BARROW COUNTY SCHOOLS DISTRICT
TENTATIVE BUDGET BY GOVERNMENTAL FUND TYPES
JULY 1, 2025 - JUNE 30, 2026

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE
ANTICIPATED REVENUES:				
*LOCAL TAXES	$ 76,159,039	-	-	-
OTHER LOCAL RECEIPTS	2,490,268	$ 1,814,950	-	-
STATE SOURCES - QBE	130,816,682	-	-	-
STATE SOURCES - GRANTS	914,123	-	-	-
STATE SOURCES - OTHER	-	2,843,916	$ 353,818	-
FEDERAL SOURCES	-	19,024,150	-	-
OTHER SOURCES	3,000,000	328,427	2,000,000	$ 400,000
LOCAL SALES TAX RECEIPTS	-	235,000	21,000,000	-
INDIRECT COST ALLOCATION	-	-	-	-
TRANSFERS IN	-	1,991,716	-	12,992,379
TOTAL ANTICIPATED REVENUES	**$ 213,380,112**	**$ 26,238,160**	**$ 23,353,818**	**$ 13,392,379**
ANTICIPATED EXPENDITURES:				
INSTRUCTIONAL EXPENSES	$ 148,762,007	$ 7,852,586	$ 6,527,500	-
PUPIL SUPPORT SERVICES	12,075,150	1,672,411	-	-
IMPROVEMENT OF INSTRUCTIONAL SERVICES	7,748,731	413,454	-	-
INSTRUCTIONAL STAFF TRAINING	138,429	2,303,473	-	-
EDUCATIONAL MEDIA SERVICES	3,003,943	-	-	-
GENERAL ADMINISTRATION	2,567,241	167,003	527,824	-
SCHOOL ADMINISTRATION	12,473,342	156,758	-	-
BUSINESS SUPPORT SERVICES	3,102,215	10,323	24,000	-
MAINTENANCE AND OPERATIONS OF PLANT	17,108,164	-	1,550,000	-
*M&O - SECURITY	1,406,846	-	-	-
STUDENT TRANSPORTATION	13,822,737	28,000	874,000	-
CENTRAL SUPPORT SERVICES	1,912,495	-	-	-
OTHER SUPPORT SERVICES	781,023	792,000	-	-
SCHOOL NUTRITION PROGRAM	-	12,584,957	-	-
ENTERPRISE OPERATIONS	31,199	-	-	-
FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	27,904,010	-
OTHER USES AND DEBT SERVICE	-	-	1,033,960	$ 12,992,379
TRANSFERS OUT	1,362,514	629,202	12,992,379	-
TOTAL ANTICIPATED EXPENDITURES	**$ 226,296,037**	**$ 26,610,167**	**$ 51,433,673**	**$ 12,992,379**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (12,915,925)**	**$ (372,007)**	**$ (28,079,855)**	**$ 400,000**
ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2025	**$ 67,000,000**	**$ 5,697,638**	**$ 66,000,000**	**$ 8,900,000**
ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2026	**54,084,075**	**5,325,631**	**37,920,145**	**9,300,000**
ESTIMATED ASSIGNED FUND BALANCE JUNE 30, 2026	**16,000,000**			
ESTIMATED TOTAL FUND BALANCE JUNE 30, 2026	**$ 70,084,075**	**$ 5,325,631**	**$ 37,920,145**	**$ 9,300,000**

*** This budget includes a millage rate of 15.5 mills. If Barrow County Commissioners funding for the School Resource Officers is reduced, we may need to do a budget amendment to increase tax revenue and security expenses by $867,388 each and our millage rate may need to increase to the Board approved tentative millage rate of 15.695 mills.**

PUBLIC HEARINGS - There will be two public hearings prior to adoption of the FY 2026 budget

June 12, 2025 at 6:00 PM - Professional Development Center - 179 W. Athens Street. Winder, GA

June 23, 2025 at 4:00 PM - Professional Development Center - 179 W. Athens Street. Winder, GA

The budget will be considered for final adoption by the Barrow County Board of Education at 6:00 PM on June 24, 2025 at 6 PM - Professional Development Center located at 179 W. Athens Street, Winder, GA 30680.