BAKER COUNTY BOARD OF EDUCATION
FINAL BUDGET
JULY 1, 2026 - JUNE 30, 2027
GOVERNMENTAL FUND TYPES

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL PROJECT FUNDS	LOTTERY PRE-K FUNDS	SCHOOL FOOD SERVICE FUNDS	TOTAL FUNDS
ESTIMATED REVENUES:						
Local Taxes	2,491,566.00					2,491,566.00
Other Local Sources	70,600.00					70,600.00
State Sources	3,288,791.00			95,928.00	7,714.00	3,392,433.00
SPLOST		264,000.00				264,000.00
Federal Sources			489,967.00		294,134.00	784,101.00
TOTAL ESTIMATED REVENUES	**5,850,957.00**	**264,000.00**	**489,967.00**	**95,928.00**	**301,848.00**	**7,002,700.00**
ESTIMATED EXPENDITURES						
1000 - Instruction: Salary & Benefits	2,806,257.00		305,203.00	165,302.00		3,276,762.00
1000 - Instruction: Other	135,493.00		92,069.00	1,000.00		228,562.00
2100 - Pupil Services: Salary & Benefits	377,892.00		27,619.00			405,511.00
2100 - Pupil Services: Other	17,253.00		5,767.00			23,020.00
2210 - Improv of Instruction: Salary & Benefits	208,411.00					208,411.00
2210 - Improv of Instruction: Other	53,279.00	25,000.00				78,279.00
2213 - Instructional Staff Training	3,860.00					3,860.00
2220 - Educational Media: Salary & Benefits	141,728.00					141,728.00
2220 - Educational Media: Other	3,631.00					3,631.00
2230 - Federal Grants Admin			59,309.00			59,309.00
2300 - General Admin: Salary & Benefits	354,250.00					354,250.00
2300 - General Admin: Other	15,449.00					15,449.00
2400 - School Admin: Salary & Benefits	264,446.00					264,446.00
2400 - School Admin: Other	14,790.00					14,790.00
2500 - Support Svcs Business: Salary & Benefits	283,851.00					283,851.00
2500 - Support Svcs Business: Other	9,321.00					9,321.00
2600 - Maint. and Operations: Salary & Benefits	221,575.00					221,575.00
2600 - Maint. and Operations: Other	350,082.00					350,082.00
2660 - School Safety and Security: Salary & Benefits	74,467.00					74,467.00
2660 - School Safety and Security: Other	21,946.00					21,946.00
2700 - Student Transportation: Salary & Benefits	223,945.00					223,945.00
2700 - Student Transportation: Other	172,691.00					172,691.00
2800 - Central Support						-
2900 - Other Support	2,114.00					2,114.00
3100 - School Food Services: Salary & Benefits					145,397.00	145,397.00
3100 - School Food Services: Other					125,000.00	125,000.00
4000 - Facilities Acquisition & Construction		725,000.00				725,000.00
TOTAL ESTIMATED EXPENDITURES	**5,756,731.00**	**750,000.00**	**489,967.00**	**166,302.00**	**270,397.00**	**7,433,397.00**
Other Sources/Uses						
Transfers In		-		**70,374.00**	-	70,374.00
Transfers Out	(70,374.00)					(70,374.00)
TOTAL OTHER SOURCES/USES	**(70,374.00)**	-	-	**70,374.00**	-	-
REVENUES OVER (UNDER) EXPENDITURES	23,852.00	(486,000.00)	-	-	31,451.00	(430,697.00)
ESTIMATED FUND BALANCE JULY 1, 2026	8,136,232.00	1,028,138.00	-	-	15,000.00	9,179,370.00
ESTIMATED FUND BALANCE JUNE 30, 2027	8,160,084.00	542,138.00	-	-	46,451.00	8,748,673.00