168



Stewart County School District

QBE Terminology

QBE – Quality Basic Education, state law to ensure all students have access to a quality education, regardless of their location or the school district's financial capacity.

Local 5 Mill Share – ensure the school district pays a portion of their local tax revenue to fund the school. It is equal to \$5 for every \$1,000 of the school's property tax digest. And it is subtracted from the amount funded by the QBE.

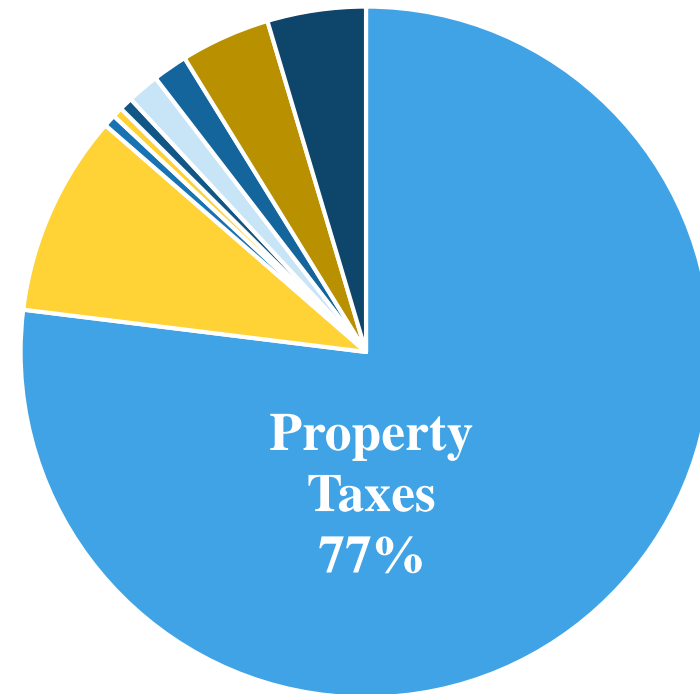
20 Days Additional Instruction – funds to address the needs of low-performing students by providing instructional opportunities for students beyond the regular school day.

Midterm Hold Harmless – QBE funding is recalculated midyear and this is a provision that even if a school district experiences a decline in student enrollment during a school year, it will still receive the same amount of state funding. This prevents immediate QBE budget cuts.

Sparsity - ensure that students in smaller, sparsely populated, rural areas have access to high-quality education, even with the challenges of limited resources.

Stewart County School District FY 2026 Tentative Budgeted Local Revenues

Local Revenue Sources	
Property Taxes	\$3,081,416
New Esplost (70%)	\$378,000
Interest	\$23,100
Real Estate Transactions	\$18,900
Silicon Ranch	\$60,000
Medicaid Claims	\$65,100
TAVT	\$168,000
Other Local	\$25,200
From Fund Balance	\$184,498
Total State Revenues	\$4,004,214



Stewart County School District

New ESplost

- Approved 11/5/2024
- Began 4/1/2025
- Duration of 20 calendar qtrs
- Maximum amount \$2,000,000

Uses include:

FACILITIES

New buildings and construction
Building additions
Renovations
Modifications
Property purchase
Property improvements, paving, energy management
Equipment and furnishings
Cafeteria and food service equipment

INSTRUCTIONAL

Textbooks
Technology (Also administrative technology)
Instructional equipment
Physical Education, Vocational, and Fine Arts equipment
Media center books and equipment

FINE ARTS

Music, choral, and drama equipment
Band instruments

ATHLETICS

Field turf
Tracks and track and field equipment
Stadiums, athletic fields and courts
Weightlifting and fitness equipment
Wrestling mats

TRANSPORTATION AND MAINTENANCE

School bus
Maintenance and transportation vehicles
Mowers and lawn maintenance equipment
Maintenance and transportation equipment
Bus cameras

DEBT SERVICE

Can pay previous bond debt or debt service on new bonds

OTHER

Safety and security equipment (Intercoms, security systems, fire alarms, etc.)
Consultant and planning services

Federal Revenue Sources	
Title I Grant	\$310,650
Title VB Grant	\$18,394
21 st Century Grant	\$320,000
School Based Health Clinic Grant	\$520,150
L4GA Grant	\$62,071
Special Ed Flowthrough Grant	\$85,000
Special Ed Building Capacity Grant	\$28,000
Special Ed Ages 3-5 Grant	\$7,447
School Bus Grant	\$88,110
Pre-K Funds	\$146,949
CTAE Grant	\$7,665
ERATE Grant	\$73,000
JROTC Grant	\$78,015
Total State Revenues	\$1,745,452

Stewart County School District FY 2026 Tentative Budgeted Federal Revenues

*Federal Grants are intended to supplement or add value to state and local funds, not to replace state and local funds.

*Most Federal Grants require funds to be expended prior to reimbursement.

*Federal Revenues must equal Federal Expenditures, net balance of \$0

*Most Federal Grants limit fund uses to specific items.



Stewart County School District FY 2026 Tentative Budgeted Expenses

Expenses by Function	
Instruction	\$4,626,597
Pupil Support Services	\$1,305,252
Improvement of Instructional Services	\$366,203
Instructional Staff Training	\$58,987
Educational Media Services	\$145,532
Federal Grant Administration	\$115,386
General Administration	\$437,358
School Administration	\$623,615
Business Support Services	\$315,047
Maintenance & Operations	\$718,636
Security	\$159,084
Student Transportation	\$910,104
Other Support Services	\$117,491
Total Expenses	\$9,899,293

Stewart County School District

FY 2026 Employee Benefit Costs Increases

TRS – Teachers Retirement System will increase the school district pension cost for its TRS employees from 20.78% to 21.91% for FY 2026.

State Health Benefit – the school district's portion of monthly employee health costs will increase from \$1,760 to \$1,885 for each certified employee and from \$1,580 to \$1,885 for each classified employee for FY 2026.

Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Instruction
(1000)*

Instruction Expenses	State and Local	Federal
Salaries and Benefits	\$3,814,925	\$491,582
Contract Services	\$31,400	\$16,069
Web-Based Licenses	\$41,675	\$76,376
Travel	\$10,000	\$500
Supplies	\$35,100	\$48,932
Expendable Equipment	\$2,600	\$1,275
Expendable Computer Equipment	\$8,503	\$4,800
Books and Periodicals	\$6,000	\$21,630
Dues and Fees	\$3,000	\$500
Total Instruction	\$3,953,203	\$673,394

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Pupil Support
Services
(2100)*

Pupil Support Services Expenses	State and Local	Federal
Salaries and Benefits	\$434,850	\$101,451
Contract Services	\$123,688	\$446,031
Communication	\$0.00	\$25,140
Web-Based Licenses	\$46,983	\$0
Travel	\$5,000	\$13,913
Pupil Services	\$4,500	\$0
Supplies	\$5,204	\$39,163
Expendable Equipment	\$0.00	\$20,052
Expendable Computer Equipment	\$0.00	\$2,777
Dues and Fees	\$35,000	\$1,500
Total Pupil Support Services	\$655,225	\$650,027

*Federal Funds
include SBHC Grant
Funds of \$520,150

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Improvement
of Instruction
(2210)*

Improvement of Instruction Expenses	State and Local	Federal
Salaries and Benefits	\$242,128	\$0
Technological Maintenance	\$4,000	\$0
Web-Based Licenses	\$22,000	\$1,200
Travel	\$5,000	\$500
Technological Supplies	\$5,000	\$73,000
Expendable Computer Equipment	\$12,000	\$0
Dues and Fees	\$1,000	\$375
Total Improvement of Instruction	\$291,128	\$75,075

*Federal Funds include ERATE Grant Funds of \$73,000

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Instructional
Staff Training
(2213)*

Instructional Staff Training	State and Local	Federal
Travel	\$4,000	\$31,646
Dues and Fees	\$500	\$22,841
Total Instructional Staff Training	\$4,500	\$54,487

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Media
Services
(2220)*

Media Services Expenses	State and Local	Federal
Salaries and Benefits	\$137,971	\$0
Web-Based Licenses	\$1,150	\$0
Travel	\$300	\$0
Supplies	\$2,500	\$0
Expendable Equipment	\$500	\$0
Expendable Computer Equipment	\$500	\$0
Books and Periodicals	\$2,000	\$0
Dues and Fees	\$611	\$0
Total Media Services	\$145,532	\$0

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Federal
Program
Administration
(2230)*

Federal Program Admin Expenses	State and Local	Federal
Salaries and Benefits	\$0	\$105,087
Contract Services	\$0	\$2,317
Background Checks	\$0	\$1,400
Web-Based Licenses	\$0	\$2,200
Travel	\$0	\$1,982
Supplies	\$0	\$300
Dues and Fees	\$0	\$2,100
Total Federal Program Admin	\$0	\$115,386

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*General
Administration
(2300)*

General Administration Expenses	State and Local	Federal
Salaries and Benefits	\$291,624	\$4,934
Contract Services	\$15,000	\$0
Background Checks	\$500	\$0
Legal Fees	\$15,000	\$0
Rental/Lease Equipment	\$23,000	\$0
Web-Based Licenses	\$12,500	\$0
Travel	\$20,000	\$0
Supplies	\$11,600	\$0
Expendable Equipment	\$2,000.00	\$0
Books and Periodicals	\$200.00	\$0
Dues and Fees	\$40,000	\$1,000
Total General Administration	\$431,424	\$5,934

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*School
Administration
(2400)*

School Administration Expenses	State and Local	Federal
Salaries and Benefits	\$557,155	\$0
Communication	\$35,000	\$0
Web-Based Licenses	\$3,000	\$0
Travel	\$5,000	\$0
Supplies	\$20,500	\$0
Expendable Equipment	\$400	\$0
Expendable Computer Equipment	\$2,000	\$0
Dues and Fees	\$560	\$0
Total School Administration	\$623,615	\$0

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Business
Support
(2500)*

Business Support Expenses	State and Local	Federal
Salaries and Benefits	\$232,747	\$0
Unemployment	\$7,000	\$0
Worker's Compensation	\$40,000	\$0
Contract Services	\$12,000	\$0
Web-Based Licenses	\$1,800	\$0
Travel	\$7,500	\$0
Supplies	\$7,500	\$0
Expendable Computer Equipment	\$4,000	\$0
Dues and Fees	\$2,500	\$0
Total Business Support	\$315,047	\$0

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Maintenance
and Operations
(2600)*

Maintenance and Ops Expenses	State and Local	Federal
Salaries and Benefits	\$56,408	\$0
Contract Services	\$280,000	\$0
Water/Sewer/Cleaning Services	\$34,400	\$2,222
Repair and Maintenance	\$87,000	\$0
Insurance	\$41,000	\$0
Communication	\$250	\$0
Travel	\$2,000	\$0
Supplies	\$2,256	\$0
Expendable Equipment	\$23,100	\$0
Energy	\$189,500	\$0
Dues and Fees	\$500	\$0
Total Maintenance and Operations	\$716,414	\$2,222

*Contract Services includes cost for Southern Cleaning Service

*Repair & Maintenance includes Roof Repair Estimate

*Expendable Equipment includes cost of 100 student desks and chairs

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Security
(2660)*

Security Expenses	State and Local	Federal
Salaries and Benefits	\$144,664	\$0
Contract Services	\$1,900	\$0
Repair and Maintenance	\$3,500	\$0
Communication	\$750	\$0
Travel	\$3,500	\$0
Supplies	\$2,000	\$0
Expendable Equipment	\$300	\$0
Energy	\$720	\$0
Technology Equipment	\$1,000	\$0
Dues and Fees	\$750	\$0
Total Security	\$159,084	\$0

*FY 2025 was funded by State Security Grant, \$141,372

*Repair and Maintenance includes JROTC Target System Maintenance

*Federal Funds Supplement State and Local



Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Student
Transportation
(2700)*

Student Transportation Expenses	State and Local	Federal
Salaries and Benefits	\$356,320	\$44,616
Contract Services	\$52,000	\$0
Background Checks/Drug Screens	\$500	\$0
Bus Driver Physicals	\$1,000	\$0
Water/Sewer/Cleaning Services	\$1,800	\$0
Repair and Maintenance	\$40,000	\$0
Insurance-Vehicles	\$31,500	\$0
Communication	\$700	\$0
Travel	\$2,800	\$0
Supplies	\$2,558	\$0
Expendable Equipment	\$3,000	\$0
Expendable Computer Equipment	\$500	\$0
Energy	\$42,000	\$31,200
Purchased Equipment	\$150,000	\$0
Purchase School Bus	\$60,000	\$88,110
Dues and Fees	\$1,500	\$0
Total Student Transportation	\$746,178	\$163,926

*Purchased
Equipment includes
Activity Bus and Truck

*Purchase School Bus
is the amount over
Federal Grant Funds
for cost of 1 school
bus



*Federal Funds Supplement State and Local

Stewart County
School District
FY 2026
Tentative
Budgeted
Expenses

*Other Support
Services
(2900)*

Other Support Services Expenses	State and Local	Federal
Salaries and Benefits	\$107,043	\$0
Contract Services	\$0	\$5,000
Communication	\$2,100	\$0
Supplies	\$3,348	\$0
Total Other Support Services	\$112,491	\$5,000

*Federal Funds Supplement State and Local



Stewart County School District FY 2026 Budgeted Expenses Per Student

Year	# of FTE	Per Student Instruction	Per Student Pupil Services	Per Student Staff Services	Per Student General Admin	Per Student School Admin	Per Student Transportation	Per Student Maintenance & Ops/Security	Per Student Total Expenditure
FY 2026 Tentative Budget	335	\$13,811	\$3,896	\$2,048	\$2,597	\$1,862	\$2,717	\$2,620	\$29,550
FY 2025 Annualized Actual	335	\$14,182	\$3,201	\$2,092	\$3,108	\$2,037	\$2,552	\$2,486	\$29,658
FY 2024 Actual	341	\$14,182	\$2,979	\$1,398	\$2,077	\$1,989	\$1,733	\$3,461	\$27,818
FY 2023 Actual	382	\$12,214	\$2,152	\$1,096	\$1,998	\$1,562	\$1,656	\$1,869	\$22,548

Staff Services include: *Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration*

General Admin include: *General Administration, Business Support Services, Other Support Services*



The mission of Stewart County Board of Education is to provide a quality education to all students.

