

# FY26 PROPOSED TENTATIVE BUDGET PROJECTIONS FOR OTHER FUNDS



04/29/2025

# Overview

The budget template includes additional information for system funds other than the General Fund. Guidance from the DOE Financial Review team tasks school districts with providing a balanced budget for ALL fund types.

# Funds other than General Fund (100)

## Federal Grants & Lottery (400,560)

Funding sources include all Federal Grants from which revenue is anticipated in FY26.

Title grants, IDEA grants, Vocational Grants, ROTC funding, and DECAL funding fall into this category.

Revenues and expenditures are balanced. The system is reimbursed for incurred expenses. These funds do NOT add revenue to the general fund balance.

## Capital Projects/Debt Service (300/200)

Funding sources include the projected ESPLOST VI fund balance as of 06/30/25, anticipated ESPLOST VI revenue in FY26, and transfers of funds to debt service accounts. Debt service accounts sweep funds as needed to cover bond debt per the approved debt schedule.

Expenditures include cost estimates for planned Capital Projects in FY26, as well as debt service payments due in FY26.

## School Nutrition (SN) (600)

Funding includes State, Federal, and local funding anticipated in FY26. Funds are received directly by the SN program, and the General Fund (100) does not benefit from these revenues.

Expenditures include SN salaries and benefits, food and equipment costs, supplies, plant operations, software and communications. Expenditures are paid through SN Fund 600 and do not impact General Fund (100).

# Federal Grants and Lottery Funds 400 & 560

Revenues and expenditures are balanced.  
System receives funds to reimburse approved expenses  
after the cost is incurred.

**Special Educations Grants**  
**\$985,000.00**

**Pre-Kindergarten Lottery**  
**\$1,000,000.00**

**Title Programs**  
**\$1,812,000.00**

**Federal Vocational Grants**  
**\$47,000.00**

**JROTC**  
**\$125,000.00**

**Total Credits and Debits**  
**\$3,969,000.00**

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# Capital Projects Funds 300 & 200

## **ESPLOST Sources**

**Revenues: \$6,187,169.00 ESPLOST VI Tax Deposits FY26  
(System Projection)**

**Expenditures: \$3,660,000.00 JROTC & Archery Project, High  
School Parking Lot, Annual Technology Replacement**

## **Debt Service Fund**

**Revenues: \$1,934,375.00 Principal and interest payments due on  
2023 Construction Bonds; transfer revenue from fund balances  
of ESPLOST VI**

**Expenditures: \$1,934,375.00 Principal and interest due in FY26**

## **Restricted for Capital Projects**

**Revenues: \$3,702,475.00 Projected ESPLOST VI fund balance  
restricted for capital projects on 07/01/2025**

**Expenditures: \$6,229,644.00 Estimated restricted for capital  
projects balance on 07/01/2026**

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# School Nutrition Fund 600

The School Nutrition program operates independently. Revenues and expenditures do not impact the General Fund (100).

**Revenues: \$3,677,815.00 includes supplemental sales, adult income, state and federal reimbursements, USDA revenues, and other federal grants**

**Expenditures: \$3,971,110.00 includes salaries, benefits, services, repair and maintenance, software, travel, supplies, food, and equipment**

**Fund Equity: \$293,295.00 expenditures exceed revenues; estimated debit to fund equity on 06/30/2026**

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