BARROW COUNTY SCHOOLS DISTRICT
BUDGET BY GOVERNMENTAL FUND TYPES
JULY 1, 2026 - JUNE 30, 2027

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE
ANTICIPATED REVENUES:				
PROPERTY TAXES	$ 74,930,729	$ -	$ -	$ -
OTHER LOCAL TAXES	2,084,800	-	-	-
TAVT TAX	7,375,000	-	-	-
OTHER LOCAL RECEIPTS	2,515,239	2,324,550	-	-
STATE SOURCES - QBE	133,801,315	-	-	-
STATE SOURCES - GRANTS	1,704,046	3,456,234	-	-
INTERGOVERNMENTAL REVENUE	-	574,430	2,265,244	-
FEDERAL SOURCES	-	19,411,892	-	-
OTHER SOURCES	3,000,000	200,000	900,000	400,000
LOCAL SALES TAX RECEIPTS	-	-	21,788,447	-
TRANSFERS IN	-	1,530,735	-	14,114,459
TOTAL ANTICIPATED REVENUES	**$ 225,411,129**	**$ 27,497,841**	**$ 24,953,691**	**$ 14,514,459**
ANTICIPATED EXPENDITURES:				
INSTRUCTIONAL EXPENSES	$ 155,496,781	$ 7,617,129	$ 5,423,631	$ -
PUPIL SUPPORT SERVICES	15,333,195	1,567,643	-	-
IMPROVEMENT OF INSTRUCTIONAL SERVICES	7,487,827	144,627	-	-
INSTRUCTIONAL STAFF TRAINING	119,620	2,128,193	-	-
EDUCATIONAL MEDIA SERVICES	2,693,633	-	-	-
GENERAL ADMINISTRATION	2,533,133	156,303	572,000	-
SCHOOL ADMINISTRATION	12,802,823	147,720	-	-
BUSINESS SUPPORT SERVICES	2,968,683	50,720	28,000	-
MAINTENANCE AND OPERATIONS OF PLANT	16,302,841	-	1,600,000	-
SECURITY AND SAFETY	3,189,958	-	-	-
STUDENT TRANSPORTATION	14,128,809	29,000	1,823,897	-
CENTRAL SUPPORT SERVICES	1,830,161	-	-	-
OTHER SUPPORT SERVICES	685,274	697,021	-	-
SCHOOL NUTRITION PROGRAM	-	14,238,750	-	-
ENTERPRISE OPERATIONS	36,082	-	-	-
FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	14,750,045	-
OTHER USES AND DEBT SERVICE	-	-	942,744	14,114,459
TRANSFERS OUT	810,000	720,735	14,114,459	-
TOTAL ANTICIPATED EXPENDITURES	**$ 236,418,820**	**$ 27,497,841**	**$ 39,254,776**	**$ 14,114,459**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (11,007,691)**	**$ -**	**$ (14,301,085)**	**$ 400,000**
ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2026	**$ 65,779,000**	**$ -**	**$ -**	**$ -**
ESTIMATED UNASSIGNED FUND BALANCE JUNE 30, 2027	**54,771,309**	**-**	**-**	**-**
ESTIMATED ASSIGNED FUND BALANCE JUNE 30, 2027	**16,000,000**	**$ 4,700,000**	**$ 65,000,000**	**$ 16,000,000**
ESTIMATED TOTAL FUND BALANCE JUNE 30, 2027	**$ 70,771,309**	**$ 4,700,000**	**$ 50,698,915**	**$ 16,400,000**