FY 2027 Budget
GILMER COUNTY SCHOOL SYSTEM
July 1, 2026 - June 30, 2027

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Fund
Estimated Revenues:				
Local Taxes (Property)	27,640,000	-	-	-
Local Taxes (ESPLOST)	-	-	9,000,000	-
State Sources	736,721	856,000	1,976,020	-
State QBE	35,880,871	-	-	-
State Austerity Reduction	-	-	-	-
Local 5 Mills	(11,557,810)	-	-	-
Federal Sources	-	7,595,463	-	-
Other Sources	1,637,900	1,097,700	800,000	-
Transfers from Other Funds	-	544,036	45,400,000	7,979,000
Total Estimated Revenues	**54,337,682**	**10,093,199**	**57,176,020**	**7,979,000**
Estimated Expenditures:				
Instruction	37,018,262	2,576,893	-	-
Pupil Services	3,347,531	351,039	-	-
Improvement of Instruction	2,051,819	785,563	-	-
Instructional Staff Training	44,360	534,002	-	-
Educational Media	835,570	-	-	-
Federal Grant Administration	-	185,017	-	-
General Administration	944,049	79,387	-	-
School Administration	3,647,569	20,251	-	-
Business Services	658,790	-	-	-
Maintenance & Operations	5,735,723	-	-	-
Student Transportation	3,421,166	20,687	-	-
Central Support Services	271,591	-	-	-
Other Support Services	20,000	-	-	-
School Food Service	40,000	4,236,825	-	-
Facility Acq/Improvements	-	-	2,576,020	-
Debt Service	2,000	-	-	7,979,000
Enterprise Operations	-	959,500	-	-
Other Uses	120,000	-	-	-
Transfers to Other Funds	700,000	344,036	52,879,000	-
Total Expenditures	**58,858,429**	**10,093,199**	**55,455,020**	**7,979,000**
Excess of Revenues Over (Under) Expenditures	(4,520,747)	0	1,721,000	-
Estimated Fund Balance 7/1/2026	22,134,063	3,582,331	49,992,984	-
Estimated Fund Balance 6/30/2027	17,613,316	3,582,331	51,713,984	-