BAKER COUNTY BOARD OF EDUCATION
FINAL BUDGET
JULY 1, 2025 - JUNE 30, 2026
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	2,467,557.00					2,467,557.00
Other Local Sources	63,838.00					63,838.00
State Sources	2,782,893.00	886,337.00		117,944.00	7,450.00	3,794,624.00
SPLOST		264,000.00				264,000.00
Federal Sources			490,639.00		221,500.00	712,139.00
TOTAL ESTIMATED REVENUES	**5,314,288.00**	**1,150,337.00**	**490,639.00**	**117,944.00**	**228,950.00**	**7,302,158.00**
ESTIMATED EXPENDITURES						
1000 - Instruction: Salary & Benefits	2,756,838.00		299,514.00	163,729.00		3,220,081.00
1000 - Instruction: Other	85,000.00		90,679.00	1,000.00		176,679.00
2100 - Pupil Services: Salary & Benefits	148,265.00		36,143.00			184,408.00
2100 - Pupil Services: Other	7,375.00		5,767.00			13,142.00
2210 - Improv of Instruction: Salary & Benefits	204,328.00					204,328.00
2210 - Improv of Instruction: Other	50,240.00	25,000.00				75,240.00
2213 - Instructional Staff Training	2,700.00					2,700.00
2220 - Educational Media: Salary & Benefits	138,004.00					138,004.00
2220 - Educational Media: Other	3,150.00					3,150.00
2230 - Federal Grants Admin			58,536.00			58,536.00
2300 - General Admin: Salary & Benefits	346,560.00					346,560.00
2300 - General Admin: Other	17,137.00					17,137.00
2400 - School Admin: Salary & Benefits	260,304.00					260,304.00
2400 - School Admin: Other	9,273.00					9,273.00
2500 - Support Svcs Business: Salary & Benefits	268,483.00					268,483.00
2500 - Support Svcs Business: Other	9,321.00					9,321.00
2600 - Maint. and Operations: Salary & Benefits	200,737.00					200,737.00
2600 - Maint. and Operations: Other	333,812.00					333,812.00
2660 - School Safety and Security: Salary & Benefits	73,705.00					73,705.00
2660 - School Safety and Security: Other	15,850.00					15,850.00
2700 - Student Transportation: Salary & Benefits	218,565.00					218,565.00
2700 - Student Transportation: Other	164,143.00					164,143.00
2800 - Central Support						-
2900 - Other Support	2,114.00					2,114.00
3100 - School Food Services: Salary & Benefits					151,560.00	151,560.00
3100 - School Food Services: Other					125,000.00	125,000.00
4000 - Facilities Acquisition & Construction		1,530,729.00				1,530,729.00
TOTAL ESTIMATED EXPENDITURES	**5,315,904.00**	**1,555,729.00**	**490,639.00**	**164,729.00**	**276,560.00**	**7,803,561.00**
Other Sources/Uses						
Transfers In		**643,663.00**		**46,785.00**	-	690,448.00
Transfers Out	(690,448.00)					(690,448.00)
TOTAL OTHER SOURCES/USES	**(690,448.00)**	**643,663.00**	**-**	**46,785.00**	**-**	**-**
REVENUES OVER (UNDER) EXPENDITURES	(692,064.00)	238,271.00	-	-	(47,610.00)	(501,403.00)
ESTIMATED FUND BALANCE JULY 1, 2025	6,396,546.00	950,000.00	-	-	55,000.00	7,401,546.00
ESTIMATED FUND BALANCE JUNE 30, 2026	5,704,482.00	1,188,271.00	-	-	7,390.00	6,900,143.00