



**FY26 TENTATIVE BUDGET  
EMANUEL COUNTY BOARD OF EDUCATION  
JULY 1, 2025 - JUNE 30, 2026**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>
<b>ESTIMATED REVENUES:</b>			
LOCAL TAXES	\$ 8,500,000		
OTHER LOCAL REVENUES	\$ 593,054	\$ 52,797	\$ 300,000
STATE SOURCES	\$ 36,674,595	\$ 1,244,516	\$ 750,000
FEDERAL SOURCES		\$ 8,917,188	
INCOMING TRANSFERS			
SALES TAX COLLECTIONS			\$ 4,000,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 45,767,649</b>	<b>\$ 10,214,501</b>	<b>\$ 5,050,000</b>
<b>ESTIMATED EXPENDITURES:</b>			
INSTRUCTIONAL SERVICES	\$ 27,182,670	\$ 4,957,142	\$ 278,000
PUPIL SERVICES	\$ 3,268,170	\$ 276,064	
IMP OF INSTRUCTION SERVICES	\$ 521,759	\$ 20,751	
INSTRUCTIONAL STAFF TRAINING	\$ 60,000	\$ 699,235	
MEDIA SERVICES	\$ 781,483	\$ 12,250	
GENERAL ADMINISTRATION SERVICES	\$ 1,049,580	\$ 65,622	
SCHOOL ADMINISTRATION SERVICES	\$ 3,084,088	\$ 104,432	
BUSINESS SERVICES	\$ 456,003		
MAINTENANCE AND OPERATION SERVICES	\$ 3,487,903	\$ 42,684	\$ 200,000
STUDENT TRANSPORTATION SERVICES	\$ 2,898,913	\$ 211,818	\$ 135,000
CENTRAL SUPPORT SERVICES	\$ 1,140,239	\$ -	
OTHER SUPPORT SERVICES	\$ 36,000	\$ 100,000	
SCHOOL NUTRITION SERVICES		\$ 3,577,351	
FACILITIES ACQ & CONST SERVICES		\$ -	\$ 7,251,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 43,966,807</b>	<b>\$ 10,067,348</b>	<b>\$ 7,864,000</b>
EXCESS OF REVENUES OVER (UNDER) EXP	\$ 1,800,842	\$ 147,153	\$ (2,814,000)
 ESTIMATED TOTAL FUND BALANCE JULY 1, 2025	 \$ 21,496,557	 \$ 2,321,565	 \$ 14,442,550
ESTIMATED FUND BALANCE AVAILABLE JUNE 30, 2026	\$ 23,297,399	\$ 2,468,718	\$ 11,628,550

*The Emanuel County Board of Education Fiscal Year 2026 Budget will be considered for final adoption by the Board on Tuesday, June 10, 2025 at 5:30 p.m. The meeting will be held at the Emanuel County Board of Education Central Office located at 201 North Main Street, Swainsboro, GA 30401. As stated in the notices published in **The Forest Blade**, an opportunity for public input will be provided during the May 13 and June 10 board meetings regarding the Fiscal Year 2026 Budget.*