



FY2027 Tentative Budget

Dr. Kristina Brooks, Superintendent
Katrina London, Chief Financial Officer
May 26, 2026

Mission and Vision

Our Mission

The mission of the Baldwin County School District, in collaboration with families and community, is to educate students who will graduate college and career ready and become contributing members of our local and global communities.

Our Vision

Our vision is to empower students to achieve their maximum potential for lifelong success.

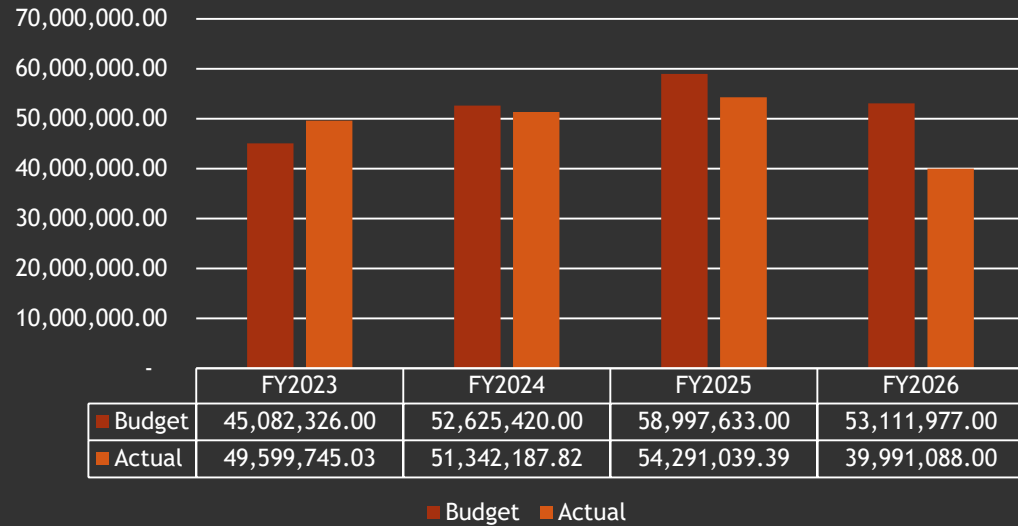
Budget Development Process

- Modified Zero-Based Budgeting
- Review of department and school budgets (CFO/Superintendent-led) with the focus on “needs” versus “wants”. Expenditures must be justified.
- Budgets must align to the strategic plan and reflect an investment in our students and employees.

Budget Discussion

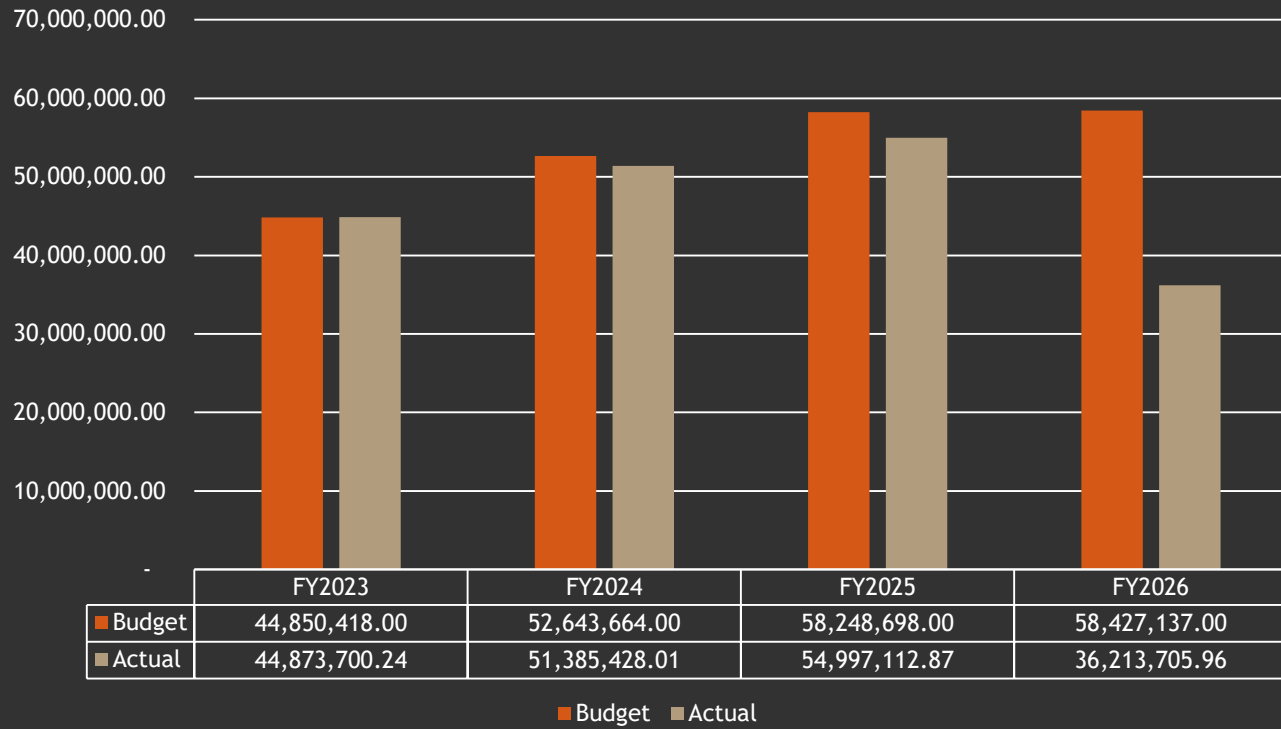
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance, Investments (Earned Interest)
- FY25 Revenues/FY25 Expenses
- FY26 Projected Revenue/FY26 Budgeted Expenses
- FY27 Projected Revenue/FY27 Proposed Budgeted Expenses
- Local Cost for Benefits
- Historical 5 Mill Share
- FY26/FY27 Snapshot Comparison
- Strategic Personnel Investments

Historical Budget to Actual Revenue



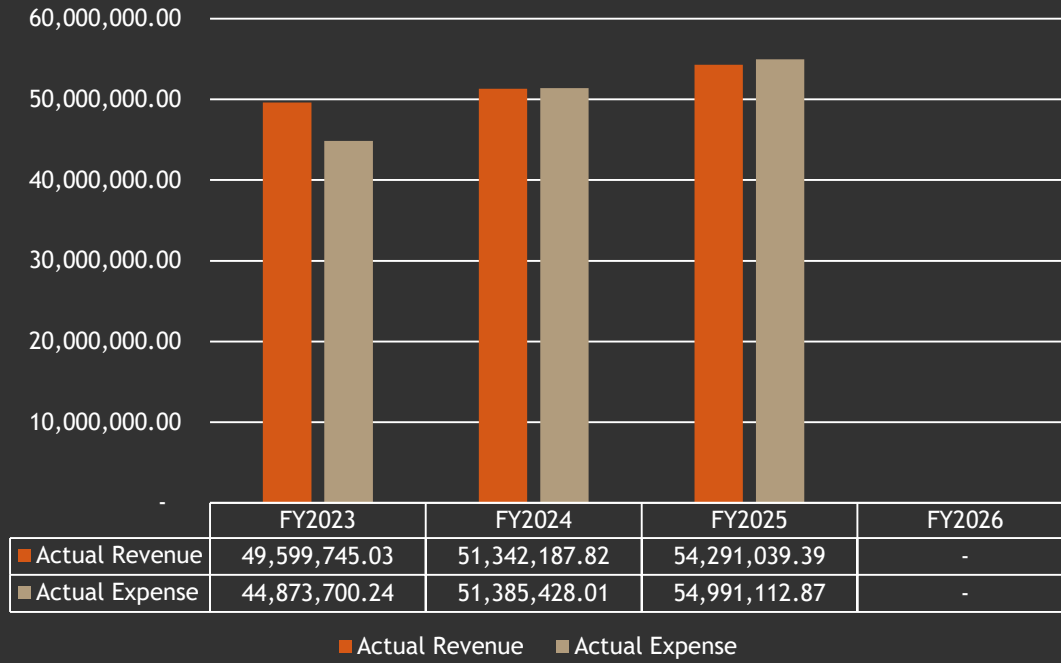
Historical Budget to Actual Revenue					
	Budget	Actual			
FY2023	45,082,326.00	49,599,745.03			
FY2024	52,625,420.00	51,342,187.82			
FY2025	58,997,633.00	54,291,039.39			
FY2026	53,111,977.00	39,991,088.00	YTD Revenue Received as of 4/14/26		

Historical Budget to Actual Expenses



Historical Budget to Actual Expenses			
	Budget	Actual	
FY2023	44,850,418.00	44,873,700.24	
FY2024	52,643,664.00	51,385,428.01	
FY2025	58,248,698.00	54,991,112.87	
FY2026	58,427,137.00	36,213,705.96	YTD as of 4/14/26

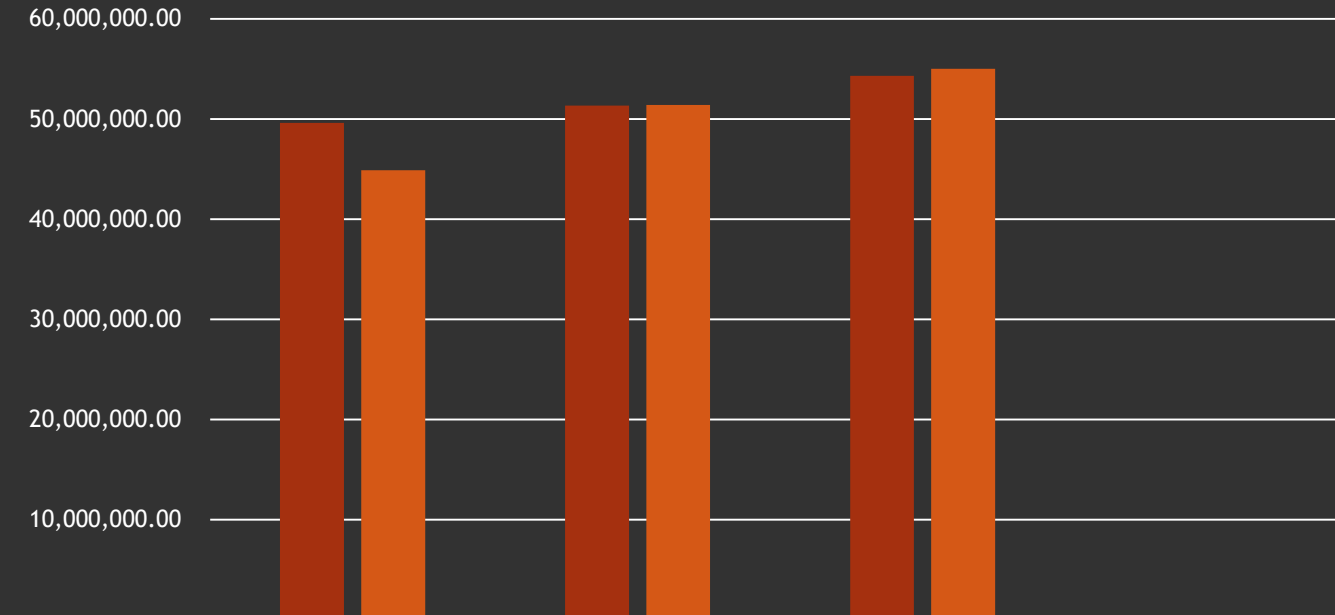
Actual Revenue to Actual Expense



	FY2023	FY2024	FY2025	FY2026
Actual Revenue	49,599,745.03	51,342,187.82	54,291,039.39	-
Actual Expense	44,873,700.24	51,385,428.01	54,991,112.87	-

Actual Revenue Actual Expense

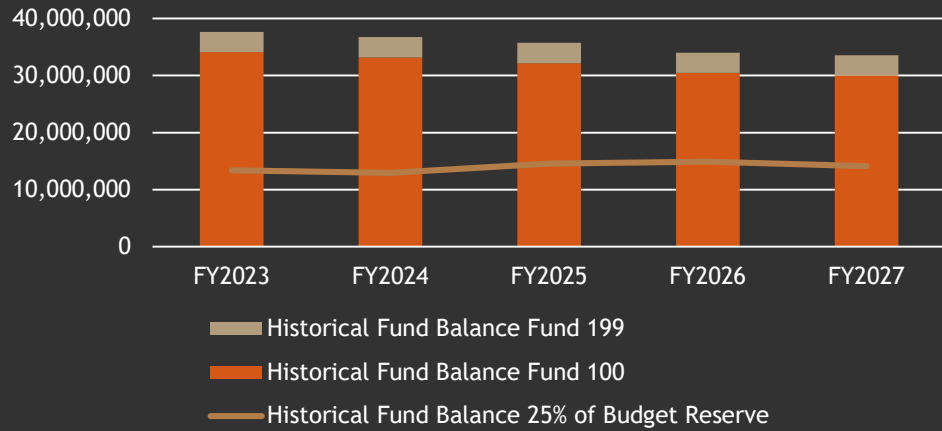
Actual Revenue to Actual Expense



	FY2023	FY2024	FY2025	FY2026
Actual Revenue	49,599,745.03	51,342,187.82	54,291,039.39	-
Actual Expense	44,873,700.24	51,385,428.01	54,997,112.87	-

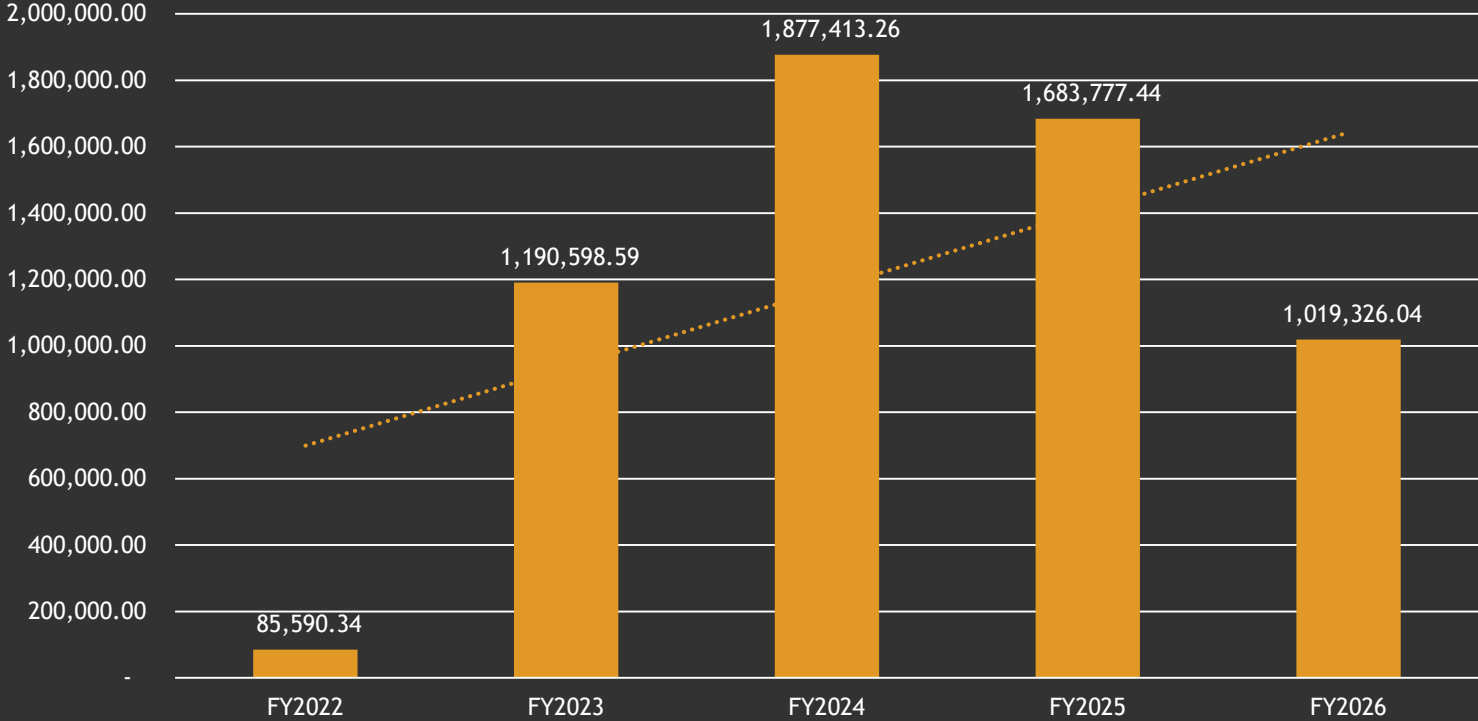
Actual Revenue Actual Expense

Historical Fund Balance

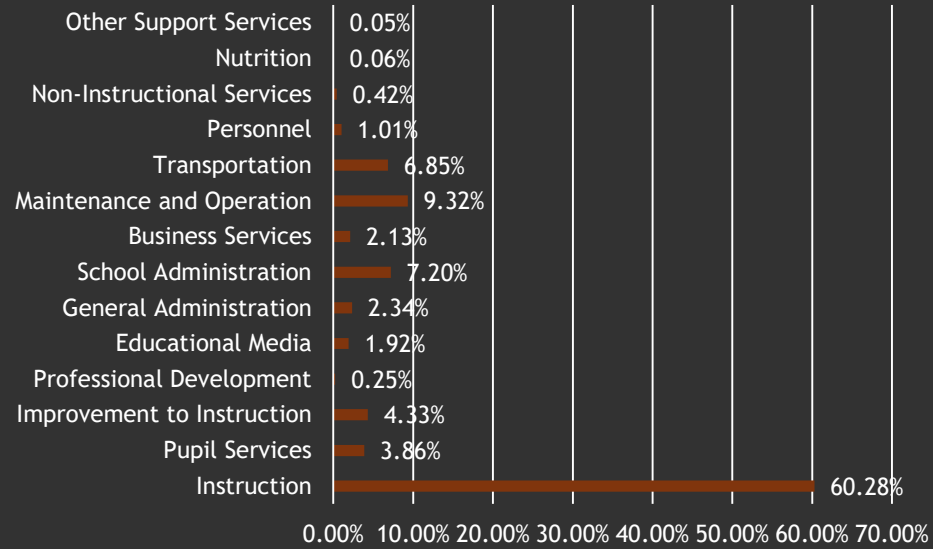


Fund Balances		
	Fund 100	Fund 199
FY2023	34,084,286	3,545,694
FY2024	33,169,816	3,545,694
FY2025	32,165,216	3,545,694
FY2026~	30,448,293	3,545,694
FY2027*	30,000,000	3,545,694
~before audit figures		
*figures based on budget		
Fund 100-General Fund		
Fund 199-Building Fund (Sold Properties)		

Investments (Interest Earned)



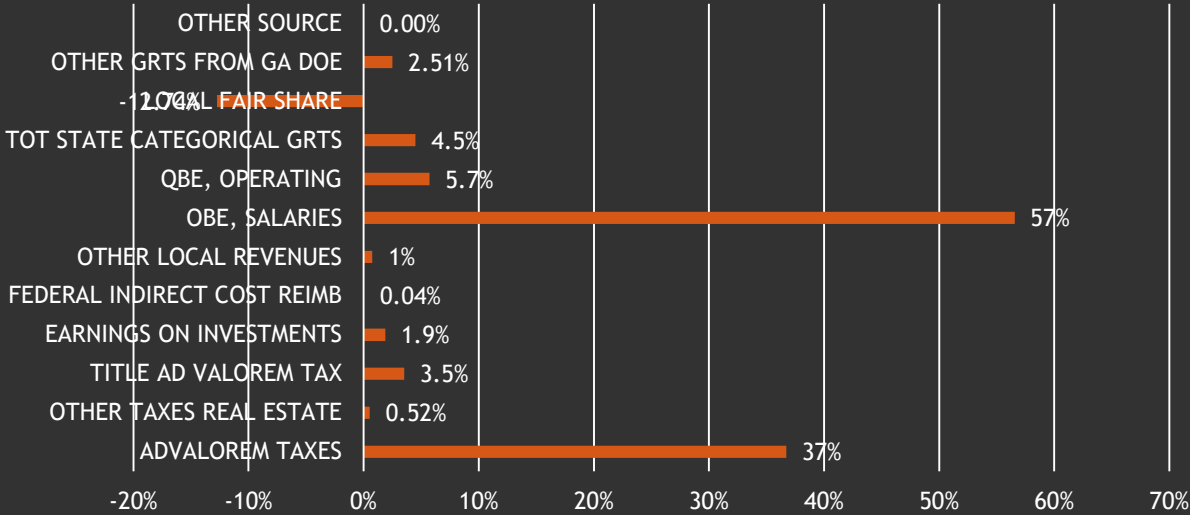
FY25 Expenses



FY 25 Expenditures

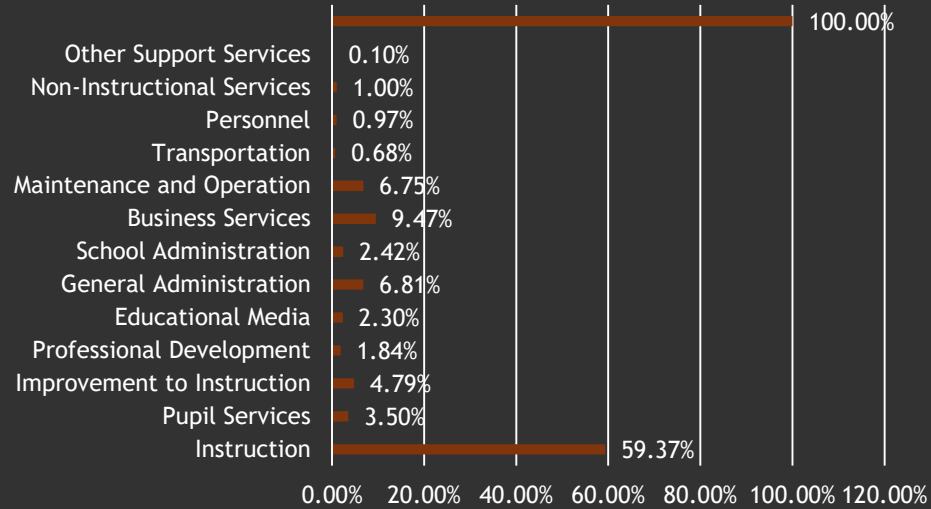
Description	Percentage	Amount
Instruction	60.28%	33,153,240.06
Pupil Services	3.86%	2,120,192.26
Improvement to Instruction	4.33%	2,382,242.52
Professional Development	0.25%	134,860.80
Educational Media	1.92%	1,058,127.01
General Administration	2.34%	1,284,624.03
School Administration	7.20%	3,958,102.30
Business Services	2.13%	1,170,607.93
Maintenance and Operation	9.32%	5,124,910.05
Transportation	6.85%	3,764,811.09
Personnel	1.01%	556,215.33
Non-Instructional Services	0.42%	231,099.18
Nutrition	0.06%	30,566.75
Other Support Services	0.05%	27,513.56
		54,997,112.87

FY26 Projected Revenue



FY26 Projected Revenue		
Description		
ADVALOREM TAXES	37%	19,500,000.00
OTHER TAXES REAL ESTATE	0.52%	275,000.00
TITLE AD VALOREM TAX	3.5%	1,875,000.00
EARNINGS ON INVESTMENTS	1.9%	1,000,000.00
FEDERAL INDIRECT COST REIMB	0.04%	20,000.00
OTHER LOCAL REVENUES	1%	400,000.00
OBE, SALARIES	57%	30,041,977.00
QBE, OPERATING	5.7%	3,039,720.00
TOT STATE CATEGORICAL GRTS	4.5%	2,393,690.00
LOCAL FAIR SHARE	-12.74%	(6,765,815.00)
OTHER GRTS FROM GA DOE	2.51%	1,332,405.00
OTHER SOURCE	0.00%	-
TOTAL		53,111,977.00

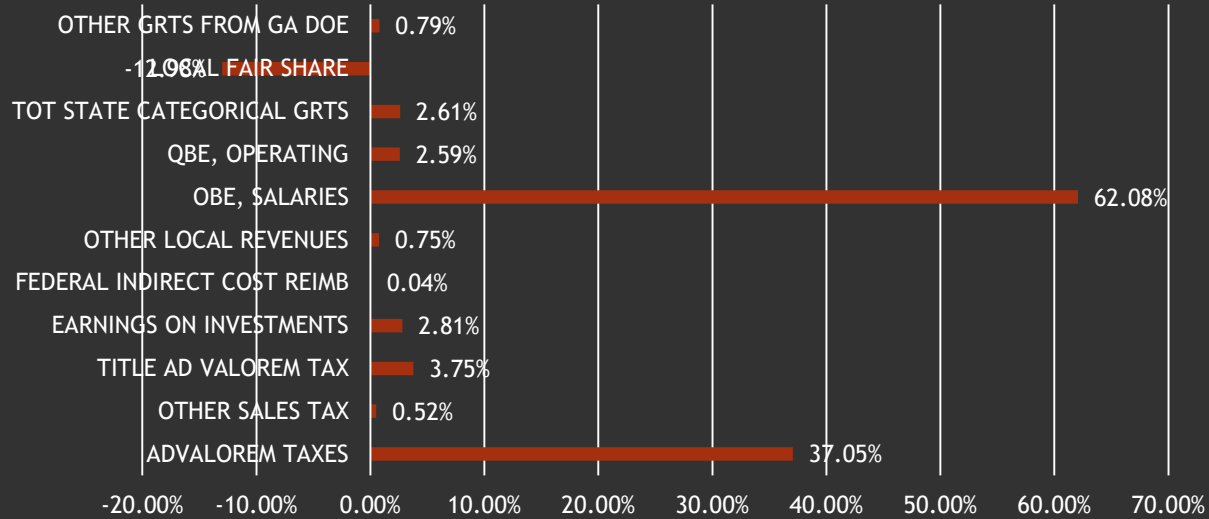
FY26 Expenditures



FY 26 Budgeted Expenditures

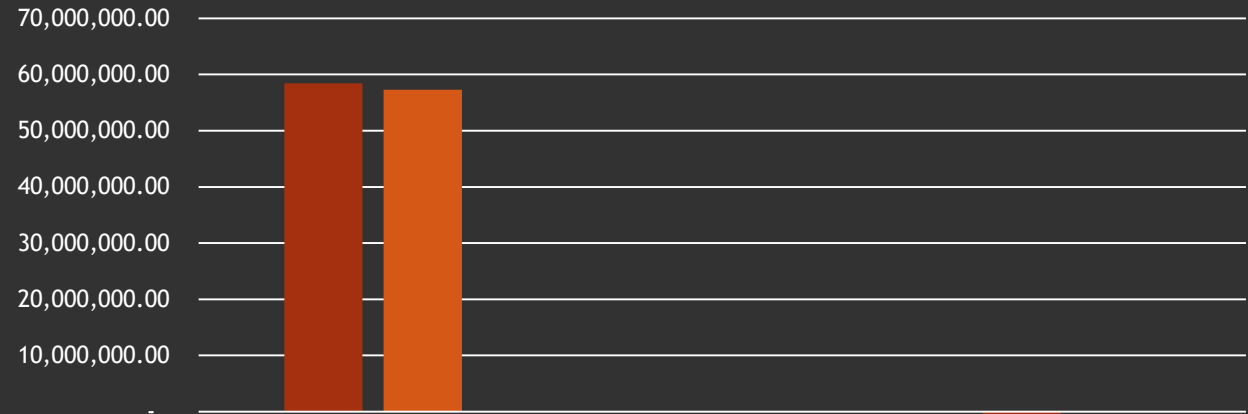
Description	Percentage	Amount
Instruction	59.37%	34,688,562.00
Pupil Services	3.50%	2,043,576.00
Improvement to Instruction	4.79%	2,796,080.00
Professional Development	1.84%	1,077,537.00
Educational Media	2.30%	1,342,771.00
General Administration	6.81%	3,980,123.00
School Administration	2.42%	1,416,618.00
Business Services	9.47%	5,531,393.00
Maintenance and Operation	6.75%	3,942,683.00
Transportation	0.68%	400,000.00
Personnel	0.97%	565,348.00
Non-Instructional Services	1.00%	582,446.00
Other Support Services	0.10%	60,000.00
Total		58,427,137.00

FY27 Projected Revenue



FY27 Projected Revenue		
Description		
ADVALOREM TAXES	37.05%	19,750,000.00
OTHER SALES TAX	0.52%	275,000.00
TITLE AD VALOREM TAX	3.75%	2,000,000.00
EARNINGS ON INVESTMENTS	2.81%	1,500,000.00
FEDERAL INDIRECT COST REIMB	0.04%	20,000.00
OTHER LOCAL REVENUES	0.75%	400,000.00
OBE, SALARIES	62.08%	33,086,584.00
QBE, OPERATING	2.59%	1,378,608.00
TOT STATE CATEGORICAL GRTS	2.61%	1,389,082.00
LOCAL FAIR SHARE	-12.98%	(6,919,796.00)
OTHER GRTS FROM GA DOE	0.79%	420,000.00
TOTAL		53,299,478.00

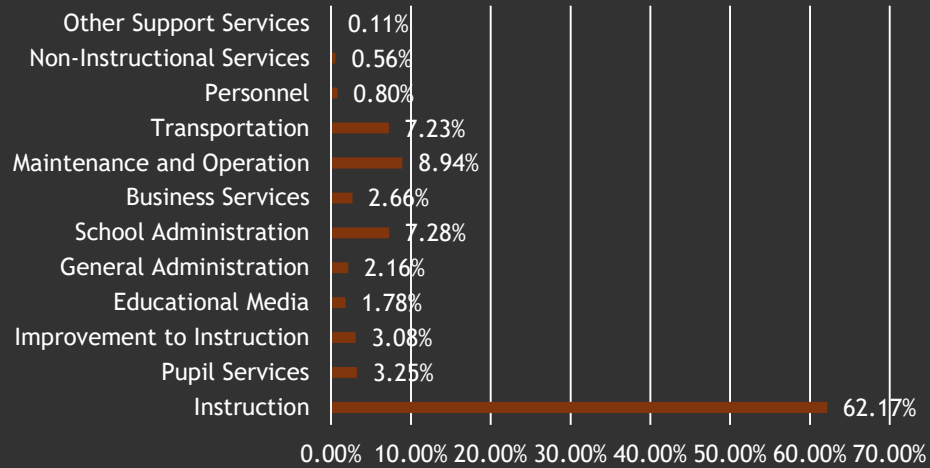
FY26 Projected Revenue and Expenses



		Percentage under(-)/over budget(+)	Amount under(-)/over budget(+)
■ Projected Revenue	58,427,137.00		(1,157,137.00)
■ Projected Expense	57,270,000.00	-2%	

■ Projected Revenue ■ Projected Expense

FY27 Proposed Budgeted Expenses



FY 27 Proposed Budgeted Expenses		
Description		
Instruction	62.17%	35,121,163.00
Pupil Services	3.25%	1,834,453.00
Improvement to Instruction	3.08%	1,741,490.00
Educational Media	1.78%	1,002,807.00
General Administration	2.16%	1,221,131.00
School Administration	7.28%	4,112,607.00
Business Services	2.66%	1,500,335.00
Maintenance and Operation	8.94%	5,049,647.00
Transportation	7.23%	4,082,070.00
Personnel	0.80%	450,990.00
Non-Instructional Services	0.56%	314,469.00
Other Support Services	0.11%	60,000.00
Total		56,491,162.00

BALDWIN COUNTY SCHOOL DISTRICT

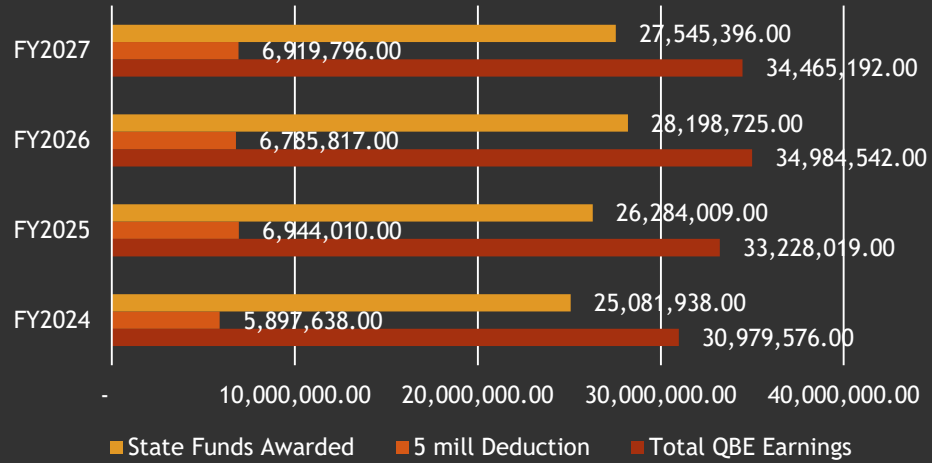
FY27 Cost of Benefits

Benefit	Cost
Insurance	\$8,496,660
Retirement	5,925,726
FICA	2,040,315
Total	16,462,701

*Insurance will increase from \$22,620/person to \$23,220/person

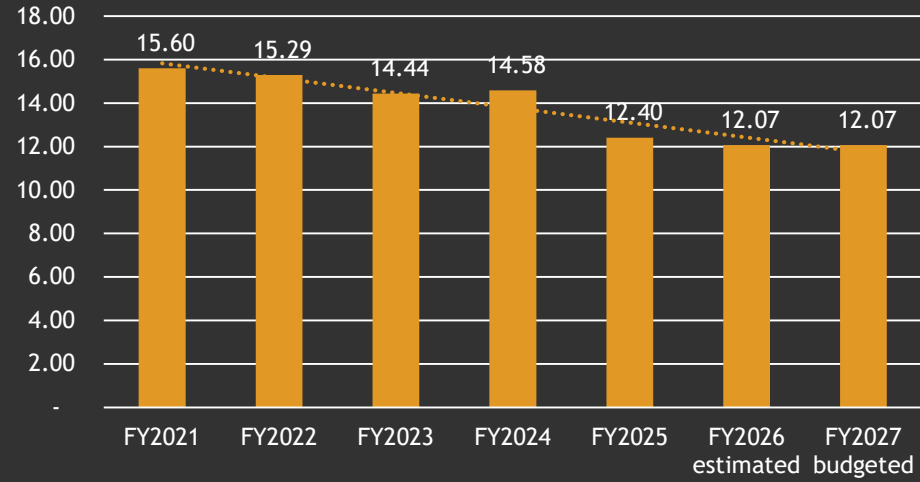
*The TRS rate will increase from 21.91% to 22.32%

Historical 5 Mill Share



Historical 5 mill Share			
	Total QBE Earnings	5 mill Deduction	State Funds Awarded
FY2024	30,979,576.00	5,897,638.00	25,081,938.00
FY2025	33,228,019.00	6,944,010.00	26,284,009.00
FY2026	34,984,542.00	6,785,817.00	28,198,725.00
FY2027	34,465,192.00	6,919,796.00	27,545,396.00

Historical Millage Rate



	Historical Millage Rate		
	Mill Rate	1 Mill	Tax
FY2021	15.60	1,076,025	16.8 m
FY2022	15.29	1,086,651	16.6 m
FY2023	14.44	1,270,058	18.3 m
FY2024	14.58	1,296,296	18.9 m
FY2025	12.40	1,584,384	19.6 m
FY2026 estimated	12.07	1,607,999	19.4 m
FY2027 budgeted	12.07	1,626,454	19.6 m

FY26/FY27 Snapshot Comparison

Grand Total of Revenue		\$53,111,977.00	\$53,299,478.00	0.35%	\$187,501	
Program Totals:	Function #	FY 2026	FY 2027	% Inc./Dec.		Reason for increases/decreases (-)
<i>Instruction</i>	1000	\$34,688,562	\$ 35,121,163.00	1.25%	\$ 432,601.00	Includes several vacancies, BSA teachers and ESS contracted services
<i>Pupil Services</i>	2100	\$2,043,576	\$ 1,834,453.00	-10.23%	\$ (209,123.00)	Truancy position eliminated, retirement of School Food Director, Nurse position moved to ESS reducing benefits
<i>Improvement to Instruction</i>	2210	\$2,796,080	\$ 1,741,490.00	-37.72%	\$ (1,054,590.00)	Staff retired, resignation of PEC Dir, replaced Dir at lower salary, reduction in curriculum resources not being used-Invested in ESOL resources
<i>Educational Media</i>	2220	\$1,077,537	\$ 1,002,807.00	-6.94%	\$ (74,730.00)	Librarian retired
<i>General Administration</i>	2300	\$1,342,771	\$ 1,221,131.00	-9.06%	\$ (121,640.00)	Retired staff replaced with lower salary, reduction in contracted services
<i>School Administration</i>	2400	\$3,980,123	\$ 4,112,607.00	3.33%	\$ 132,484.00	BSA admin added
<i>Business Services</i>	2500	\$1,416,618	\$ 1,500,335.00	5.91%	\$ 83,717.00	Increase in GSBA insurance (15%)
<i>Maintenance and Operation</i>	2600	\$5,531,393	\$ 5,049,647.00	-8.71%	\$ (481,746.00)	Excess budgeted amount in cleaning svcs FY26 reallocated to Transportation and Instruction-AFS
<i>Transportation</i>	2700	\$3,942,683	\$ 4,082,070.00	3.54%	\$ 139,387.00	Contract will not increase in FY27
<i>After School Program</i>	3300	\$400,000	\$ -	-100.00%	\$ (400,000.00)	Anticipated increase in fuel cost
<i>Personnel</i>	2800	\$565,348	\$ 450,990.00	-20.23%	\$ (114,358.00)	Funded by 21st Century Grant
<i>Non-Instructional Services</i>	2100	\$582,446	\$ 314,469.00	-46.01%	\$ (267,977.00)	One employee transitioning to 49%
<i>Other Support Services</i>	2900	\$60,000	\$ 60,000.00	0.00%	\$ -	FY26 budget included Steps to 25, FY27 budget does not include Steps to 27
Program Totals		\$58,427,137	\$56,491,162	3.43%	\$ 1,935,975.00	
		-\$5,315,160	-\$3,191,684			

Strategic Investments

- FY27 budget was reduced by \$2 million by auditing software, subscriptions and contracts for actual return on investment and usage
- Increased services to second language students through the addition of two additional service providers/teachers
- Developed a whole child/student services department to focus on holistic needs including family engagement, truancy, mental health, etc.
- Created a face to face alternative school to remove unaccompanied youth from the community when suspended from school

Strategic Investments (continued)

- Increased focus area in fine arts with additional teacher positions (ensuring every school has music and art, and band for the older students, along with offering dance and theatre)
- Continuing the development of the IB program (classes far from state minimum class size which creates local costs to provide the IB program)
- Increased teaching position at GCEC to allow for growth in enrollment
- To improve transportation services, additional substitute drivers and full-time drivers are being trained to ensure students arrive on time to school and home

Strategic Investments (continued)

- Responsible for **\$9,697,118** in classified staff benefits that are required to be provided with no state reimbursement or funding to offset the local costs. This contributes to **39%** of the BCSD workforce and supports the local economy with **275** positions
- Increased local costs in special education federally required services for related services to include speech, occupational therapy and physical therapy to **\$7,818,791** (this includes the local maintenance of effort costs that IDEA requires the district to fund out of local funds)
- Funded a transition special education teacher to support local employability opportunities for students with disabilities in Project Search

FY27 Budget Timeline

- Present Tentative Budget for Approval to Advertise -May 12, 2026
- Public Budget Hearing #1-May 26, 2026
- Budget Hearing #2-June 2, 2026
- Approve Final Budget-June 16, 2026

