Board Approved
Date:
JUN 0 9 2025

Pierce County BOE

Final Budget

FY26

GOVERNMENTAL FUND TYPES (Amounts rounded to nearest $1,000)				
	Operating Budget			
	General Fund	Other Funds	Capital Projects	Budget Totals
Estimated Revenues:				
Local Ad Valorem Taxes	9,369,000			9,369,000
Other local sources	1,844,000	186,000	2,868,000	4,898,000
State sources	28,532,000	1,093,000		29,625,000
Equalization	4,598,000			4,598,000
Federal Sources		6,430,000		6,430,000
Other sources				-
Operating Transfers: From 100		50,000		50,000
Total Estimated Revenues	**44,343,000**	**7,759,000**	**2,868,000**	**54,970,000**
Estimated Expenditures:				
Instruction	29,439,000	2,226,000		31,665,000
Pupil Services	2,756,000	556,000		3,312,000
Improvement of Instruction	712,000	58,000		770,000
Instructional Staff Training	274,000	625,000		899,000
Educational Media	747,000	-		747,000
General Administration	754,000	142,000		896,000
School Administration	3,148,000	-		3,148,000
Business Services	519,000	-		519,000
Maintenance & Operation	3,531,000			3,531,000
Student Transportation	1,875,000	11,000		1,886,000
Central Support Services	525,000			525,000
School & Community Nutrition		4,091,000		4,091,000
Facilities & Construction		-	1,515,000	1,515,000
Other Support Services	33,000	50,000		83,000
Operating Transfers: To 560	30,000	-		30,000
Debt Service		-	1,209,000	1,209,000
Total Estimated Expenditures	**44,343,000**	**7,759,000**	**2,724,000**	**54,826,000**
Excess of Revenues over / (under) Expenditures	-	-	144,000	144,000
Est. Beg. Fund Bal.	17,400,000	1,143,000	540,000	19,083,000
Est. End. Fund Bal.	**17,400,000**	**1,143,000**	**684,000**	**19,227,000**

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Final Budget - Revenue

FY26

SRC	1000 Revenues - Local	FY26 BUDGET	
1110	Ad Valorem Taxes	$	9,369,000
1121	Intangible / RE Transfer Tax	$	130,000
1180	FLPA Tax	$	18,000
1190	Other Taxes	$	26,000
1191	TAVT	$	1,250,000
1310	Tuition	$	45,000
1500	Investment Income	$	225,000
1990	Indirect Cost Reimbursement	$	10,000
1995	Other Local Revenues	$	140,000
	Sub Total	$	11,213,000

SRC	3000 Revenues - State	FY26 BUDGET	
3120	QBE Earnings	$	28,531,000
3122	QBE Operations	$	1,557,000
3125	Trans. & Nurses	$	1,062,000
3140	5 Mill LFS	$	(3,068,000)
3200	Equalization	$	4,598,000
3800	Grants from GDOE	$	410,000
3995	Funds from Other State Agencies	$	40,000
	Sub Total	$	33,130,000
	Total Revenues	$	44,343,000

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Pierce County BOE

Final Budget - Appropriations

FY26

Function	FY26 BUDGET	
1000 - Instruction	$	29,438,900
2100 - Pupil Services	$	2,756,000
2210 - Improvement of Instruction	$	711,800
2213 - Instructional Staff Training	$	274,100
2220 - Education Media Services	$	747,000
2300 - General Administration	$	754,000
2400 - School Administration	$	3,147,800
2500 - Support Services Business	$	519,000
2600 - Maintenance & Operation	$	3,531,400
2700 - Pupil Transportation	$	1,875,000
2800 - Support Services Central	$	525,000
2900 - Support Services Other	$	33,000
5000 - Operating Transfers	$	30,000
	$	44,343,000

Total Estimated Revenue	$	44,343,000
Total Estimated Expenditures	$	44,343,000
Revenues over Expenditures	$	-

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Pierce County BOE

Final Budget – Appropriations – FY26

Obj	1000 - Instruction		FY26 BUDGET
110	Salaries, Teachers	$	15,890,000
115	Salaries, Extended Day - Teachers	$	40,000
117	Salaries, Extended Year	$	48,000
118	Salaries - Art , Music, PE	$	1,005,000
140	Salaries, Aids and Paraprofessionals	$	663,000
161	Salaries, Technology Specialists	$	204,000
164	Therapists	$	56,000
210	Benefits: SHBP	$	5,233,000
220	Benefits: FICA	$	1,360,000
230	Benefits: TRS	$	3,895,000
300	Purchased Professional and Technical Services	$	130,000
432	Technology Repair	$	4,300
532	Software / Subscriptions	$	108,000
580	Travel - Employees	$	2,000
610	Supplies	$	298,000
612	Computer Software	$	24,000
615	Expendable Equipment	$	21,000
616	Expendable Computer Equipment	$	95,000
61611	Technology Replacement Cycle Appropriation	$	350,000
641	Textbooks	$	1,000
642	Books (Other Than Textbooks)	$	9,600
890	Other Expenditures	$	2,000
		Subtotal $	29,438,900

Obj	2100 - Pupil Services		FY26 BUDGET
140	Salaries, Aids and Paraprofessionals	$	14,000
146	Athletics Extra Curricular	$	450,000
163	School Nurses	$	210,000
171	Salaries, Teacher Support Specialists	$	73,000
172	Salaries, Counselor (Elementary)	$	288,000
173	Salaries, Counselor (Secondary)	$	370,000
174	Salaries, School Psychologist	$	199,000
176	Salaries, Social Worker	$	69,000
190	Other Salaries and Compensation	$	2,000
210	Benefits: SHBP	$	407,000
220	Benefits: FICA	$	122,000
230	Benefits: TRS	$	370,000
300	SRO - SCHOOL SAFETY	$	25,000
332	Drug and Alcohol Testing	$	1,000
530	Web Based Communication	$	50,000
580	Travel - Employees	$	5,000
610	Supplies	$	95,000
615	Expendable Equipment (Cost Less Than $5,000)	$	5,000
810	Dues and Fees	$	1,000
890	Other Expenditures		
		Subtotal $	2,756,000

Obj	2210 - Improvement of Instruction		FY26 BUDGET
142	Salaries, Clerical	$	24,000
161	Salaries, Technology Director	$	89,000
190	Other Management Personnel	$	345,000
210	Benefits: SHBP	$	68,000
220	Benefits: FICA	$	30,000
230	Benefits: TRS	$	100,000
300	Purchased Professional and Technical Services	$	5,000
580	Travel - Employees	$	34,000
61X	Supplies	$	7,500
642	Books	$	2,000
810	Dues and Fees - Registration	$	7,300
		Subtotal $	711,800

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Final Budget – Appropriations – FY26

Obj	2213 - Instructional Staff Training		FY26 BUDGET
116	Stipends	$	2,000
220	Benefits: FICA	$	1,000
300	Purchased Professional and Technical Services	$	163,600
532	Software / Subscriptions	$	3,500
580	Travel - Employees	$	49,000
61X	Supplies	$	6,000
642	Books	$	19,000
810	Dues and Fees - Registration	$	30,000
		Subtotal $	274,100

Obj	2220 - Education Media Services		FY26 BUDGET
140	Salaries, Instructional Assistants	$	48,000
165	Salaries, Media Specialist	$	385,000
210	Benefits: SHBP	$	113,000
220	Benefits: FICA	$	34,000
230	Benefits: TRS	$	96,000
532	Web based subscriptions & Lic	$	500
610	Supplies	$	32,000
612	Computer Software	$	2,700
615	Expendable Equipment (Cost Less Than $5,000)	$	2,000
616	Expendable Computer Equipment (Cost Less Than $5,000)	$	5,800
642	Books (Other Than Textbooks)	$	18,000
810	Dues & Fees	$	10,000
		Subtotal $	747,000

Obj	2300 - General Administration		FY26 BUDGET
111	Salaries, Board Members	$	25,000
120	Salaries, Superintendent	$	175,000
121	Salaries, Assistant Superintendent	$	98,000
142	Salaries, Clerical	$	40,000
190	Other Management Personnel	$	27,000
210	Benefits: SHBP	$	46,000
220	Benefits: FICA	$	28,000
230	Benefits: TRS	$	80,000
300	Purchased Professional and Technical Services	$	2,000
340	Legal Fees	$	14,000
520	Insurance (Workers Compensation)	$	135,000
580	Travel - Employees	$	12,000
610	Supplies	$	15,000
612	Computer Software	$	1,000
615	Expendable Equipment (Cost Less Than $5,000)	$	2,000
73X	Equipment (Cost Greater Than $4,999)	$	5,000
810	Dues and Fees (GSBA, GSSA, Conferences)	$	48,000
890	Other Expenditures	$	1,000
		Subtotal $	754,000

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Pierce County BOE

Final Budget – Appropriations – FY26

Obj	2400 - School Administration		FY26 BUDGET
130	Salaries, Principals	$	560,000
131	Salaries, Assistant Principals	$	970,000
142	Salaries, Clerical	$	430,000
210	Benefits: SHBP	$	588,000
220	Benefits: FICA	$	144,000
230	Benefits: TRS	$	390,000
300	Purchased Professional and Technical Services	$	2,000
432	Repair - Technology Related	$	1,000
532	Web based subscriptions & Lic	$	1,000
580	Travel - Employees	$	8,000
610	Supplies (Technology, Web Sub, Equip. etc.) Fig.8	$	36,000
615	Expendable Equipment (Cost Less Than $5,000)	$	4,100
616	Expendable Computer Equipment (Cost Less Than $5,000)	$	11,000
642	Books (Other Than Textbooks)	$	500
810	Dues and Fees	$	2,200
		Subtotal	**$ 3,147,800**

Obj	2500 - Support Services Business		FY26 BUDGET
148	Salaries, Bookkeepers	$	274,000
210	Benefits: SHBP	$	113,000
220	Benefits: FICA	$	21,000
230	Benefits: TRS	$	59,000
300	Purchased Professional and Technical Services	$	5,000
432	Repair - Technology Related	$	30,000
580	Travel - Employees	$	4,000
610	Supplies (Technology, Web Sub, Equip. etc.)	$	2,000
612	Computer Software	$	2,000
616	Expendable Computer Equipment (Cost Less Than $5,000)	$	2,000
810	Dues and Fees	$	7,000
		Subtotal	**$ 519,000**

Obj	2600 - Maintenance & Operation		FY26 BUDGET
181	Salaries, Maintenance	$	272,000
186	Salaries, Custodial	$	694,000
190	Salaries, Other Management Personnel	$	95,000
199	Other Salaries and Comp.	$	27,000
210	Benefits: SHBP	$	475,000
220	Benefits: FICA	$	81,000
230	Benefits: TRS	$	48,000
300	Purchased Professional and Technical Services	$	305,000
361	Substitutes	$	7,000
41002	MES Water and Sewer Lines	$	45,000
41010	Water and Sewer Services	$	55,000
41020	Garbage Services	$	42,000
41030	Pest Control	$	8,000
430	Repair and Maintenance Services	$	390,000
520	Insurance - (Buildings & Liability)	$	235,400
530	Communications	$	1,000
580	Travel - Employees	$	1,500
610	Supplies	$	250,000
612	Computer Software	$	12,500
615	Expendable Equipment (Cost Less Than $5,000)	$	35,000
620	Energy (Electricity & Natural Gas)	$	450,000
810	Dues and Fees	$	2,000
		Subtotal	**$ 3,531,400**

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Final Budget – Appropriations – FY26

Obj	2700 - Pupil Transportation		FY26 BUDGET
142	Salaries, Clerical	$	25,000
180	Salaries, Bus Drivers (Regular Bus Routes)	$	526,000
181	Salaries, Transportation Mechanic	$	216,000
190	Salaries, Other Management Personnel	$	56,000
210	Benefits: SHBP	$	407,000
220	Benefits: FICA	$	59,000
230	Benefits: TRS	$	14,000
300	Purchased Professional and Technical Services	$	75,000
332	Drug and Alcohol Testing and Fingerprinting	$	1,000
334	Bus Driver Physicals	$	10,000
410	Garbage	$	1,000
430	M&O Repairs	$	42,000
520	Insurance - (Auto Insurance)	$	5,000
580	Travel - Employees	$	5,000
610	Supplies	$	165,000
612	Computer Software	$	3,000
615	Expendable Equipment (Cost Less Than $5,000)	$	4,000
616	Expendable Computer Equipment (Cost Less Than $5,000)	$	1,000
62010	Energy - Electricity	$	13,000
62020	Diesel / Gas	$	245,000
810	Dues and Fees	$	2,000
	Subtotal	**$**	**1,875,000**

Obj	2800 - Support Services Central		FY26 BUDGET
142	Salaries, Clerical	$	135,000
210	Benefits: SHBP	$	24,000
220	Benefits: FICA	$	8,000
230	Benefits: TRS	$	20,000
300	Purchased Professional and Technical Services	$	25,000
530	Communication	$	65,000
580	Travel - Employees	$	2,000
610	Supplies	$	1,000
612	Computer Software	$	190,000
615	Expendable Equipment	$	10,000
616	Computer Equipment	$	25,000
734	Computers (Cost Greater Than $4,999)	$	5,000
810	Dues and Fees	$	15,000
	Subtotal	**$**	**525,000**

Obj	2900 - Support Services Other		FY26 BUDGET
812	RESA Fees	$	33,000
	Subtotal	**$**	**33,000**

Obj	5000 - Operating Transfers		FY26 BUDGET
890	Transfers to Other Funds (Pre-K Make Whole-560)	$	30,000
	Subtotal	**$**	**30,000**